

CAMERON PARISH POLICE JURY
ANNUAL FINANCIAL REPORT
AND INDEPENDENT AUDITORS' REPORTS
Year Ended December 31, 2018

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CAMERON PARISH POLICE JURY

Management's Discussion and Analysis

Within this section of Cameron Parish Police Jury's (Police Jury) annual financial report, the Police Jury's management is pleased to provide this narrative discussion and analysis of the financial activities of the Police Jury for the fiscal year ended December 31, 2018. The Police Jury's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosures in the following section.

FINANCIAL HIGHLIGHTS

- The Police Jury's assets exceeded its liabilities by \$151,248,737 (net position) for the fiscal year reported.
- Total revenues of \$20,443,478 exceeded total expenditures of \$20,494,018, which resulted in a current year deficit of \$50,540, compared to the prior year surplus of \$1,629,229.
- Total net position is comprised of the following:
 - (1) Net investment in capital assets, of \$111,037,713 include property and equipment, net of accumulated depreciation, and reduced for outstanding debt related to the purchase or construction of capital assets.
 - (2) Net position of \$2,786,762 is restricted by constraints imposed from outside the Police Jury such as debt covenants, grantors, laws, or regulations.
 - (3) Unrestricted net position of \$37,424,262 represents the portion available to maintain the Police Jury's continuing obligations to citizens and creditors.
- The Police Jury's governmental funds reported total ending fund balance of \$44,863,718 this year. This compares to the prior year ending fund balance of \$35,583,934, reflecting an increase of \$9,279,784 from current year operations.
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$11,461,491, or 284% of total general fund expenditures and 241% of total general fund revenues.
- Overall, the Police Jury continues to maintain a strong financial position and is continuing to work to improve on this financial position.

The above financial highlights are explained in more detail in the "financial analysis" section of this document.

CAMERON PARISH POLICE JURY

Management's Discussion and Analysis (Continued)

OVERVIEW OF FINANCIAL STATEMENTS

This Management's Discussion and Analysis document introduces the Police Jury's basic financial statements. The basic financial statements include: (1) government-wide financial statements, (2) fund financial statements, (3) fiduciary funds financial statement and (4) notes to the basic financial statements. The Police Jury also includes in this report additional information to supplement the basic financial statements.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The Police Jury's annual report includes two government-wide financial statements. These statements provide both long-term and short-term information about the Police Jury's overall financial status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in accrual accounting and elimination or reclassification of activities between funds.

The first of these government-wide statements is the *Statement of Net Position*. This is the government-wide statement of position presenting information that includes all of the Police Jury's assets, plus deferred outflows of resources, less liabilities, less deferred inflows of resources, with the difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Police Jury as a whole is improving or deteriorating. Evaluation of the overall health of the Police Jury would extend to other nonfinancial factors such as diversification of the taxpayer base, or the condition of Police Jury infrastructure in addition to the financial information provided in this report.

The second government-wide statement is the *Statement of Activities*, which reports how the Police Jury's net position changed during the current fiscal year. All current year revenues and expenses are included regardless of when cash is received or paid. An important purpose of the design of the statement of activities is to show the financial reliance of the Police Jury's distinct activities or functions on revenues provided by the Police Jury's taxpayers.

Both government-wide financial statements distinguish governmental activities of the Police Jury that are principally supported by property taxes and from business-type activities that are intended to recover all or a significant portion of their costs through user fees and charges.

The government-wide financial statements are presented on pages 20 and 21 of this report.

CAMERON PARISH POLICE JURY

Management's Discussion and Analysis (Continued)

FUND FINANCIAL STATEMENTS

A fund is an accountability unit used to maintain control over resources segregated for specific activities or objectives. The Police Jury uses funds to ensure and demonstrate compliance with finance-related laws and regulations. Within the basic financial statements, fund financial statements focus on the Police Jury's most significant funds rather than the Police Jury as a whole. Major funds are separately reported while all others are combined into a single, aggregated presentation.

Governmental Funds

Governmental funds are reported in the fund financial statements and encompass the same functions reported as governmental activities in the government-wide financial statements. However, the focus is very different with fund statements providing a distinctive view of the Police Jury's governmental funds. These statements report short-term fiscal accountability focusing on the use of spendable resources and balances of spendable resources available at the end of the year. They are useful in evaluating annual financing requirements of governmental programs and the commitment of spendable resources for the near-term.

Since the government-wide focus includes the long-term view, comparisons between these two perspectives may provide insight into the long-term impact of short-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to assist in understanding the differences between these two perspectives.

The Police Jury maintains 27 individual governmental funds. Information as of and for the year ended December 31, 2018 is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances. As is for The General Fund, Long-Term Community Recovery Fund, Library Fund, GOMESA Construction Fund and GOMESA Debt Service Fund which are considered major funds.

The basic governmental fund financial statements are presented on pages 24 through 27 of this report.

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 only fiduciary fund is the Wetlands Restoration Expendable Trust Fund.

CAMERON PARISH POLICE JURY

Management's Discussion and Analysis (Continued)

NOTES TO THE BASIC FINANCIAL STATEMENTS

The accompanying notes to the financial statements provide information essential to a full understanding of the government-wide and fund financial statements. The notes to the financial statements begin on page 29 of this report.

OTHER INFORMATION

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplemental information concerning the Police Jury's budget presentations. Budgetary comparison statements are included as "required supplemental information" for the major funds. These schedules demonstrate compliance with the Police Jury's adopted and final revised budget. Required supplemental information can be found on page 68 through 81 of this report. Also, other supplemental information schedules are included in the report.

FINANCIAL ANALYSIS OF THE POLICE JURY AS A WHOLE

The Police Jury's net position at fiscal year-end is \$151,248,737. The following table provides a summary of the Police Jury's net position:

	<u>2018</u>		<u>2017</u>	
Assets:				
Current assets and other assets	\$ 48,265,493	28%	\$ 40,329,868	25%
Capital assets, net	<u>124,169,035</u>	<u>72</u>	<u>121,889,328</u>	<u>75</u>
Total assets	<u>172,434,528</u>	<u>100%</u>	<u>162,219,196</u>	<u>100%</u>
Deferred outflows of resources	<u>2,275,691</u>	<u>100%</u>	<u>3,179,368</u>	<u>100%</u>
Liabilities:				
Current liabilities	1,727,770	9%	3,007,557	31%
Long-term liabilities	<u>18,135,000</u>	<u>91</u>	<u>6,571,242</u>	<u>69</u>
Total liabilities	<u>19,862,770</u>	<u>100%</u>	<u>9,578,799</u>	<u>100%</u>
Deferred inflows of resources	<u>3,598,712</u>	<u>100%</u>	<u>2,147,607</u>	<u>100%</u>
Net position:				
Net investment in capital assets	111,037,713	73%	120,049,648	78%
Restricted	2,786,762	2	2,057,061	1
Unrestricted	<u>37,424,262</u>	<u>25</u>	<u>31,565,449</u>	<u>21</u>
Total net position	<u>\$ 151,248,737</u>	<u>100%</u>	<u>\$ 153,672,158</u>	<u>100%</u>

The Police Jury continues to maintain a high current ratio. The current ratio compares current assets to current liabilities and is an indication of the ability to pay current obligations. The current ratio is 27.9 to 1 (13.4 to 1 for 2017).

CAMERON PARISH POLICE JURY

Management's Discussion and Analysis (Continued)

The Police Jury's net position decreased by \$50,540 (\$1,629,229 increase for 2017). Note that approximately 73% (78% for 2017) of the governmental activities' net position is tied up in capital. The Police Jury uses these capital assets to provide services to its taxpayers.

The following table provides a summary of the Police Jury's changes in net position:

	<u>2018</u>		<u>2017</u>	
Revenues:				
Program Revenues:				
Operating grants	\$ 7,097,498	35%	\$ 10,222,353	40%
Capital grants	803,784	4	2,022,903	8
Taxes:				
Property taxes	8,203,928	41	8,725,950	34
Other taxes	268,759	1	553,563	2
Licenses and permits	331,313	2	334,231	1
Fines, forfeitures, and court costs	189,809	1	179,178	1
State and local revenues	2,255,156	11	2,780,294	11
Gain/(Loss) on disposal of equipment	(215,185)	(1)	219,431	1
Interest	288,406	1	256,806	1
Other	<u>1,004,825</u>	<u>5</u>	<u>193,541</u>	<u>1</u>
Total Revenues	<u>20,228,293</u>	<u>100%</u>	<u>25,488,250</u>	<u>100%</u>
Expenses:				
General government activities:				
Legislative	232,135	1%	300,912	2%
Judicial	2,521,229	12	1,702,786	7
Elections	4,447	-	584	-
Finance and administrative	1,504,715	7	1,647,155	7
Other general government	541,985	3	349,708	1
Other governmental activities:				
Debt retirement	371,781	2	79,745	-
Public safety	4,275,480	21	4,418,298	19
Public works	7,479,045	37	7,742,039	32
Culture and recreation	1,018,032	5	1,168,730	5
Health and welfare	509,945	3	458,623	2
Economic development	<u>1,820,039</u>	<u>9</u>	<u>5,990,441</u>	<u>25</u>
Total Expenses	<u>20,278,833</u>	<u>100%</u>	<u>23,859,021</u>	<u>100%</u>
Change in net position	(50,540)		1,629,229	
Net position – Beginning	153,672,158		152,042,929	
Prior period adjustment	<u>(2,372,881)</u>		<u>-</u>	
Net position -- Beginning restated	<u>151,299,277</u>		<u>152,042,929</u>	
Ending net position	<u>\$ 151,248,737</u>		<u>\$ 153,672,158</u>	

CAMERON PARISH POLICE JURY

Management's Discussion and Analysis (Continued)

GOVERNMENTAL REVENUES

The most significant recurring revenues of the governmental activities were property taxes which provided 41% (34% for 2017) of total revenues and state and local revenues which provided 11% (11% for 2017) of total revenues. The operating and capital grants consisted primarily of funding from FEMA, the Coastal Impact Assistance Program grant, and Community Development Block Grants for purposes of disaster recovery.

GOVERNMENTAL FUNCTIONAL EXPENSES

Public works expenses comprise 37% (32% for 2017), administrative expenses were 7% (7% for 2017) and economic development 9% (25% for 2017) of total Police Jury expenses.

Governmental activities expenses decreased by \$692,935 or 3% in the current year. This decrease is attributable primarily to a decrease in economic development.

FINANCIAL ANALYSIS OF THE POLICE JURY'S FUNDS

Governmental Funds

As discussed, governmental funds are reported in the fund statements with a short-term, inflow and outflow of spendable resources focus. This information is useful in assessing resources available at the end of the year in comparison with upcoming financing requirements. The fund balance consists of nonspendable, restricted, committed, assigned, and unassigned classifications. The nonspendable fund balance consists of inventories in the amount of \$1,856,469 and prepaid expenses in the amount of \$244,830. The restricted fund balances consist of judicial, debt service and tourism development in the amount totaling \$685,463. The Police Jury has committed funds to infrastructure maintenance, culture and recreation, public safety, judicial, health and welfare, law enforcement building construction, library construction, administrative building construction, and other capital projects and purposes in the amount totaling \$18,405,451. The assigned fund balance in the amount of \$12,210,014 is assigned to judicial, health and welfare, public safety, culture and recreation, and other capital projects. The remaining fund balance of \$11,461,491 is unassigned, which is considered available for appropriation.

Governmental funds revenues decreased by \$4,962,863 or 24% this year from last year. This increase was primarily due to an increase in funds received from federal revenues and ad valorem taxes. Governmental funds expenses decreased by \$692,935 this year from last year mainly due to a decrease in economic development.

CAMERON PARISH POLICE JURY

Management's Discussion and Analysis (Continued)

BUDGETARY HIGHLIGHTS

The General Fund

The revenue side of the original budget for the General Fund was decreased by \$6,291,090 or 60% this year over last year. The primary change in the general fund's revenue budget relates to anticipated decreases in federal grants. The expenditure side of the original budget for the general fund was decreased by \$6,778,500 or 52% this year from last year, mainly due to economic development. The revenue side of the budget was amended once with a decrease of \$452,500 mainly due to state and federal revenues. The expenditure budget was amended once with a decrease of \$530,750, mainly due to capital outlay and economic development. The actual revenues were more than the final budget by \$1,260,104 or 36% and the actual expenditures were less than the final budget by \$1,596,115 or 28%.

The Long-Term Community Recovery Fund

The budget was not amended. The actual revenues were more than the final budget by \$866,545 or 16.8% and the actual expenditures were less than the final budget by \$418,074 or 8.2%.

Library

The revenue side of the original budget was increased by \$2,940,800 or 343% this year over last year. The primary change in the revenue budget relates to anticipated increases in federal revenues. The expenditure side of the original budget was increased by \$2,931,711 or 238% this year from last year, mainly due to capital outlay. The revenue budget was amended once with a decrease of \$2,155,900, mainly due to federal revenues. The expenditures budget was amended once with a decrease of \$13,871, mainly due to capital outlay. The actual revenues were more than the final budget by \$7,475 or 0.5% and the actual expenditures were less than the final budget by \$3,001,643 or 293%.

The GOMESA Construction Fund

The budget was not amended. The actual revenues were more than the final budget by \$93,696 or 100% and the actual expenditures were less than the final budget by \$20,759 or 13.8%.

The GOMESA Debt Service Fund

The budget was not amended. The actual revenues were more than the final budget by \$1,095,840 or 100% and the actual expenditures were more than the final budget by \$382,980 or 60%.

CAMERON PARISH POLICE JURY

Management's Discussion and Analysis (Continued)

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital assets

The Police Jury's net investment in capital assets for governmental activities as of December 31, 2018, was \$124,169,035. See Note F for additional information about changes in capital assets during the fiscal year and outstanding at the end of the year. The following table provides a summary of capital asset activity.

	<u>2018</u>	<u>2017</u>
Non-depreciable asset:		
Land	\$ 1,499,390	\$ 1,434,390
Construction in progress	<u>9,862,896</u>	<u>3,008,882</u>
Total non-depreciable	<u>\$ 11,362,286</u>	<u>\$ 4,443,272</u>
Depreciable assets:		
Buildings	\$ 56,201,323	\$ 56,355,631
Furniture and equipment	16,536,478	18,832,379
Books and video	1,086,608	1,016,928
Infrastructure	<u>79,348,000</u>	<u>79,322,966</u>
Total depreciable assets	153,172,409	155,527,904
Less accumulated depreciation	<u>40,365,660</u>	<u>38,081,848</u>
Book value-depreciable assets	<u>\$ 112,806,749</u>	<u>\$ 117,446,056</u>
Percentage depreciated	<u>26%</u>	<u>24%</u>
Book value-all assets	<u>\$ 124,169,035</u>	<u>\$ 121,889,328</u>

At December 31, 2018, the depreciable capital assets for governmental activities were 26% depreciated. This compares to the December 31, 2017 percentage. This comparison indicates that the Police Jury replaced its assets at the same rate as they are depreciating.

Construction in progress of \$9,862,896 represents costs of various projects, with estimated remaining costs of \$12,442,519, all of which to be funded by grants.

The major additions are:

- Various road improvements
- Water treatment System
- Playground equipment
- Security System
- New Holland Tractor and backhoe

CAMERON PARISH POLICE JURY

Management's Discussion and Analysis (Continued)

Long-term debt

At the end of the fiscal year, the Police Jury had total long-term debt of \$18,135,000.

During the year, the Police Jury retired \$835,934 of obligations. See Note H for additional information regarding long-term debt.

ECONOMIC CONDITIONS AFFECTING THE POLICE JURY

The Police Jury continues to rebuild and has capital outlay projects and other programs scheduled to begin in 2018, along with the completion of other capital projects and disaster recovery programs occurring in 2017. With anticipated funding from FEMA and Louisiana Community Development Block Grants, Cameron Parish will continue with rebuilding and redevelopment projects, while maintaining normal parish operations. Increase in operating costs, such as insurance, utilities and maintenance costs, are anticipated as new buildings are completed and accordingly, have been reflected in the 2018 budget. Since 2009 through the 2019 budget year, Cameron Parish will have completed approximately \$45,000,000 in capital road improvements through the Coastal Impact Assistance Program (CIAP), FEMA, LCDBG, and the Chenier Bond Construction Program.

Cameron Parish will still be involved in disaster recovery in 2019. The parish has \$20 million in various funding sources for disaster recovery remaining as of December 31, 2018. The budget for 2019 capital outlay funding consists of funding from Louisiana CDBG grants and other grants and sources, such as CIAP, State Capital Outlay Program, and Chenier Bond Proceeds. Anticipated major capital projects for 2018 include the court house renovations, various road projects, and Cameron Library. Some programs and projects may extend into future years, such as the Cameron Parish Housing Program, which is a multi-year program.

The majority of the expenditures for disaster recovery have been funded with insurance proceeds and with FEMA grants and this process will continue in 2019 and beyond. Cameron Parish has many projects approved for funding with Louisiana Community Development Block Grants, the total remaining funding for 2018 of \$6 million for both Hurricane Rita and Hurricane Ike. The parish does have a potential local funding share estimated at \$4 million associated with Hurricane Rita and \$2 million associated with Hurricane Ike, with the timing of the potential shortfall occurring to be determined. The Parish will continue to work with federal and state officials to address these potential costs, as these estimates will change as disaster recovery projects and efforts are completed. The economic effects of offshore drilling are still affecting the economy of Cameron Parish and future tax collections in Cameron Parish, as the Parish's governmental funds have experienced lower tax collections for 2018 compared to 2017 of \$522,022 or 60%.

CAMERON PARISH POLICE JURY

Management's Discussion and Analysis (Continued)

CONTACTING THE POLICE JURY'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the Police Jury's finances, comply with finance-related laws and regulations, and demonstrate the Police Jury's commitment to public accountability. If you have any questions about this report or would like to request additional information, contact the Police Jury's Secretary/Treasurer, Darrell Williams, P.O. Box 1280, Cameron, Louisiana 70631.

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INDEPENDENT AUDITORS' REPORT

June 6, 2019

To the Members of the
Cameron Parish Police Jury

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Cameron Parish Police Jury as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise Cameron Parish Police Jury's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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June 6, 2019
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We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on Aggregate Discretely Presented Component Units and Qualified Opinion on Aggregate Remaining Fund Information

The financial statements referred to above do not include financial data for the Police Jury's legally separate component units. Accounting principles generally accepted in the United States of America require financial data for those component units to be reported with the financial data of the Police Jury's primary government unless the Police Jury also issues financial statements for the financial reporting entity that include the financial data for its component units. The Police Jury has not issued such reporting entity financial statements. Because of this departure from accounting principles generally accepted in the United States of America, the assets, liabilities, net position, revenues, and expenses of the aggregate discretely presented component units have not been properly reported nor determined. In addition, the assets, liabilities, fund balances, revenues, and expenditures of the aggregate remaining fund information have not been properly reported nor determined.

Adverse Opinion on Aggregate Discretely Presented Component Units

In our opinion, because of the significance of the matter described in the "Basis for Adverse Opinion on Aggregate Discretely Presented Component Units and Qualified Opinion on Aggregate Remaining Fund Information" paragraph, the financial statements referred to above do not present fairly the financial position of the aggregate discretely presented component units of the Cameron Parish Police Jury, as of December 31, 2018, or the changes in financial position thereof for the year then ended.

Qualified Opinion on Aggregate Remaining Fund Information

In our opinion, except for the matter described in the "Basis for Adverse Opinion on Aggregate Discretely Presented Component Units and Qualified Opinion on Aggregate Remaining Fund Information" paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of the aggregate remaining fund information of the Cameron Parish Police Jury, as of December 31, 2018, and the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Cameron Parish Police Jury, as of December 31, 2018, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the budgetary comparison information, the schedule of changes in net OPEB liability and related ratios, the schedules of employer's proportionate share of net pension liability and the schedules of employer contributions on pages 4 through 13, 68 through 73 and 74 through 81, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplemental information in accordance with auditing standards generally accepted in the United States of America, which consisted principally of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Cameron Parish Police Jury's basic financial statements. The combining and individual nonmajor fund financial statements and the schedule of compensation, benefits and other payments to agency head or chief executive officer are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Uniform Guidance, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements, the schedule of compensation, benefits and other payments to agency head or chief executive officer and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, the schedule of compensation, benefits and other payments to agency head or chief

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June 6, 2019
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executive officer and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 6, 2019, on our consideration of Cameron Parish Police Jury's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Cameron Parish Police Jury's internal control over financial reporting and compliance.

Gragson, Casiday & Guillory

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

CAMERON PARISH POLICE JURY

Statement of Net Position

December 31, 2018

ASSETS	
Cash	\$ 26,170,057
Investments	9,335,296
Receivables, net	10,620,231
Inventory, at cost	1,895,079
Other	244,830
Capital assets, net of accumulated depreciation	124,169,035
Total assets	<u>172,434,528</u>
DEFERRED OUTFLOWS OF RESOURCES	
	<u>2,275,691</u>
LIABILITIES	
Accounts, salaries, and other payables	1,417,910
Due to other agencies	172,867
Unearned revenue	17,231
Interest payable	119,762
Long-term liabilities:	
Due within one year	429,260
Due after one year	17,705,740
Total liabilities	<u>19,862,770</u>
DEFERRED INFLOWS OF RESOURCES	
	<u>3,598,712</u>
NET POSITION	
Net investment in capital assets	111,037,713
Net position - restricted for:	
Judicial	25,319
Debt service	606,059
Tourism development	54,085
Inventories	1,856,469
Prepaid expenses	244,830
Net position - unrestricted	37,424,262
Total net position	<u>\$ 151,248,737</u>

The accompanying notes are an integral part of the basic financial statements.

CAMERON PARISH POLICE JURY

Statement of Activities

Year Ended December 31, 2018

Activities	Expenses	Program Revenues		Net Revenues (Expenses) and Changes in Net Position
		Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Governmental Activities:				
General government:				
Legislative	(232,135)	\$ -	\$ -	\$ (232,135)
Judicial	(2,521,229)	-	-	(2,521,229)
Elections	(4,447)	-	-	(4,447)
Finance and administrative	(1,504,715)	-	-	(1,504,715)
Other general government	(541,985)	-	-	(541,985)
Interest on long-term debt	(371,781)	-	-	(371,781)
Public safety	(4,275,480)	-	303,525	(3,971,955)
Public works	(7,479,045)	-	500,259	(6,978,786)
Culture and recreation	(1,018,032)	3,913	-	(1,014,119)
Health and welfare	(509,945)	114,440	-	(395,505)
Economic development	(1,820,039)	6,979,145	-	5,159,106
Total Governmental Activities	<u>\$ (20,278,833)</u>	<u>\$ 7,097,498</u>	<u>\$ 803,784</u>	(12,377,551)
General Revenues:				
Taxes:				
				8,203,928
				268,759
				331,313
				189,809
Intergovernmental:				
				2,209,486
				45,670
				(215,185)
				288,406
				1,004,825
				<u>12,327,011</u>
				(50,540)
				153,672,158
				<u>(2,372,881)</u>
				<u>151,299,277</u>
				<u>\$ 151,248,737</u>

The accompanying notes are an integral part of the basic financial statements.

FUND FINANCIAL STATEMENTS

FUND DESCRIPTIONS

General Fund

The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund.

Special Revenue Fund

The Special Revenue Fund is used to account for specific revenues that are legally restricted to expenditures for particular purposes.

Capital Projects Fund

The Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities.

Debt Service Fund

The Debt Service Fund accounts for transactions relating to resources retained and used for payment of principal and interest on long-term obligations.

Fiduciary Fund

The Fiduciary Fund is used to account for assets held on behalf of outside parties, including other governmental, or on behalf of other funds within the Police Jury.

CAMERON PARISH POLICE JURY

Balance Sheet - Governmental Funds

December 31, 2018

	Major Funds						Total
	General	Long-Term Community Recovery	Library	GOMESA Construction	GOMESA Debt Service	Non-major	
ASSETS							
Cash	\$ 9,956,136	\$ 100	\$ 1,707,671	\$ 12,017,130	349,582	\$ 2,139,438	\$ 26,170,057
Investments	2,306,712	-	2,123,821	-	-	4,904,763	9,335,296
Receivables, net	1,494,648	824,791	2,279,003	-	-	6,021,789	10,620,231
Inventory, at cost	1,793,767	-	-	-	-	101,312	1,895,079
Other	102,172	-	53,579	-	-	89,079	244,830
Interfund receivables	112,215	-	-	-	-	-	112,215
Total Assets	<u>15,765,650</u>	<u>824,891</u>	<u>6,164,074</u>	<u>12,017,130</u>	<u>349,582</u>	<u>13,256,381</u>	<u>48,377,708</u>
DEFERRED OUTFLOWS OF RESOURCES	-	-	-	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 15,765,650</u>	<u>\$ 824,891</u>	<u>\$ 6,164,074</u>	<u>\$ 12,017,130</u>	<u>\$ 349,582</u>	<u>\$ 13,256,381</u>	<u>\$ 48,377,708</u>
LIABILITIES							
Accounts, salaries, and other payables	\$ 50,827	827,742	\$ 55,058	54,397	\$ -	\$ 429,886	\$ 1,417,910
Due to other agencies	172,867	-	-	-	-	-	172,867
Unearned revenue	7,413	9,818	-	-	-	-	17,231
Interfund payables	-	6,666	-	-	-	105,549	112,215
Total Liabilities	<u>231,107</u>	<u>844,226</u>	<u>55,058</u>	<u>54,397</u>	<u>-</u>	<u>535,435</u>	<u>1,720,223</u>
DEFERRED INFLOWS OF RESOURCES	<u>1,793,767</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,793,767</u>
FUND BALANCES							
Nonspendable:							
Inventories	1,793,767	-	-	-	-	62,702	1,856,469
Prepaid expenses	102,172	-	53,579	-	-	89,079	244,830
Restricted for:							
Judicial	-	-	-	-	-	25,319	25,319
Debt service	-	-	-	-	349,582	256,477	606,059
Tourism development	-	-	-	-	-	54,085	54,085
Committed to:							
Infrastructure maintenance	-	-	-	-	-	1,583,801	1,583,801
Culture and recreation	-	-	6,055,437	-	-	-	6,055,437
Public safety	-	-	-	-	-	3,252,439	3,252,439
Judicial	-	-	-	-	-	2,537,096	2,537,096
Health and welfare	-	-	-	-	-	4,593,332	4,593,332
Other purposes	383,346	-	-	-	-	-	383,346
Assigned:							
Judicial	-	-	-	-	-	9,597	9,597
Health and welfare	-	-	-	-	-	133,240	133,240
Public safety	-	-	-	-	-	123,779	123,779
Other capital projects	-	(19,335)	-	11,962,733	-	-	11,943,398
Unassigned	11,461,491	-	-	-	-	-	11,461,491
Total Fund Balances	<u>13,740,776</u>	<u>(19,335)</u>	<u>6,109,016</u>	<u>11,962,733</u>	<u>349,582</u>	<u>12,720,946</u>	<u>44,863,718</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 15,765,650</u>	<u>\$ 824,891</u>	<u>\$ 6,164,074</u>	<u>\$ 12,017,130</u>	<u>\$ 349,582</u>	<u>\$ 13,256,381</u>	<u>\$ 48,377,708</u>

The accompanying notes are an integral part of the basic financial statements.

CAMERON PARISH POLICE JURY

Reconciliation of the Balance Sheet-Governmental Funds to the
Statement of Net Position

December 31, 2018

Total fund balances for governmental funds at December 31, 2018		\$ 44,863,718
Cost of capital assets at December 31, 2018	\$ 164,534,695	
Less accumulated depreciation at December 31, 2018	<u>(40,365,660)</u>	124,169,035
Deferred outflows and inflows for pension and OPEB resources are not financial resources or currently payable:		
Deferred outflows related to pensions	2,250,737	
Deferred outflows related to OPEB	24,954	
Deferred inflows related to pensions	(1,573,881)	
Deferred inflows related to OPEB	<u>(231,064)</u>	470,746
Long-term debt which is not included as a liability in the governmental fund type balance sheet:		
Bonds payable, notes payable, and capital leases	(13,131,322)	
Net pension liability	(1,274,662)	
Net OPEB obligation	(3,515,279)	
Compensated absences	<u>(213,737)</u>	(18,135,000)
Accrued interest on long-term debt which is not included as a liability in the governmental fund type balance sheet		<u>(119,762)</u>
Total net position at December 31, 2018		<u>\$ 151,248,737</u>

The accompanying notes are an integral part of the basic financial statements.

CAMERON PARISH POLICE JURY
Statement of Revenues, Expenditures and
Changes in Fund Balance - Governmental Funds
Year Ended December 31, 2018

	Major Funds						Total
	General	Long-Term Community Recovery	Library	GOMESA Construction	GOMESA Debt Service	Non-major	
REVENUES							
Taxes:							
Ad valorem, net	\$ 931,448	\$ -	\$ 1,517,242	\$ -	\$ -	\$ 5,755,238	\$ 8,203,928
Sales taxes	19,438	-	-	-	-	-	19,438
Franchise tax	81,275	-	-	-	-	-	81,275
Other taxes	54	-	1,123	-	-	166,869	168,046
Licenses and permits	331,313	-	-	-	-	-	331,313
Fines, forfeitures, and court costs	-	-	-	-	-	189,809	189,809
Intergovernmental:							
Federal	500,259	5,154,551	3,913	-	1,090,581	1,151,978	7,901,282
State	1,965,072	-	-	-	-	244,414	2,209,486
Local	15,670	-	-	-	-	30,000	45,670
Interest earnings	161,917	-	8,779	93,696	5,259	18,755	288,406
Other	756,858	11,994	119,983	-	-	304,810	1,193,645
Total Revenues	4,763,304	5,166,545	1,651,040	93,696	1,095,840	7,861,873	20,632,298
EXPENDITURES							
Current							
General government:							
Legislative	231,662	-	-	-	-	-	231,662
Judicial	360,704	-	-	-	-	2,105,781	2,466,485
Elections	520	-	-	-	-	-	520
Finance and administrative	895,406	9,517	-	-	383,487	1,923	1,290,333
Other general government	499,031	-	-	-	-	8,561	507,592
Public safety	376,734	-	-	-	-	2,322,537	2,699,271
Public works	404,479	-	-	-	-	5,128,922	5,533,401
Culture and recreation	36,780	-	952,884	-	-	26,298	1,015,962
Health and welfare	-	-	-	-	-	362,682	362,682
Economic development & assistance	987,390	-	-	-	-	-	987,390
Debt service:							
Principal	88,961	-	-	-	-	429,181	518,142
Interest	1,389	-	-	-	259,493	46,527	307,409
Capital outlay	150,179	5,072,909	70,403	129,241	-	1,763,135	7,185,867
Total Expenditures	4,033,235	5,082,426	1,023,287	129,241	642,980	12,195,547	23,106,716
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	730,069	84,119	627,753	(35,545)	452,860	(4,333,674)	(2,474,418)
OTHER FINANCING SOURCES (USES)							
Operating transfers in	-	-	-	11,998,278	-	2,111,500	14,109,778
Operating transfers out	(2,111,500)	-	-	-	(11,998,278)	-	(14,109,778)
Insurance recovery	-	-	-	-	-	-	-
Subrecipient grants	(188,820)	-	-	-	-	-	(188,820)
Bond proceeds	-	-	-	-	11,895,000	-	11,895,000
Sale of capital assets	5,672	-	-	-	-	42,350	48,022
Total other financing sources (uses)	(2,294,648)	-	-	11,998,278	(103,278)	2,153,850	11,754,202
NET CHANGES IN FUND BALANCE	(1,564,579)	84,119	627,753	11,962,733	349,582	(2,179,824)	9,279,784
FUND BALANCE - BEGINNING	15,305,355	(103,454)	5,481,263	-	-	14,900,770	35,583,934
FUND BALANCE - ENDING	\$ 13,740,776	\$ (19,335)	\$ 6,109,016	\$ 11,962,733	\$ 349,582	\$ 12,720,946	\$ 44,863,718

The accompanying notes are an integral part of the basic financial statements.

CAMERON PARISH POLICE JURY

Reconciliation of the Statement of Revenues, Expenditures and
Changes in Fund Balance-Governmental Funds to the Statement of Activities

Year Ended December 31, 2018

Total net changes in fund balance at December 31, 2018 per Statement of Revenues, Expenditures and Changes in Fund Balance		\$ 9,279,784
The change in net position reported for governmental activities in the statement of activities different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital outlay which is considered expenditures on the Statement of Revenues, Expenditures and Changes in Fund Balance	\$ 7,185,867	
Adjustment to gain(loss) on disposal of capital assets.	(263,207)	
Depreciation expense for the year ended December 31, 2018	<u>(4,642,953)</u>	2,279,707
Change in compensated absences payable for year ended December 31, 2018		83,279
Repayment of bond principal, notes payable, and capital leases is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position		518,142
Proceeds from the issuance of bonds is a revenue in the governmental funds, but the proceeds increase long-term liabilities in the Statement of Net Position		(11,895,000)
Change in capital leases payable for year ended December 31, 2018		85,216
In the Statement of Activities, interest is measured by the amount incurred during the year. In the governmental funds, however, interest is measured by the amount of financial resources used (essentially, the amounts actually paid).		(64,372)
Net pension expense is reported in the governmental funds as expenditures as they are paid, however, in the statement of activities the net position expense is reported according to estimates required by GASB 68:		
Pension expense paid	686,808	
Pension expense per GASB 68	<u>(1,153,087)</u>	(466,279)
In the Statement of Activities, post employment benefits are measured by the amounts incurred during the year. In the governmental funds, however, expenditures for this item are measured by the amount of financial resources used (essentially the amounts actually paid).		<u>128,983</u>
Total changes in net position at December 31, 2018 per Statement of Activities		<u>\$ (50,540)</u>

The accompanying notes are an integral part of the basic financial statements.

CAMERON PARISH POLICE JURY
Statement of Net Position - Fiduciary Fund
December 31, 2018

ASSETS	
Cash	\$ -
DEFERRED OUTFLOWS OF RESOURCES	<u>-</u>
LIABILITIES	-
DEFERRED INFLOWS OF RESOURCES	<u>-</u>
NET POSITION	
Net position - held in trust	<u>-</u>
	<u><u>\$ -</u></u>

The accompanying notes are an integral part of the basic financial statements.

CAMERON PARISH POLICE JURY

Notes to Financial Statements

December 31, 2018

NOTE A – 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 seven jurors representing the various districts within the parish.

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, other taxes and licenses, 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.

1. 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 2100.120140) 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 criterion includes:

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

CAMERON PARISH POLICE JURY

Notes to Financial Statements

December 31, 2018

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES -- CONTINUED

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 Districts No. 1, 7, 9, 10, 14, 15 and 16	December 31	1 & 3
Hackberry Fire Protection District	December 31	1 & 3
Gravity Drainage Districts No. 3, 4, 5, 7, 8 and 9	December 31	1 & 3
Recreations District No. 5, 6, 7, 8 and 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 & Sewerage District No. 1	December 31	1 & 3
Waterworks Districts No. 2, 7, 9, 10 and 11	December 31	1 & 3
East Cameron Port, Harbor, and Terminal District	December 31	1 & 3
Cameron Community Action Agency Incorporated	September 30	1
Cameron Parish Communications District	December 31	1 & 3
Ambulance District No. 1 and 2	December 31	1 & 3
Beachfront Development Districts No. 1 and 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
Grand Lake/Sweet Lake Cemetery	December 31	2

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. Financial statements for those component units not included in the Police Jury's general purpose financial statements may be obtained from the operations centers of those component units.

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, the Fire Protection Districts, Gravity Drainage District No.8, Cameron Parish Communications District, and Grand Lake/Sweet Lake Cemetery.

CAMERON PARISH POLICE JURY

Notes to Financial Statements

December 31, 2018

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

2. BASIS OF PRESENTATION

The accompanying basic financial statements of the Police Jury have been prepared in conformity with U.S. generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, "Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments", issued in June 1999.

GASB Statement No. 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 U. S. generally accepted accounting principles as applied to governmental units. These financial statements are not intended to and do not report on the reporting entity but rather are intended to reflect only the financial statements of the primary government (Police Jury).

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

Government-Wide Financial Statements

The Statement of Net Position and the Statement of Activities display information about the Police Jury as a whole. They include all funds of the reporting entity. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues.

The statement of activities presents a comparison between direct expenses and program revenues for each of the functions of the Police Jury's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function.

Program revenues include (a) fees and charges paid by the recipients of services offered by the Police Jury; and (b) grants and contributions that are restricted to meeting the operational or capital requirement of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements

The Police Jury uses funds 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.

CAMERON PARISH POLICE JURY

Notes to Financial Statements

December 31, 2018

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

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 two categories; governmental, 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. 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 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, courthouse and jail maintenance, etc.

The Police Jury's Road & Bridge Maintenance Fund is a special revenue fund that is reported as major fund. The Road & Bridge Maintenance Fund is used to account for the revenues and costs associated with parish road maintenance, improvements, and construction.

The Library Fund is a special revenue fund that is reported as a major fund. The fund is used to account for the revenues and costs associated with parish-wide library system.

Debt Service Funds

Debt service funds are used to account for the accumulation of resources and for 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.

CAMERON PARISH POLICE JURY

Notes to Financial Statements

December 31, 2018

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

The Long-Term Community Recovery Fund is a capital projects fund that is reported as a major fund. The Long-Term Community Recovery Fund is used to account for the revenues and costs associated with the Police Jury's hurricane recovery efforts utilizing Community Development Block Grant 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 only fiduciary fund is the Wetlands Restoration Expendable Trust Fund. This fund's activities are reported in a separate statement of fiduciary net position. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Police Jury's own programs. Fiduciary funds are presented on an economic resources measurement focus and the accrual basis of accounting, similar to the government-wide financial statements.

The Wetlands Restoration Expendable Trust Fund accounts for the proceeds of an irrevocable donation to the Cameron Parish Police Jury to be held in trust. 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.

3. MEASUREMENT FOCUS/BASIS OF ACCOUNTING

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

Measurement Focus

On the government-wide statement of net position and the statement of activities, the activities are presented using the economic resources measurement focus. In the fund financial statements, the "current financial resources" measurement focus is presented. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

CAMERON PARISH POLICE JURY

Notes to Financial Statements

December 31, 2018

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Basis of Accounting

In the government-wide statement of net position and statement of activities, the activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures (including capital outlay) generally are recorded when a liability is incurred, as under accrual accounting.

Program Revenues - Program revenues included in the Statement of Activities derived directly from parties outside the Police Jury's taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the Police Jury's general revenues.

Direct Expenses. - The Police Jury reports all direct expenses by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. Depreciation expense, which can be specifically identified by function, is included in the direct expenses of each function. Interest on general long-term debt is considered an indirect expense and is reported separately on the Statement of Activities.

Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences, post-employment benefits, and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Those revenues susceptible to accrual are property taxes, state revenue sharing, other state revenues, and grant income. Fines, permits, and license revenues are not susceptible to accrual because generally they are not measurable until received in cash.

Interest earnings are recorded when the investments have matured and the interest is available.

CAMERON PARISH POLICE JURY

Notes to Financial Statements

December 31, 2018

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Expenditures

Salaries are recorded, as expenditures when earned by employees.

Purchases of various operating supplies, etc, are recorded as expenditures when the related fund liability is incurred.

Compensated absences are recognized as expenditures when leave is actually taken or when employees, or their heirs, are paid for accrued leave upon retirement or death.

Principal and interest on long-term debt are recognized when due.

Other Financing Sources (Uses)

Transfers between funds that are not expected to be repaid, proceeds from the sale of fixed assets, and long-term debt proceeds, are accounted for as other financing sources (uses). These other financing sources (uses) are recognized at the time the underlying events occur.

4. BUDGETS

The major fund budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. All annual appropriations lapse at fiscal year end.

On or before the last meeting of each year, the budget is prepared by function and activity, and includes information on the past year, current year estimates and requested appropriations for the next fiscal year.

The proposed budget is presented to the government's Board for review. The board holds a public hearing and may add to, subtract from or change appropriations, but may not change the form of the budget. Any changes in the budget must be within the revenues and reserves estimated.

Expenditures may not legally exceed budgeted appropriations at the activity level.

The budget was amended once during 2018.

5. ACCOUNTS RECEIVABLE

Uncollectible amounts due for ad valorem taxes and other receivables of governmental funds are recognized as bad debts at the time information becomes available which would indicate that the particular receivable is not collectible.

CAMERON PARISH POLICE JURY

Notes to Financial Statements

December 31, 2018

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

6. CAPITAL ASSETS

Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. 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. The Police Jury maintains a threshold level of \$1,000 or more for capitalizing capital assets.

Capital assets and related expenses are recorded in the Statement of Net Assets and Statement of Activities, respectively, but are not reported in the fund financial statements. In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. Infrastructure is reported for depreciation purposes on a prospective basis beginning January 1, 2005. All capital assets are depreciated using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Buildings and improvements	25 - 40 years
Furniture and Equipment	5 - 15 years
Books and videos	7 years
Infrastructure	40 years

7. CASH AND INVESTMENTS

Cash

Cash includes amounts in demand deposits with a maturity date within three months of the date acquired by the Police Jury. State statutes authorize the Police Jury to invest in obligations of the U.S. Treasury, U.S. Government Agencies, or time certificates of deposit of state banks organized under the laws of Louisiana and national banks having the principal office in the State of Louisiana, as stipulated in R.S. 39:1271, or any other federally insured investment. In addition, local governments in Louisiana are authorized to invest in the Louisiana Asset Management Pool, Inc. (LAMP), a non-profit corporation formed by an initiative of the State Treasurer and organized under the laws of the State of Louisiana which generates a local government investment pool.

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. At December 31, 2018, the Police Jury had \$20,739,702 in deposits (collected bank balances). These deposits are secured from risk by \$1,000,000 of federal deposit insurance and \$19,739,702 of pledged securities held by the custodial bank in the name of the fiscal agent bank.

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CAMERON PARISH POLICE JURY

Notes to Financial Statements

December 31, 2018

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Investments

State statutes authorize the Police Jury to invest in Louisiana Asset Management Pool (LAMP), U.S. Treasury notes and bonds, U.S. agency securities, and other governmental debt obligations with limited exceptions as noted in LA-R.S. 33.2955. Investments in time certificates of deposits can be placed with state banks, national banks or federal credit unions as permitted in state statute. Corporate bonds can purchased with from companies incorporated in the United States, with a Standards and Poor's credit rating of AA- and have a maturity date of 5 years or less.

As of December 31, 2018, the Police Jury had its assets in certificates of deposits, Federal Home Loan Bank Bonds and Federal Home Loan Mortgage Corporation Bonds The below schedule identifies the investments by type:

Type of Debt Investment	Fair Value	Maturity			Credit Rating (Standards and Poor's)
		Less than 1 Year	1 to 5 Years	6 to 10 Years	
Investments at fair value					
Certificate of Deposits	\$ 6,352,226	\$ 6,352,226	\$ -	\$ -	N/A
Federal Home Loan Banks Bonds	1,991,060	1,991,060	-	-	AA+
Federal Home Loan Mortgage Corporation Bonds	992,010	992,010	-	-	AA+
Total Investments	\$ 9,335,296	\$ 9,335,296	\$ -	\$ -	

The Police Jury categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The District has the following recurring fair value measurements as of December 31, 2018:

Level 1 inputs – Certificates of deposits totaling \$6,352,226.

Level 2 inputs – Federal Home Loan Bank Bonds and Federal Home Loan Mortgage Corporation Bonds totaling \$2,983,070 are valued using a market based approach comprised of a combination of directly observable quoted prices and a matrix pricing technique that relies on the securities' relationship to other benchmark quoted securities.

Interest Rate Risk: The Police Jury's policy on investments states that safety of principal is the foremost objective, followed by liquidity and yield. Each investment transaction shall seek to first ensure that capital losses are avoided no matter the sources.

Continued

CAMERON PARISH POLICE JURY

Notes to Financial Statements

December 31, 2018

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Credit Rate Risk: The Police Jury's policy states that investment decisions should not incur unreasonable risks in order to obtain current investment income and requires the overall quality rating to be no lower than AA- as measured by Standard & Poor's or the equivalent rating (Aa3) by Moody's Investor Service.

Concentration of Credit Risk: The District's investment portfolio consisted of 68% in certificates of deposits, 21% Federal Home Loan Bank Bonds and 16% in Federal Home Loan Mortgage Corporation Bonds.

Custodial Credit Risk-Investments: For an investment, this is the risk that, in the event of the failure of the counter party, the Police Jury will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Police Jury's policy addresses custodial credit risk for investments by requiring that they must be held by national banks, state-chartered banks or a national or state trust company in the name of the Police Jury.

8. INVENTORY

Inventory of the Road and Bridge Maintenance Fund is valued at cost (first-in, first-out). Inventories consist of expendable supplies held for consumption. The expenditures are recognized when the items are purchased.

Inventory of the General Fund consist of 111 parcels of property that were donated to the Cameron Parish Police Jury from the Road Home Corporation doing business as the Louisiana Land Trust which operates under the authority of the Louisiana. Recovery Authority and is administered by the Office of Community Development. The properties were valued at the fair value of the properties at the time of the donation. At December 31, 2018, the value of these properties was \$1,895,079 and are accounted for as deferred inflows on the Governmental Fund Statements.

9. INTERFUND RECEIVABLES/PAYABLES

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as due from other funds or due to other funds on the balance sheet.

10. LONG-TERM DEBT

The accounting treatment of long-term debt depends on whether the assets are used in governmental fund operations and whether they are reported in the government-wide or fund financial statements.

All long-term debt to be repaid from governmental are reported as liabilities in the government-wide statements. The long-term debt consists primarily of bonds.

CAMERON PARISH POLICE JURY

Notes to Financial Statements

December 31, 2018

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as expenditures.

11. EQUITY CLASSIFICATION

In the government-wide statements, equity is classified as net position and displayed in three components:

- a. Net investment in capital assets, net of related debt – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position – Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position – All other net position that do not meet the definition of “restricted” or “net investment in capital assets, net of related debt”.

In the fund statements, governmental fund equity is classified as fund balance. Fund balance is further classified as nonspendable, restricted, committed assigned and unassigned.

- a. Nonspendable — Amounts that cannot be spent either because they are in a nonspendable form or because they are legally or contractually required to be maintained intact.
- b. Restricted — Amounts that can be spent only for specific purposes because of state or federal laws or externally imposed conditions by grantors or creditors.
- c. Committed — Amounts that can be used only for specific purposes determined by a formal action by the Police Jury ordinance or resolution.
- d. Assigned fund balance – Includes fund balance amounts that are intended to be used for specific purposes based on internal (Board) actions.
- e. Unassigned fund balance – Includes positive fund balance within the general fund which has not been classified within the above mentioned categories.

12. USE OF RESTRICTED RESOURCES

When an expense is incurred that can be paid using either restricted or unrestricted resources (net assets), the Police Jury's policy is to first apply the expense toward restricted resources and then toward unrestricted resources. In governmental funds, the Police Jury's policy is to first apply the expenditure toward restricted fund balance and then to other, less-restrictive classifications committed and then assigned fund balances before using unassigned fund balances.

CAMERON PARISH POLICE JURY

Notes to Financial Statements

December 31, 2018

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

13. ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

14. COMPENSATED ABSENCES

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. Prior to January 1, 2011, vacation leave could be accumulated without limitation. Effective January 1, 2011, vacation leave is not permitted to be accumulated. 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 through December 31, 2010, not to exceed \$3,000. Upon retirement, the excess unpaid annual leave is used in the retirement benefit computation as carrel service. Employees may accumulate 12 to 18 days of sick leave each year, depending on their length of service. Sick leave may be accumulated without limitation. Any unused accumulated sick leave is forfeited by the employee at the time of resignation or retirement.

At December 31, 2018, employees have accumulated and vested \$213,737 of employee leave benefits, computed in accordance with GASB Codification Section C60. 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. Gravity Drainage District No. 8 has no employees; therefore, there are no policies for vacation and sick leave.

15. SUBSEQUENT EVENTS

Management has evaluated subsequent events through June 6, 2019, the date the financial statements were available to be issued.

NOTE B - RISK MANAGEMENT

The Police Jury is exposed to various risks 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.

To cover its risk associated with injuries to employees, the Police Jury is self-insured up to \$225,000 per occurrence. Claims over and above this amount are insured through insurance coverage. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amount.

CAMERON PARISH POLICE JURY

Notes to Financial Statements

December 31, 2018

NOTE C – AD VALOREM

The following is a summary of taxable assessed valuations and levied ad valorem taxes:

	<u>Assessed Valuation</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
Parish-wide taxes:			
Parish	269,705,881	3.90	Indefinite
Road maintenance and construction	269,705,881	6.61	2023
Garbage	269,705,881	7.86	2024
Courthouse maintenance	269,705,881	2.64	2023
Library maintenance	269,705,881	6.36	2019
Health unit maintenance	269,705,881	1.32	2023
Fire protection districts:			
No. 1: Maintenance	25,004,551	6.07	2024
No. 7: Maintenance	15,879,870	2.50	2024
No. 7: Bonds	15,879,870	4.24	2038
No. 9: Maintenance	32,989,652	2.69	2022
No. 10: Maintenance	93,231,599	8.00	2022
No. 14: Maintenance	39,885,777	4.15	2021
No. 15: Maintenance	4,043,521	8.17	2021
No. 16: Maintenance	2,974,657	12.76	2020
Hackberry Fire District 1	55,696,254	3.10	2024
Hackberry: Maintenance	55,696,254	4.25	2024
Gravity Drainage District #8	38,027,508	2.57	2019

Property tax millage rates are adopted in July for the calendar year in which the taxes are levied and recorded. All taxes are due and collectible when the assessment rolls are filed on or before November 15th of the current year, and become delinquent after December 31st. Property taxes not paid by the end of February are subject to lien. An allowance for uncollectibles is recorded at \$175,262 at December 31, 2018 based on prior year history collections and amounts paid under protest.

NOTE D - RECEIVABLES

The following is a summary of receivables at December 31, 2018:

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Debt Service Funds</u>	<u>Capital Projects Funds</u>	<u>Total</u>
Taxes-Ad valorem	\$ 951,814	\$ 7,192,463	\$ 205,952	\$ -	\$ 8,350,229
Intergovernmental:					
Federal	231,929	1,551,642	-	61,053	1,844,624
State & Local	305,916	38,085	-	-	344,001
Other	4,989	45,219	31,169	-	81,377
Total	<u>\$ 1,494,648</u>	<u>\$ 8,827,409</u>	<u>\$ 237,121</u>	<u>\$ 61,053</u>	<u>\$ 10,620,231</u>

GRAGSON, CASIDAY & GUILLORY, L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS

CAMERON PARISH POLICE JURY

Notes to Financial Statements

December 31, 2018

NOTE E - CAPITAL ASSETS

The following schedule presents changes in capital assets for the year ended December 31, 2018:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Land	\$ 1,434,390	\$ 65,000	\$ -	\$ 1,499,390
Construction in progress	3,008,882	6,854,014	-	9,862,896
Building and improvements	56,355,631	-	(154,309)	56,201,322
Books and videos	1,016,927	70,403	(721)	1,086,608
Equipment and furniture	18,832,380	156,042	(2,451,943)	16,536,479
Infrastructure	79,322,966	25,034	-	79,348,000
Total capital assets at historical costs	<u>159,971,176</u>	<u>7,153,949</u>	<u>(2,590,430)</u>	<u>164,534,695</u>
Less accumulated depreciation	<u>38,081,848</u>	<u>4,642,953</u>	<u>(2,359,141)</u>	<u>40,365,660</u>
Total capital assets, net	<u>\$ 121,889,328</u>	<u>\$ 2,510,996</u>	<u>\$ (231,288)</u>	<u>\$124,169,035</u>

Depreciation was charged to functions as follows:

General Government:	
Elections	\$ 1,300
Finance and Administration	296,968
Judicial	39,791
Other	114,288
Public Safety	1,279,075
Public Works, including depreciation for infrastructure asset	1,934,369
Health and Welfare	146,524
Culture and Recreation	830,638
Total	<u>\$ 4,642,953</u>

Construction in progress at December 31, 2018 of \$9,862,896 consists of the following projects:

<u>Project</u>	<u>Costs to Date</u>	<u>Estimated Remaining Costs</u>	<u>Estimated Completion Date</u>
GIWW Boat Launch	\$ 93,393	\$ 62,157	July 2019
Clerk of Court Relocation	75,812	-	September 2019
Courthouse Renovations	6,771,792	203,666	May 2019
Marshall Street Culvert Replacement	29,874	Unknown	Unknown
Hackberry Fire Station	1,416,554	206,943	April 2019
Cameron Fisheries Equipment	961,516	193,286	September 2019
Cameron Prairie Waterline Upgrade	7,971	105,710	May 2019
GOMESA Shoreline Protection	129,241	11,670,757	December 2020
Cameron Main Library	376,743	Unknown	Unknown
	<u>\$ 9,862,896</u>	<u>\$ 12,442,519</u>	

CAMERON PARISH POLICE JURY

Notes to Financial Statements

December 31, 2018

NOTE G – ACCOUNTS PAYABLES

The following is a summary of accounts payables at December 31, 2018:

	General Fund	Special Revenue Fund	Debt Service	Capital Projects Funds	Total
Trade	\$ 17,348	\$ 65,260	\$ 7,212	\$ -	\$ 89,820
Pension Deduction	33,479	251,275	-	-	284,754
Construction Costs	-	982,283	-	61,053	1,043,336
Total	<u>\$ 50,827</u>	<u>\$1,298,818</u>	<u>\$ 7,212</u>	<u>\$ 61,053</u>	<u>\$ 1,417,910</u>

NOTE H – LONG-TERM LIABILITIES

Long-term liabilities consist of loans, capital lease obligations, general obligation bonds, revenue bonds and compensated absences.

The following is a summary of the change in long-term liabilities for the year ended December 31, 2018:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Debt:					
General obligation bonds	\$ 1,505,142	\$ 11,895,000	\$ 518,142	\$ 12,882,000	\$ 135,000
Total bonds payable	<u>1,505,142</u>	<u>11,895,000</u>	<u>518,142</u>	<u>12,882,000</u>	<u>135,000</u>
Other Obligations:					
Capital leases	334,538	-	85,216	249,322	80,523
Compensated absences	297,016	149,296	232,575	213,737	213,737
Net pension liability	2,957,056	-	1,682,394	1,274,662	-
Other post-employment benefits	<u>1,477,490</u>	<u>2,037,789</u>	<u>-</u>	<u>3,515,279</u>	<u>-</u>
Total other obligations	<u>5,066,100</u>	<u>2,187,085</u>	<u>2,000,185</u>	<u>5,253,000</u>	<u>294,260</u>
Governmental activity long-term liabilities	<u>\$ 6,571,242</u>	<u>\$ 14,082,085</u>	<u>\$ 2,518,327</u>	<u>\$ 18,135,000</u>	<u>\$ 429,260</u>

Capitalized lease obligations are paid from the general fund, and compensated absences liabilities are paid by the general fund and several special revenues.

General Obligation Bonds are comprised of the following individual issues:

Fire District No 7 of Cameron Parish - \$257,000, Issue of May 1, 2014, due in annual installments of \$32,000 to \$40,000 through May 1, 2020; interest at 5.00 percent. Debt retirements are made from Fire District No. 7 Debt Service Fund.

\$ 72,000

CAMERON PARISH POLICE JURY

Notes to Financial Statements

December 31, 2018

NOTE H – LONG-TERM LIABILITIES - CONTINUED

Hackberry Fire Protection District No 1 of Cameron Parish - \$1,000,000
 Issue of June 20, 2017, due in annual installments of \$85,000 to \$110,000
 through March 1, 2027; interest at 1.85 to 2.75 percent. Debt retirements are made
 from Hackberry Fire District Debt Service Fund. \$ 915,000

Revenue Bonds are comprised of the following issues:

Louisiana Local Government Environmental Facilities & Community Development Authority Revenue Bonds (Cameron Parish, Louisiana GOMESA Project) Series 2018 - \$11,895,000; Issued on June 6, 2018; due in annual installments of \$430,000 to \$1,060,000 through September 30, 2038; interest at 5.65 percent. Debt retirements are made from GOMESA Debt Service Fund.	11,895,000
Capital leases	249,322
Net pension liability	1,274,662
Other post-employment benefits payable	3,515,279
Compensating absences	<u>213,737</u>
	18,135,000
Less amount due within one year	<u>(429,260)</u>
Total long-term liabilities	<u>\$ 17,705,740</u>

At December 31, 2018, \$613,271 is available in debt service funds to service the bonds.

The 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 percent of the assessed value of taxable property in the parish.

As of December 31, 2018, the annual requirements to amortize the bond debt including interest payments of \$141,539, are as follows:

<u>Year Ending:</u>	<u>Principal</u>	<u>Interest</u>
2019	\$ 135,000	\$ 696,121
2020	127,000	692,563
2021	525,000	690,006
2022	555,000	663,573
2023	580,000	635,615
2024-2028	3,280,000	2,681,523
2029-2033	3,780,000	2,043,966
2034-2038	<u>3,900,000</u>	<u>566,413</u>
Totals	<u>\$ 12,882,000</u>	<u>\$ 141,539</u>

CAMERON PARISH POLICE JURY

Notes to Financial Statements

December 31, 2018

NOTE I - PENSION PLANS

Parochial Employees Retirement System of Louisiana

Substantially all employees of the Cameron Parish Police Jury are members of the Parochial Employees Retirement System of Louisiana (System), a cost-sharing, a multiple-employer defined benefit pension plan administered by a separate board of trustees. The System is composed of two plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the Police Jury are members of Plan A.

All permanent employees working at least twenty-eight 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 hired after January 1, 2007 can retire at any age with 30 years, age 55 with 25 years, age 60 with 10 year and age 65 with 7 years of creditable service. Employees hired after January 1, 2007 can retire at age 55 with 30 years, age 62 with 10 years and 65 with 7 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent 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 percent 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.

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 9.50 percent of their annual covered salary and the Cameron Parish Police Jury is required to contribute at an actuarially determined rate. The current rate is 11.5 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 Cameron Parish 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 Cameron Parish Police Jury's contributions to the System under Plan A for the year ended December 31, 2018, was \$507,302.

At December 31, 2018, the Police Jury reported an asset of \$435,428 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Police Jury's proportion of the net pension liability was based on a

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CAMERON PARISH POLICE JURY

Notes to Financial Statements

December 31, 2018

NOTE I - PENSION PLANS - CONTINUED

projection of the Police Jury's long-term share of contributions to their pension plan relative to the projected contributions of all participating entities, actuarially determined. At December 31, 2018, the Police Jury's proportion was .0586635%.

For the year ended December 31, 18 the Police Jury's recognized pension expense (benefit) of \$159,744 including employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, \$13,881. At December 31, 2018, the Police Jury reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ -	\$ 281,862
Difference between expected and actual Investment	-	1,005,963
Changes in assumption	549,574	-
Changes in proportion and differences between:		
Contributions and proportionate share of contributions	348	65,145
Contributions subsequent to the measurement date	<u>507,302</u>	<u>-</u>
Total	<u>\$ 1,057,224</u>	<u>\$ 1,352,971</u>

\$507,302 reported as deferred outflows of resources related to pensions resulting from Police Jury's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2019. Other accounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year ended June 30:</u>	<u>Amount</u>
2019	\$ 47,781
2020	(82,922)
2021	(355,320)
2022	(412,588)
2023	-
Thereafter	-

CAMERON PARISH POLICE JURY

Notes to Financial Statements

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NOTE I - PENSION PLANS - CONTINUED

Actuarial methods and assumption. The total pension liability in the December 31, 2017, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Valuation Date	December 31, 2017
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	6.75% (Net of investment expense)
Expected Remaining Service Lives	4 years
Projected Salary Increases	Plan A – 5.25% (2.75% Merit/2.50% Inflation)
Cost of Living Adjustments	The present values of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet amortized by the Board of Trustees.
Mortality	RP-2000 Employee Mortality Table was selected for active members. RP-2000 Health Annuitant Mortality Table was selected for healthy annuitants and beneficiaries. RP-2000 Disabled Lives Mortality Table was selected for disabled annuitants.

The discount rate used to measure the total pension liability was 6.75% for Plan A. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers and non-employer contributing entities will be made at the actuarially determined contribution rates, which are calculated in accordance with relevant statutes and approved by the Board of Trustees and the Public Retirement Systems' Actuarial Committee. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the CAPM pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations and projected on a forward looking basis in equilibrium, in which best-estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce

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December 31, 2018

NOTE I - PENSION PLANS - CONTINUED

the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.00% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.62% for the year ended December 31, 2017.

Best estimates of arithmetic real rates of return for major asset class included in the System's target asset allocation as of December 31, 2017 are summarized in the following table:

Asset Class	Target Asset Allocation	Long-Term Expected Portfolio Real Rate of Return
Fixed income	35%	1.24%
Equity	52%	3.57%
Alternatives	11%	0.69%
Real assets	2%	0.12%
Total	100%	5.62%
Inflation		2.00%
Expected Arithmetic Nominal Return		7.62%

The mortality rate assumption used was set based upon an experience study performed on plan data for the period January 1, 2010 through December 31, 2014. The data was then assigned credibility weighting and combined with a standard table to produce current levels of mortality. This mortality was then projected forward to a period equivalent of the estimated duration of the System's liabilities. Annuity values calculated based on this mortality were compared to those produced by using a set back of standard tables. The result of the procedure indicated that the tables used would produce liability values approximating the appropriate generational mortality tables.

Sensitivity to changes in discount rate. The following presents the net pension liability of the Police Jury calculated using the discount rate of 6.75%, as well as what the employers' net pension liability would be if it were calculated using a discount rate that is one percentage point lower 5.75% or one percentage point higher 7.75% than the current rate.

	Changes in Discount Rate 2016		
		Current	
	1% Decrease 5.75%	Discount Rate 6.75%	1% Increase 7.75%
Net Pension Liability (Asset)	\$ 2,146,817	\$ (435,428)	\$ (2,734,747)

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December 31, 2018

NOTE I - PENSION PLANS - CONTINUED

Firefighters Retirement System

The Firefighters' Retirement System is a defined benefit pension plan covering firefighters employed by any municipality, parish, or fire protection district of the State of Louisiana under the provisions of Louisiana Revised Statutes 11:2252 through 2269 effective January 1, 1980. The Plan covers substantially all members of the Parish's fire department. All new employees of the fire department must join this plan except for employees performing unrelated fire duties.

Employees with 20 years or more of service who have attained age 50 or employees with 12 years of service who have attained age 55 or 25 years of service at any age are entitled to annual pension benefits equal to 3 1/3% of their average final compensation based on the 36 consecutive months of highest pay multiplied by their total years of service, not to exceed 100%. Employees may elect to receive their pension benefits in the form of a joint and survivor annuity. If employees terminate before rendering 12 years of service, they forfeit the right to receive the portion of their accumulated plan benefits attributable to their employer's contributions. 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 Firefighters' Retirement System also provides death and disability benefits. Benefits are established by state statute.

State statute requires employees to contribute 10 percent of their salary to the retirement system for December 31, 2017; the Police Jury was required to contribute 26.50 percent of covered employees' salaries. The contribution requirements of plan members and the Cameron Parish Police Jury are established by state statute. As provided by Louisiana Revised Statute 11:2252 through 2269, 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 Firefighters' Retirement System for the year ended December 31, 2017, was \$164,038.

The Firefighters' Retirement System issues an annual publicly available financial report that includes financial statements and required supplementary information for the retirement system. That report may be obtained by writing to the Firefighters' Retirement System, 2051 Silverside Drive, Suite 10, Baton Rouge, Louisiana 708084136, or by calling (225) 925-4060.

At December 31, 2018, the Police Jury reported a liability of \$1,600,769 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Police Jury's proportion of the net pension liability was based on a projection of the Police Jury's long-term share of contributions to their pension plan relative to the projected contributions of all participating entities, actuarially determined. At December 31, 2018, the Police Jury's proportion was .2782940%.

CAMERON PARISH POLICE JURY

Notes to Financial Statements

December 31, 2018

NOTE I - PENSION PLANS - CONTINUED

For the year ended December 31, 2018, the Police Jury's recognized pension expense of \$293,982 including employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, \$9,612. At December 31, 2018, the Police Jury reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ -	\$ 121,836
Difference between expected and actual Investment	104,090	-
Changes in assumption	111,670	254
Changes in proportion and differences between:		
Contributions and proportionate share of contributions	744,024	64,991
Contributions subsequent to the measurement date	164,038	-
Total	<u>\$ 1,123,822</u>	<u>\$ 187,081</u>

\$164,038 reported as deferred outflows of resources related to pensions resulting from Police Jury's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2019. Other accounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	Amount
2019	\$ 293,530
2020	232,647
2021	104,069
2022	149,314
2023	99,426
Thereafter	9,061

CAMERON PARISH POLICE JURY

Notes to Financial Statements

December 31, 2018

NOTE I - PENSION PLANS - CONTINUED

Actuarial methods and assumption. The total pension liability in the June 30, 2018, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Valuation Date	June 30, 2018
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	7.30% per annum
Inflation Rate	2.700% per annum
Expected Remaining Service Lives	7 years
Projected Salary Increases	Vary from 15.0% in the first two years of service to 4.75% after 25 years
Cost of Living Adjustments	For the purpose of determining the present value of benefits, COLAs were deemed not to be substantively automatic and those previously granted were included.

The mortality rate assumption used was set based upon an experience study performed on plan data for the period July 1, 2009 through June 30, 2014. The data was then assigned credibility weighting and combined with a standard table to produce current levels of mortality. This mortality was then projected forward to a period equivalent to the estimated duration of the System's liabilities. Annuity values calculated based on this mortality were compared to those produced by using a set-back of standard tables. The result of the procedure indicated that the tables used would produce liability values approximating the appropriate generational mortality tables.

The estimated long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The long term expected nominal rate of return was 8.09% as of June 30, 2018. Best estimates of real rates of return for each major asset class included in FRS' target asset allocation as of June 30, 2018 are summarized in the following table:

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Notes to Financial Statements

December 31, 2018

NOTE I - PENSION PLANS - CONTINUED

Asset Class		Target Asset Allocation	Long-Term Expected Portfolio Real Rate of Return
Fixed income	Fixed income	26%	1.76%
	U.S Equity	22%	6.14%
Equity	Non-U.S. Equity	22%	7.46%
	Global Equity	10%	6.74%
Alternatives	Real Estate	6%	4.38%
	Private Equity	4%	8.73%
	Global Tactical	5%	
Multi-Asset Strategies	Asset Allocation		4.31%
	Risk Parity	5%	4.89%
Total		100%	

The discount rate used to measure the total pension liability was 7.3%. The projection of cash flows used to determine the discount rate assumed the contributions from plan members will be made at the current contribution rates and the contributions from participating employers will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of the System's actuary. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity to changes in discount rate. The following presents the net pension liability of the Police Jury calculated using the discount rate of 7.3%, as well as what the employers' net pension liability would be if it were calculated using a discount rate that is one percentage point lower 6.3% or one percentage point higher 8.3% than the current rate.

	Changes in Discount Rate 2017		
	1% Decrease 6.3%	Current Discount Rate 7.3%	1% Increase 8.3%
Net Pension Liability (Asset)	\$ 2,335,900	\$ 1,600,769	\$ 983,005

Louisiana District Attorney's Retirement System

The district attorney and assistant district attorneys are members of the Louisiana District Attorneys Retirement System (System), a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees.

CAMERON PARISH POLICE JURY

Notes to Financial Statements

December 31, 2018

NOTE I - PENSION PLANS - CONTINUED

Assistant district attorneys who earn, as a minimum, the amount paid by the state for assistant district attorneys and are under the age of 60 at the time of original employment and all district attorneys are required to participate in the System. For members who joined the system before July 1, 1990, and who elected not to be covered by the new provisions, the following applies: Any member with 23 or more years of creditable service regardless of age may retire with a 3% benefit reduction for each year below age 55, provided that no reduction is applied if the member has 30 or more years of service. Any member with at least 18 years of service may retire at age 55 with a 3% benefit reduction for each year below age 60. In addition, any member with at least 10 years of service may retire at age 60 with a 3% benefit reduction for each year retiring below the age of 62. The retirement benefit is equal to 3% of the member's final average compensation, defined by L.R.S. 11:1581(5), multiplied by the number of years of his membership service, not to exceed 100% of average final compensation.

For members who joined the System after July 1, 1990, or who elected to be covered by the new provisions the following applies: Members are eligible to receive normal retirement benefits if they are age 60 and have 10 years of service credit, are age 55 and have 24 years of service credit, or have 30 years of service credit regardless of age. The normal retirement benefit is equal to 3.5% of the member's final-average compensation multiplied by years of membership service. A member is eligible for early retirement if he is age 55 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 3% for each year the member retires in advance of normal retirement age. Benefits may not exceed 100 percent of average final compensation. The System also provides death and disability benefits. Benefits are established by state statute.

State statute requires covered employees to contribute 8.0 percent of their salaries to the System. The Cameron Parish Police Jury was required to contribute 7.0 percent to the Louisiana District Attorneys Retirement System. Contributions to the System also include 0.2 percent of the ad valorem taxes collected throughout the state and revenue sharing funds as appropriated by the Louisiana legislature. The Police Jury's contributions to the Louisiana District Attorneys Retirement System for the year ended December 31, 2018, was \$11,350.

The Louisiana District Attorneys Retirement System issues an annual publicly available financial report that includes financial statements and required supplementary information for the retirement system. That report may be obtained by writing to the District Attorney's Retirement System, 2109 Decatur Street, New Orleans, Louisiana 701162012, or by calling (504) 947-5551.

At December 31, 2018, the Police Jury reported a liability of \$68,111 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Police Jury's proportion of the net pension liability was based on a projection of the Police Jury's long-term share of contributions to their pension plan relative to the projected contributions of all participating entities, actuarially determined. At December 31, 2018, the Police Jury's proportion was .2116630%.

CAMERON PARISH POLICE JURY

Notes to Financial Statements

December 31, 2018

NOTE I - PENSION PLANS - CONTINUED

For the year ended December 31, 2018, the Police Jury's recognized pension expense (benefit) of \$9,927 including employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, \$11,350. At December 31, 2018, the Police Jury reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 366	\$ 9,895
Difference between expected and actual Investment	5,730	-
Changes in assumption	34,672	4,492
Changes in proportion and differences between:		
Contributions and proportionate share of contributions	4,151	6,197
Contributions subsequent to the measurement date	11,350	-
Total	<u>\$ 56,269</u>	<u>\$ 20,584</u>

\$11,350 reported as deferred outflows of resources related to pensions resulting from Police Jury's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2019. Other accounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	Amount
2019	\$ 14,247
2020	8,325
2021	3,170
2022	4,226
2023	7,622
Thereafter	-

Actuarial methods and assumption. The total pension liability in the June 30, 2018, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

CAMERON PARISH POLICE JURY

Notes to Financial Statements

December 31, 2018

NOTE I - PENSION PLANS - CONTINUED

Valuation Date	June 30, 2018
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	6.50% net of investment expense
Expected Remaining Service Lives	7 years
Projected Salary Increases	5.50% (2.50% Inflation, 3.10% Merit)
Mortality	RP-2000 Combined Healthy with White Collar Adjustment Sex Distinct Tables (set back 1 year for females) projected to 2032 using Scale AA were selected for employee, annuitant, and beneficiary mortality. The RO Disabled Lives Mortality Table set back 5 years for males and set back 3 years for females was selected for disable annuitants. Setbacks in those tables were used to approximate mortality improvement.
Cost of Living Adjustments	Only those previously granted

The mortality rate assumption used was set based upon an experience study performed on plan data for the period July 1, 2009 through June 30, 2014. The data was then assigned credibility weighting and combined with a standard table to produce current levels of mortality. This mortality was then projected forward to a period equivalent to the estimated duration of the System's liabilities. Annuity values calculated based on this mortality were compared to those produced by using a set-back of standard tables. The result of the procedure indicated that the tables used would produce liability values approximating the appropriate generational mortality tables.

The estimated long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The long term expected nominal rate of return was 9.45% as of June 30, 2018.

Best estimates of real rates of return for each major asset class included in FRS' target asset allocation as of June 30, 2018 are summarized in the following table:

CAMERON PARISH POLICE JURY

Notes to Financial Statements

December 31, 2018

NOTE I - PENSION PLANS - CONTINUED

Asset Class	Target Asset Allocation	Long-Term Expected Portfolio Real Rate of Return
Fixed income	28.95%	6.36%
Equity	61.72%	10.82%
Alternatives	8.85%	10.50%
Cash	0.48%	0.50%
Total	100%	6.95%
Inflation		2.50%
Expected Arithmetic Nominal Return		9.45%

The discount rate used to measure the total pension liability was 6.55%. The projection of cash flows used to determine the discount rate assumed the contributions from plan members will be made at the current contribution rates and the contributions from participating employers will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of the System's actuary. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity to changes in discount rate. The following presents the net pension liability of the Police Jury calculated using the discount rate of 6.5%, as well as what the employers' net pension liability would be if it were calculated using a discount rate that is one percentage point lower 5.5% or one percentage point higher 7.5% than the current rate.

	Changes in Discount Rate 2017		
	1% Decrease 5.5%	Current	1% Increase 7.5%
		Discount Rate 6.5%	
Net Pension Liability (Asset)	\$ 183,385	\$ 68,111	\$ (29,956)

Registrar of Voters Retirement System

The registrar of voters, their deputies and their permanent employees are members of the Registrars of Voters Retirement System (System), a multiple-employer (cost-sharing) public employee retirement system (PERS), controlled and administered by a separate board of trustees. The plan operates under the provisions of Louisiana Revised Statutes 11:2031 through 2144.

CAMERON PARISH POLICE JURY

Notes to Financial Statements

December 31, 2018

NOTE I - PENSION PLANS - CONTINUED

Any member is eligible for normal retirement after 20 years of creditable service and is age 60. Any member with 30 years of creditable service regardless of age is entitled to retire. Regular retirement benefits are equal to 3% of the final average compensation multiplied by the number of years of creditable service, not to exceed 100% of the final average compensation. Any member whose withdrawal from service prior to attaining the age of 60 years, who shall have completed twelve or more years of creditable service and shall not have received a refund of the members accumulated

contributions, shall become eligible for a deferred allowance upon attaining the age of 60 years. The System also provides death and disability benefits. Benefits are established by state statute.

In lieu of terminating employment and accepting a service retirement allowance any member with eleven or more years of service at age 61, twenty one or more years of service at age 56, or thirty one or more years of service at any age may elect to participate in the Deferred Retirement Option Plan (DROP) for up to three years and defer the receipt of benefits.

Contributions to the system include one-sixteenth of one percent of the ad valorem taxes shown to be collectible by the tax rolls of each parish. For the December 31, 2018 Police Jury was required to contribute 17.0 percent of covered employees' salaries. Member contributions are established by state statute and are equal to 7.00 percent of each employee's salary. The Police Jury's contributions to the Registrars of Voters Retirement System for the year ended December 31, 2018 was \$4,118.

The Registrars of Voters Retirement System issues an annual publicly available financial report that includes financial statements and required supplementary information for the retirement system. That report may be obtained by writing to the Registrars of Voters Retirement System., PO Box 57, Jennings, Louisiana 70546, or by calling (337) 824-0834.

At December 31, 2018, the Police Jury reported a liability of \$41,211 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Police Jury's proportion of the net pension liability was based on a projection of the Police Jury's long-term share of contributions to their pension plan relative to the projected contributions of all participating entities, actuarially determined. At December 31, 2018, the Police Jury's proportion was .1745920%.

For the year ended December 31, 2018, the Police Jury's recognized pension expense (benefit) of \$2,625 including employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, \$953. At December 31, 2018, the Police Jury reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

CAMERON PARISH POLICE JURY

Notes to Financial Statements

December 31, 2018

NOTE I - PENSION PLANS - CONTINUED

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ -	\$ 6,288
Difference between expected and actual Investment	2,476	-
Change in assumption	6,751	619
Changes in proportion and differences between:		
Contributions and proportionate share of contributions	77	6,338
Contributions subsequent to the measurement date	<u>4,118</u>	<u>-</u>
Total	<u>\$ 13,422</u>	<u>\$ 13,245</u>

\$4,118 reported as deferred outflows of resources related to pensions resulting from Police Jury's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2019. Other accounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year ended June 30:</u>	<u>Amount</u>
2019	\$ 1,263
2020	1,215
2021	(320)
2022	1,526
2023	-
Thereafter	-

Actuarial methods and assumption. The total pension liability in the June 30, 2018, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Valuation Date	June 30, 2018
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	6.50% net of investment expense

CAMERON PARISH POLICE JURY

Notes to Financial Statements

December 31, 2018

NOTE I - PENSION PLANS - CONTINUED

Expected Remaining Service Lives	5 years
Projected Salary Increases	6.0% (2.50% Inflation, 3.50% Merit)
Mortality	RP-2000 Combined Healthy Mortality Table for active members, healthy annuitants and beneficiaries. RP-2000 Disabled Lives Mortality Table for disables annuitants.
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

The mortality rate assumption used was set based upon an experience study performed on plan data for the period July 1, 2009 through June 30, 2014. The data was then assigned credibility weighting and combined with a standard table to produce current levels of mortality. This mortality was then projected forward to a period equivalent to the estimated duration of the System's liabilities. Annuity values calculated based on this mortality were compared to those produced by using a set-back of standard tables. The result of the procedure indicated that the tables used would produce liability values approximating the appropriate generational mortality tables.

The estimated long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The long term expected nominal rate of return was 8.83% as of June 30, 2018.

Best estimates of real rates of return for each major asset class included in FRS' target asset allocation as of June 30, 2018 are summarized in the following table:

CAMERON PARISH POLICE JURY

Notes to Financial Statements

December 31, 2018

NOTE I - PENSION PLANS - CONTINUED

Asset Class	Target Asset Allocation	Real Return Arithmetic Basis	Long-Term Expected Portfolio Real Rate of Return
Domestic Equities	40%	7.50%	3.00%
International Equities	20%	8.50%	1.70%
Domestic Fixed Income	12.5%	2.50%	0.31%
International Fixed Income	10%	3.50%	0.35%
Alternative Investments	10%	6.33%	0.63%
Real Estate	7.5%	4.50%	0.34%
Totals	100%		6.33%
Inflation			2.50%
Expected Arithmetic Nominal Return			8.83%

The discount rate used to measure the total pension liability was 6.50%. The projection of cash flows used to determine the discount rate assumed the contributions from plan members will be made at the current contribution rates and the contributions from participating employers will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of the System's actuary. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity to changes in discount rate. The following presents the net pension liability of the Police Jury calculated using the discount rate of 6.50%, as well as what the employers' net pension liability would be if it were calculated using a discount rate that is one percentage point lower 5.50% or one percentage point higher 7.50% than the current rate.

	Changes in Discount Rate 2017		
	1% Decrease	Current	1% Increase
	5.50%	Discount Rate 6.50%	7.50%
Net Pension Liability (Asset)	\$ 63,205	\$ 41,211	\$ 22,345

NOTE J – POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

General Information about the OPEB Plan

Plan description – The Cameron Parish Police Jury (the Police Jury) provides certain continuing health care and life insurance benefits for its retired employees. The Cameron Parish Police Jury's OPEB Plan (the OPEB Plan) is a single-employer defined benefit OPEB plan administered by the Police Jury. The authority to establish and/or amend the obligation of the

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Notes to Financial Statements

December 31, 2018

NOTE J – POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS – CONTINUED

employer, employees and retirees rests with the Police Jury. No assets are accumulated in a trust that meets the criteria in Governmental Accounting Standards Board (GASB) Codification Section P52 *Postemployment Benefits Other Than Pensions—Reporting For Benefits Not Provided Through Trusts That Meet Specified Criteria—Defined Benefit*.

Benefits Provided – Medical and life insurance benefits are provided through comprehensive plans and are made available to employees upon actual retirement. Employees retirement eligibility (D.R.O.P. entry) provisions are as follows: Employees are covered by the Parochial Employees' Retirement System of Louisiana, whose retirement eligibility (D.R.O.P. entry) provisions are as follows: 30 years of service at any age; age 55 and 25 years of service; age 60 and 10 years of service; or, age 65 and 7 years of service. For employees hired on and after January 1, 2007 retirement eligibility (D.R.O.P. entry) provisions are as follows: age 55 and 30 years of service; age 62 and 10 years of service; or, age 67 and 7 years of service.

Life insurance coverage is provided to retirees and 100% of the blended rate (active and retired) is paid by the employer. A level \$20,000 amount of insurance coverage while active is continued after retirement.

Employees covered by benefit terms – At December 31, 2018, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	21
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	<u>93</u>
	<u>114</u>

Total OPEB Liability

The Police Jury's total OPEB liability of \$3,515,279 was measured as of December 31, 2018 and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and other inputs – The total OPEB liability in the December 31, 2018 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.5%
Salary increases	3.0%, including inflation
Discount rate	3.44% annually (Beginning of Year to Determine ADC) 4.10%, annually (As of End of Year Measurement Date)
Healthcare cost trend rates	Flat 5.5% annually

The discount rate was based on the average of the Bond Buyers' 20 Year General Obligation municipal bond index as of December 31, 2018, the end of the applicable measurement period.

GRACSON, CASIDAY & GUILLORY, L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS

CAMERON PARISH POLICE JURY

Notes to Financial Statements

December 31, 2018

NOTE J – POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS – CONTINUED

Mortality rates were based on the RP-2000 Table without projection with 50%/50% unisex blend.

The actuarial assumptions used in the December 31, 2018 valuation were based on the results of ongoing evaluations of the assumptions from January 1, 2009 to December 31, 2018.

Changes in the Total OPEB Liability

Balance at December 31, 2017	\$ 3,664,262
Changes for the year:	
Service cost	104,819
Interest	127,165
Differences between expected and actual experience	27,034
Changes in assumptions	(250,319)
Benefit payments and net transfers	(137,682)
Net changes	<u>(128,983)</u>
Balance at December 31, 2018	<u>\$ 3,515,279</u>

Sensitivity of the total OPEB liability to changes in the discount rate – The following presents the total OPEB liability of the Police Jury, as well as what the Police Jury’s total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.10%) or 1-percentage-point higher (5.10%) than the current discount rate:

	1.0% Decrease (3.10%)	Current Discount Rate (4.10%)	1.0% Increase (5.10%)
Total OPEB liability	\$ 3,917,716	\$ 3,515,279	\$ 3,173,667

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates – The following presents the total OPEB liability of the Police Jury, as well as what the Police Jury’s total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (4.5%) or 1-percentage-point higher (6.5%) than the current healthcare trend rates:

	1.0% Decrease (4.5%)	Current Trend (5.5%)	1.0% Increase (6.5%)
Total OPEB liability	\$ 3,219,859	\$ 3,515,279	\$ 3,863,626

CAMERON PARISH POLICE JURY

Notes to Financial Statements

December 31, 2018

NOTE J – POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS –
CONTINUED

**OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources
Related to OPEB**

For the year ended December 31, 2018, the Police Jury recognized OPEB expense of \$214,809. At December 31, 2018, the Police Jury reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 24,954	\$ -
Changes in assumptions	-	(231,064)
Total	\$ 24,954	\$ (231,064)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Years ending December 31:	
2019	(17,176)
2020	(17,176)
2021	(17,176)
2022	(17,176)
2023	(17,176)
Thereafter	(120,231)

NOTE K - LEASES

Operating Leases

The Police jury has operating leases for administrative office space, garbage dump sites, shell dump sites, ball parks, recreation areas, access roads, and equipment. For the year ending December 31, 2018, the Police Jury incurred \$133,424 in rental expense, which includes costs incurred under lease agreements and for day-to-day rentals of equipment.

CAMERON PARISH POLICE JURY

Notes to Financial Statements

December 31, 2018

NOTE L - COMMITTED FUND BALANCES FOR MAJOR FUNDS

In accordance with a resolution dated December 7, 1993, the Police Jury has committed a portion of the fund balance of the General Fund to provide self-insurance for worker's compensation. The initial commitment 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, 2018 the committed fund balance for the worker's compensation self-insurance was \$383,346.

NOTE M - DUE TO FROM/TO OTHER FUNDS

Individual amounts due from/to other funds at December 31, 2018, are as follows:

	<u>Due From</u>	<u>Due To</u>
General	\$ 112,215	\$ -
Road & bridge	-	-
Courthouse & jail	-	-
Garbage	-	-
Criminal Court Fund	-	-
Emergency 911	-	-
Grand Lake / Sweet Lake Cemetery	-	-
Cameron Parish Library	-	-
Fire Protection District No. 1 Maintenance	-	-
Fire Protection District No. 7 Maintenance	-	-
Fire Protection District No. 9 Maintenance	-	-
Fire Protection District No. 10 Maintenance	-	105,400
Fire Protection District No. 14 Maintenance	-	-
Fire Protection District No. 15 Maintenance	-	-
Fire Protection District No. 16 Maintenance	-	-
Hackberry Fire District	-	-
Hackberry Fire Maintenance	-	-
Interim Disaster Fund	-	-
Gravity Drainage District No. 8 Maintenance	-	-
Long-Term Community Recovery	-	6,666
Gustav / Ike Fisheries Grant	-	149
Cheniere Prepaid Tax - Construction	-	-
Cheniere Prepaid Tax - Debt Service	-	-
Fire District #7 – USDA	-	-
Fire District #9 – USDA	-	-
Fire District #10 – USDA	-	-
Fire District #14 – USDA	-	-
Hackberry Fire District – USDA	-	-
Fire District #16 – Sinking	-	-
West Cameron Port – Sinking	-	-
Total	<u>\$ 112,215</u>	<u>\$ 112,215</u>

CAMERON PARISH POLICE JURY

Notes to Financial Statements

December 31, 2018

NOTE N - DUE FROM/TO OTHER AGENCIES

Individual amounts due to other agencies at December 31, 2018, are as follows:

	Due (From) / Due To
General Fund (net)	\$ (172,867)
Gravity Drainage Districts:	
No. 3	4,672
Recreation Districts:	
No. 6	82,568
Johnson Bayou	26,760
Water and Wastewater Districts:	
No. 2	37,954
No. 10	10,051
Ambulance District No. 2	10,862
Total	<u>\$ -</u>

NOTE O - COMMITMENTS AND CONTINGENCIES

The Cameron Parish Police Jury participates in a number of federal grant programs. The programs are subject to compliance audits under the single audit approach. These programs also are subject to monitoring and program audits by federal and state agencies. Such monitoring and audits could lead to requests for reimbursement by the grantor agency for expenditures disallowed under the terms of the grant. The Police Jury management believes that the amount of disallowances, if any, which may arise from future audits will not be material. Additionally, the Police Jury has entered into several contracts for road improvements, dredging of waterways, and construction of Parish facilities.

NOTE P - ECONOMIC DEPENDENCY

The Department of Housing and Urban Development provided \$5,519,272 to the Police Jury, which represents approximately 27% of the Police Jury's total revenues for the year.

CAMERON PARISH POLICE JURY

Notes to Financial Statements

December 31, 2018

NOTE Q – PER DIEM

As provided by Louisiana Revised Statute, the Police Jury members received per diem for the year ended December 31, 2018 as follows:

Terry Beard	\$ 14,400
Davy Doxey	14,400
Lawrence Faulk	14,400
Joe Dupont	14,400
Darryl Farque	14,400
Curtis Fountain	8,031
Magnus McGee	5,539
Anthony Hicks	14,400
Kirk Quinn	14,400
	<u>\$ 114,370</u>

NOTE R – DEFICIT FUND BALANCES

At December 31, 2018, the Long-Term Community Recovery had a deficit fund balance of \$19,335. The deficits are due to accrued payables and will be eliminated in 2019 by program revenues.

NOTE S – TAX ABATEMENTS

Louisiana's State Constitution Chapter VII Section 21 authorizes the State Board of Commerce and Industry to create a ten (10) year ad valorem tax abatement program for new manufacturing establishments in the State. Under the terms of this program, qualified businesses may apply for an exemption of local ad valorem taxes on capital improvements and equipment related to manufacturing for the first ten years of its operation; after which the property will be added to the local tax roll and taxed at the value and millages in force at the time. The future value of this exempt property could be subject to significant fluctuation from today's value; however, the Police Jury could receive a substantial increase in ad valorem tax revenues once the exemption on this property expires. All applicable agreements have been entered into by the Cameron Parish Police Jury and directly affect the Police Jury's ad valorem assessments. Because these taxes are not assessed or due, no adjustments have been made to the Police Jury's financial statements to record a receivable. As of December 31, 2018, \$5,141,419,379 of assessed property in the Police Jury's taxing jurisdiction is receiving this exemption, which amounts to \$179,410,058 in ad valorem taxes.

REQUIRED SUPPLEMENTAL INFORMATION

CAMERON PARISH POLICE JURY

Budgetary Comparison Schedule - General Fund

Year Ended December 31, 2018

	Budget		Actual	Variance
	Original	Amended		Favorable (Unfavorable)
REVENUES				
Taxes:				
Ad valorem, net	953,500	931,300	\$ 931,448	\$ 148
Sales taxes	13,500	13,500	19,438	5,938
Franchise tax	80,000	80,000	81,275	1,275
Other taxes	-	-	54	54
Licenses and permits	349,700	314,700	331,313	16,613
Intergovernmental:				
Federal	354,000	56,400	500,259	443,859
State	2,225,000	1,640,200	1,965,072	324,872
Local	8,000	12,000	15,670	3,670
Interest earnings	5,000	5,100	161,917	156,817
Other	62,000	450,000	756,858	306,858
Total Revenues	<u>4,050,700</u>	<u>3,503,200</u>	<u>4,763,304</u>	<u>1,260,104</u>
EXPENDITURES				
Current:				
General government:				
Legislative	320,400	241,700	231,662	10,038
Judicial	389,800	375,800	360,704	15,096
Elections	16,100	16,100	520	15,580
Finance and administrative	996,100	932,700	895,406	37,294
Other general government	303,100	337,000	499,031	(162,031)
Public safety	399,200	394,900	376,734	18,166
Public works	450,700	452,900	404,479	48,421
Culture and recreation	13,900	11,800	36,780	(24,980)
Health and welfare	-	-	-	-
Economic development & assistance	2,870,800	2,709,450	987,390	1,722,060
Debt service:				
Principal	-	-	88,961	(88,961)
Interest	-	-	1,389	(1,389)
Capital outlay	400,000	157,000	150,179	6,821
Total Expenditures	<u>6,160,100</u>	<u>5,629,350</u>	<u>4,033,235</u>	<u>1,596,115</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				
	<u>(2,109,400)</u>	<u>(2,126,150)</u>	<u>730,069</u>	<u>2,856,219</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers in	-	-	-	-
Operating transfers out	(1,673,400)	(2,111,600)	(2,111,500)	100
Insurance recovery	-	-	-	-
Subrecipient grants	-	-	(188,820)	(188,820)
Sale of capital assets	-	-	5,672	5,672
Total other financing sources (uses)	<u>(1,673,400)</u>	<u>(2,111,600)</u>	<u>(2,294,648)</u>	<u>(183,048)</u>
NET CHANGES IN FUND BALANCE				
	<u>(3,782,800)</u>	<u>(4,237,750)</u>	<u>(1,564,579)</u>	<u>2,673,171</u>
FUND BALANCE - BEGINNING				
	<u>15,305,355</u>	<u>15,305,355</u>	<u>15,305,355</u>	<u>-</u>
FUND BALANCE - ENDING				
	<u>\$ 11,522,555</u>	<u>\$ 11,067,605</u>	<u>\$ 13,740,776</u>	<u>\$ 2,673,171</u>

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CAMERON PARISH POLICE JURY

Budgetary Comparison Schedule - Long-Term Community Recovery

Year Ended December 31, 2018

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES			
Intergovernmental:			
Federal	4,300,000	\$ 5,154,551	\$ 854,551
Interest earnings	-	11,994	11,994
Total Revenues	<u>4,300,000</u>	<u>5,166,545</u>	<u>866,545</u>
EXPENDITURES			
Current:			
General government:			
Finance and administrative	500	9,517	(9,017)
Capital outlay	<u>5,500,000</u>	<u>5,072,909</u>	<u>427,091</u>
Total Expenditures	<u>5,500,500</u>	<u>5,082,426</u>	<u>418,074</u>
NET CHANGES IN FUND BALANCE	(1,200,500)	84,119	1,284,619
FUND BALANCE - BEGINNING	<u>(103,454)</u>	<u>(103,454)</u>	-
FUND BALANCE - ENDING	<u>\$ (1,303,954)</u>	<u>\$ (19,335)</u>	<u>\$ 1,284,619</u>

CAMERON PARISH POLICE JURY

Budgetary Comparison Schedule - Library

Year Ended December 31, 2018

	Budget		Actual	Variance Favorable (Unfavorable)
	Original	Amended		
REVENUES				
Taxes:				
Ad valorem, net	\$ 1,535,300	\$ 1,515,000	\$ 1,517,242	\$ 2,242
Other taxes	1,000	1,000	1,123	123
Intergovernmental:				
Federal	2,250,000	3,900	3,913	13
State	-	-	-	-
Local	-	-	-	-
Interest earnings	8,000	8,000	8,779	779
Other	5,165	115,665	119,983	4,318
Total Revenues	<u>3,799,465</u>	<u>1,643,565</u>	<u>1,651,040</u>	<u>7,475</u>
EXPENDITURES				
Current:				
General government:				
Culture and recreation	1,088,801	1,353,930	952,884	401,046
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	3,074,000	2,671,000	70,403	2,600,597
Total Expenditures	<u>4,162,801</u>	<u>4,024,930</u>	<u>1,023,287</u>	<u>3,001,643</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				
	<u>(363,336)</u>	<u>(2,381,365)</u>	<u>627,753</u>	<u>3,009,118</u>
OTHER FINANCING SOURCES (USES)				
Sale of capital assets				
	-	-	-	-
Total other financing sources (uses)				
	-	-	-	-
NET CHANGES IN FUND BALANCE				
	(363,336)	(2,381,365)	627,753	3,009,118
FUND BALANCE - BEGINNING				
	<u>5,481,263</u>	<u>5,481,263</u>	<u>5,481,263</u>	<u>-</u>
FUND BALANCE - ENDING				
	<u>\$ 5,117,927</u>	<u>\$ 3,099,898</u>	<u>\$ 6,109,016</u>	<u>\$ 3,009,118</u>

CAMERON PARISH POLICE JURY

Budgetary Comparison Schedule - GOMESA Construction

Year Ended December 31, 2018

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES			
Interest earnings	\$ -	\$ 93,696	\$ 93,696
Total Revenues	<u>-</u>	<u>93,696</u>	<u>93,696</u>
EXPENDITURES			
Current:			
Capital outlay	150,000	129,241	20,759
Total Expenditures	<u>150,000</u>	<u>129,241</u>	<u>20,759</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(150,000)</u>	<u>(35,545)</u>	<u>114,455</u>
OTHER FINANCING SOURCES (USES)			
Operating transfers in	-	11,998,278	11,998,278
Total other financing sources (uses)	<u>-</u>	<u>11,998,278</u>	<u>11,998,278</u>
NET CHANGES IN FUND BALANCE	(150,000)	11,962,733	12,112,733
FUND BALANCE - BEGINNING	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE - ENDING	<u>\$ (150,000)</u>	<u>\$ 11,962,733</u>	<u>\$ 12,112,733</u>

CAMERON PARISH POLICE JURY

Budgetary Comparison Schedule - GOMESA Debt Service

Year Ended December 31, 2018

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Intergovernmental:			
Federal	\$ -	\$ 1,090,581	\$ 1,090,581
Interest earnings	-	5,259	5,259
Total Revenues	<u>-</u>	<u>1,095,840</u>	<u>1,095,840</u>
EXPENDITURES			
Current:			
General government:			
Finance and administrative	\$ -	383,487	(383,487)
Debt service			
Interest	260,000	259,493	507
Total Expenditures	<u>260,000</u>	<u>642,980</u>	<u>(382,980)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(260,000)</u>	<u>452,860</u>	<u>712,860</u>
OTHER FINANCING SOURCES (USES)			
Operating transfers out	-	(11,998,278)	(11,998,278)
Bond proceeds	-	11,895,000	11,895,000
Total other financing sources (uses)	<u>-</u>	<u>(103,278)</u>	<u>(103,278)</u>
NET CHANGES IN FUND BALANCE	(260,000)	349,582	609,582
FUND BALANCE - BEGINNING	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE - ENDING	<u>\$ (260,000)</u>	<u>\$ 349,582</u>	<u>\$ 609,582</u>

CAMERON PARISH POLICE JURY

Schedule of Changes in Net OPEB Liability and Related Ratios

Year Ended December 31, 2018

Total OPEB Liability	
Service cost	\$ 104,819
Interest	127,165
Changes of benefit terms	-
Differences between expected and actual experience	27,034
Changes of assumptions	(250,319)
Benefit payments	<u>(137,682)</u>
Net change in total OPEB Liability	<u>(128,983)</u>
Total OPEB liability - beginning	<u>3,644,262</u>
Total OPEB liability - ending (a)	<u><u>\$ 3,515,279</u></u>
Covered-employee payroll	\$ 3,883,655
Net OPEB liability as a percentage of covered-employee payroll	90.51%

Notes to Schedule:

Benefit Changes. There were no changes of benefit terms for the year ended December 31, 2018.

Changes of Assumption. The discount rate as of 12/31/2017 was 3.44% and it changed to 4.10% as of 12/31/2018.

This schedule is intended to show information for 10-years. Additional years will be displayed as they become available.

CAMERON PARISH POLICE JURY

Schedule of Employer's Proportionate Share of Net Pension Liability

December 31, 2018

Parochical Employees' Retirement System of Louisiana

	<u>December 31, 2018</u>	<u>December 31, 2017</u>	<u>December 31, 2016</u>	<u>December 31, 2015</u>
Employer's portion of the net pension liability (asset)	0.58664%	0.61092%	0.60409%	0.56953%
Employer's proportionate share of the net pension liability (asset)	\$ (435,428)	\$ 1,258,200	\$ 1,590,147	\$ 155,714
Employer's covered payroll	\$ 4,216,895	\$ 4,519,179	\$ 4,449,217	\$ 4,104,962
Employer's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	-10.33%	27.84%	35.74%	3.79%
Plan fiduciary net position as a percentage of the total pension liability	101.98%	94.15%	92.23%	99.14%

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

*The amounts presented have a measurement date of December 31, 2017.

CAMERON PARISH POLICE JURY

Schedule of Employer Contributions

December 31, 2018

<u>Date</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Employer's Covered Employee Payroll</u>	<u>Contributions as a % of Covered Employee Payroll</u>
Parochical Employees' Retirement System of Louisiana					
2015	\$ 478,881	\$ 478,881	\$ -	\$ 4,104,962	11.7%
2016	\$ 578,398	\$ 578,398	\$ -	\$ 4,449,217	13.0%
2017	\$ 564,897	\$ 564,897	\$ -	\$ 4,519,179	12.5%
2018	\$ 507,302	\$ 507,302	\$ -	\$ 4,216,895	12.0%

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

CAMERON PARISH POLICE JURY

Schedule of Employer's Proportionate Share of Net Pension Liability

December 31, 2018

Firefighters' Retirement System

	<u>December 31, 2018</u>	<u>December 31, 2017</u>	<u>December 31, 2016</u>	<u>December 31, 2015</u>
Employer's portion of the net pension liability (asset)	0.27829%	0.27990%	0.16267%	0.09979%
Employer's proportionate share of the net pension liability (asset)	\$ 1,600,769	\$ 1,604,339	\$ 1,064,028	\$ 538,583
Employer's covered payroll	\$ 266,792	\$ 284,637	\$ 652,904	\$ 278,944
Employer's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	600.01%	563.64%	162.97%	193.08%
Plan fiduciary net position as a percentage of the total pension liability	74.76%	73.55%	68.16%	72.45%

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

*The amounts presented have a measurement date of June 30, 2018.

CAMERON PARISH POLICE JURY

Schedule of Employer Contributions

December 31, 2018

<u>Date</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Employer's Covered Employee Payroll</u>	<u>Contributions as a % of Covered Employee Payroll</u>
Firefighters' Retirement System					
2015	\$ 78,362	\$ 78,362	\$ -	\$ 278,944	28.1%
2016	\$ 173,094	\$ 173,094	\$ -	\$ 652,904	26.5%
2017	\$ 180,948	\$ 180,948	\$ -	\$ 284,637	63.6%
2018	\$ 164,038	\$ 164,038	\$ -	\$ 266,792	61.5%

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

CAMERON PARISH POLICE JURY

Schedule of Employer's Proportionate Share of Net Pension Liability

December 31, 2018

District Attorneys' Retirement System

	<u>December 31, 2018</u>	<u>December 31, 2017</u>	<u>December 31, 2016</u>	<u>December 31, 2015</u>
Employer's portion of the net pension liability (asset)	0.21166%	0.20648%	0.26709%	0.23303%
Employer's proportionate share of the net pension liability (asset)	\$ 68,111	\$ 55,691	\$ 51,123	\$ 12,552
Employer's covered payroll	\$ 131,598	\$ 241,254	\$ 131,598	\$ 131,598
Employer's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	51.76%	23.08%	38.85%	9.54%
Plan fiduciary net position as a percentage of the total pension liability	92.92%	93.57%	95.09%	98.56%

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

*The amounts presented have a measurement date of June 30, 2018.

CAMERON PARISH POLICE JURY

Schedule of Employer Contributions

December 31, 2018

<u>Date</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Employer's Covered Employee Payroll</u>	<u>Contributions as a % of Covered Employee Payroll</u>
District Attorneys' Retirement System					
2015	\$ 6,909	\$ 6,909	\$ -	\$ 131,598	5.3%
2016	\$ 2,303	\$ 2,303	\$ -	\$ 131,598	1.8%
2017	\$ 10,528	\$ 10,528	\$ -	\$ 241,254	4.4%
2018	\$ 11,350	\$ 11,350	\$ -	\$ 131,598	8.6%

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

CAMERON PARISH POLICE JURY

Schedule of Employer's Proportionate Share of Net Pension Liability

December 31, 2017

Registrar of Voters Employees' Retirement System

	<u>December 31, 2018</u>	<u>December 31, 2017</u>	<u>December 31, 2016</u>	<u>December 31, 2015</u>
Employer's portion of the net pension liability (asset)	0.17459%	0.17688%	0.17634%	0.18544%
Employer's proportionate share of the net pension liability (asset)	\$ 41,211	\$ 38,827	\$ 50,036	\$ 45,414
Employer's covered payroll	\$ 24,223	\$ 24,224	\$ 24,224	\$ 24,224
Employer's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	170.13%	160.28%	206.56%	187.48%
Plan fiduciary net position as a percentage of the total pension liability	80.57%	80.51%	73.98%	76.86%

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

*The amounts presented have a measurement date of June 30, 2018.

CAMERON PARISH POLICE JURY

Schedule of Employer Contributions

December 31, 2018

<u>Date</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Employer's Covered Employee Payroll</u>	<u>Contributions as a % of Covered Employee Payroll</u>
Registrar of Voters Employees' Retirement System					
2015	\$ 5,662	\$ 5,662	\$ -	\$ 24,224	23.4%
2016	\$ 5,147	\$ 5,147	\$ -	\$ 24,224	21.2%
2017	\$ 4,482	\$ 4,482	\$ -	\$ 24,224	18.5%
2018	\$ 4,118	\$ 4,118	\$ -	\$ 24,223	17.0%

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

OTHER SUPPLEMENTAL INFORMATION

CAMERON PARISH POLICE JURY

Combining Balance Sheet - Non-Major Governmental Funds

December 31, 2018

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total
ASSETS				
Cash	\$ 2,081,553	\$ 57,736	\$ 149	\$ 2,139,438
Investments	4,904,763	-	-	4,904,763
Receivables, net	5,754,783	205,953	61,053	6,021,789
Inventory	101,312	-	-	101,312
Other	89,079	-	-	89,079
Interfund receivables	-	-	-	-
Total Assets	<u>12,931,490</u>	<u>263,689</u>	<u>61,202</u>	<u>13,256,381</u>
DEFERRED OUTFLOWS OF RESOURCES				
	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES				
	<u>\$ 12,931,490</u>	<u>\$ 263,689</u>	<u>\$ 61,202</u>	<u>\$ 13,256,381</u>
LIABILITIES				
Accounts, salaries, and other payables	\$ 361,621	\$ 7,212	\$ 61,053	\$ 429,886
Unearned revenue	-	-	-	-
Interfund payables	105,400	-	149	105,549
Total Liabilities	<u>467,021</u>	<u>7,212</u>	<u>61,202</u>	<u>535,435</u>
DEFERRED INFLOWS OF RESOURCES				
	-	-	-	-
FUND BALANCES				
Nonspendable:				
Prepaid expenses	89,079	-	-	89,079
Inventory	62,702	-	-	62,702
Restricted for:				
Judicial	25,319	-	-	25,319
Tourism development	54,085	-	-	54,085
Debt service	-	256,477	-	256,477
Committed to:				
Infrastructure maintenance	1,583,801	-	-	1,583,801
Judicial	2,537,096	-	-	2,537,096
Health and welfare	4,593,332	-	-	4,593,332
Public safety	3,252,439	-	-	3,252,439
Other capital projects	-	-	-	-
Assigned:				
Judicial	9,597	-	-	9,597
Health and welfare	133,240	-	-	133,240
Public safety	123,779	-	-	123,779
Other capital projects	-	-	-	-
Total Fund Balances	<u>12,464,469</u>	<u>256,477</u>	<u>-</u>	<u>12,720,946</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
	<u>\$ 12,931,490</u>	<u>\$ 263,689</u>	<u>\$ 61,202</u>	<u>\$ 13,256,381</u>

GRAGSON, CASIDAY & GUILLORY, L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS

CAMERON PARISH POLICE JURY

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances - Non-Major Governmental Funds

Year Ended December 31, 2018

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total
REVENUES				
Taxes:				
Ad valorem	\$ 5,560,680	\$ 194,558	\$ -	\$ 5,755,238
Other taxes	166,869	-	-	166,869
Fines, forfeitures, and court costs	189,809	-	-	189,809
Intergovernmental:				
Federal	786,999	258	364,721	1,151,978
State	244,414	-	-	244,414
Local	30,000	-	-	30,000
Interest earnings	18,517	120	118	18,755
Other	304,810	-	-	304,810
Total revenues	<u>7,302,098</u>	<u>194,936</u>	<u>364,839</u>	<u>7,861,873</u>
EXPENDITURES				
Current:				
General government:				
Judicial	2,105,781	-	-	2,105,781
Other general government	-	8,561	-	8,561
Finance and administrative	-	-	1,923	1,923
Public safety	2,322,537	-	-	2,322,537
Public works	5,128,922	-	-	5,128,922
Culture and recreation	26,298	-	-	26,298
Health and welfare	362,682	-	-	362,682
Economic development & assistance	-	-	-	-
Debt service:				
Principal	451,282	(22,101)	-	429,181
Interest	6,896	39,631	-	46,527
Capital outlay	625,414	-	1,137,721	1,763,135
Total expenditures	<u>11,029,812</u>	<u>26,091</u>	<u>1,139,644</u>	<u>12,195,547</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				
	<u>(3,727,714)</u>	<u>168,845</u>	<u>(774,805)</u>	<u>(4,333,674)</u>
OTHER FINANCING SOURCES (USES):				
Operating transfers in (out)	2,111,500	-	-	2,111,500
Bond proceeds	-	-	-	-
Proceeds from sale of capital assets	42,350	-	-	42,350
Total other financing sources (uses)	<u>2,153,850</u>	<u>-</u>	<u>-</u>	<u>2,153,850</u>
NET CHANGES IN FUND BALANCES				
	(1,573,864)	168,845	(774,805)	(2,179,824)
FUND BALANCES - BEGINNING				
	<u>14,038,333</u>	<u>87,632</u>	<u>774,805</u>	<u>14,900,770</u>
FUND BALANCES - ENDING				
	<u>\$ 12,464,469</u>	<u>\$ 256,477</u>	<u>\$ -</u>	<u>\$ 12,720,946</u>

CAMERON PARISH POLICE JURY

Combining Balance Sheet - Special Revenue Funds (Non-major)

December 31, 2018

	Court House and Jail	Parishwide Garbage	Health Unit	Criminal Court	Communi- cations District
ASSETS					
Cash	\$ 524,318	\$ 419,262	\$ 253,824	\$ 61	\$ 85,777
Investments	1,398,424	1,425,587	734,719	-	204,403
Receivables, net	650,405	1,924,254	-	25,306	17,494
Inventory	-	38,610	-	-	-
Other	664	-	1,514	9,536	-
Interfund receivables	-	-	-	-	-
Total Assets	<u>2,573,811</u>	<u>3,807,713</u>	<u>990,057</u>	<u>34,903</u>	<u>307,674</u>
DEFERRED OUTFLOWS OF RESOURCES					
	-	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 2,573,811</u>	<u>\$ 3,807,713</u>	<u>\$ 990,057</u>	<u>\$ 34,903</u>	<u>\$ 307,674</u>
LIABILITIES					
Accounts, salaries, and other payables	\$ 26,454	\$ 67,452	\$ 2,232	48	\$ -
Unearned revenue	-	-	-	-	-
Interfund payables	-	-	-	-	-
Total Liabilities	<u>26,454</u>	<u>67,452</u>	<u>2,232</u>	<u>48</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES					
	-	-	-	-	-
FUND BALANCES					
Nonspendable:					
Prepaid expenses	664	-	1,514	9,536	-
Inventory	-	-	-	-	-
Restricted for:					
Judicial	-	-	-	25,319	-
Tourism development	-	-	-	-	-
Committed to:					
Infrastructure maintenance					
Judicial	2,537,096	-	-	-	-
Health and welfare	-	3,724,375	868,957	-	-
Public safety	-	-	-	-	307,674
Assigned:					
Judicial	9,597	-	-	-	-
Health and welfare	-	15,886	117,354	-	-
Public safety	-	-	-	-	-
Other capital projects	-	-	-	-	-
Total Fund Balances	<u>2,547,357</u>	<u>3,740,261</u>	<u>987,825</u>	<u>34,855</u>	<u>307,674</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 2,573,811</u>	<u>\$ 3,807,713</u>	<u>\$ 990,057</u>	<u>\$ 34,903</u>	<u>\$ 307,674</u>

CAMERON PARISH POLICE JURY

Combining Balance Sheet - Special Revenue Funds (Non-major)

December 31, 2018

	Fire District #1	Fire District #7	Fire District #9	Fire District #10	Fire District #14	Fire District #15	Hackberry Fire District	Fire District #16
ASSETS								
Cash	\$ 23,482	\$ 119,689	\$ 49,504	\$ 900	\$ 159,573	\$ 29,524	\$ 14,539	\$ 86,748
Investments	-	-	139,640	-	135,178	17,857	486,358	144,058
Receivables, net	123,837	27,293	79,804	775,837	130,209	26,040	227,173	31,169
Inventory	-	-	-	-	-	-	-	-
Other	-	-	-	18,302	-	-	-	-
Interfund receivables	-	-	-	-	-	-	-	-
Total Assets	<u>147,319</u>	<u>146,982</u>	<u>268,948</u>	<u>795,039</u>	<u>424,960</u>	<u>73,421</u>	<u>728,070</u>	<u>261,975</u>
DEFERRED OUTFLOWS OF RESOURCES	-	-	-	-	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 147,319</u>	<u>\$ 146,982</u>	<u>\$ 268,948</u>	<u>\$ 795,039</u>	<u>\$ 424,960</u>	<u>\$ 73,421</u>	<u>\$ 728,070</u>	<u>\$ 261,975</u>
LIABILITIES								
Accounts, salaries, and other payables	\$ 5,242	\$ 949	\$ 2,763	\$ 26,995	\$ 5,916	\$ 995	\$ 161,622	\$ 1,106
Unearned revenue	-	-	-	-	-	-	-	-
Interfund payables	-	-	-	105,400	-	-	-	-
Total Liabilities	<u>5,242</u>	<u>949</u>	<u>2,763</u>	<u>132,395</u>	<u>5,916</u>	<u>995</u>	<u>161,622</u>	<u>1,106</u>
DEFERRED INFLOWS OF RESOURCES	-	-	-	-	-	-	-	-
FUND BALANCES								
Nonspendable:								
Prepaid expenses	-	-	-	18,302	-	-	-	-
Inventory	-	-	-	-	-	-	-	-
Restricted for:								
Judicial	-	-	-	-	-	-	-	-
Tourism development	-	-	-	-	-	-	-	-
Committed to:								
Infrastructure maintenance	-	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-
Public safety	139,381	132,973	263,320	642,022	403,891	70,973	558,079	259,237
Assigned:								
Judicial	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-
Public safety	2,696	13,060	2,865	2,320	15,153	1,453	8,369	1,632
Other capital projects	-	-	-	-	-	-	-	-
Total Fund Balances	<u>142,077</u>	<u>146,033</u>	<u>266,185</u>	<u>662,644</u>	<u>419,044</u>	<u>72,426</u>	<u>566,448</u>	<u>260,869</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 147,319</u>	<u>\$ 146,982</u>	<u>\$ 268,948</u>	<u>\$ 795,039</u>	<u>\$ 424,960</u>	<u>\$ 73,421</u>	<u>\$ 728,070</u>	<u>\$ 261,975</u>

GRAGSON, CASIDAY & GUILLORY, L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS

CAMERON PARISH POLICE JURY

Combining Balance Sheet - Special Revenue Funds (Non-major)

December 31, 2018

	Gravity Drainage No. 8	Road & Bridge Maintenance	Tourism Development	Grand Lake/ Sweetlake Cemetery	Total
ASSETS					
Cash	\$ 186,616	\$ 3	\$ 52,301	\$ 75,432	\$ 2,081,553
Investments	218,539	-	-	-	4,904,763
Receivables, net	73,291	1,640,792	1,879	-	5,754,783
Inventory	-	62,702	-	-	101,312
Other	-	59,063	-	-	89,079
Interfund receivables	-	-	-	-	-
Total Assets	<u>478,446</u>	<u>1,762,560</u>	<u>54,180</u>	<u>75,432</u>	<u>12,931,490</u>
DEFERRED OUTFLOWS OF RESOURCES					
	-	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES					
	<u>\$ 478,446</u>	<u>\$ 1,762,560</u>	<u>\$ 54,180</u>	<u>\$ 75,432</u>	<u>\$ 12,931,490</u>
LIABILITIES					
Accounts, salaries, and other payables	\$ 2,758	56,994	\$ 95	\$ -	\$ 361,621
Unearned revenue	-	-	-	-	-
Interfund payables	-	-	-	-	105,400
Total Liabilities	<u>2,758</u>	<u>56,994</u>	<u>95</u>	<u>-</u>	<u>467,021</u>
DEFERRED INFLOWS OF RESOURCES					
	-	-	-	-	-
FUND BALANCES					
Nonspendable:					
Prepaid expenses	-	59,063	-	-	89,079
Inventory	-	62,702	-	-	62,702
Restricted for:					
Judicial	-	-	-	-	25,319
Tourism development	-	-	54,085	-	54,085
Committed to:					
Infrastructure maintenance	-	1,583,801	-	-	1,583,801
Judicial	-	-	-	-	2,537,096
Health and welfare	-	-	-	-	4,593,332
Public safety	474,889	-	-	-	3,252,439
Assigned:					
Judicial	-	-	-	-	9,597
Health and welfare	-	-	-	-	133,240
Public safety	799	-	-	75,432	123,779
Other capital projects	-	-	-	-	-
Total Fund Balances	<u>475,688</u>	<u>1,705,566</u>	<u>54,085</u>	<u>75,432</u>	<u>12,464,469</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
	<u>\$ 478,446</u>	<u>\$ 1,762,560</u>	<u>\$ 54,180</u>	<u>\$ 75,432</u>	<u>\$ 12,931,490</u>

CAMERON PARISH POLICE JURY

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances - Special Revenue Funds (Non-major)

Year Ended December 31, 2018

	Court House and Jail	Parishwide Garbage	Health Unit	Criminal Court	Communi- cations District
REVENUES					
Taxes:					
Ad valorem	\$ 630,025	\$ 1,875,084	\$ -	\$ -	\$ -
Other taxes	510	1,469	226	-	134,578
Fines, forfeitures, and court costs	-	-	-	189,809	-
Intergovernmental:					
Federal	1,624	49,696	114,440	-	-
State	3,694	8,971	-	16,892	-
Local	-	-	-	30,000	-
Interest earnings	5,393	5,446	2,688	-	748
Other	160	-	-	31,118	0
Total revenues	<u>641,406</u>	<u>1,940,666</u>	<u>117,354</u>	<u>267,819</u>	<u>135,326</u>
EXPENDITURES					
Current:					
General government:					
Judicial	1,409,309	-	-	696,472	-
Finance and administrative	-	-	-	-	-
Public safety	-	-	-	-	158,945
Public works	-	1,570,588	-	-	-
Culture and recreation	-	-	-	-	-
Health and welfare	-	-	362,682	-	-
Economic development & assistance	-	-	-	-	-
Debt service:					
Principal	65,786	187,889	32,893	-	-
Interest	1,005	2,871	503	-	-
Capital outlay	55,884	14,161	-	-	-
Total expenditures	<u>1,531,984</u>	<u>1,775,509</u>	<u>396,078</u>	<u>696,472</u>	<u>158,945</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(890,578)</u>	<u>165,157</u>	<u>(278,724)</u>	<u>(428,653)</u>	<u>(23,619)</u>
OTHER FINANCING SOURCES (USES):					
Operating transfers in (out)	-	-	-	445,600	-
Proceeds from sale of capital assets	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>445,600</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>(890,578)</u>	<u>165,157</u>	<u>(278,724)</u>	<u>16,947</u>	<u>(23,619)</u>
FUND BALANCES - BEGINNING	<u>3,437,935</u>	<u>3,575,104</u>	<u>1,266,549</u>	<u>17,908</u>	<u>331,293</u>
FUND BALANCES - ENDING	<u>\$ 2,547,357</u>	<u>\$ 3,740,261</u>	<u>\$ 987,825</u>	<u>\$ 34,855</u>	<u>\$ 307,674</u>

CAMERON PARISH POLICE JURY

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances - Special Revenue Funds (Non-major)

Year Ended December 31, 2018

	Fire District #1	Fire District #7	Fire District #9	Fire District #10	Fire District #14	Fire District #15	Hackberry Fire District	Fire District #16
REVENUES								
Taxes:								
Ad valorem	\$ 88,782	\$ (3,650)	\$ 78,807	\$ 798,121	\$ 141,710	\$ 29,437	\$ 234,887	\$ 29,610
Other taxes	426	24	7	281	91	63	124	102
Fines, forfeitures, and court costs	-	-	-	-	-	-	-	-
Intergovernmental:								
Federal	30,372	177	60,705	211,198	719	-	354	273
State	2,270	2,386	2,858	2,039	14,568	1,326	6,406	1,003
Local	-	-	-	-	-	-	-	-
Interest earnings	-	-	511	-	494	64	1,839	527
Other	80,000	10,650	-	143,351	-	-	4,767	-
Total revenues	<u>201,850</u>	<u>9,587</u>	<u>142,888</u>	<u>1,154,990</u>	<u>157,582</u>	<u>30,890</u>	<u>248,377</u>	<u>31,515</u>
EXPENDITURES								
Current:								
General government:								
Judicial	-	-	-	-	-	-	-	-
Finance and administrative	-	-	-	-	-	-	-	-
Public safety	233,093	60,084	146,357	1,358,651	168,574	34,916	139,479	15,601
Public works	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-
Economic development & assistance	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	799	-	-	467,608	12,500
Total expenditures	<u>233,093</u>	<u>60,084</u>	<u>146,357</u>	<u>1,359,450</u>	<u>168,574</u>	<u>34,916</u>	<u>607,087</u>	<u>28,101</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(31,243)</u>	<u>(50,497)</u>	<u>(3,469)</u>	<u>(204,460)</u>	<u>(10,992)</u>	<u>(4,026)</u>	<u>(358,710)</u>	<u>3,414</u>
OTHER FINANCING SOURCES (USES):								
Operating transfers in (out)	-	-	-	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>						
NET CHANGES IN FUND BALANCES	<u>(31,243)</u>	<u>(50,497)</u>	<u>(3,469)</u>	<u>(204,460)</u>	<u>(10,992)</u>	<u>(4,026)</u>	<u>(358,710)</u>	<u>3,414</u>
FUND BALANCES - BEGINNING	<u>173,320</u>	<u>196,530</u>	<u>269,654</u>	<u>867,104</u>	<u>430,036</u>	<u>76,452</u>	<u>925,158</u>	<u>257,455</u>
FUND BALANCES - ENDING	<u>\$ 142,077</u>	<u>\$ 146,033</u>	<u>\$ 266,185</u>	<u>\$ 662,644</u>	<u>\$ 419,044</u>	<u>\$ 72,426</u>	<u>\$ 566,448</u>	<u>\$ 260,869</u>

GRAGSON, CASIDAY & GULLORY, L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS

CAMERON PARISH POLICE JURY

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances - Special Revenue Funds (Non-major)

Year Ended December 31, 2018

	Gravity Drainage No. 8	Road & Bridge Maintenance	Tourism Development	Grand Lake/ Sweetlake Cemetery	Total
REVENUES					
Taxes:					
Ad valorem	\$ 80,416	\$ 1,577,451	\$ -	\$ -	\$ 5,560,680
Other taxes	57	1,280	27,631	-	166,869
Fines, forfeitures, and court costs	-	-	-	-	189,809
Intergovernmental:					
Federal	605	316,836	-	-	786,999
State	-	182,001	-	-	244,414
Local	-	-	-	-	30,000
Interest earnings	799	-	-	8	18,517
Other	-	16,564	-	18,200	304,810
Total revenues	81,877	2,094,132	27,631	18,208	7,302,098
EXPENDITURES					
Current:					
General government:					
Judicial	-	-	-	-	2,105,781
Finance and administrative	-	-	-	-	-
Public safety	-	-	-	6,837	2,322,537
Public works	85,706	3,472,628	-	-	5,128,922
Culture and recreation	-	-	26,298	-	26,298
Health and welfare	-	-	-	-	362,682
Economic development & assistance	-	-	-	-	-
Debt service:					
Principal	-	164,714	-	-	451,282
Interest	-	2,517	-	-	6,896
Capital outlay	-	74,462	-	-	625,414
Total expenditures	85,706	3,714,321	26,298	6,837	11,029,812
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,829)	(1,620,189)	1,333	11,371	(3,727,714)
OTHER FINANCING SOURCES (USES):					
Operating transfers in (out)	-	1,665,900	-	-	2,111,500
Proceeds from sale of capital assets	-	42,350	-	-	42,350
Total other financing sources (uses)	-	1,708,250	-	-	2,153,850
NET CHANGES IN FUND BALANCES	(3,829)	88,061	1,333	11,371	(1,573,864)
FUND BALANCES - BEGINNING	479,517	1,617,505	52,752	64,061	14,038,333
FUND BALANCES - ENDING	\$ 475,688	\$ 1,705,566	\$ 54,085	\$ 75,432	\$ 12,464,469

CAMERON PARISH POLICE JURY

Combining Balance Sheet - Debt Service Funds (Non-major)

December 31, 2018

	Fire District #7	Hackberry Fire District	Cheniere Prepaid Tax	Total
ASSETS				
Cash	\$ 7,745	\$ 49,991	\$ -	\$ 57,736
Receivables, net	40,720	165,233	-	205,953
Interfund receivables	-	-	-	-
Total Assets	<u>48,465</u>	<u>215,224</u>	<u>-</u>	<u>263,689</u>
DEFERRED OUTFLOWS OF RESOURCES				
	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 48,465</u>	<u>\$ 215,224</u>	<u>\$ -</u>	<u>\$ 263,689</u>
LIABILITIES				
Accounts, salaries, and other payables	\$ 1,434	5,778	\$ -	\$ 7,212
Interfund payables	-	-	-	-
Total Liabilities	<u>1,434</u>	<u>5,778</u>	<u>-</u>	<u>7,212</u>
DEFERRED INFLOWS OF RESOURCES				
	-	-	-	-
FUND BALANCES				
Restricted for:				
Debt service	47,031	209,446	-	256,477
Total Fund Balances	<u>47,031</u>	<u>209,446</u>	<u>-</u>	<u>256,477</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 48,465</u>	<u>\$ 215,224</u>	<u>\$ -</u>	<u>\$ 263,689</u>

GRAGSON, CASIDAY & GULLORY, L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS

CAMERON PARISH POLICE JURY

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances - Debt Service Funds (Non-major)

Year Ended December 31, 2018

	Fire District #7	Hackberry Fire District	Cheniere Prepaid Tax	Total
REVENUES				
Taxes:				
Ad valorem	23,230	171,328	\$ -	\$ 194,558
Other taxes	-	-	-	-
Intergovernmental - federal	-	258	-	258
Interest earnings	19	92	9	120
Other	-	-	-	-
Total revenues	<u>23,249</u>	<u>171,678</u>	<u>9</u>	<u>194,936</u>
EXPENDITURES				
Current:				
General government - other	1,784	6,777	-	8,561
Debt service:				
Principal	40,000	85,000	(147,101)	(22,101)
Interest	4,600	26,780	8,251	39,631
Total expenditures	<u>46,384</u>	<u>118,557</u>	<u>(138,850)</u>	<u>26,091</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(23,135)</u>	<u>53,121</u>	<u>138,859</u>	<u>168,845</u>
OTHER FINANCING SOURCES (USES):				
Operating transfers in (out)	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	(23,135)	53,121	138,859	168,845
FUND BALANCES - BEGINNING	<u>70,166</u>	<u>156,325</u>	<u>(138,859)</u>	<u>87,632</u>
FUND BALANCES - ENDING	<u>\$ 47,031</u>	<u>\$ 209,446</u>	<u>\$ -</u>	<u>\$ 256,477</u>

CAMERON PARISH POLICE JURY

Combining Balance Sheet - Capital Project Funds (Non-major)

December 31, 2018

	<u>Gustav-Ike Fisheries</u>	<u>Hackberry Fire District</u>	<u>Total</u>
ASSETS			
Cash	\$ 149	\$ -	\$ 149
Receivables, net	61,053	-	61,053
Total Assets	<u>61,202</u>	<u>-</u>	<u>61,202</u>
DEFERRED OUTFLOWS OF RESOURCES			
	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
	<u>\$ 61,202</u>	<u>\$ -</u>	<u>\$ 61,202</u>
LIABILITIES			
Accounts, salaries, and other payables	\$ 61,053	\$ -	\$ 61,053
Interfund payables	149	-	149
Total Liabilities	<u>61,202</u>	<u>-</u>	<u>61,202</u>
DEFERRED INFLOWS OF RESOURCES			
	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES			
Restricted for:			
Law enforcement building construction	-	-	-
Library construction	-	-	-
Administrative building construction	-	-	-
Other capital projects	-	-	-
Total Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
	<u>\$ 61,202</u>	<u>\$ -</u>	<u>\$ 61,202</u>

CAMERON PARISH POLICE JURY

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances - Capital Project Funds (Non-major)

Year Ended December 31, 2018

	<u>Gustav-Ike Fisheries</u>	<u>Hackberry Fire District</u>	<u>Total</u>
REVENUES			
Intergovernmental - federal	\$ 364,721	\$ -	\$ 364,721
Interest earnings	-	118	118
Total revenues	<u>364,721</u>	<u>118</u>	<u>364,839</u>
EXPENDITURES			
Current:			
General government:			
Finance and administrative	-	1,923	1,923
Debt service:			
Principal	-	-	-
Interest	-	-	-
Capital Outlay	<u>364,721</u>	<u>773,000</u>	<u>1,137,721</u>
Total expenditures	<u>364,721</u>	<u>774,923</u>	<u>1,139,644</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>(774,805)</u>	<u>(774,805)</u>
OTHER FINANCING SOURCES (USES):			
Bond proceeds	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>-</u>	<u>(774,805)</u>	<u>(774,805)</u>
FUND BALANCES - BEGINNING	<u>-</u>	<u>774,805</u>	<u>774,805</u>
FUND BALANCES - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

OTHER INFORMATION

CAMERON PARISH POLICE JURY

SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS
TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER

Year Ended December 31, 2018

Agency Head Name: Ryan Bourriaque, Administrator

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 112,847
Benefits – Insurance	8,843
Benefits – Retirement	12,740
Car Allowance	-
Vehicle Provided by Government	-
Per Diem	-
Reimbursements	-
Travel	913
Registration Fees	-
Conference Travel	550
Continuing Professional Education Fees	2,777
Unvouchered Expenses	-
Special Meals	-

CAMERON PARISH POLICE JURY

Schedule of Expenditures of Federal Awards

Year Ended December 31, 2018

FEDERAL GRANTOR PASS-THROUGH GRANTOR PROGRAM TITLE	FEDERAL CFDA NUMBER	PASS THROUGH GRANTOR NUMBER	DISBURSEMENTS/ EXPENDITURES
United States Department of Housing and Urban Development			
Passed through the Louisiana Division of Administration - Office of Community Development Community Development Block Grants	14.228	-	\$ 5,519,272 *
United States Department of Commerce			
Passed through Louisiana Department of Natural Resources Coastal Zone Management Administration Awards	11.419	-	30,471
United States Department of Homeland Security			
Passed through the Louisiana Office of Homeland Security/Emergency Preparedness Homeland Security Grant Program	97.067	-	26,471
Emergency Management Performance Grant Program	97.042	-	25,526
United States Department of Interior			
Direct Programs: Gulf of Mexico Energy Security Act (GOMESA)	15.426	-	102,334
Total Federal Awards			<u>\$ 5,704,074</u>

NOTE A – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the Cameron Parish Police Jury under programs of the federal government for the year ended December 31, 2018. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Cameron Parish Police Jury it is not intended to and does not present the financial position, changes in net position, or cash flows of the Cameron Parish Police Jury.

NOTE B -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(1) Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement.

* major program

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

June 6, 2019

To the Members of
Cameron Parish Police Jury

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Cameron Parish Police Jury, as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise Cameron Parish Police Jury's basic financial statements, and have issued our report thereon dated June 6, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Cameron Parish Police Jury's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness Cameron Parish Police Jury's internal control. Accordingly, we do not express an opinion on the effectiveness of Cameron Parish Police Jury's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or, detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

To the Members of
Cameron Parish Police Jury
June 6, 2019
Page Two

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Cameron Parish Police Jury's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs.

The Cameron Parish Police Jury's Responses to Findings

The Cameron Parish Police Jury's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The Cameron Parish Police Jury's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Gragsen, Casiday & Guillory

GRAGSON, CASIDAY & GUILLORY, LLP

Certified Public Accountants
INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE

RAYMOND GUILLORY, JR., C.P.A.
COY T. VINCENT, C.P.A.
MICHELLE LEE, C.P.A.
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BRIAN MCCAIN, C.P.A.
BLAKE MANUEL, C.P.A.

June 6, 2019

To the Members of
Cameron Parish Police Jury

Report on Compliance for Each Major Federal Program

We have audited Cameron Parish Police Jury's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Cameron Parish Police Jury's major federal programs for the year ended December 31, 2018. Cameron Parish Police Jury's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Cameron Parish Police Jury's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United State of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and The Uniform Guidance require that we 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 Cameron Parish Police Jury's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Cameron Parish Police Jury's compliance.

To the Members of
Cameron Parish Police Jury
June 6, 2019
Page Two

Opinion on Each Major Federal Program

In our opinion, Cameron Parish Police Jury, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2018

Report on Internal Control Over Compliance

Management of Cameron Parish Police Jury is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Cameron Parish Police Jury's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with The Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Cameron Parish Police Jury's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



GRAGSON, CASIDAY & GUILLORY, L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS

CAMERON PARISH POLICE JURY

Schedule of Findings and Questioned Costs

Year Ended December 31, 2018

1. Summary of Auditors' Results:

Financial Statements

Type of auditors' report issued: unmodified

Internal control over financial reporting:

- Material weakness(es) identified? yes no
 - Control deficiencies identified that are not considered to be material weakness(es)? yes none reported
- Noncompliance material to financial statements noted? yes no

Federal Awards

Internal control over financial reporting:

- Material weakness(es) identified? yes no
- Control deficiency(s) identified that are not considered to be material weakness(es)? yes none reported

Type of auditors' report issued on compliance for major programs: unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of the Uniform Guidance?

yes no

Identification of major programs:

CFDA Number
14.228

Name of Federal Program
Community Development Block Grant

Dollar threshold used to distinguish between type A and type B programs:

\$750,000

Auditee qualified as low-risk auditee?

yes no

Continued

CAMERON PARISH POLICE JURY

Schedule of Findings and Questioned Costs - Continued

Year Ended December 31, 2018

2. Findings Relating to the Financial Statements Which are Required to be Reported in Accordance with Generally Accepted Governmental Auditing Standards

Finding 2018-01: Budgetary Authority and Control

Condition: Inadequate budgeting procedures resulted in expenditures being over budget by 5% or more in one major fund (GOMESA Debt Service) and an amended budget was not performed.

Criteria: Inadequate budgeting procedures.

Effect: Violation of Louisiana Revised Statute 39:1310.

Cause: Administrative lack of oversight.

Recommendation: The Cameron Parish Police Jury should review actual revenues and expenditures on an interim basis and amend the budget if necessary

Corrective Action Planned/Management Response: The Cameron Parish Police Jury agrees with the finding and will implement the recommendations.

3. Federal Award Findings and Responses

None

4. Prior Year Audit Findings

None

GRAGSON, CASIDAY & GUILLORY, LLP

Certified Public Accountants

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

June 6, 2019

To the Members of
Cameron Parish Police Jury
Cameron, Louisiana

We have performed the procedures included enumerated below, which were agreed to by the Cameron Parish Police Jury and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal year January 1, 2018 through December 31, 2018. The District's management is responsible for those C/C areas identified in the SAUPs.

This agreed upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

Written Policies and Procedures

1. Obtain and inspect the entity's written policies and procedures and observe that they address each of the following categories and subcategories (if applicable to public funds and the entity's operations)
 - a) *Budgeting*, including preparing, adopting, monitoring, and amending the budget.
The Police Jury does have a complete written policies and procedures manual.
 - b) *Purchasing*, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the public bid law; and (5) documentation required to be maintained for all bids and price quotes.
The Police Jury does have a complete written policies and procedures manual.
 - c) *Disbursements*, including processing, reviewing, and approving.
The Police Jury does have a complete written policies and procedures manual.
 - d) *Receipt/Collections*, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g. periodic confirmations with outside parties,

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reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequence, agency fund forfeiture monies confirmation).

The Police Jury does have a complete written policies and procedures manual.

- e) *Payroll/Personnel*, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked.

The Police Jury does have a complete written policies and procedures manual.

- f) *Contracting*, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.

The Police Jury does have a complete written policies and procedures manual.

- g) *Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)*, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers, and (5) monitoring card usage (i.e.g., determining the reasonableness of fuel card purchases).

The Police Jury does have a complete written policies and procedures manual.

- h) *Travel and expense reimbursement*, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.

The Police Jury does have a complete written policies and procedures manual.

- i) *Ethics*, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) requirement that all employees, including elected officials, annually attest through signature verification that they have read the entity's ethics policy.

The Police Jury does have a complete written policies and procedures manual.

- j) *Debt Service*, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

The Police Jury does have a complete written policies and procedures manual.

Board or Finance Committee

- 2. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:

- a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.

The minutes reflected that the board met monthly.

- b) For those entities reporting on the governmental accounting model, observe that the minutes referenced or included monthly budget-to-actual comparisons on the general fund and major special

revenue funds, as well as monthly financial statements (or budget-to-actual comparisons, if budgeted) for major proprietary funds.

The review of monthly financial statements or budget-to-actual comparisons was not referenced in the minutes to the jury meeting.

Management response: Management will implement a policy to ensure monthly financial statements and budget-to-actual comparisons are reviewed at the jury meetings and referenced in the minutes to the meetings.

- c) For governmental entities, obtain the prior year audit report and observe the unrestricted fund balance in the general fund. If the general fund had a negative ending unrestricted fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unrestricted fund balance in the general fund.

The Police Jury did not have a negative fund balance in the general fund in the prior year.

Bank Reconciliations

3. Obtain a listing of the entity's bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account and observe that:

- a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);

Bank reconciliations were prepared within 2 months of the statement closing date.

- b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and

Bank reconciliations did include evidence that a member of management/board member reviewed each reconciliation.

- c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

There were no reconciling items that had been outstanding for more than 12 months from the statement closing date.

Collections

4. Obtain a listing of deposit sites for the fiscal period where deposits for cash/check/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).

The listing was provided by management.

5. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e. 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe the job duties are properly segregated at each collection location such that:

- a) Employees that are responsible for cash collections do not share cash drawers/registers.

Employees responsible for cash collections do not share a cash drawer or register.

- b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.

Employees responsible for cash collections are not responsible for preparing or making bank deposits.

- c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledger, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.

Employees responsible for collecting cash are not responsible for posting collection entries to the general ledger or subsidiary ledger.

- d) The employee responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions are not responsible for collecting cash, unless another employee verifies the reconciliation.

Employees responsible for reconciling cash collections to the general ledger and/or subsidiary ledger are not responsible for collecting cash.

6. Inquire of management that all employees who have access to cash are covered by a bond or insurance policy for theft.

All employees are covered by an insurance policy for theft.

7. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made no the same day). Obtain supported documentation for each of the deposits and:

- a) Observe that receipts are sequentially pre-numbered.

The Police Jury uses prenumber receipts.

- b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.

All deposited items were accompanied by a receipts or system report and traced to the deposit slip.

- c) Trace the deposit slip total to the actual deposit per the bank statement.

All selected deposits cleared the bank account timely and intact.

- d) Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100).

All selected deposits were made within one business day of receipt.

- e) Trace the actual deposit per the bank statement to the general ledger.

All selected deposits were traced to the general ledger. No exceptions.

Non-Payroll Disbursements (excluding card purchases/payments, travel reimbursements and petty cash purchases)

8. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).

The listing was provided by management.

9. For each location selected under #8 above, obtain a list of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:

- a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.

At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making a purchase.

- b) At least two employees are involved in processing and approving payments to vendors.

At least two employees are involved in the processing and approving payments to vendors.

- c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.

The employee responsible for processing payments is prohibited from adding/modifying vendor files.

- d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.

The employee who process payments does not have signing authority. Two signatures are required for checks. Check signers do not mail payments.

- 10. For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and:

- a) Observe that the disbursement matched the related original invoice/billing statement.

All transactions tested where paid by and matched the original invoice.

- b) Observe that the disbursement documentation included evidence (e.g. initial/date, electronic logging) of segregation of duties tested under #9 as applicable.

All transactions tested were authorized, approved and processed by different employees.

Credit Cards/Debit Cards/Fuel Cards/P-Cards

- 11. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards). including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.

The listing was provided by management.

- 12. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:

- a) Observe that there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excess fuel card usage) was reviewed and approved, in writing, by someone other than the authorized card holder.

On the months tested, supporting documentation was reviewed and approved in writing by someone other than the authorized card holder.

- b) Observe that finance charges and/or late fees were assessed on the selected statements.

No finance charges and/or late fees were assessed on the months tested.

13. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e. each card should have 10 transactions subject to testing). For each transaction, observed that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only).

All transactions tested had original itemized receipts attached to the statement with written documentation of the business/public purpose. No charges for meals were selected.

Travel and Travel-Related Expense Reimbursements (Excluding card transactions)

14. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:

- a) If reimbursed using a per diem, agree the reimbursement rate to those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).

Travel reimbursements were calculated using the U.S. General Services Administration mileage reimbursement rate.

- b) If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.

Travel reimbursements tested where supported by an original itemized receipt.

- c) Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).

Reimbursement was supported by documentation of the business/public purpose of the travel.

- d) Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

Reimbursements were reviewed and approved in writing by someone other than the person receiving the reimbursement.

Contracts

15. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. Obtain management's representation that the list is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:

- a) Observe that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.

All contracts selected where bid in accordance with the Louisiana Public Bid Law.

- b) Observe that the contract was approved by the governing body/board, if required by policy or law (e.g. Lawrason Act, Home Rule Charter).

The board approves all contracts. Contracts were signed by the Parish Administrator and/or Police Jury.

- c) If the contract was amended (e.g. change order), observe that the original contract terms provided for such an amendment.

Original contract terms provided for change orders for all contracts amended during the year.

- d) Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

All payments selected agreed to the terms and conditions of the contract.

Payroll and Personnel

16. Obtain a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. Randomly select five employees/officials, obtain their paid salaries and personnel files, and agree paid salaries to the authorized pay rates in the personnel files.

The listing was provided by management. All salaries were paid in accordance to authorized payrates.

17. Randomly select on pay period during the fiscal period. For the 5 employees/officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:

- a) Observe that all selected employees/officials documented their daily attendance and leave (e.g., vacation sick, compensatory). (Note: Generally, an elected official is not eligible to earn leave and does not document his/her attendance and leave. However, if the elected official is earning leave according to policy and/or contract, the official should document his/her daily attendance and leave.)

The Police Jury uses daily attendance records which are approved by a supervisor.

- b) Observe that supervisors approved the attendance and leave of the selected employees/officials.

All employees tested had proper approved documentation of leave.

- c) Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.

All employees tested had documentation of cumulative leave.

18. Obtain a listing of those employees/officials that received termination pay during the fiscal period and management's representation that the list is complete. Randomly select two employees/officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations, agree the hours to the employee/officials' cumulative leave records, and agree the pay rates to the employee/officials' authorized pay rates in the employee/officials' personnel files.

All terminated employees tested where paid properly.

19. Obtain management's representation that employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines.

Documentation reflected that payroll tax return/reports, retirement contributions, health insurance premiums and workers' compensation premiums were timely paid, and associated forms filed, by required deadlines.

Ethics

20. Using the five randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain ethics documentation from management and:

- a) Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.

All employees tested had documentation of one hour of ethics training during the fiscal period.

- b) Observe that the documentation demonstrates each employee/official attested through signature verification that he or she has read the entity's ethics policy during the fiscal period.

All employees tested had no documentation through signature verification that he or she had read the Police Jury's ethics policy during the fiscal period.

Management Response: The Police Jury will implement a policy to have all employees document through signature verification that he or she read the Police Jury's ethics policy.

Debt Service

21. Obtain a listing of bonds/notes issued during the fiscal period and management's representation that the list is complete. Select all bonds/notes on the listing, obtain supporting documentation, and observe that the State Bond Commission approval was obtained for each bond/note issued.

The list of bonds issued during the fiscal period was obtained from management. We observed that the State Bond Commission approval was obtained for the bond issued during the year.

22. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select on bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants.

The list of bonds outstanding during the fiscal period was obtained from management. We observed the Police Jury complied with all debt covenants.

Other

23. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.

Management informed us that the Police Jury did not have any misappropriation of public funds or assets during the fiscal year.

24. Observe the entity has posted on its premises and website, the notice required by R.S. 24:523.1. concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

The Police Jury has the required notice posted in a conspicuous place upon its premises or its website.

We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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The purpose of this report is solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.

Dragson, Cusubay, Duilloy