

**CAMERON PARISH POLICE JURY**  
Cameron, Louisiana

**Primary Government Financial Statements  
With Independent Auditor's Report  
As of and for the Year Ended  
December 31, 2003  
With Supplemental Information Schedules**

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

Release Date 7-28-04

CAMERON PARISH POLICE JURY  
Cameron, Louisiana

Primary Government Financial Statements  
With Independent Auditors' Report  
Accrued for the Year Ended  
December 31, 2003  
With Supplemental Information Schedules

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**LITTLE & ASSOCIATES**  
CERTIFIED PUBLIC ACCOUNTANTS

1000 LITRA ONE  
CHARLES A. MICROBANE, JR., CPA

**Independent Auditors' Report**

**CAMERON PARISH POLICE JURY**  
Cameron, Louisiana

We have audited the primary government financial statements of the Cameron Parish Police Jury, as of December 31, 2003, and for the year then ended, as listed in the table of contents. These primary government financial statements are the responsibility of the Cameron Parish Police Jury's management. Our responsibility is to express an opinion on these primary government financial statements based on our audit.

We conducted our audit in accordance with U. S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the primary government financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the primary government financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments, and officers that are not legally separate. Such legally separate entities are referred to as component units. In our opinion, the primary government financial statements present fairly, in all material respects, the financial position of the primary government of Cameron Parish Police Jury, as of December 31, 2003, and for the results of its operations for the year then ended, in conformity with U. S. generally accepted accounting principles.

However, the primary government financial statements, because they do not include the financial data of component units of the Cameron Parish Police Jury, do not purport to, and do not, present fairly the financial position of the Cameron Parish Police Jury at December 31, 2003, and results of its operations for the year then ended in conformity with U. S. generally accepted accounting principles.

CAMERON PARISH POLICE JURY  
Cameron, Louisiana  
Independent Auditor's Report,  
December 31, 2003

Our audit was performed for the purpose of forming an opinion on the primary government financial statements taken as a whole. The supplemental information schedules listed in the table of contents, including the schedule of expenditures of federal awards as required by U. S. Office of Management and Budget Circular A-133, *Audit of States, Local Governments, and Non-Profit Organizations*, are presented for the purpose of additional analysis and are not a required part of the primary government financial statements of the Cameron Parish Police Jury. Such information has been subjected to the auditing procedures applied in the audit of the primary government financial statements and, in our opinion, is fairly presented in all material aspects in relation to the primary government financial statements taken as a whole.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 13, 2004, on our consideration of the Cameron Parish Police Jury's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audits.



Monroe, Louisiana  
June 13, 2004

**PRIMARY GOVERNMENT FINANCIAL STATEMENTS  
(OVERVIEW)**





Computation excess payable									
Loans payable									174,207
Bonds payable									271,000
Total Liabilities	<u>811,200</u>	<u>1,207,228</u>	<u>28,594</u>	<u>7,000</u>	<u>90,000</u>	<u>19,000</u>	<u>1,407,000</u>	<u>2,417,000</u>	<u>5,074,000</u>
Fund Equity:									
Investments in general fund assets									11,941,628
Fund balances (deficit):									
Reserved for inventory		44,000							44,000
Reserved for other services			682,500						682,500
Reserved for other activities					81,000				81,000
Designated	4,400								4,400
Unreserved - undesignated	241,000	17,000							258,000
Total Fund Equity	<u>245,400</u>	<u>5,455,228</u>	<u>682,500</u>	<u>8,400</u>	<u>81,000</u>	<u>1,900</u>	<u>17,941,628</u>	<u>20,900</u>	<u>24,284,718</u>
TOTAL LIABILITIES	<u>811,200</u>	<u>1,207,228</u>	<u>28,594</u>	<u>7,000</u>	<u>90,000</u>	<u>19,000</u>	<u>1,407,000</u>	<u>2,417,000</u>	<u>5,074,000</u>
AND FUND EQUITY									<u>24,284,718</u>

The accompanying notes are an integral part of this statement.

CAMERON PARISH POLICE JURY

Cameron, Louisiana

GOVERNMENTAL FUND TYPE AND EXPENDABLE TRUST FUND

Combined Statement of Revenues, Expenditures  
and Changes in Fund Balances  
For the Year Ended December 31, 2000

	GENERAL FUND	SPECIAL SERVICE FUNDS	DEBT SERVICE FUNDS	FIRE EXTINGUISHER SO. IS. RETIARDS CAPITAL IMPROVEMENT FUND	FREQUENCY FUND - RETIARDS EMPLOYMENT RESPONSIBILITY FUND	TOTAL GOVERNMENTAL FUNDS
<b>REVENUES</b>						
Taxes						
Ad valorem taxes	\$484,003	\$3,763,326	\$481,136			\$4,728,465
Other taxes, penalties, and interest	28,189	124,258	10,283			162,730
Licenses and permits	297,549					297,549
Intergovernmental Revenues						
Federal funds:						
Federal grants	300,679	130,186				430,865
Federal in lieu of taxes	4,282	31,877	8,536			44,695
State funds:						
Parish Transportation Funds		121,453				121,453
Bused Royalty	2,483,559					2,483,559
State revenue sharing (net)	8,267	30,302				38,569
Severance taxes	790,000					790,000
State grants	268,016	31,258				299,274
Other state funds	25,549	38,192				63,741
Local funds	185,002	18,086				203,088
Fines and forfeitures		214,183				214,183
Use of money and property	26,187	46,623	5,960	\$456	\$23	78,419
Other revenues	41,882	128,322				170,204
Total revenues	\$2,003,544	\$4,790,248	\$487,547	\$456	\$23	\$7,283,818



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

Combined Statement of Revenues, Expenditures  
and Changes in Fund Balances - Budget  
GAAP Basis and Actual  
For the Year Ended December 31, 2002

	GENERAL FUNDS			SPECIAL REVENUE FUNDS		
	BUDGET	ACTUAL	PERCENT AVAILABLE UNAVAILABLE	BUDGET	ACTUAL	PERCENT AVAILABLE UNAVAILABLE
<b>REVENUES</b>						
Taxes:						
Ad valorem taxes	\$470,000	\$484,975	(31.00%)	\$4,600,000	\$3,763,000	\$177,641
Other taxes, penalties, and licenses	19,200	20,100	90%	106,775	114,200	17,420
Licenses and permits	291,000	287,500	4.17%			
Intergovernmental revenues:						
Federal funds:						
Federal grants	81,000	202,619	174.04%	60,000	130,100	11,100
Federal in lieu of taxes	5,000	4,200	(17.00%)		21,877	18,877
State funds:						
State grants	200,000	248,000	124.00%	20,000	21,200	1,200
Police transportation funds				100,000	111,600	1,600
Road royalty	1,400,000	1,488,829	1,063.42%			
State revenue sharing (act)	7,000	6,500	(92.86%)	30,000	30,500	4,500
Revenue loans	753,000	750,000	(99.73%)			
Other state funds	71,000	71,149	1.002%	40,400	39,700	(700)
Local funds:	43,000	100,000	232.56%			
Financial institutions:						
Use of money and property	40,000	34,777	(86.94%)	201,000	214,100	13,100
Other revenues:						
Bond revenues	1,475,770	1,484,744	1.0059%	4,771,000	4,702,100	(68,900)
<b>EXPENDITURES</b>						
Current:						
General government:						
Legislative	129,133	138,700	107.40%			
Judicial	391,760	444,043	113.35%	641,800	604,983	(36,817)
Executive	32,000	31,677	(98.99%)			
Finance and administration	231,000	214,821	(92.99%)			
Other general government	173,130	211,771	(122.31%)			
Public safety:	210,070	211,170	1.005%	414,640	412,000	(2,640)
Public works:	204,000	213,170	104.49%	1,400,070	1,768,311	1,700,000
Health and welfare:	95,070	116,400	(122.41%)	113,200	106,343	(6,857)
Culture and recreation:	40,770	173,441	(425.34%)	607,300	581,683	(25,617)
Conservation of natural resources:						
Economic development and assistance:	200,670	138,383	68.96%			
Intergovernmental:						
Capital outlay	328,000	331,703	101.43%	1,014,000	2,002,001	(988,000)
Debt service:				100,000	20,700	(79,300)
Total expenditures:	2,910,770	2,981,901	102.45%	4,771,000	2,900,100	(871,900)
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<b>564,230</b>	<b>2,983,777</b>	<b>1,200.14%</b>	<b>(1,200,100)</b>	<b>11,200,000</b>	<b>1,000,100</b>

**CADDOON PARISH POLICE LEVEE**  
 Caddo, Louisiana  
**GOVERNMENTAL FUND TYPE - GENERAL**  
**AND SPECIAL REVENUE FUNDS**  
 Combined Statement of Revenues, Expenditures  
 and Changes in Fund Balances - Budget  
 (GAAP Basis and Actual)  
 For the Year Ended December 31, 2000

	GENERAL FUND			SPECIAL REVENUE FUNDS		
	BUDGET	ACTUAL	VARIANCE (EXCESS OF REVENUES OVER EXPENDITURES)	BUDGET	ACTUAL	VARIANCE (EXCESS OF REVENUES OVER EXPENDITURES)
<b>OTHER FINANCING SOURCES (use)</b>						
Sale of fixed assets					8231	8231
Receipts of bank loans					87,390	87,390
Proceeds from long-term obligations				500,000		(500,000)
Operating transfers in:						
Operating transfers out:						
Total other financing sources (uses)	<u>11,130,310</u>	<u>11,130,310</u>	<u>0.00</u>	<u>1,000,000</u>	<u>1,075,600</u>	<u>75,600</u>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<u>1,114,080</u>	<u>126,070</u>	<u>1,000,000</u>	<u>2,833,430</u>	<u>406,120</u>	<u>2,771,480</u>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>1,688,724</u>	<u>1,441,040</u>	<u>1,478,096</u>	<u>1,708,724</u>	<u>880,430</u>	<u>150,890</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>2,802,804</u>	<u>1,567,080</u>	<u>2,000,000</u>	<u>4,542,154</u>	<u>1,286,550</u>	<u>3,000,000</u>

(Continued)

The accompanying notes are an integral part of this statement.

**CAMERON PARISH POLICE JURY**  
Cameron, Louisiana

Notes to the Financial Statements  
As of and for the Year Ended December 31, 2003

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Cameron Parish Police Jury is the governing authority for Cameron Parish and is a political subdivision of the State of Louisiana. The police jury is governed by six jurors representing the various districts within the parish. The jurors serve four-year terms which expire in January 2004.

Louisiana Revised Statute 33:1234 gives the police jury various powers in regulating and directing the affairs of the parish and its inhabitants. The most notable of these 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.

**A. REPORTING ENTITY**

As the governing authority of the parish, for reporting purposes, the Cameron Parish Police Jury is the financial reporting entity for Cameron Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14 (Codification Section 2100.120-140) establishes criteria for determining which component units should be considered part of the Cameron Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body,

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

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.

Based on the previous criteria, the police jury has determined that the following component units are part of the reporting entity:

<u>Component Unit</u>	<u>Fiscal Year</u>	<u>Criteria Used</u>
Cameron Parish Library	December 31	1 & 3
Thirty-Eighth Judicial District Criminal Court	December 31	2 & 3
Fire Protection District No. 14	December 31	1 & 3
Gasity Drainage District No. 3	December 31	1 & 3
Gasity Drainage District No. 4	December 31	1 & 3
Gasity Drainage District No. 5	December 31	1 & 3
Gasity Drainage District No. 7	December 31	1 & 3
Gasity Drainage District No. 8	December 31	1 & 3
Gasity Drainage District No. 9	December 31	1 & 3
Recreation District No. 1	December 31	1 & 3
Recreation District No. 4	December 31	1 & 3
Recreation District No. 7	December 31	1 & 3
Recreation District No. 8	December 31	1 & 3
Recreation District No. 9	December 31	1 & 3
Johson Bayou Recreation District	December 31	1 & 3
Haskberry Recreation District	December 31	1 & 3
<u>Component Unit</u>	<u>Fiscal Year</u>	<u>Criteria Used</u>

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

Mesquite Abatement District No. 1	December 31	1 & 3
Waterworks District No. 1	December 31	1 & 3
Waterworks District No. 2	December 31	1 & 3
Waterworks District No. 7	December 31	1 & 3
Waterworks District No. 9	December 31	1 & 3
Waterworks District No. 10	December 31	1 & 3
Waterworks District No. 11	December 31	1 & 3
Sewerage District No. 1	December 31	1 & 3
East Cameron Port, Harbor, and Terminal District	December 31	1 & 3
Cameron Community Action Agency Incorporated	September 30	1
Ambulance District No. 1	December 31	1 & 3
Ambulance District No. 2	December 31	1 & 3
Beachfront Development District No. 1	December 31	1 & 3
Beachfront Development District No. 2	December 31	1 & 3
Cameron Parish Tax Assessor	December 31	2 & 3
Cameron Parish Clerk of Court	June 30	2 & 3
Cameron Parish Sheriff	June 30	2 & 3
Lower Cameron Hospital Service District	June 30	1 & 3
West Cameron Port, Harbor, and Terminal District	December 31	1 & 3

The police jury has chosen to issue financial statements of the primary government (police jury) only; therefore, none of the previously listed component units, except as discussed in the following paragraph, are included in the accompanying primary government financial statements. Financial statements for these 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, Fire Protection District No. 14, Gravity Drainage District No.8, and West Cameron Port, Harbor, and Terminal District.

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



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

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.

## B. FUND ACCOUNTING

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

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

Funds are classified into three categories: governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types." Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public as other agencies through service-charges or user fees. Fiduciary funds are used to account for assets held for others. The police jury's current operations require the use of governmental and fiduciary funds, described as follows:

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

**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. These revenues are legally restricted, either by tax proposition or grant agreement, to expenditures for specified purposes such as road and drainage maintenance and construction, library operation, hospital operation, etc.

**Debt Service Funds**

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

**Fiduciary Fund**

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.

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 for the benefit and restoration of certain Cameron Parish wetlands. The expendable trust fund is accounted for in essentially the same manner as governmental funds. The purpose of the trust fund is to prevent further degradation of the ecological character of the Grand Chenier Plain Coastal

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

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.

**C. GENERAL FIXED ASSETS AND LONG-TERM DEBT**

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures (capital outlay) in the governmental funds and the related assets are reported in the general fixed assets account group. Fixed assets are valued at cost where historical records are available and estimated cost where no historical records are available. Approximately 3 per cent of the police jury's general fixed assets are valued at estimated historical cost, based on the actual historical cost of like items, while the remaining 97 per cent are based on actual historical costs. No depreciation is provided on general fixed assets.

The cost of normal maintenance and repairs that do not add to the value of fixed assets or materially extend their useful lives are not capitalized but are only recognized as a normal current expenditure of the governmental funds. Public domain (infrastructure) general fixed assets consisting of roads, bridges, drainage, parking lots, etc. are not capitalized, as these assets are immovable and of value only to the police jury.

Long-term obligations such as general obligation bonds, are recognized as a liability of a governmental fund only when due. For other long-term obligations, such as compensated absences, only that portion expected to be financed from expendable, available financial resources is reported as a liability of a governmental fund. The remaining portion of such obligations is reported in the general long-term obligations account group.

**D. BASIS OF ACCOUNTING**

The financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and the Wetlands Restoration Expendable Trust Fund are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for reporting all governmental fund

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

types and the fiduciary fund type agency fund. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The police jury uses the following practices in recognizing and reporting revenues and expenditures:

**Revenues**

*Ad valorem taxes and the related state revenue sharing are budgeted in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1993 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December of the current year and January and February of the ensuing year. In estimating ad valorem taxes receivable, amounts collected up to, and including, the tax sale are considered available for current operations. This treatment is consistent with the police jury's budgetary practices.*

Federal and state grants are recorded when the police jury is entitled to the funds.

Interest income on time deposits is recorded when the time deposits have matured and the income is available.

Substantially all other revenues are recorded when they become available to the police jury.

Based on the above criteria, ad valorem taxes, state revenue sharing, and federal and state grants are treated as susceptible to accrual.

**Expenditures**

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for principal and interest on general long-term obligations, which are recognized when due, and compensated absences, which are recognized when paid.

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

**Other Financing Sources (Uses)**

Transfers between funds which are not expected to be repaid and proceeds from the sale of fixed assets and long-term bond proceeds are accounted for as other financing sources (uses) and are recognized when the underlying events occur.

**E. BUDGET PRACTICES**

Preliminary budgets for the coming year are prepared by the treasurer beginning in October of each year. During November the finance committee reviews the proposed budgets and makes changes as it deems appropriate. The availability of the proposed budgets for public inspection and the date of the public hearing on the budgets are then advertised in the official journal. Prior to its regular December meeting, the jury holds a public hearing on the proposed budgets in order to receive comments from citizens. Changes are made to the proposed budgets based on the public hearing and the desires of the police jury as a whole. Budgets are then adopted during the regular December meeting, and notice is published in the official journal.

During the year, the police jury receives monthly budget comparison statements which are used as a tool to control the operations of the parish. The treasurer presents necessary budget amendments to the jury when she determines that actual operations are differing materially from those anticipated in the original budget. The jury in regular session reviews the proposed amendments, makes necessary changes, and formally adopts the amendments. The adoption of amendments are included in jury minutes published in the official journal. The police jury exercises budgetary control at the functional level. Within functional levels, the treasurer has the authority to make amendments as necessary. The police jury uses encumbrance accounting. Outstanding purchase orders are considered to assure that current-year appropriations are not exceeded. Outstanding encumbrances are reappropriated in the coming year's budget. Budget comparison statements included in the accompanying financial statements include the original adopted budgets and all subsequent amendments.

**F. CASH AND CASH EQUIVALENTS**

Under state law, the police jury may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana.

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

At December 31, 2003, the police jury has cash and cash equivalents totaling \$6,293,990 as follows:

Demand deposits	\$1,029,580
Petty cash	693
Cash with fiscal agent	313
Time deposits	<u>3,263,600</u>
Total	<u>\$6,293,990</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Cash and cash equivalents (bank balances) at December 31, 2003, are secured as follows:

Bank balances	<u>\$2,723,000</u>
Federal deposit insurance	\$180,536
Pledged securities(uncollateralized)	<u>34,173,471</u>
Total	<u>\$37,077,007</u>

Because the pledged securities are held by a custodial bank in the name of the fiscal agent bank rather than in the name of the police jury, they are considered uncollateralized (Category 3) under the provisions of GASB Codification (20.106); however, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 30 days of being notified by the police jury that the fiscal agent bank has failed to pay deposited funds upon demand. Further, LRS 39:1224 states that securities held by a third party shall be deemed to be held in the police jury's name.

#### G. INVENTORY

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

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

expenditures are recognized when the items are purchased. Inventory at year end is equally offset by a fund balance reserve.

## II. VACATION AND SICK LEAVE

Employees, including employees of the library and criminal court, may accumulate from 5 to 25 days of annual leave, depending on their length of service with the parish. Vacation leave can be accumulated without limitation. Upon resignation or retirement, unused vacation leave is paid to the employee at the employee's current rate of pay for the amount accumulated at July 2, 1998. In addition to unused vacation leave earned since that date not to exceed \$3,000. Upon retirement, the excess unpaid annual leave is used in the retirement benefit computation as earned service. Employees may accumulate 12 to 18 days of sick leave each year, depending on their length of service. Sick leave may be accumulated without limitation. Any unused accumulated sick leave is forfeited by the employee at the time of resignation or retirement.

At December 31, 2003, employees have accumulated and vested \$176,288 of employee leave benefits, computed in accordance with GASB Codification Section C60. The liability is recorded within the general long-term obligations account group.

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

The West Cameron Post, Harbor, and Terminal District and the Gravity Drainage District No. 8 have no employees; therefore, there are no policies for vacation and sick leave.

## I. RISK MANAGEMENT

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

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

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

insurance coverage.

No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amount.

**J. TOTAL COLUMNS ON COMBINED STATEMENTS**

Total columns on the combined statements are captioned Memorandum Only (overview) to indicate that they are prepared only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with U. S. generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

**1. LEVIED TAXES**

The following is a summary of authorized and levied ad valorem taxes:

	Authorized Millage	Levied Millage	Expiration Date
<b>Parishwide taxes:</b>			
Parish	2.00	1.72	Indefinite
Road maintenance and construction	5.86	6.41	2004
Garbage	6.97	7.86	2005
Courthouse maintenance	2.34	2.64	2004
Library maintenance	6.06	6.90	2010
Health unit maintenance	1.17	0.50	2004
<b>Fire protection districts:</b>			
No. 1 - Maintenance	8.12	0.06	2008
No. 2:			
Maintenance	4.12	4.22	2008
Bonds	Variable	12.90	2019
No. 9:			
Maintenance	2.28	2.54	2004
Bonds	Variable	6.20	2005
No. 18:			
Maintenance	1.98	2.80	2008
Bonds	Variable	2.20	2003



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

	Authorized Millage	Levied Millage	Expiration Date
No. 14 - Maintenance	5.70	5.70	2012
No. 15 - Maintenance	4.02	4.00	2009
No. 16:			
Maintenance	11.32	11.32	2011
Bonds	Variable	0.00	2011
Blackberry:			
Maintenance	4.04	4.71	2009
Bonds	Variable	3.90	2009
West Cameron Port	Variable	3.40	2014
Gravity Drainage District No. 8	Variable	6.00	2004

The difference between authorized and levied millages is the result of reassessments of the taxable property required by Article 7, Section 18 of the Louisiana Constitution of 1974.

The following are the principal taxpayers for the parish and their 2003 assessed valuations:

	2003 Assessed Valuation	Percent of Total Assessed Valuation
Natural Gas Pipeline	\$9,465,180	6.39%
ANR Pipeline	6,106,200	3.97%
Citgo Petroleum Co.	4,822,740	3.14%
Transcontinental Gas Pipelng	4,822,320	3.14%
Omega Protein, Inc.	\$2,628,120	2.36%
Tenneco Inc.	2,211,200	2.09%
Dynegy Midstream, Inc.	2,141,860	2.02%
Cameron Telephone Co.	2,014,058	1.90%
Seabulk Offshore LTD.	2,000,658	1.87%
Texas Eastern Transmission	2,018,848	1.65%
	<u>\$43,529,166</u>	<u>28.51%</u>

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

3. RECEIVABLES

The following is a summary of receivables at December 31, 2000:

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total
Taxes - Ad valorem	\$509,448	\$1,915,604	\$487,600		\$4,912,657
Intergovernmental:					
Federal	33,823				33,823
State	713,887	39,748			753,635
Other	3,340	26,897		\$19,949	\$3,000
Total	\$1,263,798	\$1,982,249	\$487,600	\$19,949	\$3,753,596

4. CHANGES IN GENERAL FIXED ASSETS

The following schedule presents changes in general fixed assets for the year ended December 31, 2000:

	Balance January 1	Additions	Deletions	Balance December 31
Police Jury:				
Land	\$596,845			\$596,845
Buildings	5,894,645	\$19,214		5,913,859
Furniture and equipment	7,318,593	674,248	(851,126)	7,941,717
Construction in progress	\$1,186,785	\$179,912		\$1,366,697
Total Police Jury	14,996,768	883,374	(851,126)	15,828,916
Criminal Court - equipment and furniture	119,436	NONE	NONE	119,436
Library:				
Land		30,000		30,000
Buildings	174,215	38,000		212,215
Furniture and equipment	399,241	29,031	(9,719)	418,553
Books and videos	714,079	141,799		855,878
Total Library	1,287,535	238,830	(9,719)	1,416,646
Total	\$16,403,851	\$1,361,034	(860,845)	\$17,803,940

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

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

Additions do not agree to capital outlay due to the Police Jury's implementation of a general fixed asset policy that entails only reporting those assets with a purchase price of \$1,000 or greater. The Police Jury, however, still maintains a listing of all general fixed assets purchased without regard to purchase price as an internal control over fixed assets.

**5. PENSION PLAN**

Substantially all employees of the Cameron Parish Police Jury are members of the Parochial Employees Retirement System of Louisiana (System), a cost-sharing, 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 who retire at or after age 60 with at least 30 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 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 1-6509, Baton Rouge, Louisiana 70898-0519, 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 7.75 percent of annual covered payroll. Contributions to the System also include one-fourth of one per cent 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

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

Revised Statute 11:503, 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 years ending December 31, 2003, 2002, and 2001, were \$192,268, \$182,019, and \$179,326, respectively, equal to the required contributions for each year.

**6. POST RETIREMENT HEALTH CARE AND LIFE INSURANCE BENEFITS**

The police jury provides certain continuing health care and life insurance benefits for its retired employees. Substantially all of the police jury's employees become eligible for these benefits if they reach normal retirement age while working for the police jury. These benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid jointly by the employee and the police jury. The police jury's costs of providing retiree health care and life insurance benefits are recognized as expenditures when the monthly premiums are paid. For 2003, the costs for retirees' benefits totaled \$7,639.

**7. LEASES**

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

Fiscal year:	
2004	12,652
2005	12,652
2006	7,323
Total	<u>\$32,627</u>

**8. CHANGES IN GENERAL LONG-TERM OBLIGATIONS**

The following is a summary of long-term obligation transactions for the year ended December 31, 2003:

	Long-term		Compensated	Total
	Bank Loans	Bonds		
Long-term debt - January 1	\$157,902	\$4,251,808	\$157,908	\$4,546,818
Additions	257,000		131,231	388,231
Deductions	(157,902)	(414,808)	(112,932)	(685,642)
Long-term debt - December 31	<u>\$257,000</u>	<u>\$1,837,000</u>	<u>\$176,207</u>	<u>\$4,270,207</u>

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

General obligation bonds are comprised of the following individual issues:

Fire District No. 16 of Cameron Parish - \$125,000. Issue of November 1, 1991, due in annual installments of \$5,000 to \$10,000 through November 1, 2001; interest at 5.99 to 12.00 per cent. Debt retirements are made from Fire District No. 16 Debt Service Fund.	\$80,000
Hackberry Fire District of Cameron Parish - \$508,000. Issue of April 1, 1993, due in annual installments of \$25,800 to \$70,000 through April 1, 2003; interest at 4.75 to 5.50 per cent. Debt retirements are made from Hackberry Fire District Debt Service Fund.	\$135,000
West Cameron Port, Harbor and Terminal District - \$3,508,000. Issue of May 1, 2006, due in annual installments of \$145,000 to \$245,000 through May 1, 2015; interest at 5.50 to 8.00 per cent. Debt retirements are made from West Cameron Port, Harbor and Terminal District Debt Service Fund.	3,035,000
Fire District No. 7 of Cameron Parish - \$185,000. Issue of May 1, 2000, due in annual installments of \$20,000 to \$40,000 through May 1, 2020; interest at 5.00 per cent. Debt retirements are made from Fire District No. 7 Debt Service Fund.	\$512,000
Gravity Drainage District No. 8 of Cameron Parish - \$408,000. Issue of June 1, 1994, due in annual installments of \$45,000 to \$75,000 through May 1, 2020; interest at 5.39 to 5.75 per cent. Debt retirements are made from Gravity Drainage District No. 8 Debt Service Fund.	<u>\$75,000</u>
Total long-term bonds at December 31, 2003	<u>\$3,877,000</u>

The annual requirements to amortize all bonds outstanding at December 31, 2003, including interest payments of \$1,380,106, are as follows:

Year ending:	
2004	\$545,186
2005	464,370
2006	394,220
2007	346,907
2008	348,750
2009 - 2012	1,604,328
2013 - 2017	1,283,660
2018 - 2021	<u>119,625</u>
Total	<u>\$3,217,116</u>

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

As shown on Statement A, \$882,861 is available in debt service funds to service the general obligation bonds.

General obligation bonds are secured by an annual ad valorem tax levy. In accordance with Louisiana Revised Statute 79:562, 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. At December 31, 2003, the statutory limit is \$15,368,812.

On May 9, 2003, the police jury obtained a bank loan of \$100,000 for purchase of a fire truck for Fire Protection District No. 14. The note carries an annual interest rate of 4.62 per cent and is payable upon demand. On November 11, 2003, the police jury obtained a bank loan of \$100,000 for the purchase of fire equipment for the Fire Protection District No. 7. The note carries an annual interest rate of 4.62 per cent and is payable upon demand. On November 11, 2003, the police jury obtained a bank loan of \$27,080 for the purchase of a new fire truck for the Fire Protection District # 15. The note carries an annual interest rate of 4.62 per cent and is payable upon demand. If no demand is made, the loans are payable in annual installments, as follows:

2004	\$42,322
2005	42,322
2006	42,322
2007	42,322
2008	42,322
2009	34,098
2010	15,166
2011	15,166
Total	<u>\$276,040</u>

**9. DUE FROM/TO OTHER FUNDS**

Individual amounts due from/to other funds at December 31, 2003, are as follows:

	Due From <u>Other Funds</u>	Due To <u>Other Funds</u>
General Fund	\$181,813	\$45,345
Capital Projects Fund - Fire District No. 16		70,000
Debt Service Funds		
Fire # 9 Sinking Fund	123	
Fire # 10 Sinking Fund	4,292	
Fire # 16 Sinking Fund		3,000

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

	Due From <u>Other Funds</u>	Due To <u>Other Funds</u>
Blackberry Fire Fund	2,439	
Fine # 7 Sinking Fund	2,781	
Gravity Drainage District No. 8 Sinking	5,337	1,292
Special Revenue Funds:		
Parishwide Road and Bridge Maintenance	15,090	206,226
Parishwide Garbage		18,233
Courthouse and Jail Maintenance		11,551
Health Unit Maintenance	287	6,146
Criminal Court Fund	181	7,880
Cameron Parish Library		23,294
Cameron Communications District		1,513
Fire Protection District No. 1 Maintenance	7,420	1,296
Fire Protection District No. 7 Maintenance	\$39	\$679
Fire Protection District No. 9 Maintenance	19	7,817
Fire Protection District No. 10 Maintenance	19	3,773
Fire Protection District No. 14 Maintenance		280
Fire Protection District No. 15 Maintenance	20	347
Fire Protection District No. 16 Maintenance	20	
Blackberry Fire Protection District Maintenance	20	1,247
Gravity Drainage District No. 8 Maintenance	<u>1,292</u>	<u>8,868</u>
Total	<u>\$621,212</u>	<u>\$621,212</u>

18. DUE FROM/TO OTHER AGENCIES

At December 31, 2003, \$139,264 was due from other agencies. Individual amounts due from/to other agencies are at December 31, 2003, are as follows:

<b>General Fund:</b>	
Sewage Districts	\$16,190
Mosquito Abatement District No. 1	3,342
Gravity Drainage Districts:	
No. 7	18,895
Recreation Districts:	
No. 5	11,728
No. 6	3,719
No. 7	7,200
No. 9	8,104
Ambulance Districts	292

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

Thirty-eighth Judicial District Indigent Defender Board	22
Waterworks Districts:	
No. 1	\$14,120
No. 2	21,683
No. 7	12,674
No. 9	31,682
No. 10	7,536
No. 11	15,783
Due from other local agencies insurance	<u>(13,516)</u>
<b>Total General Fund</b>	<b><u>\$128,264</u></b>

**II. RESERVED AND DESIGNATED FUND BALANCES**

In accordance with a resolution dated December 7, 1993, the police jury has designated a portion of the fund balance of the General Fund to provide self-insurance for worker's compensation. The initial designation was \$208,808 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, 2003, the designated fund balance for the worker's compensation self-insurance was \$220,537.

In accordance with a resolution dated October 4, 1994, the police jury designated a portion of the fund balance of the General Fund as a property insurance trust. The initial designation is to be made up of contributions from the General Fund and other parish agencies to provide funds for the deductible on the property insurance policy in the case of windstorm damage. At December 31, 2003, the designated fund balance for the property insurance trust was \$21,462.

Total designated fund balance for the General Fund at December 31, 2003 was \$241,999. The amount of the General Fund's fund balance reserved for contingencies was \$4,445 at December 31, 2003.

On July 5, 1994, the police jury designated a portion of the fund balance of the Road and Bridge Fund to provide for future road projects. The initial designation was \$104,800. A portion of the designated balance was used for a road project in 1995. At December 31, 2003, the designated fund balance for the Road and Bridge Trust was \$17,634.

The debt service funds have reserved \$882,951 of fund balances for debt service.



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

12. COMMUNICATIONS DISTRICT - E-911 TELEPHONE ASSISTANCE SYSTEM

The Cameron Parish Police Jury implemented its E-911 Telephone Assistance System as follows:

<u>Year</u>	<u>Implementation Action</u>
1992	Creation of the Communications District
1993	Appointment of the Board of Commissioners
1994	Full Implementation of the System

13. LITIGATION

As of December 31, 2003, a lawsuit was pending against the Cameron Parish Police Jury. The plaintiff in the lawsuit seeks a permanent injunction primarily for (i) prohibiting the police jury from using a canal beyond the boundaries of the established right-of-way; (ii) prohibiting the police jury from allowing the continued encroachment of the canal beyond the boundaries of right-of-way and upon plaintiff's property; (iii) directing the police jury to reestablish the canal within the boundaries of the right-of-way and remove to the plaintiff the property lost through the canal's encroachment beyond the boundaries of the right-of-way. The plaintiff is also seeking unspecified monetary damages. The East Cameron Parish Free Commission is a co-defendant in the lawsuit. The outcome of the lawsuit is unknown.

**SUPPLEMENTAL INFORMATION SCHEDULES**

CAMERON PARISH POLICE JURY  
Cameron, Louisiana  
SUPPLEMENTAL INFORMATION SCHEDULES  
As of and for the Year Ended December 31, 2003

**SPECIAL REVENUE FUNDS**

**PARISHWIDE ROAD AND BRIDGE MAINTENANCE FUND**

The Parishwide Road and Bridge Maintenance Fund accounts for the maintenance of parish highways, streets, and bridges. Financing is provided by the State of Louisiana Parish Transportation Fund, a parishwide ad valorem tax, and state revenue sharing.

**COURTHOUSE AND JAIL MAINTENANCE FUND**

The Courthouse and Jail Maintenance Fund accounts for the maintenance and operation of the parish courthouse and jail. Financing is provided for by a parishwide ad valorem tax.

**HEALTH UNIT MAINTENANCE FUND**

The Health Unit Maintenance Fund accounts for the maintenance of a health unit that provides health and welfare services to the citizens of the parish. Financing is provided by ad valorem taxes, state revenue sharing, and interest earned on investments.

**FIRE PROTECTION DISTRICT MAINTENANCE FUNDS**

The Fire Protection District Maintenance Funds account for the maintenance and operation of fire protection stations, which are centrally located across the parish, to provide fire protection services to residents of the parish. Financing is provided by ad valorem taxes, state revenue sharing, and the state's remittance of a portion of fire insurance premiums paid within the state.

**PARISHWIDE GARBAGE DISTRICT MAINTENANCE FUND**

The Parishwide Garbage District Maintenance Fund accounts for the maintenance and upkeep of facilities for disposal of solid waste and garbage retrieval of solid waste within the districts. Financing is provided by ad valorem taxes, state revenue sharing, and interest earned on investments.

**CRIMINAL COURT FUND**

The Criminal Court Fund was established under Section 771.11 of Title 13 of the Louisiana Revised Statutes of 1950, which provides that fines and forfeitures imposed by district courts and district attorney conviction fees in criminal cases transferred to the parish treasurer and deposited into a special Criminal Court Fund account to be used for the expenses of the criminal court of the parish. Expenditures are made from the fund on motion of the district attorney and approval of the district judge.

#### **WEST CAMERON PORT, HARBOR, AND TERMINAL DISTRICT MAINTENANCE FUND**

The West Cameron Port, Harbor, and Terminal District Maintenance Fund accounts for the maintenance and upkeep of the facilities of the district. Financing for the year was provided by a seismic permit for a geological survey. Expenditures are minimal as the district is still in the planning stages.

#### **LIBRARY MAINTENANCE FUND**

The Library Maintenance Fund accounts for the operation and maintenance of the parish library, branch libraries, and the bookmobile. Financing is provided by parishwide ad valorem taxes, state revenue sharing, and interest earned on investments.

#### **COMMUNICATIONS DISTRICT**

The Communications District was established for the purpose of maintaining and operating the enhanced 911 emergency telephone system for the parish. The system is financed by an emergency telephone service charge on local telephone service supplied within the district.

#### **TOURISM DEVELOPMENT FUND**

The Tourism Development Fund was established for the purpose of construction, maintenance, or improvement of facilities on or adjacent to the Creole Nature Trail, railings, visitor centers, parks, public beaches, fishing piers, etc. This fund is financed by a state tax on hotel occupancy in Cameron Parish.

#### **GRAVITY DRAINAGE DISTRICT FUND**

The Gravity Drainage District was established for the purpose of maintaining and operating all natural drains in the district where it is accomplished using the natural force of gravity. This fund is financed by parishwide ad valorem taxes and interest on investments.







**CUMBERLAND PARISH POLICE DEPT**  
 Cummins, Louisiana  
**SPECIAL REVENUE - FIRE PROTECTION DISTRICT**  
**MAINTENANCE FUNDS**

Comparing Balance Sheet  
 December 31, 2022

	NO. 1	NO. 2	NO. 3	NO. 4	NO. 5	NO. 6	NO. 7	NO. 8	NO. 9	NO. 10	NO. 11	NO. 12	NO. 13	NO. 14	NO. 15	NO. 16	NO. 17	NO. 18	NO. 19	TOTAL	
<b>ASSETS</b>																					
Cash and cash equivalents	\$45,114	\$1,096	\$90,152	\$98,498	\$47,418	\$18,026	\$47,418	\$176,059	\$176,059	\$176,059	\$176,059	\$176,059	\$176,059	\$176,059	\$176,059	\$176,059	\$176,059	\$176,059	\$176,059	\$176,059	\$1,281,628
Receivables	34,903		71,458	508,911	47,378	18,488	39,088														814,981
Due from other funds		25	28	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	1,128
<b>TOTAL ASSETS</b>	<b>\$80,017</b>	<b>\$1,121</b>	<b>\$161,638</b>	<b>\$1,082,411</b>	<b>\$115,211</b>	<b>\$34,539</b>	<b>\$115,211</b>	<b>\$34,539</b>	<b>\$34,539</b>	<b>\$34,539</b>	<b>\$34,539</b>	<b>\$34,539</b>	<b>\$34,539</b>	<b>\$34,539</b>	<b>\$34,539</b>	<b>\$34,539</b>	<b>\$34,539</b>	<b>\$34,539</b>	<b>\$34,539</b>	<b>\$34,539</b>	<b>\$1,497,737</b>
<b>LIABILITIES AND FUND EQUITY</b>																					
Liabilities:																					
Accounts payable	\$3,418	\$2,651	\$4,058	\$13,681	\$5,985	\$23,105	\$23,105	\$23,105	\$23,105	\$23,105	\$23,105	\$23,105	\$23,105	\$23,105	\$23,105	\$23,105	\$23,105	\$23,105	\$23,105	\$23,105	\$76,638
Long term debt			180,000		100,000	27,000															211,000
Due to other funds	1,228	628	1,407	3,171	281	167	281	167	167	167	167	167	167	167	167	167	167	167	167	167	1,428
<b>Total Liabilities</b>	<b>\$4,646</b>	<b>\$3,279</b>	<b>\$15,465</b>	<b>\$16,852</b>	<b>\$6,266</b>	<b>\$50,272</b>	<b>\$50,272</b>	<b>\$50,272</b>	<b>\$50,272</b>	<b>\$50,272</b>	<b>\$50,272</b>	<b>\$50,272</b>	<b>\$50,272</b>	<b>\$50,272</b>	<b>\$50,272</b>	<b>\$50,272</b>	<b>\$50,272</b>	<b>\$50,272</b>	<b>\$50,272</b>	<b>\$50,272</b>	<b>\$79,066</b>
Fund Equity - fund balances - unassigned	\$75,371	\$77,842	\$146,173	\$1,065,559	\$108,945	\$13,367	\$108,945	\$13,367	\$13,367	\$13,367	\$13,367	\$13,367	\$13,367	\$13,367	\$13,367	\$13,367	\$13,367	\$13,367	\$13,367	\$13,367	\$1,418,671
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$80,017</b>	<b>\$1,121</b>	<b>\$161,638</b>	<b>\$1,082,411</b>	<b>\$115,211</b>	<b>\$34,539</b>	<b>\$115,211</b>	<b>\$34,539</b>	<b>\$34,539</b>	<b>\$34,539</b>	<b>\$34,539</b>	<b>\$34,539</b>	<b>\$34,539</b>	<b>\$34,539</b>	<b>\$34,539</b>	<b>\$34,539</b>	<b>\$34,539</b>	<b>\$34,539</b>	<b>\$34,539</b>	<b>\$34,539</b>	<b>\$1,497,737</b>



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

Combining Schedule of Revenues, Expenditures  
and Changes in Fund Balances

For the Year Ended December 31, 2003

	2003	2002	2001	2000	1999	1998	1997	1996	1995	TOTAL
<b>REVENUES</b>										
Taxes:										
Ad valorem taxes	\$21,424	\$20,157	\$217,241	\$217,234	\$217,234	\$217,234	\$217,152	\$217,099	\$214,549	\$1,145,549
Other fees, penalties, and interest	37	176	116	228	37	37	34	34	34	608
Intergovernmental revenues										
Federal funds										
Federal in lieu of taxes	346	437	421	1,809	111,288	111,288	438	719	4,792	112,598
State funds										
State revenue sharing (net)	6,997	4,477	2,093	4,830	2,128	2,128	1,218	1,218	1,218	1,228
Other state funds	4,424	68	444	878	398	398	3,418	2,888	14,788	27,741
Use of money and property	17	217	373	4,278	17	17	17	17	17	1,821
Other revenues	13,442	15,385	41,553	28,778	7,587	11,527	40,738	39,144	39,144	193,095
Total revenues	57,171	44,074	713,973	474,485	442,084	442,084	478,737	478,737	478,737	2,145,144
<b>EXPENDITURES</b>										
Current - public safety	3,477	11,293	288,323	3,123	15,478	15,478	18,874	18,874	18,874	292,874
Capital outlay	8,048	15,881	284,548	7,178	15,348	211,827	21,231	21,231	21,231	581,144
Total Expenditures	(11,525)	27,174	572,871	10,301	30,826	377,305	39,105	39,105	39,105	874,018
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(4,354)	16,900	141,102	364,184	105,258	105,258	439,632	439,632	439,632	1,271,126
<b>OTHER FINANCING SOURCES</b>										
State - loan requests	(5,291)	(5,291)	(5,291)	(5,291)	(5,291)	(5,291)	(5,291)	(5,291)	(5,291)	(52,904)
Transfers in	4,936	4,936	4,936	4,936	4,936	4,936	4,936	4,936	4,936	49,364
Total other financing sources	(355)	(355)	(355)	(355)	(355)	(355)	(355)	(355)	(355)	(360)
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES</b>	(4,709)	16,545	140,747	363,829	104,903	104,903	439,277	439,277	439,277	1,267,766
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	\$9,406	\$5,071	\$21,178	\$14,193	\$19,811	\$19,811	\$44,417	\$24,472	\$18,811	\$178,811
<b>FUND BALANCES AT END OF YEAR</b>	\$4,697	\$21,616	\$161,925	\$178,654	\$214,814	\$214,814	\$263,694	\$263,694	\$263,694	\$1,446,577

**CAMERON PARISH POLICE JURY**  
Cameron, Louisiana  
**SUPPLEMENTAL INFORMATION SCHEDULES**  
As of and for the Year Ended December 31, 2003

**DEBT SERVICE FUNDS**

**FIRE PROTECTION DISTRICT FUNDS**

The fire protection district funds are used to accumulate monies for the payment of six bond issues for Fire Protection District Nos. 7, 9, 10, 14, 16, and Hackberry of Cameron Parish. The bond issues are financed by a special ad valorem tax levy on property within the territorial limits of the appropriate district and interest earned on their deposits.

**WEST CAMERON PORT, HARBOR, AND TERMINAL DISTRICT**

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

**GRAVITY DRAINAGE DISTRICT NO. 8 FUND**

The Gravity Drainage funds are used to accumulate monies for the payment of a bond issue which is financed by a special ad valorem tax levy on property within the territorial limits of the appropriate district and interest earned on their deposits.

## CAMERON PARISH POLICE JURY

Cameron, Louisiana

## DEBT SERVICE FUNDS

Cantigny Balance Sheet  
December 31, 2000

	FIRE		FIRE		FIRE		SALVEENRY		WEST		GRAVITY	
	DISTRICT	DISTRICT	DISTRICT	DISTRICT	DISTRICT	DISTRICT	FIRE	FIRE	FIRE	FIRE	ESTIMATE	ESTIMATE
NO. 1	NO. 2	NO. 3	NO. 4	NO. 5	NO. 6	NO. 7	DISTRICT	DISTRICT	DISTRICT	DISTRICT	NO. 8	NO. 9
ASSETS												
Cash and cash equivalents	\$11,261	\$1,026	\$38,725	\$5,188	\$48,054		\$12,411	\$149,026		\$11,488	\$11,488	\$488,819
Receivables	14,280						71,484	389,113		48,983	48,983	487,663
Due from other funds	2,261	174	4,232				2,438			1,107	1,107	14,892
TOTAL ASSETS	\$17,802	\$1,200	\$42,957	\$5,188	\$48,054		\$16,333	\$438,145		\$61,578	\$61,578	\$591,374
LIABILITIES AND FUND EQUITY												
Liabilities												
Accounts payable	\$1,261								\$2,319	\$16,487	\$1,261	\$14,206
Due to other funds								1,088			1,088	4,282
Due to other agencies												
Fund liabilities	1,261							1,088		2,319	1,261	14,488
Fund Equity - Fund Balance:												
Reverend for other services		1,026	30,615	5,188	41,054		8,156	441,218		54,171	54,171	482,861
TOTAL LIABILITIES AND FUND EQUITY	\$17,802	\$1,200	\$42,957	\$5,188	\$48,054		\$16,333	\$438,145		\$61,578	\$61,578	\$591,374

## CAMERON PARISH POLICE JURY

Cameron, Louisiana

DISTRICT REVENUE FUND

Combining Schedule of Revenues, Appropriations  
and Changes in Fund Balances  
For the Year Ended December 31, 2000

	FIRE DISTRICT NO. 1		FIRE DISTRICT NO. 2		FIRE DISTRICT NO. 3		FIRE DISTRICT NO. 4		FIRE DISTRICT NO. 5		WEST CAMERON PORT, HARBOR & INDUSTRIAL DISTRICT NO. 1		TOTAL
	NO. 1	NO. 2	NO. 3	NO. 4	NO. 5	NO. 6	NO. 7	NO. 8	NO. 9	NO. 10	NO. 11	NO. 12	
<b>REVENUES</b>													
All revenues from:													
Other Taxes, penalty and interest	115	6	127										248
Intergovernmental - federal in lieu of taxes	1,640	24	982										3,646
Use of money and property	865	27	1,028										2,920
Total revenues	2,620	57	3,137										6,715
<b>EXPENDITURES</b>													
Current - general government - other general government	1,178	68	113										1,359
Debt service:													
Principal	28,008	5,000	49,000										82,008
Interest and other charges	28,108	211	1,278										30,597
Total expenditures	55,294	5,279	50,391										111,364
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(25,140)	(5,000)	(49,181)										(79,321)
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	18,665	8,111	375,187										501,963
<b>FUND BALANCES AT END OF YEAR</b>	37,525	3,111	326,006										466,642

CAMERON PARISH POLICE JURY  
Cameron, Louisiana  
SUPPLEMENTAL INFORMATION SCHEDULES  
As of and For the Year Ended December 31, 2003

**COMPENSATION PAID POLICE JURORS**

The schedule of compensation paid to police jurors is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the police jurors is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute 33:1223, the police jury has elected the monthly payment method of compensation. Under this method, all jurors receive \$1,200 per month.

CAMERON PARISH POLICE JURY  
Cameron, LouisianaSchedule of Compensation Paid Police Jurors  
For the Year Ended December 31, 2003

Steve Tinslem	\$14,400
Charles Procht, III	14,400
Norman Jo Fivels	14,400
Scott Tinslem	14,400
Charles A. Sandifer, President	14,400
James Doocy	<u>14,400</u>
Total	<u>\$86,400</u>

**Independent Auditors' Reports  
on Compliance with  
Laws, Regulations, Contracts, and Grants,  
and Internal Control**

The following Independent Auditors' reports on compliance with laws, regulations, contracts, and grants and internal control are presented in compliance with the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States; the U. S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; the *Single Audit Act Amendments of 1996*; and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.



**LITTLE & ASSOCIATES**  
CERTIFIED PUBLIC ACCOUNTANTS

MR. TIM LITTLE, CPA  
CHARLES R. MICHARDIS, JR., CPA

**Independent Auditor's Report on Compliance and on  
Internal Control Over Financial Reporting**

**CAMERON PARISH POLICE JURY**  
Cameron, Louisiana

We have audited the primary government financial statements of the Cameron Parish Police Jury, as of December 31, 2003, and for the year then ended, and have issued our report thereon dated June 15, 2004. We conducted our audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether the Cameron Parish Police Jury's primary government financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Cameron Parish Police Jury's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the primary government financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.



CAMERON PARISH POLICE JURY

Cameron, Louisiana

Independent Auditors' Report on Compliance

And Internal Control Over Financial Reporting, etc.

December 31, 2003

This report is intended solely for the information and use of the members of the Cameron Parish Police Jury, management of the police jury, the Louisiana Legislative Auditor, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than those specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Hill & Associates*

Monroe, Louisiana

June 15, 2004



**LITTLE & ASSOCIATES**  
CERTIFIED PUBLIC ACCOUNTANTS

2011 FORM 7000 LITTLE & ASSOCIATES  
CHARLES R. BARNETT, JR., CPA

**Independent Auditors' Report on Compliance With Requirements  
Applicable to Each Major Program and Internal Control Over  
Compliance in Accordance With OMB Circular A-133**

**CAMERON PARISH POLICE JURY**  
Cameron, Louisiana

**Compliance**

We have audited the compliance of the Cameron Parish Police Jury with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to its major federal programs for the year ended December 31, 2005. Cameron Parish Police Jury's major federal programs are identified in the summary of audit results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Cameron Parish Police Jury. Our responsibility is to express an opinion on the Cameron Parish Police Jury's compliance based on our audit.

We conducted our audit of compliance in accordance with U. S. generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Standards for States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Cameron Parish Police Jury's compliance with those requirements and performing such other procedures as we consider necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Cameron Parish Police Jury's compliance with these requirements.

**CAMERON PARISH POLICE JURY**

Cameron, Louisiana

**Independent Auditors' Report on Compliance  
With Requirements Applicable to Each Major  
Program and Internal Control Over Compliance, etc.  
December 31, 2003**

In our opinion, Cameron Parish Police Jury complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2003.

**Internal Control Over Compliance**

The management of the Cameron Parish Police Jury is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Cameron Parish Police Jury's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with the applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions, and accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

CAMERON PARISH POLICE JURY

Monroe, Louisiana

Independent Auditor's Report on Compliance  
With Requirements Applicable to Each Major  
Program and Internal Control Over Compliance, etc.  
December 31, 2003

This report is intended for the information of members of the Cameron Parish Police Jury, management of the police jury, federal awarding agencies, and pass-through entities and is not intended to be used should not be used by anyone other than those specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



Monroe, Louisiana

June 15, 2004

**CAMERON PARISH POLICE JURY**  
Cameron, Louisiana

*Schedule of Findings and Questioned Costs*  
For the Year Ended December 31, 2003

**A. SUMMARY OF AUDIT RESULTS**

1. The Auditors' report expresses an unqualified opinion on the primary government financial statements of the Cameron Parish Police Jury.
2. No reportable conditions relating to the audit of the financial statements are reported in the Independent Auditors' Report on Compliance and Internal Control Over Financial Reporting Based on an Audit Performed in Accordance With Government Auditing Standards.
3. No instances of noncompliance material to the financial statements of the Cameron Parish Police Jury were disclosed during the audit.
4. No reportable conditions relating to the audit of the major federal award programs is reported in the Independent Auditors' Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance With OMB Circular A-133.
5. The Auditors' report on compliance for the major federal awards program for the Cameron Parish Police Jury expresses an unqualified opinion on all major programs.
6. Audit findings that are required to be reported in accordance with Section 510(a) of OMB Circular A-133 are reported in this Schedule.
7. The following programs were tested as major programs:
 

CFDA No. 28.909	Formula Grants for Other than Urbanized Areas
CFDA No. - 97.044	Assistance to Firefighters Grant
8. The threshold for distinguishing Type A and B programs was \$180,000.
9. The Cameron Parish Police Jury did not qualify as a low-risk auditee.

(Continued)

CAMERON PARISH POLICE JURY  
Cameron, Louisiana

Schedule of Findings and Questioned Costs (Continued)  
For the Year Ended December 31, 2003

**B. FINDINGS - FINANCIAL STATEMENTS AUDIT**

None

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

None

(Concluded)

(Concluded)

Schedule 9

**CAMERON PARISH POLICE JURY**  
Cameron, Louisiana

**Schedule of Expenditures of Federal Awards**  
For the Year Ended December 31, 2003

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM TITLE	CFDA NUMBER	PASS- THROUGH GRANTOR'S NUMBER	FOYB/OBJECTS
<b>United States Department of Commerce</b>			
Direct Program - Coastal Zone Management Administration Awards	11.419	NONE	<u>88,000</u>
Total Direct Program			<u>88,000</u>
Passed through Louisiana Department of Natural Resources - Coastal Zone Management Administration Awards	11.419	201540-16	<u>21,900</u>
Total Pass-Through Program			<u>21,900</u>
Total United States Department of Commerce			<u>109,900</u>
<b>United States Department of Homeland Security</b>			
Direct Program - Assistance to Firefighters Grant	97.044		<u>118,000</u>
<b>United States Department of Transportation</b>			
Passed through Louisiana Department of Transportation and Development - Formula Grants for Other than Urbanized Areas	28.500		<u>113,400</u>
Total United States Department of Transportation	28.500		<u>113,400</u>
<b>United States Department of Interior</b>			
Direct Programs:			
Payments in Lieu of Taxes	15.120	NONE	<u>44,000</u>
Total Direct Programs - United States Department of Interior			<u>44,000</u>
<b>United States Department of Justice</b>			
Passed through Louisiana Commission of Law Enforcement and Administration of Criminal Justice - Juvenile Accountability Incentive Block Grants	16.323	A80-9-044	<u>7,000</u>
<b>Total</b>			<u>372,900</u>

**CAMERON PARISH POLICE JURY**  
Cameron, Louisiana

**Notes to the Schedule of Expenditures of Federal Awards**  
For the Year Ended December 31, 2003

**1. GENERAL**

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal awards programs of the Cameron Parish Police Jury. The Cameron Parish Police Jury reporting entity is defined in Note 1 to the Cameron Parish Police Jury's primary government financial statements. Federal awards received directly from federal agencies, as well as federal awards passed through other governmental agencies, are included on the schedule. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audit of States, Local Governments, and Non-Profit Organizations*.

**2. BASIS OF ACCOUNTING**

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting, which is described in Note 1 to the Cameron Parish Police Jury's primary government financial statements.

**3. RELATIONSHIP TO PRIMARY GOVERNMENT FINANCIAL STATEMENTS**

Amounts reported in the accompanying schedule agree with the amounts reported in the related federal financial reports except for changes made to reflect amounts in accordance with U. S. generally accepted accounting principles.



CAMERON PARISH POLICE JURY  
Cameron, Louisiana

Summary Schedule of Prior Audit Findings  
For the Year Ended December 31, 2003

The status of the audit findings reported in the audit for the year ended December 31, 2003 are summarized below:

Finding 00-01

Provisions of the Davis - Bacon Act were not adhered to by the Cameron Parish Police Jury.

Status: The police jury obtains and reviews the certified payrolls from construction contracts funded with federal grants. The Davis - Bacon Act compliance requirement is included in construction contracts.

Finding 00-02

The police jury received a federal grant advance, a portion of which was not required for immediate disbursement.

Status: The Police Jury requests only the amount of funds required for immediate disbursement.