CAMERON PARISH POLICE JURY

ANNUAL FINANCIAL REPORT
AND INDEPENDENT AUDITORS' REPORTS

Year Ended December 31, 2025

TABLE OF CONTENTS

	Page
INDEPENDENT AUDITORS' REPORT	4-8
BASIC FINANCIAL STATEMENTS	
GOVERNMENT-WIDE FINANCIAL STATEMENTS	
Statement of net position	11
Statement of activities	12
FUND FINANCIAL STATEMENTS	
Balance sheet-governmental funds	15
Reconciliation of the balance sheet-Governmental Funds to the statement of net position	16
Statement of revenues, expenditures and changes in fund balances-governmental funds	17
Reconciliation of the statement of revenues. expenditures and changes in fund balances-governmental funds to the statement of activities	18
STATEMENT OF NET POSITION – FIDUCIARY FUNDS	19
NOTES TO BASIC FINANCIAL STATEMENTS	20-60
REQUIRED SUPPLEMENTAL INFORMATION	
Budgetary comparison schedule – General Fund	62
Budgetary comparison schedule – Parishwide Garbage	63
Budgetary comparison schedule – Library	64
Budgetary comparison schedule – Road and Bridge	65
Budgetary comparison schedule – Long-Term Community Recovery	66
Schedule of Changes in Net OPEB liability and Related Ratios	67
Schedule of employer's proportionate share of net pension liability – Parochial Employees' Retirement System of Louisiana	68
Schedule of employer contributions – Parochial Employees' Retirement System of Louisiana	69
Schedule of employer's proportionate share of net pension liability – Firefighters' Retirement System of Louisiana	70
Schedule of employer contributions –Firefighters' Retirement System of Louisiana	71
Schedule of employer's proportionate share of net pension liability – District Attorneys' Retirement System of Louisiana	72
Schedule of employer contributions –District Attorneys' Retirement System of Louisiana	73

TABLE OF CONTENTS – CONTINUED

	Page
Schedule of employer's proportionate share of net pension liability – Registrar of Voters Employees' Retirement System of Louisiana	74
Schedule of employer contributions –Registrar of Voters Employees' Retirement System of Louisiana	75
OTHER SUPPLEMENTAL INFORMATION	
Non-Major Governmental Funds:	
Combining balance sheet	77
Combining statement of revenues, expenditures, and changes in fund balances	78
Non-Major Special Revenue Funds:	
Combining balance sheet	79-81
Combining statement of revenues, expenditures, and changes in fund balances	82-84
Non-Major Debt Service Funds:	
Combining balance sheet	85
Combining statement of revenues, expenditures, and changes in fund balances	86
Non-Major Capital Projects Funds:	
Combining balance sheet	87
Combining statement of revenues, expenditures, and changes in fund balances	88
OTHER INFORMATION	
Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer	90
SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS	91
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*	92-93
INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE	94-96
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	97-98

GRAGSON, CASIDAY & GUILLORY, LLP
Certified Public Accountants

COY T. VINCENT, C.P.A.
MICHELLE LEE, C.P.A.
BRADLEY J. CASIDAY, C.P.A., C.V.A.
BRIAN MCCAIN, C.P.A.
GRAHAM A. PORTUS, E.A.
KATHRYN BLESSINGTON, C.P.A.
BLAKE MANUEL, C.P.A.
HEATHER SLAVIN, E.A.

INDEPENDENT AUDITORS' REPORT

May 29, 2026

To the Members of the
Cameron Parish Police Jury

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Cameron Parish Police Jury as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise Cameron Parish Police Jury's basic financial statements as listed in the table of contents.

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

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

Adverse Opinion on Aggregate Discretely Presented Component Units

In our opinion, because of the significance of the matter described in the "Basis for Adverse Opinion on Aggregate Discretely Presented Component Units and Qualified Opinion on Aggregate Remaining Fund Information" paragraph, the financial statements referred to above do not present fairly the financial position of the aggregate discretely presented component units of the Cameron Parish Police Jury, as of December 31, 2025, or the changes in financial position thereof for the year then ended.

Qualified Opinion on Aggregate Remaining Fund Information

In our opinion, except for the matter described in the "Basis for Adverse Opinion on Aggregate Discretely Presented Component Units and Qualified Opinion on Aggregate Remaining Fund Information" paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of the aggregate remaining fund information of the Cameron

Parish Police Jury, as of December 31, 2025, and the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Cameron Parish Police Jury, as of December 31, 2025, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Cameron Parish Police Jury's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Cameron Parish Police Jury's ability to continue as a going concern for a reasonable period of time.

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

Required Supplemental Information

Accounting principles generally accepted in the United States of America require that the the budgetary comparison information, the schedule of changes in net OPEB liability and related ratios, the schedules of employer's proportionate share of net pension liability and the schedules of employer contributions on pages 62 through 75, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplemental information in accordance with auditing standards generally accepted in the United States of America, which consisted principally of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic

financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

Other Supplemental Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Cameron Parish Police Jury's basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

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

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 29, 2026, on our consideration of Cameron Parish Police Jury's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Cameron Parish Police Jury's internal control over financial reporting and compliance.

Hragson, Casiday & Gillory

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

CAMERON PARISH POLICE JURY

Statement of Net Position

December 31, 2025

ASSETS	
Cash	13,381,108
Investments	10,776,668
Receivables, net	20,119,564
Inventory, at cost	1,898,828
Prepaid expense	40,965
Other	95
Restricted cash	83,313,062
Capital assets, net of accumulated depreciation	161,222,404
Total assets	290,752,694
DEFERRED OUTFLOWS OF RESOURCES	2,245,522
LIABILITIES	
Accounts, salaries, and other payables	2,822,132
Interest payable	89,821
Unearned revenues	83,313,062
Long-term liabilities:	
Due within one year	1,941,697
Due after one year	11,497,949
Total liabilities	99,664,661
DEFERRED INFLOWS OF RESOURCES	4,540,790
NET POSITION	
Net investment in capital assets	152,844,024
Net position - restricted for:	
Judicial	36,177
Debt service	2,298,182
Tourism development	257,714
Inventories	1,898,828
Prepaid expenses	40,965
Net position - unrestricted	31,416,875
Total net position	$ 188,792,765

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

CAMERON PARISH POLICE JURY

Statement of Activities

Year Ended December 31, 2025

Activities	Expenses	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net Revenues (Expenses) and Changes in Net Position: Governmental Activities
Governmental Activities:				
General government:				
Legislative	$ (370,122)	$ -	$ -	$ (370,122)
Judicial	(3,339,672)	1,684	-	(3,337,988)
Elections	(45,439)	-	-	(45,439)
Finance and administrative	(2,097,578)	-	-	(2,097,578)
Other general government	(3,332,696)	-	-	(3,332,696)
Interest on long-term debt	(481,226)	-	-	(481,226)
Public safety	(5,121,255)	-	-	(5,121,255)
Public works	(9,498,757)	135,679	-	(9,363,078)
Culture and recreation	(2,043,513)	45,997	-	(1,997,516)
Health and welfare	(528,088)	30,331	-	(497,757)
Disaster recovery	(1,919,675)	678,079	-	(1,241,596)
Economic development	(884,434)	2,095,270	20,573,588	21,784,424
Total Governmental Activities	$ (29,662,455)	$ 2,987,040	$ 20,573,588	(6,101,827)
General Revenues:				
Taxes:				
Property taxes, levied for general purposes				16,895,641
Other taxes for general purposes				333,424
Licenses and permits				346,654
Fines, forfeitures, and court costs				289,640
Intergovernmental:				
State				3,795,402
Local				77,579
Gain/(Loss) on disposal of capital assets				851,972
Interest earnings				748,299
Grants to subrecipents				(987,611)
Other				1,818,128
Total general revenues				24,169,128
Change in net position				18,067,301
Net position - Beginning				168,914,466
Prior period adjustment				1,810,998
Net position - Beginning - Restated				170,725,464
Net position - Ending				$ 188,792,765

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

FUND FINANCIAL STATEMENTS

FUND DESCRIPTIONS

General Fund

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

Special Revenue Fund

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

Capital Projects Fund

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

Debt Service Fund

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

Fiduciary Fund

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

CAMERON PARISH POLICE JURY

Balance Sheet - Governmental Funds

December 31, 2025

	Major Funds						
	General	Parishwide Garbage	Library	Road and Bridge	Long-Term Community Recovery	Non-major	Total
ASSETS							
Cash	$ 2,486,358	1,716,422	$ 281,719	$ 107,540	$ 10,926	$ 8,748,145	$ 13,781,108
Investments	1,188,749	1,290,572	3,529,122	-	-	4,766,225	10,776,668
Receivables, net	5,140,757	3,999,032	2,020,582	3,425,581	145,964	5,387,346	20,119,264
Inventory, at cost	1,793,767	7,085	-	97,976	-	-	1,898,828
Other	-	-	-	-	-	95	95
Prepaid expense	2,565	-	36,400	-	-	-	40,965
Restricted cash	83,313,062	-	-	-	-	-	83,313,062
Interfund receivables	61,677	-	-	-	158,846	-	220,523
Total Assets	93,986,933	7,021,111	5,870,123	3,661,097	315,736	18,895,813	129,750,813
DEFERRED OUTFLOWS OF RESOURCES	-	-	-	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	$ 93,986,933	$ 7,021,111	$ 5,870,123	$ 3,661,097	$ 315,736	$ 18,895,813	$ 129,750,813
LIABILITIES							
Accounts, salaries and other payables	$ 1,687,753	$ 162,346	$ 71,566	127,551	$ 294,527	$ 678,389	$ 2,822,132
Interfund payables	-	-	-	-	-	220,523	220,523
Unearned revenue	63,313,062	-	-	-	-	-	63,313,062
Total Liabilities	64,900,815	162,346	71,566	127,551	294,527	898,912	66,355,717
DEFERRED INFLOWS OF RESOURCES	1,801,180	-	-	-	9,918	-	1,810,998
FUND BALANCES							
Nonspendable							
Inventories	1,793,767	7,085	-	97,976	-	-	1,898,828
Prepaid expenses	2,565	-	-	-	-	95	2,660
Restricted for							
Judicial	-	-	-	-	-	36,177	36,177
Debt service	-	-	-	-	-	2,298,182	2,298,182
Tourism development	-	-	-	-	-	257,714	257,714
Other capital projects	-	-	-	-	11,391	-	11,391
Committed to							
Culture and recreation		-	5,798,557	-	-	-	5,798,557
Public safety		-	-	-	-	11,516,730	11,516,730
Public works	-	6,851,680	-	3,435,570	-	-	10,287,250
Judicial	-	-	-	-	-	1,393,042	1,393,042
Health and welfare	-	-	-	-	-	1,922,335	1,922,335
Disaster recovery		-	-	-	-	120,224	120,224
Other purposes	393,346	-	-	-	-	-	393,346
Assigned							
Judicial	-	-	-	-	-	9,534	9,534
Health and welfare	-	-	-	-	-	56,497	56,497
Public safety	-	-	-	-	-	486,371	486,371
Unassigned	5,105,260	-	-	-	-	-	5,105,260
Total Fund Balances	7,294,938	6,858,765	5,798,557	3,533,546	11,391	18,096,901	41,594,098
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	$ 93,986,933	$ 7,021,111	$ 5,870,123	$ 3,661,097	$ 315,736	$ 18,895,813	$ 129,750,813

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

CAMERON PARISH POLICE JURY

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

December 31, 2025

Total fund balances for governmental funds at December 31, 2025		$ 41,584,098
Cost of capital assets at December 31, 2025	$ 240,753,867	
Less accumulated depreciation at December 31, 2025	(79,531,463)	161,222,404
Deferred outflows and inflows for pension and OPEB resources are not financial resources or currently payable:		
Deferred outflows related to pensions	1,387,461	
Deferred outflows related to OPEB	858,061	
Deferred inflows related to pensions	(1,062,575)	
Deferred inflows related to OPEB	(1,667,217)	(484,270)
Long-term debt which is not included as a liability in the governmental fund type balance sheet:		
Bonds payable, notes payable, and capital leases	(8,378,380)	
Net pension (liability) asset	(214,690)	
Net OPEB obligation	(3,791,318)	
Compensated absences	(1,055,258)	(13,439,646)
Accrued interest on long-term debt which is not included as a liability in the governmental fund type balance sheet		(89,821)
Total net position at December 31, 2025		$ 188,792,765

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

CAMERON PARISH POLICE JURY

Statement of Revenues, Expenditures and
Changes in Fund Balance - Governmental Funds

Year Ended December 31, 2025

	Major Funds						
	General	Parishwide Garbage	Library	Road and Bridge	Long-Term Community Recovery	Non-major	Total
REVENUES							
Taxes							
Ad valorem, net	$ 2,971,083	$ 4,015,021	$ 2,073,476	$ 3,370,455	$ -	$ 5,357,006	$ 16,895,041
Sales taxes	20,107	-	-	-	-	-	20,107
Franchise tax	60,497	-	-	-	-	-	60,497
Other taxes	-	6,722	249	5,517	-	240,372	252,860
Licenses and permits	346,654	-	-	-	-	-	346,654
Fines, forfeitures, and court costs	-	-	-	-	-	289,640	289,640
Intergovernmental							
Federal	8,923,160	115,191	45,997	17,017	11,050,428	2,808,835	23,560,628
State	3,523,258	5,798	-	224,231	-	37,116	3,790,402
Local	45,298	-	-	-	-	32,221	77,519
Interest earnings	90,376	94,706	167,223	7,035	-	383,287	742,299
Other	1,465,981	15,124	2,751	7,801	-	326,451	1,818,128
Total Revenues	16,551,444	4,253,161	2,289,696	3,640,799	11,050,428	9,479,957	47,865,305
EXPENDITURES							
Current							
General government							
Legislative	290,617	-	-	-	-	-	290,617
Judicial	363,848	-	-	-	-	2,278,847	2,642,695
Elections	43,971	-	-	-	-	-	43,971
Finance and administrative	1,340,143	-	-	-	306,864		1,647,007
Other general government	2,005,372	-	-	-	-	1,001	2,006,373
Public safety	522,853	-	-	-	-	3,673,559	4,196,412
Public works	729,987	3,147,323	-	3,497,501	-	82,480	7,457,291
Culture and recreation	147,744	-	1,308,415	-	-	68,797	1,524,956
Health and welfare	233,406	-	-	-	-	181,246	414,652
Economic development & assistance	694,455	-	-	-	-	-	694,455
Disaster recovery	87,612	-	-	-	-	1,832,063	1,919,675
Debt service							
Principal	-	-	-	-	-	1,215,000	1,215,000
Interest	-	-	-	-	-	486,487	486,487
Capital outlay	8,821,583	36,615	31,306	48,969	11,344,146	134,664	20,417,283
Total Expenditures	15,282,147	3,183,938	1,339,721	3,546,470	11,651,010	8,904,141	45,037,517
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,269,297	1,069,223	859,975	94,149	(582)	(484,184)	2,827,878
OTHER FINANCING SOURCES (USES)							
Operating transfers in	2,251,290	-	-	-	-	-	2,251,290
Operating transfers out	(2,978,571)	-	-	-	-	727,281	(2,251,290)
Insurance recovery	-	-	-	-	-	-	-
Subrecipient grants	(987,611)	-	-	-	-	-	(987,611)
Sale of capital assets	3,906	-	-	3,760	-	901,167	908,833
Total other financing sources (uses)	(1,710,986)	-	-	3,760	-	1,718,448	11,222
NET CHANGES IN FUND BALANCE	(421,689)	1,069,223	859,975	97,909	(582)	1,234,264	2,839,100
FUND BALANCE - BEGINNING	7,706,627	5,730,542	4,938,582	3,435,637	11,973	16,362,637	36,744,998
FUND BALANCE - ENDING	$ 7,284,938	$ 6,858,765	$ 5,798,557	$ 3,533,546	$ 11,391	$ 18,096,901	$ 41,584,098

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

CAMERON PARISH POLICE JURY

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

Year Ended December 31, 2025

Total net changes in fund balance at December 31, 2025 per Statement of Revenues, Expenditures and Changes in Fund Balance		$ 2,839,100
The change in net position reported for governmental activities in the statement of activities different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital outlay which is considered expenditures on the Statement of Revenues, Expenditures and Changes in Fund Balance	$20,417,283	
Adjustment to gain(loss) on disposal of capital assets.	(146,861)	
Depreciation expense for the year ended December 31, 2025	(6,082,218)	14,188,204
Change in compensated absences payable for year ended December 31, 2025		(777,492)
Repayment of bond principal, notes payable, and capital leases is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position		1,215,000
Change in capital leases payable for year ended December 31, 2025		201,975
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).		5,257
Net pension expense is reported in the governmental funds as expendutes as they are paid, however, in the statement of activities the net position expense is reported according to estimates required by GASB 68:		
Pension expense paid	884,843	
Pension expense per GASB 68	(555,520)	329,323
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).		65,934
Total changes in net position at December 31, 2025 per Statement of Activities		$ 18,067,301

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

CAMERON PARISH POLICE JURY

Statement of Net Position - Fiduciary Fund

December 31, 2025

ASSETS	
Cash	$ -
DEFERRED OUTFLOWS OF RESOURCES	-
LIABILITIES	-
DEFERRED INFLOWS OF RESOURCES	-
NET POSITION	
Net position - held in trust	-
	$ -

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

NOTE J – POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

General Information about the OPEB Plan

Plan description – The Cameron Parish Police Jury (the Police Jury) provides certain continuing health care and life insurance benefits for its retired employees. The Cameron Parish Police Jury's OPEB Plan (the OPEB Plan) is a single-employer defined benefit OPEB plan administered by the Police Jury. The authority to establish and/or amend the obligation of the employer, employees and retirees rests with the Police Jury. No assets are accumulated in a trust that meets the criteria in Governmental Accounting Standards Board (GASB).

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

Life insurance coverage is provided to retirees and 100% of the rate is paid by the employer for the amount $20,000.

Employees covered by benefit terms – At December 31, 2025, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	24
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	86
	110

Total OPEB Liability

The Police Jury's total OPEB liability of $3,791,318 was measured as of December 31, 2025 and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and other inputs – The total OPEB liability in the December 31, 2025 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

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

Inflation	3.0%
Salary increases	0.0%, including inflation
Discount rate	4.08% annually (Beginning of Year to Determine ADC) 4.83%, annually (As of End of Year Measurement Date)
Healthcare cost trend rates	Getzen model, with an initial tread of 5.5%
Mortality	Pub-2010/2021

The discount rate was based on the average of the Bond Buyers' 20 Year General Obligation municipal bond index as of December 31, 2025, the end of the applicable measurement period.

The actuarial assumptions used in the December 31, 2025 valuation were based on the results of ongoing evaluations of the assumptions from January 1, 2009 to December 31, 2024.

Changes in the Total OPEB Liability

Balance at December 31, 2024	$ 4,147,227
Changes for the year:	
Service cost	97,845
Interest	171,203
Differences between expected and actual experience	(149,675)
Changes in assumptions	(295,274)
Benefit payments and net transfers	(180,008)
Net changes	(335,909)
Balance at December 31, 2025	$ 3,791,318

Sensitivity of the total OPEB liability to changes in the discount rate – The following presents the total OPEB liability of the Police Jury, as well as what the Police Jury's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.83%) or 1-percentage-point higher (5.83%) than the current discount rate:

	1.0% Decrease (3.83%)	Current Discount Rate (4.83%)	1.0% Increase (5.83%)
Total OPEB liability	$ 4,193,626	$ 3,791,318	$ 3,450,312

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

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

	1.0% Decrease (4.5%)	Current Trend (5.5%)	1.0% Increase (6.5%)
Total OPEB liability	$ 3,635,420	$ 3,791,318	$ 3,974,676

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

For the year ended December 31, 2025, the Police Jury recognized OPEB expense of $114,074. At December 31, 2025, the Police Jury reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 388,839	$ (605,373)
Changes in assumptions	469,223	(1,061,844)
Total	$ 858,061	$ (1,667,217)

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

Years ending December 31:	
2026	(154,974)
2027	(154,974)
2028	(154,974)
2029	(105,844)
2030	(174,827)
Thereafter	(63,564)

NOTE K - COMMITTED FUND BALANCES FOR MAJOR FUNDS

In accordance with a resolution dated December 7, 1993, the Police Jury has committed a portion of the fund balance of the General Fund to provide self-insurance for worker's compensation. The initial commitment was $300,000 from the General Fund with the remainder to be made up from contributions by other parish agencies over a three-year period. At December 31, 2025 the committed fund balance for the worker's compensation self-insurance was $383,346.

NOTE L - DUE TO FROM/TO OTHER FUNDS

Individual amounts due from/to other funds at December 31, 2025, are as follows:

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

NOTE M - DUE FROM/TO OTHER AGENCIES

Individual amounts due to other agencies at December 31, 2025, are as follows:

	Due (From) / Due To
General Fund (net)	$ 3,980
Road and Bridge Maintenance Fund (net)	23,871
Recreation Districts:	
Johnson Bayou Rec	(3,980)
Recreation District No. 9	(1,471)
Gravity Drainage District No. 3	(22,400)
Total	$ -

NOTE N - COMMITMENTS AND CONTINGENCIES

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

NOTE O - ECONOMIC DEPENDENCY

Total revenues provided by the federal government were $23,560,628 or 49% of total revenues. Property tax revenues of $16,895,641 provide 35% of the Police Jury's total revenues for the year.

NOTE P – PER DIEM

As provided by Louisiana Revised Statue, the Police Jury members received per diem for the year ended December 31, 2025 as follows:

Ronald Nunez	$ 13,292
Michale Fewell	13,292
Magnus McGee	13,292
Mark Daigle	13,292
Sam Bordelon	13,292
Wendell Wilkerson	2,215
Danny Myers	5,095
John Watson	13,292
	$ 87,062

NOTE Q – TAX ABATEMENTS

Louisiana's State Constitution Chapter VII Section 21 authorizes the State Board of Commerce and Industry to create a ten (10) year ad valorem tax abatement program for new manufacturing establishments in the State. Under the terms of this program, qualified businesses may apply for an exemption of local ad valorem taxes on capital improvements and equipment related to manufacturing for the first ten years of its operation; after which the property will be added to the local tax roll and taxed at the value and millages in force at the time. The future value of this exempt property could be subject to significant fluctuation from today's value; however, the Police Jury could receive a substantial increase in ad valorem tax revenues once the exemption on this property expires. All applicable agreements have been entered into by the Cameron Parish Police Jury and directly affect the Police Jury's ad valorem assessments. Because these taxes are not assessed or due, no adjustments have been made to the Police Jury's financial statements to record a receivable. As of December 31, 2025, $4,918,480,021 of assessed property in the Police Jury's taxing jurisdiction is receiving this exemption, which amounts to $134,804,737 in ad valorem taxes.

NOTE R – PRIOR PERIOD ADJUSTMENT

A prior period adjustment was made to beginning net position on the government wide financial statements for an adjustment to the deferred inflows related to pensions. This resulted in a decrease to deferred inflow related to pensions of $1,810,998 and an increase to net position of $1,810,998.

REQUIRED SUPPLEMENTAL INFORMATION

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Cameron Parish Police Jury is the governing authority for Cameron Parish and is a political subdivision of the State of Louisiana. The Police Jury is governed by seven jurors representing the various districts within the parish.

Louisiana. Revised Statute 33:1236 gives the Police Jury various powers in regulating and directing the affairs of the parish and its inhabitants. The more notable of those are the powers to make regulations for their own government, to regulate the construction and maintenance of roads and bridges, to regulate the construction and maintenance of drainage systems, to regulate the sale of alcoholic beverages, and to provide for the health and welfare of the poor, disadvantaged, and unemployed in the parish. Funding to accomplish these tasks is provided by ad valorem taxes, other taxes and licenses, state revenue sharing, and various other state and federal grants.

In accomplishing its objectives, the Police Jury also has the authority to create special districts (component units) within the parish. The districts perform specialized functions, such as fire protection, water distribution, sewerage collection and disposal, drainage control, library facilities, and health care facilities.

1. REPORTING ENTITY

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

Governmental Accounting Standards Board (OASB) Statement No. 14 (Codification Section 2100.120140) establishes criteria for determining which component units should be considered part of the Cameron Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criterion includes:

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

    a. The ability of the Police Jury to impose its will on that organization and/or;

    b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Police Jury.

2. Organizations for which the Police. Jury does not appoint a voting majority but are fiscally dependent on the Police Jury.

3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

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

Component Unit	Fiscal Year	Criteria Used
Cameron Parish Library	December 31	1 & 3
Thirty-Eighth Judicial District Criminal Court	December 31	2 & 3
Fire Protection Districts No. 1, 7, 9, 10, 14, 15 and 16	December 31	1 & 3
Hackberry Fire Protection District	December 31	1 & 3
Gravity Drainage Districts No. 3, 4, 5, 7, 8 and 9	December 31	1 & 3
Recreations District No. 5, 6, 7, 8 and 9	December 31	1 & 3
Johnson Bayou Recreation District	December 31	1 & 3
Hackberry Recreation District	December 31	1 & 3
Mosquito Abatement District No. 1	December 31	1 & 3
Wastewater District No. I	December 31	1 & 3
Waterworks Districts No. 2, 10, 11 and South Cameron Parish Consolidated	December 31	1 &.3
Cameron Community Action Agency Incorporated	September 30	1
Cameron Parish Communications District	December 31	1 & 3
Ambulance District No. 1 and 2	December 31	1 & 3
Beachfront Development Districts No. I and 2	December 31	1 & 3
Cameron Parish Tax Assessor	December 31	2 & 3
Cameron Parish Clerk of Court	June 30	2 & 3
Cameron Parish Sheriff	June 30	2 & 3
Lower Cameron Hospital Service District	June 30	1 &-3
Cameron Port, Harbor, and Terminal District	December 31	1 & 3
Grand Lake/Sweet Lake Cemetery	December 31	2

The Police Jury has chosen to issue financial statements of the primary government (Police Jury) only; therefore, none of the previously listed component units, except as discussed in the following paragraph, are included in the accompanying primary government financial statements. Financial statements for those component units not included in the Police Jury's general purpose financial statements may be obtained from the operations centers of those component units.

These primary government (Police Jury) financial statements include all funds, account groups, and organizations for which the Police Jury maintains the accounting records. Organizations for which the Police Jury maintains the accounting records include the Thirty-Eighth Judicial District. Criminal Court, the Cameron Parish Library, the Fire Protection Districts, Gravity Drainage District No.8, Cameron Parish Communications District, and Grand Lake/Sweet Lake Cemetery.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

2. BASIS OF PRESENTATION

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

GASB Statement No. 14 provides for the issuance of primary government financial statements that are separate from those of the reporting entity. However, the primary government's (Police Jury) financial statements are not a substitute for the reporting entity's financial statements. The accompanying primary government financial statements have been prepared in conformity with U. S. generally accepted accounting principles as applied to governmental units. These financial statements are not intended to and do not report on the reporting entity but rather are intended to reflect only the financial statements of the primary government (Police Jury).

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

Government-Wide Financial Statements

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

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

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

Fund Financial Statements

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

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

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

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

Governmental Funds:

General Fund

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

Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources such as ad valorem taxes, sales taxes, and federal grants. Those revenues are legally restricted, either by tax proposition or grant agreement, to expenditures for specified purposes such as road and drainage maintenance and construction, library operation, courthouse and jail maintenance, etc.

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

The Road and Bridge Fund is a special revenue fund reported as a major fund and is used to account for repairs and improvements to roads and bridges in the parish.

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

Debt Service Funds

Debt service funds are used to account for the accumulation of resources and for the payment of principal and interest on general long-term debt.

Capital Projects Funds

Capital projects funds are used to account for financial resources received and used for the acquisition, construction, or improvement of capital facilities not reported in the other governmental funds.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Fiduciary Funds:

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the Police Jury. The Police July's only fiduciary fund is the Wetlands Restoration Expendable Trust Fund. This fund's activities are reported in a separate statement of fiduciary net position. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Police Jury's own programs. Fiduciary fends are presented on an economic resources measurement focus and the accrual basis of accounting, similar to the government-wide financial statements.

The Wetlands Restoration Expendable Trust Fund accounts for the proceeds of an irrevocable donation to the Cameron Parish Police Jury to be held in trust. The purpose of the trust fund is to prevent further degradation of the ecological character of the Grand Chenier Plain Coastal System and to slow saltwater intrusion into fresh water. Under the conditions of the trust agreement, the Police Jury recommends marsh management projects, which are funded by trust fund monies.

3. MEASUREMENT FOCUS/BASIS OF ACCOUNTING

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

Measurement Focus

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

Basis of Accounting

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

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

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

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

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

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

Revenues

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

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

Expenditures

Salaries are recorded, as expenditures when earned by employees.

Purchases of various operating supplies, etc, arc 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.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

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

Other Financing Sources (Uses)

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

4. BUDGETS

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

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

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

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

The budget was amended once during 2025.

5. ACCOUNTS RECEIVABLE

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

6. CAPITAL ASSETS

Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The cost of normal maintenance and repairs that do not add to the value of fixed assets or materially extend their useful lives are not capitalized but are only recognized as a normal current expenditure of the governmental funds. The Police Jury maintains a threshold level of $2,500 or more for capitalizing capital assets.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

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

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

7. CASH AND INVESTMENTS

Cash

The cash and cash equivalents of the Police Jury are subject to the following risks.

Custodial Credit Risk: Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the Police Jury will not be able to recover its deposits. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the financial agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal or exceed the amount on deposit with the fiscal bank. 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. Louisiana Revised Statue 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Police Jury that the fiscal agent bank has failed to pay deposited funds upon demand. Further, Louisiana Revised Statue 39:1224 states that securities held by a third party shall be deemed to be held in the Police Jury's name.

Interest Rate Risk: This is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity is its fair value to changes in market interest rates. The Police Jury does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. However, as a means of offsetting exposure to interest rate risk, the Police Jury diversifies its investments by security type and institution.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Credit Risk: Generally, credit risk is the risk that the issuer of a debt type investment will not fulfill its obligation to the folder of the investment. U.S. government securities or obligations explicitly guaranteed by the U.S. government are not considered to have credit risk exposure. The Police Jury's investments comply with Louisiana Statues (LSA R.S. 33:2955). Under state law, the Police Jury may deposit funds with a fiscal agent organized under the laws of Louisiana, the laws of any other state in the union, or the laws of the United States. The Police Jury may invest in United States bonds, treasury notes and bills, government-backed agency securities, or certificates of time deposits of state banks organized under Louisiana law and national banks organized under Louisiana law and national banks having principal offices in Louisiana.

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

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 2025, the Police Jury had $98,598,519 in deposits (collected bank balances). These deposits are secured from risk by $753,282 of federal deposit insurance and $97,845,237 of pledged securities held by the custodial bank in the name of the fiscal agent bank.

Restricted Cash

Restricted cash of $83,313,062 has been restricted for coastal restoration and cleanup projects.

Investments

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

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

As of December 31, 2025, the Police Jury had its assets in the Louisiana Asset Management Pool (LAMP). The below schedule identifies the investments by type:

		Maturity			Credit Rating
Type of Debt Investment	Fair Value	Less than 1 Year	1 to 5 Years	6 to 10 Years	(Standards and Poor's)
Investments measured at fair value					
Federated Hermes Government Obligation Fund	$ 115,717	$ 115,719			AAAm
Investments measured at the net asset value (NAV)					
External investment pool	10,660,951	10,660,951	-	-	AAAm
Total Investments	$ 10,776,668	$ 10,776,668	$ -	$ -	

The Police Jury categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The investment in certificates of deposits were valued using quoted market prices in active markets. The investments in external government pooled funds were valued at fair market value which is the same as the net asset value of the pooled shares. All of the Police Jury's investments were invested in LAMP which are measured at the net asset value.

> Level 2 inputs – Federated Hermes Government Obligation Fund investments totaling $115,717 are valued using a market based approach comprised of a combination of directly observable quoted prices and a matrix pricing technique that relies on the securities' relationship to other benchmark quoted securities.

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

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

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

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

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

The $10,660,951 in external investment pool is invested in LAMP. LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local government entities having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LA-R.S. 33.2955. LAMP is a governmental investment pool that reports at fair value. The following facts are relevant for investment pools:

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

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

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

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

8. INVENTORY

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

Inventory of the General Fund consist of 111 parcels of property that were donated to the Cameron Parish Police Jury from the Road Home Corporation doing business as the Louisiana Land Trust which operates under the authority of the Louisiana. Recovery Authority and is administered by the Office of Community Development. The properties were valued at the fair value of the properties at the time of the donation. At December 31, 2025, the value of these properties was $1,898,828 and are accounted for as deferred inflows on the Governmental Fund Statements.

9. INTERFUND RECEIVABLES/PAYABLES

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

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

10. LONG-TERM DEBT

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

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

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

11. EQUITY CLASSIFICATION

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

a. Net investment in capital assets, net of related debt – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

b. Restricted net position – Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

c. Unrestricted net position – All other net position that do not meet the definition of "restricted" or "net investment in capital assets, net of related debt".

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

a. Nonspendable — Amounts that cannot be spent either because they are in a nonspendable form or because they are legally or contractually required to be maintained intact.

b. Restricted — Amounts that can be spent only for specific purposes because of state or federal laws or externally imposed conditions by grantors or creditors.

c. Committed — Amounts that can be used only for specific purposes determined by a formal action by the Police Jury ordinance or resolution.

d. Assigned fund balance – Includes fund balance amounts that are intended to be used for specific purposes based on internal (Board) actions.

e. Unassigned fund balance – Includes positive fund balance within the general fund which has not been classified within the above mentioned categories.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

12. USE OF RESTRICTED RESOURCES

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

13. ESTIMATES

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

14. COMPENSATED ABSENSES

Employees, including employees of the library and criminal court, may accumulate from 5 to 25 days of annual leave, depending on their length of service with the parish. Prior to January 1, 2011, vacation leave could be accumulated without limitation. Effective January 1, 2011, vacation leave is not permitted to be accumulated. Upon resignation or retirement, unused vacation leave is paid to the employee at the employee's current rate of pay for the amount accumulated at July 2, 1990, in addition to unused vacation leave earned since that date through December 31, 2010, not to exceed $3,000. Upon retirement, the excess unpaid annual leave is used in the retirement benefit computation as carrel service. Employees may accumulate 12 to 18 days of sick leave each year, depending on their length of service. Sick leave may be accumulated without limitation. Any unused accumulated sick leave is forfeited by the employee at the time of resignation or retirement.

At December 31, 2025, employees have accumulated and vested $1,055,258 of employee leave benefits, computed in accordance with GASB Codification Section C60. The cost of leave privileges, computed in accordance with the previous codification, is recognized as a current year expenditure within the governmental funds when leave is actually taken. Gravity Drainage District No. 8 has no employees; therefore, there are no policies for vacation and sick leave.

15. SUBSEQUENT EVENTS

Management has evaluated subsequent events through May 29, 2026, the date the financial statements were available to be issued.

NOTE B - RISK MANAGEMENT

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

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

NOTE C – AD VALOREM

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

	Assessed Valuation	Levied Millage	Expiration Date
Parish-wide taxes:			
Parish	526,826,286	4.05	Indefinite
Road maintenance and construction	526,826,286	6.61	2033
Garbage	526,826,286	7.86	2034
Courthouse maintenance	526,826,286	2.64	2033
Library maintenance	526,826,286	6.00	2029
Health unit maintenance	526,826,286	.5	2033
Fire protection districts:			
South Cameron Consolidated	83,587,226	8.33	2031
No. 10: Maintenance	268,266,882	8.04	2032
No. 14: Maintenance	41,716,680	5.70	2031
No. 16: Maintenance	2,661,192	12.06	2030
Hackberry Fire District 1	126298560	4.71	2034
Gravity Drainage District #8	38,996,675	2.53	2029

Property tax millage rates are adopted in July for the calendar year in which the taxes are levied and recorded. All taxes are due and collectible when the assessment rolls are filed on or before November 15th of the current year, and become delinquent after December 31st. Property taxes not paid by the end of February are subject to lien. An allowance for uncollectables is recorded at $340,524 at December 31, 2025 based on prior year history collections and amounts paid under protest.

NOTE D - RECEIVABLES

The following is a summary of receivables at December 31, 2025:

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total
Taxes-Ad Valorem	$ 2,046,173	$ 14,652,878	$ 7,316	$ -	$ 16,706,367
Intergovernmental:					
Federal	1,641,404	168,134	-	-	1,809,538
State & Local	1,453,180	26,407	-	-	1,479,587
Other	-	124,072	-	-	124,072
Total	$ 5,140,757	$ 14,971,491	$ 7,316	$ -	$ 20,119,564

NOTE E - CAPITAL ASSETS

The following schedule presents changes in capital assets for the year ended December 31, 2025:

	Beginning Balance	Additions	Deletions	Ending Balance
Land	$ 1,656,790	$ 29,500	$ -	$ 1,686,290
Construction in progress	20,598,821	20,074,129	-	40,672,950
Building and improvements	71,942,309	-	-	71,942,309
Books and videos	991,065	31,306	(157,216)	865,155
Equipment and furniture	21,541,192	282,351	-	21,823,543
Capital leased equipment	1,535,406	368,036	(650,107)	1,253,335
Infrastructure	102,510,284	-	-	102,510,284
Total capital assets at historical costs	220,775,867	20,785,322	(807,323)	240,753,866
Less accumulated depreciation	74,109,703	6,082,216	(660,457)	79,531,462
Total capital assets, net	$ 146,666,164	$ 14,703,106	$ (146,866)	$161,222,404

Depreciation was charged to functions as follows:

General Government:	
Elections	$ 12,736
Finance and Administration	477,043
Judicial	765,436
Legislative	84,175
Other	581,117
Public Safety	1,215,458
Public Works, including depreciation for infrastructure asset	2,160,260
Economic development	201,143
Health and Welfare	120,101
Culture and Recreation	464,747
Total	$ 6,082,216

NOTE E - CAPITAL ASSETS - CONTINUED

Construction in progress at December 31, 2025 of $40,672,950 consists of the following projects:

Project	Costs to Date	Estimated Remaining Costs	Estimated Completion Date
OEP Pavilion	$ 574,229	$ 93,000	December 2026
Rockefeller Ext – Restore Act	34,596,935	8,441,278	December 2027
North Cameron Emergency Operation	3,989,450	-	December 2026
South Cameron Water	1,512,336	unknown	June 2026
	$ 40,672,950	$ 8,534,278	

NOTE F – ACCOUNTS PAYABLES

The following is a summary of accounts payables at December 31, 2025:

	General Fund	Special Revenue Fund	Debt Service	Capital Projects Funds	Total
Trade	$1,391,814	$ 438,900	$ -	$ -	$ 1,830,714
Pension Deduction	69,970	501,542	-	-	571,512
Payroll Related Costs	-	293,937	-	-	293,937
Construction Costs	125,969	-	-	-	125,969
Total	$1,587,753	$ 1,234,379	$ -	$ -	$ 2,822,132

NOTE G – LONG-TERM LIABILITIES

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

NOTE G – LONG-TERM LIABILITIES - CONTINUED

The following is a summary of the change in long-term liabilities for the year ended December 31, 2025:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Debt:					
General obligation bonds	$ 8,805,000	$ -	$ 1,215,000	$ 7,590,000	$ 680,000
Total bonds payable	8,805,000	-	1,215,000	7,590,000	680,000
Other Obligations:					
Capital leases	622,319	368,036	201,975	788,380	206,439
Compensated absences	277,766	777,492	-	1,055,258	1,055,258
Net pension liability (asset)	1,744,456	-	1,529,766	214,690	-
Other post-employment benefits	4,147,227	-	355,909	3,791,318	-
Total other obligations	6,791,768	1,145,528	2,087,650	5,849,646	1,261,697
Governmental activity long-term liabilities	$ 15,596,768	$ 1,145,528	$ 3,302,650	$ 13,439,646	$ 1,941,697

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

General Obligation Bonds are comprised of the following individual issues:

Hackberry Fire Protection District No 1 of Cameron Parish - $1,000,000 Issue of June 20, 2017, due in annual installments of $85,000 to $110,000 through March 1, 2027; interest at 1.85 to 2.75 percent. Debt retirements are made from Hackberry Fire District Debt Service Fund.	$ 220,000

Revenue Bonds are comprised of the following issues:

Louisiana Local. Government Environmental Facilities & Community Development Authority Revenue Bonds (Cameron Parish, Louisiana GOMESA Project) Series 2018 - $11,895,000; Issued on June 6, 2018; due in annual installments of $430,000 to $1,060,000 through September 30, 2038; interest at 5.65 percent. Debt retirements are made from GOMESA Debt Service Fund.	7,370,000
Capital leases	788,380

NOTE G – LONG-TERM LIABILITIES - CONTINUED

Other post-employment benefits payable	$ 3,791,318
Net pension liability	214,690
Compensating absences	1,055,258
	13,439,646
Less amount due within one year	(1,941,697)
Total long-term liabilities	$ 11,530,570

At December 31, 2025, $2,511,389 is available in debt service funds to service the bonds.

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

In accordance with Louisiana Revised Statute 39:562, the Police Jury is legally restricted from incurring long-term bonded debt in excess of 10 percent of the assessed value of taxable property in the parish.

As of December 31, 2025, the annual requirements to amortize the bond debt including interest payments of $3,674,879, are as follows:

Year Ending:	Principal	Interest
2026	$ 680,000	$ 540,440
2027	710,000	505,211
2028	635,000	469,798
2029	675,000	433,920
2030	710,000	395,782
2031-2035	4,180,000	1,329,728
2036-2040	-	-
Totals	$ 7,590,000	$ 3,674,879

NOTE H – LEASES

The following is a summary of property held under capital lease at December 31, 2025:

Equipment and Vehicles	$ 1,253,335
Less accumulated amortization	(663,045)
	$ 788,380

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

	Principal	Interest
2026	$ 206,439	$ 44,744
2027	214,809	31,498
2028	185,397	17,447
2029	120,906	7,713
2030	60,829	1,673
Thereafter	-	-
	$ 788,380	$ 103,075

NOTE H – LEASES – CONTINUED

Capital leases payable at December 31, 2025 consist of the following:

	Original Amount	Maturity Date	Interest Rate	Balance Outstanding
2023 Chevy Tahoe 4x4	36,655	8/31/2027	3.48%	12,267
2023 Chevy Suburban	33,655	10/24/2027	9.91%	13,664
2023 Chevy Suburban	37,152	3/24/2023	7.51%	18,445
2023 GMC Terrain	34,602	5/8/2023	6.75%	18,177
2023 Silverado 1500	31,648	6/15/2023	7.04%	17,209
2023 Silverado 1500	34,363	6/15/2023	7.04%	18,685
2023 Silverado 1500	35,422	6/15/2023	7.04%	19,261
2023 Silverado 1500	43,502	6/19/2023	7.32%	23,730
2024 Silverado 3500	31,261	11/17/2023	7.78%	19,688
2023 Ford F150	37,765	12/7/2023	7.48%	24,322
2023 Ford F150	32,718	12/21/2023	7.13%	20,168
2024 Ford Explorer	31,009	5/16/2029	5.64%	22,116
2023 Ford F-150	36,407	4/4/2029	5.64%	25,390
2024 GMC Terrain	38,733	12/30/2029	5.64%	31,833
2025 Silverado 3500HD	46,749	11/8/2029	5.64%	37,705
2024 Silverado 3500HD	53,978	9/5/2029	5.64%	41,872
2024 Silverado 3500HD	54,211	9/5/2029	5.64%	42,053
2024 Silverado 3500HD	58,959	1/11/2029	5.64%	38,294
2025 Silverado 3500HD	27,162	7/1/2030	6.55%	24,692
2025 Silverado 3500HD	27,965	6/1/2030	6.63%	25,020
2025 Silverado 3500HD	43,660	11/1/2030	6.34%	42,194
2025 Silverado 3500HD	42,691	11/1/2030	6.34%	41,256
2025 Silverado 3500HD	35,390	11/1/2030	6.34%	34,704
Function 4 - Copier Leases (10)	191,169	7/15/2025	6.50%	175,635
	$ 1,164,916			$ 788,380

NOTE I - PENSION PLANS

Parochial Employees Retirement System of Louisiana

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

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

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

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

Contributions to the System also include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. These tax dollars are divided between Plan A and Plan B, based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the Cameron Parish Police Jury are established, and may be: amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Cameron Parish Police Jury's contributions to the System under Plan A for the year ended December 31, 2025, was $657,687.

NOTE I - PENSION PLANS - CONTINUED

At December 31, 2025, the Police Jury reported a liability (asset) of $(557,259) for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Police Jury's proportion of the net pension liability was based on a projection of the Police Jury's long-term share of contributions to their pension plan relative to the projected contributions of all participating entities, actuarially determined. At December 31, 2025, the Police Jury's proportion was .5541402%.

For the year ended December 31, 2025 the Police Jury's recognized pension expense (benefit) of $(69,614) including employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, $19,609. At December 31, 2025, the Police Jury reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ 340,070	$ 48,441
Difference between expected and actual Investment	-	366,954
Changes in assumption	-	61,319
Changes in proportion and differences between:		
Contributions and proportionate share of contributions	15,532	80,918
Contributions subsequent to the measurement date	657,687	-
Total	$ 1,013,289	$ 557,632

$657,687 reported as deferred outflows of resources related to pensions resulting from Police Jury's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2026. Other accounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	Amount
2026	$ 201,514
2027	510,204
2028	(609,322)
2029	(311,125)
2030	-
Thereafter	-

NOTE I - PENSION PLANS - CONTINUED

Actuarial methods and assumption. The total pension liability in the December 31, 2025, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Valuation Date	December 31, 2024
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	6.40% (Net of investment expense)
Expected Remaining Service Lives	4 years
Projected Salary Increases	Plan A – 4.75% (2.30% Inflation)
Cost of Living Adjustments	The present values of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet amortized by the Board of Trustees.
Mortality	Pub-2010 Public Retirement Plans Mortality Table for Healthy Retirees multiplied by 130% for males and 125% for females using MP2021 scale for annuitant and beneficiary mortality. For employees, the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females using MP2021 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2021 scale for disabled annuitants.

The discount rate used to measure the total pension liability was 6.40% for Plan A. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers and non-employer contributing entities will be made at the actuarially determined contribution rates, which are calculated in accordance with relevant statutes and approved by the Board of Trustees and the Public Retirement Systems' Actuarial Committee. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

NOTE I - PENSION PLANS - CONTINUED

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the CAPM pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations and projected on a forward looking basis in equilibrium, in which best-estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.40% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.13% for the year ended December 31, 2024.

Best estimates of arithmetic real rates of return for major asset class included in the System's target asset allocation as of December 31, 2024 are summarized in the following table:

Asset Class	Target Asset Allocation	Long-Term Expected Portfolio Real Rate of Return
Fixed income	37%	1.08%
Equity	47%	2.82%
Alternatives	15%	0.76%
Real assets	1%	0.07%
Total	100%	4.73%
Inflation		2.40%
Expected Arithmetic Nominal Return		7.13%

The mortality rate assumption used was set based upon an experience study performed on plan data for the period January 1, 2013 through December 31, 2022. The data was then assigned credibility weighting and combined with a standard table to produce current levels of mortality. As a result of this study, mortality for employees was set equal to the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2021 scale. In addition, mortality for annuitants and beneficiaries was set equal to the Pub-2010 Public Retirement plans Mortality Table for Healthy Retirees multiplied by 130% for males and 125% for females, each with fill generational projection using the MP2021 scale. For Disabled annuitants mortality was set equal to the Pub-2010 Public Retirement Plan Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2021 scale.

NOTE I - PENSION PLANS - CONTINUED

Sensitivity to changes in discount rate. The following presents the net pension liability of the Police Jury calculated using the discount rate of 6.40%, as well as what the employers' net pension liability would be if it were calculated using a discount rate that is one percentage point lower 5.40% or one percentage point higher 7.40% than the current rate.

	Changes in Discount Rate 2024		
	1% Decrease 5.40%	Current Discount Rate 6.40%	1% Increase 7.40%
Net Pension Liability (Asset)	$ 2,843,871	$ (557,259)	$ (3,412,111)

Firefighters Retirement System

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

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

State statute requires employees to contribute 10 percent of their salary to the retirement system for December 31, 2025; the Police Jury was required to contribute 32.25 percent of covered employees' salaries. The contribution requirements of plan members and the Cameron Parish Police Jury are established by state statute. As provided by Louisiana Revised Statute 112252 through 2269, employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Police Jury's contributions to the Firefighters' Retirement System for the year ended December 31, 2025, was $208,312.

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.

NOTE I - PENSION PLANS - CONTINUED

At December 31, 2025, the Police Jury reported a liability of $729,659 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Police Jury's proportion of the net pension liability was based on a projection of the Police Jury's long-term share of contributions to their pension plan relative to the projected contributions of all participating entities, actuarially determined. At December 31, 2025, the Police Jury's proportion was .173230%.

For the year ended December 31, 2025, the Police Jury's recognized pension expense (benefit) of $(223,166) including employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, $8,090. At December 31, 2025, the Police Jury reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ 93,439	$ 13,164
Difference between expected and actual Investment	-	136,352
Changes in assumption	33,267	-
Changes in proportion and differences between:		
Contributions and proportionate share of contributions	10,121	303,300
Contributions subsequent to the measurement date	208,312	-
Total	$ 345,139	$ 452,816

$208,312 reported as deferred outflows of resources related to pensions resulting from Police Jury's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2026. Other accounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	Amount
2026	$ 49,225
2027	(105,875)
2028	(100,688)
2029	(65,442)
2030	(2,696)
Thereafter	6,567

NOTE I - PENSION PLANS - CONTINUED

Actuarial methods and assumption. The total pension liability in the June 30, 2025, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Valuation Date	June 30, 2025
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	6.90% per annum (net of investment expenses, including inflation)
Inflation Rate	2.50% per annum
Expected Remaining Service Lives	7 years
Projected Salary Increases	14.10% in the first two years of service and 5.00% with 3 or more years of services; includes inflation and merit increases
Cost of Living Adjustments	For the purpose of determining the present value of benefits, COLAs were deemed not to be substantively automatic and those previously granted were included.

The mortality rate assumptions were updated in fiscal year 2025 to reflect changes from the recent experience study and rates set in the Pub-2016 Public Retirement Plans mortality tables, as compared to the RP-2000 Combined Healthy and Disabled Lives tables that were used for the previous valuation. For the June 30, 2025 valuation, assumptions for mortality rates were based on the following:

- For active members, mortality was set equal to the Pub-2016 Public Retirement Plans Mortality Table for Safety Below-Median Employees.
- For annuitants and beneficiaries, mortality was set equal to the Pub-2016 Public Retirement Plans Mortality Table for Safety Below-Median Healthy Retirees.
- For disabled retirees, mortality was set equal to the Pub-2016 Public Retirement Plans Mortality Table for Safety Disabled Retirees.
- In all cases the base table was multiplied by 110% for males and 110% for females, each with full generational projection using the appropriate MP2021 scale.

The estimated long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The long term expected nominal rate of return was 6.90% as of June 30,

NOTE I - PENSION PLANS – CONTINUED

2025. Best estimates of real rates of return for each major asset class included in FRS' target asset allocation as of June 30, 2025 are summarized in the following table:

Asset Class		Target Asset Allocation	Long-Term Expected Portfolio Real Rate of Return
Fixed income	U.S. Core Fixed Income	23.00%	2.09%
	U.S. TIPS	2.00%	2.00%
	Emerging Market Debt	2.00%	4.05%
	Multisector Fixed Income	5.00%	2.34%
Equity	U.S. Equity	27.00%	6.23%
	Non-U.S. Equity	11.00%	6.36%
	Global Equity	10.00%	6.50%
	Emerging Market Equity	4.00%	8.26%
Alternatives	Real Estate	4.00%	4.85%
	Private Equity	9.00%	9.77%
	Real Assets	3.00%	5.93%
Total		100%	

The discount rate used to measure the total pension liability was 6.90%. The projection of cash flows used to determine the discount rate assumed the contributions from plan members will be made at the current contribution rates and the contributions from participating employers will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of the System's actuary. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity to changes in discount rate. The following presents the net pension liability of the Police Jury calculated using the discount rate of 6.90%, as well as what the employers' net pension liability would be if it were calculated using a discount rate that is one percentage point lower 5.90% or one percentage point higher 7.90% than the current rate.

	Changes in Discount Rate 2025		
	1% Decrease 5.90%	Current Discount Rate 6.90%	1% Increase 7.90%
Net Pension Liability (Asset)	$ 1,407,891	$ 729,660	$ 164,288

NOTE I - PENSION PLANS - CONTINUED

Louisiana District Attorney's Retirement System

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

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

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

State statute requires covered employees to contribute 8.0 percent of their salaries to the System, The Cameron Parish Police Jury was required to contribute 7.0 percent to the Louisiana District Attorneys Retirement System. Contributions to the System also include 0.2 percent of the ad valorem taxes collected throughout the state and revenue sharing funds as appropriated by the Louisiana legislature. The Police Jury's contributions to the Louisiana District Attorneys Retirement System for the year ended December 31, 2025, was $14,652.

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, or by calling (504) 947-5551.

At December 31, 2025, the Police Jury reported a liability of $44,071 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Police Jury's proportion of the net pension liability was based on a projection of the Police Jury's long-term share of contributions to their pension plan relative to the projected

NOTE I - PENSION PLANS - CONTINUED

contributions of all participating entities, actuarially determined. At December 31, 2025, the Police Jury's proportion was .192939%.

For the year ended December 31, 2025, the Police Jury's recognized pension expense (benefit) of $25,982 including employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, $5,275. At December 31, 2025, the Police Jury reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ 1,997	$ 3,734
Difference between expected and actual Investment	-	41,308
Changes in assumption	-	678
Changes in proportion and differences between:		
Contributions and proportionate share of contributions	7,106	(15,229)
Contributions subsequent to the measurement date	14,652	-
Total	$ 23,755	$ 30,491

$14,652 reported as deferred outflows of resources related to pensions resulting from Police Jury's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2026. Other accounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	Amount
2026	$ 11,109
2027	(19,994)
2028	(13,305)
2029	(1,194)
2030	-
Thereafter	-

Actuarial methods and assumption. The total pension liability in the June 30, 2025, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

NOTE I - PENSION PLANS - CONTINUED

Valuation Date	June 30, 2025
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	6.10% net of investment expense
Expected Remaining Service Lives	5 years
Projected Salary Increases	4.50% (2.20% Inflation, 2.80% Merit)
Mortality	Pub-2010 Public Retirement Plans Mortality Table for General Above-Median Employees multiplied by 115% for males and females for current employees, each will full generational projection using the MP2021 scale. Pub-2016 Public Retirement Plans Mortality Table for General Above-Median Healthy Retirees multiplied by 115% for males and females for annuitants and beneficiaries, each with full generational projection using the MP2021 scale. Pub-2016 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 115% for males and females for annuitants and beneficiaries, each with full generational projection using the MP2021 scale.
Cost of Living Adjustments	Only those previously granted

The mortality rate assumption used was set based upon an experience study performed on plan data for the period July 1, 2019 through June 30, 2024. The data was then assigned credibility weighting and combined with a standard table to produce current levels of mortality. This mortality was then projected forward to a period equivalent to the estimated duration of the System's liabilities. Annuity values calculated based on this mortality were compared to those produced by using a set-back of standard tables. The result of the procedure indicated that the tables used would produce liability values approximating the appropriate generational mortality tables.

The estimated long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The long term expected nominal rate of return was 7.80% as of June 30, 2025.

NOTE I - PENSION PLANS - CONTINUED

Best estimates of real rates of return for each major asset class included in FRS' target asset allocation as of June 30, 2025 are summarized in the following table:

Asset Class	Target Asset Allocation	Long-Term Expected Portfolio Real Rate of Return	
		Real	Nominal
Equities:			
Domestic Equity	45.00%	7.50%	3.37%
International Equity	5.00%	8.50%	0.43%
Fixed income			
Domestic	32.50%	2.50%	0.81%
International	10.00%	3.50%	0.35%
Alternatives	7.50%	4.50%	0.34%
Total	100.0%		5.30%
Inflation			2.50%
Expected Arithmetic Nominal Return			7.80%

The discount rate used to measure the total pension liability was 6.10%. The projection of cash flows used to determine the discount rate assumed the contributions from plan members will be made at the current contribution rates and the contributions from participating employers will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of the System's actuary. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity to changes in discount rate. The following presents the net pension liability of the Police Jury calculated using the discount rate of 6.10%, as well as what the employers' net pension liability would be if it were calculated using a discount rate that is one percentage point lower 5.10% or one percentage point higher 7.10% than the current rate.

	Changes in Discount Rate 2025		
	1% Decrease 5.10%	Current Discount Rate 6.10%	1% Increase 7.10%
Net Pension Liability (Asset)	$ 194,977	$ 44,071	$ 82,304

NOTE I - PENSION PLANS - CONTINUED

Registrar of Voters Retirement System

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

Any member is eligible for normal retirement after 20 years of creditable service and is age 60. Any member with 30 years of creditable service regardless of age is entitled to retire. Regular retirement benefits are equal to 3% of the final average compensation multiplied by the number of years of creditable service, not to exceed 100% of the final average compensation. Any member whose withdrawal from service prior to attaining the age of 60 years, who shall have completed twelve or more years of creditable service and shall not have received a refund of the members accumulated contributions, shall become eligible for a deferred allowance upon attaining the age of 60 years. The System also provides death and disability benefits. Benefits are established by state statute.

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

Contributions to the system include one-sixteenth of one percent of the ad valorem taxes shown to be collectible by the tax rolls of each parish. For the December 31, 2025 Police Jury was required to contribute 17.0 percent of covered employees' salaries. Member contributions are established by state statute and are equal to 7.00 percent of each employee's salary. The Police Jury's contributions to the Registrars of Voters Retirement System for the year ended December 31, 2025 was $4,192.

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

At December 31, 2025, the Police Jury reported a liability (asset) of $(1,781) for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Police Jury's proportion of the net pension liability was based on a projection of the Police Jury's long-term share of contributions to their pension plan relative to the projected contributions of all participating entities, actuarially determined. At December 31, 2025, the Police Jury's proportion was .1657390%.

For the year ended December 31, 2025, the Police Jury's recognized pension expense (benefit) of $(10,561) including employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, $1,328. At December 31, 2025, the Police Jury reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

NOTE I - PENSION PLANS - CONTINUED

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ -	$ 5,265
Difference between expected and actual Investment	-	8,702
Change in assumption	1,037	632
Changes in proportion and differences between:		
Contributions and proportionate share of contributions	49	7,037
Contributions subsequent to the measurement date	4,192	-
Total	$ 5,278	$ 21,636

$4,192 reported as deferred outflows of resources related to pensions resulting from Police Jury's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2026. Other accounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	Amount
2026	$ 2,217
2027	(6,032)
2028	(4,345)
2029	(1,767)
2030	-
Thereafter	-

Actuarial methods and assumption. The total pension liability in the June 30, 2025, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Valuation Date	June 30, 2025
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	6.25% net of investment expense

NOTE I - PENSION PLANS - CONTINUED

Expected Remaining Service Lives	5 years
Projected Salary Increases	5.25% (2.30% Inflation)
Mortality	RP-2016 Public Retirement Plans Mortality Table for general employees multiplied by 120% for males and 120% for females each with full generational projection using the appropriate MP-2021 improvement scale – Employees, Annuitant and Beneficiaries. PR-2016 Public Retirement Plans Mortality Table for general disabled retirees multiplied by 120% for males and 120% for females each with full generational projection using the appropriate MP-2021 improvement scale - Disabled Annuitants.
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

The mortality rate assumption used was set based upon an experience study performed on plan data for the period July 1, 2019 through June 30, 2024. The data was then assigned credibility weighting and combined with a standard table to produce current levels of mortality. This mortality was then projected forward to a period equivalent to the estimated duration of the System's liabilities. Annuity values calculated based on this mortality were compared to those produced by using a set-back of standard tables. The result of the procedure indicated that the tables used would produce liability values approximating the appropriate generational mortality tables.

The estimated long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The long term expected nominal rate of return was 8.37% as of June 30, 2025.

Best estimates of real rates of return for each major asset class included in FRS' target asset allocation as of June 30, 2025 are summarized in the following table:

NOTE I - PENSION PLANS - CONTINUED

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

The discount rate used to measure the total pension liability was 6.25%. The projection of cash flows used to determine the discount rate assumed the contributions from plan members will be made at the current contribution rates and the contributions from participating employers will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of the System's actuary. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity to changes in discount rate. The following presents the net pension liability of the Police Jury calculated using the discount rate of 6.25%, as well as what the employers' net pension liability would be if it were calculated using a discount rate that is one percentage point lower 5.25% or one percentage point higher 7.25% than the current rate.

	Changes in Discount Rate 2025		
	1% Decrease 5.25%	Current Discount Rate 6.25%	1% Increase 7.25%
Net Pension Liability (Asset)	$ 24,316	$ (1,781)	$ (24,070)

CAMERON PARISH POLICE JURY

Budgetary Comparison Schedule - General Fund

Year Ended December 31, 2025

	Budget			Variance Favorable
	Orginiinal	Amended	Actual	(Unfavorable)
REVENUES				
Taxes.				
Ad valorem, net	$ 2,132,946	$ 2,132,946	$ 2,071,083	$ (61,863)
Sales taxes	39,050	39,050	20,107	(18,943)
Franchise tax	25,000	25,000	60,497	35,497
Licenses and permits	358,100	377,588	346,654	(30,934)
Intergovernmental.				
Federal	17,552,450	9,251,391	8,923,160	(328,231)
State	2,156,000	2,156,000	3,528,258	1,372,258
Local	-	-	45,298	45,298
Interest earnings	72,025		90,396	90,396
Other	52,400	104,937	1,465,991	1,361,054
Total Revenues	22,387,971	14,086,912	16,551,444	2,464,532
EXPENDITURES				
Current:				
General government:				
Legislative	302,200	302,200	290,617	11,583
Judicial	392,810	392,810	363,848	28,962
Elections	47,800	47,800	43,971	3,829
Finance and administrative	1,287,750	1,287,750	1,340,143	(52,393)
Other general government	842,200	767,200	2,005,332	(1,238,132)
Public safety	656,360	656,360	522,853	133,507
Public works	653,770	653,770	720,983	(67,213)
Culture and recreation	225,850	225,850	137,344	88,506
Health and welfare	-	-	233,406	(233,406)
Economic development & assistance	919,200	919,200	694,455	224,745
Disaster recovery	100	100	87,612	(87,512)
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	20,986,000	20,986,000	8,821,583	12,164,417
Total Expenditures	26,314,040	26,239,040	15,262,147	10,976,893
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,926,069)	(12,152,128)	1,289,297	13,441,425
OTHER FINANCING SOURCES (USES)				
Operating transfers in	689,950	689,950	2,251,290	1,561,340
Operating transfers out		-	(2,978,571)	(2,978,571)
Insurance recovery	-	-	-	-
Subrecipient grants	-	-	(987,611)	(987,611)
Sale of capital assets	-	-	3,906	3,906
Total other financing sources (uses)	689,950	689,950	(1,710,986)	(2,400,936)
NET CHANGES IN FUND BALANCE	(3,236,119)	(11,462,178)	(421,689)	11,040,489
FUND BALANCE - BEGINNING	7,706,627	7,706,627	7,706,627	-
FUND BALANCE - ENDING	$ 4,470,508	$ (3,755,551)	$ 7,284,938	$ 11,040,489

CAMERON PARISH POLICE JURY

Budgetary Comparison Schedule - Parishwide Garbage

Year Ended December 31, 2025

	Budget			Variance Favorable
	Orginnal	Amended	Actual	(Unfavorable)
REVENUES				
Taxes:				
Ad valorem, net	$ 4,274,762	$ 4,139,762	$ 4,015,621	(124,141)
Other taxes	-	-	6,722	6,722
Intergovernmental:				
Federal	3,000	3,000	115,191	112,191
State	4,700	4,700	5,798	1,098
Interest earnings	102,500	102,500	94,705	(7,795)
Other	500	500	15,124	14,624
Total Revenues	4,384,962	4,250,462	4,253,161	2,699
EXPENDITURES				
Current:				
General government:				
Public works	3,534,200	3,534,200	3,147,323	386,877
Capital outlay	-	-	36,615	(36,615)
Total Expenditures	3,534,200	3,534,200	3,183,938	350,262
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	850,762	716,262	1,069,223	352,961
OTHER FINANCING SOURCES (USES)				
Operating transfers in	-	-	-	-
Sale of capital assets			-	-
Total other financing sources (uses)	-	-	-	-
NET CHANGES IN FUND BALANCE	850,762	716,262	1,069,223	352,961
FUND BALANCE - BEGINNING	5,789,542	5,789,542	5,789,542	-
FUND BALANCE - ENDING	$ 6,640,304	$ 6,505,804	$ 6,858,765	$ 352,961

CAMERON PARISH POLICE JURY

Budgetary Comparison Schedule - Library

Year Ended December 31, 2025

	Budget		Actual	Variance Favorable (Unfavorable)
	Original	Budget		
REVENUES				
Taxes:				
Ad valorem, net	$ -	$ -	$ 2,073,476	$ 2,073,476
Other taxes	-	-	249	249
Intergovernmental:				
Federal	3,500	3,500	45,997	42,497
Interest earnings	100,000	100,000	167,223	67,223
Other	620	620	2,751	2,131
Total Revenues	104,120	104,120	2,289,696	2,185,576
EXPENDITURES				
Current:				
General government:				
Culture and recreation	1,588,825	1,588,825	1,398,415	190,410
Disaster recovery	-	-	-	-
Capital outlay	61,500	61,500	31,306	30,194
Total Expenditures	1,650,325	1,650,325	1,429,721	220,604
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,546,205)	(1,546,205)	859,975	2,406,180
OTHER FINANCING SOURCES (USES)				
Operating transfers in	-	-	-	-
Operating transfers out	-	-	-	-
Sale of capital assets	-	-	-	-
Total other financing sources (uses)	-	-	-	-
NET CHANGES IN FUND BALANCE	(1,546,205)	(1,546,205)	859,975	2,406,180
FUND BALANCE - BEGINNING	4,938,582	4,938,582	4,938,582	-
FUND BALANCE - ENDING	$ 3,392,377	$ 3,392,377	$ 5,798,557	$ 2,406,180

CAMERON PARISH POLICE JURY

Budgetary Comparison Schedule - Road and Bridge Maintenance Fund

Year Ended December 31, 2025

	Budget		Actual	Variance Favorable (Unfavorable)
	Orginal	Amended		
REVENUES				
Taxes:				
Ad valorem, net	$ 3,488,419	$ 3,488,419	$ 3,378,455	$ (109,964)
Other taxes	-	-	5,517	5,517
Intergovernmental:				
Federal	4,500	4,500	17,017	12,517
State	119,500	119,500	224,231	104,731
Interest earnings	13,000	13,000	7,688	(5,312)
Other	-	-	7,801	7,801
Total Revenues	3,625,419	3,625,419	3,640,709	15,290
EXPENDITURES				
Current:				
General government:				
Public works	4,386,525	4,386,525	3,497,591	888,934
Capital outlay	-	-	48,969	(48,969)
Total Expenditures	4,386,525	4,386,525	3,546,560	839,965
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(761,106)	(761,106)	94,149	855,255
OTHER FINANCING SOURCES (USES)				
Operating transfers in	-	-	-	-
Operating transfers out	-	-	-	-
Sale of capital assets	-	-	3,760	3,760
Total other financing sources (uses)	-	-	3,760	3,760
NET CHANGES IN FUND BALANCE	(761,106)	(761,106)	97,909	859,015
FUND BALANCE - BEGINNING	5,789,542	5,789,542	3,435,637	(2,353,905)
FUND BALANCE - ENDING	$ 5,028,436	$ 5,028,436	$ 3,533,546	$ (1,494,890)

CAMERON PARISH POLICE JURY

Budgetary Comparison Schedule - Long-Term Community Recovery

Year Ended December 31, 2025

	Budget			Variance Favorable
	Orginal	Amended	Actual	(Unfavorable)
REVENUES				
Intergovernmental:				
Federal	$ 20,000,000	$ 11,600,000	$ 11,650,428	$ 50,428
Total Revenues	20,000,000	11,600,000	11,650,428	50,428
EXPENDITURES				
Current:				
General government:				
Finance and administration	1,000,000	1,000,000	306,864	693,136
Capital outlay	19,000,000	19,000,000	11,344,146	7,655,854
Total Expenditures	20,000,000	20,000,000	11,651,010	8,348,990
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	(8,400,000)	(582)	8,399,418
OTHER FINANCING SOURCES (USES)				
Operating transfers in	-	-	-	-
Operating transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
NET CHANGES IN FUND BALANCE	-	(8,400,000)	(582)	8,399,418
FUND BALANCE - BEGINNING	5,789,542	5,789,542	11,973	(5,777,569)
FUND BALANCE - ENDING	$ 5,789,542	$ (2,610,458)	$ 11,391	$ 2,621,849

CAMERON PARISH POLICE JURY

Schedule of Changes in Net OPEB Liability and Related Ratios

Year Ended December 31, 2025

Total OPEB Liability	2018	2019	2020	2021	2022	2023	2024	2025
Service cost	$ 104,819	$ 89,583	$ 133,872	$ 176,318	$ 175,889	$ 114,374	$ 119,976	$ 97,845
Interest	127,165	145,963	120,231	101,271	104,247	180,269	168,394	171,203
Changes of benefit terms	-	-	-	-	-	-	-	-
Differences between expected and acutal experience	27,034	150,655	66,660	111,483	558,731	(61,074)	(620,100)	(149,675)
Changes of assumptions	(250,319)	564,843	179,112	34,132	(902,638)	259,865	(505,958)	(295,274)
Benefit payments	(137,682)	(145,255)	(132,155)	(139,424)	(120,045)	(126,647)	(170,624)	(180,008)
Net change in total OPEB Liability	(128,983)	805,789	367,720	283,780	(183,816)	366,787	(1,008,312)	(355,909)
Total OPEB liability - beginnning	3,644,262	3,515,279	4,321,068	4,688,788	4,972,568	4,788,752	5,155,539	4,147,227
Total OPEB liability - ending (a)	$ 3,515,279	$ 4,321,068	$ 4,688,788	$ 4,972,568	$ 4,788,752	$ 5,155,539	$ 4,147,227	$ 3,791,318
Covered-employee payroll	$ 3,883,655	$ 4,000,165	$ 5,377,942	$ 5,539,280	$ 4,127,637	$ 4,251,466	$ 3,569,588	$ 3,676,318
Net OPEB liability as a percentage of covered-employee payroll	90.51%	108.02%	87.19%	89.77%	116.02%	120.09%	116.18%	103.13%
Notes to Schedule:								
Benefit Changes	None	None	None	None	None	None	None	None
Changes of Assumption								
Discount Rate	4.10%	2.74%	2.12%	2.06%	3.72%	3.26%	4.08%	4.83%
Mortality	RP-2000	RP-2000	RP-2014	RP-2014	Pub-2010/2021	Pub-2010/2021	Pub-2010/2021	Pub-2010/2021
Trend	5.50%	5.50%	Variable	Variable	Getzen model	Getzen model	Getzen model	Getzen model

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

CAMERON PARISH POLICE JURY

Schedule of Employer's Proportionate Share of Net Pension Liability

December 31, 2025

Parochical Employees' Retirement System of Louisiana

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Employer's portion of the net pension liability (asset)	0 55414%	0 61183%	0 61561%	0 60349%	0 67517%	0 56990%	0.56687%	0 58664%	0 61092%	0 60409%
Employer's proportionate share of the net pension liability (asset)	$ (557,259)	$ 582,908	$ 2 369,340	$(2,842,707)	$ (1,484 644)	$ 26,828	$2,515,968	$ (435,426)	$ 1,258,200	$1,590,147
Employer's covered payroll	$ 5,904,918	$ 5,656,469	$ 5,630,374	$ 5,215,196	$ 5,061,684	$5,649,121	$4,311,391	$4,216,895	$ 4,519,179	$4,449,217
Employer's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	-9 44%	10 31%	42 08%	-54 51%	-29 33%	0 47%	58 36%	-10 33%	27 84%	35 74%
Plan fiduciary net position as a percentage of the total pension liability	101 97%	98 03%	91 74%	110 46%	104 00%	99 89%	88 86%	101 98%	94 15%	92 23%

*The amounts presented have a measurement date of December 31, 2024

CAMERON PARISH POLICE JURY

Schedule of Employer Contributions

December 31, 2025

Date	Contractually Required Contribution	Contributions in Relation to Contractually Required Contribution	Contribution Deficiency (Excess)	Employer's Covered Employee Payroll	Contributions as a % of Covered Employee Payroll
Parochical Employees' Retirement System of Louisiana					
2016	$ 578,398	$ 578,398	$ -	$ 4,449,217	12.8%
2017	$ 564,897	$ 564,897	$ -	$ 4,519,179	13.4%
2018	$ 507,302	$ 507,302	$ -	$ 4,216,895	11.8%
2019	$ 526,327	$ 526,327	$ -	$ 4,311,391	9.3%
2020	$ 660,308	$ 660,308	$ -	$ 5,649,121	13.0%
2021	$ 620,056	$ 620,056	$ -	$ 5,061,684	11.9%
2022	$ 599,748	$ 599,748	$ -	$ 5,215,196	10.7%
2023	$ 647,493	$ 647,493	$ -	$ 5,630,374	11.4%
2024	$ 650,494	$ 650,494	$ -	$ 5,656,469	11.0%
2025	$ 657,687	$ 657,687	$ -	$ 5,904,918	11.1%

CAMERON PARISH POLICE JURY

Schedule of Employer's Proportionate Share of Net Pension Liability

December 31, 2025

Firefighters' Retirement System

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Employer's portion of the net pension liability (asset)	0 17323%	0 18604%	0 20817%	0 17154%	0 24891%	0 24793%	0 23758%	0 27829%	0 27990%	0 16267%
Employer's proportionate share of the net pension liability (asset)	$ 729,659	$ 1 047 520	$ 1,358,666	$ 1,715,622	$ 882,082	$ 1,718,525	$ 1,487,692	$ 1,600,769	$ 1 604 339	$ 1,064,028
Employer's covered payroll	$ 731,268	$ 512,429	$ 549,343	$ 587,717	$ 633 023	$ 262,337	$ 240 366	$ 266,792	$ 284,637	$ 652,904
Employer's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	99 78%	204 42%	247 33%	291 91%	139 34%	655 08%	618 93%	600 01%	563 64%	162 97%
Plan fiduciary net position as a percentage of the total pension liability	86 96%	81 68%	77 69%	74 68%	86 78%	72 61%	73 96%	74 76%	73 55%	68 16%

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

*The amounts presented have a measurement date of June 30, 2025

CAMERON PARISH POLICE JURY

Schedule of Employer Contributions

December 31, 2025

Date	Contractually Required Contribution	Contributions in Relation to Contractually Required Contribution	Contribution Deficiency (Excess)	Employer's Covered Employee Payroll	Contributions as a % of Covered Employee Payroll
Firefighters' Retirement System					
2016	$ 173,094	$ 173,094	$ -	$ 652,904	26.5%
2017	$ 180,948	$ 180,948	$ -	$ 284,637	67.8%
2018	$ 164,038	$ 164,038	$ -	$ 266,792	68.2%
2019	$ 160,258	$ 164,038	$ -	$ 240,366	62.5%
2020	$ 184,443	$ 184,443	$ -	$ 262,337	29.1%
2021	$ 209,459	$ 209,459	$ -	$ 633,023	35.6%
2022	$ 196,971	$ 196,971	$ -	$ 587,717	35.9%
2023	$ 182,656	$ 182,656	$ -	$ 549,343	35.6%
2024	$ 181,893	$ 181,893	$ -	$ 512,429	24.9%
2025	$ 208,312	$ 208,312	$ -	$ 731,268	28.5%

CAMERON PARISH POLICE JURY

Schedule of Employer's Proportionate Share of Net Pension Liability

December 31, 2025

District Attorneys' Retirement System

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Employer's portion of the net pension liability (asset)	0.19294%	0.19787%	0.19818%	0.17154%	0.22845%	0.23035%	0.22382%	0.21166%	0.20648%	0.26709%
Employer's proportionate share of the net pension liability (asset)	$ 44,071	$ 95,096	$ 169,949	$ 184,784	$ 40,688	$ 182,502	$ 77,004	$ 68,111	$ 55,691	$ 51,123
Employer's covered payroll	$ 142,685	$ 138,462	$ 135,000	$ 105,000	$ 97,558	$ 131,598	$ 127,521	$ 131,598	$ 241,254	$ 131,598
Employer's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	30.89%	68.68%	125.89%	175.98%	41.71%	138.68%	60.39%	51.76%	23.08%	38.85%
Plan fiduciary net position as a percentage of the total pension liability	96.47%	92.33%	85.85%	81.65%	96.79%	83.32%	93.13%	92.92%	93.57%	95.09%

*The amounts presented have a measurement date of June 30, 2025

CAMERON PARISH POLICE JURY

Schedule of Employer Contributions

December 31, 2025

Date	Contractually Required Contribution	Contributions in Relation to Contractually Required Contribution	Contribution Deficiency (Excess)	Employer's Covered Employee Payroll	Contributions as a % of Covered Employee Payroll
District Attorneys' Retirement System					
2016	$ 2,303	$ 2,303	$ -	$ 131,598	1.0%
2017	$ 10,528	$ 10,528	$ -	$ 241,254	8.0%
2018	$ 11,350	$ 11,350	$ -	$ 131,598	8.9%
2019	$ 13,493	$ 13,493	$ -	$ 127,521	10.3%
2020	$ 21,640	$ 21,640	$ -	$ 131,598	22.2%
2021	$ 6,460	$ 6,460	$ -	$ 97,558	6.2%
2022	$ 9,975	$ 9,975	$ -	$ 105,000	7.4%
2023	$ 11,288	$ 11,288	$ -	$ 135,000	8.2%
2024	$ 12,731	$ 12,731	$ -	$ 138,462	9.2%
2025	$ 14,652	$ 14,652	$ -	$ 142,685	10.3%

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

CAMERON PARISH POLICE JURY

Schedule of Employer's Proportionate Share of Net Pension Liability

December 31, 2025

Registrar of Voters Employees' Retirment System

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Employer's portion of the net pension liability (asset)	0.16574%	0.17210%	0.16240%	0.17974%	0.17170%	0.18987%	0.17975%	0.17459%	0.17688%	0.17634%
Employer's proportionate share of the net pension liability (asset)	$ (1,781)	$ 18,932	$ 30,863	$ 44,073	$ 5,447	$ 40,904	$ 33,613	$ 41,211	$ 38,827	$ 50,036
Employer's covered payroll	$ 23,078	$ 25,987	$ 25,723	$ 25,723	$ 25,723	$ 25,723	$ 25,435	$ 24,223	$ 24,224	$ 24,224
Employer's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	-7.72%	72.85%	119.98%	171.34%	21.18%	159.02%	132.15%	170.13%	160.28%	206.56%
Plan fiduciary net position as a percentage of the total pension liability	100.72%	92.59%	86.73%	82.46%	97.68%	83.32%	84.83%	80.57%	80.51%	73.98%

*The amounts presented have a measurement date of June 30, 2025

CAMERON PARISH POLICE JURY

Schedule of Employer Contributions

December 31, 2025

Date	Contractually Required Contribution	Contributions in Relation to Contractually Required Contribution	Contribution Deficiency (Excess)	Employer's Covered Employee Payroll	Contributions as a % of Covered Employee Payroll
Registrar of Voters Employees' Retirment System					
2016	$ 5,147	$ 5,147	$ -	$ 24,224	21.2%
2017	$ 4,482	$ 4,482	$ -	$ 24,224	18.5%
2018	$ 4,118	$ 4,118	$ -	$ 24,223	17.0%
2019	$ 4,453	$ 4,453	$ -	$ 25,435	17.5%
2020	$ 4,630	$ 4,630	$ -	$ 25,723	18.0%
2021	$ 4,630	$ 4,630	$ -	$ 25,723	18.0%
2022	$ 4,630	$ 4,630	$ -	$ 25,723	18.0%
2023	$ 4,630	$ 4,630	$ -	$ 25,723	18.0%
2024	$ 4,678	$ 4,678	$ -	$ 25,987	18.0%
2025	$ 4,192	$ 4,192	$ -	$ 23,078	18.2%

OTHER SUPPLEMENTAL INFORMATION

CAMERON PARISH POLICE JURY

Combining Balance Sheet - Non-Major Governmental Funds

December 31, 2025

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total
ASSETS				
Cash	$ 6,236,756	$ 2,511,389	$ -	$ 8,748,145
Investments	4,760,225	-	-	4,760,225
Receivables, net	5,380,032	7,316	-	5,387,348
Inventory	-	-	-	-
Other	95	-	-	95
Prepaid expense	-	-	-	-
Interfund receivables	-	-	-	-
Total Assets	16,377,108	2,518,705	-	18,895,813
DEFERRED OUTFLOWS OF RESOURCES	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	$ 16,377,108	$ 2,518,705	$ -	$ 18,895,813
LIABILITIES				
Accounts, salaries, and other payables	$ 578,389	$ -	$ -	$ 578,389
Interfund payables	-	220,523	-	220,523
Total Liabilities	578,389	220,523	-	798,912
DEFERRED INFLOWS OF RESOURCES	-	-	-	-
FUND BALANCES				
Nonspendable:				
Prepaid expenses	95	-	-	95
Restricted for:				
Judicial	36,177	-	-	36,177
Tourism development	257,714	-	-	257,714
Other capital projects	-			-
Debt service	-	2,298,182	-	2,298,182
Commited to:				
Infrastructure maintenance	-	-	-	-
Judicial	1,393,042	-	-	1,393,042
Health and welfare	1,922,335	-	-	1,922,335
Public safety	11,516,730	-	-	11,516,730
Disaster recovery	120,224	-	-	120,224
Assigned:				
Judicial	9,534	-	-	9,534
Health and welfare	56,497	-	-	56,497
Public safety	486,371	-	-	486,371
Culture and recreation	-	-	-	-
Other capital projects	-	-	-	-
Total Fund Balances	15,798,719	2,298,182	-	18,096,901
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	$ 16,377,108	$ 2,518,705	$ -	$ 18,895,813

CAMERON PARISH POLICE JURY

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

Year Ended December 31, 2025

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total
REVENUES				
Taxes:				
Ad valorem	$ 5,357,006	$ -	$ -	$ 5,357,006
Other taxes	240,332	-	-	240,332
Fines, forfeitures, and court costs	289,640	-	-	289,640
Intergovernmental:				
Federal	713,565	2,095,270	-	2,808,835
State	37,115	-	-	37,115
Local	32,281	-	-	32,281
Interest earnings	275,425	112,862	-	388,287
Other	326,461	-	-	326,461
Total revenues	7,271,825	2,208,132	-	9,479,957
EXPENDITURES				
Current:				
General government:				
Judicial	2,278,847	-	-	2,278,847
Other general government	-	1,001	-	1,001
Finance and administrative	-	-	-	-
Public safety	3,673,560	-	-	3,673,560
Public works	92,480	-	-	92,480
Culture and recreation	68,797	-	-	68,797
Health and welfare	181,246	-	-	181,246
Economic development & assistance	-	-	-	-
Disaster recovery	1,832,063	-	-	1,832,063
Debt service:				
Principal	-	1,215,000	-	1,215,000
Interest	-	486,483	-	486,483
Capital outlay	134,664	-	-	134,664
Total expenditures	8,261,657	1,702,484	-	9,964,141
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(989,832)	505,648	-	(484,184)
OTHER FINANCING SOURCES (USES)				
Operating transfers in (out)	724,500	2,781	-	727,281
Proceeds from sale of capital assets	991,167	-	-	991,167
Total other financing sources (uses)	1,715,667	2,781	-	1,718,448
NET CHANGES IN FUND BALANCES	725,835	508,429	-	1,234,264
FUND BALANCES - BEGINNING	15,072,884	1,789,753	-	16,862,637
FUND BALANCES - ENDING	$ 15,798,719	$ 2,298,182	$ -	$ 18,096,901

CAMERON PARISH POLICE JURY

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

December 31, 2025

	Court House and Jail	Health Unit	Criminal Court	Communi-cations District
ASSETS				
Cash	$ 112,690	$ 1,736,460	$ 12,285	$ 159,695
Investments	13,840	7,040	-	1,958
Receivables, net	1,336,071	252,579	26,410	13,599
Inventory	-	-	-	-
Other	95	-	-	-
Interfund receivables	-	-	-	-
Total Assets	1,462,696	1,996,079	38,695	175,252
DEFERRED OUTFLOWS OF RESOURCES	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	$ 1,462,696	$ 1,996,079	$ 38,695	$ 175,252
LIABILITIES				
Accounts, salaries, and other payables	$ 60,025	$ 17,247	$ 2,518	$ 14,065
Unearned revenue	-	-	-	-
Interfund payables	-	-	-	-
Total Liabilities	60,025	17,247	2,518	14,065
DEFERRED INFLOWS OF RESOURCES	-	-	-	-
FUND BALANCES				
Nonspendable				
Prepaid expenses	95	-	-	-
Inventory	-	-	-	-
Restricted for				
Judicial	-	-	36,177	-
Tourism development	-	-	-	-
Committed to				
Infrastructure maintenance	-	-	-	-
Judicial	1,393,042	-	-	-
Health and welfare	-	1,922,335	-	-
Public safety	-	-	-	161,187
Assigned				
Judicial	9,534	-	-	-
Health and welfare	-	56,497	-	-
Public safety	-	-	-	-
Other capital projects	-	-	-	-
Total Fund Balances	1,402,671	1,978,832	36,177	161,187
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	$ 1,462,696	$ 1,996,079	$ 38,695	$ 175,252

CAMERON PARISH POLICE JURY

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

December 31, 2025

	South Cameron Fire District	Fire District #10	Fire District #14	Fire District #15	Hackberry Fire District	Fire District #16
ASSETS						
Cash	$ 371,840	2,167,094	$ 113,710	$ 9,128	$ 1,002,987	$ 74,967
Investments	2,392,193	562,215	518,503	129,473	522,558	311,705
Receivables, net	692,068	2,108,874	194,420	62,995	573,373	30,701
Inventory	-	-	-	-	-	-
Other	-	-	-	-	-	-
Prepaid expense	-	-	-	-	-	-
Interfund receivables	-	-	-	-	-	-
Total Assets	3,456,101	4,838,183	826,633	201,596	2,098,918	417,373
DEFERRED OUTFLOWS OF RESOURCES	-	-	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	$ 3,456,101	$ 4,838,183	$ 826,633	$ 201,596	$ 2,098,918	$ 417,373
LIABILITIES						
Accounts, salaries, and other payables	$ 29,276	$ 395,586	$ 8,164	$ 6,500	$ 35,503	$ 5,413
Unearned revenue	-	-	-	-	-	-
Interfund payables	-	-	-	-	-	-
Total Liabilities	29,276	395,586	8,164	6,500	35,503	5,413
DEFERRED INFLOWS OF RESOURCES	-	-	-	-	-	-
FUND BALANCES						
Nonspendable:						
Prepaid expenses	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Restricted for						
Judicial	-	-	-	-	-	-
Tourism development	-	-	-	-	-	-
Commited to						
Infrastructure maintenance	-	-	-	-	-	-
Judicial	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Public safety	3,348,298	4,374,505	778,728	184,968	2,008,021	399,052
Assigned						
Judicial	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Public safety	78,527	68,092	39,741	10,128	55,394	12,908
Other capital projects	-	-	-	-	-	-
Total Fund Balances	3,426,825	4,442,597	818,469	195,096	2,063,415	411,960
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	$ 3,456,101	$ 4,838,183	$ 826,633	$ 201,596	$ 2,098,918	$ 417,373

CAMERON PARISH POLICE JURY

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

December 31, 2025

	Gravity Drainage No. 8	Tourism Development	Grand Lake/ Sweetlake Cemetery	Disaster Fund Hurricane Laura	Total
ASSETS					
Cash	$ 49,874	$ 137,276	$ 168,526	120,224	$ 6,236,756
Investments	143,336	112,427	44,977	-	4,760,225
Receivables, net	79,607	9,335	-	-	5,380,032
Inventory	-	-	-	-	-
Other	-	-	-	-	95
Prepaid expense	-	-	-	-	-
Interfund receivables	-	-	-	-	-
Total Assets	272,817	259,038	213,503	120,224	16,377,108
DEFERRED OUTFLOWS OF RESOURCES	-	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	$ 272,817	$ 259,038	$ 213,503	$ 120,224	$ 16,377,108
LIABILITIES					
Accounts, salaries and other payables	$ 2,768	$ 1,324	$ -	-	$ 578,389
Unearned revenue	-	-	-	-	-
Interfund payables	-	-	-	-	-
Total Liabilities	2,768	1,324	-	-	578,389
DEFERRED INFLOWS OF RESOURCES	-	-	-	-	-
FUND BALANCES					
Nonspendable					
Prepaid expenses	-	-	-	-	95
Inventory	-	-	-	-	-
Restricted for					
Judicial	-	-	-	-	36,177
Tourism development	-	257,714	-	-	257,714
Other capital projects	-	-	-	-	-
Committed to					
Infrastructure maintenance	-	-	-	-	-
Judicial	-	-	-	-	1,393,042
Health and welfare	-	-	-	-	1,922,335
Public safety	261,971	-	-	-	11,516,730
Public works	-	-	-		-
Disaster recovery	-	-	-	120,224	120,224
Assigned					
Judicial	-	-	-	-	9,534
Health and welfare	-	-	-	-	56,497
Public safety	8,078	-	213,503	-	486,371
Other capital projects	-	-	-	-	-
Total Fund Balances	270,049	257,714	213,503	120,224	15,798,719
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	$ 272,817	$ 259,038	$ 213,503	$ 120,224	$ 16,377,108

CAMERON PARISH POLICE JURY

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

Year Ended December 31, 2025

	Court House and Jail	Health Unit	Criminal Court	Communi-cations District
REVENUES				
Taxes:				
Ad valorem	$ 1,349,336	$ 259,201	$ -	$ -
Other taxes	2,195	35	-	118,102
Fines, forfeitures, and court costs	-	-	289,640	-
Intergovernmental				
Federal	1,684	30,331	-	-
State	2,385	-	5,000	-
Local	-	-	25,000	-
Interest earnings	4,954	26,131	1	2,571
Other	-	-	78,259	-
Total revenues	1,360,554	315,698	397,900	120,673
EXPENDITURES				
Current				
General government:				
Judicial	1,241,748	-	1,037,099	-
Finance and administrative	-	-	-	-
Public safety	-	-	-	126,674
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Health and welfare	-	181,246	-	-
Economic development & assistance	-	-	-	-
Disaster recovery	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	11,978	-	-	-
Total expenditures	1,253,726	181,246	1,037,099	126,674
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	106,828	134,452	(639,199)	(6,001)
OTHER FINANCING SOURCES (USES)				
Operating transfers in (out)	-	-	642,000	-
Proceeds from sale of capital assets	-	-	-	-
Insurance recovery	-	-	-	-
Total other financing sources (uses)	-	-	642,000	-
NET CHANGES IN FUND BALANCES	106,828	134,452	2,802	(6,001)
FUND BALANCES - BEGINNING	1,295,843	1,844,380	33,376	167,188
FUND BALANCES - ENDING	$ 1,402,671	$ 1,978,832	$ 36,177	$ 161,187

CAMERON PARISH POLICE JURY

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

Year Ended December 31, 2025

	South Cameron Fire District	Fire District #10	Fire District #14	Fire District #15	Hackberry Fire District	Fire District #16
REVENUES						
Taxes						
Ad valorem	$ 654,439	$ 2,076,118	$ 230,460	$ 73,864	$ 586,587	$ 31,758
Other taxes	300	4,378	2,769	4,119	2,809	22
Fines, forfeitures, and court costs	-	-	-	-	-	-
Intergovernmental						
Federal	-	1,406	884	-	373	266
State	-	2,225	17,749	1,461	7,233	1,062
Local	-	-	-	-	-	6,171
Interest earnings	82,580	61,489	19,223	4,548	45,352	11,824
Other	23,901	179,186	-	788	7,527	-
Total revenues	761,220	2,324,802	271,085	84,780	649,881	51,103
EXPENDITURES						
Current						
General government						
Judicial	-	-	-	-	-	-
Finance and administrative	-	-	-	-	-	-
Public safety	601,683	1,987,435	154,149	35,042	723,771	31,106
Public works	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development & assistance	-	-	-	-	-	-
Disaster recovery	146,649	-	-	-	-	-
Debt service						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay	-	19,053	-	13,462	85,809	4,362
Total expenditures	748,332	2,006,488	154,149	48,504	809,580	35,468
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	12,888	318,314	116,936	36,276	(159,699)	15,635
OTHER FINANCING SOURCES (USES):						
Operating transfers in (out)	-	-	-	-	82,500	-
Proceeds from sale of capital assets	4,048	-	-	-	276	-
Insurance recovery	-	-	-	-	-	-
Total other financing sources (uses)	4,048	-	-	-	82,776	-
NET CHANGES IN FUND BALANCES	16,936	318,314	116,936	36,276	(76,923)	15,635
FUND BALANCES - BEGINNING	3,409,889	4,124,283	701,533	158,820	2,140,338	396,325
FUND BALANCES - ENDING	$ 3,426,825	$ 4,442,597	$ 818,469	$ 195,096	$ 2,063,415	$ 411,960

CAMERON PARISH POLICE JURY

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

Year Ended December 31, 2025

	Gravity Drainage No. 8	Tourism Development	Grand Lake/ Sweetlake Cemetery	Disaster Fund Hurricane Laura	Total
REVENUES					
Taxes					
Ad valorem	$ 95,243	$ -	$ -	$ -	5,357,006
Other taxes	130	105,473	-	-	240,332
Fines, forfeitures, and court costs	-	-	-	-	289,640
Intergovernmental					
Federal	542	-	-	678,079	713,565
State	-	-	-	-	37,115
Local	1,110	-	-	-	32,281
Interest earnings	8,078	6,518	2,156	-	275,425
Other	-	-	36,800	-	326,461
Total revenues	105,103	111,991	38,956	678,079	7,271,825
EXPENDITURES					
Current					
General government					
Judicial	-	-	-	-	2,278,847
Finance and administrative	-	-	-	-	-
Public safety	-	-	13,700	-	3,673,560
Public works	92,480	-	-	-	92,480
Culture and recreation	-	68,797	-	-	68,797
Health and welfare	-	-	-	-	181,246
Economic development & assistance	-	-	-	-	-
Disaster recovery	-	-	-	1,685,414	1,832,063
Debt service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital outlay	-	-	-	-	134,664
Total expenditures	92,480	68,797	13,700	1,685,414	8,261,657
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	12,623	43,194	25,256	(1,007,335)	(989,832)
OTHER FINANCING SOURCES (USES)					
Operating transfers in (out)	-	-	-	-	724,500
Proceeds from sale of capital assets	-	-	-	986,843	991,167
Insurance recovery	-	-	-	-	-
Total other financing sources (uses)	-	-	-	986,843	1,715,667
NET CHANGES IN FUND BALANCES	12,623	43,194	25,256	(20,492)	725,835
FUND BALANCES - BEGINNING	257,426	214,520	188,247	140,716	15,072,884
FUND BALANCES - ENDING	$ 270,049	$ 257,714	$ 213,503	$ 120,224	$ 15,798,719

CAMERON PARISH POLICE JURY

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

December 31, 2025

	Fire District #7	Hackberry Fire District	GOMESA Debt Service	Total
ASSETS				
Cash	$ 7,490	$ 247,164	$ 2,256,735	$ 2,511,389
Receivables, net	-	7,316	-	7,316
Interfund receivables	-	-	-	-
Total Assets	7,490	254,480	2,256,735	2,518,705
DEFERRED OUTFLOWS OF RESOURCES	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	$ 7,490	$ 254,480	$ 2,256,735	$ 2,518,705
LIABILITIES				
Accounts, salaries, and other payables	$ -	$ -	$ -	$ -
Interfund payables	-	220,523	-	220,523
Total Liabilities	-	220,523	-	220,523
DEFERRED INFLOWS OF RESOURCES	-	-	-	-
FUND BALANCES				
Restricted for:				
Debt service	7,490	33,957	2,256,735	2,298,182
Total Fund Balances	7,490	33,957	2,256,735	2,298,182
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	$ 7,490	$ 254,480	$ 2,256,735	$ 2,518,705

CAMERON PARISH POLICE JURY

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

Year Ended December 31, 2025

	Fire District #7	Hackberry Fire District	GOMESA Debt Service	Total
REVENUES				
Taxes:				
Ad valorem	$ -	$ -	$ -	$ -
Other taxes	-	-	-	-
Intergovernmental - federal	-	-	2,095,270	2,095,270
Interest earnings	7	836	112,019	112,862
Other	-	-	-	-
Total revenues	7	836	2,207,289	2,208,132
EXPENDITURES				
Current:				
General government - other	-	1,001	-	1,001
Debt service:				
Principal	-	105,000	1,110,000	1,215,000
Interest	-	7,363	479,120	486,483
Total expenditures	-	113,364	1,589,120	1,702,484
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	7	(112,528)	618,169	505,648
OTHER FINANCING SOURCES (USES):				
Operating transfers in (out)	-	2,781	-	2,781
Total other financing sources (uses)	-	2,781	-	2,781
NET CHANGES IN FUND BALANCES	7	(109,747)	618,169	508,429
FUND BALANCES - BEGINNING	7,483	143,704	1,638,566	1,789,753
FUND BALANCES - ENDING	$ 7,490	$ 33,957	$ 2,256,735	$ 2,298,182

CAMERON PARISH POLICE JURY

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

December 31, 2025

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

CAMERON PARISH POLICE JURY

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

Year Ended December 31, 2025

	GOMESA Construction	Total
REVENUES		
Intergovernmental - federal	$ -	$ -
Interest earnings	-	-
Total revenues	-	-
EXPENDITURES		
Current:		
General government:		
Finance and administrative	-	-
Debt service:		
Principal	-	-
Interest	-	-
Capital Outlay	-	-
Total expenditures	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-
OTHER FINANCING SOURCES (USES):		
Operating transfers in (out)	-	-
Total other financing sources (uses)	-	-
NET CHANGES IN FUND BALANCES	-	-
FUND BALANCES - BEGINNING	-	-
FUND BALANCES - ENDING	$ -	$ -

OTHER INFORMATION

CAMERON PARISH POLICE JURY

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

Year Ended December 31, 2025

Agency Head Name: Katie Armentor, Administrator

Purpose	Amount
Salary	$ 107,123
Benefits – Insurance	33,782
Benefits – Retirement	10,950
Car Allowance	-
Vehicle Provided by Government	-
Per Diem	-
Reimbursements	-
Travel	-
Registration Fees	-
Conference Travel	-
Continuing Professional Education Fees	-
Unvouchered Expenses	-
Special Meals	-

CAMERON PARISH POLICE JURY

Schedule of Expenditures of Federal Awards

Year Ended December 31, 2025

FEDERAL GRANTOR PASS-THROUGH GRANTOR PROGRAM TITLE	FEDERAL CFDA NUMBER	PASS THROUGH GRANTOR NUMBER	DISBURSEMENTS/ EXPENDITURES	
United States Department of Housing and Urban Development				
Passed through the Louisiana Division of Administration - Office of Community Development				
Community Development Block Grants	14 228	-	$ 11,650,428	*
United States Department of Commerce				
Passed through Louisiana Department of Natural Resources				
Coastal Zone Management Administration Awards	11 419	-	29,361	
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	-	2,004,950	
Emergency Management Performance Grant Program	97 042	-	26,499	
Hazard Mitigation Grant	97 039	-	50,286	
Homeland Security Grant Program	97 067	-	76,585	
			2,158,320	
United States Department of Interior				
Direct Programs				
Gulf of Mexico Energy Security Act (GOMESA)	15 435	-	2,095,495	
United States Department of Treasury				
Resources and Ecosystems sustainability, Tourist Opportunities, and Revived				
Economies of the Gulf Coast States (Restore Act)	21 015	-	7,627,024	*
Total Federal Awards			$ 23,560,628	

NOTE A – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the Cameron Parish Police Jury under programs of the federal government for the year ended December 31, 2025. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Cameron Parish Police Jury it is not intended to and does not present the financial position, changes in net position, or cash flows of the Cameron Parish Police Jury.

NOTE B -- SUMMARY OF SIGNIFIACNT ACCOUNTING POLICIES

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

* major program

GRAGSON, CASIDAY & GUILLORY, LLP
Certified Public Accountants

COY T. VINCENT, C.P.A.
MICHELLE LEE, C.P.A.
BRADLEY J. CASIDAY, C.P.A., C.V.A.
BRIAN MCCAIN, C.P.A.
GRAHAM A. PORTUS, E.A.
KATHRYN BLESSINGTON, C.P.A.
BLAKE MANUEL, C.P.A.
HEATHER SLAVIN, E.A.

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

May 29, 2026

To the Members of
Cameron Parish Police Jury

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Cameron Parish Police Jury, as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise Cameron Parish Police Jury's basic financial statements, and have issued our report thereon dated May 29, 2026.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Hragson, Casiday & Gillory

GRAGSON, CASIDAY & GUILLORY, LLP
Certified Public Accountants

COY T. VINCENT, C.P.A.
MICHELLE LEE, C.P.A.
BRADLEY J. CASIDAY, C.P.A., C.V.A.
BRIAN MCCAIN, C.P.A.
GRAHAM A. PORTUS, E.A.
KATHRYN BLESSINGTON, C.P.A.
BLAKE MANUEL, C.P.A.
HEATHER SLAVIN, E.A.

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

May 29, 2026

To the Members of
Cameron Parish Police Jury

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Cameron Parish Police Jury's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Cameron Parish Police Jury's major federal programs for the year ended December 31, 2025. Cameron Parish Police Jury's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Police Jury complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Governmental Auditing Standards, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part* 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities section of our report.

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Police Jury's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of the Police Jury's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Police Jury's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Hragson, Casiday & Gillory

CAMERON PARISH POLICE JURY

Schedule of Findings and Questioned Costs

Year Ended December 31, 2025

1. Summary of Auditors' Results:

Financial Statements

Type of auditors' report issued: unmodified

Internal control over financial reporting:
- Material weakness(es) identified? _____ yes __X__ no
- Control deficiencies identified that are not considered to be material weakness(es)? _____ yes __X__ none reported

Noncompliance material to financial statements noted? _____ yes __X__ no

Federal Awards

Internal control over financial reporting:
- Material weakness(es) identified? _____ yes __X__ no
- Control deficiency(s) identified that are not considered to be material weakness(es)? _____ yes __X__ none reported

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

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of the Uniform Guidance? _____ yes __X__ no

Identification of major programs:

CFDA Number	Name of Federal Program
14.228	Community Development Block Grant
21.015	Resources and Ecosystems sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States (Restore Act)

Dollar threshold used to distinguish between type A and type B programs: $1,000,000

Auditee qualified as low-risk auditee? __X__ yes ____ no

Continued

CAMERON PARISH POLICE JURY

Schedule of Findings and Questioned Costs - Continued

Year Ended December 31, 2025

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

None

3. Federal Award Findings and Responses

None

4. Prior Year Audit Findings

None

GRAGSON, CASIDAY & GUILLORY, LLP
Certified Public Accountants

COY T. VINCENT, C.P.A.
MICHELLE LEE, C.P.A.
BRADLEY J. CASIDAY, C.P.A., C.V.A.
BRIAN MCCAIN, C.P.A.
GRAHAM A. PORTUS, E.A.
KATHRYN BLESSINGTON, C.P.A.
BLAKE MANUEL, C.P.A.
HEATHER SLAVIN, E.A.

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES FOR THE YEAR ENDED DECEMBER 31, 2025

June 18, 2026

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

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal year January 1, 2025 through December 31, 2025. The District's management is responsible for those C/C areas identified in the SAUPs.

Cameron Parish Police Jury has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal year January 1, 2025 through December 31, 2025. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

1) Written Policies and Procedures

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

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

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

iv. *Receipts/Collections,* including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections

for each type of revenue or agency fund additions (e.g., periodic confirmations with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

ix. Ethics, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

xi. *Information Technology Disaster Recovery/Business Continuity*, includes (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software

patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

2) Board or Finance Committee

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

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

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

3) Bank Reconciliations

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

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

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

4) Collections

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

The listing was provided by management.

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

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

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

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

i. Observe that receipts are sequentially pre-numbered.

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

iv. Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than $100 and the cash is stored securely in a locked safe or drawer).

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

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

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

The listing was provided by management.

B. For each location selected under #5A above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, then inquire of employees about their job duties), and observe that job duties are properly segregated such that

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

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

iii. The employee responsible for processing payments is prohibited from adding modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files;

No exceptions were found as a result of this procedure.

iv. Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments; and

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

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

i. Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates that deliverables included on the invoice were received by the entity, and

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

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

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

The listing was provided by management.

B. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each

card (for a debit card, randomly select one monthly bank statement). Obtain supporting documentation, and:

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

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

C. Using the monthly statements or combined statements selected under procedure #6B above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (e.g. each card should have 10 transactions subject to inspection). For each transaction, observed that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only).

No exceptions were found as a result of this procedure.

D. Using the list of terminated employees obtained in Payroll and Personnel procedure #9C identify those individuals who had access to cards and randomly select 5 terminated employees (or all terminated employees with card access if less than 5) from this population. Observe evidence that the cards have been deactivated for these terminated employees. In cases where a card is shared by multiple users, obtain evidence that the terminated employees' authorization has been removed.

No exceptions were found as a result of this procedure.

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

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

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

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

iii. Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by Written Policies and Procedures procedure #1A(vii), and

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

8) Contracts

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

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

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

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

payment agreed to the terms and conditions of the contract.

No exceptions were found as a result of this procedure.

9) Payroll and Personnel

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

No exceptions were found as a result of this procedure.

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

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

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

10) Ethics

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

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

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

11) Debt Service

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

The District did not issue any debt.

B. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

The District has no debt outstanding.

12) Fraud Notice

A. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is compete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled as required by R.S. 24.523.

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

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

No exceptions were found as a result of this procedure.

13) Information Technology Disaster Recovery/Business Continuity

Perform the following procedures, verbally discuss the results with management, and report "We performed the procedure and discussed the results with management":

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

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

E. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain cybersecurity training documentation from management, and observe that the documentation demonstrates that the following employees/officials with access to the agency's information technology assets have completed cybersecurity training as required by R.S. 42:1267. The requirements are as follows:
   - Hired before June 9, 2020 - completed the training; and
   - Hired on or after June 9, 2020 - completed the training within 30 days of initial service or employment.

Cybersecurity training was not completed by two of the randomly selected employees.

Management Response: Management will make sure all required trainings are completed in the fiscal year.

14) Prevention of Sexual Harassment

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

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

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

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

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

We were engaged by Cameron Parish Police Jury to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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

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

Thagson, Caiday & Gillory