

CAMERON PARISH POLICE JURY
Cameron, Louisiana

Annual Basic Financial Statements
With Independent Auditors' Report

As of and For the Year Ended
December 31, 2009
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 Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date

10/13/10

CAMERON PARISH POLICE JURY
Cameron , Louisiana

Annual Basic Financial Statements
With Independent Auditors' Report
As of and For the Year Ended December 31, 2009
With Supplemental Information Schedules

CONTENTS

	Statement	Page
Independent Auditors' Report		1
Required Supplementary Information - Part I		
Management's Discussion and Analysis		3
Basic Financial Statements:		
Government-Wide Financial Statements:		
Statement of Net Assets	A	10
Statement of Activities	B	11
Fund Financial Statements:		
Governmental Funds:		
Balance Sheet	C	12
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Assets	D	13
Statement of Revenues, Expenditures, and Changes in Fund Balances	E	14
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities	F	16
Fiduciary Funds:		
Statement of Fiduciary Net Assets	G	17
Statement of Changes in Fiduciary Net Assets	H	18

**CAMERON PARISH POLICE JURY
Cameron , Louisiana**

**Annual Basic Financial Statements
With Independent Auditors' Report
As of and For the Year Ended December 31, 2009
With Supplemental Information Schedules**

CONTENTS (CONT.)

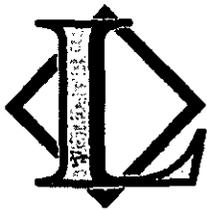
	Schedule	Page
Notes to the Financial Statements		19
Required Supplementary Information - Part II		
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget (GAAP) and Actual – General Fund	1	45
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget (GAAP) and Actual – Road and Bridge Fund	2	46
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget (GAAP) and Actual – Interim Disaster Fund	3	47
Notes to Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget (GAAP) Basis and Actual		48
Other Supplemental Information – Part I		
Non-Major Governmental Funds:		
Combining Balance Sheet	4	49
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	5	50
Special Revenue Funds:		
Combining Balance Sheet	6	51
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	7	54
Debt Service Funds:		
Combining Balance Sheet	8	57

CAMERON PARISH POLICE JURY
Cameron , Louisiana

Annual Basic Financial Statements
With Independent Auditors' Report
As of and For the Year Ended December 31, 2009
With Supplemental Information Schedules

CONTENTS (CONT.)

	Schedule	Page
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	9	58
Capital Projects Funds:		
Combining Balance Sheet	10	59
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	11	60
Independent Auditors' Reports on Internal Control and Compliance:		
<i>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</i>		61
Independent Auditors' Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance With OMB Circular A-133		63
Schedule of Findings and Questioned Costs	12	65
Summary Schedule of Prior Audit Findings	13	67
Other Supplemental Information – Part II		
Schedule of Compensation Paid Board Members	14	68
Schedule of Expenditure of Federal Awards	15	69
Notes to Schedule of Expenditure of Federal Awards		70
Management Letter and Corrective Action		71



LITTLE & ASSOCIATES LLC
CERTIFIED PUBLIC ACCOUNTANTS

Wm. TODD LITTLE, CPA
CHARLES R. MARCHBANKS, JR., CPA

Independent Auditors' Report

To the Members of the
Cameron Parish Police Jury
Cameron, Louisiana

We have audited the accompanying 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, 2009, which collectively comprise the Cameron Parish Police Jury's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Cameron Parish Police Jury's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the 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 opinions.

The financial statements do not include financial data for the Cameron Parish Police Jury's legally separate component units. Accounting principles generally accepted in the United States of America require the financial data for those component units to be reported with the financial data of the Cameron Parish Police Jury's primary government unless the Cameron Parish Police Jury also issues financial statements for the financial reporting entity that include the financial data for its component units. The Cameron Parish Police Jury has not issued such reporting entity financial statements. The amount by which this departure would affect the assets, liabilities, net assets, revenues, and expenses of the aggregate discretely presented component units is not reasonably determinable.

In our opinion, because of the omission of the discretely presented component units, as discussed above, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the aggregate discretely presented component units of the Cameron Parish Police Jury, as of December 31, 2009, or the changes in financial position thereof for the year then ended.

Further, in our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Cameron Parish Police Jury as of December 31, 2009, and the

respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated August 6, 2010, on our consideration of the Cameron Parish Police Jury's internal control over financial reporting and on 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* and should be considered in assessing the results of our audit.

Management's Discussion and Analysis and the budgetary comparison schedules on pages 3 through 9 and 45 through 48, respectively, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

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, the schedule of compensation paid board members, and the schedule of expenditure of federal awards are presented for the purpose of additional analysis and are not a required part of the basic financial statements. The combining and individual nonmajor fund financial statements, the schedule of compensation paid board members, and the schedule of expenditure of federal awards have been subjected to the auditing procedures applied in the audit of the basic financial statements, and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Little & Associates, LLC

Monroe, Louisiana
August 6, 2010

REQUIRED SUPPLEMENTARY INFORMATION

PART I

CAMERON PARISH POLICE JURY
MANAGEMENT'S DISCUSSION AND ANALYSIS

AS OF AND FOR THE YEAR
ENDED DECEMBER 31, 2009

As Management of the Cameron Parish Police Jury, we offer readers of the Cameron Parish Police Jury's financial statements this narrative overview and analysis of the financial activities of the Cameron Parish Police Jury as of and for the fiscal year ended December 31, 2009. We encourage readers to consider the information presented here in conjunction with the Police Jury's basic financial statements and supplementary information provided in this report in assessing the efficiency and effectiveness of our stewardship of public resources.

The Management's Discussion and Analysis (MD&A) is an element of the reporting model adopted by the Governmental Accounting Standards Board (GASB) in their Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments* issued in June 1999. Certain comparative information between the current year and the prior year is required to be presented in the MD&A.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as an introduction to the Cameron Parish Police Jury's basic financial statements. The Police Jury's basic financial statements comprise of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplemental information in addition to the basic financial statements themselves.

Government-Wide Financial Statements. The *government-wide financial statements* are designed to provide readers with a broad view of the Cameron Parish Police Jury's finances, in a manner similar to a private-sector business.

The *statement of net assets* presents information on all of the Cameron Parish Police Jury assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the Cameron Parish Police Jury is improving or deteriorating.

The *statement of activities* presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (for example, earned but unused vacation leave).

The government-wide financial statements can be found on pages 10 – 11 of this report.

Fund Financial Statements. The fund financial statement focus on current available resources and are organized and operated on the basis of funds, each of which is defined as a fiscal and

accounting entity with a self-balancing set of accounts established for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. All of the funds of the Police Jury can be divided into two categories: governmental funds and fiduciary funds.

Governmental Funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Cameron Parish Police Jury maintains 46 individual governmental funds. Information as of and for the year ended December 31, 2009, is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Road and Bridge Maintenance Fund, and the Interim Disaster Fund, which are considered to be major funds.

The Cameron Parish Police Jury adopts an annual appropriated budget for the general fund and the special revenue funds. A budgetary comparison statement is provided for the major funds to demonstrate compliance with this budget.

The governmental fund financial statements can be found on pages 12 and 14 of this report.

Fiduciary Funds. Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the Police Jury. The Police Jury's only fiduciary fund is the Wetlands Restoration Expendable Trust Fund.

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 19 – 44 of this report.

Supplemental Information. In addition to the basic financial statements and accompanying notes, this report also presents required supplemental information concerning the Cameron Parish Police Jury's compliance with budgets for its major funds. Also, other supplemental information schedules are included in the report.

FINANCIAL HIGHLIGHTS

- The assets of the Police Jury exceeded its liabilities at December 31, 2009, by \$89,387,798 (government-wide financial reporting).

- The Police Jury's net assets increased by \$24,893,475 as a result of this year's operations.
- At December 31, 2009, the Police Jury's governmental funds reported total ending fund balances of \$48,771,456, an increase of \$9,254,709, including expenditures for capital assets.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

NET ASSETS

	Governmental Activities		
	2009	2008	Variance
ASSETS			
Current and other assets	\$ 55,072,888	\$ 45,644,590	\$ 9,428,298
Capital assets (net of accumulated depreciation):	52,407,644	29,947,265	22,460,379
TOTAL ASSETS	\$ 107,480,532	\$ 75,591,855	\$ 31,888,677
LIABILITIES			
Other liabilities	\$ 6,491,906	\$ 6,246,309	\$ 245,597
Long-term liabilities outstanding	11,600,828	4,851,223	6,749,605
Total Liabilities	18,092,734	11,097,532	6,995,202
NET ASSETS			
Invested in capital assets, net of related debt	46,029,302	25,403,197	20,626,105
Restricted	9,258,514	23,159,244	(13,900,730)
Unrestricted	34,099,982	15,931,882	18,168,100
TOTAL NET ASSETS	\$ 89,387,798	\$ 64,494,323	\$ 24,893,475

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. At the close of the most recent fiscal year, assets of the Cameron Parish Police Jury exceeded liabilities by \$89,387,798. A significant portion (52%) of the Cameron Parish Police Jury's net assets reflects its investments in capital assets (e.g., land, buildings, and improvements and equipments, net of accumulated depreciation) less any related debt used to acquire those assets that is still outstanding. These assets are not available for future spending. Although the investment in capital assets is reported net of related debt, the resources needed to repay this debt must be provided from other sources.

GOVERNMENT-WIDE REVENUES, EXPENSES, AND CHANGES IN NET ASSETS:

	<u>2009</u>	<u>2008</u>	<u>Variance</u>
REVENUES			
Program Revenues			
Operating Grants and Contributions	\$ 8,749,124	\$ 4,233,774	\$ 4,515,350
Capital Grants and Contributions	22,956,979	9,234,833	13,722,146
General revenues			
Taxes:			
Property Taxes	8,223,273	8,093,138	130,135
Other Taxes	849,812	660,074	189,738
Licenses and permits	379,650	416,939	(37,289)
Fines, Forfeitures, and Court Costs	201,067	23,389	177,678
State and Local Revenue	4,612,832	13,665,338	(9,052,506)
Gain/(Loss) on Disposal of Equipment	(479,300)	(86,627)	(392,673)
Unrestricted investment earnings	31,109	290,841	(259,732)
Other	1,385,025	2,232,966	(847,941)
Total Revenues	<u>46,909,571</u>	<u>38,764,665</u>	<u>8,144,906</u>
EXPENSES			
General Governmental Activities:			
Legislative	171,324	166,455	4,869
Judicial	1,089,639	1,320,307	(230,668)
Elections	33,440	63,813	(30,373)
Finance and administrative	1,257,582	990,667	266,915
Other general government	6,216,759	2,066,885	4,149,874
Other Governmental Activities:			
Debt Retirement	305,012	113,890	191,122
Public Safety	1,987,310	2,525,932	(538,622)
Public Works	8,878,517	7,905,678	972,839
Culture and Recreation	1,081,848	1,109,809	(27,961)
Health and welfare	225,010	229,718	(4,708)
Economic Development	769,655	745,540	24,115
Total expenses	<u>22,016,096</u>	<u>17,238,694</u>	<u>4,777,402</u>
Excess revenues over expenses	24,893,475	21,525,971	3,367,504
Net Assets - Beginning	<u>64,494,323</u>	<u>42,968,352</u>	<u>21,525,971</u>
Net Assets - Ending	<u>\$ 89,387,798</u>	<u>\$ 64,494,323</u>	<u>\$ 24,893,475</u>

The most significant recurring revenues of the governmental activities are taxes (19%), which include primarily, ad valorem taxes (91%) and other taxes (9%), as well as, state and local revenues (10%). The capital grants and contributions consisted primarily of funding from FEMA, the Coastal Impact Assistance Program grant, and Community Development Block Grants for purposes of disaster recovery.

Public Works expenses are the most significant (41%) of all governmental activities expenses, followed by other general government (29%). Depreciation expense is included in these amounts.

Governmental activities revenues increased \$8,144,906 in the current year, which is primarily attributable to funding from federal grants utilized to restore property damaged or destroyed by Hurricane Rita and Hurricane Ike and from an increase in operating grants and contributions, despite the significant decrease in state and local revenues.

Governmental activities expenses increased by \$4,777,402 in the current year, due to the Police Jury operating at a fuller capacity than prior years due to the restoration process required from the damages of Hurricane Rita and Hurricane Ike.

FINANCIAL ANALYSIS OF THE POLICE JURY'S FUNDS

As noted earlier, the Police Jury uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the governmental funds is to provide information on near-term inflows, outflows, and balances of expendable resources. Such information is useful in assessing the financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

Governmental funds. As of December 31, 2009, combined governmental fund balances of \$48,771,456 increased by \$9,254,709 from December 31, 2008. The entire fund balance is unreserved, which is considered available for appropriation (in accordance with the specific purpose of each fund).

Governmental funds revenues increased by \$8,046,705 from December 31, 2008 to December 31, 2009. This increase was primarily due to federal funds received to aid in the restoration efforts caused by Hurricane Rita and Hurricane Ike, as well as, increases in operating grants needed to accommodate for the increased effort required to carry out the restoration process. Governmental funds expenses increased by \$18,314,842 from December 31, 2008 to December 31, 2009. This increase is primarily attributable to restoration and recovery expenditures caused by Hurricane Rita and Hurricane Ike and in increase in operating costs as noted above.

GENERAL FUND BUDGETARY HIGHLIGHTS

The Police Jury monitors its budget throughout the year and amends it, accordingly. Actual General Fund revenues exceeded final amended budgeted revenues by \$355,391. This increase is attributable to the larger than expected funding from FEMA and from the USDA and CDBG grants. The final amended budgeted expenditures exceed the General Fund's actual expenditures by \$1,464,101. The General Fund's revenues in the original budget were increased by \$4,794,941 and the fund's expenditures were increased by \$8,604,205 in the final budget as the anticipated amount of hurricane recovery funding and hurricane recovery costs from federal sources was expected to increase and materialize by the end of 2009. The revenues in the final budget for the Road and Bridge Fund did not change from the original budget. The fund's expenditures increased significantly (\$4,387,702) from the original budget to the final budget and is attributable to expected increases in recovery costs. Actual revenues were significantly greater than final budgeted revenues (\$4,744,836) due to larger than expected federal funding for

recovery purposes. Actual expenditures were \$1,028,218 less than final budgeted expenditures due primarily to a reduction in expected public works expenditures. The final budget for the Interim Disaster Fund was unchanged from the original budget. However, the actual revenues did exceed the budget by \$49,996, which was due to an increase in federal funding. The actual expenses were below the budget by \$75,209 due to a decrease in expected capital outlay.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital assets. The Cameron Parish Police Jury's investment in capital assets for its governmental activities as of December 31, 2009, amounts to \$52,407,644 (net of accumulated depreciation). This investment includes land, buildings and improvements, and furniture and equipments.

	Governmental Activities		
	2009	2008	Variance
Land	\$ 1,239,027	\$ 650,618	\$ 588,409
Buildings	9,044,718	8,439,792	604,926
Furniture and Equipment	15,602,105	14,292,281	1,309,824
Books and Video	500,609	445,357	55,252
Infrastructure	14,077,152	5,884,238	8,192,914
Construction in Progress	19,176,099	6,141,852	13,034,247
Less: Accumulated Depreciation	(7,232,066)	(5,906,873)	(1,325,193)
Total Net Capital Assets	<u>\$ 52,407,644</u>	<u>\$ 29,947,265</u>	<u>\$ 22,460,379</u>

The increase in net capital assets of \$22,460,379 is attributable to restoration of buildings damaged and replacement of equipment destroyed due to destruction caused by Hurricane Rita and Hurricane Ike.

Long-term debt. At the end of the fiscal year, Cameron Parish Police Jury had total long-term debt of \$11,600,828. See the notes to the financial statements for more information regarding long-term debt.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

Cameron Parish still remains in disaster recovery and has projected beginning new capital outlay projects and new programs in 2010. With anticipated funding from FEMA and Louisiana Community Development Block Grants, Cameron Parish will continue with rebuilding and redevelopment projects, while maintaining normal parish operations. Anticipated revenue for normal operations are expected to decline in 2010, while operating costs are expected to increase in the near future, especially as new buildings and structures are completed and start being maintained.

In areas of the budget, operating revenues were projected to decrease from \$15 million actual revenue in 2009 to budgeted revenue of \$12.5 million for 2010. Oil and gas revenues are expected to decrease from \$3.3 million in 2009 to \$2.4 million in 2010. The parish expects to increase revenues for capital outlay and disaster recovery from \$26.4 million received in 2009 to a projected revenue budget of \$115 million for 2010. The budget for 2010 capital outlay funding, \$115 million, consists of funding from Louisiana block grants, \$94 million, and FEMA grants, \$11.5 million, and other grants and sources. These projected revenue increases were due mainly from disaster recovery projects anticipated in 2010 and from block grant projects and

programs that are expected to begin in 2010, for example the West Annex building, Lower Cameron Parish road repair project, Cameron Loop Dredging project, and the Cameron Parish Housing Program. Some of these programs and projects may extend into future years, such as the housing program, which will be a multi-year program.

Expenditures are expected to increase in 2010 because of the number of projects that may begin in 2010. The cost of normal operations is projected to decrease from \$14.5 million in 2009 to 13.1 million budgeted for 2010. Dependent upon the completion of other capital projects, these operating costs may exceed what is projected for 2010. Capital outlay and disaster recovery project costs are budgeted for \$117 million for 2010, a significant increase over 2009. The materialization of these costs in 2010 will depend on the timing of these projects. Various factors, funding approvals, permitting, etc., may delay the start of some projects and move them into future years. If this occurs, there will be resulting decrease in the amount grant and block grant revenue projected for 2010, as most of the financing activities in administering these projects, block grant, FEMA, CIAP, are processed on a reimbursement basis.

The majority of the expenditures for disaster recovery will be funded with insurance proceeds and with FEMA grants, and this process will continue in 2010 and beyond. Cameron Parish has begun many of the projects approved for funding with Louisiana Community Development Block Grants, the total available for Cameron Parish being \$81 million for both Hurricane Rita and Hurricane Ike. The parish does have a potential local funding share estimated at \$4 million associated with Hurricane Rita and \$2 million associated with Hurricane Ike, with the timing of the potential shortfall occurring in years after 2010. Cameron Parish will continue to work with federal and state officials to address these potential costs, as these estimates will change as disaster recovery projects and efforts are completed. Cameron Parish will also have to deal with the potential effects of the BP oil spill on oilfield activity. The economic effects of the moratorium on offshore drilling may affect future tax collections in Cameron Parish, though tax collections for 2011 are projected to be on the same level as 2010.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Cameron Parish Police Jury's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or request for additional financial information should be addressed to Bonnie Conner, Secretary Treasurer, P. O. Box 1280, Cameron, Louisiana 70631.

BASIC FINANCIAL STATEMENTS

CAMERON PARISH POLICE JURY
Cameron, Louisiana

Statement of Net Assets
December 31, 2009

	Governmental Activities
ASSETS	
Cash	\$ 10,500,628
Investments	9,325,600
Accounts receivables	32,696,025
Due from other agencies	709,156
Inventory	1,642,006
Other	199,473
Capital assets (net of accumulated depreciation)	52,407,644
Total Assets	<u>\$ 107,480,532</u>
LIABILITIES	
Accounts, salaries, and other payables	\$ 3,524,341
Due to other agencies	405,723
Deferred revenue	2,271,434
Interest payable	290,408
Long-term liabilities:	
Due in one year	3,176,298
Due in more than one year	8,424,530
Total Liabilities	<u>18,092,734</u>
NET ASSETS	
Invested in capital assets, net of related debt	46,029,302
Restricted for:	
Debt service	2,796,190
Capital projects	4,866,107
Inventories	1,596,217
Unrestricted	34,099,982
TOTAL NET ASSETS	<u>\$ 89,387,798</u>

The notes to the financial statements are an integral part of this statement.

CAMERON PARISH POLICE JURY
Cameron, Louisiana

Statement of Activities
For the Year Ended December 31, 2009

Functions/Programs	PROGRAM REVENUES		Net (Expense)
	EXPENSES	OPERATING GRANTS AND CONTRIBUTIONS	Revenue and Changes in Net Assets
		CAPITAL GRANTS AND CONTRIBUTIONS	Total Governmental Activities
Primary government:			
Governmental activities:			
General government:			
Legislative	\$ 171,324	-	(171,324)
Judicial	1,089,639	30,853	1,016,495
Elections	33,440	-	(33,440)
Finance and administrative	1,257,582	714,628	(542,412)
Other general government	6,216,759	4,524,105	(82,767)
Interest on long-term debt	305,012	-	(305,012)
Public safety	1,987,310	460,712	2,917,232
Public works	8,878,517	2,764,781	3,874,246
Culture and recreation	1,081,848	44,216	2,982,976
Health and welfare	225,010	209,829	803,668
Economic development	769,655	-	(769,655)
Total governmental activities	22,016,096	8,749,124	9,690,007
Taxes:			
Property taxes, levied for general purposes			8,223,273
Other taxes for general purposes			849,812
Licenses and permits			379,650
Fines, forfeitures, and court costs			201,067
Intergovernmental:			
State			4,536,193
Local			76,639
Loss on disposal of capital assets			(479,300)
Interest earnings			31,109
Other			1,385,025
Total general revenues			15,203,468
Changes in net assets			24,893,475
Net assets - December 31, 2008			64,494,323
Net assets - December 31, 2009			\$ 89,387,798

The notes to the financial statements are an integral part of this statement.

CAMERON PARISH POLICE JURY
Cameron, Louisiana

GOVERNMENTAL FUNDS
Balance Sheet
December 31, 2009

	MAJOR FUNDS				TOTAL
	GENERAL FUND	ROAD & BRIDGE MAINTENANCE FUND	INTERIM DISASTER	NON-MAJOR FUNDS	
ASSETS					
Cash	\$ 747,168	\$ 243,297	\$ 179,310	\$ 9,330,853	\$ 10,500,628
Investments	2,378,000	17,000	-	6,930,600	9,325,600
Receivables, net	21,542,938	1,582,242	3,428,783	6,142,062	32,696,025
Due from other agencies	709,156	-	-	-	709,156
Inventory	1,596,217	45,789	-	-	1,642,006
Other	45,030	35,406	-	19,103	99,539
Interfund receivables	5,651,912	6,982,008	80,999	8,896,778	21,611,697
Total Assets	\$ 32,670,421	\$ 8,905,742	\$ 3,689,092	\$ 31,319,396	\$ 76,584,651
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts, salaries, and other payables	\$ 983,257	\$ 770,794	\$ -	\$ 1,770,290	\$ 3,524,341
Due to other agencies	405,723	-	-	-	405,723
Deferred revenue	2,271,434	-	-	-	2,271,434
Interfund payables	14,893,153	352,842	3,688,887	2,676,815	21,611,697
Total Liabilities	18,553,567	1,123,636	3,688,887	4,447,105	27,813,195
Fund balances:					
Reserved for:					
Inventories	1,596,217	45,789	-	-	1,642,006
Unreserved, reported in:					
General fund	12,520,637	-	-	-	12,520,637
Special revenue fund	-	7,736,317	-	19,210,199	26,946,516
Debt service fund	-	-	-	2,796,190	2,796,190
Capital projects fund	-	-	205	4,865,902	4,866,107
Total Fund Balances	14,116,854	7,782,106	205	26,872,291	48,771,456
Total Liabilities and Fund Balances	\$ 32,670,421	\$ 8,905,742	\$ 3,689,092	\$ 31,319,396	\$ 76,584,651

The notes to the financial statements are an integral part of this statement.

CAMERON PARISH POLICE JURY
Cameron, Louisiana

**Reconciliation of the Governmental Funds
Balance Sheet to the Statement of Net Assets
December 31, 2009**

Total Fund Balances at December 31, 2009 - Governmental Funds		<u>\$ 48,771,456</u>
Cost of capital assets at December 31, 2009	59,639,710	
Less - accumulated depreciation as of December 31, 2009	<u>(7,232,066)</u>	52,407,644
Debt issuance costs at December 31, 2009	104,754	
Less - accumulated amortization at December 31, 200	<u>(4,820)</u>	99,934
Long-term debt which is not included as a liability in the governmental fund type balance sheet:		
Bonds, notes payable, and capital leases	(11,244,370)	
Net OPEB obligation	(118,776)	
Compensated absences	<u>(237,682)</u>	(11,600,828)
Accrued interest on long-term debt which is not included as a liability in the governmental fund type balance sheet		(290,408)
Elimination of interfund assets and liabilities:		
Due from other funds	(21,611,697)	
Due to other funds	<u>21,611,697</u>	-
Net Assets at December 31, 2008		<u>\$ 89,387,798</u>

The notes to the financial statements are an integral part of this statement.

CAMERON PARISH POLICE JURY
Cameron, Louisiana

GOVERNMENTAL FUNDS
Statement of Revenues, Expenditures, and
Changes in Fund Balances
For the Year Ended December 31, 2009

	MAJOR FUNDS				TOTAL
	GENERAL FUND	ROAD & BRIDGE MAINTENANCE FUND	INTERIM DISASTER	NON-MAJOR FUNDS	
REVENUES					
Taxes:					
Ad valorem	\$ 851,576	\$ 1,513,398	\$ -	\$ 5,858,299	\$ 8,223,273
Franchise tax	68,544	-	-	-	68,544
Other taxes	11,089	977	-	739,842	751,908
Licenses and permits	379,650	-	-	-	379,650
Fines, forfeitures, and court costs	-	-	-	201,067	201,067
Intergovernmental:					
Federal	13,833,001	4,750,799	4,924,991	7,979,311	31,488,102
State	4,507,029	168,310	-	93,215	4,768,554
Local	12,100	-	-	64,539	76,639
Interest earnings	4,922	562	-	25,625	31,109
Other	243,849	97,613	5	372,515	713,982
Total revenues	<u>19,911,760</u>	<u>6,531,659</u>	<u>4,924,996</u>	<u>15,334,413</u>	<u>46,702,828</u>
EXPENDITURES					
Current:					
General government:					
Legislative	171,324	-	-	-	171,324
Judicial	192,914	-	-	867,721	1,060,635
Elections	32,747	-	-	-	32,747
Finance and administrative	718,856	-	401,482	176,920	1,297,258
Other general government	5,938,583	-	122,664	18,748	6,079,995
Public safety	602,973	-	89,931	819,695	1,512,599
Public works	812,183	3,068,004	2,958,925	1,368,486	8,207,598
Culture and recreation	117,402	-	-	741,497	858,899
Health and welfare	87,041	-	-	99,022	186,063
Economic development & assistance	739,015	-	-	30,640	769,655
Debt service:					
Principal	4,378	57,738	-	306,329	368,445
Interest	985	4,573	-	127,530	133,088
Capital outlay	7,532,828	5,546,253	1,351,789	10,051,349	24,482,219
Total expenditures	<u>16,951,229</u>	<u>8,676,568</u>	<u>4,924,791</u>	<u>14,607,937</u>	<u>45,160,525</u>

(Continued)

The notes to the financial statements are an integral part of this statement.

CAMERON PARISH POLICE JURY
Cameron, Louisiana

GOVERNMENTAL FUNDS
Statement of Revenues, Expenditures, and
Changes in Fund Balances
For the Year Ended December 31, 2009

	MAJOR FUNDS				TOTAL
	GENERAL FUND	ROAD & BRIDGE MAINTENANCE FUND	INTERIM DISASTER	NON-MAJOR FUNDS	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,960,531	(2,144,909)	205	726,476	1,542,303
OTHER FINANCING SOURCES (USES):					
Operating transfers in	115,382	4,055,382	-	158,000	4,328,764
Operating transfers out	(4,213,382)	-	-	(115,382)	(4,328,764)
Insurance recovery	81,306	84,796	-	519,941	686,043
Bond proceeds	-	-	-	7,000,000	7,000,000
Sale of equipment	-	26,363	-	-	26,363
Total other financing sources (uses)	(4,016,694)	4,166,541	-	7,562,559	7,712,406
NET CHANGES IN FUND BALANCES	(1,056,163)	2,021,632	205	8,289,035	9,254,709
FUND BALANCES - DECEMBER 31, 2008	15,173,017	5,760,474	-	18,583,256	39,516,747
FUND BALANCES - DECEMBER 31, 2009	\$ 14,116,854	\$ 7,782,106	\$ 205	\$ 26,872,291	\$ 48,771,456

(Concluded)

The notes to the financial statements are an integral part of this statement.

CAMERON PARISH POLICE JURY
Cameron, Louisiana

**Reconciliation of the Governmental Funds
Statement of Revenues, Expenditures, and Changes
in Fund Balances to the Statement of Activities**

For the Year Ended December 31, 2009

Total net change in fund balances - governmental funds (Statement E)	\$ 9,254,709						
Gain or loss on the disposition of capital assets is reported in the Statement of Activities but only the proceeds of the disposition of the assets are reported in the governmental funds	(505,663)						
Amounts reported for governmental activities in the Statement of Activities are different because:							
Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceed depreciation in the period	<table style="margin-left: auto; margin-right: 0; border-collapse: collapse;"> <tr> <td style="padding-right: 10px;">Capital Outlay</td> <td style="text-align: right;">24,482,219</td> </tr> <tr> <td>Depreciation Expense</td> <td style="text-align: right;"><u>(1,584,942)</u></td> </tr> <tr> <td></td> <td style="text-align: right;"><u>22,897,277</u></td> </tr> </table>	Capital Outlay	24,482,219	Depreciation Expense	<u>(1,584,942)</u>		<u>22,897,277</u>
Capital Outlay	24,482,219						
Depreciation Expense	<u>(1,584,942)</u>						
	<u>22,897,277</u>						
Debt issuance costs are reported in governmental funds as expenditures. However, in the Statement of Activities, debt issuance costs are allocated over the term of the debt as amortization expense. This is the amount by which debt issuance costs exceed amortization in the period	<table style="margin-left: auto; margin-right: 0; border-collapse: collapse;"> <tr> <td style="padding-right: 10px;">Debt Issuance Costs</td> <td style="text-align: right;">104,754</td> </tr> <tr> <td>Amortization Expense</td> <td style="text-align: right;"><u>(4,820)</u></td> </tr> <tr> <td></td> <td style="text-align: right;"><u>99,934</u></td> </tr> </table>	Debt Issuance Costs	104,754	Amortization Expense	<u>(4,820)</u>		<u>99,934</u>
Debt Issuance Costs	104,754						
Amortization Expense	<u>(4,820)</u>						
	<u>99,934</u>						
In the Statement of Activities, certain operating expenses - compensated absences (vacation and sick leave) - are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid).	69,473						
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 Assets	368,445						
Proceeds from debt are reported as an other financing source in the governmental funds but as a long-term liability in the Statement of Net Assets	(7,000,000)						
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).	(171,924)						
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>(118,776)</u>						
Change in net assets of governmental activities (Statement B)	<u>\$ 24,893,475</u>						

The notes to the financial statements are an integral part of this statement.

CAMERON PARISH POLICE JURY
Cameron, Louisiana

FIDUCIARY FUNDS
Statement of Fiduciary Net Assets
December 31, 2009

	<u>WETLANDS RESTORATION EXPENDABLE TRUST FUND</u>
ASSETS	
Cash and cash equivalents	\$ <u>1,873</u>
Total Assets	<u>1,873</u>
LIABILITIES AND FUND BALANCES	
Liabilities	<u>-</u>
NET ASSETS	
Held in trust	<u>\$ 1,873</u>

The notes to the financial statements are an integral part of this statement.

CAMERON PARISH POLICE JURY
Cameron, Louisiana

FIDUCIARY FUNDS
Statement of Changes in Fiduciary Net Assets
For the Year Ended December 31, 2009

	WETLANDS RESTORATION EXPENDABLE TRUST FUND
ADDITIONS:	
Interest earnings	\$ 2
Total additions	<u>2</u>
DEDUCTIONS	<u>-</u>
CHANGES IN NET ASSETS	2
NET ASSETS - DECEMBER 31, 2008	<u>1,871</u>
NET ASSETS - DECEMBER 31, 2009	<u>\$ 1,873</u>

The notes to the financial statements are an integral part of this statement.

NOTES TO THE FINANCIAL STATEMENTS

CAMERON PARISH POLICE JURY
Cameron, Louisiana

Notes to the Financial Statements
As of and For the Year Ended December 31, 2009

INTRODUCTION

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. The jurors are currently serving a four-year term which expires in January 2012.

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. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying 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.

In June 1999, the Governmental Accounting Standards Board (GASB) unanimously approved Statement No. 34, *Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments*. Certain of the significant changes in the Statement include the following:

- A Management Discussion and Analysis (MD&A) section providing an analysis of the Police Jury’s overall financial position and results of operations.
- Financial statements prepared using full accrual accounting for all of the Police Jury’s activities, including infrastructure (if any).
- A change in the fund financial statements to focus on the major funds.

These and other changes are reflected in the accompanying financial statements (including notes to financial statements).

CAMERON PARISH POLICE JURY
Cameron, Louisiana

Notes to the Financial Statements
As of and For the Year Ended December 31, 2009

B. 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 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.

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 & 16	December 31	1 & 3
Hackberry Fire Protection District	December 31	1 & 3
Gravity Drainage District No. 3	December 31	1 & 3
Gravity Drainage District No. 4	December 31	1 & 3
Gravity Drainage District No. 5	December 31	1 & 3
Gravity Drainage District No. 7	December 31	1 & 3

CAMERON PARISH POLICE JURY
Cameron, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 2009

Gravity Drainage District No. 8	December 31	1 & 3
Gravity Drainage District No. 9	December 31	1 & 3
Recreation District No. 5	December 31	1 & 3
Recreation District No. 6	December 31	1 & 3
Recreation District No. 7	December 31	1 & 3
Recreation District No. 8	December 31	1 & 3
Recreation District No. 9	December 31	1 & 3
Johnson Bayou Recreation District	December 31	1 & 3
Hackberry Recreation District	December 31	1 & 3
Mosquito Abatement District No. 1	December 31	1 & 3
Waterworks & Sewerage 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
East Cameron Port, Harbor, and Terminal District	December 31	1 & 3
Cameron Community Action Agency Incorporated	September 30	1
Cameron Parish Communications District	December 31	1 & 3
Ambulance District No. 1	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
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, West Cameron Port, Harbor, and Terminal District, Cameron Parish Communications District, and Grand Lake/Sweet Lake Cemetery.

CAMERON PARISH POLICE JURY
Cameron, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 2009

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.

C. FUND ACCOUNTING

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.

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

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

Governmental Funds:

General Fund

The General Fund is the general operating fund of the Police Jury. It accounts for all activities except those required to be accounted for in other funds.

Special Revenue Funds

Special revenue funds are used to account for the proceeds of 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.

CAMERON PARISH POLICE JURY
Cameron, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 2009

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 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.

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 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.

D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING

Government-Wide Financial Statements (GWFS)

The Statement of Net Assets (Statement A) and the Statement of Activities (Statement B) display information about the reporting government as a whole. These statements include all the financial activities of the Police Jury.

The GWFS were prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

Program Revenues - Program revenues included in the Statement of Activities (Statement B) derive 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.

CAMERON PARISH POLICE JURY
Cameron, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 2009

Direct Expenses - The Police Jury reports all direct expenses by function in the Statement of Activities (Statement B). 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.

Fund Financial Statements (FFS)

Governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Fund financial statements report detailed information about the Police Jury. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund and the aggregate of the remaining funds (nonmajor funds) are reported in separate columns in the Balance Sheet (Statement C) and in the Statement of Revenues, Expenditures, and Changes in Fund Balances (Statement E). Governmental funds use the modified accrual basis of accounting. 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 pay liabilities of the current period. Except for ad valorem taxes, the Police Jury considers all revenues available if they are collected within 60 days after the fiscal year end. Ad valorem taxes are assessed on a calendar year basis, 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 from January through May of the ensuing year.

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

Revenues

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

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

CAMERON PARISH POLICE JURY
Cameron, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 2009

Expenditures

Salaries are recorded as expenditures when earned by employees.

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

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

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

Other Financing Sources (Uses)

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

E. 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. Approximately 3% of fixed assets are valued at estimated historical costs based on the actual costs of like items while the remaining 97% are based on actual historical costs. The Police Jury maintains a threshold level of \$1,000 or more for capitalizing capital assets.

Capital assets and related expenses are recorded in the Statement of Net Assets and Statement of Activities, respectively, but are not reported in the fund financial statements. 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	25 – 40 years
Furniture and Equipment	5 – 15 years
Books and videos	7 years
Infrastructure:	
Roads	40 years

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.

CAMERON PARISH POLICE JURY
Cameron, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 2009

F. DEPOSITS

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.

At December 31, 2009, the Police Jury's carrying amount (book balances) of deposits was \$19,824,808, which includes the following:

Demand Deposits	\$ 10,499,208
Investments - Certificates of Deposit	<u>9,325,600</u>
Total	<u>\$ 19,824,808</u>

These deposits are reported at cost, which approximates market.

As of December 31, 2009, the Police Jury's bank (deposit) balances totaled \$21,476,173. Under state law, the Police Jury's deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities. 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. As of December 31, 2009, the Police Jury's deposits were adequately secured by federal deposit insurance and the pledge of securities.

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The Police Jury does not have a policy for custodial credit risk. None of the Police Jury's deposits were exposed to custodial credit risk.

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 expenditures are recognized when the items are purchased.

Inventory of the General Fund consist of 87 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 are valued at the fair value of the properties at the time of the donation. At December 31, 2009, the value of these properties was \$1,596,217.

H. VACATION AND SICK LEAVE

Employees, including employees of the library and criminal court, may accumulate from 5 to 25 days of annual leave, depending on their length of service with the parish. Vacation leave can be accumulated without limitation. Upon resignation or retirement, unused vacation leave is paid to the employee at the employee's current rate of pay for the amount accumulated at July 2, 1990, in addition to unused vacation leave earned since

CAMERON PARISH POLICE JURY
Cameron, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 2009

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, 2009, employees have accumulated and vested \$237,681 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.

The West Cameron Port, 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. 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 short term in nature and are classified as interfund receivables or interfund payables on the Balance Sheet (Statement C).

J. RESTRICTED NET ASSETS

For the government-wide statement of net assets, net assets are reported as restricted when constraints placed on net asset use are either:

1. Externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments; or
2. Imposed by law through constitutional provisions or enabling legislation.

K. FUND EQUITY

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

L. 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.

CAMERON PARISH POLICE JURY
Cameron, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 2009

M. 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.

2. LEVIED TAXES

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

	Authorized Millage	Levied Millage	Expiration Date
Parishwide taxes:			
Parish	3.72	3.68	Indefinite
Road maintenance and construction	6.61	6.54	2013
Garbage	7.86	7.78	2014
Courthouse maintenance	2.64	2.61	2013
Library maintenance	5.75	5.69	2019
Health unit maintenance	1.32	1.31	2013
Fire protection districts:			
No. 1: Maintenance	5.74	5.74	2014
No. 7: Maintenance	4.12	4.12	2017
Bonds	Variable	6.00	2038
No. 9: Maintenance	2.57	2.57	2012
No. 10: Maintenance	7.71	7.39	2012
No. 14: Maintenance	5.06	4.49	2011
No. 15: Maintenance	7.96	7.25	2011
No. 16: Maintenance	11.17	10.95	2010
Bonds	Variable	2.00	2010
Hackberry: Maintenance	4.71	4.46	2014
West Cameron Port	Variable	2.50	2013

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.

CAMERON PARISH POLICE JURY
Cameron, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 2009

The following are the principal taxpayers for the parish and their 2009 taxable assessed valuation:

	Taxable Assessed Valuation	
	Amount	Percent of Total
Natural Gas Pipeline	\$ 21,337,870	8.79%
Kinder Morgan Louisiana Pipeline LLC	12,029,110	4.96%
Citgo Petroleum Co	10,611,224	4.37%
ANR Pipeline Co.	7,223,620	2.98%
Transcontinental Gas Pipeline Corp.	7,329,290	3.02%
Apache Corporation	6,834,205	2.82%
Cheniere Creole Trail Pipeline	6,166,280	2.54%
Hilcorp Energy Company	5,365,499	2.21%
Hercules Liftboat Company LLC	4,470,867	1.84%
LLOG Exploration Company	3,827,490	1.58%
Total	<u>\$ 85,195,455</u>	<u>35.10%</u>

2. RECEIVABLES

The following is a summary of receivables at December 31, 2009:

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total
Taxes - Ad valorem	\$ 873,465	\$ 7,001,861	\$ 544,994	\$ -	\$ 8,420,320
Intergovernmental:					
Federal	19,849,191			3,507,800	23,356,991
State & Local	686,350	57,738	-	-	744,088
Other	133,932	40,694	-	-	174,626
Total	<u>\$ 21,542,938</u>	<u>\$ 7,100,293</u>	<u>\$ 544,994</u>	<u>\$ 3,507,800</u>	<u>\$ 32,696,025</u>

CAMERON PARISH POLICE JURY
Cameron, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 2009

3. CAPITAL ASSETS

The following schedule presents changes in capital assets for the year ended December 31, 2009:

	Balance January 1	Additions	Deletions	Balance December 31
Capital assets not being depreciated:				
Land	\$ 653,617	\$ 585,410	\$ -	\$ 1,239,027
Construction in progress	6,141,855	22,071,169	(9,036,926)	19,176,098
Total capital assets not being depreciated	<u>6,795,472</u>	<u>22,656,579</u>	<u>(9,036,926)</u>	<u>20,415,125</u>
Capital assets being depreciated:				
Building, structures, and improvements	8,434,886	629,145	(19,312)	9,044,719
Books and videos	445,357	108,135	(52,884)	500,608
Equipment and furniture	14,294,187	1,738,681	(430,763)	15,602,105
Infrastructure	5,884,239	8,212,714	(19,800)	14,077,153
Total capital assets being depreciated	<u>29,058,669</u>	<u>10,688,675</u>	<u>(522,759)</u>	<u>39,224,585</u>
Less accumulated depreciation	<u>5,906,873</u>	<u>1,584,982</u>	<u>(259,789)</u>	<u>7,232,066</u>
Total capital assets being depreciated, net	<u>23,151,796</u>	<u>9,103,693</u>	<u>(262,970)</u>	<u>31,992,519</u>
Total capital assets, net	<u>\$ 29,947,268</u>	<u>\$ 31,760,272</u>	<u>\$ (9,299,896)</u>	<u>\$ 52,407,644</u>

Depreciation was charged to functions as follows:

Governmental Activities:	
General Government:	
Elections	\$ 692
Finance and Administration	65,119
Judicial	29,004
Other	82,641
Public Safety	474,711
Public Works, including depreciation for Infrastructure assets	670,920
Health and Welfare	38,946
Culture and Recreation	222,949
Total	<u>\$ 1,584,982</u>

CAMERON PARISH POLICE JURY
Cameron, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 2009

4. ACCOUNTS, SALARIES, AND OTHER PAYABLES

The following is a summary of accounts, salaries, and other payables at December 31, 2009:

Trade	\$ 955,456
Pension Deduction	271,536
Payroll-related	489,417
Construction Costs	1,807,932
Total	<u>\$ 3,524,341</u>

5. 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 who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 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 12.25 percent of annual covered payroll. Contributions to the System also include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge

CAMERON PARISH POLICE JURY
Cameron, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 2009

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 years ending December 31, 2009, 2008, and 2007, were \$462,538, \$494,825, and \$426,624, respectively, equal to the required contributions for each year.

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 8 percent of their salary to the retirement system. From January 1, 2009 through June 30, 2009, the Police Jury was required to contribute 12.50 percent of covered employees' salaries, and from July 1, 2009 through December 31, 2009, the Police Jury was required to contribute 14.00 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, 2009, was \$5,655, equal to the required contributions for the year. The Police Jury had no employed firefighters for the years ended December 31, 2008 and 2007.

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
Cameron, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 2009

Louisiana District Attorney's Retirement System

The district attorney and assistant district attorneys are members of the Louisiana District Attorney's 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 7 percent of their salaries to the System. The Cameron Parish Police Jury was required to contribute 3.5 percent through June 30, 2007 to the Louisiana District Attorneys Retirement System. Subsequent to that date, the rate changed to 0 percent for the period July 1, 2007 through June 30, 2009, and to 5 percent beginning July 1, 2009. 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 years ended December 31, 2009, 2008, and 2007, were \$652, \$0-, and \$989, respectively, equal to the required contributions for each year.

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 70116-2012, or by calling (504) 947-5551.

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),

CAMERON PARISH POLICE JURY
Cameron, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 2009

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. From January 1, 2009 through June 30, 2009, the Police Jury was required to contribute 2.00 percent of covered employees' salaries, and from July 1, 2009 through December 31, 2009, the Police Jury was required to contribute 3.50 percent of covered employees' salaries. Member contributions are established by state statute and are equal to 7 percent of each employee's salary. The Police Jury's contributions to the Registrars of Voters Retirement System for the years ending December 31, 2009, 2008, and 2007 were \$1,746, \$2,442, and \$5,073, respectively, equal to the required contributions for each year.

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.

6. POST RETIREMENT HEALTH CARE BENEFITS

Plan Description. The Cameron Parish Police Jury's medical benefits are provided through a comprehensive medical plan and are made available to employees upon actual retirement.

Most 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, 2009, 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. For the few employees not covered by that system, the same retirement eligibility has been assumed. Complete plan provisions are included in the official plan documents.

CAMERON PARISH POLICE JURY
Cameron, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 2009

Contribution Rates. Employees do not contribute to their post employment benefits costs until they become retirees and begin receiving those benefits. The plan provisions and contribution rates are contained in the official plan documents.

Fund Policy. Until 2009, the Cameron Parish Police Jury recognized the cost of providing post-employment medical benefits (the Cameron Parish Police Jury's portion of the retiree medical benefit premiums) as an expense when the benefit premiums were due and thus financed the cost of the post-employment benefits on a pay-as-you-go basis. In 2009, the Cameron Parish Police Jury's portion of health care funding cost for retired employees totaled \$12,600.

Effective with the Fiscal Year beginning January 1, 2009, the Cameron Parish Police Jury implemented Government Accounting Standards Board Statement Number 45, *Accounting and Financial Reporting by Employers for Post employment Benefits Other than Pensions* (GASB 45).

Annual Required Contribution. The Cameron Parish Police Jury's Annual Required Contribution (ARC) is an amount actuarially determined in accordance with GASB 45. The Annual Required Contribution (ARC) is the sum of the Normal Cost plus the contribution to amortize the Actuarial Accrued Liability (AAL). A level dollar, closed amortization period of 30 years (the maximum amortization period allowed by GASB 43/45) has been used for the post-employment benefits. The total ARC for the fiscal year beginning January 1, 2009 is \$131,376, as set forth below:

	Medical
Normal Cost	\$ 73,471
30-year UAL amortization amount	57,905
Annual required contribution (ARC)	\$131,376

Net Post-employment Benefit Obligation (Asset). The table below shows the Cameron Parish Police Jury's Net Other Post-employment Benefit (OPEB) Obligation (Asset) for fiscal year ending December 31, 2009:

	Medical
Beginning Net OPEB Obligation (Asset), 1/1/2009	\$ -
Annual required contribution	131,376
Interest on Net OPEB Obligation (Asset)	-
ARC Adjustment	-
OPEB Cost	131,376
Contribution	-
Current year retiree premium	(12,600)
Change in Net OPEB Obligation	118,776
Ending Net OPEB Obligation (Asset), 12/31/2009	\$118,776

CAMERON PARISH POLICE JURY
Cameron, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 2009

The following table shows the Cameron Parish Police Jury's annual post employment benefits (PEB) cost, percentage of the cost contributed, and the net unfunded post employment benefits (PEB) liability (asset):

<u>Post Employment Benefit</u>	<u>Fiscal Year Ended</u>	<u>Annual OPEB Cost</u>	<u>Percentage of Annual Cost Contributed</u>	<u>Net OPEB Obligation (Asset)</u>
Medical	December 31, 2009	\$131,376	9.60%	\$118,776

Funded Status and Funding Progress. In the fiscal year ending December 31, 2009, the Cameron Parish Police Jury made no contributions to its post employment benefits plan. The plan was not funded at all, has no assets, and hence has a funded ratio of zero. As of January 1, 2009, the first and most recent actuarial valuation, the Actuarial Accrued Liability (AAL) was \$1,001,250, which is defined as that portion, as determined by a particular actuarial cost method (the Cameron Parish Police Jury uses the Unit Credit Cost Method), of the actuarial present value of post employment plan benefits and expenses which is not provided by normal cost. Since the plan was not funded in fiscal year 2009, the entire actuarial accrued liability of \$1,001,250 was unfunded.

Actuarial Accrued Liability (AAL)	Medical \$1,001,250
Actuarial Value of Plan Assets	-
Unfunded Act. Accrued Liability (UAAL)	\$1,001,250
 Funded Ratio (Act. Val. Assets/AAL)	 0.00%
Covered Payroll (active plan members)	\$3,316,975
UAAL as a percentage of covered payroll	31%

Actuarial Methods and Assumptions. Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. The actuarial valuation for post employment benefits includes estimates and assumptions regarding (1) turnover rate; (2) retirement rate; (3) health care cost trend rate; (4) mortality rate; (5) discount rate (investment return assumption); and (6) the period to which the costs apply (past, current, or future years of service by employees). Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

The actuarial calculations are based on the types of benefits provided under the terms of the substantive plan (the plan as understood by the Cameron Parish Police Jury and its employee plan members) at the time of the valuation and on the pattern of sharing costs between the Cameron Parish Police Jury and its plan members to that point. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between the Cameron Parish Police Jury and plan members in the future. Consistent with the long-term perspective of actuarial calculations,

CAMERON PARISH POLICE JURY
Cameron, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 2009

the actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial liabilities and the actuarial value of assets.

Actuarial Cost Method. The ARC is determined using the Unit Credit Cost Method. The employer portion of the cost for retiree medical care in each future year is determined by projecting the current cost levels using the healthcare cost trend rate and discounting this projected amount to the valuation date using the other described pertinent actuarial assumptions, including the investment return assumption (discount rate), mortality, and turnover.

Actuarial Value of Plan Assets. Since this is the first actuarial valuation, there are not any assets. It is anticipated that in future valuations, should funding take place, a smoothed market value consistent with Actuarial Standards Board ASOP 6, as provided in paragraph number 125 of GASB Statement 45 will be used.

Turnover Rate. An age-related turnover scale based on actual experience as described by administrative staff has been used. The rates, when applied to the active employee census, produce an annual turnover of approximately 5%. The rates for each age are below:

<u>Age</u>	<u>Percent Turnover</u>
18 - 25	10.0%
26 - 40	6.0%
41 - 54	5.0%
55+	4.0%

Post employment Benefit Plan Eligibility Requirements. Based on past experience, it has been assumed that entitlement to benefits will commence three years after eligibility to enter the D.R.O.P. Medical benefits are provided to employees upon actual retirement. Most 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, 2008, 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. For the few employees not covered by that system, the same retirement eligibility has been assumed. Entitlement to benefits continue through Medicare to death.

Investment Return Assumption (Discount Rate). GASB Statement 45 states that the investment return assumption should be the estimated long-term investment yield on the investments that are expected to be used to finance the payment of benefits (that is, for a plan which is funded). Based on the assumption that the ARC will not be funded, a 4% annual investment return has been used in this valuation. This is a conservative estimate of the expected long term return of a balanced and conservative investment portfolio under professional management.

Health Care Cost Trend Rate. Because the employer provided medical cost of retirees is limited to a flat \$150 per month, we have assumed a flat 3% annual "trend" as the expected rate of increase in medical cost assuming general inflation will cause the flat amount to increase. Conventional medical trend factors have not been used.

CAMERON PARISH POLICE JURY
Cameron, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 2009

Mortality Rate. The 1994 Group Annuity Reserving (94GAR) table, projected to 2002, based on a fixed blend of 50% of the unloaded male mortality rates and 50% of the unloaded female mortality rates, is used. This is the mortality table which the IRS requires to be used in determining the value of accrued benefits in defined benefit pension plans.

Method of Determining Value of Benefits. The "value of benefits" has been assumed to be the portion of the premium after retirement date expected to be paid by the employer for each retiree and has been used as the basis for calculating the actuarial present value of OPEB benefits to be paid. The employer pays a flat \$150 per month of the cost of the medical and life insurance combined for the retirees only (not dependents). Because of the combined nature of the flat monthly employer payment, we have valued only the medical benefits.

7. LEASES

Operating Leases

The Police Jury has operating leases for administrative office space, garbage dump sites, shell dump sites, ball parks, recreation areas, access roads, and equipment. For the year ending December 31, 2009, the Police Jury incurred \$939,860 in rental expense, which includes costs incurred under lease agreements and for day-to-day rentals of equipment.

Capital Leases

The Police Jury has capital leases for various maintenance equipment including tractors, mowers, rotary cutters, and trucks. The net minimum annual payments on these leases are as follows:

Minimum lease payments under capital leases:		
2010	\$	15,295
2011		15,295
2012		15,295
2013		15,295
2014		9,790
Total minimum lease payments		<u>70,970</u>
Less amount for interest		<u>(6,586)</u>
Net minimum annual lease payments	\$	<u><u>64,384</u></u>

CAMERON PARISH POLICE JURY
Cameron, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 2009

8. LONG-TERM OBLIGATIONS

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

The change in net OPEB obligations for the year ended December 31, 2009, is disclosed in Note 6 – Post Retirement Health Care Benefits. The following is a summary of the change in other long-term obligations for the year ended December 31, 2009:

	Loans	Capitalized Leases	Long-term Bonds	Compensated Absences	Total
Long-term debt - Beginning	\$ 1,981,330	\$ 57,738	\$ 2,505,000	\$ 307,155	\$ 4,851,223
Additions	-	68,762	7,000,000	139,970	7,208,732
Deductions	(31,344)	(62,116)	(275,000)	(209,444)	(577,904)
Long-term debt - Ending	<u>\$ 1,949,986</u>	<u>\$ 64,384</u>	<u>\$ 9,230,000</u>	<u>\$ 237,681</u>	<u>\$ 11,482,051</u>

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, 2011; interest at 5.90 to 12.00 percent. Debt retirements are made from Fire District No. 16 Debt Service Fund. \$ 20,000

West Cameron Port, Harbor and Terminal District - \$3,500,000. Issue of May 1, 2000, due in annual installments of \$145,000 to \$345,000 through May 1, 2015; interest at 5.50 to 8.00 percent. Debt retirements are made from West Cameron Port, Harbor and Terminal District Debt Service Fund. 1,800,000

Fire District No. 7 of Cameron Parish - \$585,000. Issue of May 1, 2000, due in annual installments of \$20,000 to \$40,000 through May 1, 2020 and due in annual installments of \$1,000 from 2021 through 2040; interest at 5.00 percent. Debt retirements are made from Fire District No. 7 Debt Service Fund. 410,000

Revenue Bonds are comprised of the following issues:

Louisiana Local Government Environmental Facilities & Community Development Authority (LLGEF&CDA) Revenue Bonds (Cameron Parish Police Jury Recovery Projects) Series 2009A - \$4,080,000; Issued on August 15, 2009; due in annual installments of \$408,000 through August 15, 2019; interest at 4.177 percent. Debt retirements are made from Cheniere Prepaid Tax Debt Service Fund. 4,080,000

CAMERON PARISH POLICE JURY
Cameron, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 2009

LLGEF&CDA Revenue Bonds (Cameron Parish Law Enforcement District Recovery Projects) Series 2009B - \$2,310,000. Issue of August 15, 2009, due in annual installments of \$288,750 through August 15, 2017; interest at 3.968 percent. Debt retirements are made from Cheniere Prepaid Tax Debt Service Fund. 2,310,000

LLGEF&CDA Revenue Bonds (Cameron Parish Library Board of Control Recovery Projects) Series 2009C - \$610,000. Issue of August 15, 2009, due in annual installments of \$76,250 through August 15, 2017; interest at 3.968 percent. Debt retirements are made from Cheniere Prepaid Tax Debt Service Fund. 610,000

Total Bonds \$ 9,230,000

The annual requirements to amortize all bonds outstanding at December 31, 2009, including interest payments of \$1,906,166, are as follows:

Year Ending:	Principal	Interest	Total
2010	1,068,000	395,394	1,463,394
2011	1,083,000	350,437	1,433,437
2012	1,093,000	301,371	1,394,371
2013	1,113,000	252,291	1,365,291
2014	1,138,000	201,779	1,339,779
2015 - 2019	3,670,000	392,769	4,062,769
2020 - 2024	49,000	5,725	54,725
2025 - 2029	5,000	3,375	8,375
2030 - 2034	5,000	2,125	7,125
2035 - 2039	5,000	875	5,875
2040	1,000	25	1,025
Totals	<u>\$ 9,230,000</u>	<u>\$ 1,906,166</u>	<u>\$ 11,136,166</u>

As shown on Statement A, \$2,796,190 is available in debt service funds to service the bonds.

The General Obligation Bonds are secured by an annual ad valorem tax levy.

The Revenue Bonds are secured by a "Lawfully Available Funds" pledge. "Lawfully Available Funds", as defined in the Revenue Bonds Trust Indenture, means, collectively, the funds, income, revenue, fees, receipts or charges of any nature from any source whatsoever on deposit with or accruing from time to time to the Borrower, provided that no such funds, income, revenue, fees, receipts or charges shall be so included in this definition which have been or are in the future legally dedicated and required for other purposes by the electorate, by the terms of specific grants, by the terms of particular obligations issued or to be issued (to the extent pledged or budgeted to pay debt service on such other obligations) or by operation of law, and provided further that the full faith and credit of the Borrowers is not pledged, and there is no obligation to levy or increase taxes or other sources of

CAMERON PARISH POLICE JURY
Cameron, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 2009

revenue above any legal limits applicable to the Borrowers from time to time. Lawfully Available Funds shall include, but are not limited to Advance Payments and CIAP Payments (as such terms are defined in the Agreements), to the extent such payments are eligible for application to the Project. Notwithstanding the foregoing to the contrary, with respect to the Cameron Parish Law Enforcement District, Lawfully Available Funds shall be limited to and shall not exceed the Advance Payments to be received by the Cameron Parish Law Enforcement District.

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. At December 31, 2009, the statutory limit is \$24,275,180.

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 percent, is payable upon demand, and had a balance due of \$28,357 at December 31, 2009.

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. 9. The note carries an annual interest rate of 4.62 percent and is payable upon demand. This note was paid in full in 2009.

In 2006, the Police Jury obtained a Community Disaster Loan from the Department of Homeland Security in the amount of \$1,921,629. The loan bears interest at a rate of 2.74% per annum and matures in 2010, at which time the principal and any accrued and unpaid interest are due.

9. 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 \$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, 2009, the designated fund balance for the worker's compensation self-insurance was \$130,300.

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, 2009, the designated fund balance for the property insurance trust was \$25,494.

Total designated fund balance for the General Fund at December 31, 2009, was \$155,794.

On July 5, 1994, the Police Jury designated a portion of the fund balance of the Road and Bridge Fund to provide for future road projects. The initial designation was \$350,000. A portion of the designated balance was used for a road project in 1995. At December 31, 2009, the designated fund balance for the Road and Bridge Trust was \$20,805.

CAMERON PARISH POLICE JURY
Cameron, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 2009

10. DUE FROM/TO OTHER FUNDS

Individual amounts due from/to other funds at December 31, 2009, are as follows:

	Due From Other Funds	Due to Other Funds
General Fund	\$ 5,643,113	\$ 14,888,075
Debt Service Funds		
Fire # 16 Sinking Fund	254	18,745
Hackberry Fire Sinking Fund	-	491
Fire # 7 Sinking Fund		20
Gravity Drainage District No. 8 Sinking	146,125	
West Cameron Port Sinking Fund	-	1,664
Special Revenue Funds:		
Parishwide Road and Bridge Maintenance	6,982,009	352,842
Parishwide Garbage	477,929	25,630
Courthouse and Jail Maintenance	2,784,618	1,539,268
Health Unit Maintenance	1,463,428	9,742
Criminal Court Fund	12,454	22,381
Grand Lake / Sweet Lake Cemetary	-	209
Cameron Parish Library	194,061	106,678
Fire Protection District No. 1 Maintenance	553,166	1,693
Fire Protection District No. 7 Maintenance	835,923	330,268
Fire Protection District No. 9 Maintenance	838,358	536,558
Fire Protection District No. 10 Maintenance	1,459,384	49,914
Fire Protection District No. 14 Maintenance	8,502	1,299
Fire Protection District No. 15 Maintenance	-	97
West Cameron Port Maintenance	4,222	8,384
Fire Protection District No. 16 Maintenance	19,301	
Hackberry Fire Maintenance	29,887	10,185
Interim Disaster Fund	80,999	3,688,887
Cafeteria Plan Account		5,077
Payroll Fund	8,799	
FINS	236	
LCDBG Grant Account	68,929	139
Gustav/IKE Fisheries Grant		275
Fire District #7 - USDA		50
Fire District #9 - USDA		50
Fire District #10 - USDA		50
Fire District #14 - USDA		50
Hackberry Fire District - USDA		50
Gravity Drainage District No. 8 Tax Protest		12,926
Total	<u>\$ 21,611,697</u>	<u>\$ 21,611,697</u>

CAMERON PARISH POLICE JURY
Cameron, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 2009

11. DUE FROM/TO OTHER AGENCIES

At December 31, 2009, \$709,156 was due from other agencies and \$405,723 was due to other agencies, resulting in a net amount due from other agencies of \$303,433. Individual amounts due from/due to other agencies at December 31, 2009, are as follows:

	Due From / (Due To)
General Fund:	
Gravity Drainage Districts:	
No.3	\$ 25,504
No.4	281
No.5	-
No.7	15,122
No.8	1,970
No.9	-
Recreation Districts:	
Hackberry	(14,498)
No.5	8,661
No.6	(34,374)
No.7	163,772
No.9	416,552
Johnson Bayou	(156,882)
Indigent Defender	(6,155)
Mosquito District	(19,225)
Water and Wastewater Districts:	
No.1	(18,808)
No.2	(5,073)
No.7	48,718
No.9	(69,435)
No.10	21,899
No.11	(39,791)
Ambulance District No. 1	6,674
Ambulance District No. 2	(36,517)
Cameron Prairie Refuge	(3,298)
East Cameron Port	(1,664)
Total	\$ 303,433

CAMERON PARISH POLICE JURY
Cameron, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 2009

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

At December 31, 2009, the Police Jury was not involved in any lawsuits as a defendant nor was it aware of any outstanding claims, which are not covered by insurance.

14. 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.

15. ECONOMIC DEPENDENCY

The Department of Homeland Security provided \$24,795,801 to the Police Jury, which represents approximately 53% of the Police Jury's total revenue for the year.

16. SUBSEQUENT OPERATIONS

The Police Jury has received Ad Valorem taxes, Severance taxes, and Road Royalty taxes in the amount of \$10,511,054 from January 1, 2010 through August 6, 2010. It has also received \$6,365,766 from FEMA, \$3,817,386 in Community Development Block Grant Funding, and \$1,315,640 in other grant revenue during this same period. Also, effective January 1, 2010, the West Cameron Port, Harbor, and Terminal District will no longer be reported as a component unit in the basic financial statements of the Cameron Parish Police Jury.

REQUIRED SUPPLEMENTARY INFORMATION

PART II

CAMERON PARISH POLICE JURY
Cameron, Louisiana

GENERAL FUND
Budgetary Comparison Schedule
For the Year Ended December 31, 2009

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL (BUDGETARY BASIS)	VARIANCE WITH FINAL BUDGET Positive (Negative)
REVENUES				
Taxes:				
Ad valorem	\$ 800,000	\$ 800,000	\$ 851,576	\$ 51,576
Franchise tax	5,000	5,000	68,544	63,544
Other taxes	14,100	14,100	11,089	(3,011)
Licenses and permits	355,600	355,600	379,650	24,050
Intergovernmental				
Federal	8,386,078	13,879,819	13,833,001	(46,818)
State	5,086,150	4,482,350	4,507,029	24,679
Local	12,000	12,000	12,100	100
Interest earnings	102,500	7,500	4,922	(2,578)
Other	-	-	243,849	243,849
Total revenues	14,761,428	19,556,369	19,911,760	355,391
EXPENDITURES				
Current:				
General government				
Legislative	163,843	171,883	171,324	559
Judicial	189,925	209,425	192,914	16,511
Elections	54,247	54,247	32,747	21,500
Finance and administrative	663,892	672,927	718,856	(45,929)
Other general government	2,239,200	5,985,662	5,938,583	47,079
Public safety	476,876	496,019	602,973	(106,954)
Public works	844,678	3,217,519	812,183	2,405,336
Culture and recreation	11,555	373,220	117,402	255,818
Health and welfare	100,000	100,000	87,041	12,959
Economic development and assistance	559,631	2,627,150	739,015	1,888,135
Debt Retirement	-	-	5,363	(5,363)
Capital outlay	4,507,278	4,507,278	7,532,828	(3,025,550)
Total expenditures	9,811,125	18,415,330	16,951,229	1,464,101
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	4,950,304	1,141,040	2,960,531	1,819,492
OTHER FINANCING SOURCES (Uses):				
Operating transfers in	-	-	115,382	115,382
Operating transfers out	(10,362,546)	(10,362,546)	(4,213,382)	6,149,164
Insurance recovery	-	-	81,306	81,306
Total other financing sources (uses)	(10,362,546)	(10,362,546)	(4,016,694)	6,345,852
NET CHANGES IN FUND BALANCES	(5,412,243)	(9,221,507)	(1,056,163)	8,165,344
FUND BALANCES - DECEMBER 31, 2008	15,173,017	15,173,017	15,173,017	-
FUND BALANCES - DECEMBER 31, 2009	\$ 9,760,775	\$ 5,951,511	\$ 14,116,854	\$ 8,165,344

(Concluded)

CAMERON PARISH POLICE JURY
Cameron, Louisiana

ROAD AND BRIDGE MAINTENANCE
Budgetary Comparison Schedule
For the Year Ended December 31, 2009

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL (BUDGETARY BASIS)	VARIANCE WITH FINAL BUDGET Positive (Negative)
REVENUES				
Taxes:				
Ad valorem	\$ 1,450,000	\$ 1,450,000	\$ 1,513,398	\$ 63,398
Other Taxes	4,000	4,000	977	(3,023)
Intergovernmental				
State	199,323	199,323	168,310	(31,013)
Federal	8,000	8,000	4,750,799	4,742,799
Interest earnings	500	500	562	62
Other	125,000	125,000	97,613	(27,387)
Total revenues	<u>1,786,823</u>	<u>1,786,823</u>	<u>6,531,659</u>	<u>4,744,836</u>
EXPENDITURES				
Current:				
Public works	3,606,202	7,990,904	3,068,004	4,922,900
Debt retirement	63,882	63,882	62,311	1,571
Capital outlay	1,650,000	1,650,000	5,546,253	(3,896,253)
Total expenditures	<u>5,320,084</u>	<u>9,704,786</u>	<u>8,676,568</u>	<u>1,028,218</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>(3,533,261)</u>	<u>(7,917,963)</u>	<u>(2,144,909)</u>	<u>5,773,054</u>
OTHER FINANCING SOURCES (Uses):				
Operating transfers in	3,486,006	3,486,006	4,055,382	569,376
Insurance recovery	-	-	84,796	84,796
Sale of equipment	-	-	26,363	26,363
Total other financing sources (uses)	<u>3,486,006</u>	<u>3,486,006</u>	<u>4,166,541</u>	<u>680,535</u>
NET CHANGES IN FUND BALANCES	<u>(47,255)</u>	<u>(4,431,957)</u>	<u>2,021,632</u>	<u>6,453,589</u>
FUND BALANCES - JANUARY 1, 2009	<u>5,760,474</u>	<u>5,760,474</u>	<u>5,760,474</u>	<u>-</u>
FUND BALANCES - DECEMBER 31, 2009	<u>\$ 5,713,219</u>	<u>\$ 1,328,517</u>	<u>\$ 7,782,106</u>	<u>\$ 6,453,589</u>

(Concluded)

CAMERON PARISH POLICE JURY
Cameron, Louisiana

INTERIM DISASTER
Budgetary Comparison Schedule
For the Year Ended December 31, 2009

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL (BUDGETARY BASIS)	VARIANCE WITH FINAL BUDGET Positive (Negative)
REVENUES				
Taxes:				
Ad valorem	\$ -	\$ -	\$ -	\$ -
Other Taxes	-	-	-	-
Intergovernmental				
State	-	-	-	-
Federal	4,875,000	4,875,000	4,924,991	49,991
Interest earnings	-	-	-	-
Other	-	-	5	5
Total revenues	<u>4,875,000</u>	<u>4,875,000</u>	<u>4,924,996</u>	<u>49,996</u>
EXPENDITURES				
Current:				
Public works	-	-	-	-
Debt retirement	-	-	-	-
Capital outlay	5,000,000	5,000,000	4,924,791	75,209
Total expenditures	<u>5,000,000</u>	<u>5,000,000</u>	<u>4,924,791</u>	<u>75,209</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>(125,000)</u>	<u>(125,000)</u>	<u>205</u>	<u>125,205</u>
OTHER FINANCING SOURCES (Uses):				
Operating transfers in	(1,625,000)	(1,625,000)	-	1,625,000
Operating transfers out	-	-	-	-
Sale of equipment	-	-	-	-
Total other financing sources (uses)	<u>(1,625,000)</u>	<u>(1,625,000)</u>	<u>-</u>	<u>1,625,000</u>
NET CHANGES IN FUND BALANCES	<u>(1,750,000)</u>	<u>(1,750,000)</u>	<u>205</u>	<u>1,750,205</u>
FUND BALANCES - DECEMBER 31, 2008	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES - DECEMBER 31, 2009	<u>\$ (1,750,000)</u>	<u>\$ (1,750,000)</u>	<u>\$ 205</u>	<u>\$ 1,750,205</u>

(Concluded)

CAMERON PARISH POLICE JURY
Cameron, Louisiana

Notes to Budgetary Comparison
For the Year Ended December 31, 2009

NOTE 1 – BUDGETARY POLICIES

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

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

OTHER SUPPLEMENTAL INFORMATION – PART I

CAMERON PARISH POLICE JURY
Combining Balance Sheet
NON-MAJOR GOVERNMENTAL FUNDS
December 31, 2009

	<u>SPECIAL REVENUE FUNDS</u>	<u>DEBT SERVICE FUNDS</u>	<u>CAPITAL PROJECTS FUNDS</u>	<u>TOTAL</u>
ASSETS				
Cash	\$ 2,484,619	\$ 1,889,442	\$ 4,956,792	\$ 9,330,853
Investments	6,530,600	400,000	-	6,930,600
Receivables, net	5,518,051	544,994	79,017	6,142,062
Other	19,103	-	-	19,103
Interfund receivables	8,827,594	254	68,930	8,896,778
TOTAL ASSETS	<u>\$ 23,379,967</u>	<u>\$ 2,834,690</u>	<u>\$ 5,104,739</u>	<u>\$ 31,319,396</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts, salaries, and other payables	\$ 1,514,287	\$ 17,580	\$ 238,423	\$ 1,770,290
Interfund payables	2,655,481	20,920	414	2,676,815
Total Liabilities	<u>4,169,768</u>	<u>38,500</u>	<u>238,837</u>	<u>4,447,105</u>
Fund balances:				
Unreserved, undesignated, reported in:				
Special revenue fund	19,210,199			19,210,199
Debt service fund		2,796,190		2,796,190
Capital projects fund			4,865,902	4,865,902
Total Fund Balances	<u>19,210,199</u>	<u>2,796,190</u>	<u>4,865,902</u>	<u>26,872,291</u>
Total liabilities and fund balances	<u>\$ 23,379,967</u>	<u>\$ 2,834,690</u>	<u>\$ 5,104,739</u>	<u>\$ 31,319,396</u>

CAMERON PARISH POLICE JURY
NON-MAJOR GOVERNMENTAL FUNDS
Combining Schedule of Revenues, Expenditures, and Fund Balances
For the Year Ended December 31, 2009

	<u>SPECIAL REVENUE FUNDS</u>	<u>DEBT SERVICE FUNDS</u>	<u>CAPITAL PROJECTS FUNDS</u>	<u>TOTAL</u>
REVENUES				
Taxes:				
Ad valorem	\$ 5,326,321	\$ 531,978		\$ 5,858,299
Other taxes	153,668	586,174		739,842
Fines, forfeitures, and court costs	201,067			201,067
Intergovernmental:				
Federal	6,312,378	2,677	1,664,256	7,979,311
State	93,215			93,215
Local	64,539			64,539
Interest earnings	15,786	2,849	6,990	25,625
Other	372,515	-	-	372,515
Total revenues	<u>12,539,489</u>	<u>1,123,678</u>	<u>1,671,246</u>	<u>15,334,413</u>
EXPENDITURES				
Current:				
General government:				
Judicial	867,721			867,721
Finance and administration			176,920	176,920
Other general government		18,748		18,748
Public safety	819,695			819,695
Public works	1,368,486			1,368,486
Culture and recreation	741,497			741,497
Health and welfare	99,022			99,022
Economic development & assistance	30,640			30,640
Debt service:				
Principal	31,329	275,000		306,329
Interest	2,800	124,730		127,530
Capital outlay	6,538,307		3,513,042	10,051,349
Total expenditures	<u>10,499,497</u>	<u>418,478</u>	<u>3,689,962</u>	<u>14,607,937</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>2,039,992</u>	<u>705,200</u>	<u>(2,018,716)</u>	<u>726,476</u>
OTHER FINANCING SOURCES (Uses):				
Operating transfers in	158,000			158,000
Operating transfers out	-		(115,382)	(115,382)
Bond proceeds			7,000,000	7,000,000
Insurance recovery	519,941			519,941
Total other financing sources (uses)	<u>677,941</u>	<u>-</u>	<u>6,884,618</u>	<u>7,562,559</u>
NET CHANGES IN FUND BALANCES	2,717,933	705,200	4,865,902	8,289,035
FUND BALANCES - JANUARY 1, 2008	<u>16,492,266</u>	<u>2,090,990</u>	<u>-</u>	<u>18,583,256</u>
FUND BALANCES - DECEMBER 31, 2009	<u>\$ 19,210,199</u>	<u>\$ 2,796,190</u>	<u>\$ 4,865,902</u>	<u>\$ 26,872,291</u>

CAMERON PARISH POLICE JURY

SPECIAL REVENUE FUNDS (Non-Major)
Combining Balance Sheet
December 31, 2009

	COURT- HOUSE AND JAIL	PARISHWIDE GARBAGE	HEALTH UNIT	CRIMINAL COURT	COMMUNI- CATIONS DISTRICT	LIBRARY	FIRE DISTRICT #1
ASSETS							
Cash	\$ 206,951	\$ 91,995	\$ 302,057	\$ 12,358	\$ 41,993	\$ 1,080,454	\$ 80,500
Investments	-	873,000	220,000	15,000	460,000	2,539,000	658,000
Receivables, net	622,035	1,852,782	311,584	12,648	15,148	1,381,172	293,917
Other	1,831		723	6,602		5,607	1,554
Interfund receivables	2,784,618	477,929	1,463,428	12,690	-	194,061	553,166
Total Assets	\$ 3,615,435	\$ 3,295,706	\$ 2,297,792	\$ 59,298	\$ 517,141	\$ 5,200,294	\$ 1,587,137
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts, salaries, and other payables	\$ 239,663	\$ 71,475	\$ 283,804	\$ 23,709	\$ -	\$ 153,342	\$ 135,289
Interfund payables	1,539,268	25,630	9,742	22,381	-	106,677	1,693
Total Liabilities	1,778,931	97,105	293,546	46,090	-	260,019	136,982
Fund balances:							
Unreserved, undesignated, reported in:							
Special revenue fund	1,836,504	3,198,601	2,004,246	13,208	517,141	4,940,275	1,450,155
Total Fund Balances	1,836,504	3,198,601	2,004,246	13,208	517,141	4,940,275	1,450,155
Total Liabilities and Fund Balances	\$ 3,615,435	\$ 3,295,706	\$ 2,297,792	\$ 59,298	\$ 517,141	\$ 5,200,294	\$ 1,587,137

CAMERON PARISH POLICE JURY

SPECIAL REVENUE FUNDS (Non-Major)
 Combining Balance Sheet
 December 31, 2009

	FIRE DISTRICT #7	FIRE DISTRICT #9	FIRE DISTRICT #10	FIRE DISTRICT #14	FIRE DISTRICT #15	HACKBERRY FIRE DISTRICT	FIRE DISTRICT #16	GRAVITY DRAINAGE NO. 8
ASSETS								
Cash	\$ 2,454	\$ 140,684	\$ 269,309	\$ 11,609	\$ 9,613	\$ 39,268	\$ 5,503	\$ 13,284
Investments	115,000	125,000	620,000	38,000	18,000	380,000	469,600	-
Receivables, net	52,001	103,061	582,657	82,014	30,605	120,017	58,410	-
Other								
Interfund receivables	835,923	838,358	1,459,384	8,502	-	29,887	19,501	146,125
Total Assets	\$ 1,005,378	\$ 1,207,103	\$ 2,931,350	\$ 140,125	\$ 58,218	\$ 569,172	\$ 552,814	\$ 159,409
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts, salaries, and other payables	\$ 25,290	\$ 82,451	\$ 413,828	\$ 5,539	\$ 2,063	\$ 15,211	\$ 2,043	\$ 58,011
Interfund payables	330,318	536,608	49,964	1,349	97	10,235	-	12,926
Total Liabilities	355,608	619,059	463,792	6,888	2,160	25,446	2,043	70,937
Fund balances:								
Unreserved, undesignated, reported in:								
Special revenue fund	649,770	588,044	2,467,558	133,237	56,058	543,726	550,771	88,472
Total Fund Balances	649,770	588,044	2,467,558	133,237	56,058	543,726	550,771	88,472
Total Liabilities and Fund Balances	\$ 1,005,378	\$ 1,207,103	\$ 2,931,350	\$ 140,125	\$ 58,218	\$ 569,172	\$ 552,814	\$ 159,409

CAMERON PARISH POLICE JURY

SPECIAL REVENUE FUNDS (Non-Major)
 Combining Balance Sheet
 December 31, 2009

	TOURISM DEVELOPMENT	WEST CAMERON PORT COMMISSION	GRAND LAKE/ SWEET LAKE CEMETARY	TOTAL
ASSETS				
Cash	\$ 55,046	\$ 78,896	\$ 42,645	\$ 2,484,619
Investments	-	-	-	6,530,600
Receivables, net	-	-	-	5,518,051
Other	-	-	\$ 2,786	19,103
Interfund receivables	-	4,222	-	8,827,594
Total Assets	\$ 55,046	\$ 83,118	\$ 45,431	\$ 23,379,967
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts, salaries, and other payables	\$ 1,069	\$ 1,500	\$ -	\$ 1,514,287
Interfund payables	-	8,384	209	2,655,481
Total Liabilities	1,069	9,884	209	4,169,768
Fund balances:				
Unreserved, undesignated, reported in:				
Special revenue fund	53,977	73,234	45,222	19,210,199
Total Fund Balances	53,977	73,234	45,222	19,210,199
Total Liabilities and Fund Balances	\$ 55,046	\$ 83,118	\$ 45,431	\$ 23,379,967

CAMERON PARISH POLICE JURY

SPECIAL REVENUE FUNDS (Non-major)
 Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
 For the Year Ended December 31, 2009

	COURTHOUSE AND JAIL	PARISHWIDE GARBAGE	HEALTH UNIT	CRIMINAL COURT	COMMUNI- CATIONS DISTRICT	LIBRARY	FIRE DISTRICT #1
REVENUES							
Taxes:							
Ad valorem	\$ 603,976	\$ 1,800,347	\$ 303,143	\$ -	\$ -	\$ 1,316,702	\$ 293,097
Other taxes	390	1,162	196	-	119,573	31,474	462
Fines, forfeitures, and court costs	-	-	-	201,067	-	-	-
Intergovernmental:							
Federal	1,917,078	6,750	470,172	25,923	-	121,123	862,599
State	3,801	9,234	972	21,875	-	10,650	10,897
Local	-	-	-	18,300	-	46,239	-
Interest earnings	1,531	2,413	1,531	462	685	4,217	741
Other	95	25	-	-	-	229,904	-
Total revenues	<u>2,526,871</u>	<u>1,819,931</u>	<u>776,014</u>	<u>267,627</u>	<u>120,258</u>	<u>1,760,309</u>	<u>1,167,796</u>
EXPENDITURES							
Current:							
General government:							
Judicial	438,735	-	-	428,986	-	-	-
Public safety	-	-	-	-	178,419	-	199,100
Public works	-	1,368,070	-	-	-	-	-
Culture and recreation	-	-	-	-	-	733,860	-
Health and welfare	-	-	99,022	-	-	-	-
Economic development & assistance	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay	1,934,319	479	500,444	17,159	9,935	205,346	888,554
Total expenditures	<u>2,373,054</u>	<u>1,368,549</u>	<u>599,466</u>	<u>446,145</u>	<u>188,354</u>	<u>939,206</u>	<u>1,087,654</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>153,817</u>	<u>451,382</u>	<u>176,548</u>	<u>(178,518)</u>	<u>(68,096)</u>	<u>821,103</u>	<u>80,142</u>
OTHER FINANCING SOURCES (USES):							
Operating transfers in	-	-	-	158,000	-	-	-
Insurance recovery	72,408	-	233,141	19,935	-	129,051	36,309
Total other financing sources (uses)	<u>72,408</u>	<u>-</u>	<u>233,141</u>	<u>177,935</u>	<u>-</u>	<u>129,051</u>	<u>36,309</u>
NET CHANGES IN FUND BALANCES	<u>226,225</u>	<u>451,382</u>	<u>409,689</u>	<u>(583)</u>	<u>(68,096)</u>	<u>950,154</u>	<u>116,451</u>
FUND BALANCES - DECEMBER 31, 2008	<u>1,610,279</u>	<u>2,747,219</u>	<u>1,594,557</u>	<u>13,791</u>	<u>585,237</u>	<u>3,990,121</u>	<u>1,333,704</u>
FUND BALANCES - DECEMBER 31, 2009	<u>\$ 1,836,504</u>	<u>\$ 3,198,601</u>	<u>\$ 2,004,246</u>	<u>\$ 13,208</u>	<u>\$ 517,141</u>	<u>\$ 4,940,275</u>	<u>\$ 1,450,155</u>

CAMERON PARISH POLICE JURY

SPECIAL REVENUE FUNDS (Non-major)
 Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
 For the Year Ended December 31, 2009

	FIRE DISTRICT #7	FIRE DISTRICT #9	FIRE DISTRICT #10	FIRE DISTRICT #14	FIRE DISTRICT #15	HACKBERRY FIRE DISTRICT	FIRE DISTRICT #16	GRAVITY DRAINAGE NO. 8
REVENUES								
Taxes:								
Ad valorem	\$ 47,829	\$ 92,525	\$ 580,436	\$ 80,917	\$ 29,814	\$ 119,321	\$ 58,214	\$ -
Other taxes	-	36	139	78	3	18	136	-
Fines, forfeitures, and court costs	-	-	-	-	-	-	-	-
Intergovernmental:								
Federal	382,061	916,684	1,477,442	130,850	-	525	1,171	-
State	7,554	9,261	4,272	5,530	2,799	6,370	-	-
Local	-	-	-	-	-	-	-	-
Interest earnings	580	35	2,168	181	46	547	576	13
Other	77,823	-	510	2,800	-	-	-	-
Total revenues	\$ 515,848	\$ 1,018,541	\$ 2,064,967	\$ 220,356	\$ 32,662	\$ 126,781	\$ 60,097	\$ 13
EXPENDITURES								
Current:								
General government:								
Judicial	-	-	-	-	-	-	-	-
Public safety	54,443	116,813	101,900	67,852	10,528	74,974	11,621	-
Public works	-	-	-	-	-	-	-	416
Culture and recreation	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-
Economic development & assistance	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	18,112	-	13,217	-	-	-	-
Interest	-	851	-	1,949	-	-	-	-
Capital outlay	381,784	872,977	1,532,077	183,999	-	5,734	5,500	-
Total expenditures	\$ 436,227	\$ 1,008,753	\$ 1,633,977	\$ 267,017	\$ 10,528	\$ 80,708	\$ 17,121	\$ 416
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 79,621	\$ 9,788	\$ 430,990	\$ (46,661)	\$ 22,134	\$ 46,073	\$ 42,976	\$ (403)
OTHER FINANCING SOURCES (USES):								
Operating transfers in	-	-	-	-	-	-	-	-
Insurance recovery	-	463	-	-	-	28,634	-	-
Total other financing sources (uses)	-	463	-	-	-	28,634	-	-
NET CHANGES IN FUND BALANCES	\$ 79,621	\$ 10,251	\$ 430,990	\$ (46,661)	\$ 22,134	\$ 74,707	\$ 42,976	\$ (403)
FUND BALANCES - DECEMBER 31, 2008	\$ 570,149	\$ 577,793	\$ 2,036,568	\$ 179,898	\$ 33,924	\$ 469,019	\$ 507,795	\$ 88,875
FUND BALANCES - DECEMBER 31, 2009	\$ 649,770	\$ 588,044	\$ 2,467,558	\$ 133,237	\$ 56,058	\$ 543,726	\$ 550,771	\$ 88,472

CAMERON PARISH POLICE JURY

SPECIAL REVENUE FUNDS (Non-major)
 Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
 For the Year Ended December 31, 2009

	TOURISM DEVELOPMENT	WEST CAMERON PORT COMMISSION	GRAND LAKE/SWEET LAKE CEMETARY	TOTAL
REVENUES				
Taxes:				
Ad valorem	-	\$ -	-	\$ 5,326,321
Other taxes	-	-	-	153,668
Fines, forfeitures, and court costs	-	-	-	201,067
Intergovernmental:				
Federal	-	-	-	6,312,378
State	-	-	-	93,215
Local	-	-	-	64,539
Interest earnings	34	-	26	15,786
Other	-	47,650	13,708	372,515
Total revenues	34	47,650	13,734	12,539,489
EXPENDITURES				
Current:				
General government:				
Judicial	-	-	-	867,721
Public safety	-	-	4,045	819,695
Public works	-	-	-	1,368,486
Culture and recreation	7,637	-	-	741,497
Health and welfare	-	-	-	99,022
Economic development & assistance	-	30,640	-	30,640
Debt service:				
Principal	-	-	-	31,329
Interest	-	-	-	2,800
Capital outlay	-	-	-	6,538,307
Total expenditures	7,637	30,640	4,045	10,499,497
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(7,603)	17,010	9,689	2,039,992
OTHER FINANCING SOURCES (USES):				
Operating transfers in	-	-	-	158,000
Insurance recovery	-	-	-	519,941
Total other financing sources (uses)	-	-	-	677,941
NET CHANGES IN FUND BALANCES	(7,603)	17,010	9,689	2,717,933
FUND BALANCES - DECEMBER 31, 2008	61,580	56,224	35,533	16,492,266
FUND BALANCES - DECEMBER 31, 2009	\$ 53,977	\$ 73,234	\$ 45,222	\$ 19,210,199

CAMERON PARISH POLICE JURY

DEBT SERVICE FUNDS (Non-major)
Combating Balance Sheet
December 31, 2009

	FIRE DISTRICT #7	FIRE DISTRICT #16	HACKBERRY FIRE DISTRICT	WEST CAMERON PORT, HARBOR, & TERMINAL	CHENIERE PREPAID TAX	TOTAL
ASSETS						
Cash and cash equivalents	\$ 99,377	\$ 11,188	\$ 1,759	\$ 5,848	\$ 1,771,270	\$ 1,889,442
Investments	-	-	-	400,000	-	400,000
Receivables, net	75,732	-	-	469,262	-	544,994
Interfund receivables	-	254	-	-	-	254
TOTAL ASSETS	\$ 175,109	\$ 11,442	\$ 1,759	\$ 875,110	\$ 1,771,270	\$ 2,834,690
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts, salaries, and other payables	\$ 2,442	\$ -	\$ -	\$ 15,138	\$ -	\$ 17,580
Interfund payables	20	18,745	491	1,664	-	20,920
Total Liabilities	2,462	18,745	491	16,802	-	38,500
Fund balances:						
Unreserved, undesignated, reported in:						
Debt service fund	172,647	(7,303)	1,268	858,308	1,771,270	2,796,190
Total Fund Balances	172,647	(7,303)	1,268	858,308	1,771,270	2,796,190
Total liabilities and fund balances	\$ 175,109	\$ 11,442	\$ 1,759	\$ 875,110	\$ 1,771,270	\$ 2,834,690

CAMERON PARISH POLICE JURY

DEBT SERVICE FUNDS (Non-major)
 Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
 For the Year Ended December 31, 2009

	FIRE DISTRICT #7	FIRE DISTRICT #16	HACKBERRY FIRE DISTRICT	WEST CAMERON PORT, HARBOR, & TERMINAL	CHENIERE PREPAID TAX	TOTAL
REVENUES						
Taxes:						
Ad valorem	\$ 67,609	\$ -	\$ -	\$ 464,369	\$ -	\$ 531,978
Other	-	-	-	-	586,174	586,174
Federal - in lieu of taxes	480	-	-	2,197	-	2,677
Interest earnings	19	53	5	2,074	698	2,849
Other	-	-	-	-	-	-
Total revenues	68,108	53	5	468,640	586,872	1,123,678
EXPENDITURES						
Current:						
General government - other	2,912	87	72	15,587	90	18,748
Debt service:						
Principal	25,000	10,000	-	240,000	-	275,000
Interest	19,525	2,010	-	103,195	-	124,730
Total expenditures	47,437	12,097	72	358,782	90	418,478
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	20,671	(12,044)	(67)	109,858	586,782	705,200
OTHER FINANCING SOURCES (Uses):						
Operating transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
NET CHANGES IN FUND BALANCES	20,671	(12,044)	(67)	109,858	586,782	705,200
FUND BALANCES - DECEMBER 31, 2008	151,976	4,741	1,335	748,450	1,184,488	2,090,990
FUND BALANCES - DECEMBER 31, 2009	\$ 172,647	\$ (7,303)	\$ 1,268	\$ 858,308	\$ 1,771,270	\$ 2,796,190

CAMERON PARISH POLICE JURY

CAPITAL PROJECT FUNDS (Non-major)
 Combining Balance Sheet
 December 31, 2009

	GUSTAV-IKE FISHERIES	LONG-TERM COMMUNITY RECOVERY	CHENIERE - PREPAID TAX CONSTRUCTION	TOTAL
ASSETS				
Cash and cash equivalents	\$ 149	\$ 109	\$ 4,956,534	\$ 4,956,792
Investments	-	-	-	-
Receivables, net	-	79,017	-	79,017
Interfund receivables	-	68,930	-	68,930
TOTAL ASSETS	\$ 149	\$ 148,056	\$ 4,956,534	\$ 5,104,739
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts, salaries, and other payables	\$ -	\$ 147,917	\$ 90,506	\$ 238,423
Interfund payables	275	139	-	414
Total Liabilities	275	148,056	90,506	238,837
Fund balances:				
Unreserved, undesignated, reported in:				
Capital projects fund	(126)	-	4,866,028	4,865,902
Total Fund Balances	(126)	-	4,866,028	4,865,902
Total liabilities and fund balances	\$ 149	\$ 148,056	\$ 4,956,534	\$ 5,104,739

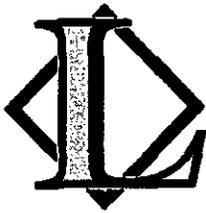
CAMERON PARISH POLICE JURY

CAPITAL PROJECT FUNDS (Non-major)
 Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
 For the Year Ended December 31, 2009

	<u>GUSTAV-IKE FISHERIES</u>	<u>LONG-TERM COMMUNITY RECOVERY</u>	<u>CHENIERE - PREPAID TAX CONSTRUCTION</u>	<u>TOTAL</u>
REVENUES				
Taxes:				
Ad valorem	\$ -	\$ -	\$ -	\$ -
Other	-	-	-	-
Intergovernmental - federal	-	1,664,256	-	1,664,256
Interest earnings	-	-	6,990	6,990
Other	-	-	-	-
Total revenues	-	1,664,256	6,990	1,671,246
EXPENDITURES				
Current:				
General government:				
Finance and administrative	126	72,040	104,754	176,920
Other general government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Capital outlay	-	1,592,216	1,920,826	3,513,042
Total expenditures	126	1,664,256	2,025,580	3,689,962
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(126)	-	(2,018,590)	(2,018,716)
OTHER FINANCING SOURCES (Uses):				
Operating transfers out	-	-	(115,382)	(115,382)
Bond proceeds	-	-	7,000,000	7,000,000
Total other financing sources (uses)	-	-	6,884,618	6,884,618
NET CHANGES IN FUND BALANCES	(126)	-	4,866,028	4,865,902
FUND BALANCES - DECEMBER 31, 2008	-	-	-	-
FUND BALANCES - DECEMBER 31, 2009	\$ (126)	\$ -	\$ 4,866,028	\$ 4,865,902

**Independent Auditors' Reports on
Compliance and on 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; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.



LITTLE & ASSOCIATES LLC
CERTIFIED PUBLIC ACCOUNTANTS

Wm. TODD LITTLE, CPA
CHARLES R. MARCHBANKS, JR., CPA

**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***

Cameron Parish Police Jury
Cameron, Louisiana

We have audited 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, 2009, which collectively comprise the Cameron Parish Police Jury's basic financial statements and have issued our report thereon dated August 6, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Cameron Parish Police Jury's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Cameron Parish Police Jury's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Cameron Parish Police Jury's internal control over financial reporting.

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.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the 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

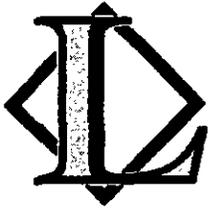
material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to the members of the Cameron Parish Police Jury and the management of the Cameron Parish Police Jury in a separate letter dated August 6, 2010.

This report is intended solely for the information and use of the members of the Cameron Parish Police Jury, management of the Cameron Parish 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 these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Little & Associates, LLC

Monroe, Louisiana
August 6, 2010



LITTLE & ASSOCIATES LLC
CERTIFIED PUBLIC ACCOUNTANTS

Wm. TODD LITTLE, CPA
CHARLES R. MARCHBANKS, JR., CPA

**Independent Auditors' Report on Compliance With Requirements
That Could Have a Direct and Material Effect on
Each Major Program and on Internal Control Over
Compliance in Accordance With OMB Circular A-133**

Cameron Parish Police Jury
Cameron, Louisiana

Compliance

We have audited the Cameron Parish Police Jury's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the Cameron Parish Police Jury's major federal programs for the year ended December 31, 2009. 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. 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's management. 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 auditing standards generally accepted in the United States of America; 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. 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 considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the Cameron Parish Police Jury's compliance with those requirements.

In our opinion, the Cameron Parish Police Jury complied, in all material respects, with the 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, 2009.

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 the Cameron Parish Police Jury's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the 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, but not for the purpose of expressing an opinion on the effectiveness of internal

control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Cameron Parish Police Jury's internal control over compliance.

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

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be *material weaknesses*, as defined above.

This report is intended solely for the information and use of the members of the Cameron Parish Police Jury, management of the Cameron Parish 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 these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Little & Associates, LLC

Monroe, Louisiana
August 6, 2010

CAMERON PARISH POLICE JURY
Cameron, Louisiana

Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2009

A. SUMMARY OF AUDIT RESULTS

Financial Statements

The auditors' report expresses an unqualified opinion on the basic financial statements and an adverse opinion on the aggregate discretely presented component units.

Internal control over financial reporting:

- No material weaknesses were identified.
- Significant deficiency(ies) identified that were not considered to be material weaknesses - None Reported.

No instances of noncompliance material to the basic financial statements of the Cameron Parish Police Jury were noted.

Federal Awards

Internal control over major programs:

- No material weaknesses were identified.
- Significant deficiency(ies) identified that were not considered to be material weaknesses - None Reported.

The auditors' report on compliance for the major federal award programs for the Cameron Parish Police Jury expresses an unqualified opinion on all major programs.

There were no audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133.

The programs tested as major programs included:

CFDA #97.036	Public Assistance Grants
CFDA #15.426	Coastal Impact Assistance Program
CFDA #97.030	Community Disaster Loan

The threshold used for distinguishing Type A and B programs was \$944,643.

**CAMERON PARISH POLICE JURY
Cameron, Louisiana**

**Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2009**

The Cameron Parish Police Jury did not qualify as a low-risk auditee.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

None Reported

C. FINDINGS - FEDERAL AWARD PROGRAMS

None Reported

**CAMERON PARISH POLICE JURY
Cameron, Louisiana**

**Summary Schedule of Prior Audit Findings
For the Year Ended December 31, 2009**

There were no findings reported in the prior year.

CAMERON PARISH POLICE JURY
Cameron, Louisiana

Schedule of Compensation Paid Police Jurors
For the Year Ended December 31, 2009

	<u>2009</u>
Scott Trahan	\$ 14,400
Darryl Farque	13,369
Magnus McGee	14,400
Thomas McDaniel	13,369
Everette Burleigh	13,014
Stephen Racca	13,369
Charles Precht, III	12,702
	<u>\$ 94,623</u>

CAMERON PARISH POLICE JURY
Cameron, Louisiana

Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2009

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM TITLE	CFDA NUMBER	EXPENDITURES
United States Department of Commerce		
Passed through Louisiana Department of Natural Resources - Coastal Zone Management Administration Awards	11.419	\$ 33,573
Passed through the Governor's Office of Homeland Security - Public Safety Interoperable Communication Grant Program	11.555	34,191
Total United States Department of Commerce		<u>67,764</u>
United States Department of Homeland Security		
Passed through the Louisiana Office of Homeland Security / Emergency Preparedness Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	24,323,058
Homeland Security Grant Program	97.067	308,306
Community Disaster Loan (Received in 2006)	97.030	1,921,629
Emergency Management Performance Grants	97.042	32,846
Hazard Mitigation Grant Program	97.039	131,591
Total United States Department of Homeland Security		<u>26,717,430</u>
United States Department of Transportation		
Passed through Louisiana Department of Transportation and Development: Formula Grants for Other than Urbanized Areas	20.509	107,255
Total United States Department of Transportation		<u>107,255</u>
United States Department of Agriculture		
Direct Program - Community Facilities Loans and Grants	10.766	150,109
Total Direct Program - United States Department of Agriculture		<u>150,109</u>
Passed through the Louisiana Department of Agriculture & Forestry Cooperative Forestry Assistance	10.664	10,000
Total Passed Through Programs - United States Department of Agriculture		<u>10,000</u>
Total United States Department of Agriculture		<u>160,109</u>
United States Department of Housing and Urban Development		
Passed through the Louisiana Division of Administration - Office of Community Development Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	3,311,134
Total United States Department of Housing and Urban Development		<u>3,311,134</u>
United States Department of Interior		
Direct Programs:		
Payments in Lieu of Taxes	15.226	31,729
Coastal Impact Assistance Program	15.426	2,933,007
Total Direct Programs - United States Department of Interior		<u>2,964,736</u>
United States Department of Health and Human Services		
Passed through Louisiana Office of Addictive Disorders: Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243	80,007
Passed through the Office of the Secretary of State: Voting Access for Individuals with Disabilities - Grants to States	93.617	1,296
Total Passed Through Programs - United States Department of Health and Human Services		<u>81,303</u>
Total		<u>\$ 33,409,731</u>

CAMERON PARISH POLICE JURY
Cameron, Louisiana

Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2009

1. GENERAL

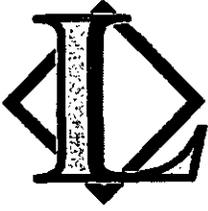
The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal awards programs of the Cameron Parish Police Jury. The Cameron Parish Police Jury reporting entity is defined in Note 1 to the Cameron Parish Police Jury's primary government financial statements. Federal 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, *Audits 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 financial statements except for changes made to reflect amounts in accordance with U. S. generally accepted accounting principles. Federal awards in the amount of \$31,488,102 are reported in revenues in the Statement of Net Assets and Statement of Revenues, Expenditures, and Changes in Fund Balances.



LITTLE & ASSOCIATES LLC
CERTIFIED PUBLIC ACCOUNTANTS

Wm. TODD LITTLE, CPA
CHARLES R. MARCHBANKS, JR., CPA

August 6, 2010

To The Members and Management of
the Cameron Parish Police Jury

In planning and performing our audit of the financial statements of the Cameron Parish Police Jury ("Police Jury") as of and for the year ended December 31, 2009, in accordance with auditing standards generally accepted in the United States of America, we considered the Cameron Parish Police Jury's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Police Jury's internal control. Accordingly, we do not express an opinion on the effectiveness of the Police Jury's internal control.

However, during our audit we became aware of several matters that are opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions regarding those matters. (We previously reported on the Police Jury's internal control based on our audit of the basic financial statements in our report dated August 6, 2010.) This letter does not affect our report dated August 6, 2010, on the financial statements of the Cameron Parish Police Jury.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various Police Jury personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

Sincerely,

Little & Associates, LLC

CAMERON PARISH POLICE JURY
MEMORANDUM OF MANAGEMENT LETTER COMMENTS
DECEMBER 31, 2009

During our audit of the Cameron Parish Police Jury, we reviewed a selection of the credit card purchases made by the Director of the Office of Planning and Development (OPD). The Office of Planning and Development is a department within the Cameron Parish Police Jury. Our comments on such purchases are discussed below.

Purchases of Meals

Adequate internal controls require that all purchases be supported by an itemized invoice. Also, state law does not permit the purchase of alcoholic beverages using public funds. In addition, meals and beverages purchased for Police Jurors, other local agency personnel, and personnel of the Office of Planning and Development may not be an appropriate use of public funds and may violate Article VII, Section 14, of the Louisiana State Constitution. During our review of the credit card purchases, we noted the following deficiencies:

- Instances of meals being purchased with no itemized receipts reflecting the food and beverages purchased to support the charge.
- Instances of alcoholic beverages being purchased with meals.
- Instances occurred whereby Police Jurors, other local agency personnel, and personnel of the Office of Planning and Development met with the Director of OPD at a local restaurant. In these instances, the meals and beverages purchased for all individuals in attendance were charged to the Director of OPD's parish issued credit card. Additionally, instances were noted whereby Police Jurors, other local agency personnel, and the Director of OPD met with outside third parties doing business with the Cameron Parish Police Jury. In these instances, the meetings were held at a local restaurant, and the meals and beverages for the Police Jurors and other local agency personnel were charged to the Director of OPD's parish issued credit card. (It is noted that in meetings with such third parties, the payment of the Director of OPD's meals and beverages utilizing the Director's parish issued credit card would appear to be an appropriate use of public funds.)

It should be noted that these deficiencies pertain to meetings held in the immediate Cameron Parish and Lake Charles area and not to meetings held away from the local area. Meetings held away from the local area are governed by the Cameron Parish Police Jury's Travel Policy.

We recommend that all credit card purchases for meals be supported by an itemized receipt which contains a breakdown of the food and beverage purchases. We also recommend that no alcoholic beverages be purchased utilizing public funds. Additionally, we recommend that the Cameron Parish Police Jury consult with either the Office of the Attorney General or the Legal Division of the Office of the Legislative Auditor as to the appropriateness of utilizing public funds for the purchase of meals and beverages for Police Jurors, other local agency personnel, and the personnel of OPD.

**CAMERON PARISH POLICE JURY
CORRECTIVE ACTION PLAN
DECEMBER 31, 2009**

The Cameron Parish Police Jury's Office of Planning and Development has provided a response and plan of corrective action that is included in the following pages. The Cameron Parish Police Jury is providing the following additional corrective action:

The Cameron Parish Police Jury will seek legal guidance from the Legal Division of the Office of the Legislative Auditor with respect to the appropriateness of utilizing public funds for purchasing meals and beverages for Police Jury personnel (including OPD personnel) and other local agency personnel. Based on such guidance, the Police Jury will adopt a formal policy with respect to purchasing meals and beverages with public funds.

CAMERON PARISH PLANNING & DEVELOPMENT

District 6
Kirk Burleigh
President

Ernest Broussard, Jr., AICP/CEcD
Executive Director

District 4
Thomas McDaniel
Vice President

October 1, 2010

Charles Marchbanks
Little & Associates, LLC
Certified Public Accountants
805 North 31st Street
Monroe, LA 71201

Re: Memorandum of Management Letter Comments --Cameron Parish Police Jury

Dear Charles:

I am in receipt of your correspondence regarding certain noted deficiencies in our Planning & Development operation and our utilization of various credit means in support of our Planning/Economic Development and marketing efforts. I am in full agreement with you that this affords us an opportunity to strengthen our internal controls and operating efficiency and keeps us within the framework of the applicable state laws. Historically, in my career, the challenge has always been, to sometimes push the envelope to do business but still operate within government confines. This challenge entails, but is not limited to, daily interface with industry officials, heads of state, and individuals representing development opportunities for the parish that involves, housing, port, retail sales and service, and capital improvements.

In any event, let me establish that we have always been relatively judicious in our parish issued credit cards and have always submitted a form that identifies who, what, where, how much and purpose of the engagement. We have tried to be very diligent in that regard and will continue within that vein.

Therefore, we categorically respond to the following:

Purchases of Meals

- **Itemized Receipts**

With the initiation of my engagement into Cameron Parish for some 4.5 years now, we have always made it a practice to be very site specific and conservative in our use of parish funds in support of travel, meals, or other ancillary type operations knowing and understanding Cameron's conservative history. Although our assignment is somewhat new to the Parish and has a more involved perspective, we have always been very vigilant and deliberate about returning any transaction with an authenticated receipt. Candidly, for the last 4.5 years, it has never been brought to my attention of the requirement to have an itemized receipt other than an authentication of payment. We

P.O. Box 1271 Cameron, LA 70631 Phone (337) 775-5206 Fax (337) 542-4129

District 1
Magnus McGee

District 2
Chris Racca

District 3
Charles Precht III

District 5
Scott Trahan

District 7
Darryl Farque

have submitted such receipts, when given to us; however we never realized the necessity. Therefore, that being said, we understand the need for accountability and from this point, we will require itemized receipts with all of our activity reports. Understand that this was not a conscience effort to avoid such; we just typically accepted the receipt given us at the time of transaction.

- **Alcoholic Beverages**

- We admit that on occasion we have had the purchase of alcohol in conjunction with meals and we have made a conscious effort to avoid such and in large measure have stopped that practice. Historically I have felt that we have had some degree of allowance on this, because of the economic aspect of our assignment, its marketing and promotions requirement and the need to do business with business, especially if it is with meals. Please note that with a large group of dignitaries it is difficult to manage such; however we have made special notice in order to avoid this practice in the future. Although that was my understanding and we have been prudent with that fact in the past, we accept your advisement and will continue with our present policy of avoiding alcohol purchases altogether. (Although I believe this has happened on rare occasion, if there is any reimbursement due the parish for this oversight, I would be more than willing to accommodate.)

- **Meals purchased for Personnel/Police Jurors**

- It is my understanding that you are recommending that police jurors and other local agency personnel assembling together for an authenticated and legitimate business purpose inside the parish will be required to encumber their own meal expenses. Candidly, this is the first that I have been aware of this interpretation. Historically, we have felt this was a very small expense in relationship to the benefit derived from having our local leadership and staff present for parish benefit.

I am hoping that the issues enumerated above will allow you to understand the spirit and intent of our operations and thank you for the occasion of bringing these matters to my attention. I will engage immediate remedial action with all deliberate speed.

Sincerely,



Ernest Broussard, AICP/CEcD
Executive Director
Office of Planning & Development

Cc: Bonnie Conner, Cameron Parish Treasurer