

CAMERON PARISH POLICE JURY  
ANNUAL FINANCIAL REPORT  
AND INDEPENDENT AUDITORS' REPORTS  
Year Ended December 31, 2019

## TABLE OF CONTENTS

	Page
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)	4-13
INDEPENDENT AUDITORS' REPORT	14-17
BASIC FINANCIAL STATEMENTS	
GOVERNMENT-WIDE FINANCIAL STATEMENTS	
Statement of net position	20
Statement of activities	21
FUND FINANCIAL STATEMENTS	
Balance sheet-governmental funds	24
Reconciliation of the balance sheet-Governmental Funds to the statement of net position	25
Statement of revenues, expenditures and changes in fund balances-governmental funds	26
Reconciliation of the statement of revenues, expenditures and changes in fund balances-governmental funds to the statement of activities	27
STATEMENT OF NET POSITION – FIDUCIARY FUNDS	28
NOTES TO BASIC FINANCIAL STATEMENTS	29-67
REQUIRED SUPPLEMENTAL INFORMATION	
Budgetary comparison schedule – General Fund	69
Budgetary comparison schedule – Road and Bridge Maintenance	70
Budgetary comparison schedule – Library	71
Budgetary comparison schedule – GOMESA Construction	72
Budgetary comparison schedule – Parishwide Garbage	73
Schedule of Changes in Net OPEB liability and Related Ratios	74
Schedule of employer's proportionate share of net pension liability – Parochial Employees' Retirement System of Louisiana	75
Schedule of employer contributions – Parochial Employees' Retirement System of Louisiana	76
Schedule of employer's proportionate share of net pension liability – Firefighters' Retirement System of Louisiana	77
Schedule of employer contributions –Firefighters' Retirement System of Louisiana	78
Schedule of employer's proportionate share of net pension liability – District Attorneys' Retirement System of Louisiana	79
Schedule of employer contributions –District Attorneys' Retirement System of Louisiana	80

Continued

TABLE OF CONTENTS – CONTINUED

	Page
Schedule of employer's proportionate share of net pension liability – Registrar of Voters Employees' Retirement System of Louisiana	81
Schedule of employer contributions –Registrar of Voters Employees' Retirement System of Louisiana	82
<b>OTHER SUPPLEMENTAL INFORMATION</b>	
Non-Major Governmental Funds:	
Combining balance sheet	84
Combining statement of revenues, expenditures, and changes in fund balances	85
Non-Major Special Revenue Funds:	
Combining balance sheet	86-88
Combining statement of revenues, expenditures, and changes in fund balances	89-91
Non-Major Debt Service Funds:	
Combining balance sheet	92
Combining statement of revenues, expenditures, and changes in fund balances	93
Non-Major Capital Projects Funds:	
Combining balance sheet	94
Combining statement of revenues, expenditures, and changes in fund balances	95
<b>OTHER INFORMATION</b>	
Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer	97
<b>SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS</b>	98
<b>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 <i>GOVERNMENT AUDITING STANDARDS</i></b>	99-100
<b>INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE</b>	101-102
<b>SCHEDULE OF FINDINGS AND QUESTIONED COSTS</b>	103-104

## 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, 2019. 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 \$149,632,719 (net position) for the fiscal year reported.
- Total revenues of \$20,732,835 exceeded total expenditures of \$21,622,030, which resulted in a current year deficit of \$889,195, compared to the prior year deficit of \$50,540.
- Total net position is comprised of the following:
  - (1) Net investment in capital assets, of \$111,963,085 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 \$3,486,091 is restricted by constraints imposed from outside the Police Jury such as debt covenants, grantors, laws, or regulations.
  - (3) Unrestricted net position of \$34,183,543 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 \$43,220,823 this year. This compares to the prior year ending fund balance of \$44,136,866, reflecting a decrease of \$916,047 from current year operations.
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$9,769,606, or 162% of total general fund expenditures and 173% 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, 2019 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, Road and Bridge Maintenance Fund, Library Fund, GOMESA Construction Fund and Parishwide Garbage 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 69 through 82 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 \$149,632,719. The following table provides a summary of the Police Jury's net position:

	<u>2019</u>		<u>2018</u>	
<b>Assets:</b>				
Current assets and other assets	\$ 45,567,734	27%	\$ 48,265,493	28%
Capital assets, net	<u>124,909,647</u>	<u>73</u>	<u>124,169,035</u>	<u>72</u>
Total assets	<u>170,477,381</u>	<u>100%</u>	<u>172,434,528</u>	<u>100%</u>
Deferred outflows of resources	<u>4,046,658</u>	<u>100%</u>	<u>2,275,691</u>	<u>100%</u>
<b>Liabilities:</b>				
Current liabilities	671,987	3%	1,727,770	9%
Long-term liabilities	<u>21,601,187</u>	<u>97</u>	<u>18,135,000</u>	<u>91</u>
Total liabilities	<u>22,273,174</u>	<u>100%</u>	<u>19,862,770</u>	<u>100%</u>
Deferred inflows of resources	<u>2,608,328</u>	<u>100%</u>	<u>3,598,712</u>	<u>100%</u>
<b>Net position:</b>				
Net investment in capital assets	111,963,085	74%	111,037,713	73%
Restricted	3,486,091	2	2,786,762	2
Unrestricted	<u>34,183,543</u>	<u>24</u>	<u>37,424,262</u>	<u>25</u>
Total net position	<u>\$ 149,632,719</u>	<u>100%</u>	<u>\$ 151,248,737</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 67.8 to 1 (27.9 to 1 for 2018).

CAMERON PARISH POLICE JURY

Management's Discussion and Analysis (Continued)

The Police Jury's net position decreased by \$1,616,018 (\$50,540 decrease for 2018). Note that approximately 75% (73% for 2018) 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>2019</u>		<u>2018</u>	
Revenues:				
Program Revenues:				
Operating grants	\$ 9,853	-%	\$ 7,097,498	35%
Capital grants	3,689,044	19	803,784	4
Taxes:				
Property taxes	10,995,326	52	8,203,928	41
Other taxes	288,543	1	268,759	1
Licenses and permits	1,363,133	7	331,313	2
Fines, forfeitures, and court costs	187,048	1	189,809	1
State and local revenues	2,637,161	12	2,255,156	11
Gain/(Loss) on disposal of equipment	147,529	1	(215,185)	(1)
Interest	387,008	2	288,406	1
Other	<u>981,858</u>	<u>5</u>	<u>1,004,825</u>	<u>5</u>
Total Revenues	<u>20,686,503</u>	<u>100%</u>	<u>20,228,293</u>	<u>100%</u>
Expenses:				
General government activities:				
Legislative	333,362	2%	232,135	1%
Judicial	2,110,678	10	2,521,229	12
Elections	3,494	-	4,447	-
Finance and administrative	1,261,582	6	1,504,715	7
Other general government	1,099,533	5	541,985	3
Other governmental activities:				
Interest on long-term debt	695,126	3	371,781	2
Public safety	4,562,946	21	4,275,480	21
Public works	7,741,020	35	7,479,045	37
Culture and recreation	1,541,308	7	1,018,032	5
Health and welfare	334,710	2	509,945	3
Economic development	<u>1,938,271</u>	<u>9</u>	<u>1,820,039</u>	<u>9</u>
Total Expenses	<u>21,622,030</u>	<u>100%</u>	<u>20,278,833</u>	<u>100%</u>
Change in net position	(889,195)		(50,540)	
Net position – Beginning	151,248,737		153,672,158	
Prior period adjustment	<u>(726,823)</u>		<u>(2,372,881)</u>	
Net position – Beginning restated	<u>150,521,914</u>		<u>151,299,277</u>	
Ending net position	<u>\$ 149,632,719</u>		<u>\$ 151,248,737</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 52% (41% for 2018) of total revenues and state and local revenues which provided 12% (11% for 2018) 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 35% (37% for 2018), administrative expenses were 6% (7% for 2018) and economic development 9% (9% for 2018) of total Police Jury expenses.

Governmental activities expenses increased by \$1,343,197 or 6% 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 \$1,856,668 and prepaid expenses in the amount of \$53,969. The restricted fund balances consist of judicial, debt service and tourism development in the amount totaling \$1,575,454. 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 \$16,717,800. The assigned fund balance in the amount of \$13,247,326 is assigned to judicial, health and welfare, public safety, culture and recreation, and other capital projects. The remaining fund balance of \$9,769,606 is unassigned, which is considered available for appropriation.

Governmental funds revenues increased by \$119,058 or 21% this year from last year. This increase was primarily due to an increase in funds received ad valorem taxes. Governmental funds expenses decreased by \$1,375,714 this year from last year mainly due to a decrease in capital outlay.

## 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 increased by \$391,400 or 11% this year over last year. The primary change in the general fund's revenue budget relates to anticipated increases in ad valorem taxes. The expenditure side of the original budget for the general fund was increased by \$1,000 or 0% this year from last year. The revenue and expenditure side of the budget was not amended during the year. The actual revenues were more than the final budget by \$2,140,722 or 35% and the actual expenditures were more than the final budget by \$12,331 or 0%.

##### The Road and Bridge Maintenance Fund

The budget was not amended. The actual revenues were more than the final budget by \$581,783 or 24.6% and the actual expenditures were less than the final budget by \$55,328 or 1.8%.

##### Library

The revenue side of the original budget was decreased by \$79,000 or 4.8% 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 \$78,580 or 2.0% this year from last year, mainly due to culture and recreation expenses. The budget was not amended during the year. The actual revenues were more than the final budget by \$2,196,047 or 58.4% and the actual expenditures were less than the final budget by \$207,725 or 5.1%.

##### The GOMESA Construction Fund

The revenue side of the original budget was increased by \$40,000 or 100% this year over last year. The primary change in the revenue budget relates to anticipated increases in interest revenues. The expenditure side of the original budget was increased by \$330,000 or 200% this year from last year, due to capital outlay expenses. The revenue side of the budget was decreased by \$40,000 due to interest. The expenditure side of the budget was increased by 1,040,000 due to capital outlay. The actual revenues were more than the final budget by \$196,864 or 100% and the actual expenditures were less than the final budget by \$858,333 or 138%.

##### The Parishwide Garbage Fund

The revenue side of the budget was not amended. The expenditure side of the budget was increase by \$620,800 due to public works. The actual revenues were more than the final budget by \$13,215 or 1% and the actual expenditures were more than the final budget by \$242,961 or 12%.

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, 2019, was \$124,909,647. See Note E 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>2019</u>	<u>2018</u>
Non-depreciable asset:		
Land	\$ 1,499,390	\$ 1,499,390
Construction in progress	<u>3,606,255</u>	<u>9,862,896</u>
Total non-depreciable	<u>\$ 5,105,645</u>	<u>\$ 11,362,286</u>
Depreciable assets:		
Buildings	\$ 67,486,956	\$ 56,201,323
Furniture and equipment	16,735,195	16,536,478
Books and video	1,089,594	1,086,608
Infrastructure	<u>79,678,113</u>	<u>79,348,000</u>
Total depreciable assets	164,989,858	153,172,409
Less accumulated depreciation	<u>45,185,856</u>	<u>40,365,660</u>
Book value-depreciable assets	<u>\$ 119,804,002</u>	<u>\$ 112,806,749</u>
Percentage depreciated	<u>27%</u>	<u>26%</u>
Book value-all assets	<u>\$ 124,909,647</u>	<u>\$ 124,169,035</u>

At December 31, 2019, the depreciable capital assets for governmental activities were 27% depreciated. This compares to the December 31, 2018 percentage. This comparison indicates that the Police Jury replaced its assets at the same rate as they are depreciating.

Construction in progress of \$3,606,255 represents costs of various projects, with estimated remaining costs of \$15,359,590, all of which to be funded by grants.

The major additions are:

- Courtroom renovations
- Library ECC building
- Hackberry fire station
- Various office furniture
- Spacesaver Mechanical Assist Mobile System
- Security System
- 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 \$21,601,187.

During the year, the Police Jury retired \$347,340 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 2020, along with the completion of other capital projects and disaster recovery programs occurring in 2019. 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 2019 budget. Since 2009 through the 2019 budget year, Cameron Parish will have completed approximately \$56,000,000 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, 2019. The budget for 2020 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 2020 include the GOMESA shoreline project, various road projects, Rockefeller Extension project, and Cameron Library Renovations. 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 2020 and beyond. Cameron Parish has many projects approved for funding with Louisiana Community Development Block Grants, the total remaining funding for 2019 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 higher tax collections for 2019 compared to 2018 of \$2,791,398 or 34%.

## 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 Parish Administrator, Katie Armentor, P.O. Box 1280, Cameron, Louisiana 70631.

## INDEPENDENT AUDITORS' REPORT

June 23, 2020

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, 2019, 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.

To the Members of the  
Cameron Parish Police Jury  
June 23, 2020  
Page Two

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, 2019, 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, 2019, 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, 2019, 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.

***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, 69 through 74 and 75 through 82, 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



To the Members of the  
Cameron Parish Police Jury  
June 23, 2020  
Page Four

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 23, 2020, 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.

*Dragan, Casiday: Shillory*

## BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

CAMERON PARISH POLICE JURY

Statement of Net Position

December 31, 2019

ASSETS	
Cash	\$ 25,605,094
Investments	6,747,305
Receivables, net	11,304,698
Inventory, at cost	1,856,668
Other	53,969
Capital assets, net of accumulated depreciation	124,909,647
Total assets	<u>170,477,381</u>
DEFERRED OUTFLOWS OF RESOURCES	<u>4,046,658</u>
LIABILITIES	
Accounts, salaries, and other payables	535,913
Due to other agencies	-
Unearned revenue	17,231
Interest payable	118,843
Long-term liabilities:	
Due within one year	436,615
Due after one year	21,164,572
Total liabilities	<u>22,273,174</u>
DEFERRED INFLOWS OF RESOURCES	<u>2,618,146</u>
NET POSITION	
Net investment in capital assets	111,963,085
Net position - restricted for:	
Judicial	16,725
Debt service	1,492,675
Tourism development	66,054
Inventories	1,856,668
Prepaid expenses	53,969
Net position - unrestricted	34,183,543
Total net position	<u><u>\$ 149,632,719</u></u>

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

CAMERON PARISH POLICE JURY

Statement of Activities

Year Ended December 31, 2019

<u>Activities</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net Revenues (Expenses) and Changes in Net Position</u>
		<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Governmental Activities</u>
Governmental Activities:				
General government:				
Legislative	\$ (333,362)	\$ -	\$ -	\$ (333,362)
Judicial	(2,110,678)	-	-	(2,110,678)
Elections	(3,494)	-	-	(3,494)
Finance and administrative	(1,261,582)	-	-	(1,261,582)
Other general government	(1,099,533)	-	-	(1,099,533)
Interest on long-term debt	(695,126)	-	-	(695,126)
Public safety	(4,562,946)	4,292	-	(4,558,654)
Public works	(7,741,020)	5,561	-	(7,735,459)
Culture and recreation	(1,541,308)	-	1,695,849	154,541
Health and welfare	(334,710)	-	-	(334,710)
Economic development	(1,938,271)	-	1,993,195	54,924
Total Governmental Activities	<u>\$ (21,622,030)</u>	<u>\$ 9,853</u>	<u>\$ 3,689,044</u>	(17,923,133)
General Revenues:				
Taxes:				
Property taxes, levied for general purposes				10,995,326
Other taxes for general purposes				288,543
Licenses and permits				1,363,133
Fines, forfeitures, and court costs				187,048
Intergovernmental:				
State				2,637,161
Local				46,332
Gain/(Loss) on disposal of capital assets				147,529
Interest earnings				387,008
Other				981,858
Total general revenues				<u>17,033,938</u>
Change in net position				(889,195)
Net position - Beginning				151,248,737
Prior period adjustment				(726,823)
Net position - Beginning - Restated				<u>150,521,914</u>
Net position - Ending				<u>\$ 149,632,719</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, 2019

	Major Funds						Total
	General	Road and Bridge Maintenance	Library	GOMESA Construction	Parishwide Garbage	Non-major	
<b>ASSETS</b>							
Cash	\$ 7,039,264	\$ 1,740	\$ 2,413,382	\$ 11,093,282	\$ 1,016,632	\$ 4,040,794	\$ 25,605,094
Investments	3,464,687	-	991,906	-	665,804	1,624,908	6,747,305
Receivables, net	1,598,913	2,114,285	1,895,306	-	2,488,996	3,207,198	11,304,698
Inventory, at cost	1,793,767	55,816	-	-	7,085	-	1,856,668
Other	15,474	-	38,400	-	-	95	53,969
Interfund receivables	100	-	-	-	-	-	100
Total Assets	<u>13,912,205</u>	<u>2,171,841</u>	<u>5,338,994</u>	<u>11,093,282</u>	<u>4,178,517</u>	<u>8,872,995</u>	<u>45,567,834</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	-	-	-	-	-	-	-
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<u>\$ 13,912,205</u>	<u>\$ 2,171,841</u>	<u>\$ 5,338,994</u>	<u>\$ 11,093,282</u>	<u>\$ 4,178,517</u>	<u>\$ 8,872,995</u>	<u>\$ 45,567,834</u>
<b>LIABILITIES</b>							
Accounts, salaries, and other payables	\$ 148,832	\$ 73,032	\$ 67,768	\$ 34,294	\$ 87,746	\$ 124,241	\$ 535,913
Unearned revenue	7,413	-	-	-	-	9,818	17,231
Interfund payables	-	-	-	-	-	100	100
Total Liabilities	<u>156,245</u>	<u>73,032</u>	<u>67,768</u>	<u>34,294</u>	<u>87,746</u>	<u>134,159</u>	<u>553,244</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	<u>1,793,767</u>	-	-	-	-	-	<u>1,793,767</u>
<b>FUND BALANCES</b>							
<b>Nonspendable</b>							
Inventories	1,793,767	55,816	-	-	7,085	-	1,856,668
Prepaid expenses	15,474	-	38,400	-	-	95	53,969
<b>Restricted for</b>							
Judicial	-	-	-	-	-	16,725	16,725
Debt service	-	-	-	-	-	1,492,675	1,492,675
Tourism development	-	-	-	-	-	66,054	66,054
<b>Committed to</b>							
Culture and recreation	-	-	5,232,826	-	-	-	5,232,826
Public safety	-	-	-	-	-	3,986,550	3,986,550
Public works	-	-	-	-	4,083,686	-	4,083,686
Judicial	-	-	-	-	-	2,170,489	2,170,489
Health and welfare	-	-	-	-	-	860,903	860,903
Other purposes	383,346	-	-	-	-	-	383,346
<b>Assigned</b>							
Judicial	-	-	-	-	-	18,130	18,130
Health and welfare	-	-	-	-	-	6,902	6,902
Public safety	-	-	-	-	-	119,305	119,305
Other capital projects	-	2,042,993	-	11,058,988	-	1,008	13,102,989
Unassigned	9,769,606	-	-	-	-	-	9,769,606
Total Fund Balances	<u>11,962,193</u>	<u>2,098,809</u>	<u>5,271,226</u>	<u>11,058,988</u>	<u>4,090,771</u>	<u>8,738,836</u>	<u>43,220,823</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<u>\$ 13,912,205</u>	<u>\$ 2,171,841</u>	<u>\$ 5,338,994</u>	<u>\$ 11,093,282</u>	<u>\$ 4,178,517</u>	<u>\$ 8,872,995</u>	<u>\$ 45,567,834</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, 2019

Total fund balances for governmental funds at December 31, 2019		\$ 43,220,823
Cost of capital assets at December 31, 2019	\$ 170,095,503	
Less accumulated depreciation at December 31, 2019	<u>(45,185,856)</u>	124,909,647
Deferred outflows and inflows for pension and OPEB resources are not financial resources or currently payable:		
Deferred outflows related to pensions	3,367,911	
Deferred outflows related to OPEB	678,747	
Deferred inflows related to pensions	(612,571)	
Deferred inflows related to OPEB	<u>(211,808)</u>	3,222,279
Long-term debt which is not included as a liability in the governmental fund type balance sheet:		
Bonds payable, notes payable, and capital leases	(12,946,562)	
Net pension liability	(4,114,276)	
Net OPEB obligation	(4,321,068)	
Compensated absences	<u>(219,281)</u>	(21,601,187)
Accrued interest on long-term debt which is not included as a liability in the governmental fund type balance sheet		<u>(118,843)</u>
Total net position at December 31, 2019		<u>\$ 149,632,719</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, 2019

	Major Funds						Total
	General	Road and Bridge Maintenance	Library	GOMESA Construction	Parishwide Garbage	Non-major	
<b>REVENUES</b>							
Taxes							
Ad valorem, net	\$ 1,248,718	\$ 2,115,117	\$ 1,920,456	\$ -	\$ 2,515,058	\$ 3,195,977	\$ 10,995,326
Sales taxes	26,158	-	-	-	-	-	26,158
Franchise tax	81,076	-	-	-	-	-	81,076
Other taxes	7,992	3,061	2,251	-	3,441	164,564	181,309
Licenses and permits	1,363,133	-	-	-	-	-	1,363,133
Fines, forfeitures, and court costs	-	-	-	-	-	187,048	187,048
Intergovernmental							
Federal	260,762	4,677	1,695,849	-	5,561	1,732,048	3,698,897
State	2,360,925	221,119	-	-	8,233	46,884	2,637,161
Local	13,063	-	3,269	-	-	30,000	46,332
Interest earnings	79,422	-	19,938	196,864	13,621	77,163	387,008
Other	594,073	24,409	118,849	-	3,126	407,451	1,147,908
<b>Total Revenues</b>	<b>6,035,322</b>	<b>2,368,383</b>	<b>3,760,612</b>	<b>196,864</b>	<b>2,549,040</b>	<b>5,841,135</b>	<b>20,751,356</b>
<b>EXPENDITURES</b>							
Current							
General government							
Legislative	315,011	-	-	-	-	-	315,011
Judicial	356,568	-	-	-	-	1,567,091	1,923,659
Elections	4,305	-	-	-	-	-	4,305
Finance and administrative	924,521	-	-	-	-	926	925,447
Other general government	914,954	-	-	-	-	4,503	919,457
Public safety	386,643	-	-	-	-	2,374,245	2,760,888
Public works	425,895	2,940,365	-	-	1,999,225	171,543	5,537,028
Culture and recreation	44,902	-	1,393,044	-	-	18,978	1,456,924
Health and welfare	27,416	-	-	-	-	134,562	161,978
Economic development & assistance	965,983	-	-	-	-	-	965,983
Debt service							
Principal	-	-	-	-	-	135,000	135,000
Interest	803	-	-	-	-	695,242	696,045
Capital outlay	1,275,680	120,007	2,640,612	818,531	69,414	1,005,033	5,929,277
<b>Total Expenditures</b>	<b>5,642,681</b>	<b>3,060,372</b>	<b>4,033,656</b>	<b>818,531</b>	<b>2,068,639</b>	<b>6,107,123</b>	<b>21,731,002</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>392,641</b>	<b>(691,989)</b>	<b>(273,044)</b>	<b>(621,667)</b>	<b>480,401</b>	<b>(265,989)</b>	<b>(979,646)</b>
<b>OTHER FINANCING SOURCES (USES)</b>							
Operating transfers in	-	1,059,891	-	8,482	-	2,111,500	3,179,873
Operating transfers out	(2,040,710)	-	-	(290,560)	(129,891)	(718,712)	(3,179,873)
Insurance recovery	14,874	-	-	-	-	-	14,874
Subrecipient grants	(180,895)	-	-	-	-	-	(180,895)
Sale of capital assets	35,507	25,341	162,106	-	-	6,670	229,624
<b>Total other financing sources (uses)</b>	<b>(2,171,224)</b>	<b>1,085,232</b>	<b>162,106</b>	<b>(282,078)</b>	<b>(129,891)</b>	<b>1,399,458</b>	<b>63,603</b>
<b>NET CHANGES IN FUND BALANCE</b>	<b>(1,778,583)</b>	<b>393,243</b>	<b>(110,938)</b>	<b>(903,745)</b>	<b>350,510</b>	<b>1,133,470</b>	<b>(916,043)</b>
<b>FUND BALANCE - BEGINNING</b>	<b>13,740,776</b>	<b>1,705,566</b>	<b>6,109,016</b>	<b>11,962,733</b>	<b>3,740,261</b>	<b>7,605,366</b>	<b>44,863,718</b>
<b>PRIOR PERIOD ADJUSTMENT</b>	<b>-</b>	<b>-</b>	<b>(726,852)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(726,852)</b>
<b>FUND BALANCES - BEGINNING - RESTATED</b>	<b>13,740,776</b>	<b>1,705,566</b>	<b>5,382,164</b>	<b>11,962,733</b>	<b>3,740,261</b>	<b>7,605,366</b>	<b>44,136,866</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 11,962,193</b>	<b>\$ 2,098,809</b>	<b>\$ 5,271,226</b>	<b>\$ 11,058,988</b>	<b>\$ 4,090,771</b>	<b>\$ 8,738,836</b>	<b>\$ 43,220,823</b>

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, 2019

Total net changes in fund balance at December 31, 2019 per Statement of Revenues, Expenditures and Changes in Fund Balance		\$ (916,043)
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	\$ 5,929,277	
Adjustment to gain(loss) on disposal of capital assets.	(82,095)	
Depreciation expense for the year ended December 31, 2019	<u>(5,106,570)</u>	740,612
Change in compensated absences payable for year ended December 31, 2019		(5,544)
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		135,000
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		-
Change in capital leases payable for year ended December 31, 2019		(49,760)
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).		(919)
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	702,388	
Pension expense per GASB 68	<u>(1,362,189)</u>	(659,801)
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>(132,740)</u>
Total changes in net position at December 31, 2019 per Statement of Activities		<u>\$ (889,195)</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, 2019

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>

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

# CAMERON PARISH POLICE JURY

## Notes to Financial Statements

December 31, 2019

### 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, 2019

**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
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
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, 2019

### 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, 2019

### 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 Road and Bridge Maintenance Fund is a special revenue fund reported as a major fund and is used to account for the maintenance of roads and bridges in the parish.

The Parishwide Garbage Fund is a special revenues fund reported as a major fund and is used to account for the revenues and costs associated with parish garbage collection.

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, 2019

### NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

The GOMESA Construction fund is reported as a major fund and is used to account for land restoration as part of the GOMESA program.

#### 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, 2019

### 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, 2019

### 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 2019.

### 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, 2019

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 \$2,500 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, 2019, the Police Jury had \$27,844,814 in deposits (collected bank balances). These deposits are secured from risk by \$5,234,560 of federal deposit insurance and \$3,989,939 of pledged securities held by the custodial bank in the name of the fiscal agent bank.

CAMERON PARISH POLICE JURY

Notes to Financial Statements

December 31, 2019

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, 2019, 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	
<b>Investments at fair value</b>					
Certificate of Deposits	\$ 2,549,172	\$ 2,549,172	\$ -	\$ -	N/A
United States Treasury Bills	4,198,133	4,198,133	-	-	AA+
<b>Total Investments</b>	<b>\$ 6,747,305</b>	<b>\$ 6,747,305</b>	<b>\$ -</b>	<b>\$ -</b>	

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, 2019:

Level 1 inputs – Certificates of deposits totaling \$2,549,172.

Level 2 inputs – United States Treasury Bills totaling \$4,198,133 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, 2019

### 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 38% in certificates of deposits, 62% in United States Treasury Bills.

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, 2019, the value of these properties was \$1,856,668 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, 2019

### 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, 2019

### 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, 2019, employees have accumulated and vested \$219,281 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 23, 2020. In December 2019, a novel strain of coronavirus was reported in Wuhan, China. The World Health Organization has declared the outbreak to constitute a "Public Health Emergency of International Concern." The COVID-19 outbreak is disrupting supply chains and affecting production and sales across a range of industries. The extent of the impact of COVID-19 on our operational and financial performance will depend on certain developments, including the duration and spread of the outbreak, impact on our citizens, employees and local industries all of which are uncertain and cannot be predicted. At this point, the extent to which COVID-19 may impact our financial condition or results of operations is uncertain.

### 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.



CAMERON PARISH POLICE JURY

Notes to Financial Statements

December 31, 2019

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

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.

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	337,139,604	3.90	Indefinite
Road maintenance and construction	337,139,604	6.61	2023
Garbage	337,139,604	7.86	2024
Courthouse maintenance	337,139,604	2.64	2023
Library maintenance	337,139,604	6.00	2029
Health unit maintenance	337,139,604	1.32	2023
Fire protection districts:			
No. 1: Maintenance	20,447,538	6.07	2024
No. 7: Maintenance	7,205,961	3.97	2024
No. 7: Bonds	7,205,961	6.00	2038
No. 9: Maintenance	32,456,156	2.69	2022
No. 10: Maintenance	171,623,444	8.00	2022
No. 14: Maintenance	42,559,263	4.15	2021
No. 15: Maintenance	3,784,561	8.17	2021
No. 16: Maintenance	2,675,957	11.32	2020
Hackberry Fire District 1	55,866,530	1.20	2024
Hackberry: Maintenance	55,866,530	4.25	2024
Gravity Drainage District #8	39,647,482	2.57	2029

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 \$223,192 at December 31, 2019 based on prior year history collections and amounts paid under protest.

CAMERON PARISH POLICE JURY

Notes to Financial Statements

December 31, 2019

NOTE D - RECEIVABLES

The following is a summary of receivables at December 31, 2019:

	<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	\$ 1,231,981	\$ 9,523,623	\$ 100,763	\$ -	\$ 10,856,367
Intergovernmental:					
Federal	63,105	3,302	-	-	66,407
State & Local	254,114	30,258	-	-	284,372
Other	<u>49,714</u>	<u>47,838</u>	<u>-</u>	<u>-</u>	<u>97,552</u>
Total	<u>\$ 1,598,914</u>	<u>\$ 9,605,021</u>	<u>\$ 100,763</u>	<u>\$ -</u>	<u>\$ 11,304,698</u>

NOTE E - CAPITAL ASSETS

The following schedule presents changes in capital assets for the year ended December 31, 2019:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Land	\$ 1,499,390	\$ -	\$ -	\$ 1,499,390
Construction in progress	9,862,896	2,815,727	(9,072,368)	3,606,255
Building and improvements	56,201,323	11,285,633	-	67,486,956
Books and videos	1,086,608	49,288	(46,302)	1,089,594
Equipment and furniture	16,536,479	471,557	(272,840)	16,735,195
Infrastructure	<u>79,348,000</u>	<u>379,441</u>	<u>(49,327)</u>	<u>79,678,113</u>
Total capital assets at historical costs	<u>164,534,695</u>	<u>15,001,646</u>	<u>(9,440,837)</u>	<u>170,095,503</u>
Less accumulated depreciation	<u>40,365,660</u>	<u>5,106,570</u>	<u>(286,374)</u>	<u>45,185,856</u>
Total capital assets, net	<u>\$ 124,169,035</u>	<u>\$ 9,895,076</u>	<u>\$ (9,154,463)</u>	<u>\$ 124,909,647</u>

Depreciation was charged to functions as follows:

General Government:

Elections	\$ 1,430
Finance and Administration	326,622
Judicial	43,764
Other	125,700
Public Safety	1,406,796
Public Works, including depreciation for infrastructure asset	2,127,523
Health and Welfare	161,155
Culture and Recreation	<u>913,580</u>
Total	<u>\$ 5,106,570</u>

CAMERON PARISH POLICE JURY

Notes to Financial Statements

December 31, 2019

NOTE E - CAPITAL ASSETS - CONTINUED

Construction in progress at December 31, 2019 of \$3,606,255 consists of the following projects:

<u>Project</u>	<u>Costs to Date</u>	<u>Estimated Remaining Costs</u>	<u>Estimated Completion Date</u>
Road Improvements 2019	\$ 861,468	\$ 268,032	February 2020
Rockefeller Extension Project	136,792	4,200,000	October 2020
Cameron Fisheries Equipment	1,258,151	103,350	May 2020
Cameron Main Library Renovations	380,295	52,700	November 2020
GOMESA Shoreline Protection	<u>969,549</u>	<u>10,735,508</u>	December 2020
	<u>\$ 3,606,255</u>	<u>\$ 15,359,590</u>	

Estimated remaining costs of construction in progress to be funded by grants is \$15,091,558.

NOTE G – ACCOUNTS PAYABLES

The following is a summary of accounts payables at December 31, 2019:

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Debt Service</u>	<u>Capital Projects Funds</u>	<u>Total</u>
Trade	\$ 106,223	\$ 26,011	\$ 3,489	\$ -	\$ 135,723
Pension Deduction	42,609	313,265	-	-	355,874
Construction Costs	<u>-</u>	<u>10,022</u>	<u>-</u>	<u>34,294</u>	<u>44,316</u>
Total	<u>\$ 148,832</u>	<u>\$ 349,298</u>	<u>\$ 3,489</u>	<u>\$ 34,294</u>	<u>\$ 535,913</u>

NOTE H – LONG-TERM LIABILITIES

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

**CAMERON PARISH POLICE JURY**

**Notes to Financial Statements**

December 31, 2019

**NOTE H – LONG-TERM LIABILITIES - CONTINUED**

The following is a summary of the change in long-term liabilities for the year ended December 31, 2019:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Debt:					
General obligation bonds	\$ 12,882,000	\$ -	\$ 135,000	\$ 12,747,000	\$ 127,000
Total bonds payable	<u>12,882,000</u>	<u>-</u>	<u>135,000</u>	<u>12,747,000</u>	<u>127,000</u>
Other Obligations:					
Capital leases	249,322	-	49,760	199,562	90,334
Compensated absences	213,737	168,124	162,580	219,281	219,281
Net pension liability	1,274,662	2,839,614	-	4,114,276	-
Other post-employment benefits	<u>3,515,279</u>	<u>805,789</u>	<u>-</u>	<u>4,321,068</u>	<u>-</u>
Total other obligations	<u>5,253,000</u>	<u>3,813,527</u>	<u>212,340</u>	<u>8,854,186</u>	<u>309,615</u>
Governmental activity long-term liabilities	<u>\$ 18,135,000</u>	<u>\$ 3,813,527</u>	<u>\$ 347,340</u>	<u>\$ 21,601,187</u>	<u>\$ 436,615</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.

\$ 32,000

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.

820,000

*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

199,562

Net pension liability

4,114,276

CAMERON PARISH POLICE JURY

Notes to Financial Statements

December 31, 2019

NOTE H – LONG-TERM LIABILITIES - CONTINUED

Other post-employment benefits payable	\$ 4,321,068
Compensating absences	<u>219,281</u>
	21,601,187
Less amount due within one year	<u>(436,615)</u>
 Total long-term liabilities	 <u>\$ 21,164,572</u>

At December 31, 2019, \$1,492,675 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, 2019, the annual requirements to amortize the bond debt including interest payments of \$7,986,007, are as follows:

<u>Year Ending:</u>	<u>Principal</u>	<u>Interest</u>
2020	\$ 127,000	\$ 692,563
2021	525,000	690,006
2022	555,000	663,573
2023	580,000	635,615
2024	615,000	604,933
2025-2029	3,280,000	2,522,860
2030-2034	3,780,000	1,830,396
2035-2039	<u>3,900,000</u>	<u>346,063</u>
Totals	<u>\$ 12,747,000</u>	<u>\$ 7,986,007</u>

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

# CAMERON PARISH POLICE JURY

## Notes to Financial Statements

December 31, 2019

### NOTE I - PENSION PLANS - CONTINUED

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 12.25 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 \$526,327.

At December 31, 2019, the Police Jury reported a liability of \$2,515,968 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 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 .5668689%.

For the year ended December 31, 2019 the Police Jury's recognized pension expense (benefit) of \$516,353 including employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, \$14,551. At December 31, 2019, 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, 2019

NOTE I - PENSION PLANS - CONTINUED

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ -	\$ 153,280
Difference between expected and actual Investment	1,204,402	-
Changes in assumption	629,075	-
Changes in proportion and differences between:		
Contributions and proportionate share of contributions	170	67,398
Contributions subsequent to the measurement date	<u>526,327</u>	<u>-</u>
Total	<u>\$ 2,359,974</u>	<u>\$ 220,678</u>

\$526,327 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, 2020. 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>
2020	\$ 559,072
2021	295,849
2022	240,556
2023	517,492
2024	-
Thereafter	-

CAMERON PARISH POLICE JURY

Notes to Financial Statements

December 31, 2019

NOTE I - PENSION PLANS - CONTINUED

*Actuarial methods and assumption.* The total pension liability in the December 31, 2018, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Valuation Date	December 31, 2018
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	6.50% (Net of investment expense)
Expected Remaining Service Lives	4 years
Projected Salary Increases	Plan A – 4.75% (2.35% Merit/2.40% 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	Pub-2010 Public Retirement Plans Mortality Table for Healthy Retirees multiplied by 130% for males and 125% for females using MP2018 scale for annuitant and beneficiary mortality. For employees, the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females using MP2018 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2018 scale for disabled annuitants.

The discount rate used to measure the total pension liability was 6.50% 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.



CAMERON PARISH POLICE JURY

Notes to Financial Statements

December 31, 2019

NOTE I - PENSION PLANS - CONTINUED

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 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 7.43% for the year ended December 31, 2018.

Best estimates of arithmetic real rates of return for major asset class included in the System's target asset allocation as of December 31, 2018 are summarized in the following table:

Asset Class	Target Asset Allocation	Long-Term Expected Portfolio Real Rate of Return
Fixed income	35%	1.22%
Equity	52%	3.45%
Alternatives	11%	0.65%
Real assets	2%	0.11%
Total	100%	5.43%
Inflation		2.00%
Expected Arithmetic Nominal Return		7.43%

The mortality rate assumption used was set based upon an experience study performed on plan data for the period January 1, 2013 through December 31, 2017. The data was then assigned credibility weighting and combined with a standard table to produce current levels of mortality. As a result of this study, mortality for employees was set equal to the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2018 scale. In addition, mortality for annuitants and beneficiaries was set equal to the Pub-2010 Public Retirement plans Mortality Table for Healthy Retirees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2018 scale. For Disabled annuitants mortality was set equal to the Pub-2010 Public Retirement Plan Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2018 scale.

CAMERON PARISH POLICE JURY

Notes to Financial Statements

December 31, 2019

NOTE I - PENSION PLANS - CONTINUED

*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 2018		
	1% Decrease 5.50%	Current Discount Rate 6.50%	1% Increase 7.50%
Net Pension Liability (Asset)	\$ 5,343,240	\$ 2,515,968	\$ 152,613

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, 2019; the Police Jury was required to contribute 32.25 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 112252 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, 2019, was \$160,258.

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.

CAMERON PARISH POLICE JURY

Notes to Financial Statements

December 31, 2019

NOTE I - PENSION PLANS - CONTINUED

At December 31, 2019, the Police Jury reported a liability of \$1,487,692 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019, 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, 2019, the Police Jury's proportion was .2375780%.

For the year ended December 31, 2019, the Police Jury's recognized pension expense of \$225,300 including employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, \$7,456. At December 31, 2019, 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	\$ -	\$ 107,314
Difference between expected and actual Investment	100,043	-
Changes in assumption	135,344	108
Changes in proportion and differences between:		
Contributions and proportionate share of contributions	549,972	239,831
Contributions subsequent to the measurement date	<u>160,258</u>	<u>-</u>
Total	<u>\$ 945,617</u>	<u>\$ 347,253</u>

\$160,258 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, 2020. 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>
2020	\$ 223,475
2021	105,471
2022	143,189
2023	94,029
2024	(19,617)
Thereafter	(18,971)

CAMERON PARISH POLICE JURY

Notes to Financial Statements

December 31, 2019

NOTE I - PENSION PLANS - CONTINUED

*Actuarial methods and assumption.* The total pension liability in the June 30, 2019, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Valuation Date	June 30, 2019
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	7.15% per annum (net of investment expenses, including inflation) (decreased from 7.30% in 2018)
Inflation Rate	2.50% per annum (decreased from 2.70% in 2018)
Expected Remaining Service Lives	7 years
Projected Salary Increases	Vary from 14.75% in the first two years of service to 4.50% after 25 years of service; includes inflation and merit increases
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. The RP-2000 Combined Healthy with Blue Collar Adjustment Sex Distinct Tables, projected to 2031 using Scale AA, were selected for employee, annuitant, and beneficiary mortality. The RP-2000 Disabled Lives Mortality Table set back five years for males and set back three years for females was selected for disabled annuitants. Setbacks in these tables were used to approximate mortality improvement.

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 7.94% as of June 30, 2019. Best estimates of real rates of return for each major asset class included in FRS' target asset allocation as of June 30, 2019 are summarized in the following table:

CAMERON PARISH POLICE JURY

Notes to Financial Statements

December 31, 2019

NOTE I - PENSION PLANS - CONTINUED

Asset Class		Target Asset Allocation	Long-Term Expected Portfolio Real Rate of Return
Fixed income	Fixed income	31.0%	2.17%
	U.S Equity	21.5%	5.98%
Equity	Non-U.S. Equity	17.5%	7.52%
	Global Equity	10.0%	6.59%
Alternatives	Real Estate	6%	4.14%
	Private Equity	4%	10.52%
	Global Tactical		
Multi-Asset Strategies	Asset Allocation	5%	4.37%
	Risk Parity	5%	4.67%
Total		100%	

The discount rate used to measure the total pension liability was 7.15%. 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 7.15%, 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 6.15% or one percentage point higher 8.15% than the current rate.

	Changes in Discount Rate 2019		
	1% Decrease 6.15%	Current Discount Rate 7.15%	1% Increase 8.15%
Net Pension Liability (Asset)	\$ 2,154,279	\$ 1,487,692	\$ 928,210

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, 2019

#### 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, 2019, was \$13,493.

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, 2019, the Police Jury reported a liability of \$77,004 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019, 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, 2019, the Police Jury's proportion was .223820%.

CAMERON PARISH POLICE JURY

Notes to Financial Statements

December 31, 2019

NOTE I - PENSION PLANS - CONTINUED

For the year ended December 31, 2019, the Police Jury's recognized pension expense (benefit) of \$21,945 including employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, \$1,901. At December 31, 2019, 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	\$ 309	\$ 22,474
Difference between expected and actual Investment	10,098	-
Changes in assumption	23,292	2,375
Changes in proportion and differences between:		
Contributions and proportionate share of contributions	4,151	4,438
Contributions subsequent to the measurement date	<u>13,493</u>	<u>-</u>
Total	<u>\$ 51,921</u>	<u>\$ 29,287</u>

\$13,493 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, 2020. 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>
2020	\$ 6,694
2021	4,589
2022	5,037
2023	6,813
2024	694
Thereafter	-

*Actuarial methods and assumption.* The total pension liability in the June 30, 2019, 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, 2019

NOTE I - PENSION PLANS - CONTINUED

Valuation Date	June 30, 2019
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. RP-2000 Disabled Lives Mortality Table set back 5 years for males and set back 3 years for females was selected for disable annuitants.
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 7.56% as of June 30, 2019.



CAMERON PARISH POLICE JURY

Notes to Financial Statements

December 31, 2019

NOTE I - PENSION PLANS - CONTINUED

Best estimates of real rates of return for each major asset class included in FRS' target asset allocation as of June 30, 2019 are summarized in the following table:

Asset Class	Target Asset Allocation	Long-Term Expected Portfolio Real Rate of Return
Fixed income	48.42%	5.13%
Equity	4.10%	1.65%
Alternatives	10.99%	.78%
Cash	0.49%	0.00%
Total	100%	5.07%
Inflation		2.49%
Expected Arithmetic Nominal Return		7.56%

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 6.5%, 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 2019		
		Current Discount Rate 6.5%	
	1% Decrease 5.5%		1% Increase 7.5%
Net Pension Liability (Asset)	\$ 196,131	\$ 77,004	\$ (33,691)

# CAMERON PARISH POLICE JURY

## Notes to Financial Statements

December 31, 2019

### NOTE I - PENSION PLANS - CONTINUED

#### 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.

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, 2019 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, 2019 was \$4,453.

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, 2019, the Police Jury reported a liability of \$33,613 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019, 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, 2019, the Police Jury's proportion was .1797490%.

For the year ended December 31, 2019, the Police Jury's recognized pension expense (benefit) of \$2,468 including employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, \$1,097. At December 31, 2019, 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, 2019

NOTE I - PENSION PLANS - CONTINUED

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ -	\$ 8,292
Difference between expected and actual Investment	-	1,919
Change in assumption	4,976	-
Changes in proportion and differences between:		
Contributions and proportionate share of contributions	971	4,388
Contributions subsequent to the measurement date	<u>4,453</u>	<u>-</u>
Total	<u>\$ 10,400</u>	<u>\$ 15,353</u>

\$4,453 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, 2020. 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>
2020	\$ 236
2021	(1,357)
2022	543
2023	(52)
2024	-
Thereafter	-

*Actuarial methods and assumption.* The total pension liability in the June 30, 2019, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Valuation Date	June 30, 2019
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, 2019

NOTE I - PENSION PLANS - CONTINUED

Expected Remaining Service Lives	5 years
Projected Salary Increases	6.0% (2.40% Inflation, 3.60% 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, 2019.

Best estimates of real rates of return for each major asset class included in FRS' target asset allocation as of June 30, 2019 are summarized in the following table:

CAMERON PARISH POLICE JURY

Notes to Financial Statements

December 31, 2019

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 2019		
	1% Decrease 5.50%	Current Discount Rate 6.50%	1% Increase 7.50%
Net Pension Liability (Asset)	\$ 56,705	\$ 33,613	\$ 13,794

CAMERON PARISH POLICE JURY

Notes to Financial Statements

December 31, 2019

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 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, 2019, 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 \$4,321,068 was measured as of December 31, 2019 and was determined by an actuarial valuation as of that date.

*Actuarial Assumptions and other inputs* – The total OPEB liability in the December 31, 2019 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

CAMERON PARISH POLICE JURY

Notes to Financial Statements

December 31, 2019

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

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, 2019, the end of the applicable measurement period.

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

The actuarial assumptions used in the December 31, 2019 valuation were based on the results of ongoing evaluations of the assumptions from January 1, 2009 to December 31, 2019.

**Changes in the Total OPEB Liability**

Balance at December 31, 2018	\$ 3,515,279
Changes for the year:	
Service cost	89,583
Interest	149,963
Differences between expected and actual experience	150,655
Changes in assumptions	564,843
Benefit payments and net transfers	<u>(145,255)</u>
Net changes	<u>805,789</u>
Balance at December 31, 2019	<u>\$ 4,321,068</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 (1.74%) or 1-percentage-point higher (3.74%) than the current discount rate:

	1.0% Decrease (1.74%)	Current Discount Rate (2.74%)	1.0% Increase (3.74%)
Total OPEB liability	\$ 4,852,560	\$ 4,321,068	\$ 3,874,131

CAMERON PARISH POLICE JURY

Notes to Financial Statements

December 31, 2019

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

*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	\$ 3,942,085	\$ 4,321,068	\$ 4,773,047

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

For the year ended December 31, 2019, the Police Jury recognized OPEB expense of \$277,995. At December 31, 2019, 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	\$ 160,975	\$ -
Changes in assumptions	517,773	(211,808)
Total	\$ 678,747	\$ (211,808)

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:	
2020	42,449
2021	42,449
2022	42,449
2023	42,449
2024	42,449
Thereafter	254,694



CAMERON PARISH POLICE JURY

Notes to Financial Statements

December 31, 2019

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, 2019, the Police Jury incurred \$106,460 in rental expense, which includes costs incurred under lease agreements and for day-to-day rentals of equipment.

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, 2019 the committed fund balance for the worker's compensation self-insurance was \$341,553.

NOTE M - DUE TO FROM/TO OTHER FUNDS

Individual amounts due from/to other funds at December 31, 2019, are as follows:

	<u>Due From</u>	<u>Due To</u>
General	\$ 100	\$ -
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	-	-
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	-	100
Gustav / Ike Fisheries Grant	-	-
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	-	-

CAMERON PARISH POLICE JURY

Notes to Financial Statements

December 31, 2019

NOTE M - DUE TO FROM/TO OTHER FUNDS

Hackberry Fire District – USDA	\$	-	\$	-
Fire District #16 – Sinking		-		-
West Cameron Port – Sinking		-		-
Total		<u>100</u>		<u>100</u>

NOTE N - DUE FROM/TO OTHER AGENCIES

Individual amounts due to other agencies at December 31, 2019, are as follows:

		Due (From) /	
		<u>Due To</u>	
General Fund (net)	\$	49,381	
Cameron Parish Sheriff Department		(7,336)	
Cameron Port		(141)	
Gravity Drainage Districts:			
No. 3		(2,333)	
Recreation Districts:			
Hackberry		(36,971)	
Water and Wastewater Districts:			
No. 1		(88)	
No. 2		(88)	
No. 10		(88)	
Other		<u>(2,336)</u>	
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

Total revenues provided by the federal government were \$3,698,897 or 18% of total revenues. Property tax revenues of \$10,995,326 provide 53% of the Police Jury's total revenues for the year.

## CAMERON PARISH POLICE JURY

### Notes to Financial Statements

December 31, 2019

#### NOTE Q – PER DIEM

As provided by Louisiana Revised Statute, the Police Jury members received per diem for the year ended December 31, 2019 as follows:

Magnus MeGee	\$ 14,400
Darryl Farque	14,400
Anthony Hicks	14,400
Terry Beard	14,400
Kirk Quinn	14,400
Joseph Dupont	14,400
Lawrence Faulk	14,400
Davy Doxey	14,400
	<u>\$ 115,200</u>

#### NOTE R – 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, 2019, \$4,469,583,923 of assessed property in the Police Jury's taxing jurisdiction is receiving this exemption, which amounts to \$155,895,316 in ad valorem taxes.

REQUIRED SUPPLEMENTAL INFORMATION

## CAMERON PARISH POLICE JURY

## Budgetary Comparison Schedule - General Fund

Year Ended December 31, 2019

	Budget		Actual	Variance
	Original	Amended		Favorable (Unfavorable)
<b>REVENUES</b>				
Taxes:				
Ad valorem, net	\$ 1,334,300	\$ 1,334,300	\$ 1,248,718	\$ (85,582)
Sales taxes	3,000	3,000	26,158	23,158
Franchise tax	80,000	80,000	81,076	1,076
Other taxes	-	-	7,992	7,992
Licenses and permits	314,700	314,700	1,363,133	1,048,433
Intergovernmental:				
Federal	53,400	53,400	260,762	207,362
State	2,010,100	2,010,100	2,360,925	350,825
Local	12,000	12,000	13,063	1,063
Interest earnings	25,100	25,100	79,422	54,322
Other	62,000	62,000	594,073	532,073
Total Revenues	<u>3,894,600</u>	<u>3,894,600</u>	<u>6,035,322</u>	<u>2,140,722</u>
<b>EXPENDITURES</b>				
Current:				
General government:				
Legislative	241,700	241,700	315,011	(73,311)
Judicial	375,800	375,800	356,568	19,232
Elections	16,500	16,500	4,305	12,195
Finance and administrative	937,300	937,300	924,521	12,779
Other general government	337,000	337,000	914,954	(577,954)
Public safety	387,900	387,900	386,643	1,257
Public works	452,900	452,900	425,895	27,005
Culture and recreation	11,800	11,800	44,902	(33,102)
Health and welfare	-	-	27,416	(27,416)
Economic development & assistance	869,450	869,450	965,983	(96,533)
Debt service:				
Principal	-	-	-	-
Interest	-	-	803	(803)
Capital outlay	2,000,000	2,000,000	1,275,680	724,320
Total Expenditures	<u>5,630,350</u>	<u>5,630,350</u>	<u>5,642,681</u>	<u>(12,331)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>				
	<u>(1,735,750)</u>	<u>(1,735,750)</u>	<u>392,641</u>	<u>2,128,391</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in	-	-	-	-
Operating transfers out	(1,817,400)	(2,381,500)	(2,040,710)	340,790
Insurance recovery	-	-	14,874	14,874
Subrecipient grants	-	-	(180,895)	(180,895)
Sale of capital assets	-	-	35,507	35,507
Total other financing sources (uses)	<u>(1,817,400)</u>	<u>(2,381,500)</u>	<u>(2,171,224)</u>	<u>210,276</u>
<b>NET CHANGES IN FUND BALANCE</b>	<b>(3,553,150)</b>	<b>(4,117,250)</b>	<b>(1,778,583)</b>	<b>2,338,667</b>
<b>FUND BALANCE - BEGINNING</b>	<u>13,740,776</u>	<u>13,740,776</u>	<u>13,740,776</u>	<u>-</u>
<b>FUND BALANCE - ENDING</b>	<u>\$ 10,187,626</u>	<u>\$ 9,623,526</u>	<u>\$ 11,962,193</u>	<u>\$ 2,338,667</u>

## CAMERON PARISH POLICE JURY

## Budgetary Comparison Schedule - Road and Bridge Maintenance Fund

Year Ended December 31, 2019

	Budget		Actual	Variance
	Original	Amended		Favorable (Unfavorable)
<b>REVENUES</b>				
Taxes:				
Ad valorem, net	\$ 1,606,000	\$ 1,606,000	\$ 2,115,117	\$ 509,117
Other taxes	-	-	3,061	3,061
Intergovernmental:				
Federal	5,000	5,000	4,677	(323)
State	175,600	175,600	221,119	45,519
Interest earnings				
Other	-	-	-	-
Other	-	-	24,409	24,409
Total Revenues	<u>1,786,600</u>	<u>1,786,600</u>	<u>2,368,383</u>	<u>581,783</u>
<b>EXPENDITURES</b>				
Current:				
General government:				
Public works	2,890,700	2,890,700	2,940,365	(49,665)
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	225,000	225,000	120,007	104,993
Total Expenditures	<u>3,115,700</u>	<u>3,115,700</u>	<u>3,060,372</u>	<u>55,328</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>				
	<u>(1,329,100)</u>	<u>(1,329,100)</u>	<u>(691,989)</u>	<u>637,111</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in	2,303,600	2,303,600	1,300,000	(1,003,600)
Operating transfers out	-	-	-	-
Sale of capital assets	-	-	25,341	25,341
Total other financing sources (uses)	<u>2,303,600</u>	<u>2,303,600</u>	<u>1,085,232</u>	<u>(1,218,368)</u>
<b>NET CHANGES IN FUND BALANCE</b>	974,500	974,500	393,243	(581,257)
<b>FUND BALANCE - BEGINNING</b>	<u>1,705,566</u>	<u>1,705,566</u>	<u>1,705,566</u>	<u>-</u>
<b>FUND BALANCE - ENDING</b>	<u>\$ 2,680,066</u>	<u>\$ 2,680,066</u>	<u>\$ 2,098,809</u>	<u>\$ (581,257)</u>

## CAMERON PARISH POLICE JURY

## Budgetary Comparison Schedule - Library

Year Ended December 31, 2019

	Budget		Actual	Variance
	Original	Amended		Favorable (Unfavorable)
<b>REVENUES</b>				
Taxes:				
Ad valorem, net	\$ 1,545,000	\$ 1,545,000	\$ 1,920,456	\$ 375,456
Other taxes	1,000	1,000	2,251	1,251
Intergovernmental:				
Federal	3,900	3,900	1,695,849	1,691,949
State	-	-	-	-
Local	-	-	3,269	3,269
Interest earnings	8,000	8,000	19,938	11,938
Other	6,665	6,665	118,849	112,184
Total Revenues	<u>1,564,565</u>	<u>1,564,565</u>	<u>3,760,612</u>	<u>2,196,047</u>
<b>EXPENDITURES</b>				
Current:				
General government:				
Culture and recreation	1,556,381	1,556,381	1,393,044	163,337
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	2,685,000	2,685,000	2,640,612	44,388
Total Expenditures	<u>4,241,381</u>	<u>4,241,381</u>	<u>4,033,656</u>	<u>207,725</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>				
	<u>(2,676,816)</u>	<u>(2,676,816)</u>	<u>(273,044)</u>	<u>2,403,772</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets	-	-	162,106	162,106
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>162,106</u>	<u>162,106</u>
<b>NET CHANGES IN FUND BALANCE</b>	(2,676,816)	(2,676,816)	(110,938)	2,565,878
<b>FUND BALANCE - BEGINNING</b>	<u>6,109,016</u>	<u>6,109,016</u>	<u>6,109,016</u>	<u>-</u>
<b>FUND BALANCE - ENDING</b>	<u>\$ 3,432,200</u>	<u>\$ 3,432,200</u>	<u>\$ 5,998,078</u>	<u>\$ 2,565,878</u>

CAMERON PARISH POLICE JURY

Budgetary Comparison Schedule - GOMESA Construction

Year Ended December 31, 2019

	Budget		Actual	Variance
	Original	Amended		Favorable (Unfavorable)
<b>REVENUES</b>				
Interest earnings	\$ 40,000	\$ -	\$ 196,864	\$ 196,864
Total Revenues	<u>40,000</u>	<u>-</u>	<u>196,864</u>	<u>196,864</u>
<b>EXPENDITURES</b>				
Current:				
Capital outlay	480,000	1,480,000	818,531	661,469
Total Expenditures	<u>480,000</u>	<u>1,480,000</u>	<u>818,531</u>	<u>661,469</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>				
	<u>(440,000)</u>	<u>(1,480,000)</u>	<u>(621,667)</u>	<u>858,333</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in (out)	-	10,000	(282,078)	(292,078)
Total other financing sources (uses)	<u>-</u>	<u>10,000</u>	<u>(282,078)</u>	<u>(292,078)</u>
<b>NET CHANGES IN FUND BALANCE</b>	(440,000)	(1,470,000)	(903,745)	566,255
<b>FUND BALANCE - BEGINNING</b>	<u>11,962,733</u>	<u>11,962,733</u>	<u>11,962,733</u>	<u>-</u>
<b>FUND BALANCE - ENDING</b>	<u>\$ 11,522,733</u>	<u>\$ 10,492,733</u>	<u>\$ 11,058,988</u>	<u>\$ 566,255</u>



## CAMERON PARISH POLICE JURY

## Budgetary Comparison Schedule - Parishwide Garbage

Year Ended December 31, 2019

	Budget		Actual	Variance
	Original	Amended		Favorable (Unfavorable)
<b>REVENUES</b>				
Taxes:				
Ad valorem, net	\$ 1,909,000	\$ 1,909,000	\$ 2,515,058	\$ 606,058
Other	1,000	1,000	3,441	2,441
Intergovernmental:				
Federal	3,500	3,500	5,561	2,061
State	4,700	4,700	8,233	3,533
Interest earnings	6,000	6,000	13,621	7,621
Other	-	-	3,126	3,126
Total Revenues	<u>1,924,200</u>	<u>1,924,200</u>	<u>2,549,040</u>	<u>13,215</u>
<b>EXPENDITURES</b>				
Current:				
General government:				
Public works	1,556,800	2,177,600	1,999,225	178,375
Capital outlay	134,000	134,000	69,414	64,586
Total Expenditures	<u>1,690,800</u>	<u>2,311,600</u>	<u>2,068,639</u>	<u>242,961</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>				
	<u>233,400</u>	<u>(387,400)</u>	<u>480,401</u>	<u>867,801</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers out	-	-	(129,891)	(129,891)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(129,891)</u>	<u>(129,891)</u>
<b>NET CHANGES IN FUND BALANCE</b>	233,400	(387,400)	350,510	737,910
<b>FUND BALANCE - BEGINNING</b>	<u>3,740,261</u>	<u>3,740,261</u>	<u>3,740,261</u>	<u>-</u>
<b>FUND BALANCE - ENDING</b>	<u>\$ 3,973,661</u>	<u>\$ 3,352,861</u>	<u>\$ 4,090,771</u>	<u>\$ 737,910</u>

CAMERON PARISH POLICE JURY

Schedule of Changes in Net OPEB Liability and Related Ratios

Year Ended December 31, 2019

<b>Total OPEB Liability</b>	2018	2019
Service cost	\$ 104,819	\$ 89,583
Interest	127,165	145,963
Changes of benefit terms	-	-
Differences between expected and actual experience	27,034	150,655
Changes of assumptions	(250,319)	564,843
Benefit payments	<u>(137,682)</u>	<u>(145,255)</u>
<b>Net change in total OPEB Liability</b>	<u>(128,983)</u>	<u>805,789</u>
<b>Total OPEB liability - beginning</b>	<u>3,644,262</u>	<u>3,515,279</u>
<b>Total OPEB liability - ending (a)</b>	<u><u>\$ 3,515,279</u></u>	<u><u>\$ 4,321,068</u></u>
Covered-employee payroll	\$ 3,883,655	\$ 4,000,165
Net OPEB liability as a percentage of covered-employee payroll	90.51%	108.02%
<b>Notes to Schedule:</b>		
<i>Benefit Changes:</i>	None	None
<i>Changes of Assumption:</i>		
<i>Discount Rate:</i>	4.10%	2.74%

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, 2019

Parochial Employees' Retirement System of Louisiana

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Employer's portion of the net pension liability (asset)	0.56687%	0.58664%	0.61092%	0.60409%	0.56953%
Employer's proportionate share of the net pension liability (asset)	\$ 2,515,968	\$ (435,428)	\$ 1,258,200	\$ 1,590,147	\$ 155,714
Employer's covered payroll	\$ 4,311,391	\$ 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	58.36%	-10.33%	27.84%	35.74%	3.79%
Plan fiduciary net position as a percentage of the total pension liability	88.86%	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, 2018.

CAMERON PARISH POLICE JURY

Schedule of Employer Contributions

December 31, 2019

<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>
<b>Parochial Employees' Retirement System of Louisiana</b>					
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%
2019	\$ 526,327	\$ 526,327	\$ -	\$ 4,311,391	12.2%

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, 2019

## Firefighters' Retirement System

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Employer's portion of the net pension liability (asset)	0.23758%	0.27829%	0.27990%	0.16267%	0.09979%
Employer's proportionate share of the net pension liability (asset)	\$ 1,487,692	\$ 1,600,769	\$ 1,604,339	\$ 1,064,028	\$ 538,583
Employer's covered payroll	\$ 240,366	\$ 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	618.93%	600.01%	563.64%	162.97%	193.08%
Plan fiduciary net position as a percentage of the total pension liability	73.96%	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, 2019.

**CAMERON PARISH POLICE JURY**

**Schedule of Employer Contributions**

**December 31, 2019**

<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>
<b>Firefighters' Retirement System</b>					
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%
2019	\$ 160,258	\$ 164,038	\$ -	\$ 240,366	68.2%

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, 2019

District Attorneys' Retirement System

	2019	2018	2017	2016	2015
Employer's portion of the net pension liability (asset)	0.22382%	0.21166%	0.20648%	0.26709%	0.23303%
Employer's proportionate share of the net pension liability (asset)	\$ 77,004	\$ 68,111	\$ 55,691	\$ 51,123	\$ 12,552
Employer's covered payroll	\$ 127,521	\$ 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	60.39%	51.76%	23.08%	38.85%	9.54%
Plan fiduciary net position as a percentage of the total pension liability	93.13%	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, 2019.

**CAMERON PARISH POLICE JURY**

**Schedule of Employer Contributions**

**December 31, 2019**

<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>
<b>District Attorneys' Retirement System</b>					
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%
2019	\$ 13,493	\$ 13,493	\$ -	\$ 127,521	10.6%

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, 2019

Registrar of Voters Employees' Retirement System

	2019	2018	2017	2016	2015
Employer's portion of the net pension liability (asset)	0.17975%	0.17459%	0.17688%	0.17634%	0.18544%
Employer's proportionate share of the net pension liability (asset)	\$ 33,613	\$ 41,211	\$ 38,827	\$ 50,036	\$ 45,414
Employer's covered payroll	\$ 25,435	\$ 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	132.15%	170.13%	160.28%	206.56%	187.48%
Plan fiduciary net position as a percentage of the total pension liability	84.83%	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, 2019.

**CAMERON PARISH POLICE JURY**

**Schedule of Employer Contributions**

**December 31, 2019**

<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>
<b>Registrar of Voters Employees' Retirement System</b>					
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%
2019	\$ 4,453	\$ 4,453	\$ -	\$ 25,435	17.5%

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, 2019

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total
<b>ASSETS</b>				
Cash	\$ 2,645,394	\$ 1,395,400	\$ -	\$ 4,040,794
Investments	1,624,908	-	-	1,624,908
Receivables, net	3,106,434	100,764	-	3,207,198
Inventory	-	-	-	-
Other	95	-	-	95
Interfund receivables	-	-	-	-
Total Assets	<u>7,376,831</u>	<u>1,496,164</u>	<u>-</u>	<u>8,872,995</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
	-	-	-	-
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>				
	<u>\$ 7,376,831</u>	<u>\$ 1,496,164</u>	<u>\$ -</u>	<u>\$ 8,872,995</u>
<b>LIABILITIES</b>				
Accounts, salaries, and other payables	\$ 120,752	\$ 3,489	\$ -	\$ 124,241
Unearned revenue	9,818	-	-	9,818
Interfund payables	100	-	-	100
Total Liabilities	<u>130,670</u>	<u>3,489</u>	<u>-</u>	<u>134,159</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
	-	-	-	-
<b>FUND BALANCES</b>				
Nonspendable:				
Prepaid expenses	95	-	-	95
Inventory	-	-	-	-
Restricted for:				
Judicial	16,725	-	-	16,725
Tourism development	66,054	-	-	66,054
Debt service	-	1,492,675	-	1,492,675
Committed to:				
Infrastructure maintenance	-	-	-	-
Judicial	2,170,489	-	-	2,170,489
Health and welfare	860,903	-	-	860,903
Public safety	3,986,550	-	-	3,986,550
Other capital projects	-	-	-	-
Assigned:				
Judicial	18,130	-	-	18,130
Health and welfare	6,902	-	-	6,902
Public safety	119,305	-	-	119,305
Other capital projects	1,008	-	-	1,008
Total Fund Balances	<u>7,246,161</u>	<u>1,492,675</u>	<u>-</u>	<u>8,738,836</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
	<u>\$ 7,376,831</u>	<u>\$ 1,496,164</u>	<u>\$ -</u>	<u>\$ 8,872,995</u>

## CAMERON PARISH POLICE JURY

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

Year Ended December 31, 2019

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total
REVENUES				
Taxes:				
Ad valorem	\$ 3,095,663	\$ 100,314	\$ -	\$ 3,195,977
Other taxes	164,564	-	-	164,564
Fines, forfeitures, and court costs	187,048	-	-	187,048
Intergovernmental:				
Federal	437,355	1,294,693	-	1,732,048
State	46,884	-	-	46,884
Local	30,000	-	-	30,000
Interest earnings	32,887	44,276	-	77,163
Other	407,451	-	-	407,451
Total revenues	<u>4,401,852</u>	<u>1,439,283</u>	<u>-</u>	<u>5,841,135</u>
EXPENDITURES				
Current:				
General government:				
Judicial	1,567,091	-	-	1,567,091
Other general government	-	4,503	-	4,503
Finance and administrative	926	-	-	926
Public safety	2,374,245	-	-	2,374,245
Public works	171,543	-	-	171,543
Culture and recreation	18,978	-	-	18,978
Health and welfare	134,562	-	-	134,562
Economic development & assistance	-	-	-	-
Debt service:				
Principal	-	135,000	-	135,000
Interest	-	695,242	-	695,242
Capital outlay	1,005,033	-	-	1,005,033
Total expenditures	<u>5,272,378</u>	<u>834,745</u>	<u>-</u>	<u>6,107,123</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(870,527)</u>	<u>604,538</u>	<u>-</u>	<u>(265,989)</u>
OTHER FINANCING SOURCES (USES):				
Operating transfers in (out)	1,110,710	282,078	-	1,392,788
Bond proceeds	-	-	-	-
Proceeds from sale of capital assets	6,670	-	-	6,670
Total other financing sources (uses)	<u>1,117,380</u>	<u>282,078</u>	<u>-</u>	<u>1,399,458</u>
NET CHANGES IN FUND BALANCES	246,854	886,616	-	1,133,470
FUND BALANCES - BEGINNING	<u>6,999,307</u>	<u>606,059</u>	<u>-</u>	<u>7,605,366</u>
FUND BALANCES - ENDING	<u>\$ 7,246,161</u>	<u>\$ 1,492,675</u>	<u>\$ -</u>	<u>\$ 8,738,836</u>

CAMERON PARISH POLICE JURY

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

December 31, 2019

	Court House and Jail	Long-Term Community Recovery	Health Unit	Criminal Court	Communi- cations District
<b>ASSETS</b>					
Cash	\$ 730,863	\$ 10,926	\$ 524,663	\$ 239	\$ 102,104
Investments	653,117	-	343,142	-	95,464
Receivables, net	836,460	3,302	-	18,139	23,721
Inventory	-	-	-	-	-
Other	95	-	-	-	-
Interfund receivables	-	-	-	-	-
Total Assets	<u>2,220,535</u>	<u>14,228</u>	<u>867,805</u>	<u>18,378</u>	<u>221,289</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
	-	-	-	-	-
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>					
	<u>\$ 2,220,535</u>	<u>\$ 14,228</u>	<u>\$ 867,805</u>	<u>\$ 18,378</u>	<u>\$ 221,289</u>
<b>LIABILITIES</b>					
Accounts, salaries, and other payables	\$ 31,821	\$ 3,302	\$ -	\$ 1,653	\$ -
Unearned revenue	-	9,818	-	-	-
Interfund payables	-	100	-	-	-
Total Liabilities	<u>31,821</u>	<u>13,220</u>	<u>-</u>	<u>1,653</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
	-	-	-	-	-
<b>FUND BALANCES</b>					
Nonspendable:					
Prepaid expenses	95	-	-	-	-
Inventory	-	-	-	-	-
Restricted for:					
Judicial	-	-	-	16,725	-
Tourism development	-	-	-	-	-
Committed to:					
Infrastructure maintenance					
Judicial	2,170,489	-	-	-	-
Health and welfare	-	-	860,903	-	-
Public safety	-	-	-	-	221,289
Assigned:					
Judicial	18,130	-	-	-	-
Health and welfare	-	-	6,902	-	-
Public safety	-	-	-	-	-
Other capital projects	-	1,008	-	-	-
Total Fund Balances	<u>2,188,714</u>	<u>1,008</u>	<u>867,805</u>	<u>16,725</u>	<u>221,289</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>					
	<u>\$ 2,220,535</u>	<u>\$ 14,228</u>	<u>\$ 867,805</u>	<u>\$ 18,378</u>	<u>\$ 221,289</u>

CAMERON PARISH POLICE JURY

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

December 31, 2019

	Fire District #1	Fire District #7	Fire District #9	Fire District #10	Fire District #14	Fire District #15	Hackberry Fire District	Fire District #16
<b>ASSETS</b>								
Cash	\$ 187,424	\$ 82,857	\$ 105,647	\$ 399	\$ 246,759	\$ 30,241	\$ 111,309	\$ 167,779
Investments	-	-	65,217	-	63,133	8,340	227,148	67,281
Receivables, net	277,924	25,291	82,595	1,335,746	142,057	26,730	222,149	28,844
Inventory	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Interfund receivables	-	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>465,348</b>	<b>108,148</b>	<b>253,459</b>	<b>1,336,145</b>	<b>451,949</b>	<b>65,311</b>	<b>560,606</b>	<b>263,904</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>\$ 465,348</b>	<b>\$ 108,148</b>	<b>\$ 253,459</b>	<b>\$ 1,336,145</b>	<b>\$ 451,949</b>	<b>\$ 65,311</b>	<b>\$ 560,606</b>	<b>\$ 263,904</b>
<b>LIABILITIES</b>								
Accounts, salaries, and other payables	\$ 4,369	\$ 948	\$ 2,845	\$ 56,855	\$ 5,070	\$ 960	\$ 9,046	\$ 992
Unearned revenue	-	-	-	-	-	-	-	-
Interfund payables	-	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>4,369</b>	<b>948</b>	<b>2,845</b>	<b>56,855</b>	<b>5,070</b>	<b>960</b>	<b>9,046</b>	<b>992</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES</b>								
<b>Nonspendable:</b>								
Prepaid expenses	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-
<b>Restricted for:</b>								
Judicial	-	-	-	-	-	-	-	-
Tourism development	-	-	-	-	-	-	-	-
<b>Committed to:</b>								
Infrastructure maintenance	-	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-
Public safety	458,128	101,273	247,680	1,275,099	430,672	62,660	539,933	260,555
<b>Assigned:</b>								
Judicial	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-
Public safety	2,851	5,927	2,934	4,191	16,207	1,691	11,627	2,357
Other capital projects	-	-	-	-	-	-	-	-
<b>Total Fund Balances</b>	<b>460,979</b>	<b>107,200</b>	<b>250,614</b>	<b>1,279,290</b>	<b>446,879</b>	<b>64,351</b>	<b>551,560</b>	<b>262,912</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 465,348</b>	<b>\$ 108,148</b>	<b>\$ 253,459</b>	<b>\$ 1,336,145</b>	<b>\$ 451,949</b>	<b>\$ 65,311</b>	<b>\$ 560,606</b>	<b>\$ 263,904</b>

CAMERON PARISH POLICE JURY

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

December 31, 2019

	Gravity Drainage No. 8	Tourism Development	Grand Lake/ Sweetlake Cemetery	Total
<b>ASSETS</b>				
Cash	\$ 211,563	\$ 63,139	\$ 69,482	\$ 2,645,394
Investments	102,066	-	-	1,624,908
Receivables, net	80,561	2,915	-	3,106,434
Inventory	-	-	-	-
Other	-	-	-	95
Interfund receivables	-	-	-	-
Total Assets	<u>394,190</u>	<u>66,054</u>	<u>69,482</u>	<u>7,376,831</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
	-	-	-	-
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>				
	<u>\$ 394,190</u>	<u>\$ 66,054</u>	<u>\$ 69,482</u>	<u>\$ 7,376,831</u>
<b>LIABILITIES</b>				
Accounts, salaries, and other payables	\$ 2,891	\$ -	\$ -	\$ 120,752
Unearned revenue	-	-	-	9,818
Interfund payables	-	-	-	100
Total Liabilities	<u>2,891</u>	<u>-</u>	<u>-</u>	<u>130,670</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
	-	-	-	-
<b>FUND BALANCES</b>				
Nonspendable:				
Prepaid expenses	-	-	-	95
Inventory	-	-	-	-
Restricted for:				
Judicial	-	-	-	16,725
Tourism development	-	66,054	-	66,054
Committed to:				
Infrastructure maintenance				
Judicial	-	-	-	2,170,489
Health and welfare	-	-	-	860,903
Public safety	389,261	-	-	3,986,550
Assigned:				
Judicial	-	-	-	18,130
Health and welfare	-	-	-	6,902
Public safety	2,038	-	69,482	119,305
Other capital projects	-	-	-	1,008
Total Fund Balances	<u>391,299</u>	<u>66,054</u>	<u>69,482</u>	<u>7,246,161</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
	<u>\$ 394,190</u>	<u>\$ 66,054</u>	<u>\$ 69,482</u>	<u>\$ 7,376,831</u>



CAMERON PARISH POLICE JURY

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

Year Ended December 31, 2019

	Court House and Jail	Long-Term Community Recovery	Health Unit	Criminal Court	Communi- cations District
<b>REVENUES</b>					
Taxes:					
Ad valorem	\$ 844,780	\$ -	\$ 835	\$ -	\$ -
Other taxes	1,207	-	50	-	130,234
Fines, forfeitures, and court costs	-	-	-	187,048	-
Intergovernmental:					
Federal	1,868	430,910	-	-	-
State	3,451	-	-	8,446	-
Local	-	-	-	30,000	-
Interest earnings	13,472	-	6,852	-	1,906
Other	956	-	135	30,834	0
Total revenues	<u>865,734</u>	<u>430,910</u>	<u>7,872</u>	<u>256,328</u>	<u>132,140</u>
<b>EXPENDITURES</b>					
Current:					
General government:					
Judicial	829,633	-	-	737,458	-
Finance and administrative	-	926	-	-	-
Public safety	-	-	-	-	218,525
Public works	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Health and welfare	-	-	134,562	-	-
Economic development & assistance	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital outlay	394,744	436,351	-	-	-
Total expenditures	<u>1,224,377</u>	<u>437,277</u>	<u>134,562</u>	<u>737,458</u>	<u>218,525</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(358,643)</u>	<u>(6,367)</u>	<u>(126,690)</u>	<u>(481,130)</u>	<u>(86,385)</u>
<b>OTHER FINANCING SOURCES (USES):</b>					
Operating transfers in (out)	-	26,710	-	463,000	-
Proceeds from sale of capital assets	-	-	6,670	-	-
Total other financing sources (uses)	<u>-</u>	<u>26,710</u>	<u>6,670</u>	<u>463,000</u>	<u>-</u>
<b>NET CHANGES IN FUND BALANCES</b>	<u>(358,643)</u>	<u>20,343</u>	<u>(120,020)</u>	<u>(18,130)</u>	<u>(86,385)</u>
<b>FUND BALANCES - BEGINNING</b>	<u>2,547,357</u>	<u>(19,335)</u>	<u>987,825</u>	<u>34,855</u>	<u>307,674</u>
<b>FUND BALANCES - ENDING</b>	<u>\$ 2,188,714</u>	<u>\$ 1,008</u>	<u>\$ 867,805</u>	<u>\$ 16,725</u>	<u>\$ 221,289</u>

CAMERON PARISH POLICE JURY

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

Year Ended December 31, 2019

	Fire District #1	Fire District #7	Fire District #9	Fire District #10	Fire District #14	Fire District #15	Hackberry Fire District	Fire District #16
<b>REVENUES</b>								
Taxes:								
Ad valorem	\$ 279,679	\$ 24,011	\$ 84,019	\$ 1,348,772	\$ 148,107	\$ 28,308	\$ 224,226	\$ 28,631
Other taxes	561	30	49	402	201	191	560	7
Fines, forfeitures, and court costs	-	-	-	-	-	-	-	-
Intergovernmental:								
Federal	92	450	213	1,568	832	-	410	316
State	2,290	2,407	2,885	3,789	14,745	1,334	6,531	1,006
Local	-	-	-	-	-	-	-	-
Interest earnings	-	-	1,302	-	1,261	166	4,536	1,344
Other	226,595	3,490	-	138,291	-	-	4,150	-
Total revenues	<u>509,217</u>	<u>30,388</u>	<u>88,468</u>	<u>1,492,822</u>	<u>165,146</u>	<u>29,999</u>	<u>240,413</u>	<u>31,304</u>
<b>EXPENDITURES</b>								
Current:								
General government:								
Judicial	-	-	-	-	-	-	-	-
Finance and administrative	-	-	-	-	-	-	-	-
Public safety	190,315	69,221	104,039	1,497,176	137,311	38,074	81,363	29,261
Public works	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-
Economic development & assistance	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	173,938	-
Total expenditures	<u>190,315</u>	<u>69,221</u>	<u>104,039</u>	<u>1,497,176</u>	<u>137,311</u>	<u>38,074</u>	<u>255,301</u>	<u>29,261</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>318,902</u>	<u>(38,833)</u>	<u>(15,571)</u>	<u>(4,354)</u>	<u>27,835</u>	<u>(8,075)</u>	<u>(14,888)</u>	<u>2,043</u>
OTHER FINANCING SOURCES (USES):								
Operating transfers in (out)	-	-	-	621,000	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>621,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	318,902	(38,833)	(15,571)	616,646	27,835	(8,075)	(14,888)	2,043
FUND BALANCES - BEGINNING	<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>
FUND BALANCES - ENDING	<u>\$ 460,979</u>	<u>\$ 107,200</u>	<u>\$ 250,614</u>	<u>\$ 1,279,290</u>	<u>\$ 446,879</u>	<u>\$ 64,351</u>	<u>\$ 551,560</u>	<u>\$ 262,912</u>

CAMERON PARISH POLICE JURY

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

Year Ended December 31, 2019

	Gravity Drainage No. 8	Tourism Development	Grand Lake/ Sweetlake Cemetery	Total
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$ 84,295	\$ -	\$ -	\$ 3,095,663
Other taxes	125	30,947	-	164,564
Fines, forfeitures, and court costs	-	-	-	187,048
Intergovernmental:				
Federal	696	-	-	437,355
State	-	-	-	46,884
Local	-	-	-	30,000
Interest earnings	2,038	-	10	32,887
Other	-	-	3,000	407,451
Total revenues	<u>87,154</u>	<u>30,947</u>	<u>3,010</u>	<u>4,401,852</u>
<b>EXPENDITURES</b>				
Current:				
General government:				
Judicial	-	-	-	1,567,091
Finance and administrative	-	-	-	926
Public safety	-	-	8,960	2,374,245
Public works	171,543	-	-	171,543
Culture and recreation	-	18,978	-	18,978
Health and welfare	-	-	-	134,562
Economic development & assistance	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	1,005,033
Total expenditures	<u>171,543</u>	<u>18,978</u>	<u>8,960</u>	<u>5,272,378</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(84,389)</u>	<u>11,969</u>	<u>(5,950)</u>	<u>(870,527)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating transfers in (out)	-	-	-	1,110,710
Proceeds from sale of capital assets	-	-	-	6,670
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,117,380</u>
<b>NET CHANGES IN FUND BALANCES</b>	<u>(84,389)</u>	<u>11,969</u>	<u>(5,950)</u>	<u>246,854</u>
<b>FUND BALANCES - BEGINNING</b>	<u>475,688</u>	<u>54,085</u>	<u>75,432</u>	<u>6,999,307</u>
<b>FUND BALANCES - ENDING</b>	<u>\$ 391,299</u>	<u>\$ 66,054</u>	<u>\$ 69,482</u>	<u>\$ 7,246,161</u>

CAMERON PARISH POLICE JURY

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

December 31, 2019

	<u>Fire District #7</u>	<u>Hackberry Fire District</u>	<u>GOMESA Debt Service</u>	<u>Total</u>
<b>ASSETS</b>				
Cash	\$ 2,532	\$ 95,038	\$ 1,297,830	\$ 1,395,400
Receivables, net	38,222	62,542	-	100,764
Interfund receivables	-	-	-	-
Total Assets	<u>40,754</u>	<u>157,580</u>	<u>1,297,830</u>	<u>1,496,164</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>				
	<u>\$ 40,754</u>	<u>\$ 157,580</u>	<u>\$ 1,297,830</u>	<u>\$ 1,496,164</u>
<b>LIABILITIES</b>				
Accounts, salaries, and other payables	\$ 1,330	\$ 2,159	\$ -	\$ 3,489
Interfund payables	-	-	-	-
Total Liabilities	<u>1,330</u>	<u>2,159</u>	<u>-</u>	<u>3,489</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>				
Restricted for:				
Debt service	<u>39,424</u>	<u>155,421</u>	<u>1,297,830</u>	<u>1,492,675</u>
Total Fund Balances	<u>39,424</u>	<u>155,421</u>	<u>1,297,830</u>	<u>1,492,675</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
	<u>\$ 40,754</u>	<u>\$ 157,580</u>	<u>\$ 1,297,830</u>	<u>\$ 1,496,164</u>

CAMERON PARISH POLICE JURY

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

Year Ended December 31, 2019

	<u>Fire District #7</u>	<u>Hackberry Fire District</u>	<u>GOMESA Debt Service</u>	<u>Total</u>
REVENUES				
Taxes:				
Ad valorem	\$ 36,288	\$ 64,026	\$ -	\$ 100,314
Other taxes	-	-	-	-
Intergovernmental - federal	-	299	1,294,394	1,294,693
Interest earnings	50	382	43,844	44,276
Other	-	-	-	-
Total revenues	<u>36,338</u>	<u>64,707</u>	<u>1,338,238</u>	<u>1,439,283</u>
EXPENDITURES				
Current:				
General government - other	1,345	3,158	-	4,503
Debt service:				
Principal	40,000	95,000	-	135,000
Interest	2,600	20,574	672,068	695,242
Total expenditures	<u>43,945</u>	<u>118,732</u>	<u>672,068</u>	<u>834,745</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(7,607)</u>	<u>(54,025)</u>	<u>666,170</u>	<u>604,538</u>
OTHER FINANCING SOURCES (USES):				
Operating transfers in (out)	-	-	282,078	282,078
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>282,078</u>	<u>282,078</u>
NET CHANGES IN FUND BALANCES	(7,607)	(54,025)	948,248	886,616
FUND BALANCES - BEGINNING	<u>47,031</u>	<u>209,446</u>	<u>349,582</u>	<u>606,059</u>
FUND BALANCES - ENDING	<u>\$ 39,424</u>	<u>\$ 155,421</u>	<u>\$ 1,297,830</u>	<u>\$ 1,492,675</u>

CAMERON PARISH POLICE JURY

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

December 31, 2019

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

CAMERON PARISH POLICE JURY

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

Year Ended December 31, 2019

	<u>Gustav-Ike Fisheries</u>	<u>Hackberry Fire District</u>	<u>Total</u>
REVENUES			
Intergovernmental - federal	\$ -	\$ -	\$ -
Interest earnings	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES			
Current:			
General government:			
Finance and administrative	-	-	-
Debt service:			
Principal	-	-	-
Interest	-	-	-
Capital Outlay	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):			
Bond proceeds	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	-	-	-
FUND BALANCES - BEGINNING	<u>-</u>	<u>-</u>	<u>-</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, 2019

Agency Head Name: Katie Armentor, Administrator

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 73,117
Benefits – Insurance	24,166
Benefits – Retirement	8,409
Car Allowance	-
Vehicle Provided by Government	-
Per Diem	-
Reimbursements	-
Travel	73
Registration Fees	775
Conference Travel	801
Continuing Professional Education Fees	-
Unvouchered Expenses	-
Special Meals	-

CAMERON PARISH POLICE JURY  
Schedule of Expenditures of Federal Awards  
Year Ended December 31, 2019

FEDERAL GRANTOR PASS-THROUGH GRANTOR PROGRAM TITLE	FEDERAL CFDA NUMBER	PASS THROUGH GRANTOR NUMBER	DISBURSEMENTS/ EXPENDITURES
<b>United States Department of Housing and Urban Development</b>			
Passed through the Louisiana Division of Administration - Office of Community Development Community Development Block Grants	14.228	-	\$ 890,291
<b>United States Department of Commerce</b>			
Passed through Louisiana Department of Natural Resources Coastal Zone Management Administration Awards	11.419	-	23,489
<b>United States Department of Homeland Security</b>			
Passed through the Louisiana Office of Homeland Security/Emergency Preparedness			
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036		2,577,395 *
Hazard Mitigation Grant	97.039		129,201
Homeland Security Grant Program	97.067	-	7,013
Emergency Management Performance Grant Program	97.042		25,515
			<u>2,739,124</u>
<b>United States Department of Interior</b>			
Direct Programs:			
Gulf of Mexico Energy Security Act (GOMESA)	15.435	-	<u>818,531 *</u>
Total Federal Awards			<u>\$ 4,471,435</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, 2019. 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 23, 2020

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, 2019, 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 23, 2020.

**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 23, 2020  
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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### 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.

*Shaggen, Casiday & Shillery*



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

June 23, 2020

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, 2019. 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 statues, 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 23, 2020  
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, 2019.

### **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.

*Dragon, Cassidy: Hillary*

CAMERON PARISH POLICE JURY

Schedule of Findings and Questioned Costs

Year Ended December 31, 2019

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: unmodified

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:

<u>CFDA Number</u>	<u>Name of Federal Program</u>
97.036	Disaster Grants – Public Assistance
15.435	GoMESA

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, 2019

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

None

3. Federal Award Findings and Responses

None

4. Prior Year Audit Findings

Finding 2018-01: Budgetary Authority and Control

Current year status: This finding has been adequately resolved.



INDEPENDENT ACCOUNTANTS' REPORT  
ON APPLYING AGREED-UPON PROCEDURES

June 23, 2020

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, 2019 through December 31, 2019. 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***

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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.  
***Procedure was not performed due to no exceptions in the prior year.***
  - 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.  
***Procedure was not performed due to no exceptions in the prior year.***
  - c) *Disbursements*, including processing, reviewing, and approving.  
***Procedure was not performed due to no exceptions in the prior year.***
  - 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, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequence, agency fund forfeiture monies confirmation).

***Procedure was not performed due to no exceptions in the prior year.***

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

***Procedure was not performed due to no exceptions in the prior year.***

- 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.

***Procedure was not performed due to no exceptions in the prior year.***

- 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 (.e.g., determining the reasonableness of fuel card purchases).

***Procedure was not performed due to no exceptions in the prior year.***

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

***Procedure was not performed due to no exceptions in the prior year.***

- 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.

***Procedure was not performed due to no exceptions in the prior year.***

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

***Procedure was not performed due to no exceptions in the prior year.***

- k) *Disaster Recovery/Business Continuity*, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

***Procedure was not performed due to no exceptions in the prior year.***

### ***Board or Finance Committee***

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- 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 were referenced in the minutes to the jury meeting.*

- 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***

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- 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);

*Procedure was not performed due to no exceptions in the prior year.*

- 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

*Procedure was not performed due to no exceptions in the prior year.*

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

*Procedure was not performed due to no exceptions in the prior year.*

***Collections***

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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).

***Procedure was not performed due to no exceptions in the prior year.***

5. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select on 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.

***Procedure was not performed due to no exceptions in the prior year.***

- 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.

***Procedure was not performed due to no exceptions in the prior year.***

- 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.

***Procedure was not performed due to no exceptions in the prior year.***

- 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.

***Procedure was not performed due to no exceptions in the prior year.***

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

***Procedure was not performed due to no exceptions in the prior year.***

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.

***Procedure was not performed due to no exceptions in the prior year.***

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

*Procedure was not performed due to no exceptions in the prior year.*

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

*Procedure was not performed due to no exceptions in the prior year.*

- 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).

*Procedure was not performed due to no exceptions in the prior year.*

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

*Procedure was not performed due to no exceptions in the prior year.*

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

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- 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).

*Procedure was not performed due to no exceptions in the prior year.*

- 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.

*Procedure was not performed due to no exceptions in the prior year.*

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

*Procedure was not performed due to no exceptions in the prior year.*

- 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.

*Procedure was not performed due to no exceptions in the prior year.*

- 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.

*Procedure was not performed due to no exceptions in the prior year.*

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.

*Procedure was not performed due to no exceptions in the prior year.*

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

*Procedure was not performed due to no exceptions in the prior year.*

#### ***Credit Cards/Debit Cards/Fuel Cards/P-Cards***

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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.

*Procedure was not performed due to no exceptions in the prior year.*

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.

*Procedure was not performed due to no exceptions in the prior year.*

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

*Procedure was not performed due to no exceptions in the prior year.*

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).

*Procedure was not performed due to no exceptions in the prior year.*

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

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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](http://www.gsa.gov)).

*Procedure was not performed due to no exceptions in the prior year.*

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

*Procedure was not performed due to no exceptions in the prior year.*

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).

*Procedure was not performed due to no exceptions in the prior year.*

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

*Procedure was not performed due to no exceptions in the prior year.*

#### ***Contracts***

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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.

*Procedure was not performed due to no exceptions in the prior year.*

- 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).

*Procedure was not performed due to no exceptions in the prior year.*

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

*Procedure was not performed due to no exceptions in the prior 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.

*Procedure was not performed due to no exceptions in the prior year.*

### ***Payroll and Personnel***

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- 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.

*Procedure was not performed due to no exceptions in the prior year.*

- 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.)

*Procedure was not performed due to no exceptions in the prior year.*

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

*Procedure was not performed due to no exceptions in the prior year.*

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

*Procedure was not performed due to no exceptions in the prior year.*

- 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' cumulate leave records, and agree the payrates to the employee/officials' authorized pay rates in the employee/officials' personnel files.

*Procedure was not performed due to no exceptions in the prior year.*

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.

*Procedure was not performed due to no exceptions in the prior year.*

### ***Ethics***

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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***

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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.

*Procedure was not performed due to no exceptions in the prior 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.

*Procedure was not performed due to no exceptions in the prior year.*

*Other*

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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.

*Procedure was not performed due to no exceptions in the prior 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.

*Procedure was not performed due to no exceptions in the prior year.*

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.

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.

*Dragoon, Cassidy: Shillery*