

CAMERON PARISH POLICE JURY  
ANNUAL FINANCIAL REPORT  
AND INDEPENDENT AUDITORS' REPORTS  
Year Ended December 31, 2023

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**INDEPENDENT AUDITORS' REPORT**

June 28, 2024

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, 2023, 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.

**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, 2023, 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

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Parish Police Jury, as of December 31, 2023, 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, 2023, 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.

### **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Cameron Parish Police Jury, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Responsibilities of Management 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Cameron Parish Police Jury's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### **Auditors' Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery,

intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Cameron Parish Police Jury's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Cameron Parish Police Jury's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### **Required Supplemental Information**

Accounting principles generally accepted in the United States of America require that the 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 61 through 72, be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

The Police Jury has not presented management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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 financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

### **Other Supplemental 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 are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is 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. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing 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 supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### **Other Information**

Management is responsible for the other information included in the annual report. The other information comprises the schedule of compensation, benefits and other payments to agency head or chief executive officer and the schedules required by state law but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be

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materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 28, 2024, 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.



## BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

CAMERON PARISH POLICE JURY

Statement of Net Position

December 31, 2023

ASSETS	
Cash	\$ 8,096,614
Investments	12,268,005
Receivables, net	21,541,323
Inventory, at cost	1,852,540
Other	46,495
Capital assets, net of accumulated depreciation	134,065,179
Total assets	<u>177,870,156</u>
DEFERRED OUTFLOWS OF RESOURCES	
	<u>5,278,836</u>
LIABILITIES	
Accounts, salaries, and other payables	4,235,841
Interest payable	100,099
Long-term liabilities:	
Due within one year	1,123,226
Due after one year	18,877,536
Total liabilities	<u>24,336,702</u>
DEFERRED INFLOWS OF RESOURCES	
	<u>5,159,834</u>
NET POSITION	
Net investment in capital assets	123,396,790
Net position - restricted for:	
Judicial	28,271
Debt service	3,268,634
Tourism development	173,917
Inventories	1,842,330
Prepaid expenses	313,551
Net position - unrestricted	24,628,963
Total net position	<u><u>\$ 153,652,456</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, 2023

<u>Activities</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net Revenues (Expenses) and</u>
		<u>Operating</u>	<u>Capital</u>	<u>Changes in Net Position</u>
		<u>Grants and</u>	<u>Grants and</u>	<u>Governmental</u>
		<u>Contributions</u>	<u>Contributions</u>	<u>Activities</u>
Governmental Activities:				
General government:				
Legislative	\$ (423,550)	\$ -	\$ -	\$ (423,550)
Judicial	(3,826,394)	1,809	-	(3,824,585)
Elections	(51,304)	-	-	(51,304)
Finance and administrative	(1,695,456)	-	-	(1,695,456)
Other general government	(1,192,737)	-	-	(1,192,737)
Interest on long-term debt	(610,007)	-	-	(610,007)
Public safety	(4,536,952)	3,932	-	(4,533,020)
Public works	(9,943,719)	9,944	-	(9,933,775)
Culture and recreation	(2,162,342)	4,572	-	(2,157,770)
Health and welfare	(525,609)	905	-	(524,704)
Disaster recovery	(11,291,926)	5,386,376	-	(5,905,550)
Economic development	(1,720,054)	1,582,472	3,427,160	3,289,578
Total Governmental				
Activities	<u>\$ (37,980,050)</u>	<u>\$ 6,990,010</u>	<u>\$ 3,427,160</u>	(27,562,880)
General Revenues:				
Taxes:				
Property taxes, levied for general purposes				18,061,028
Other taxes for general purposes				272,828
Licenses and permits				380,963
Fines, forfeitures, and court costs				225,957
Intergovernmental:				
State				4,636,284
Local				78,790
Gain/(Loss) on disposal of capital assets				32,235
Interest earnings				561,353
Insurance proceeds				5,252,727
Grants to subrecipients				(502,315)
Other				319,700
Total general revenues				<u>29,319,550</u>
Change in net position				1,756,670
Net position - Beginning				162,163,735
Prior period adjustment				(10,267,949)
Net position - Beginning - Restated				<u>151,895,786</u>
Net position - Ending				<u>\$ 153,652,456</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, 2023

	Major Funds					Total
	General	Parishwide Garbage	Library	Disaster Fund Hurricane Laura	Non-major	
<b>ASSETS</b>						
Cash	\$ 2,513,221	239,386	\$ 489,543	\$ 106,005	\$ 4,748,459	\$ 8,096,614
Investments	2,601,219	3,080,728	3,671,363	-	2,914,695	12,268,005
Receivables, net	3,159,737	3,848,392	2,840,416	2,640,164	9,052,614	21,541,323
Inventory, at cost	1,793,767	7,085	-	-	51,688	1,852,540
Other	6,354	-	38,503	-	1,638	46,495
Interfund receivables	215,954	-	-	-	4,569	220,523
Total Assets	<u>10,290,252</u>	<u>7,175,591</u>	<u>7,039,825</u>	<u>2,746,169</u>	<u>16,773,663</u>	<u>44,025,500</u>
DEFERRED OUTFLOWS OF RESOURCES	-	-	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 10,290,252</u>	<u>\$ 7,175,591</u>	<u>\$ 7,039,825</u>	<u>\$ 2,746,169</u>	<u>\$ 16,773,663</u>	<u>\$ 44,025,500</u>
<b>LIABILITIES</b>						
Accounts, salaries, and other payables	\$ 1,769,249	\$ 135,479	\$ 100,931	\$ 1,593,964	\$ 636,218	\$ 4,235,841
Interfund payables	-	-	-	-	220,523	220,523
Total Liabilities	<u>1,769,249</u>	<u>135,479</u>	<u>100,931</u>	<u>1,593,964</u>	<u>856,741</u>	<u>4,456,364</u>
DEFERRED INFLOWS OF RESOURCES	<u>1,801,180</u>	-	-	-	<u>9,818</u>	<u>1,810,998</u>
<b>FUND BALANCES</b>						
Nonspendable:						
Inventories	1,793,767	7,085	-	-	-	1,800,852
Prepaid expenses	6,354	-	38,503	-	1,638	46,495
Restricted for:						
Judicial	-	-	-	-	28,111	28,111
Debt service	-	-	-	-	4,018,201	4,018,201
Tourism development	-	-	-	-	120,920	120,920
Committed to:						
Infrastructure maintenance	-	-	-	-	2,637,184	2,637,184
Culture and recreation	-	-	6,900,391	-	-	6,900,391
Public safety	-	-	-	-	5,620,886	5,620,886
Public works	-	7,033,027	-	-	-	7,033,027
Judicial	-	-	-	-	1,798,233	1,798,233
Health and welfare	-	-	-	-	817,726	817,726
Other capital projects	-	-	-	-	76,221	76,221
Disaster recovery	-	-	-	1,152,205	-	1,152,205
Other purposes	383,346	-	-	-	-	383,346
Assigned:						
Judicial	-	-	-	-	18,823	18,823
Health and welfare	-	-	-	-	3,287	3,287
Public safety	-	-	-	-	252,627	252,627
Other capital projects	-	-	-	-	513,247	513,247
Unassigned	<u>4,536,356</u>	-	-	-	-	<u>4,536,356</u>
Total Fund Balances	<u>6,719,823</u>	<u>7,040,112</u>	<u>6,938,894</u>	<u>1,152,205</u>	<u>15,907,104</u>	<u>37,758,138</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 10,290,252</u>	<u>\$ 7,175,591</u>	<u>\$ 7,039,825</u>	<u>\$ 2,746,169</u>	<u>\$ 16,773,663</u>	<u>\$ 44,025,500</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, 2023

Total fund balances for governmental funds at December 31, 2023		\$ 37,758,138
Cost of capital assets at December 31, 2023	\$ 202,409,570	
Less accumulated depreciation at December 31, 2023	<u>(68,344,391)</u>	134,065,179
Deferred outflows and inflows for pension and OPEB resources are not financial resources or currently payable:		
Deferred outflows related to pensions	3,995,088	
Deferred outflows related to OPEB	1,283,748	
Deferred inflows related to pensions	(2,531,514)	
Deferred inflows related to OPEB	<u>(817,322)</u>	1,930,000
Long-term debt which is not included as a liability in the governmental fund type balance sheet:		
Bonds payable, notes payable, and capital leases	(10,668,389)	
Net pension (liability) asset	(3,928,816)	
Net OPEB obligation	(5,155,539)	
Compensated absences	<u>(248,018)</u>	(20,000,762)
Accrued interest on long-term debt which is not included as a liability in the governmental fund type balance sheet		<u>(100,099)</u>
Total net position at December 31, 2023		<u>\$ 153,652,456</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, 2023

	Major Funds					Total
	General	Parishwide Garbage	Library	Disaster Fund Hurricane Laura	Non-major	
<b>REVENUES</b>						
Taxes:						
Ad valorem, net	\$ 1,996,668	\$ 3,998,010	\$ 2,954,655	\$ -	\$ 9,111,695	\$ 18,061,028
Sales taxes	31,705	-	-	-	-	31,705
Franchise tax	25,579	-	-	-	-	25,579
Other taxes	-	-	9,020	-	206,524	215,544
Licenses and permits	380,963	-	-	-	-	380,963
Fines, forfeitures, and court costs	-	-	-	-	225,957	225,957
Intergovernmental:						
Federal	1,582,472	5,401	4,572	5,386,376	3,438,349	10,417,170
State	4,402,276	6,415	-	-	227,593	4,636,284
Local	43,063	-	8,227	-	27,500	78,790
Interest earnings	73,000	81,800	127,543	-	279,010	561,353
Other	161,084	2,729	3,012	-	152,875	319,700
<b>Total Revenues</b>	<b>8,696,810</b>	<b>4,094,355</b>	<b>3,107,029</b>	<b>5,386,376</b>	<b>13,669,503</b>	<b>34,954,073</b>
<b>EXPENDITURES</b>						
Current:						
General government:						
Legislative	316,196	-	-	-	-	316,196
Judicial	362,839	-	-	-	2,273,872	2,636,711
Elections	45,895	-	-	-	-	45,895
Finance and administrative	1,016,508	-	-	-	7,727	1,024,235
Other general government	932,981	-	-	-	8,377	941,358
Public safety	344,521	-	-	-	2,600,340	2,944,861
Public works	646,705	2,236,763	-	-	3,748,583	6,632,051
Culture and recreation	217,247	-	1,241,833	-	67,961	1,527,041
Health and welfare	168,615	-	-	-	200,198	368,813
Economic development & assistance	1,280,733	-	-	-	-	1,280,733
Disaster recovery	153,005	-	-	10,987,071	151,850	11,291,926
Debt service:						
Principal	-	-	-	-	1,140,000	1,140,000
Interest	-	-	-	-	614,715	614,715
Capital outlay	1,628,751	290,529	186,660	775,919	2,446,631	5,328,490
<b>Total Expenditures</b>	<b>7,113,996</b>	<b>2,527,292</b>	<b>1,428,493</b>	<b>11,762,990</b>	<b>13,260,254</b>	<b>36,093,025</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>1,582,814</b>	<b>1,567,063</b>	<b>1,678,536</b>	<b>(6,376,614)</b>	<b>409,249</b>	<b>(1,138,951)</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating transfers in	7,388,740	3,243,819	2,000,000	-	-	12,632,559
Operating transfers out	(6,086,181)	(3,037,472)	(934,828)	(576,054)	(1,998,024)	(12,632,559)
Insurance recovery	3,918	-	-	5,248,809	-	5,252,727
Subrecipient grants	(502,315)	-	-	-	-	(502,315)
Sale of capital assets	2,375	-	5,250	-	24,610	32,235
<b>Total other financing sources (uses)</b>	<b>806,537</b>	<b>206,347</b>	<b>1,070,422</b>	<b>4,672,755</b>	<b>(1,973,414)</b>	<b>4,782,647</b>
<b>NET CHANGES IN FUND BALANCE</b>	<b>2,389,351</b>	<b>1,773,410</b>	<b>2,748,958</b>	<b>(1,703,859)</b>	<b>(1,564,165)</b>	<b>3,643,696</b>
FUND BALANCE - BEGINNING	11,676,686	6,530,107	7,241,206	1,463,124	17,471,269	44,382,392
PRIOR PERIOD ADJUSTMENT	(7,346,214)	(1,263,405)	(3,051,270)	1,392,940	-	(10,267,949)
FUND BALANCES - BEGINNING - RESTATED	4,330,472	5,266,702	4,189,936	2,856,064	17,471,269	34,114,443
<b>FUND BALANCE - ENDING</b>	<b>\$ 6,719,823</b>	<b>\$ 7,040,112</b>	<b>\$ 6,938,894</b>	<b>\$ 1,152,205</b>	<b>\$ 15,907,104</b>	<b>\$ 37,758,138</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, 2023

Total net changes in fund balance at December 31, 2023 per Statement of Revenues, Expenditures and Changes in Fund Balance		\$ 3,643,696
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	\$ 5,328,490	
Depreciation expense for the year ended December 31, 2023	<u>(6,083,168)</u>	(754,678)
Change in compensated absences payable for year ended December 31, 2023		(23,185)
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		1,140,000
Change in capital leases payable for year ended December 31, 2023		261,532
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).		4,708
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	841,902	
Pension expense per GASB 68	<u>(1,315,833)</u>	(473,931)
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>(2,041,472)</u>
Total changes in net position at December 31, 2023 per Statement of Activities		<u>\$ 1,756,670</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, 2023

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

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

# CAMERON PARISH POLICE JURY

## Notes to Financial Statements

December 31, 2023

### 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 (OASB) 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, 2023

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
Water & Wastewater District No. I	December 31	1 & 3
Waterworks Districts No. 2, 7, 9, 10, 11 and South Cameron Parish Consolidated	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. I 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, 2023

### 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, 2023

### 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 Parishwide Garbage Fund is a special revenue fund reported as a major fund and is used to account for garbage services in the parish.

The Disaster Fund-Hurricane Laura is a special revenue fund reported as a major fund and is used to account for the recovery response to hurricane Laura.

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, 2023

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

#### 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.

##### 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.



# CAMERON PARISH POLICE JURY

## Notes to Financial Statements

December 31, 2023

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

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.

#### 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.

# CAMERON PARISH POLICE JURY

## Notes to Financial Statements

December 31, 2023

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

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 2023.

#### 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.

#### 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.

CAMERON PARISH POLICE JURY

Notes to Financial Statements

December 31, 2023

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

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, 2023, the Police Jury had \$8,367,893 in deposits (collected bank balances). These deposits are secured from risk by \$617,589 of federal deposit insurance and \$7,750,304 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, 2023

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, 2023, the Police Jury had its assets in the Louisiana Asset Management Pool (LAMP). 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 measured at fair value</b>					
Federated Hermes Government Obligation Fund	\$ 106,205	\$ 106,205			AAAm
<b>Investments measured at the net asset value (NAV)</b>					
External investment pool	12,161,800	12,161,800	-	-	AAAm
Total Investments	<u>\$ 12,268,005</u>	<u>\$ 12,268,005</u>	<u>\$ -</u>	<u>\$ -</u>	

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 investment in certificates of deposits were valued using quoted market prices in active markets. The investments in external government pooled funds were valued at fair market value which is the same as the net asset value of the pooled shares. All of the Police Jury's investments were invested in LAMP which are measured at the net asset value.

Level 2 inputs – Federated Hermes Government Obligation Fund investments totaling \$106,205 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.

**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.

# CAMERON PARISH POLICE JURY

## Notes to Financial Statements

December 31, 2023

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

Concentration of Credit Risk: The District's investment portfolio consisted of 100% in external investment pool.

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.

The \$12,161,800 in external investment pool is invested in LAMP. LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local government entities having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LA-R.S. 33.2955. LAMP is a governmental investment pool that reports at fair value. The following facts are relevant for investment pools:

Credit risk: LAMP is rated AAAM by Standard & Poor's.

Custodial credit risk: LAMP participants' investments in the pool are evidenced by shares of the pool. Investments in pools should be disclosed, but not categorized because they are not evidenced by securities that exist in physical or book-entry form. The public entity's investment is with the pool, not the securities that make up the pool; therefore, no disclosure is required.

Concentration of credit risk: Pooled investments are excluded from the 5 percent disclosure requirement.

Interest rate risk: LAMP is designed to be highly liquid to give its participants immediate access to their account balances. LAMP prepares its own interest rate disclosure using the weighted average maturity (WAM) method. The WAM of LAMP assets is restricted to not more than 90 days and consists of no securities with a maturity in excess of 397 days or 762 days for U.S. Government floating/variable rate investments.

#### 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, 2023, the value of these properties was \$1,793,767 and are accounted for as deferred inflows on the Governmental Fund Statements.

# CAMERON PARISH POLICE JURY

## Notes to Financial Statements

December 31, 2023

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

#### 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.

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.

# CAMERON PARISH POLICE JURY

## Notes to Financial Statements

December 31, 2023

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

- 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.

#### 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, 2023, employees have accumulated and vested \$248,018 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 28, 2024, the date the financial statements were available to be issued.

CAMERON PARISH POLICE JURY

Notes to Financial Statements

December 31, 2023

NOTE B - RISK MANAGEMENT

The Police Jury is exposed to various risks of loss related to torts; thefts of, damage to, and destruction of assets; errors and omissions; and injuries to employees. To handle such risk of loss, the Police Jury maintains commercial insurance policies covering: automobile liability, surety bond coverage, flood insurance, and property insurance. In addition to the above policies, the Police Jury maintains a general liability policy and an errors and omissions policy.

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

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	497,708,229	4.02	Indefinite
Road maintenance and construction	497,708,229	6.83	2023
Garbage	497,708,229	8.12	2024
Courthouse maintenance	497,708,229	2.72	2023
Library maintenance	497,708,229	6.22	2029
Health unit maintenance	497,708,229	1.36	2023
Fire protection districts:			
South Cameron Consolidated	74,537,963	8.00	2023
No. 10: Maintenance	252,835,653	8.00	2023
No. 14: Maintenance	34,784,827	5.06	2031
No. 15: Maintenance	3,630,571	8.16	2031
No. 16: Maintenance	2,694,836	11.32	2030
Hackberry Fire District 1	129,224,282	4.65	2024
Gravity Drainage District #8	32,011,125	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 uncollectables is recorded at \$365,598 at December 31, 2023 based on prior year history collections and amounts paid under protest.



CAMERON PARISH POLICE JURY

Notes to Financial Statements

December 31, 2023

NOTE D - RECEIVABLES

The following is a summary of receivables at December 31, 2023:

	<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	\$ 1,917,305	\$ 15,272,402	\$ 212,601	\$ -	\$ 17,402,308
Intergovernmental:					
Federal	913,328	2,657,436	-	-	3,570,764
State & Local	225,305	77,231	-	-	302,536
Other	<u>103,799</u>	<u>161,916</u>	<u>-</u>	<u>-</u>	<u>265,715</u>
Total	<u>\$ 3,159,737</u>	<u>\$ 18,168,985</u>	<u>\$ 212,601</u>	<u>\$ -</u>	<u>\$ 21,541,323</u>

NOTE E - CAPITAL ASSETS

The following schedule presents changes in capital assets for the year ended December 31, 2023:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Land	\$ 1,600,790	\$ 56,000	\$ -	\$ 1,656,790
Construction in progress	3,003,294	4,049,766	(1,679,670)	5,373,390
Building and improvements	68,614,497	1,687,555	-	70,302,052
Books and videos	1,152,892	38,328	(136,523)	1,054,697
Equipment and furniture	18,906,363	1,176,511	-	20,082,874
Capital leased equipment	1,111,052	318,431	-	1,429,483
Infrastructure	<u>102,510,284</u>	<u>-</u>	<u>-</u>	<u>102,510,284</u>
Total capital assets at historical costs	<u>196,899,172</u>	<u>7,326,591</u>	<u>(1,816,193)</u>	<u>204,089,240</u>
Less accumulated depreciation	<u>62,397,746</u>	<u>6,083,168</u>	<u>(136,523)</u>	<u>68,344,391</u>
Total capital assets, net	<u>\$ 134,501,426</u>	<u>\$ 1,243,423</u>	<u>\$ (1,679,670)</u>	<u>\$ 134,065,179</u>

Depreciation was charged to functions as follows:

General Government:

Elections	\$ 3,320
Finance and Administration	544,397
Judicial	834,949
Legislative	68,547
Other	112,662
Public Safety	1,180,007
Public Works, including depreciation for infrastructure asset	2,497,725
Economic development	282,138
Health and Welfare	111,532
Culture and Recreation	<u>447,891</u>
Total	<u>\$ 6,083,168</u>

CAMERON PARISH POLICE JURY

Notes to Financial Statements

December 31, 2023

NOTE E - CAPITAL ASSETS - CONTINUED

Construction in progress at December 31, 2023 of \$5,373,390 consists of the following projects:

<u>Project</u>	<u>Costs to Date</u>	<u>Estimated Remaining Costs</u>	<u>Estimated Completion Date</u>
Big Lake Fire Station	\$ 37,024	\$ 80,900	December 2024
South Cameron Fire Rockefeller Substation	51,667	27,000	December 2024
South Cameron Fire Little Chenier Substation	48,600	27,000	December 2024
South Cameron Fire Ridgecrest Substation	7,017	50,000	December 2024
Grand Lake Maintenance Barn	741,238	301,000	December 2024
OEP Pavilion	58,053	600,000	December 2024
Creole Fire Station	79,030	800,000	December 2024
Rockefeller Ext – Restore Act	3,416,404	21,500,000	December 2025
North Cameron Emergency Operation	126,000	3,000,000	December 2024
South Cameron Water	808,358	unknown	December 2024
	<u>\$ 5,373,390</u>	<u>\$ 26,385,900</u>	

NOTE F – ACCOUNTS PAYABLES

The following is a summary of accounts payables at December 31, 2023:

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Debt Service</u>	<u>Capital Projects Funds</u>	<u>Total</u>
Trade	\$ 1,575,565	\$ 1,723,971	\$ -	\$ -	\$ 3,299,536
Pension Deduction	67,716	538,791	7,377	-	613,884
Payroll Related Costs	-	192,231	-	-	192,231
Construction Costs	125,968	4,222	-	-	130,190
Total	<u>\$ 1,769,249</u>	<u>\$ 2,459,215</u>	<u>\$ 7,377</u>	<u>\$ -</u>	<u>\$ 4,235,841</u>

NOTE G – 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, 2023

NOTE G – LONG-TERM LIABILITIES - CONTINUED

The following is a summary of the change in long-term liabilities for the year ended December 31, 2023:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Debt:					
General obligation bonds	\$ 11,190,000	\$ -	\$ 1,140,000	\$ 10,050,000	\$ 615,000
Total bonds payable	<u>11,190,000</u>	<u>-</u>	<u>1,140,000</u>	<u>10,050,000</u>	<u>615,000</u>
Other Obligations:					
Capital leases	561,489	318,431	261,531	618,389	260,208
Compensated absences	224,833	128,648	105,463	248,018	248,018
Net pension liability (asset)	(898,230)	-	4,827,046	3,928,816	-
Other post-employment benefits	<u>4,788,752</u>	<u>-</u>	<u>366,787</u>	<u>5,155,539</u>	<u>-</u>
Total other obligations	<u>4,676,844</u>	<u>447,077</u>	<u>5,560,827</u>	<u>9,950,762</u>	<u>504,226</u>
Governmental activity long-term liabilities	<u>\$ 15,866,844</u>	<u>\$ 447,077</u>	<u>\$ 6,700,827</u>	<u>\$ 20,000,762</u>	<u>\$ 1,123,226</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:

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. \$ 430,000

*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. 9,620,000

Capital leases 618,389

CAMERON PARISH POLICE JURY

Notes to Financial Statements

December 31, 2023

NOTE G – LONG-TERM LIABILITIES - CONTINUED

Other post-employment benefits payable	\$ 5,155,539
Net pension liability	3,928,816
Compensating absences	<u>248,018</u>
	20,000,762
Less amount due within one year	<u>(1,123,226)</u>
Total long-term liabilities	<u>\$ 18,877,536</u>

At December 31, 2023, \$4,033,500 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, 2023, the annual requirements to amortize the bond debt including interest payments of \$4,809,791, are as follows:

<u>Year Ending:</u>	<u>Principal</u>	<u>Interest</u>
2024	\$ 615,000	\$ 604,933
2025	640,000	573,493
2026	680,000	540,440
2027	710,000	505,211
2028	635,000	469,798
2029-2033	3,780,000	1,549,513
2034-2038	<u>2,990,000</u>	<u>566,403</u>
Totals	<u>\$ 10,050,000</u>	<u>\$ 4,809,791</u>

NOTE H – LEASES

The following is a summary of property held under capital lease at December 31, 2023:

Equipment and Vehicles	\$ 1,429,483
Less accumulated amortization	<u>(811,094)</u>
	<u>\$ 618,389</u>

The annual requirements to maturity for capital leases are as follows:

	<u>Principal</u>	<u>Interest</u>
2024	\$ 258,154	\$ 28,928
2025	153,982	18,681
2026	80,755	12,430
2027	81,933	6,502
2028	43,565	1,371
Thereafter	-	-
	<u>\$ 618,389</u>	<u>\$ 67,912</u>

CAMERON PARISH POLICE JURY

Notes to Financial Statements

December 31, 2023

NOTE H – LEASES – CONTINUED

Capital leases payable at December 31, 2023 consist of the following:

	Original Amount	Maturity Date	Interest Rate	Balance Outstanding
2017 F-350	28,180	4/26/2023	3.25%	-
2019 Silverado 3500HD	40,159	12/4/2023	3.25%	-
2019 Silverado 1500	26,670	12/5/2023	3.25%	-
2019 Silverado 1500	28,793	12/12/2023	3.25%	-
2019 Silverado 1500	28,793	12/12/2023	3.25%	-
2019 Silverado 1500	26,670	12/12/2023	3.25%	-
2019 Silverado 1500	26,670	1/14/2024	3.25%	481
2019 F-150	31,880	4/3/2024	3.25%	2,290
2019 Silverado 1500	23,268	6/12/2024	3.25%	2,500
2020 Silverado 1500	26,050	1/13/2025	3.25%	6,008
2020 Silverado 3500HD	31,053	2/3/2025	3.25%	7,703
2020 Silverado 3500HD	40,894	3/3/2025	3.25%	10,854
2020 Silverado 2500HD	31,158	4/29/2025	3.25%	8,809
2020 Silverado 2500HD	33,057	4/29/2025	3.25%	9,346
2021 Traverse	21,891	4/6/2025	3.25%	7,615
2021 Tahoe	31,041	3/25/2025	3.25%	10,137
2021 Traverse	19,352	4/6/2025	3.25%	6,732
2021 Silverado 3500HD	23,815	4/22/2025	3.25%	8,284
2021 Silverado 3500HD	25,960	4/21/2025	3.25%	9,031
2021 Silverado 3500HD	27,482	4/29/2025	3.25%	9,560
2021 Silverado 1500	24,468	10/4/2025	3.25%	11,609
2021 Suburban	32,410	4/6/2025	3.25%	11,274
2021 Silverado 3500HD	25,097	12/22/2022	3.25%	9,795
2021 Silverado 3500HD	25,157	7/7/2025	3.25%	9,792
2021 Silverado 3500HD	25,157	7/7/2025	3.25%	9,792
2021 Silverado 3500HD	25,322	7/7/2025	3.25%	9,856
2021 Silverado 3500HD	25,157	7/7/2025	3.25%	9,792
2021 Silverado 3500HD	33,748	4/29/2025	3.25%	11,740
2021 Silverado 3500HD	33,110	4/22/2025	3.25%	11,518
2021 Silverado 3500HD	27,384	7/7/2025	3.25%	11,266
2023 Chevy Tahoe 4x4	36,655	8/31/2027	3.48%	26,829
2023 Chevy Suburban	33,655	10/24/2027	9.91%	27,217
2023 Chevy Suburban	37,152	3/24/2023	7.51%	32,426
2023 GMC Terrain	34,602	5/8/2023	6.75%	31,139
2023 Silverado 1500	31,648	6/15/2023	7.04%	28,959
2023 Silverado 1500	34,363	6/15/2023	7.04%	31,444
2023 Silverado 1500	35,422	6/15/2023	7.04%	32,413
2023 Silverado 1500	43,502	6/19/2023	7.32%	39,831
2024 Silverado 3500	31,261	11/17/2023	7.78%	30,833
2023 Ford F150	37,765	12/7/2023	7.48%	37,763
2023 Ford F150	32,718	12/21/2023	7.13%	32,718
Function 4 - Copier Leases (10)	190,894	4/15/2022	3.25%	61,033
	<u>\$ 1,429,483</u>			<u>\$ 618,389</u>

## CAMERON PARISH POLICE JURY

### Notes to Financial Statements

December 31, 2023

#### NOTE I - PENSION PLANS

##### Parochial Employees Retirement System of Louisiana

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

All permanent employees working at least twenty-eight hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees hired after January 1, 2007 can retire at any age with 30 years, age 55 with 25 years, age 60 with 10 year and age 65 with 7 years of creditable service. Employees hired after January 1, 2007 can retire at age 55 with 30 years, age 62 with 10 years and 65 with 7 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final-average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only before January 1, 1980, the benefit is equal to one percent of final-average salary plus \$24 for each year of supplemental-plan-only service earned before January 1, 1980, plus 3 percent of final-average salary for each year of service credited after the revision date. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions, may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System: issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System, Post Office Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (504) 928-1361.

Under Plan A, members are required by state statute to contribute 9.50 percent of their annual covered salary and the Cameron Parish Police Jury is required to contribute at an actuarially determined rate. The current rate is 11.5 percent of annual covered payroll.

Contributions to the System also include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. These tax dollars are divided between Plan A and Plan B, based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the Cameron Parish Police Jury are established, and may be: amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Cameron Parish Police Jury's contributions to the System under Plan A for the year ended December 31, 2023, was \$647,493.

CAMERON PARISH POLICE JURY

Notes to Financial Statements

December 31, 2023

NOTE I - PENSION PLANS - CONTINUED

At December 31, 2023, the Police Jury reported a liability of \$2,369,338 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2022, 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, 2023, the Police Jury's proportion was .6156064%.

For the year ended December 31, 2023 the Police Jury's recognized pension expense (benefit) of \$395,675 including employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, \$12,309. At December 31, 2023, 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	\$ 87,600	\$ 261,043
Difference between expected and actual Investment	2,501,263	-
Changes in assumption	75,614	-
Changes in proportion and differences between:		
Contributions and proportionate share of contributions	77,091	90,608
Contributions subsequent to the measurement date	<u>647,493</u>	<u>-</u>
Total	<u>\$ 3,389,061</u>	<u>\$ 351,651</u>

\$647,493 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, 2024. 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>
2024	\$ 83,941
2025	374,035
2026	783,833
2027	1,108,995
2028	-
Thereafter	-

CAMERON PARISH POLICE JURY

Notes to Financial Statements

December 31, 2023

NOTE I - PENSION PLANS - CONTINUED

*Actuarial methods and assumption.* The total pension liability in the December 31, 2022, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Valuation Date	December 31, 2022
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	6.40% (Net of investment expense)
Expected Remaining Service Lives	4 years
Projected Salary Increases	Plan A – 4.75% (2.30% 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 6.40% 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, 2023

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 2.10% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.70% for the year ended December 31, 2022.

Best estimates of arithmetic real rates of return for major asset class included in the System's target asset allocation as of December 31, 2022 are summarized in the following table:

Asset Class	Target Asset Allocation	Long-Term Expected Portfolio Real Rate of Return
Fixed income	33%	1.17%
Equity	51%	3.58%
Alternatives	14%	0.73%
Real assets	2%	0.12%
Total	100%	5.60%
Inflation		2.10%
Expected Arithmetic Nominal Return		7.70%

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, 2023

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 6.40%, 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 5.40% or one percentage point higher 7.40% than the current rate.

	Changes in Discount Rate 2023		
	1% Decrease 5.50%	Current Discount Rate 6.50%	1% Increase 7.50%
Net Pension Liability (Asset)	\$ 5,859,458	\$ 2,369,338	\$ (556,676)

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, 2022; 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 11:2252 through 2269, employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Police Jury's contributions to the Firefighters' Retirement System for the year ended December 31, 2022, was \$182,656.

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, 2023

NOTE I - PENSION PLANS - CONTINUED

At December 31, 2023, the Police Jury reported a liability of \$1,358,666 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2023, 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, 2023, the Police Jury's proportion was .2081670%.

For the year ended December 31, 2023, the Police Jury's recognized pension expense (benefit) of \$50,665 including employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, \$7,183. At December 31, 2023, 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	\$ 42,419	\$ 46,549
Difference between expected and actual Investment	184,150	-
Changes in assumption	82,212	-
Changes in proportion and differences between:		
Contributions and proportionate share of contributions	28,706	283,587
Contributions subsequent to the measurement date	<u>182,656</u>	<u>-</u>
Total	<u>\$ 520,143</u>	<u>\$ 330,136</u>

\$182,656 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, 2024. 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>
2024	\$ 13,317
2025	30,411
2026	157,354
2027	(27,322)
2028	(20,918)
Thereafter	12,837

## CAMERON PARISH POLICE JURY

### Notes to Financial Statements

December 31, 2023

#### NOTE I - PENSION PLANS - CONTINUED

*Actuarial methods and assumption.* The total pension liability in the June 30, 2023, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Valuation Date	June 30, 2023
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	6.90% per annum (net of investment expenses, including inflation) (decreased from 7.00% in 2020)
Inflation Rate	2.50% per annum
Expected Remaining Service Lives	7 years
Projected Salary Increases	14.10% in the first two years of service and 5.20% with 3 or more years of services; includes inflation and merit increases (in 2019, salary increases ranged from 14.75% in the first two years of service to 4.50% with 25 or more years of service)
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 assumptions were updated in fiscal year 2023 to reflect changes from the recent experience study and rates set in the Pub-2010 Public Retirement Plans mortality tables, as compared to the RP-2000 Combined Healthy and Disabled Lives tables that were used for the previous valuation. For the June 30, 2022 valuation, assumptions for mortality rates were based on the following:

- For active members, mortality was set equal to the Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Employees.
- For annuitants and beneficiaries, mortality was set equal to the Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Healthy Retirees.
- For disabled retirees, mortality was set equal to the Pub-2010 Public Retirement Plans Mortality Table for Safety Disabled Retirees.
- In all cases the base table was multiplied by 105% for males and 115% for females, each with full generational projection using the appropriate MP2019 scale.

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 6.90% as of June 30,

CAMERON PARISH POLICE JURY

Notes to Financial Statements

December 31, 2023

NOTE I - PENSION PLANS – CONTINUED

2023. Best estimates of real rates of return for each major asset class included in FRS' target asset allocation as of June 30, 2022 are summarized in the following table:

	Asset Class	Target Asset Allocation	Long-Term Expected Portfolio Real Rate of Return
Fixed income	U.S. Core Fixed Income	20.00%	1.89%
	U.S. TIPS	2.00%	1.72%
	Emerging Market Debt	2.00%	4.30%
	Multisector Fixed Income	2.00%	***
Equity	U.S. Equity	29.50%	6.24%
	Non-U.S. Equity	11.50%	6.49%
	Global Equity	10.00%	6.49%
	Emerging Market Equity	5.00%	8.37%
Alternatives	Real Estate	6.00%	4.41%
	Private Equity	9.00%	9.57%
	Real Assets	3.00%	5.62%
Multi-Asset Strategies	Global Tactical Asset Allocation	0.00%	4.02%
Total		100%	

The discount rate used to measure the total pension liability was 6.90%. 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 6.90%, 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 5.90% or one percentage point higher 7.90% than the current rate.

	Changes in Discount Rate 2023		
	1% Decrease 5.90%	Current Discount Rate 6.90%	1% Increase 7.90%
Net Pension Liability (Asset)	\$ 2,096,013	\$ 1,358,666	\$ 743,685

# CAMERON PARISH POLICE JURY

## Notes to Financial Statements

December 31, 2023

### NOTE I - PENSION PLANS - CONTINUED

#### 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.

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, 2023, was \$11,288.

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, 2023, the Police Jury reported a liability of \$169,949 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2023, 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

CAMERON PARISH POLICE JURY

Notes to Financial Statements

December 31, 2023

NOTE I - PENSION PLANS - CONTINUED

contributions of all participating entities, actuarially determined. At December 31, 2023, the Police Jury's proportion was .1981800%.

For the year ended December 31, 2023, the Police Jury's recognized pension expense (benefit) of \$31,135 including employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, \$4,794. At December 31, 2023, 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	\$ 10,574	\$ 5,614
Difference between expected and actual Investment	19,564	-
Changes in assumption	26,301	-
Changes in proportion and differences between:		
Contributions and proportionate share of contributions	1,078	23,864
Contributions subsequent to the measurement date	<u>11,288</u>	<u>-</u>
Total	<u>\$ 68,805</u>	<u>\$ 29,478</u>

\$11,288 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, 2024. 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>
2024	\$ 21,037
2025	18,115
2026	31,234
2027	(813)
2028	-
Thereafter	-

*Actuarial methods and assumption.* The total pension liability in the June 30, 2023, 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, 2023

NOTE I - PENSION PLANS - CONTINUED

Valuation Date	June 30, 2023
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	6.10% net of investment expense
Expected Remaining Service Lives	5 years
Projected Salary Increases	5.00% (2.20% Inflation, 2.80% Merit)
Mortality	<p>Pub-2010 Public Retirement Plans Mortality Table for General Above-Median Employees multiplied by 115% for males and females for current employees, each will full generational projection using the MP2019 scale.</p> <p>Pub-2010 Public Retirement Plans Mortality Table for General Above-Median Healthy Retirees multiplied by 115% for males and females for annuitants and beneficiaries, each with full generational projection using the MP2019 scale.</p> <p>Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 115% for males and females for annuitants and beneficiaries, each with full generational projection using the MP2019 scale.</p>
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, 2014 through June 30, 2019. 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 7.70% as of June 30, 2023.



CAMERON PARISH POLICE JURY

Notes to Financial Statements

December 31, 2023

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, 2023 are summarized in the following table:

Asset Class	Target Asset Allocation	Long-Term Expected Portfolio Real Rate of Return
Fixed income	32.82%	3.81%
Equity	50.11%	10.66%
Alternatives	16.90%	6.50%
Cash	0.20%	2.31%
Total	100%	5.02%
Inflation		2.68%
Expected Arithmetic Nominal Return		7.70%

The discount rate used to measure the total pension liability was 6.10%. 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 6.10%, 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 5.10% or one percentage point higher 7.10% than the current rate.

	Changes in Discount Rate 2023		
	1% Decrease	Current	1% Increase
	5.10%	Discount Rate 6.10%	7.10%
Net Pension Liability (Asset)	\$ 317,606	\$ 169,949	\$ 46,077

## CAMERON PARISH POLICE JURY

### Notes to Financial Statements

December 31, 2023

#### 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, 2023 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, 2023 was \$4,630.

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, 2023, the Police Jury reported a liability of \$30,863 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2023, 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, 2023, the Police Jury's proportion was .1623980%.

For the year ended December 31, 2023, the Police Jury's recognized pension expense (benefit) of \$(3,543) including employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, \$1,084. At December 31, 2023, 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, 2023

NOTE I - PENSION PLANS - CONTINUED

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 1,283	\$ 1,387
Difference between expected and actual Investment	7,155	-
Change in assumption	1,903	-
Changes in proportion and differences between:		
Contributions and proportionate share of contributions	2,109	7,863
Contributions subsequent to the measurement date	<u>4,630</u>	<u>-</u>
Total	<u>\$ 17,080</u>	<u>\$ 9,250</u>

\$4,630 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, 2024. 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>
2024	\$ 3,957
2025	5,104
2026	3,018
2027	10,084
2028	-
Thereafter	-

*Actuarial methods and assumption.* The total pension liability in the June 30, 2023, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Valuation Date	June 30, 2023
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	6.25% net of investment expense

CAMERON PARISH POLICE JURY

Notes to Financial Statements

December 31, 2023

NOTE I - PENSION PLANS - CONTINUED

Expected Remaining Service Lives 5 years

Projected Salary Increases 5.25% (2.30% Inflation)

Mortality RP-2010 Public Retirement Plans Mortality Table for general employees multiplied by 120% for males and 120% for females each with full generational projection using the appropriate MP-2019 improvement scale – Employees, Annuitant and Beneficiaries.  
PR-2010 Public Retirement Plans Mortality Table for general disabled retirees multiplied by 120% for males and 120% for females each with full generational projection using the appropriate MP-2019 improvement scale - Disabled 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, 2014 through June 30, 2019. 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 8.37% as of June 30, 2023.

Best estimates of real rates of return for each major asset class included in FRS' target asset allocation as of June 30, 2023 are summarized in the following table:

CAMERON PARISH POLICE JURY

Notes to Financial Statements

December 31, 2023

NOTE I - PENSION PLANS - CONTINUED

Asset Class	Target Asset Allocation	Real Return Arithmetic Basis	Long-Term Expected Portfolio Real Rate of Return
Domestic Equities	37.5%	7.50%	2.81%
International Equities	20.0%	8.50%	1.70%
Domestic Fixed Income	22.5%	2.50%	0.56%
International Fixed Income	10.0%	3.50%	0.35%
Real Estate	10.0%	4.50%	0.45%
Totals	100%		5.87%
Inflation			2.50%
Expected Arithmetic Nominal Return			8.37%

The discount rate used to measure the total pension liability was 6.25%. 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 6.25%, 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 5.25% or one percentage point higher 7.25% than the current rate.

	Changes in Discount Rate 2023		
	1% Decrease 5.25%	Current Discount Rate 6.25%	1% Increase 7.25%
	Net Pension Liability (Asset)	\$ 56,150	\$ 30,863

CAMERON PARISH POLICE JURY

Notes to Financial Statements

December 31, 2023

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).

*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 rate is paid by the employer for the amount \$20,000.

*Employees covered by benefit terms* – At December 31, 2023, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	23
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	93
	<hr/>
	116

**Total OPEB Liability**

The Police Jury’s total OPEB liability of \$5,155,539 was measured as of December 31, 2023 and was determined by an actuarial valuation as of that date.

*Actuarial Assumptions and other inputs* – The total OPEB liability in the December 31, 2023 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, 2023

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

Inflation	3.0%
Salary increases	3.0%, including inflation
Discount rate	3.72% annually (Beginning of Year to Determine ADC) 3.26%, annually (As of End of Year Measurement Date)
Healthcare cost trend rates	Getzen model, with an initial trend of 5.5%
Mortality	Pub-2010/2021

The discount rate was based on the average of the Bond Buyers' 20 Year General Obligation municipal bond index as of December 31, 2023, the end of the applicable measurement period.

The actuarial assumptions used in the December 31, 2023 valuation were based on the results of ongoing evaluations of the assumptions from January 1, 2009 to December 31, 2023.

**Changes in the Total OPEB Liability**

Balance at December 31, 2022	\$ 4,788,752
Changes for the year:	
Service cost	114,374
Interest	180,269
Differences between expected and actual experience	(61,074)
Changes in assumptions	259,865
Benefit payments and net transfers	(126,647)
Net changes	<u>366,787</u>
Balance at December 31, 2023	<u>\$ 5,155,539</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 (2.26%) or 1-percentage-point higher (4.26%) than the current discount rate:

	<b>1.0% Decrease (2.26%)</b>	<b>Current Discount Rate (3.26%)</b>	<b>1.0% Increase (4.26%)</b>
Total OPEB liability	\$ 5,825,039	\$ 5,155,539	\$ 4,602,619

CAMERON PARISH POLICE JURY

Notes to Financial Statements

December 31, 2023

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:

	<b>1.0% Decrease (4.5%)</b>	<b>Current Trend (5.5%)</b>	<b>1.0% Increase (6.5%)</b>
Total OPEB liability	\$ 4,822,911	\$ 5,155,539	\$ 5,549,809

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

For the year ended December 31, 2023, the Police Jury recognized OPEB expense of \$357,118. At December 31, 2023, 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	\$ 601,294	\$ (37,793)
Changes in assumptions	682,454	(779,529)
Total	\$ 1,283,748	\$ (817,322)

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:	
2024	62,475
2025	62,475
2026	62,475
2027	62,475
2028	62,475
Thereafter	154,053



CAMERON PARISH POLICE JURY

Notes to Financial Statements

December 31, 2023

NOTE K - 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, 2023 the committed fund balance for the worker's compensation self-insurance was \$383,346.

NOTE L - DUE TO FROM/TO OTHER FUNDS

Individual amounts due from/to other funds at December 31, 2023, are as follows:

	<u>Due From</u>	<u>Due To</u>
General	\$ 215,954	\$ -
Long-Term Community Recovery	4,569	-
Hackberry Fire District-Sinking	-	<u>220,523</u>
Total	<u>\$ 220,523</u>	<u>\$ 220,523</u>

NOTE M - DUE FROM/TO OTHER AGENCIES

Individual amounts due to other agencies at December 31, 2023, are as follows:

	<u>Due (From) / Due To</u>
General Fund (net)	\$ 291,028
Gravity Drainage Districts:	
No. 3	(6,481)
No. 4	(3,186)
Recreation Districts:	
Hackberry	(161,361)
Lower Cameron Ambulance 1	(60,000)
Lower Cameron Ambulance 2	<u>(60,000)</u>
Total	<u>\$ -</u>

CAMERON PARISH POLICE JURY

Notes to Financial Statements

December 31, 2023

NOTE N - 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 O - ECONOMIC DEPENDENCY

Total revenues provided by the federal government were \$10,417,170 or 29% of total revenues. Property tax revenues of \$18,061,028 provide 52% of the Police Jury's total revenues for the year.

NOTE P – PER DIEM

As provided by Louisiana Revised Statute, the Police Jury members received per diem for the year ended December 31, 2023 as follows:

Scott Trahan	\$ 14,400
Kirk Quinn	14,400
Joseph Dupont	14,400
McKinley Guidry	14,400
Thomas McDaniel	14,400
Magnus McGee	14,400
Lawrence Faulk	14,400
Curtis Fountain	14,400
	<u>\$ 115,200</u>

NOTE Q – 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, 2023, \$5,003,030,160 of assessed property in the Police Jury's taxing jurisdiction is receiving this exemption, which amounts to \$200,443,395 in ad valorem taxes.

CAMERON PARISH POLICE JURY

Notes to Financial Statements

December 31, 2023

NOTE R – PRIOR PERIOD ADJUSTMENT

A prior period adjustment was made to beginning fund balance on the governmental fund financial statements for the reduction of a receivable from FEMA for hurricane related expenditures. In prior years receivables due from FEMA were set up for expenditures expected to be reimbursed by FEMA. In 2023 and 2024, reimbursements from FEMA were received and the actual reimbursement amounts were known.

	General Fund	Parish Garbage	Library	Disaster Fund Hurricane Laura
Fund balance – beginning	\$ 11,676,686	\$ 6,530,107	\$ 7,241,206	\$ 1,463,124
Net increase (decrease) in due from FEMA	(7,346,214)	(1,263,405)	(3,051,270)	1,392,940
Fund balance – beginning – restated	<u>\$ 4,330,472</u>	<u>\$ 5,266,702</u>	<u>\$4,189,936</u>	<u>\$ 2,856,064</u>

REQUIRED SUPPLEMENTAL INFORMATION

CAMERON PARISH POLICE JURY

Budgetary Comparison Schedule - General Fund

Year Ended December 31, 2023

	Budget		Actual	Variance
	Original	Amended		Favorable (Unfavorable)
<b>REVENUES</b>				
Taxes:				
Ad valorem, net	\$ 1,845,067	\$ 1,845,067	\$ 1,996,668	\$ 151,601
Sales taxes	37,000	37,000	31,705	(5,295)
Franchise tax	50,000	50,000	25,579	(24,421)
Other taxes	-	-	-	-
Licenses and permits	343,200	343,200	380,963	37,763
Intergovernmental:				
Federal	9,302,450	302,450	1,582,472	1,280,022
State	1,452,000	1,452,000	4,402,276	2,950,276
Local	100	100	43,063	42,963
Interest earnings	255	255	73,000	72,745
Other	31,500	31,500	161,084	129,584
Total Revenues	<u>13,061,572</u>	<u>4,061,572</u>	<u>8,696,810</u>	<u>4,635,238</u>
<b>EXPENDITURES</b>				
Current:				
General government:				
Legislative	296,600	296,600	316,196	(19,596)
Judicial	378,250	378,250	362,839	15,411
Elections	44,900	44,900	45,895	(995)
Finance and administrative	1,136,250	1,136,250	1,016,508	119,742
Other general government	666,200	666,200	932,981	(266,781)
Public safety	382,875	382,875	344,521	38,354
Public works	567,900	567,900	646,705	(78,805)
Culture and recreation	1,214,750	1,214,750	217,247	997,503
Health and welfare	-	-	168,615	(168,615)
Economic development & assistance	1,196,745	1,196,745	1,280,733	(83,988)
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	10,081,525	10,081,525	1,628,751	8,452,774
Total Expenditures	<u>15,965,995</u>	<u>15,965,995</u>	<u>6,960,991</u>	<u>9,005,004</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>				
	<u>(2,904,423)</u>	<u>(11,904,423)</u>	<u>1,735,819</u>	<u>13,640,242</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in	(960,750)	(960,750)	7,388,740	8,349,490
Operating transfers out	-	-	(6,086,181)	(6,086,181)
Insurance recovery	-	-	3,918	3,918
Subrecipient grants	-	-	(502,315)	(502,315)
Sale of capital assets	-	-	2,375	2,375
Total other financing sources (uses)	<u>(960,750)</u>	<u>(960,750)</u>	<u>806,537</u>	<u>1,767,287</u>
<b>NET CHANGES IN FUND BALANCE</b>				
	(3,865,173)	(12,865,173)	2,542,356	15,407,529
<b>FUND BALANCE - BEGINNING</b>				
	<u>11,676,686</u>	<u>11,676,686</u>	<u>11,676,686</u>	<u>-</u>
<b>FUND BALANCE - ENDING</b>				
	<u>\$ 7,811,513</u>	<u>\$ (1,188,487)</u>	<u>\$ 14,219,042</u>	<u>\$ 15,407,529</u>

CAMERON PARISH POLICE JURY

Budgetary Comparison Schedule - Parishwide Garbage

Year Ended December 31, 2023

	Budget		Actual	Variance Favorable (Unfavorable)
	Original	Amended		
<b>REVENUES</b>				
Taxes:				
Ad valorem, net	\$ 3,721,092	\$ 3,721,092	\$ 3,998,010	276,918
Intergovernmental:				
Federal	3,000	3,000	5,401	2,401
State	4,700	4,700	6,415	1,715
Interest earnings	2,500	2,500	81,800	79,300
Other	500	500	2,729	2,229
Total Revenues	<u>3,731,292</u>	<u>3,731,792</u>	<u>4,094,355</u>	<u>362,563</u>
<b>EXPENDITURES</b>				
Current:				
General government:				
Public works	2,161,550	2,271,550	2,236,763	34,787
Capital outlay	-	295,000	290,529	4,471
Total Expenditures	<u>2,161,550</u>	<u>2,566,550</u>	<u>2,527,292</u>	<u>39,258</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>				
	<u>1,569,742</u>	<u>1,165,242</u>	<u>1,567,063</u>	<u>401,821</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in	-	-	3,243,819	3,243,819
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>3,243,819</u>	<u>3,243,819</u>
<b>NET CHANGES IN FUND BALANCE</b>	1,569,742	1,165,242	4,810,882	3,645,640
<b>FUND BALANCE - BEGINNING</b>	<u>6,530,107</u>	<u>6,530,107</u>	<u>6,530,107</u>	<u>-</u>
<b>FUND BALANCE - ENDING</b>	<u>\$ 8,099,849</u>	<u>\$ 7,695,349</u>	<u>\$ 11,340,989</u>	<u>\$ 3,645,640</u>

CAMERON PARISH POLICE JURY

Budgetary Comparison Schedule - Library

Year Ended December 31, 2023

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Taxes:			
Ad valorem, net	\$ 2,749,533	\$ 2,954,655	\$ 205,122
Other taxes	-	9,020	9,020
Intergovernmental:			
Federal	3,900	4,572	672
State	-	-	-
Local	-	8,227	8,227
Interest earnings	6,400	127,543	121,143
Other	620	3,012	2,392
Total Revenues	<u>2,760,453</u>	<u>3,107,029</u>	<u>346,576</u>
<b>EXPENDITURES</b>			
Current:			
General government:			
Culture and recreation	1,677,454	1,241,833	435,621
Debt service:			
Principal	-	-	-
Interest	-	-	-
Capital outlay	1,650,000	186,660	1,463,340
Total Expenditures	<u>3,327,454</u>	<u>1,428,493</u>	<u>1,898,961</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(567,001)</u>	<u>1,678,536</u>	<u>2,245,537</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers out		2,000,000	2,000,000
Sale of capital assets	-	5,250	5,250
Total other financing sources (uses)	<u>-</u>	<u>2,005,250</u>	<u>2,005,250</u>
<b>NET CHANGES IN FUND BALANCE</b>	(567,001)	3,683,786	4,250,787
<b>FUND BALANCE - BEGINNING</b>	<u>7,241,206</u>	<u>7,241,206</u>	<u>-</u>
<b>FUND BALANCE - ENDING</b>	<u>\$ 6,674,205</u>	<u>\$ 10,924,992</u>	<u>\$ 4,250,787</u>

CAMERON PARISH POLICE JURY

Schedule of Changes in Net OPEB Liability and Related Ratios

Year Ended December 31, 2023

	2018	2019	2020	2021	2022	2023
<b>Total OPEB Liability</b>						
Service cost	\$ 104,819	\$ 89,583	\$ 133,872	\$ 176,318	\$ 175,889	\$ 114,374
Interest	127,165	145,963	120,231	101,271	104,247	180,269
Changes of benefit terms	-	-	-	-	-	-
Differences between expected and actual experience	27,034	150,655	66,660	111,483	558,731	(61,074)
Changes of assumptions	(250,319)	564,843	179,112	34,132	(902,638)	259,865
Benefit payments	(137,682)	(145,255)	(132,155)	(139,424)	(120,045)	(126,647)
<b>Net change in total OPEB Liability</b>	<u>(128,983)</u>	<u>805,789</u>	<u>367,720</u>	<u>283,780</u>	<u>(183,816)</u>	<u>366,787</u>
<b>Total OPEB liability - beginning</b>	<u>3,644,262</u>	<u>3,515,279</u>	<u>4,321,068</u>	<u>4,688,788</u>	<u>4,972,568</u>	<u>4,788,752</u>
<b>Total OPEB liability - ending (a)</b>	<u>\$ 3,515,279</u>	<u>\$ 4,321,068</u>	<u>\$ 4,688,788</u>	<u>\$ 4,972,568</u>	<u>\$ 4,788,752</u>	<u>\$ 5,155,539</u>
Covered-employee payroll	\$ 3,883,655	\$ 4,000,165	\$ 5,377,942	\$ 5,539,280	\$ 4,127,637	\$ 4,251,466
Net OPEB liability as a percentage of covered-employee payroll	90.51%	108.02%	87.19%	89.77%	116.02%	121.26%
<b>Notes to Schedule:</b>						
<i>Benefit Changes:</i>	None	None	None	None	None	None
<i>Changes of Assumption:</i>						
<i>Discount Rate:</i>	4.10%	2.74%	2.12%	2.06%	3.72%	3.26%
<i>Mortality:</i>	RP-2000	RP-2000	RP-2014	RP-2014	Pub-2010/2021	Pub-2010/2021
<i>Trend:</i>	5.50%	5.50%	Variable	Variable	Getzen model	Getzen model

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, 2023

## Parochial Employees' Retirement System of Louisiana

	2023	2022	2021	2020	2019	2018	2017	2016	2015
Employer's portion of the net pension liability (asset)	0.61561%	0.60349%	0.67517%	0.56990%	0.56687%	0.58664%	0.61092%	0.60409%	0.56953%
Employer's proportionate share of the net pension liability (asset)	\$ 2,369,340	\$ (2,842,707)	\$ (1,484,644)	\$ 26,828	\$ 2,515,968	\$ (435,428)	\$ 1,258,200	\$ 1,590,147	\$ 155,714
Employer's covered payroll	\$ 5,630,374	\$ 5,215,196	\$ 5,061,684	\$ 5,649,121	\$ 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	42.08%	-54.51%	-29.33%	0.47%	58.36%	-10.33%	27.84%	35.74%	3.79%
Plan fiduciary net position as a percentage of the total pension liability	91.74%	110.46%	104.00%	99.89%	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, 2022.

CAMERON PARISH POLICE JURY

Schedule of Employer Contributions

December 31, 2023

<u>Date</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Employer's Covered Employee Payroll</u>	<u>Contributions as a % of Covered Employee Payroll</u>
Parochical Employees' Retirement System of Louisiana					
2015	\$ 478,881	\$ 478,881	\$ -	\$ 4,104,962	11.7%
2016	\$ 578,398	\$ 578,398	\$ -	\$ 4,449,217	13.0%
2017	\$ 564,897	\$ 564,897	\$ -	\$ 4,519,179	12.5%
2018	\$ 507,302	\$ 507,302	\$ -	\$ 4,216,895	12.0%
2019	\$ 526,327	\$ 526,327	\$ -	\$ 4,311,391	12.2%
2020	\$ 660,308	\$ 660,308	\$ -	\$ 5,649,121	11.7%
2021	\$ 620,056	\$ 620,056	\$ -	\$ 5,061,684	12.2%
2022	\$ 599,748	\$ 599,748	\$ -	\$ 5,215,196	11.5%
2023	\$ 647,493	\$ 647,493	\$ -	\$ 5,630,374	11.5%

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

## CAMERON PARISH POLICE JURY

## Schedule of Employer's Proportionate Share of Net Pension Liability

December 31, 2023

## Firefighters' Retirement System

	2023	2022	2021	2020	2019	2018	2017	2016	2015
Employer's portion of the net pension liability (asset)	0.20817%	0.17154%	0.24891%	0.24793%	0.23758%	0.27829%	0.27990%	0.16267%	0.09979%
Employer's proportionate share of the net pension liability (asset)	\$ 1,358,666	\$ 1,715,622	\$ 882,082	\$ 1,718,525	\$ 1,487,692	\$ 1,600,769	\$ 1,604,339	\$ 1,064,028	\$ 538,583
Employer's covered payroll	\$ 549,343	\$ 587,717	\$ 633,023	\$ 262,337	\$ 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	247.33%	291.91%	139.34%	655.08%	618.93%	600.01%	563.64%	162.97%	193.08%
Plan fiduciary net position as a percentage of the total pension liability	77.69%	74.68%	86.78%	72.61%	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, 2023.

CAMERON PARISH POLICE JURY

Schedule of Employer Contributions

December 31, 2023

<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%
2020	\$ 184,443	\$ 184,443	\$ -	\$ 262,337	70.3%
2021	\$ 209,459	\$ 209,459	\$ -	\$ 633,023	33.1%
2022	\$ 196,971	\$ 196,971	\$ -	\$ 587,717	33.5%
2023	\$ 182,656	\$ 182,656	\$ -	\$ 549,343	33.2%

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, 2023

## District Attorneys' Retirement System

	2023	2022	2021	2020	2019	2018	2017	2016	2015
Employer's portion of the net pension liability (asset)	0.19818%	0.17154%	0.22845%	0.23035%	0.22382%	0.21166%	0.20648%	0.26709%	0.23303%
Employer's proportionate share of the net pension liability (asset)	\$ 169,949	\$ 184,784	\$ 40,688	\$ 182,502	\$ 77,004	\$ 68,111	\$ 55,691	\$ 51,123	\$ 12,552
Employer's covered payroll	\$ 135,000	\$ 105,000	\$ 97,558	\$ 131,598	\$ 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	125.89%	175.98%	41.71%	138.68%	60.39%	51.76%	23.08%	38.85%	9.54%
Plan fiduciary net position as a percentage of the total pension liability	85.85%	81.65%	96.79%	83.32%	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, 2023.

CAMERON PARISH POLICE JURY

Schedule of Employer Contributions

December 31, 2023

<u>Date</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Employer's Covered Employee Payroll</u>	<u>Contributions as a % of Covered Employee Payroll</u>
District Attorneys' Retirement System					
2015	\$ 6,909	\$ 6,909	\$ -	\$ 131,598	5.3%
2016	\$ 2,303	\$ 2,303	\$ -	\$ 131,598	1.8%
2017	\$ 10,528	\$ 10,528	\$ -	\$ 241,254	4.4%
2018	\$ 11,350	\$ 11,350	\$ -	\$ 131,598	8.6%
2019	\$ 13,493	\$ 13,493	\$ -	\$ 127,521	10.6%
2020	\$ 21,640	\$ 21,640	\$ -	\$ 131,598	16.4%
2021	\$ 6,460	\$ 6,460	\$ -	\$ 97,558	6.6%
2022	\$ 9,975	\$ 9,975	\$ -	\$ 105,000	9.5%
2023	\$ 11,288	\$ 11,288	\$ -	\$ 135,000	8.4%

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, 2023

Registrar of Voters Employees' Retirement System

	2022	2022	2021	2020	2019	2018	2017	2016	2015
Employer's portion of the net pension liability (asset)	0.16240%	0.17974%	0.17170%	0.18987%	0.17975%	0.17459%	0.17688%	0.17634%	0.18544%
Employer's proportionate share of the net pension liability (asset)	\$ 30,863	\$ 44,073	\$ 5,447	\$ 40,904	\$ 33,613	\$ 41,211	\$ 38,827	\$ 50,036	\$ 45,414
Employer's covered payroll	\$ 25,723	\$ 25,723	\$ 25,723	\$ 25,723	\$ 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	119.98%	171.34%	21.18%	159.02%	132.15%	170.13%	160.28%	206.56%	187.48%
Plan fiduciary net position as a percentage of the total pension liability	86.73%	82.46%	97.68%	83.32%	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, 2023.

CAMERON PARISH POLICE JURY

Schedule of Employer Contributions

December 31, 2023

<u>Date</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Employer's Covered Employee Payroll</u>	<u>Contributions as a % of Covered Employee Payroll</u>
Registrar of Voters Employees' Retirement System					
2015	\$ 5,662	\$ 5,662	\$ -	\$ 24,224	23.4%
2016	\$ 5,147	\$ 5,147	\$ -	\$ 24,224	21.2%
2017	\$ 4,482	\$ 4,482	\$ -	\$ 24,224	18.5%
2018	\$ 4,118	\$ 4,118	\$ -	\$ 24,223	17.0%
2019	\$ 4,453	\$ 4,453	\$ -	\$ 25,435	17.5%
2020	\$ 4,630	\$ 4,630	\$ -	\$ 25,723	18.0%
2021	\$ 4,630	\$ 4,630	\$ -	\$ 25,723	18.0%
2022	\$ 4,630	\$ 4,630	\$ -	\$ 25,723	18.0%
2023	\$ 4,630	\$ 4,630	\$ -	\$ 25,723	18.0%

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



OTHER SUPPLEMENTAL INFORMATION

CAMERON PARISH POLICE JURY

Combining Balance Sheet - Non-Major Governmental Funds

December 31, 2023

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total
<b>ASSETS</b>				
Cash	\$ 638,738	\$ 4,033,500	\$ 76,221	\$ 4,748,459
Investments	2,914,695	-	-	2,914,695
Receivables, net	8,840,013	212,601	-	9,052,614
Inventory	51,688	-	-	51,688
Other	1,638	-	-	1,638
Interfund receivables	4,569	-	-	4,569
Total Assets	<u>12,451,341</u>	<u>4,246,101</u>	<u>76,221</u>	<u>16,773,663</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
	-	-	-	-
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>				
	<u>\$ 12,451,341</u>	<u>\$ 4,246,101</u>	<u>\$ 76,221</u>	<u>\$ 16,773,663</u>
<b>LIABILITIES</b>				
Accounts, salaries, and other payables	\$ 628,841	\$ 7,377	\$ -	\$ 636,218
Unearned revenue	-	-	-	-
Interfund payables	-	220,523	-	220,523
Total Liabilities	<u>628,841</u>	<u>227,900</u>	<u>-</u>	<u>856,741</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
	<u>9,818</u>	<u>-</u>	<u>-</u>	<u>9,818</u>
<b>FUND BALANCES</b>				
Nonspendable:				
Prepaid expenses	1,638	-	-	1,638
Inventory	-	-	-	-
Restricted for:				
Judicial	28,111	-	-	28,111
Tourism development	120,920	-	-	120,920
Debt service	-	4,018,201	-	4,018,201
Committed to:				
Infrastructure maintenance	2,637,184	-	-	2,637,184
Judicial	1,798,233	-	-	1,798,233
Health and welfare	817,726	-	-	817,726
Public safety	5,620,886	-	-	5,620,886
Public works	-	-	-	-
Disaster recovery	-	-	-	-
Law enforcement building construction	-	-	-	-
Library construction	-	-	-	-
Administrative building construction	-	-	-	-
Other capital projects	-	-	76,221	76,221
Assigned:				
Judicial	18,823	-	-	18,823
Health and welfare	3,287	-	-	3,287
Public safety	252,627	-	-	252,627
Culture and recreation	-	-	-	-
Other capital projects	513,247	-	-	513,247
Total Fund Balances	<u>11,812,682</u>	<u>4,018,201</u>	<u>76,221</u>	<u>15,907,104</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
	<u>\$ 12,451,341</u>	<u>\$ 4,246,101</u>	<u>\$ 76,221</u>	<u>\$ 16,773,663</u>

CAMERON PARISH POLICE JURY

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

Year Ended December 31, 2023

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$ 8,900,219	\$ 211,476	\$ -	\$ 9,111,695
Other taxes	206,524	-	-	206,524
Fines, forfeitures, and court costs	225,957	-	-	225,957
Intergovernmental:				
Federal	1,344,960	2,093,389	-	3,438,349
State	227,593	-	-	227,593
Local	27,500	-	-	27,500
Interest earnings	67,096	207,931	3,983	279,010
Other	152,875	-	-	152,875
Total revenues	<u>11,152,724</u>	<u>2,512,796</u>	<u>3,983</u>	<u>13,669,503</u>
<b>EXPENDITURES</b>				
Current:				
General government:				
Judicial	2,273,872	-	-	2,273,872
Other general government	-	8,377	-	8,377
Finance and administrative	2,377	-	5,350	7,727
Public safety	2,600,340	-	-	2,600,340
Public works	3,748,583	-	-	3,748,583
Culture and recreation	67,961	-	-	67,961
Health and welfare	200,198	-	-	200,198
Economic development & assistance	-	-	-	-
Disaster recovery	151,850	-	-	151,850
Debt service:				
Principal	-	1,140,000	-	1,140,000
Interest	-	614,715	-	614,715
Capital outlay	2,446,631	-	-	2,446,631
Total expenditures	<u>11,491,812</u>	<u>1,763,092</u>	<u>5,350</u>	<u>13,260,254</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(339,088)</u>	<u>749,704</u>	<u>(1,367)</u>	<u>409,249</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating transfers in (out)	(1,997,887)	(137)	-	(1,998,024)
Proceeds from sale of capital assets	24,610	-	-	24,610
Insurance recovery	-	-	-	-
Total other financing sources (uses)	<u>(1,973,277)</u>	<u>(137)</u>	<u>-</u>	<u>(1,973,414)</u>
<b>NET CHANGES IN FUND BALANCES</b>	(2,312,365)	749,567	(1,367)	(1,564,165)
<b>FUND BALANCES - BEGINNING</b>	<u>14,125,047</u>	<u>3,268,634</u>	<u>77,588</u>	<u>17,471,269</u>
<b>FUND BALANCES - ENDING</b>	<u>\$ 11,812,682</u>	<u>\$ 4,018,201</u>	<u>\$ 76,221</u>	<u>\$ 15,907,104</u>

CAMERON PARISH POLICE JURY

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

December 31, 2023

	Court House and Jail	Road and Bridge Maintenance	Health Unit	Criminal Court	Communi- cations District
<b>ASSETS</b>					
Cash	\$ 51,136	\$ 822	\$ 132,962	\$ 370	\$ 9,661
Investments	523,661	-	6,460	-	1,797
Receivables, net	1,289,456	3,306,756	643,849	31,698	133,024
Inventory	-	51,688	-	-	-
Other	583	815	-	240	-
Interfund receivables	-	-	-	-	-
Total Assets	<u>1,864,836</u>	<u>3,360,081</u>	<u>783,271</u>	<u>32,308</u>	<u>144,482</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
	-	-	-	-	-
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>					
	<u>\$ 1,864,836</u>	<u>\$ 3,360,081</u>	<u>\$ 783,271</u>	<u>\$ 32,308</u>	<u>\$ 144,482</u>
<b>LIABILITIES</b>					
Accounts, salaries, and other payables	\$ 47,197	208,835	\$ 22,739	\$ 3,957	\$ 3,275
Unearned revenue	-	-	-	-	-
Interfund payables	-	-	-	-	-
Total Liabilities	<u>47,197</u>	<u>208,835</u>	<u>22,739</u>	<u>3,957</u>	<u>3,275</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
	-	-	-	-	-
<b>FUND BALANCES</b>					
Nonspendable:					
Prepaid expenses	583	815	-	240	-
Inventory	-	-	-	-	-
Restricted for:					
Judicial	-	-	-	28,111	-
Tourism development	-	-	-	-	-
Committed to:					
Infrastructure maintenance	-	2,637,184	-	-	-
Judicial	1,798,233	-	-	-	-
Health and welfare	-	-	757,245	-	-
Public safety	-	-	-	-	141,207
Assigned:					
Judicial	18,823	-	-	-	-
Health and welfare	-	-	3,287	-	-
Public safety	-	-	-	-	-
Other capital projects	-	513,247	-	-	-
Total Fund Balances	<u>1,817,639</u>	<u>3,151,246</u>	<u>760,532</u>	<u>28,351</u>	<u>141,207</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>					
	<u>\$ 1,864,836</u>	<u>\$ 3,360,081</u>	<u>\$ 783,271</u>	<u>\$ 32,308</u>	<u>\$ 144,482</u>

CAMERON PARISH POLICE JURY

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

December 31, 2023

	South Cameron Fire District	Fire District #10	Fire District #14	Fire District #15	Hackberry Fire District	Fire District #16
<b>ASSETS</b>						
Cash	\$ 81,416	\$ 23,226	\$ 55,170	\$ -	\$ 45,851	\$ 38,287
Investments	512,594	511,383	1,189	157	1,027,007	1,267
Receivables, net	577,741	1,955,201	161,229	24,474	582,025	29,473
Inventory	-	-	-	-	-	-
Other	-	-	-	-	-	-
Interfund receivables	-	-	-	-	-	-
Total Assets	<u>1,171,751</u>	<u>2,489,810</u>	<u>217,588</u>	<u>24,631</u>	<u>1,654,883</u>	<u>69,027</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
	-	-	-	-	-	-
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>						
	<u>\$ 1,171,751</u>	<u>\$ 2,489,810</u>	<u>\$ 217,588</u>	<u>\$ 24,631</u>	<u>\$ 1,654,883</u>	<u>\$ 69,027</u>
<b>LIABILITIES</b>						
Accounts, salaries, and other payables	\$ 25,283	\$ 260,381	\$ 5,946	\$ 1,704	\$ 23,805	\$ 1,025
Unearned revenue	-	-	-	-	-	-
Interfund payables	-	-	-	-	-	-
Total Liabilities	<u>25,283</u>	<u>260,381</u>	<u>5,946</u>	<u>1,704</u>	<u>23,805</u>	<u>1,025</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
	-	-	-	-	-	-
<b>FUND BALANCES</b>						
Nonspendable:						
Prepaid expenses	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Restricted for:						
Judicial	-	-	-	-	-	-
Tourism development	-	-	-	-	-	-
Committed to:						
Infrastructure maintenance	-	-	-	-	-	-
Judicial	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Public safety	1,126,118	2,210,303	192,995	21,382	1,598,834	66,750
Assigned:						
Judicial	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Public safety	20,350	19,126	18,647	1,545	32,244	1,252
Other capital projects	-	-	-	-	-	-
Total Fund Balances	<u>1,146,468</u>	<u>2,229,429</u>	<u>211,642</u>	<u>22,927</u>	<u>1,631,078</u>	<u>68,002</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>						
	<u>\$ 1,171,751</u>	<u>\$ 2,489,810</u>	<u>\$ 217,588</u>	<u>\$ 24,631</u>	<u>\$ 1,654,883</u>	<u>\$ 69,027</u>

CAMERON PARISH POLICE JURY

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

December 31, 2023

	Gravity Drainage No. 8	Tourism Development	Grand Lake/ Sweetlake Cemetery	Long-Term Community Recovery	American Rescue Plan	Disaster Fund Hurricane Delta	Total
<b>ASSETS</b>							
Cash	\$ 3,608	\$ 11,493	\$ 113,329	\$ 10,926	\$ 60,481	\$ -	\$ 638,738
Investments	186,013	102,258	40,909	-	-	-	2,914,695
Receivables, net	80,646	7,169	-	17,272	-	-	8,840,013
Inventory	-	-	-	-	-	-	51,688
Other	-	-	-	-	-	-	1,638
Interfund receivables	-	-	-	4,569	-	-	4,569
Total Assets	<u>270,267</u>	<u>120,920</u>	<u>154,238</u>	<u>32,767</u>	<u>60,481</u>	<u>-</u>	<u>12,451,341</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>							
	-	-	-	-	-	-	-
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>							
	<u>\$ 270,267</u>	<u>\$ 120,920</u>	<u>\$ 154,238</u>	<u>\$ 32,767</u>	<u>\$ 60,481</u>	<u>\$ -</u>	<u>\$ 12,451,341</u>
<b>LIABILITIES</b>							
Accounts, salaries, and other payables	\$ 2,753	\$ -	\$ -	\$ 21,941	\$ -	\$ -	\$ 628,841
Unearned revenue	-	-	-	-	-	-	-
Interfund payables	-	-	-	-	-	-	-
Total Liabilities	<u>2,753</u>	<u>-</u>	<u>-</u>	<u>21,941</u>	<u>-</u>	<u>-</u>	<u>628,841</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>							
	-	-	-	9,818	-	-	9,818
<b>FUND BALANCES</b>							
<b>Nonspendable:</b>							
Prepaid expenses	-	-	-	-	-	-	1,638
Inventory	-	-	-	-	-	-	-
<b>Restricted for:</b>							
Judicial	-	-	-	-	-	-	28,111
Tourism development	-	120,920	-	-	-	-	120,920
<b>Committed to:</b>							
Infrastructure maintenance	-	-	-	-	-	-	2,637,184
Judicial	-	-	-	-	-	-	1,798,233
Health and welfare	-	-	-	-	60,481	-	817,726
Public safety	263,297	-	-	-	-	-	5,620,886
Public works	-	-	-	-	-	-	-
Disaster recovery	-	-	-	-	-	-	-
<b>Assigned:</b>							
Judicial	-	-	-	-	-	-	18,823
Health and welfare	-	-	-	-	-	-	3,287
Public safety	4,217	-	154,238	1,008	-	-	252,627
Other capital projects	-	-	-	-	-	-	513,247
Total Fund Balances	<u>267,514</u>	<u>120,920</u>	<u>154,238</u>	<u>1,008</u>	<u>60,481</u>	<u>-</u>	<u>11,812,682</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>							
	<u>\$ 270,267</u>	<u>\$ 120,920</u>	<u>\$ 154,238</u>	<u>\$ 32,767</u>	<u>\$ 60,481</u>	<u>\$ -</u>	<u>\$ 12,451,341</u>

CAMERON PARISH POLICE JURY

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

Year Ended December 31, 2023

	Court House and Jail	Road and Bridge Maintenance	Health Unit	Criminal Court	Communi- cations District
<b>REVENUES</b>					
Taxes:					
Ad valorem	\$ 1,339,998	\$ 3,385,682	\$ 668,538	\$ -	\$ -
Other taxes	4,105	10,468	1,930	-	105,725
Fines, forfeitures, and court costs	-	-	-	225,957	-
Intergovernmental:					
Federal	1,809	4,543	905	-	-
State	2,635	163,101	-	23,616	-
Local	-	-	-	27,500	-
Interest earnings	12,083	-	452	-	92
Other	309	16,211	17	71,728	-
Total revenues	<u>1,360,939</u>	<u>3,580,005</u>	<u>671,842</u>	<u>348,801</u>	<u>105,817</u>
<b>EXPENDITURES</b>					
Current:					
General government:					
Judicial	1,431,678	-	-	842,194	-
Finance and administrative	-	-	-	-	-
Public safety	-	-	-	-	110,800
Public works	-	3,641,004	-	-	-
Culture and recreation	-	-	-	-	-
Health and welfare	-	-	200,198	-	-
Economic development & assistance	-	-	-	-	-
Disaster recovery	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital outlay	7,906	513,247	-	1,923	-
Total expenditures	<u>1,439,584</u>	<u>4,154,251</u>	<u>200,198</u>	<u>844,117</u>	<u>110,800</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(78,645)</u>	<u>(574,246)</u>	<u>471,644</u>	<u>(495,315)</u>	<u>(4,983)</u>
OTHER FINANCING SOURCES (USES):					
Operating transfers in (out)	(254,630)	684,605	(711,321)	480,755	(48,062)
Proceeds from sale of capital assets	-	24,610	-	-	-
Insurance recovery	-	-	-	-	-
Total other financing sources (uses)	<u>(254,630)</u>	<u>709,215</u>	<u>(711,321)</u>	<u>480,755</u>	<u>(48,062)</u>
NET CHANGES IN FUND BALANCES	(333,275)	134,969	(239,677)	(14,560)	(53,045)
FUND BALANCES - BEGINNING	<u>2,150,914</u>	<u>3,016,277</u>	<u>1,000,209</u>	<u>42,912</u>	<u>194,252</u>
FUND BALANCES - ENDING	<u>\$ 1,817,639</u>	<u>\$ 3,151,246</u>	<u>\$ 760,532</u>	<u>\$ 28,351</u>	<u>\$ 141,207</u>

CAMERON PARISH POLICE JURY

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

Year Ended December 31, 2023

	South Cameron Fire District	Fire District #10	Fire District #14	Fire District #15	Hackberry Fire District	Fire District #16
<b>REVENUES</b>						
Taxes:						
Ad valorem	\$ 562,283	\$ 2,012,182	\$ 194,608	\$ 29,187	\$ 596,897	\$ 29,735
Other taxes	293	5,408	940	84	1,840	89
Fines, forfeitures, and court costs	-	-	-	-	-	-
Intergovernmental:						
Federal	-	1,518	976	-	399	277
State	8,685	2,225	17,586	1,454	7,232	1,059
Local	-	-	-	-	-	-
Interest earnings	11,626	11,493	121	7	23,172	104
Other	5,810	-	-	-	5,000	-
Total revenues	<u>588,697</u>	<u>2,032,826</u>	<u>214,231</u>	<u>30,732</u>	<u>634,540</u>	<u>31,264</u>
<b>EXPENDITURES</b>						
Current:						
General government:						
Judicial	-	-	-	-	-	-
Finance and administrative	-	-	-	-	-	-
Public safety	461,656	1,451,500	152,977	31,371	353,688	27,676
Public works	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development & assistance	-	-	-	-	-	-
Disaster recovery	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay	98,215	21,321	43,577	-	218,179	-
Total expenditures	<u>559,871</u>	<u>1,472,821</u>	<u>196,554</u>	<u>31,371</u>	<u>571,867</u>	<u>27,676</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>28,826</u>	<u>560,005</u>	<u>17,677</u>	<u>(639)</u>	<u>62,673</u>	<u>3,588</u>
OTHER FINANCING SOURCES (USES):						
Operating transfers in (out)	(427,952)	(536,213)	(299,808)	3,813	(249,165)	(208,122)
Proceeds from sale of capital assets	-	-	-	-	-	-
Insurance recovery	-	-	-	-	-	-
Total other financing sources (uses)	<u>(427,952)</u>	<u>(536,213)</u>	<u>(299,808)</u>	<u>3,813</u>	<u>(249,165)</u>	<u>(208,122)</u>
NET CHANGES IN FUND BALANCES	(399,126)	23,792	(282,131)	3,174	(186,492)	(204,534)
FUND BALANCES - BEGINNING	<u>1,545,594</u>	<u>2,205,637</u>	<u>493,773</u>	<u>19,753</u>	<u>1,817,570</u>	<u>272,536</u>
FUND BALANCES - ENDING	<u>\$ 1,146,468</u>	<u>\$ 2,229,429</u>	<u>\$ 211,642</u>	<u>\$ 22,927</u>	<u>\$ 1,631,078</u>	<u>\$ 68,002</u>



CAMERON PARISH POLICE JURY

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

Year Ended December 31, 2023

	Gravity Drainage No. 8	Tourism Development	Grand Lake/ Sweetlake Cemetery	Long-Term Community Recovery	American Rescue Plan	Disaster Fund Hurricane Delta	Total
<b>REVENUES</b>							
Taxes:							
Ad valorem	\$ 81,109	\$ -	\$ -	\$ -	\$ -	\$ -	8,900,219
Other taxes	512	75,130	-	-	-	-	206,524
Fines, forfeitures, and court costs	-	-	-	-	-	-	225,957
Intergovernmental:							
Federal	762	-	-	1,333,771	-	-	1,344,960
State	-	-	-	-	-	-	227,593
Local	-	-	-	-	-	-	27,500
Interest earnings	4,217	2,291	1,438	-	-	-	67,096
Other	-	-	53,800	-	-	-	152,875
Total revenues	<u>86,600</u>	<u>77,421</u>	<u>55,238</u>	<u>1,333,771</u>	<u>-</u>	<u>-</u>	<u>11,152,724</u>
<b>EXPENDITURES</b>							
Current:							
General government:							
Judicial	-	-	-	-	-	-	2,273,872
Finance and administrative	-	-	-	2,377	-	-	2,377
Public safety	-	-	10,672	-	-	-	2,600,340
Public works	107,579	-	-	-	-	-	3,748,583
Culture and recreation	-	67,961	-	-	-	-	67,961
Health and welfare	-	-	-	-	-	-	200,198
Economic development & assistance	-	-	-	-	-	-	-
Disaster recovery	-	-	-	-	-	151,850	151,850
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	1,331,394	210,869	-	2,446,631
Total expenditures	<u>107,579</u>	<u>67,961</u>	<u>10,672</u>	<u>1,333,771</u>	<u>210,869</u>	<u>151,850</u>	<u>11,491,812</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(20,979)</u>	<u>9,460</u>	<u>44,566</u>	<u>-</u>	<u>(210,869)</u>	<u>(151,850)</u>	<u>(339,088)</u>
OTHER FINANCING SOURCES (USES):							
Operating transfers in (out)	(19,604)	(62,457)	(21,061)	-	(328,665)	-	(1,997,887)
Proceeds from sale of capital assets	-	-	-	-	-	-	24,610
Insurance recovery	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>(19,604)</u>	<u>(62,457)</u>	<u>(21,061)</u>	<u>-</u>	<u>(328,665)</u>	<u>-</u>	<u>(1,973,277)</u>
NET CHANGES IN FUND BALANCES	(40,583)	(52,997)	23,505	-	(539,534)	(151,850)	(2,312,365)
FUND BALANCES - BEGINNING	<u>308,097</u>	<u>173,917</u>	<u>130,733</u>	<u>1,008</u>	<u>600,015</u>	<u>151,850</u>	<u>14,125,047</u>
FUND BALANCES - ENDING	<u>\$ 267,514</u>	<u>\$ 120,920</u>	<u>\$ 154,238</u>	<u>\$ 1,008</u>	<u>\$ 60,481</u>	<u>\$ -</u>	<u>\$ 11,812,682</u>

CAMERON PARISH POLICE JURY

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

December 31, 2023

	<u>Fire District #7</u>	<u>Hackberry Fire District</u>	<u>GOMESA Debt Service</u>	<u>Total</u>
<b>ASSETS</b>				
Cash	\$ 7,353	\$ 115,900	\$ 3,910,247	\$ 4,033,500
Receivables, net	-	212,601	-	212,601
Interfund receivables	-	-	-	-
Total Assets	<u>7,353</u>	<u>328,501</u>	<u>3,910,247</u>	<u>4,246,101</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>\$ 7,353</u>	<u>\$ 328,501</u>	<u>\$ 3,910,247</u>	<u>\$ 4,246,101</u>
<b>LIABILITIES</b>				
Accounts, salaries, and other payables	\$ -	\$ 7,377	\$ -	\$ 7,377
Interfund payables	-	220,523	-	220,523
Total Liabilities	<u>-</u>	<u>227,900</u>	<u>-</u>	<u>227,900</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>				
Restricted for:				
Debt service	<u>7,353</u>	<u>100,601</u>	<u>3,910,247</u>	<u>4,018,201</u>
Total Fund Balances	<u>7,353</u>	<u>100,601</u>	<u>3,910,247</u>	<u>4,018,201</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
	<u>\$ 7,353</u>	<u>\$ 328,501</u>	<u>\$ 3,910,247</u>	<u>\$ 4,246,101</u>

CAMERON PARISH POLICE JURY

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

Year Ended December 31, 2023

	<u>Fire District #7</u>	<u>Hackberry Fire District</u>	<u>GOMESA Debt Service</u>	<u>Total</u>
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$ -	211,476	\$ -	\$ 211,476
Other taxes	-	-	-	-
Intergovernmental - federal	-	-	2,093,389	2,093,389
Interest earnings	41	1,941	205,949	207,931
Other	-	-	-	-
Total revenues	<u>41</u>	<u>213,417</u>	<u>2,299,338</u>	<u>2,512,796</u>
<b>EXPENDITURES</b>				
Current:				
General government - other	-	8,377	-	8,377
Debt service:				
Principal	-	100,000	1,040,000	1,140,000
Interest	-	12,425	602,290	614,715
Total expenditures	<u>-</u>	<u>120,802</u>	<u>1,642,290</u>	<u>1,763,092</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>41</u>	<u>92,615</u>	<u>657,048</u>	<u>749,704</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating transfers in (out)	<u>-</u>	<u>(137)</u>	<u>-</u>	<u>(137)</u>
Total other financing sources (uses)	<u>-</u>	<u>(137)</u>	<u>-</u>	<u>(137)</u>
<b>NET CHANGES IN FUND BALANCES</b>	41	92,478	657,048	749,567
<b>FUND BALANCES - BEGINNING</b>	<u>7,312</u>	<u>8,123</u>	<u>3,253,199</u>	<u>3,268,634</u>
<b>FUND BALANCES - ENDING</b>	<u>\$ 7,353</u>	<u>\$ 100,601</u>	<u>\$ 3,910,247</u>	<u>\$ 4,018,201</u>

CAMERON PARISH POLICE JURY

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

December 31, 2023

	<u>GOMESA Construction</u>	<u>Total</u>
<b>ASSETS</b>		
Cash	76,221	\$ 76,221
Receivables, net	-	-
Total Assets	<u>76,221</u>	<u>76,221</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
	<u>-</u>	<u>-</u>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>		
	<u>\$ 76,221</u>	<u>\$ 76,221</u>
<b>LIABILITIES</b>		
Accounts, salaries, and other payables	\$ -	\$ -
Interfund payables	-	-
Total Liabilities	<u>-</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>		
Restricted for:		
Law enforcement building construction	-	-
Library construction	-	-
Administrative building construction	-	-
Other capital projects	76,221	76,221
Total Fund Balances	<u>76,221</u>	<u>76,221</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>		
	<u>\$ 76,221</u>	<u>\$ 76,221</u>

CAMERON PARISH POLICE JURY

ning Schedule of Revenues, Expenditures, and Changes in Fund Balances - Capital Project Funds (Non-  
Year Ended December 31, 2023

	<u>GOMESA Construction</u>	<u>Total</u>
<b>REVENUES</b>		
Intergovernmental - federal	\$ -	\$ -
Interest earnings	<u>3,983</u>	<u>3,983</u>
Total revenues	<u>3,983</u>	<u>3,983</u>
<b>EXPENDITURES</b>		
Current:		
General government:		
Finance and administrative	5,350	5,350
Debt service:		
Principal	-	-
Interest	-	-
Capital Outlay	-	-
Total expenditures	<u>5,350</u>	<u>5,350</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(1,367)</u>	<u>(1,367)</u>
<b>OTHER FINANCING SOURCES (USES):</b>		
Bond proceeds	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>
<b>NET CHANGES IN FUND BALANCES</b>	(1,367)	(1,367)
<b>FUND BALANCES - BEGINNING</b>	<u>77,588</u>	<u>77,588</u>
<b>FUND BALANCES - ENDING</b>	<u>\$ 76,221</u>	<u>\$ 76,221</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, 2023

Agency Head Name: Katie Armentor, Administrator

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 95,964
Benefits – Insurance	31,473
Benefits – Retirement	11,036
Car Allowance	-
Vehicle Provided by Government	-
Per Diem	-
Reimbursements	-
Travel	-
Registration Fees	447
Conference Travel	1,560
Continuing Professional Education Fees	-
Unvouchered Expenses	-
Special Meals	-

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 28, 2024

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, 2023, 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 28, 2024.

**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 28, 2024  
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.

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

June 28, 2024

To the Members of  
Cameron Parish Police Jury

**Report on Compliance for Each Major Federal Program**

***Opinion on 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, 2023. 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.

In our opinion, the 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, 2023.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Governmental 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities section of our report.

We are required to be independent of the Police Jury and to meet our other ethical responsibilities, in accordance with relevant ethical requirements related to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Police Jury's compliance with the compliance requirements referred to above.

To the Members of  
Cameron Parish Police Jury  
June 28, 2024  
Page Two

### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Police Jury's federal programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Police Jury's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Police Jury's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Police Jury's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Police Jury's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the Police Jury's internal control over compliance. Accordingly, no such opinion is expressed.

To the Members of  
Cameron Parish Police Jury  
June 28, 2024  
Page Three

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control over Compliance**

*A deficiency in internal control over compliance* exists when design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned function, 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 a 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 combination of deficiencies, in internal control over compliance with a type of 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 Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

CAMERON PARISH POLICE JURY

Schedule of Findings and Questioned Costs

Year Ended December 31, 2023

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:

CFDA Number

14.228

97.036

Name of Federal Program

Community Development Block Grant  
Disaster Grants – Public Assistance  
(Presidentially Declared Disasters)

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, 2023

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

None

CAMERON PARISH POLICE JURY

Schedule of Expenditures of Federal Awards

Year Ended December 31, 2023

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	-	\$ 1,333,771 *
<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	-	5,386,376 *
Emergency Management Performance Grant Program	97.042	-	31,677
Hazard Mitigation Grant	97.039	-	23,489
Homeland Security Grant Program	97.067	-	19,669
			<u>5,461,211</u>
<b>United States Department of Interior</b>			
Direct Programs:			
Gulf of Mexico Energy Security Act (GOMESA)	15.435	-	2,093,390
<b>United States Department of Treasury</b>			
Resources and Ecosystems Sustainability, Tourist Opportunities and			
Revived Economies of the Gulf Coast	21.015	-	1,083,250
Local Assistance and Tribal Consistency Fund	21.032		417,803
			<u>1,501,053</u>
Total Federal Awards			<u>\$ 10,412,914</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, 2023. 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 ACCOUNTANTS' REPORT  
ON APPLYING AGREED-UPON PROCEDURES  
FOR THE YEAR ENDED DECEMBER 31, 2023

June 28, 2024

To the Members of the  
Cameron Parish Police Jury  
and the Louisiana Legislative Auditor  
Cameron, Louisiana

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal year January 1, 2023 through December 31, 2023. The Police Jury's management is responsible for those C/C areas identified in the SAUPs.

Cameron Parish Police Jury has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal year January 1, 2023 through December 31, 2023. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

***1) Written Policies and Procedures***

---

A. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:

- i. *Budgeting*, including preparing, adopting, monitoring, and amending the budget.

***The Police Jury's policies and procedures manual addresses budgeting.***

- ii. *Purchasing*, including (1) how purchases are initiated, (2) how vendors are added to the vendor list, (3) the preparation and approval process of purchase requisitions and purchase orders, (4) controls to ensure compliance with the Public Bid Law, and (5) documentation required to be maintained for all bids and price quotes.

***The Police Jury's policies and procedures manual addresses purchasing.***

- iii. *Disbursements*, including processing, reviewing, and approving.

***The Police Jury's policies and procedures manual addresses disbursements.***

- iv. *Receipts/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 sequences, agency fund forfeiture monies confirmation).

***The Police Jury's policies and procedures manual addresses receipt/collections.***

- v. *Payroll/Personnel*, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee rates of pay or approval and maintenance of pay rate schedules.

***The Police Jury's policies and procedures manual addresses payroll/personnel.***

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

***The Police Jury's policies and procedures manual addresses contracting.***

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

***The Police Jury's policies and procedures manual addresses travel and expense reimbursement.***

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

***The Police Jury's policies and procedures manual addresses credit cards.***

- ix. *Ethics*, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 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 documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.

***The Police Jury's policies and procedures manual addresses ethics.***

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

***The Police Jury's policies and procedures manual addresses debt service.***

- xi. *Information Technology Disaster Recovery/Business Continuity*, includes (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.

***The Police Jury's policies and procedures manual addresses information technology disaster recovery/business continuity.***

- xii. *Prevention of Sexual Harassment*, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

***The Police Jury's policies and procedures manual addresses prevention of sexual harassment.***

## ***2) Board or Finance Committee***

---

- A. 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

- i. 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.

***No exceptions were found as a result of this procedure.***

- ii. For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on special revenue funds. *Alternatively, for those entities reporting on the not-for-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*

***No exceptions were found as a result of this procedure.***

- iii. 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.

***No exceptions were found as a result of this procedure.***

- iv. Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

***No exceptions were found as a result of this procedure.***

### **3) Bank Reconciliations**

---

A. Obtain a listing of entity 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:

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

*No exceptions were found as a result of this procedure.*

- ii. Bank reconciliations include evidence that a member of management or a board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation within 1 month of the date the reconciliation was prepared. (e.g., initialed and dated, electronically logged); and

*No exceptions were found as a result of this procedure.*

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

*One of the accounts selected did not include documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months.*

*Management Response: Management will document its research of items outstanding for more than 12 months.*

### **4) Collections**

---

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

*The listing was provided by management.*

B. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (e.g. 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:

- i. Employees that are responsible for cash collections do not share cash drawers/registers;

*No exceptions were found as a result of this procedure.*

- ii. 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:

*No exceptions were found as a result of this procedure.*

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

*No exceptions were found as a result of this procedure.*

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

*No exceptions were found as a result of this procedure.*

- C. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe the bond or insurance policy for theft was enforced during the fiscal period.

*No exceptions were found as a result of this procedure.*

- D. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure Bank Reconciliations procedure #3A (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 on the same day). Obtain supported documentation for each of the deposits and:

- i. Observe that receipts are sequentially pre-numbered.

*No exceptions were found as a result of this procedure.*

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

*No exceptions were found as a result of this procedure.*

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

*No exceptions were found as a result of this procedure.*

- iv. 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 and the cash is stored securely in a locked safe or drawer).

*No exceptions were found as a result of this procedure.*

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

*No exceptions were found as a result of this procedure.*

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

---

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

*The listing was provided by management.*

- B. For each location selected under #5A above, obtain a listing 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, then inquire of employees about their job duties), and observe that job duties are properly segregated such that

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

*No exceptions were found as a result of this procedure.*

- ii. At least two employees are involved in processing and approving payments to vendors;

*No exceptions were found as a result of this procedure.*

- iii. 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;

*No exceptions were found as a result of this procedure.*

- iv. 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; and

*No exceptions were found as a result of this procedure.*

- v. Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.

*No exceptions were found as a result of this procedure.*

- C. For each location selected under procedure #5A 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
  - i. Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates that deliverables included on the invoice were received by the entity, and

*No exceptions were found as a result of this procedure.*

- ii. Observe whether the disbursement documentation included evidence (e.g. initial/date, electronic logging) of segregation of duties tested under procedure #5B above, as applicable.

*No exceptions were found as a result of this procedure.*

- D. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3A, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy.

*No exceptions were found as a result of this procedure.*

#### **6) Credit Cards/Debit Cards/Fuel Cards/Purchase Cards (Cards)**

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

*The listing was provided by management.*

- B. 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:
  - i. Observe whether 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) were reviewed and approved, in writing, (or electronically approved) by someone other than the authorized card holder; and

*No exceptions were found as a result of this procedure.*

- ii. Observe that finance charges and late fees were not assessed on the selected statements.

*No exceptions were found as a result of this procedure.*

- C. Using the monthly statements or combined statements selected under procedure #6B 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 (e.g. each card should have 10 transactions subject to inspection). 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).

*No exceptions were found as a result of this procedure.*

#### 7) Travel and Travel-Related Expense Reimbursements (excluding card transactions)

- A. 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 and 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

- i. If reimbursed using a per diem, observe that the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration ([www.gsa.gov](http://www.gsa.gov));

*No exceptions were found as a result of this procedure.*

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

*No exceptions were found as a result of this procedure.*

- iii. 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 Policies and Procedures procedure #1A(vii); and

*No exceptions were found as a result of this procedure.*

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

*No exceptions were found as a result of this procedure.*

## **8) Contracts**

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- A. 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 listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and

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

*No exceptions were found as a result of this procedure.*

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

*No exceptions were found as a result of this procedure.*

- iii. If the contract was amended (e.g. change order), observe that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, the documented approval); and

*No exceptions were found as a result of this procedure.*

- iv. 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.

*No exceptions were found as a result of this procedure.*

## **9) Payroll and Personnel**

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

*No exceptions were found as a result of this procedure.*



B. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under procedure #9A above, obtain attendance records and leave documentation for the pay period, and

- i. Observe that all selected employees or officials documented their daily attendance and leave (e.g., vacation sick, compensatory);

*No exceptions were found as a result of this procedure.*

- ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials.

*No exceptions were found as a result of this procedure.*

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

*No exceptions were found as a result of this procedure.*

- iv. Observe the rate paid to the employees or officials agrees to the authorized salary/pay rate found within the personnel file.

*No exceptions were found as a result of this procedure.*

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

*No exceptions were found as a result of this procedure.*

D. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.

*No exceptions were found as a result of this procedure.*

## **10) Ethics**

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A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A obtain ethics documentation from management, and

- i. Observe whether the documentation demonstrates each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170; and

*No exceptions were found as a result of this procedure.*

- ii. Observe whether the entity maintains documentation which demonstrates each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.

*No exceptions were found as a result of this procedure.*

- B. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.

*No exceptions were found as a result of this procedure.*

#### **11) Debt Service**

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- A. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe that the State Bond Commission approval was obtained for each debt instrument issued as required by Article VII, Section 8 of the Louisiana Constitution.

*The Police Jury did not issue any debt.*

- B. 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 one 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 (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

*No exceptions were found as a result of this procedure.*

#### **12) Fraud Notice**

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- A. 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 as required by R.S. 24:523.

*The Police Jury was not aware of any misappropriation of public funds or assets during the fiscal year.*

- B. 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.

*No exceptions were found as a result of this procedure.*

### ***13) Information Technology Disaster Recovery/Business Continuity***

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- A. Perform the following procedures,

- i. Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the government's local server or network, and (c) was encrypted.

*We performed the procedure and discussed the results with management. No exceptions were found as a result of this procedure.*

- ii. Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, then inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.

*We performed the procedure and discussed the results with management. No exceptions were found as a result of this procedure.*

- iii. Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

*We performed the procedure and discussed the results with management. No exceptions were found as a result of this procedure.*

- B. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in procedure #9C. Observe evidence that the selected terminated employees have been removed or disabled from the network.

*We performed the procedure and discussed the results with management. No exceptions were found as a result of this procedure.*

- C. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain cybersecurity training documentation from management, and observe that the documentation demonstrates that the following employees/officials with access to the agency's information technology assets have completed cybersecurity training as required by R.S. 42:1267. The requirements are as follows:

- Hired before June 9, 2020 - completed the training; and
- Hired on or after June 9, 2020 - completed the training within 30 days of initial service or employment.

*We performed the procedure and discussed the results with management.*

#### ***14) Prevention of Sexual Harassment***

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- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain sexual harassment training documentation from management, and observe the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343.

*No exceptions were found as a result of this procedure.*

- B. Observe the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).

*No exceptions were found as a result of this procedure.*

- C. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe that the report includes the applicable requirements of R.S. 42:344:

- i. Number and percentage of public servants in the agency who have completed the training requirements;

*No exceptions were found as a result of this procedure.*

- ii. Number of sexual harassment complaints received by the agency;

*No exceptions were found as a result of this procedure.*

- iii. Number of complaints which resulted in a finding that sexual harassment occurred;

*No exceptions were found as a result of this procedure.*

- iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and

*No exceptions were found as a result of this procedure.*

- v. Amount of time it took to resolve each complaint.

*No exceptions were found as a result of this procedure.*

We were engaged by Cameron Parish Police Jury to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, 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 attention that would have been reported to you.

We are required to be independent of Cameron Parish Police Jury and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended 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.