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CAMERON PARISH POLICE JURY
Cameron, Louisiana

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

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, 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 ~~JUN 02 1999~~

**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, 1998
With Supplemental Information Schedules

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CAMERON PARISH POLICE JURY
 Cameron, Louisiana
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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, 1998, 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, 1998, 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, 1998

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, 1998, 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 May 18, 1999 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 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

May 18, 1999

**PRIMARY GOVERNMENT FINANCIAL STATEMENTS
(OVERVIEW)**

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

Combined Balance Sheet, December 31, 1998

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

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	FIDUCIARY FUND TYPE - TRUST AND AGENCY	GENERAL FIXED ASSETS	GENERAL LONG-TERM OBLIGATIONS	TOTAL (MEMORANDUM ONLY)
ASSETS AND OTHER DEBITS							
Cash and cash equivalents	\$1,141,225	\$2,822,042	\$239,315	\$1,636			\$4,204,218
Investments				154,458			154,458
Receivables	723,895	2,756,214	150,449				3,630,558
Due from other funds	123	5,237					5,360
Due from other agencies	98,400	4,891					103,291
Due from others	408						408
Inventory		12,868					12,868
Land, buildings and equipment					\$12,098,050		12,098,050
Amount available for debt service						\$370,386	370,386
Amount to be provided for retirement of general long-term obligations						844,024	844,024
TOTAL ASSETS AND OTHER DEBITS	<u>\$1,964,051</u>	<u>\$5,601,252</u>	<u>\$389,764</u>	<u>\$156,094</u>	<u>\$12,098,050</u>	<u>\$1,214,410</u>	<u>\$21,423,621</u>
LIABILITIES AND FUND EQUITY							
Liabilities:							
Cash overdraft		\$19,595					\$19,595
Accounts payable	\$17,433	109,202	\$4,870				131,505
Due to other funds	5,218	142					5,360
Matured bonds and interest payable			14,508				14,508
Deferred compensation benefits				\$154,458			154,458
Compensated absences payable					\$124,845		124,845
Capital lease payable					158,565		158,565
Bonds payable					931,000		931,000
Total Liabilities	<u>22,651</u>	<u>128,939</u>	<u>19,378</u>	<u>154,458</u>	<u>NONE</u>	<u>1,214,410</u>	<u>1,539,836</u>

Fund Equity:					
Investment in general fixed assets					12,098,050
Fund balances:					
Reserved for inventory	12,868				12,868
Reserved for debt service		370,386			370,386
Designated	411,969				427,431
Unreserved - undesignated	1,529,431		1,636		6,975,050
Total Fund Equity	<u>1,941,400</u>	<u>370,386</u>	<u>1,636</u>	<u>NONE</u>	<u>19,883,785</u>
TOTAL LIABILITIES					
AND FUND EQUITY	<u>\$1,964,051</u>	<u>\$389,764</u>	<u>\$156,094</u>	<u>\$1,214,410</u>	<u>\$21,423,621</u>
					<u>\$12,098,050</u>
					<u>\$12,098,050</u>

The accompanying notes are an integral part of this statement.

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, 1998

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUND - FIRE PROTECTION DIST. NO. 16	FIDUCIARY FUND - WETLANDS RESTORATION EXPENDABLE TRUST FUND	TOTAL (MEMORANDUM ONLY)
REVENUES						
Taxes:						
Ad valorem taxes	\$412,183	\$2,588,809	\$142,401			\$3,143,393
Other taxes, penalties, and interest	54,783	16,663				71,446
Licenses and permits	327,934					327,934
Intergovernmental revenues:						
Federal grants	57,931	18,391	3,287			79,609
State funds:						
State grants	48,531	35,928				84,459
Parish transportation funds		180,151				180,151
State revenue sharing (net)	8,228	31,307				39,535
Severance taxes	500,011					500,011
Parish equalization	1,243,336					1,243,336
Local funds	12,000					12,000
Fines and forfeitures		226,843				226,843
Use of money and property	86,636	168,132	12,825	\$976	\$148	268,717
Other revenues	20,059	109,351				129,410
Total revenues	<u>2,771,632</u>	<u>3,375,575</u>	<u>158,513</u>	<u>976</u>	<u>148</u>	<u>6,306,844</u>
EXPENDITURES						
Current:						
General government:	126,450					126,450
Legislative	252,495					252,495
Judicial		232,365				232,365

Elections	35,986				35,986
Finance and administrative	398,321				398,321
Other general government	17,735	245,789	6,232		269,756
Public safety	276,293	331,265		74	607,632
Public works	447,423	3,221,571		7,294	3,676,288
Health and welfare	40,052	69,865			109,917
Culture and recreation	48,751	320,022			368,773
Economic development and assistance	97,432		174,303		97,432
Debt service			180,535		174,303
Total expenditures	<u>1,740,938</u>	<u>4,420,877</u>	<u>180,535</u>	<u>74</u>	<u>6,349,718</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>1,030,694</u>	<u>(1,045,302)</u>	<u>(22,022)</u>	<u>902</u>	<u>(42,874)</u>
OTHER FINANCING SOURCES (Uses)					
Sale of fixed assets		16,428			16,428
Proceeds from capital lease	158,565				158,565
Operating transfers in		1,404,667			1,404,667
Operating transfers out	(1,404,667)				(1,404,667)
Total other financing sources (uses)	<u>(1,246,102)</u>	<u>1,421,095</u>	<u>NONE</u>	<u>NONE</u>	<u>174,993</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>(215,408)</u>	<u>375,793</u>	<u>(22,022)</u>	<u>902</u>	<u>132,119</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>2,156,808</u>	<u>5,073,317</u>	<u>395,645</u>	<u>19,064</u>	<u>7,653,616</u>
Residual equity transfer	<u>NONE</u>	<u>23,203</u>	<u>(3,237)</u>	<u>(19,966)</u>	<u>NONE</u>
FUND BALANCES AT END OF YEAR	<u>\$1,941,400</u>	<u>\$5,472,313</u>	<u>\$370,386</u>	<u>NONE</u>	<u>\$7,785,735</u>

The accompanying notes are an integral part of this statement.

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

Combined Statement of Revenues, Expenditures
and Changes in Fund Balances - Budget
(GAAP) Basis and Actual
For the Year Ended December 31, 1998

GENERAL FUND.....			...SPECIAL REVENUE FUNDS...		
	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES						
Taxes:						
Ad valorem taxes	\$430,000	\$412,183	(\$17,817)	\$2,643,700	\$2,588,809	(\$54,891)
Other taxes, penalties, and interest	59,000	54,783	(4,217)	16,260	16,663	403
Licenses and permits	298,550	327,934	29,384			
Intergovernmental revenues:						
Federal grants	43,000	57,931	14,931	4,900	18,391	13,491
State funds:						
State grants	42,000	48,531	6,531	7,270	35,928	28,658
Parish transportation funds				165,000	180,151	15,151
State revenue sharing (net)	8,000	8,228	228	33,410	31,307	(2,103)
Severance taxes	500,000	500,011	11			
Parish equalization funds	1,150,000	1,243,336	93,336			
Local funds	13,000	12,000	(1,000)			
Fines and forfeitures				200,162	226,843	26,681
Use of money and property	63,000	86,636	23,636	119,900	168,132	48,232
Other revenues	1,500	20,059	18,559	79,588	109,351	29,763
Total revenues	<u>2,608,050</u>	<u>2,771,632</u>	<u>163,582</u>	<u>3,270,190</u>	<u>3,375,575</u>	<u>105,385</u>
EXPENDITURES						
Current:						
General government:						
Legislative	134,402	126,450	7,952			
Judicial	255,382	252,495	2,887	211,414	232,365	(20,951)
Elections	44,116	35,986	8,130			
Finance and administrative	357,150	398,321	(41,171)			
Other general government	122,415	17,735	104,680	244,044	245,789	(1,745)
Public safety	210,186	276,293	(66,107)	424,374	331,265	93,109
Public works	793,091	447,423	345,668	3,049,339	3,221,571	(172,232)
Health and welfare	35,840	40,052	(4,212)	68,362	69,865	(1,503)
Culture and recreation	48,104	48,751	(647)	317,965	320,022	(2,057)
Economic development and assistance	97,397	97,432	(35)			
Total expenditures	<u>2,098,083</u>	<u>1,740,938</u>	<u>357,145</u>	<u>4,315,498</u>	<u>4,420,877</u>	<u>(105,379)</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>509,967</u>	<u>1,030,694</u>	<u>520,727</u>	<u>(1,045,308)</u>	<u>(1,045,302)</u>	<u>6</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
 (GAAP) Basis and Actual, 1998, etc.

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>
OTHER FINANCING SOURCES (Uses)						
Sale of fixed assets					\$16,428	\$16,428
Proceeds of capital lease		\$158,565	\$158,565			
Operating transfers in				\$1,455,573	1,404,667	(50,906)
Operating transfers out	<u>(1,455,573)</u>	<u>(1,404,667)</u>	<u>50,906</u>			
Total other financing sources (uses)	<u>(1,455,573)</u>	<u>(1,246,102)</u>	<u>209,471</u>	<u>1,455,573</u>	<u>1,421,095</u>	<u>(34,478)</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(945,606)	(215,408)	730,198	410,265	375,793	(34,472)
FUND BALANCES AT BEGINNING OF YEAR	1,989,391	2,156,808	167,417	4,762,578	5,073,317	310,739
Residual equity transfer					23,203	23,203
FUND BALANCES AT END OF YEAR	<u>\$1,043,785</u>	<u>\$1,941,400</u>	<u>\$897,615</u>	<u>\$5,172,843</u>	<u>\$5,472,313</u>	<u>\$299,470</u>

(Concluded)

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, 1998

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

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

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

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

Considered in the determination of component units of the reporting entity were the Cameron Parish School Board and the various municipalities in the parish. It was

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

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.

Special Revenue Funds

Special revenue funds are used to account for the proceeds of

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

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

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

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., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

CAMERON PARISH POLICE JURY

Cameron, Louisiana

Notes to the Financial Statements (Continued)

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 recognized when due, and compensated absences, which are recognized when paid.

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

Other Financing Sources (Uses)

Transfers between funds which are not expected to be repaid and proceeds from the sale of fixed assets and capital leases 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 bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana.

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

At December 31, 1998, the police jury has cash and cash equivalents (net of cash overdraft of \$19,595) totaling \$4,184,623, as follows:

Petty cash	\$350
Cash with fiscal agent	14,508
Demand deposits	1,253,765
Time deposits	<u>2,916,000</u>
Total	<u>\$4,184,623</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, 1998, are secured as follows:

Bank balances	<u>\$4,992,509</u>
Federal deposit insurance	\$639,315
Pledged securities (uncollateralized)	<u>5,695,038</u>
Total	<u>\$6,334,353</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.

G. INVENTORY

Inventory of the Parishwide Road and Bridge Maintenance Fund is valued at the

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

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

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

At December 31, 1998, employees have accumulated and vested \$124,845 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
No. 9:			
Maintenance	2.28	2.54	2003
Bonds	Variable	.20	2003
No. 10:			
Maintenance	1.98	1.98	2007
Bonds	Variable	3.00	2003
No. 15 - maintenance	4.00	4.02	1998
No. 16:			
Maintenance	11.00	11.32	2000
Bonds	Variable	2.30	2011
Hackberry:			
Maintenance	4.04	4.56	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 1998 assessed valuation (amounts expressed in thousands):

	<u>1998 Assessed Valuation</u>	<u>Percent of Total Assessed Valuation</u>
Natural Gas Pipeline Company of America	\$8,278	6.14%
ANR Pipeline Company	7,002	5.19%
Warren NGL, Incorporated	5,886	4.36%

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

	1998 Assessed Valuation	Percent of Total Assessed Valuation
Transcontinental Gas Pipeline	4,030	2.99%
Higman Barge Lines, Inc.	3,962	2.94%
Texas Eastern Transmission Corporation	3,606	2.67%
Tenneco	3,039	2.25%
Zapata Protein USA, Inc.	2,730	2.02%
Transcanada Gas Processing USA	2,556	1.90%
Citgo Industrial Products	2,403	1.78%
Total	<u>\$43,492</u>	<u>32.24%</u>

3. RECEIVABLES

The following is a summary of receivables at December 31, 1998:

	General Fund	Special Revenue Funds	Debt Service Funds	Total
Taxes - Ad valorem	\$424,857	\$2,692,727	\$148,744	\$3,266,328
Grants:				
Federal	16,467			16,467
State	282,571	31,263		313,834
Other		32,224	1,705	33,929
Total	<u>\$723,895</u>	<u>\$2,756,214</u>	<u>\$150,449</u>	<u>\$3,630,558</u>

4. CHANGES IN GENERAL FIXED ASSETS

The following schedule presents changes in general fixed assets for the year ended December 31, 1998:

	Balance January 1	Additions	Deletions	Balance December 31
Police Jury:				
Land	\$494,685	\$102,160		\$596,845
Buildings	5,043,320			5,043,320

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

	Balance January 1	Additions	Deletions	Balance December 31
Furniture and equipment	\$5,337,727	\$470,439	(\$145,586)	\$5,662,580
Total Police Jury	<u>10,875,732</u>	<u>572,599</u>	<u>(145,586)</u>	<u>11,302,745</u>
Criminal Court - equipment and furniture	<u>88,042</u>	<u>1,044</u>	NONE	<u>89,086</u>
Library:				
Buildings	120,865			120,865
Furniture and equipment	104,603	14,157		118,760
Books	439,321	35,243	(7,970)	466,594
Total Library	<u>664,789</u>	<u>49,400</u>	<u>(7,970)</u>	<u>706,219</u>
Total	<u>\$11,628,563</u>	<u>\$623,043</u>	<u>(\$153,556)</u>	<u>\$12,098,050</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 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.

CAMERON PARISH POLICE JURY

Cameron, Louisiana

Notes to the Financial Statements (Continued)

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, 1998, 1997, and 1996, were \$142,667, \$134,019, and \$118,943, 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 1998, the costs for 27 retirees' benefits totaled \$16,053.

7. LEASES

The police jury records items under capital leases as assets and obligations in the accompanying financial statements. Capital leases at December 31, 1998 are comprised of the following:

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.

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

The following summarizes future minimum payments under the contract together with the present value of the net minimum payments as of December 31, 1998:

Fiscal year:	
1999	\$58,576
2000	58,576
2001	58,576
Total minimum lease payments	<u>175,728</u>
Less amount representing interest	<u>(17,163)</u>
Present value of net minimum lease payments	<u>\$158,565</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:	
1999	\$11,775
2000	11,650
2001	11,450
2002	11,150
2003	11,150
Thereafter	<u>28,041</u>
Total	<u>\$85,216</u>

8. CHANGES IN GENERAL LONG-TERM OBLIGATIONS

The following is a summary of long-term obligation transactions for the year ended December 31, 1998:

	<u>Long-term Bonds</u>	<u>Compensated Absences</u>	<u>Leases Payable</u>	<u>Total</u>
Long-term debt payable at January 1	\$1,047,000	\$135,512		\$1,182,512
Additions		109,013	\$158,565	267,578
Deductions	<u>(116,000)</u>	<u>(119,680)</u>		<u>(235,680)</u>
Long-term debt payable at December 31	<u>\$931,000</u>	<u>\$124,845</u>	<u>\$158,565</u>	<u>\$1,214,410</u>

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

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.	\$25,000
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.	396,000
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.	105,000
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>405,000</u>
Total long-term bonds at December 31, 1998	<u><u>\$931,000</u></u>

The annual requirements to amortize all bonds outstanding at December 31, 1998, including interest payments of \$206,504, are as follows:

Year ending:	
1999	\$176,269
2000	177,694
2001	179,560
2002	180,815
2003	176,585
2004-2011	<u>246,581</u>
Total	<u><u>\$1,137,504</u></u>

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

As shown on Statement A, \$370,386 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, 1998, the statutory limit is \$12,557,527.

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, 1998	\$95,723
Additions	70,418
Reductions	<u>(11,683)</u>
Balance December 31, 1998	<u>\$154,458</u>

10. DUE FROM/TO OTHER FUNDS

Individual amounts due from/to other funds at December 31, 1998, are as follows:

	Due From Other Funds	Due To Other Funds
General Fund	<u>\$123</u>	<u>\$5,218</u>
Special Revenue Funds:		
Parishwide Road and Bridge Maintenance	2,872	
Fire Protection District No. 7 Maintenance	19	
Fire Protection District No. 9 Maintenance		19
Fire Protection District No. 10 Maintenance	106	
Fire Protection District No. 16 Maintenance	1,936	
Parishwide Garbage		123
Library	<u>304</u>	
Total	<u>\$5,360</u>	<u>\$5,360</u>

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

11. DUE FROM OTHER AGENCIES

The following amounts are due from other agencies at December 31, 1998:

General Fund:

Fire Protection District No. 14	\$4,905
Mosquito Abatement District No. 1	2,603
Gravity Drainage Districts:	
No. 3	1,784
No. 8	1,347
No. 9	1,347
Recreation Districts:	
No. 5	247
No. 6	1,153
No. 7	11,184
No. 8	1,659
No. 9	5,862
Hackberry	52
Waterworks Districts:	
No. 1	22,297
No. 2	11,286
No. 7	2,359
No. 9	15,503
No. 10	13,186
No. 11	1,283
Ambulance District No. 2	311
East Cameron Port, Harbor, and Terminal District	32
Total General Fund	<u>98,400</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><u>\$103,291</u></u>

At December 31, 1998, \$408 was due from retirees for their portion of continuing health and life insurance benefits.

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

**12. RESERVED AND DESIGNATED
FUND BALANCES**

The debt service funds have reserved \$370,386 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, 1998, the designated fund balance for the worker's compensation self-insurance was \$393,141.

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, 1998, the designated fund balance for the property insurance trust was \$18,828. Total designated fund balance for the General Fund at December 31, 1998 in \$411,969.

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, 1998, the designated fund balance for the Road and Bridge Trust was \$15,462.

13. LITIGATION

At December 31, 1998, the police jury is involved in one lawsuit. In the opinion of legal counsel, resolution of this suit would not materially affect the financial position of the police jury.

14. YEAR 2000 ISSUE (Unaudited)

The year 2000 issue is the result of shortcomings in many electronic data processing systems and other electronic equipment that may adversely affect the government's operations as early as fiscal year 1999. The Cameron Parish Police Jury has completed an inventory of computer systems that may be affected by the year 2000 issue and that are critical to conducting operations of the police jury office. The police jury has identified the financial reporting systems as requiring 2000 remediation. All testing and validation of this system has been completed.

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

Because of the unprecedented nature of the year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Management cannot assure that the police jury is or will be year 2000 ready, that the police jury's remediation efforts will be successful in whole or part, or that parties with whom the police jury does business will be year 2000 ready.

SUPPLEMENTAL INFORMATION SCHEDULES

CAMERON PARISH POLICE JURY
Cameron, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Year Ended December 31, 1998

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.

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.

CAMERON PARISH POLICE JURY
Cameron, Louisiana
SPECIAL REVENUE FUNDS

Combining Balance Sheet, December 31, 1998

	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		\$135,456	\$727,199	\$1,141,346	\$471,121	\$101,161	\$8,040	\$151,626	\$81,765	\$4,328	\$2,822,042
Receivables	\$779,183	305,012	59,666	418,252	907,893	17,958		267,202	1,048		2,756,214
Inventory	12,868										12,868
Due from other funds	2,872			2,061				304			5,237
Due from other agencies				2,950					1,941		4,891
TOTAL ASSETS	\$794,923	\$440,468	\$786,865	\$1,564,609	\$1,379,014	\$119,119	\$8,040	\$419,132	\$84,754	\$4,328	\$5,601,252
LIABILITIES AND FUND EQUITY											
Liabilities:											
Cash overdraft	\$19,595										\$19,595
Accounts payable	34,585	\$10,684	\$3,262	\$18,152	\$30,671	\$43		\$11,723	\$82		109,202
Due to other funds				19	123						142
Total Liabilities	54,180	10,684	3,262	18,171	30,794	43	NONE	11,723	82	NONE	128,939
Fund Equity - fund balances:											
Reserved for inventory	12,868										12,868
Designated fund balance	15,462										15,462
Unreserved - undesignated	712,413	429,784	783,603	1,546,438	1,348,220	119,076	\$8,040	407,409	84,672	\$4,328	5,443,983
Total Fund Equity	740,743	429,784	783,603	1,546,438	1,348,220	119,076	8,040	407,409	84,672	4,328	5,472,313
TOTAL LIABILITIES AND FUND EQUITY	\$794,923	\$440,468	\$786,865	\$1,564,609	\$1,379,014	\$119,119	\$8,040	\$419,132	\$84,754	\$4,328	\$5,601,252

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, 1998

	PARISHWIDE ROAD AND BRIDGE	COURTHOUSE AND JAIL	HEALTH UNIT	FIRE DISTRICTS	PARISH- WIDE GARBAGE DISTRICT	CRIMINAL COURT	WEST CAMERON PORT, HARBOR & TERMINAL DISTRICT	LIBRARY	COMMUNI- CATIONS DISTRICT	TOURISM DEVELOP MENT	TOTAL
REVENUES											
Taxes:											
Ad valorem taxes	\$732,992	\$292,243	\$48,486	\$388,282	\$871,062			\$255,744			\$2,588,809
Other taxes, penalties, and interest				16,663							16,663
Intergovernmental revenues:											
Federal grants		13,808		4,583							18,391
State funds:											
Parish transportation funds	180,151				9,917						180,151
State revenue sharing (net)	10,393	3,802	820	2,799				3,576			31,307
State grants						\$25,000		10,928			35,928
Fines and forfeitures						226,843					226,843
Use of money and property	7,530	9,925	35,590	56,067	36,279	8,023		11,055	\$331		168,132
Other revenues	12,388			811	9,779		\$1,000	25,171	60,202		109,351
Total revenues	<u>943,454</u>	<u>319,778</u>	<u>84,896</u>	<u>469,205</u>	<u>927,037</u>	<u>259,866</u>	<u>1,000</u>	<u>306,474</u>	<u>63,534</u>	<u>331</u>	<u>3,375,575</u>
EXPENDITURES											
Current:											
General government:											
Judicial						232,365					232,365
Other general government		245,789							41,492		245,789
Public safety				289,773							331,265
Public works					768,198		1,084				3,221,571
Health and welfare	2,452,289		69,865								69,865
Culture and recreation								312,843		7,179	320,022
Total expenditures	<u>2,452,289</u>	<u>245,789</u>	<u>69,865</u>	<u>289,773</u>	<u>768,198</u>	<u>232,365</u>	<u>1,084</u>	<u>312,843</u>	<u>41,492</u>	<u>7,179</u>	<u>4,420,877</u>

EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>73,989</u>	<u>15,031</u>	<u>179,432</u>	<u>158,839</u>	<u>27,501</u>	<u>(84)</u>	<u>(6,369)</u>	<u>22,042</u>	<u>(6,848)</u>	<u>(1,045,302)</u>
OTHER FINANCING SOURCES (USES)										
Sale of fixed assets	16,428									16,428
Operating transfers in	<u>1,400,000</u>								<u>4,667</u>	<u>1,404,667</u>
Total other financing sources (uses)	<u>1,416,428</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>4,667</u>	<u>1,421,095</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>(92,407)</u>	<u>73,989</u>	<u>179,432</u>	<u>158,839</u>	<u>27,501</u>	<u>(84)</u>	<u>(6,369)</u>	<u>22,042</u>	<u>(2,181)</u>	<u>375,793</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>833,150</u>	<u>768,572</u>	<u>1,343,803</u>	<u>1,189,381</u>	<u>91,575</u>	<u>8,124</u>	<u>413,778</u>	<u>62,630</u>	<u>6,509</u>	<u>5,073,317</u>
Residual equity transfer	<u>NONE</u>	<u>NONE</u>	<u>23,203</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>23,203</u>
FUND BALANCES AT END OF YEAR	<u>\$740,743</u>	<u>\$429,784</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>

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

Combining Balance Sheet, December 31, 1998

	<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>
ASSETS								
Cash and cash equivalents	\$632,205	\$90,494	\$127,246	\$26,459	\$28,506	\$168,920	\$67,516	\$1,141,346
Receivables	148,864	18,899	62,242	54,118	9,372	41,837	82,920	418,252
Due from other funds		19		106		1,936		2,061
Due from other agencies		2,950						2,950
TOTAL ASSETS	<u>\$781,069</u>	<u>\$112,362</u>	<u>\$189,488</u>	<u>\$80,683</u>	<u>\$37,878</u>	<u>\$212,693</u>	<u>\$150,436</u>	<u>\$1,564,609</u>
LIABILITIES AND FUND EQUITY								
Liabilities:								
Accounts payable	\$7,369	\$645	\$2,205	\$3,475	\$317	\$1,336	\$2,805	\$18,152
Due to other funds			19					19
Total Liabilities	<u>7,369</u>	<u>645</u>	<u>2,224</u>	<u>3,475</u>	<u>317</u>	<u>1,336</u>	<u>2,805</u>	<u>18,171</u>
Fund Equity - fund balances - unreserved - undesignated	<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>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$781,069</u>	<u>\$112,362</u>	<u>\$189,488</u>	<u>\$80,683</u>	<u>\$37,878</u>	<u>\$212,693</u>	<u>\$150,436</u>	<u>\$1,564,609</u>

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, 1998

	<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	\$144,216	\$19,346	\$52,505	\$48,837	\$9,304	\$26,802	\$87,272	\$388,282
Other taxes, penalties, and interest	4,710	2,142	2,916	2,297	1,682		2,916	16,663
Intergovernmental revenues:								
Federal grants - Payment in lieu of taxes	467	631	376	1,433		667	1,009	4,583
State funds - state revenue sharing (net)	1,412			346			1,041	2,799
Use of money and property	29,382	4,086	7,841	2,938	1,572	6,430	3,818	56,067
Other revenues							811	811
Total revenues	<u>180,187</u>	<u>26,205</u>	<u>63,638</u>	<u>55,851</u>	<u>12,558</u>	<u>33,899</u>	<u>96,867</u>	<u>469,205</u>
EXPENDITURES								
Current - public safety	68,148	15,512	73,194	65,104	8,707	7,002	52,106	289,773
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	112,039	10,693	(9,556)	(9,253)	3,851	26,897	44,761	179,433
FUND BALANCES AT BEGINNING OF YEAR	661,661	97,787	196,820	86,461	33,710	164,494	102,870	1,343,803
Residual equity transfer	NONE	3,237	NONE	NONE	NONE	19,966	NONE	23,203
FUND BALANCES AT END 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>

CAMERON PARISH POLICE JURY
Cameron, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Year Ended December 31, 1998

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.

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

Combining Balance Sheet, December 31, 1998

	<u>NO. 9</u>	<u>NO. 10</u>	<u>NO. 16</u>	<u>HACKBERRY</u>	<u>Total</u>
ASSETS					
Cash and cash equivalents	\$4,590	\$112,117	\$68,566	\$54,042	\$239,315
Receivables	<u>6,606</u>	<u>81,474</u>	<u>8,501</u>	<u>53,868</u>	<u>150,449</u>
TOTAL ASSETS	<u>\$11,196</u>	<u>\$193,591</u>	<u>\$77,067</u>	<u>\$107,910</u>	<u>\$389,764</u>
LIABILITIES AND FUND EQUITY					
Liabilities:					
Accounts payable	\$168	\$2,673	\$271	\$1,758	\$4,870
Matured bonds and interest payable	<u>308</u>	<u>14,200</u>	<u></u>	<u></u>	<u>14,508</u>
Total liabilities	<u>476</u>	<u>16,873</u>	<u>271</u>	<u>1,758</u>	<u>19,378</u>
Fund Equity - fund balances:					
Reserved for debt service	<u>10,720</u>	<u>176,718</u>	<u>76,796</u>	<u>106,152</u>	<u>370,386</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$11,196</u>	<u>\$193,591</u>	<u>\$77,067</u>	<u>\$107,910</u>	<u>\$389,764</u>

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

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

	<u>NO. 7</u>	<u>NO. 9</u>	<u>NO. 10</u>	<u>NO. 16</u>	<u>HACKBERRY</u>	<u>TOTAL</u>
REVENUES						
Ad valorem taxes		\$3,684	\$74,105	\$5,369	\$59,243	\$142,401
Federal grants - payment-in-lieu-of taxes		41	2,171	139	936	3,287
Use of money and property	\$229	271	5,234	3,885	3,206	12,825
Total revenues	<u>229</u>	<u>3,996</u>	<u>81,510</u>	<u>9,393</u>	<u>63,385</u>	<u>158,513</u>
EXPENDITURES						
Current - general government	74	239	2,997	747	2,175	6,232
Debt service:						
Principal		5,000	66,000	5,000	40,000	116,000
Interest and other charges		2,612	25,740	7,115	22,836	58,303
Total expenditures	<u>74</u>	<u>7,851</u>	<u>94,737</u>	<u>12,862</u>	<u>65,011</u>	<u>180,535</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	155	(3,855)	(13,227)	(3,469)	(1,626)	(22,022)
FUND BALANCES AT BEGINNING OF YEAR	3,082	14,575	189,945	80,265	107,778	395,645
Residual equity transfer	<u>(3,237)</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>(3,237)</u>
FUND BALANCES AT END OF YEAR	<u>NONE</u>	<u>\$10,720</u>	<u>\$176,718</u>	<u>\$76,796</u>	<u>\$106,152</u>	<u>\$370,386</u>

CAMERON PARISH POLICE JURY
Cameron, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and For the Year Ended December 31, 1998

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.

CAMERON PARISH POLICE JURY
Cameron, Louisiana

Schedule of Compensation Paid Police Jurors
For the Year Ended December 31, 1998

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

**Independent Auditor's Reports Required
by *Government Auditing Standards***

The following independent auditor's reports on internal control and compliance are presented in compliance with the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States, 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, 1998, and for the year then ended, and have issued my report thereon dated May 18, 1999. 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 relation to the financial statements being

CAMERON PARISH POLICE JURY

Cameron, Louisiana
Independent Auditor's Report on Compliance
And Internal Control Over Financial Reporting, etc.
December 31, 1998

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. This is not intended to limit the distribution of this report, which is a matter of public record.

A handwritten signature in black ink, appearing to be 'W. Monroe', written in a cursive style.

West Monroe, Louisiana
May 18, 1999

CAMERON PARISH POLICE JURY
Cameron, Louisiana

Schedule of Findings and Questioned Costs
For the Year Ended December 31, 1998

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.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

None

CAMERON PARISH POLICE JURY
Cameron, Louisiana

Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 1998

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM NAME	CFDA NUMBER	PASS-THROUGH GRANTOR'S NUMBER	ACCRUED REVENUE AT DECEMBER 31, 1997	REVENUE RECOGNIZED	ACCRUED REVENUE AT DECEMBER 31, 1998
United States Department of Commerce					
Passed through Louisiana Department of Natural Resources - Coastal Zone Management Program	11.419	2532-98-07 2515-99-05	NONE NONE NONE	\$16,156 11,246 27,402	NONE 5,132 5,132
Total United States Department of Commerce				27,402	5,132
United States Department of Justice					
Direct program - Local Law Enforcement Block Grants Program	16.592	98LBVX5039	NONE	13,808	NONE
United States Department of Transportation					
Passed through Louisiana Department of Transportation and Development - Public Transportation for Non-Urbanized Areas	20.509	LA-18-X015 LA-18-X016	3,967 NONE 3,967	19,194 11,335 30,529	NONE 11,335 11,335
Total United States Department of Transportation				30,529	11,335
Other Financial Assistance					
Direct program - United States Department of the Interior - Payment in Lieu of taxes	N/A	N/A	NONE	7,870	NONE
Total Federal Financial Assistance			\$3,967	\$79,609	\$16,467

Footnotes:

This schedule was 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, 1998

There were no audit findings reported in the audit for the year ended December 31, 1997.