

THE POLICE JURY  
CALCASIEU PARISH  
LOUISIANA



**Comprehensive Annual Financial Report**

*For the Fiscal Year Ended December 31, 2008*

1015 Pithon Street • Lake Charles, LA 70601

*Service ★ Vision ★ Leadership*

*THE POLICE JURY*

**CALCASIEU PARISH  
LOUISIANA**

**Comprehensive  
Annual Financial  
Report**

**For the Fiscal Year Ended December 31, 2008**

**Prepared by:**

**Division of Finance**

*Service ☆ Vision ☆ Leadership*

**Comprehensive Annual Financial Report  
for the Year Ended December 31, 2008**

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CALCASIEU PARISH POLICE JURY  
GOVERNING AUTHORITY OF CALCASIEU PARISH, LOUISIANA

S. MARK MCMURRY  
ADMINISTRATOR

June 29, 2009

OFFICE OF THE ADMINISTRATOR  
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Fax 337/ 437-3399  
Web: [www.cppj.net](http://www.cppj.net)

Members of the Police Jury  
Calcasieu Parish, Louisiana  
1015 Pithon Street  
Lake Charles, LA 70601

Dear Members of the Police Jury:

It is our privilege to present the Comprehensive Annual Financial Report (CAFR) on the financial condition of the Calcasieu Parish Police Jury for the fiscal year ended December 31, 2008. In compliance with state law, the Division of Finance has prepared and issued this report in accordance with Generally Accepted Accounting Principles (GAAP).

We believe the data, as presented, is accurate in all material respects; that it is presented in a manner designed to set forth fairly the financial position and results of operations of the Parish as measured by the financial activities of its various funds and the entity-wide presentation; and that disclosures necessary to enable readers to gain an understanding of Parish financial affairs have been included. Management assumes full responsibility for the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures.

Management is responsible for establishing and maintaining internal controls designed to ensure that assets are protected from loss, theft, or misuse and that adequate accounting data are compiled to provide for the preparation of financial statements in conformity with GAAP. Internal controls are designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived, and the valuation of costs and benefits requires estimates and judgments by management. All internal control evaluations occur within this framework. We believe that the internal accounting controls of the Parish adequately safeguard assets and provide reasonable assurance of proper recording and reporting of financial transactions.

McElroy, Quirk, and Burch (APC), a firm of licensed certified public accountants, have audited the Calcasieu Parish Police Jury's financial statements. The goal of the independent audit was to provide reasonable assurance that the financial statements of

the Parish for the fiscal year ended December 31, 2008, are free of material misstatement. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified (“clean”) opinion on these financial statements. The independent auditor’s report is presented as the first component of the financial section of this report.

Governmental Accounting Standards Board (GASB) requires that management provide a narrative introduction, overview and analysis to accompany the basic financial statements in the form of Management’s Discussion and Analysis (MD&A). This letter of transmittal is intended to complement MD&A and should be read in conjunction with it. The MD&A can be found immediately following the independent auditor’s report.

## **PROFILE OF THE GOVERNMENT**

The Calcasieu Parish Police Jury, incorporated in 1840, is located in the southwestern part of the state. The Parish currently occupies a land area of 1,086 square miles and serves a population of 185,697. The Police Jury is the governing authority of the parish and is empowered to levy sales and use taxes, as well as ad valorem taxes on properties located within its boundaries, after a favorable vote of the electorate. It has operated under the unit system of government since 1972, which provides for the decision-making process on all issues to be accomplished only by action of the entire body. Policy-making and legislative authority are vested in the Police Jury, which consists of fifteen members elected from single-member districts. Police Jury members serve four year terms. The members of the body elect the President and Vice-President of the Police Jury each January. The Police Jury is responsible, among other things, for passing ordinances, adopting the budget, appointing committees, and hiring the Parish Administrator and legal counsel. The Administrator is responsible for carrying out the policies and ordinances of the Police Jury, for overseeing the day-to-day operations of the government, and for hiring the heads of the various departments.

The Calcasieu Parish Police Jury provides a full range of services including the construction and maintenance of highways, streets, and other infrastructure; public safety, including mosquito control, animal control and emergency preparedness and homeland security; parks and recreation; juvenile justice services; planning and zoning; solid waste disposal; and public health and social services.

A determination of the financial reporting entity to be included in this CAFR is made through the application of criteria established by the *GASB Statement 14 – The Financial Reporting Entity*. A complete explanation of the financial entity is included in



the Summary of Significant Accounting Policies in the Notes to the Financial Statements. The Parish financial reporting entity consists of the following: (1) the primary government, which includes all funds under the auspices of the Police Jury, and (2) certain component units. The latter are legally separate entities from the Parish government but have sufficiently close relationship with the government to warrant inclusion in the consolidated financial report. These entities include fire districts, recreation districts, water and sewer districts, gravity drainage districts, a hospital service district, the library system, court related entities as well as other special districts. A list of these component units is included in Note 1 in the Notes to the Financial Statements.

Fund financial control is exercised through the budgetary system. The Parish is required to adopt a final budget for the general fund and all special revenue funds by the close of the fiscal year. Each department supervisor is authorized to expend funds up to the originally adopted budget level for their respective department. Any expenditure in excess of this amount requires approval by the Police Jury. As a result of this action, the legal level of budgetary control rests at the fund and department level. Financial statements are presented in conformity with GAAP and are also presented on a non-GAAP budgetary basis to demonstrate legal compliance. Variances between the GAAP and Non-GAAP budgetary presentations are caused by differences in accounting basis and timing. A reconciliation between GAAP and Non-GAAP budgetary basis fund statements is presented in the Notes to the Financial Statements.

## **ECONOMIC CONDITION**

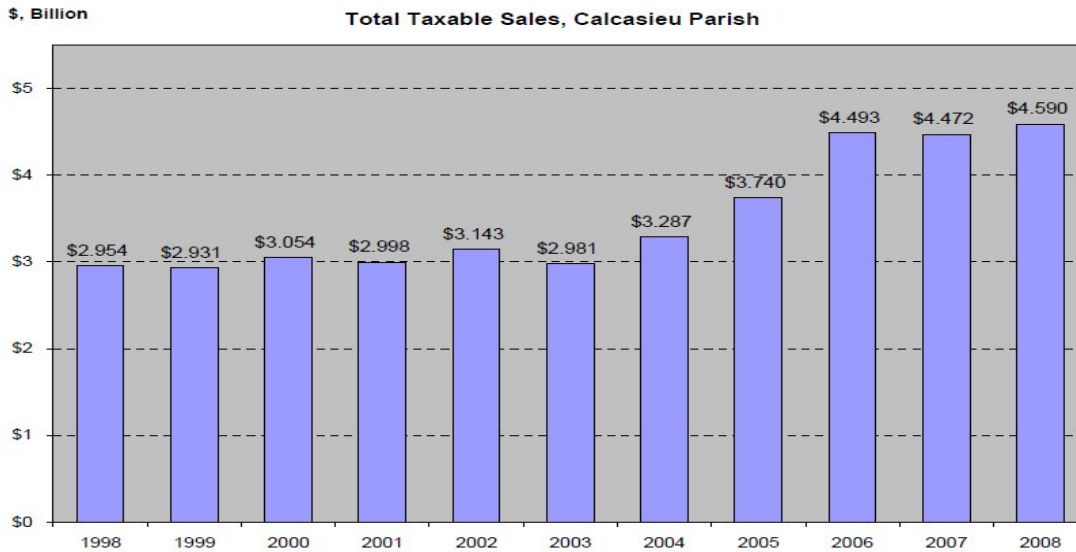
### **Local Economy**

This economic discussion under the sub-head "Local Economy" is an excerpt from the [Southwest Louisiana Economic Indicators Report](#), published in February, 2009, by the H. C. Drew Center for Economic Development Information Services of the McNeese State University College of Business.

### **Annual Taxable Sales Review**

Transactions subject to the Calcasieu Parish sales and use tax rose to a record \$4.59 billion in the year 2008. The growth in taxable sales in 2008 from 2007 was about \$118 million or about 2.6% in nominal terms (This is about 1.2% below the national inflation rate which preliminary estimates for 2008 place at 3.8%).

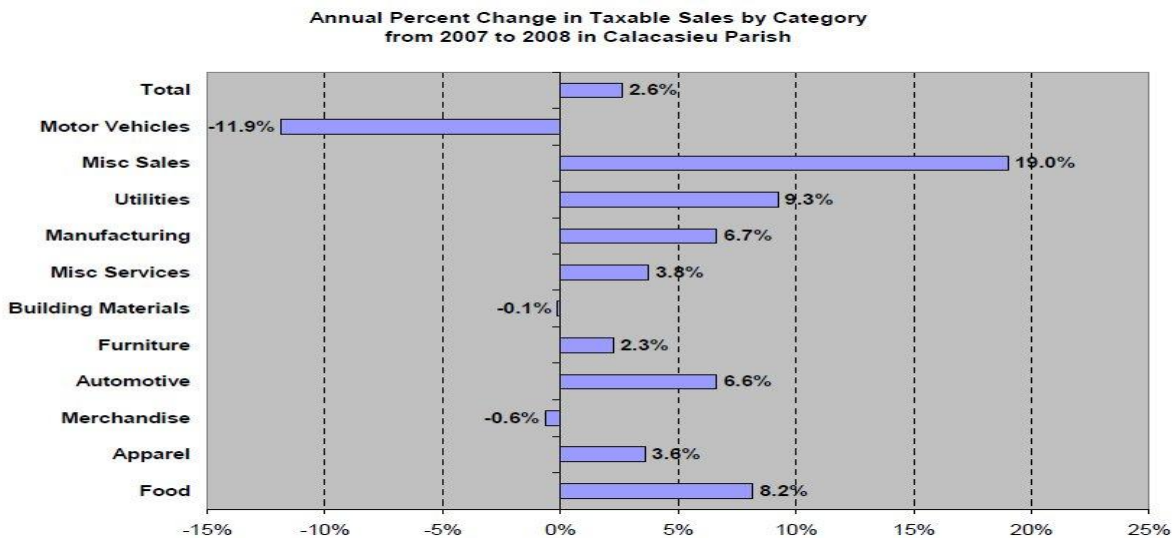
The following chart tracks taxable spending from 1998 through 2008. It illustrates how taxable sales (spending) plateaued near the \$3 billion level from 1998 through 2003, began rising in 2004, and were spurred sharply higher in 2005 and 2006 as a result of recovery spending in the aftermath of Hurricane Rita.



The chart also shows that spending plateaued again in 2006 near the \$4.5 billion level, and there was no comparable surge in recovery spending in 2008 following Hurricanes Gustav and Ike for a number of reasons.

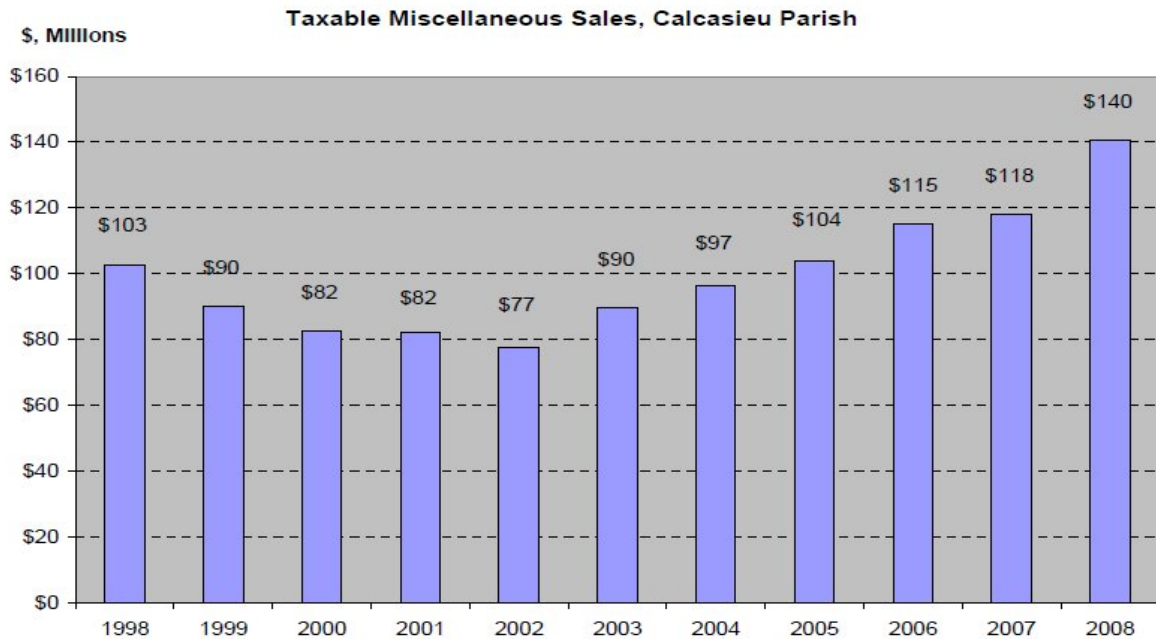
Compared to Rita, property damages from the 2008 hurricanes were not nearly as severe or widespread in most parts of Calcasieu Parish. For those with damage, revised insurance deductibles placed a larger share of repair and rebuilding costs directly on property owners.

The percent changes in eleven major categories of taxable sales are shown in the chart that follows. Eight of the eleven categories of taxable sales increased – miscellaneous sales, utilities, food, manufacturing, automotive, miscellaneous services, apparel, and furniture. Only one category declined significantly – motor vehicles. Two other categories dropped by less than 1% – building materials and merchandise.

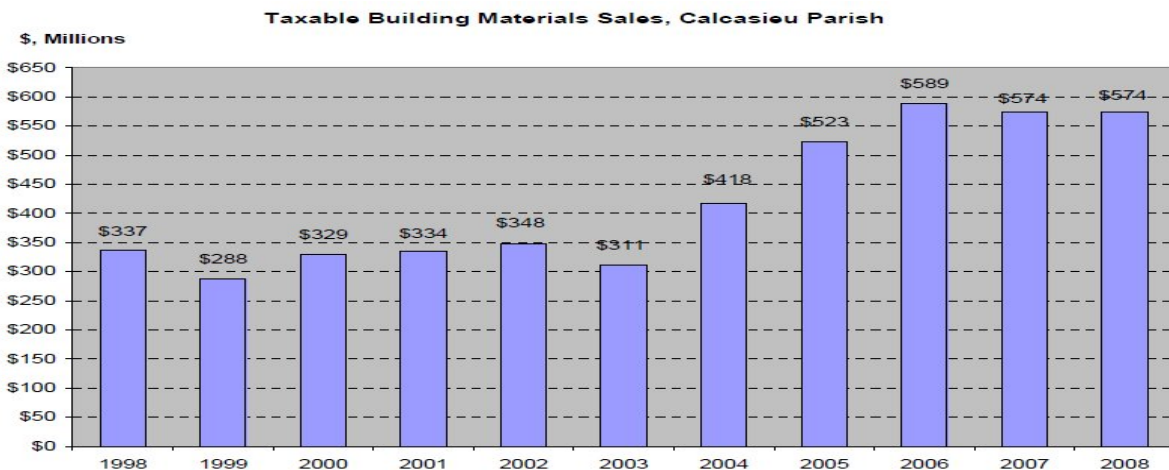


The 11.9% decline in motor vehicle sales was part a national trend in 2008. Over the last two years, vehicle sales have dropped by \$100 million in Calcasieu Parish.

Bucking national trends was a 19% increase in the miscellaneous sales category including book stores, music stores, salvage yards, photographers, tobacco shops, florists, nurseries, funeral homes, and itinerate vendors. This category includes many small businesses and it is evident from the following chart that 2008 growth topped every annual gain in the most recent ten years.



Confirming the absence of an immediate post-Gustav/Ike surge in spending comparable to the Rita surge in 2005 and 2006 is the small one-tenth of one percent decline in sales of building materials in 2008. Sales of building materials declined slightly in both 2007 and 2008.



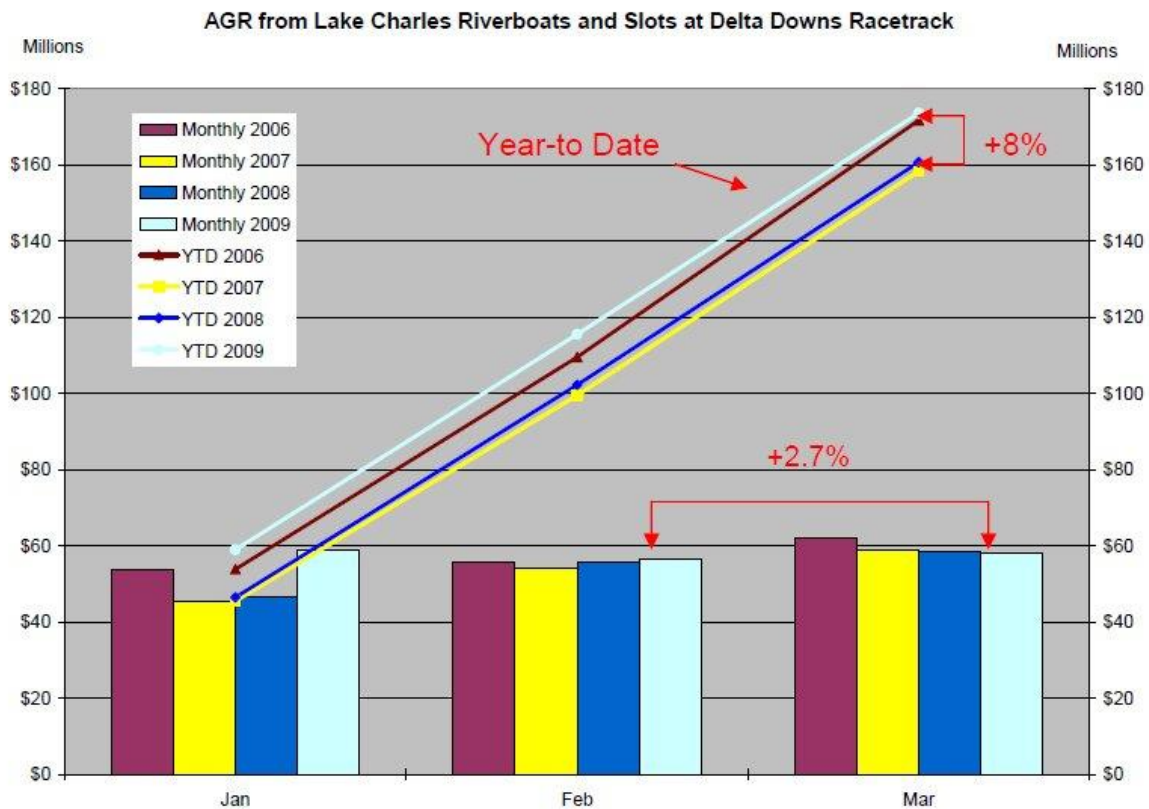
### Gaming Economic Impact

Because of the significant impact of the gaming industry on the Parish’s revenue stream for capital improvements, some mention of the trends in that economic arena is warranted.

The following discussion is an excerpt from the Southwest Louisiana Economic Indicators Report, published in Man, 2009, by the H. C. Drew Center for Economic Development, College of Business Administration, McNeese State University.

#### Gaming Revenue from Riverboats and Slots at Delta Downs Racetrack

Adjusted gross receipts (AGR) measure the difference between “dollars paid-in, and dollars paid-out” from the L’Auberge and Isle of Capri riverboat casinos near Lake Charles and from the slot machines at the Delta Downs racetrack casino near Vinton. Monthly AGR from these important segments of the local gaming industry was about \$58 million in March 2009 – up by 2.7% (\$1.5 million) from the previous month.



Same month comparisons show a big burst of activity in January 2009 is primarily responsible for a nearly \$13 million (8%) gain in year-to-date AGR during the 2009 first quarter period compared to the 2008 first quarter.

When comparing first quarter AGR performance in the most recent four years, it is interesting to note that the “second best” first quarter in 2006 was only \$1.9 million (1%) less than the “best” first quarter in 2009. During the last four years, the highest first quarters each followed a major hurricane impact season for the Gulf Coast region – after Hurricanes Katrina and Rita in the fall of 2005, and after Hurricanes Gustav and Ike in fall of 2008. In each case it would appear that the gaming industry in Calcasieu Parish captured a portion of the post-hurricane recovery spending.

### **Other Local Economic Information**

Several projected or currently underway construction projects in the Parish will also affect the Police Jury’s primary source of revenue – property taxes.

The Sugarcane Bay Project by Pinnacle Entertainment involves construction of a new Caribbean-themed casino and resort adjacent to the L’Auberge du Lac Hotel and Casino. This new development will include a 30,000 square-foot riverboat casino, 400-room hotel, and a 3,000-seat arena. It is projected to cost \$350 million and will create more than 2,000 construction jobs and 2,000 permanent jobs.

The Global Modular Solutions by The Shaw Group involves construction of a \$115 million manufacturing facility that will produce nuclear power plant modules. The project will create 1,400 permanent jobs with an average salary of \$50,000.

The Lake Charles Cogeneration Plant by Leucadia, an estimated \$1.6 billion project, will be a gasification plant that will utilize petroleum coke to produce synthetic natural gas as well as industrial gases and chemicals for sale to utility and industry companies. It is anticipated that job creation will be as many as 3,000 during construction and 150 permanent jobs.

### **Long-term Financial Planning and Major Initiatives**

A major initiative, currently under discussion for presentation to the voters in the fall of this year, involves a series of large projects including the design and construction of a new Family and Juvenile Court Facility, construction of an additional housing pod at the Calcasieu Correctional Center with single-bed cells, construction of a combined Coroner’s Office and Crime Lab Facility, and acquisition of additional parking area in the Courthouse Complex. We are looking at a possible bond issue to fund these improvements. A companion proposition to this bond issue would likely be the renewal and increase in the current, and inadequate, Courthouse and Jail Ad Valorem Tax. It has been over 20 years since the last such major capital initiative for these type of facility needs.

Several additional major initiatives are under discussion and consideration for 2009. The first is the possible presentation to the voters of a major bond issue, the proceeds of which would be dedicated to major drainage capital improvements throughout the Parish. A Parishwide Master Plan for drainage is currently being conducted on watersheds in the Parish in order to identify and prioritize projects that are essential to our ability to effectively provide quality drainage in the Parish.

A second initiative would possibly involve a funding mechanism for expansion of existing municipal wastewater systems into the more densely populated unincorporated areas of the Parish. A Parishwide Master Plan for wastewater development is expected to be completed by the fourth quarter of this year.

### **Relevant Financial Policies**

The Police Jury has many financial policies that are used as guidelines for the budget process. One of those policies relates to the gaming activity revenue that is collected each year. The Police Jury has established a policy that gaming revenues collected in one year will not be expended or distributed until the next year. This policy was important to prevent funds from being obligated for expenditures prior to their availability. All of these gaming expenditures must be of a capital or non-recurring nature. This "gaming" policy is similar to the policy of utilizing one-time revenue sources for non-recurring items so as not to create recurring annual expenses that are not funded by a consistent revenue stream.

### **AWARDS AND ACKNOWLEDGMENTS**

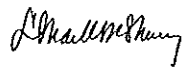
The Government Finance Officers Association (GFOA) of the United States and Canada awarded a Certificate of Achievement for Excellence in Financial Reporting to the Calcasieu Parish Police Jury for its Comprehensive Annual Financial Report for the fiscal year ended December 31, 2007. The Certificate of Achievement is a prestigious national award-recognizing conformance with the highest standards for preparation of state and local government financial reports.

In order to be awarded a Certificate of Achievement for Excellence in Financial Reporting by GFOA, a governmental unit must publish an easily readable and efficiently organized comprehensive annual financial report with contents conforming to program standards. Such reports must satisfy both Generally Accepted Accounting Principles and applicable legal requirements.

A Certificate of Achievement is valid for one year only. The Parish has received this award each year for the 17-year period ended December 31, 2007. We believe our current report conforms to the Certificate of Achievement Program requirements, and we are submitting it to GFOA to determine its eligibility for a certificate.

The preparation of this report on a timely basis could not have been accomplished without the dedicated services of a highly qualified staff. In addition, we want to express our sincere appreciation to the Police Jury for their support they have shown the Division of Finance over the past year. With your assistance, we will strive to continuously improve our accounting and financial reporting to the people of Calcasieu Parish and other readers of our report.

Sincerely,



S. MARK McMURRY  
Parish Administrator



JERRY M. MILNER  
Director of Finance

clc

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Calcasieu Parish Police Jury  
Louisiana

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 2007

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



President

Executive Director





**PEOPLE OF CALCASIEU PARISH**

*Population 183,577 est.*

**CALCASIEU PARISH POLICE JURY**

*15 Members*

**OFFICE OF THE ADMINISTRATOR**

*& ex-officio Secretary-Treasurer*

Legal  
Counsel

**ADMINISTRATIVE &  
SPECIAL SERVICES**

**DIVISION OF  
FINANCE**

- Cash Management
- Budgeting
- Purchasing
- Accounts Payable
- Payroll
- Internal Review
- Health Insurance
- Risk Management

**DIVISION OF  
ENGINEERING &  
PUBLIC WORKS**

- Engineering & Surveying
- Road Construction
- Road and Ditch Maintenance
- Vegetation Management
- Drainage
- Solid Waste
- Sewer & Water Districts

**DIVISION OF  
PLANNING &  
DEVELOPMENT**

- Planning & Zoning
- Floodplain Management
- Economic Development
- Development & Electrical Permits
- Code Enforcement
- Occupational Licenses

Calcasieu Government  
Channel (C-GOV)

**Office of Federal  
Program Development**

- EEO Compliance
- Grant Opportunities
- Housing

**Business and Career  
Solutions Center**

- Job Referral & Placement
- Career Planning/Training

**Office of Community Services**

- Health & Elderly Services
- Public Transit System
- Child & Adolescent Programs
- Low Income Assistance

**Office of Homeland Security  
and Emergency Preparedness**

- Emergency Plans
- Drills / Exercises
- Public Education

**Human Resources**

- Personnel Administration
- Employee Classification Plan

**Workforce Investment  
Board (WIB)**

**Office of Juvenile  
Justice Services**

- Intake and Probation Services
- Detention Center
- Prevention, Intervention & Counseling Programs

Information Systems (IS)

Animal Services

Mosquito Control

Geographic Information  
Systems (GIS)

**Facility Management**

- Building/Grounds
- Creative Services
- Parks Maintenance

XVIII



## LIST OF PRINCIPAL OFFICIALS

Calcasieu Parish Police Jury  
December 31, 2008

<u>Title</u>	<u>Name</u>
Police Jury President.....	Tony Stelly
Police Jury Vice President.....	Kevin Guidry
Police Juror.....	Shannon Spell
Police Juror.....	Calvin Collins
Police Juror.....	Elizabeth C. Griffin
Police Juror.....	Claude A. Syas
Police Juror.....	Charles S. Mackey, D.D.S.
Police Juror.....	Dennis Scott
Police Juror.....	Chris Landry
Police Juror.....	Guy Brame
Police Juror.....	Sandy Treme
Police Juror.....	Ellis Hassien
Police Juror.....	Francis Andrepont
Police Juror.....	Hal McMillin
Police Juror.....	Les Farnum
Parish Administrator & Ex-Officio Secretary/Treasurer.....	S. Mark McMurry
Parish Engineer.....	Claude D. Smart
Director of Finance.....	Jerry M. Milner
Director of Planning & Development.....	James J. Vickers

THE POLICE JURY



CALCASIEU PARISH



Francis Andrepont



Guy Brame



Calvin Collins



Les Farnum



Elizabeth C. Griffin



Kevin Guidry



Ellis Hassien



Chris Landry



Charles Mackey, D.D.S.



Hal McMillin



Dennis Scott



Shannon Spell



Tony Stelly



Claude Syas



Sandy Treme

# McELROY, QUIRK & BURCH

A Professional Corporation • Certified Public Accountants • Since 1925  
800 Kirby Street • P.O. Box 3070 • Lake Charles, LA 70602-3070  
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03410.000 Audit 12/31/08 1100.001 Independent Auditors' Report

Carl W. Comeaux, CPA  
Gus W. Schram, III, CPA, CVA  
Robert M. Gani, CPA, MT  
Mollie C. Broussard-Duncan, CPA  
Jason L. Guillory, CPA  
Greg P. Naquin, CPA, CFP™  
Billy D. Fisher, CPA  
Joe G. Peshoff, II, CPA, CVA

Michael N. McGee, CPA  
David M. DesOrmeaux, CPA



Otray J. Woods, Jr., CPA, Inactive  
Robert F. Cargile, CPA, Inactive  
William A. Mancuso, CPA, Inactive  
Barbara Hutson Gonzales, CPA, Retired  
Judson J. McCann, Jr., CPA, Retired  
Martin L. Chehotsky, CPA, CFE

CFE - Certified Fraud Examiner  
MT - Masters of Taxation  
CVA - Certified Valuation Analyst  
CFP - Certified Financial Planner

## REPORT OF INDEPENDENT AUDITORS

Mr. Hal McMillin, President  
and the Members of the Calcasieu  
Parish Police Jury  
Lake Charles, Louisiana

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of the Calcasieu Parish Police Jury, as of and for the year ended December 31, 2008 which collectively comprise the Police Jury's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Police Jury's management. Our responsibility is to express an opinion on these financial statements based on our audit. We did not audit the financial statements of certain discretely presented component units of the Police Jury, as described in Note 1(A). Those statements represent 79.43 percent, 82.91 percent and 78.06 percent, respectively of the assets, the net assets and the revenues of the discretely presented component units reported herein at December 31, 2008 and for the year then ended. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for such discretely presented component units, is based on the reports of the other auditors.

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

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Calcasieu Parish Police Jury as of December 31, 2008 and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund and the major special revenue funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated June 29, 2009 on our consideration of the Police Jury's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The management's discussion and analysis, modified approach for reporting infrastructure assets and other postemployment benefits – schedule of funding progress, as identified in the table of contents, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of required supplementary information. However, we did not audit the information and express no opinion on them.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Police Jury's basic financial statements. The introductory section, the combining and individual fund financial statements and schedules section of the financial section, the supplementary information section of the financial section and the statistical section, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual fund statements and schedules and supplementary information (both part of the financial section), as listed in the table of contents have been subjected to the auditing procedures applied in the audit of the basic financial statements, and, in our opinion, are fairly presented in all material respects, in relation to the basic financial statements taken as a whole. The introductory section and statistical section (Tables 1 through 19), as listed in the table of contents, have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.



Lake Charles, Louisiana  
June 29, 2009

**CALCASIEU PARISH POLICE JURY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
As of and for the year ended December 31, 2008**

Within this section of the Calcasieu Parish Police Jury's comprehensive annual financial report, management attempts to provide the readers of the financial statements a narrative discussion and analysis of the financial activities of the Calcasieu Parish Police Jury for the year ended December 31, 2008. The Parish's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section. *Management's Discussion and Analysis* (MD&A) focuses on the current year's activities, resulting changes, and currently known facts and should be read in conjunction with the additional information contained in the transmittal letter which precedes this MD&A as well as the financial information that follows this section. The MD&A information focuses on the primary government and, unless otherwise noted, component units reported separately from the primary government are not included. All amounts are expressed in thousands of dollars, except as indicated.

**FINANCIAL HIGHLIGHTS - PRIMARY GOVERNMENT**

Financial highlights as of and for the year ended December 31, 2008 include:

- The assets of the Parish exceeded its liabilities at the close of the year by \$692.4 million as compared to \$672.2 million at the end of 2007. Of this amount, \$58.3 million (unrestricted net assets) is available to meet ongoing obligations to citizens and creditors.
- The government-wide statement of activities reflects that revenue for the Parish exceeded expenses by \$20.2 million (compared with \$21.4 million in 2007). As with the 2007 activity, the 2008 decrease in the change in net assets is primarily attributable to increased expenses in several governmental activities categories. Overall, total primary government expenses increased by 11.6% or \$10.9 million, of which \$3.2 million was incurred in our Public Works function category and \$2.5 million was incurred in our Economic Development function category. The increase in these two functions represent over 50% of the overall expense increase. Some of the increased expenses related to Hurricanes Gustav and Ike. The non-disaster expenses were primarily funded by increased collections of sales and property taxes while the disaster related expenses were funded through disaster reimbursement grants.
- The liabilities of the Parish increased by \$4.5 million, or 11%, during the current fiscal year. As in previous years, the majority of the increase is attributable to an increase in unearned revenue which relates to the timing of the recognition of property tax revenue, as opposed to amounts owed to creditors or vendors. One other factor that was not present in previous years was the recognition of an "Other Postemployment Benefit" (OPEB) liability representing an actuarial calculation of the current amount needed to fund future benefit obligations of retirees of the Parish. This liability amounts to \$913 thousand.
- As of the close of the current fiscal year, unreserved, undesignated fund balance for the general fund was \$4.3 million, a decrease of \$794 thousand in comparison with the prior year.



## OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is an introduction to the basic financial statements of the Parish, which comprise the following:

- Government-wide financial statements
- Fund financial statements
- Notes to the basic financial statements

This report also contains required supplementary information in addition to the basic financial statements.

### Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the finances of the Parish in a manner similar to a private sector business. The government-wide financial statements include the following two statements:

The Statement of Net Assets (page 19) presents information on all of the assets and liabilities of the Parish with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the Parish is improving or deteriorating.

The Statement of Activities (pages 20 - 21) presents information showing how the net assets of the Parish changed as a result of current year operations. This statement presents expenses before revenues to emphasize the fact that revenues are generated expressly for providing services, rather than as an end in themselves. Regardless of when cash is affected, all changes in net assets are reported when the underlying transactions occur. As a result, there are transactions included that will not affect cash flows until future fiscal periods.

Both government-wide statements report three types of activities:

*Governmental Activities* - The activities in this section are mostly supported by taxes and intergovernmental revenues (federal and state grants). Most services normally associated with Parish government fall in this section. They include general government services (executive, legislative, judicial), public safety (emergency preparedness, animal services, juvenile justice), health and welfare (mosquito control, health unit, community services), sanitation (collection of garbage and trash), public works (maintenance of roads and bridges), culture and recreation (parks), economic development (planning and housing development), and intergovernmental.

*Business-type Activities* - These activities normally are intended to recover all or a significant portion of their costs through user fees and charges to external users of goods and services. The business-type activities operated by the Parish include the Waterworks District No. 5 of Wards 3 and 8, Sewer District No. 11 of Ward 3, and Sewer District No. 8 of Ward 4. These component units are blended into the Parish's primary government financial statements because the Parish acts as the governing board of these districts.

*Component units* - Certain component units are discretely presented as part of the Parish's reporting entity in the government-wide financial statements due to the financial accountability of the Parish for these entities; however, they have certain independent qualities as well. Among the component units included are the special service districts for fire protection, gravity drainage, recreation, water services, as well as the Parish Library, West Calcasieu Cameron Hospital, and others. For a list of the discrete component units and blended component units included in the government-wide statements, see Note 1 of the notes to the basic financial statements.

## **Fund Financial Statements**

The fund financial statements begin on page 22 and provide more detailed information than the government-wide statements by providing information about the most significant funds of the Parish. A fund is a grouping of related accounts used to maintain control over resources, which are segregated for specific activities or objectives. The Parish uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The three categories into which the funds of the Parish can be classified are governmental funds, proprietary funds, and fiduciary funds.

*Governmental funds* account for most of the functions reported as governmental activities in the government-wide financial statements. Governmental fund financial statements focus on near-term inflows and outflows of spendable resources available at year end. Such information may be useful in evaluating the current financing requirements of the Parish as well as balances of spendable resources available at the end of the year. Governmental funds are reported using the modified accrual basis of accounting, which measures cash and all other financial assets that can readily be converted to cash.

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

The focus of governmental fund financial statements has shifted from fund types to major funds. In 2008, the Parish accounted for its activities in 61 funds, 6 of which are considered major funds. Of the 64 funds with 2008 activity, 54 are governmental funds, 3 are enterprise funds, 4 are internal service funds, and 3 are fiduciary in nature. Two of the governmental funds were closed as of December 31, 2008 but reported 2008 activity while a third active governmental fund simply had no assets at the end of year but reported 2008 activity. One of the fiduciary funds was reclassified to a governmental fund in 2008. Information is presented separately on the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balance for the six funds determined to be major funds. The remaining non-major governmental funds are presented in a single column on these statements. Combining statements for these non-major funds are presented on pages 110 - 125 of this report.

Budgetary comparison statements are included in the basic financial statements for the general fund and major special revenue funds. Budgetary comparison schedules for other special revenue funds can be found in the Combining and Individual Fund Statements and Schedules section following the basic financial statements. These statements and schedules demonstrate compliance with the Parish's adopted and final revised budget.

*Proprietary funds* encompass enterprise funds and internal service funds. When the Parish charges customers for the services it provides, whether to outside customers (enterprise funds) or to other parish departments (internal service funds), the services are generally reported in the proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements.

Proprietary funds apply the accrual basis of accounting utilized by private sector businesses. The internal service funds of the Parish are used to accumulate and allocate costs associated with the self-insurance programs internally among the various funds of the Parish. Because the internal service funds mainly benefit governmental rather than business-type functions, they are included in the governmental activities in the government-wide financial statements. Combining statements for the non-major individual enterprise and internal service funds can be found in the Combining and Individual Fund Statements and Schedules section following the basic financial statements (pages 166-171 and 174-177, respectively).

*Fiduciary funds* are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support Parish programs. As stated before, the Parish has three Agency funds as of December 31, 2008 which report resources held by the Parish purely in a custodial capacity. These funds can be found on pages 181-182.

## **Notes to the Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 47-98 of this report.

## **Required Supplementary Information (RSI)**

In addition to the basic financial statements and accompanying notes, this report also presents a section that includes a discussion of the "modified approach" for accounting for infrastructure that is not being depreciated as well as a schedule of funding progress for other postemployment benefits. This required supplementary information can be found on Pages 99-101 of this report.

## **Other Information**

The Combining and Individual Fund Statements and Schedules section referred to earlier in connection with the non-major governmental, proprietary, and fiduciary funds are presented immediately following the required supplementary information. In addition, information regarding any combining government-wide non-major component unit financial statements, capital asset

schedules and selected component unit fund level financial statements can be located in this section of the report.

## Statistical Section

This section contains primarily trend data and nonfinancial information about the Parish’s various activities.

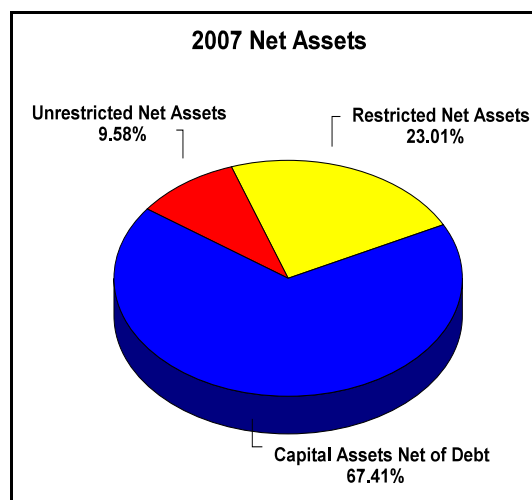
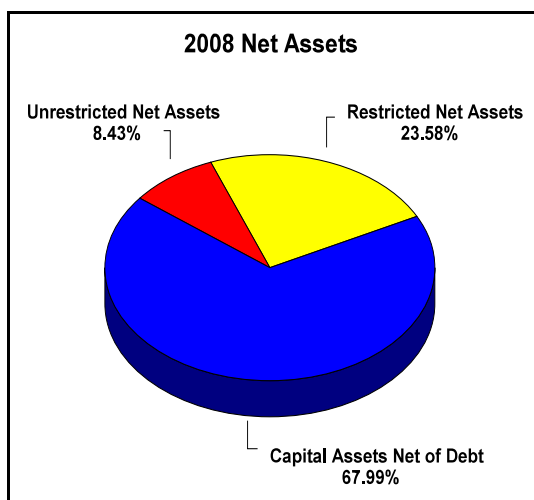
### GOVERNMENT-WIDE FINANCIAL ANALYSIS

The following table reflects the Condensed Comparative Statement of Net Assets as of December 31, 2008 and 2007:

Calcasieu Parish Police Jury  
Condensed Comparative Statement of Net Assets  
December 31, 2008 and 2007  
(In Thousands)

	<u>Governmental Activities</u>		<u>Business Activities</u>		<u>Totals</u>	
	<u>2008</u>	<u>2007</u>	<u>2008</u>	<u>2007</u>	<u>2008</u>	<u>2007</u>
<b>Assets:</b>						
Current and Other Assets	\$ 266,660	\$ 259,838	\$ 1,338	\$ 1,028	\$ 267,998	\$ 260,866
Restricted Assets	—	—	313	317	313	317
Capital Assets	464,285	446,655	6,795	6,856	471,080	453,511
<b>Total Assets</b>	<b>730,945</b>	<b>706,493</b>	<b>8,446</b>	<b>8,201</b>	<b>739,391</b>	<b>714,694</b>
<b>Liabilities:</b>						
Current Liabilities	44,281	40,500	178	210	44,459	40,710
Non-current Liabilities	2,242	1,435	266	310	2,508	1,745
<b>Total Liabilities</b>	<b>46,523</b>	<b>41,935</b>	<b>444</b>	<b>520</b>	<b>46,967</b>	<b>42,455</b>
<b>Net Assets:</b>						
Invested in Capital Assets Net of Debt	464,285	446,655	6,485	6,498	470,770	453,153
Restricted	163,114	154,457	191	236	163,305	154,693
Unrestricted	57,024	63,446	1,326	947	58,350	64,393
<b>Total Net Assets</b>	<b>\$ 684,423</b>	<b>\$ 664,558</b>	<b>\$ 8,002</b>	<b>\$ 7,681</b>	<b>\$ 692,425</b>	<b>\$ 672,239</b>

For more detailed information see Page 19, the Statement of Net Assets.



In 2008, approximately 67.99% of the Parish's net assets represent the government's investment in capital assets (land, building, infrastructure, machinery and equipment) less any related outstanding debt used to acquire those assets. The Parish uses these capital assets to provide services to its citizens; consequently, these assets are not available for future spending. Another 23.58% of the government's net assets for 2008 are subject to external restrictions on how they may be used, such as sales or property taxes approved by the electorate for specific purposes. The remaining 8.43% of net assets in 2008, referred to as unrestricted, may be used to meet the ongoing obligations of the government to citizens and creditors. Unrestricted net assets can be correlated to the net worth of a private business. This does not translate into resources available for spending. For that information, please refer to the section of this report identified as Financial Analysis of the Government's Funds beginning on page 11.

The table below provides a summary of the changes in net assets for the years ended December 31, 2008 and 2007:

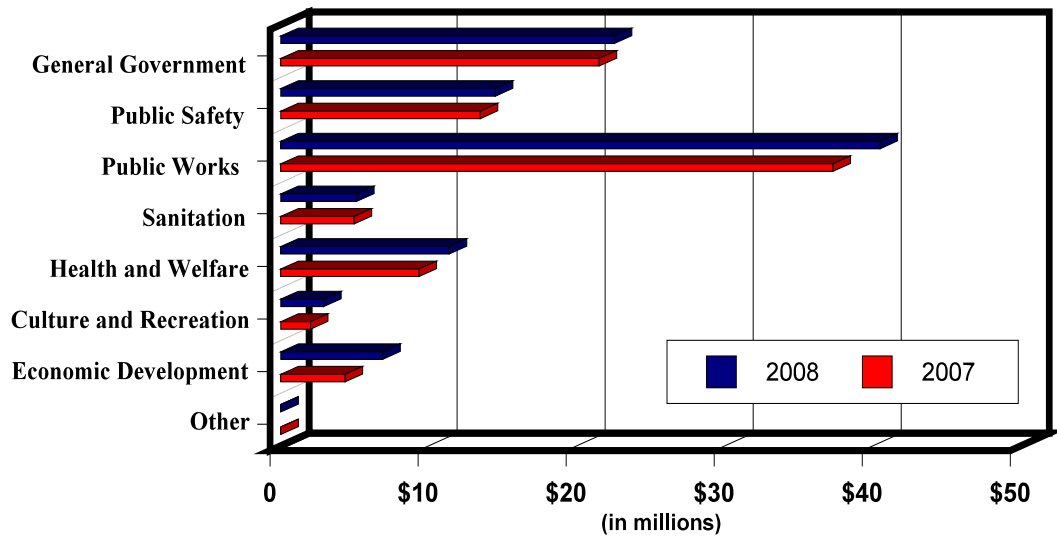
Calcasieu Parish Police Jury Condensed Statement of Activities For the Years Ended December 31, 2008 and 2007 (In Thousands)						
	Governmental Activities		Business Activities		Totals	
	2008	2007	2008	2007	2008	2007
<b>Revenues:</b>						
<b>Program Revenues:</b>						
Charges for Services	\$ 11,307	\$10,468	\$ 914	\$ 785	\$ 12,221	\$11,253
Operating Grants	15,202	11,649	—	—	15,202	11,649
Capital Grants	7,668	3,503	10	178	7,678	3,681
<b>General Revenues:</b>						
Property Taxes	28,455	25,531	259	207	28,714	25,738
Sales Taxes	38,521	35,001	—	—	38,521	35,001
Gaming Revenues	10,550	11,963	—	—	10,550	11,963
Unrestricted Grants and Contributions	2,696	2,522	—	—	2,696	2,522
Other	9,409	13,529	55	57	9,464	13,586
<b>Total Revenues</b>	<b>123,808</b>	<b>114,166</b>	<b>1,238</b>	<b>1,227</b>	<b>125,046</b>	<b>115,393</b>
<b>Expenses:</b>						
General Government	22,532	21,509	—	—	22,532	21,509
Public Safety	14,498	13,474	—	—	14,498	13,474
Public Works	40,479	37,296	1,082	1,047	41,561	38,343
Sanitation	5,117	4,955	—	—	5,117	4,955
Health & Welfare	11,376	9,340	—	—	11,376	9,340
Culture and Recreation	2,889	2,001	—	—	2,889	2,001
Economic Development	6,886	4,341	—	—	6,886	4,341
Interest and Fiscal Charges	1	1	—	—	1	1
<b>Total Expenses</b>	<b>103,778</b>	<b>92,917</b>	<b>1,082</b>	<b>1,047</b>	<b>104,860</b>	<b>93,964</b>
Increase in Net Assets	20,030	21,249	156	180	20,186	21,429
Transfers	(165)	(828)	165	828	—	—
<b>Change in Net Assets</b>	<b>19,865</b>	<b>20,421</b>	<b>321</b>	<b>1,008</b>	<b>20,186</b>	<b>21,429</b>
Net Assets, January 1	664,558	644,137	7,681	6,673	672,239	650,810
<b>Net Assets, December 31</b>	<b>\$ 684,423</b>	<b>\$ 664,558</b>	<b>\$ 8,002</b>	<b>\$ 7,681</b>	<b>\$ 692,425</b>	<b>\$ 672,239</b>

Governmental and Business-Type Activities - As reflected in the previous table, the change in net assets decreased to \$20.2 million in 2008 compared with \$21.4 million in 2007. The change in net assets for 2007 and 2008 appear to be coming back down from the 2006 high of \$36.5 million which was attributable to post-Rita spending activities. The three year pre-Rita change in net assets was \$17.3 million compared to the post-Rita three year average of \$26 million. The \$1.2 million decrease in the change in net assets from 2007 to 2008 is attributable to the following issues:

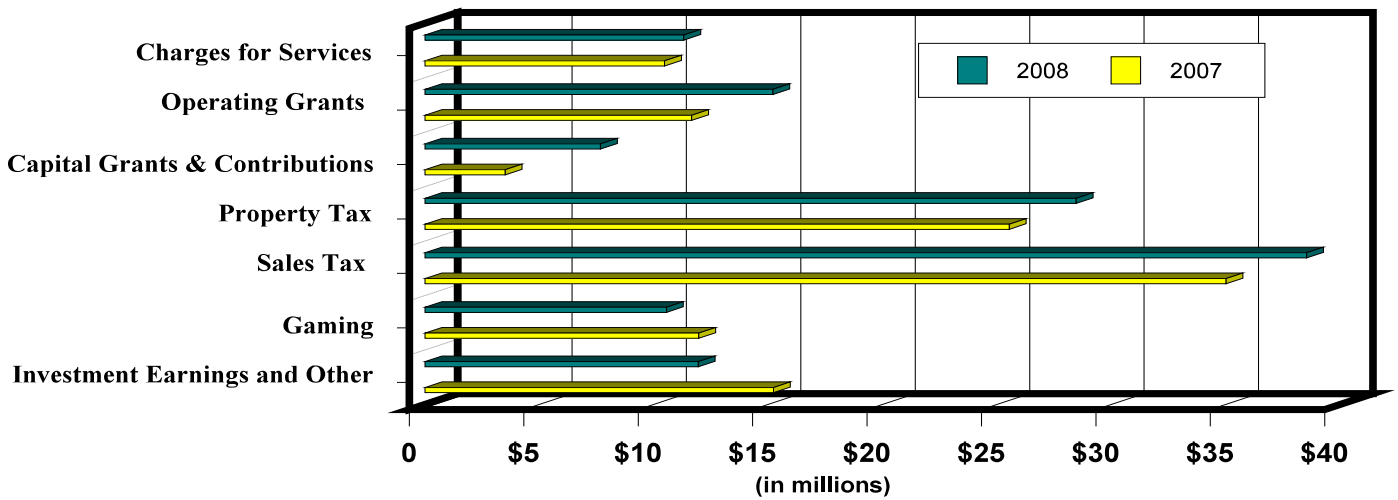
- Tax revenue consisting of property, sales and franchise tax revenue is continuing to rise from \$58.7 million in 2006 to \$61.1 million in 2007 to a current \$67.6 million in 2008. In 2008 there was an additional \$6.6 million in tax revenue available to fund increased expenses.
- Operating and capital grants and contributions for 2008 increased by \$7.7 million.
- Investment earnings decreased by \$4.1 million which was primarily due to the decline in the interest rates. In an attempt to stimulate economic activity and reduce the length and depth of the national recession, the Federal Open Market Committee made a policy decision to reduce short term rates and as a result this decision led to a reduction in overall interest earnings. At the beginning of the year, the Federal Open Market Committee's target rate was 4.25%. At the end of the year, the same rate was between 0% and .25%. This was a decrease of at least 4% and has resulted in the above revenue decrease.
- As in prior years, expenses in various functions continue to increase. There was a \$10.9 million increase in total expenses from all functions. Almost 30% of this increase is attributable to the Public Works function. This function alone increased \$3.2 million due to Hurricanes Gustav and Ike related expenses as well as the creation of a Stormwater Division whose specific task is to develop an overall drainage plan involving comprehensive modeling studies and testing that will improve the Parish's drainage infrastructure. The hurricane related expenses were for emergency preparedness items as well as emergency response items including debris removal costs for Hurricane Ike. The Stormwater Division activities include obtaining current data regarding drainage activities throughout the Parish during current and future rain events. A third factor contributing to the increase in the public works function is the higher costs of road maintenance and construction. The health and welfare function increased approximately \$2 million due to increases in three federal grant programs (Workforce Center, Office of Community Services and Transit) in the amount of \$1.1 million as well as a \$700 thousand increase in our Mosquito Control activities and the establishment of a Medical Reserve Corp fund which will coordinate professional healthcare volunteers for emergency situations. The economic development function accounted for almost 25% of the increase, or \$2.5 million. The majority of this increase was due to the Section 8 Housing federal program and its increased funding activities some of which related to post-hurricane disaster housing activities. Our planning department also realized a \$500 thousand increase also primarily due to post-hurricane recovery activities.

The following two charts depict the governmental activities' expenses and revenues for 2008 and 2007:

### 2008 and 2007 Governmental Expenses

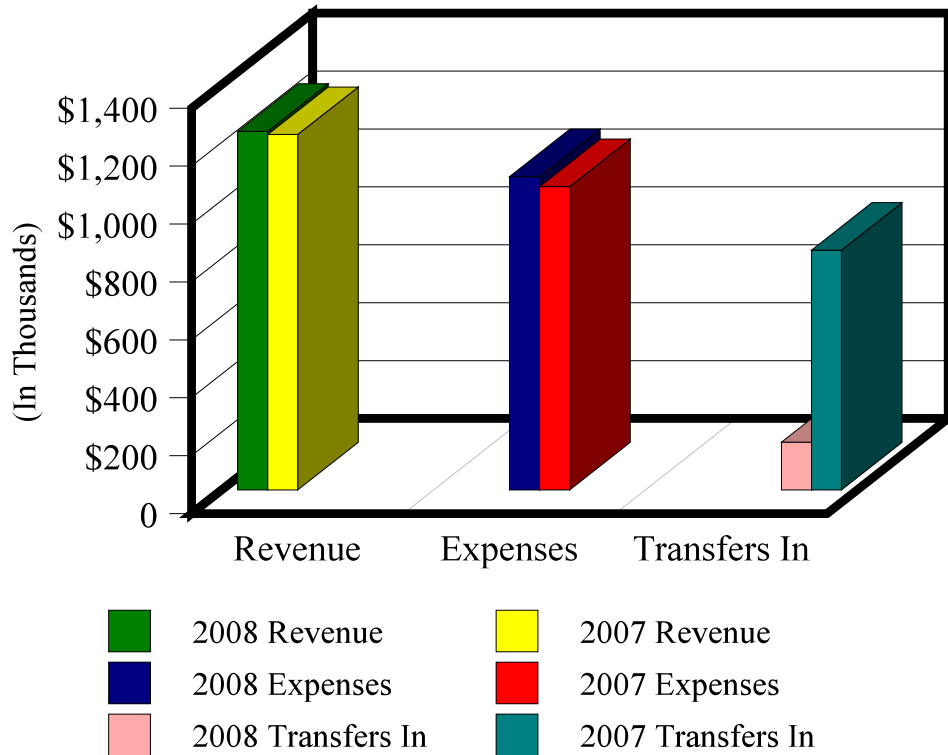


### 2008 and 2007 Governmental Revenues



The following chart depicts business type activities' revenues and expenses for 2008 and 2007:

**2008 and 2007 Revenues and Expenses for Business Type**



**Financial Analysis of the Government's Funds**

The Parish uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements and to assist in the management of its budgetary operations.

**Governmental Funds**

As noted earlier, the focus of the Parish's governmental funds is to provide information on near-term inflows, outflows and balances of *spendable* resources. Such information is useful in assessing the Parish's financing requirements. In particular, *unreserved fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.



As of the end of the current fiscal year, the primary government's governmental funds reported combined ending fund balances of \$214 million, an increase of \$1.2 million (before any change in inventory reserve) in comparison with the prior year. Approximately 64.8% (or \$138.8 million) of the \$214 million fund balance is either *reserved or designated* to indicate that it is not available for new spending because it has already been committed to the following:

- (1) capital improvement projects already planned (\$103.3 million),
- (2) budget stabilization or capital improvement designations (\$10 million),
- (3) liquidation of contracts and purchase orders executed before December 31, 2008 (\$24.5 million),
- (4) advances to other funds and other long term receivables not anticipated on being collected in the short term (\$144 thousand), and
- (5) investment in inventories which have already been spent (\$825 thousand).

Approximately 35.2% of the fund balance (\$75 million) constitutes *unreserved, undesignated fund balance*, which is available for spending in the coming year. **When analyzing this unreserved, undesignated fund balance, caution should be exercised since the majority of these funds are reported in special revenue funds that have been established to segregate and report revenue streams (i.e. property taxes, sales taxes or grant funds) that are restricted in their use.** Accounting principles require that since these funds were created for a limited purpose, a reservation of fund balance is not to be reported unless the reservation is more limited than the purpose of the fund itself. Therefore, spending in the coming year is already limited to the specific purpose of the fund itself. A prime example is the Solid Waste Fund which reports the activity for the solid waste sales tax approved by the electorate and collected in previous years. While this fund has \$9.3 million of the \$75 million, these funds must legally be spent on residential solid waste collection programs as approved in the initial sales tax proposition. It is important to note also that since the sales tax collection was discontinued for this fund in 2002, this fund balance has been utilized to continue operating this program. Long term planning will be needed to determine how this public service will be continued when these remaining funds are fully utilized. Besides the Solid Waste Fund, the Office of Juvenile Justice Services Fund has \$5 million of the \$75 million unreserved, undesignated fund balance. However, as with the previous example, this fund balance results primarily from property tax collections specifically approved by the electorate for juvenile justice services. These funds must be spent for this purpose which is why they are reported in a special revenue fund. A third example of the limitations of the \$75 million unreserved, undesignated fund balance is the Health Unit Special Revenue Fund created to report the activity of the property tax approved by the electorate for the operation of the Calcasieu Parish Health Unit. This fund reported a \$6.9 million unreserved, undesignated fund balance as of December 31, 2008 however this amount is restricted to future spending for health unit related operations only.

While the above three examples account for almost one-third of the \$75 million unreserved, undesignated fund balance, it is also important to note that all of the unreserved, undesignated fund balances will be utilized to offset any unexpected increase in future expenditures or short-falls in revenue collections. Of primary concern is the Public Works Operating Fund which is heavily dependent on sales tax collections to fund its annual budget (80% of its revenue stream). At the end of 2008, this fund reported \$24.1 million of the \$75 million unreserved, undesignated fund balance. However, a healthy fund balance must be maintained especially in this fund since it provides critical

services to the public. Any reduction in sales tax collections, or unanticipated expenditures, will require use of this fund balance. While the local current economic conditions have not required the use of this fund balance, it is not a guarantee that the local economy will not follow the national economic trends. The fund has already experienced substantially higher road construction and fuel costs and anticipate that inflationary factors will create pressures leading to continued higher costs across the board, including personnel and employee benefit costs. We are also concerned about the effect these increased costs will have on our taxpayers' spending and on our future sales tax revenues. Another major fund with unreserved, undesignated fund balance is the Gaming Fund with a reported December 31, 2008 balance of \$10.3 million. The intention of this fund is to provide reimbursements for capital or nonrecurring expenditures. While any grants that have been awarded as of December 31, 2008 are reflected in the unreserved, designated fund balance at year end, the reader is reminded that portions of the \$10.3 million undesignated fund balance have subsequently been awarded in 2009 or have been discussed as being dedicated for a particular project.

The general fund is the chief operating fund of the Parish and is the only fund with discretionary resources which can be used to provide funding for any unanticipated need. At the end of the year, unreserved fund balance of the general fund was \$9.3 million which is a decrease of \$794 thousand over 2007. Of this \$9.3 million unreserved fund balance, \$5 million is already designated for budget stabilization activity in 2009. The remaining \$4.3 million is unreserved and undesignated. However, as with the previous discussion for Public Works Operating, a sufficient fund balance should be maintained to cover any future reductions in revenue or unanticipated expenditures. The 2008 reported balance of \$4.3 million is less than four months of the current year's expenditure requirements and with the economic factors that affect this particular fund, caution is urged regarding "saving for a rainy day." The General Fund also reports the costs of maintaining the jail and the courthouse complex as well as the costs associated with the jail prisoners (i.e. meals and medical costs). These costs are always increasing and while the Parish is aggressively attempting to lower these costs as much as possible the costs still have a significant impact on the General Fund unreserved fund balance and with less than four months of expenditures in reserve, careful consideration should be given to any additional reduction of this fund.

At the end of the year, unreserved fund balance of the Public Works Operating Fund was \$29.1 million, while the total fund balance increased to \$30.4 million (from \$25.2 million in 2007). Reserved fund balance for 2008 increased from \$802 thousand in 2007 to \$1.3 million in 2008. For the three years prior to 2006, this fund's annual expenditures exceeded the revenue sources. Since 2006, sales tax revenue has increased from an average of \$7.4 million a year for 2003 to 2005 to an average of \$10.9 million a year for 2006, 2007 and 2008. This sales tax increase is the primary difference in the reporting of a deficit operating balance to a positive change in fund balance. However, the sales tax increase may level off at any time as it has done in other parts of the country. With expenditures increasing for a variety of reasons, a good healthy fund balance will be needed for this fund to continue operating with the current service levels.

At the end of the year, unreserved fund balance of the Office of Juvenile Justice Fund was \$5 million which is an increase of \$600 thousand during 2008. Increases in property tax revenue and other grant revenue are contributing factors for the slight increase.

The Criminal Court Fund has an unreserved fund balance of \$1.7 million in 2008 compared with \$1.3 million in 2007. The change in fund balance for 2008 is primarily attributable to the increased property tax revenue otherwise the fund would probably have “broken even” as it did in 2007.

The Gaming Fund had a total fund balance of \$31.4 million in 2008 compared to \$35 million in 2007. Of the current year total fund balance of \$31.4 million, \$21.2 million is reserved or designated while \$10.2 million is unreserved and undesignated. However, as stated before, portions of the \$10.2 million undesignated balance have been allocated or earmarked for certain capital projects in 2009. All of the gaming funds are utilized for capital improvement projects or nonrecurring items. The gaming fund’s net change in fund balance went from \$2.8 million in 2007 to a negative \$3.5 million in 2008. This decrease is attributable to both the timing of the approval of the individual capital projects as well as the execution of a cooperative endeavor agreement with the City of Lake Charles in 2007 whereby all gaming revenues for participating entities would be pooled into the Calcasieu Parish Gaming Revenue District and redistributed based on an pre-determined allocation formula. As discussed in the previous year, the Parish believes that this decrease is only short term in nature and that from a long term perspective, the Parish and all governmental entities inside Calcasieu Parish will benefit.

The unreserved but designated fund balance for the Road Capital Improvement Fund increased from \$75.6 million to \$83.9 million while the total fund balance increased from \$91.4 million to \$94.3 million. The total fund balance is either (1) reserved for construction commitments incurred (\$10.2 million) or inventory already purchased (\$164 thousand) or (2) designated for capital projects (\$83.9 million). The latter amount reflects the Parish’s intent to spend these funds, which are legally restricted to road projects as required by the sales and property tax propositions passed by the electorate. The increase in the unreserved fund balance is attributable to the change in construction commitments from one year to the next which are actual contracts for road work that have been executed but not completed. While total fund balance has increased over the past few years, it is important to note that the increase in fund balance from year to year is fluctuating quite significantly due to changes in sales tax revenue which have been higher since the 2005 Hurricane Season possibly due to additional recovery spending. Even with the larger revenue increase, expenditures are increasing exponentially due to higher costs. Expenditures went from \$25.6 million in 2007 to \$31.4 million in 2008. The expenditure increase certainly exceeds the additional sales tax revenue thereby creating lower annual increases in fund balance. This fund traditionally increases fund balance from one year to the next in order to accumulate funds necessary to perform various road projects.

*Proprietary Funds:* The Parish’s proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Unrestricted net assets of the three enterprise funds were \$1.3 million at the end of the year. This resulted in an increase of unrestricted net assets of \$321 thousand which is primarily attributable to an increase in charges for services.

## General Fund Budgetary Highlights

During 2008, additional appropriations of intergovernmental revenue in the amount of \$139,790 and for expenditures in the amount of \$204,318 were approved. These increases are reflected in the final amended general fund budget. The following are the components of that increase:

- Intergovernmental revenue was amended to reflect additional FEMA grant revenue of \$139,790 in the Office of Emergency Preparedness. The expenditures for this department were also increased by \$139,790 due to this grant activity.
- The Registrar of Voters' budget was amended to properly reflect an estimated \$19,096 in additional expenditures for a vehicle purchase which was actually initially approved in the 2007 budget but was paid for in 2008 and thus included in the 2008 cash basis budget.
- The Facilities Management budget was actually increased \$45,432 due to a carryover of an encumbrance which was actually budgeted for in 2007.

The material differences between the actual results and final amended budgeted amounts in the General Fund are as follows:

- Additional property tax revenue created a favorable variance of \$435,914 while the intergovernmental revenue budget line item has a favorable variance of \$113,342 due to additional FEMA grant related activity discussed above.
- Facilities Management's actual expenditures were \$400,057 lower than the final budget due to lower than expected costs associated with employees (approx 25% of variance), lower than expected utility costs (approx 25% of variance) and lower than expected repairs and maintenance costs (approx 50% of variance).
- Actual expenditures for the non-departmental intergovernmental grants budget line were less than appropriated by \$97,285 primarily due to lower funding requirements for the Coroner's office which is funded with general fund revenues.

## Capital Asset and Debt Administration

**Capital Assets:** The Parish's investment in capital assets for its governmental and business-type activities as of December 31, 2008, totaled approximately \$471 million (net of accumulated depreciation). This investment in capital assets includes land, building, improvements, machinery and equipment, roads and bridges that have initial useful lives greater than two years and exceed the Parish's capitalization threshold (see Note 8). The Parish has capitalized all general capital assets.

To reflect the Parish's commitment to preserve and maintain infrastructure assets as it relates to roads, the Parish selected the "modified approach" for the accounting of those assets. Under this approach, the physical conditions of the roads are inspected annually and rated with a scale referenced as the "Asphalt Sufficiency Rating." In lieu of recording depreciation, the Parish is committed to incurring the maintenance expenses necessary to preserve its paved roadway miles at a minimum Asphalt Sufficiency Rating of 80 on a scale of 1 through 100 with 100 as the highest

level. The average ratings for 2006, 2007 and 2008 have met this Parish minimum level with ratings of 86, 89 and 90 respectively. While the Parish exceeded the minimum rating of 80 for the calendar year 2008, the actual maintenance costs exceeded the budget estimates due to increased costs associated with all construction projects. We did however see a decrease in total actual expenditures from 2007 to 2008 which is hopefully an indicator that increased construction costs are finally “leveling off.” See the Required Supplementary Information (page 99 - 100) for a discussion of the “modified approach” for infrastructure assets.

The increase in the Parish’s total capital assets, net of depreciation, for the current fiscal year was 3.9%, with the majority of this increase attributable to governmental activities. Major capital asset events during the current year included the following:

- Various road construction projects throughout the Parish (\$2.2 million).
- Purchase of the office building located at 901 Lakeshore Drive (\$4.9 million).
- Ongoing exterior renovations to the Magnolia Building (\$3.5 million).
- Ongoing construction of the Burton Coliseum Outdoor Rodeo Arena (\$2.5 million).
- Ongoing Mossville sewer line installation project (\$554 thousand).
- Calcasieu Parish Jail security upgrades (\$817 thousand).

The following is a schedule of capital assets at December 31, 2008 and 2007:

	<b>Capital Assets, Net of Depreciation (In Thousands)</b>					
	<u>Governmental Activities</u>		<u>Business Activities</u>		<u>Totals</u>	
	<u>2008</u>	<u>2007</u>	<u>2008</u>	<u>2007</u>	<u>2008</u>	<u>2007</u>
Land	\$ 13,573	\$ 12,247	\$ 203	\$ 203	\$ 13,776	\$ 12,450
Buildings & Improvements	64,074	50,984	27	29	64,101	51,013
Improvements other than Buildings	—	—	6,302	6,407	6,302	6,407
Roads	359,514	357,303	—	—	359,514	357,303
Bridges	7,284	7,299	—	—	7,284	7,299
Machinery & Equipment	7,742	7,304	233	191	7,975	7,495
Construction in Progress	12,098	11,518	30	25	12,128	11,543
<b>Total</b>	<b>\$ 464,285</b>	<b>\$ 446,655</b>	<b>\$ 6,795</b>	<b>\$ 6,855</b>	<b>\$ 471,080</b>	<b>\$ 453,510</b>

Additional information on the Parish’s capital assets can be found in Note 8, page 68 of this report.

**Long-Term Debt:** At the end of the current fiscal year, the Parish had total bonded debt outstanding of \$310 thousand which includes general obligation and revenue bonds payable. Although this debt relates to the blended component units, we consider this debt backed by the full faith and credit of the Parish. The remainder of the debt represents special assessment debt with government commitment. Special assessment debt outstanding at December 31, 2008 is \$9 thousand.

**Outstanding Debt**  
**General Obligation Bonds, Revenue Bonds and Special Assessment Debt**  
(In Thousands)

	<u>Governmental Activities</u>		<u>Business Activities</u>		<u>Totals</u>	
	<u>2008</u>	<u>2007</u>	<u>2008</u>	<u>2007</u>	<u>2008</u>	<u>2007</u>
General Obligation Bonds	\$ —	\$ —	\$ 187	\$ 226	\$ 187	\$ 226
Revenue Bonds	—	—	123	131	123	131
Special Assessment Debt with Governmental Commitment	9	18	—	—	9	18
<b>Total</b>	<b>\$ 9</b>	<b>\$ 18</b>	<b>\$ 310</b>	<b>\$ 357</b>	<b>\$ 319</b>	<b>\$ 375</b>

Additional information on the Parish’s long-term debt can be found in Note 10 on page 74 of this report.

**Economic Factors and Next Year’s Budget**

The following are currently known Calcasieu Parish economic factors considered in going into 2009 fiscal year.

- At the end of 2008, the unemployment rate for the Parish was 4.9% compared to the state average of 5.6% and the national average of 7.1%. In April 2009, the rates were still climbing but the Parish rate of 5.4% was still lower than the average in the state of 5.7% and the national average of 8.6%. The upwards trend in the unemployment rate from the December 2007 rate of 3.7% has continued in 2008 and early 2009. However, projections contained in the *Louisiana 2009-2010 Economic Outlook* report by Dr. Loren Scott, Dr. James Richardson and Dr. Dek Terrell of Louisiana State University reflect that the Lake Charles Metropolitan Statistical Area, which encompasses Calcasieu and Cameron Parishes, will see new job growth in 2009 of 1,400 new jobs and 2,000 new jobs in 2010.
- As with the unemployment rate above, the local housing market is expected to continue to better the national trends as it has done in the past. As with the 2008 information, two of the four early 2009 housing indicators from the H.C. Drew Center for Economic Development do reflect lower dollar volumes of sales and number of housing sales (sold listings) in 2009 in comparison to the same statistics in the prior three years. The other two housing indicators, the new listings and average sales price indicators for single family homes, appear to be comparable to that of the past three years.

- While the sales tax revenue budget estimates for the Parish for 2009 were prepared based on the 2008 projected final amounts without any adjustment, the actual collections for January 2009 to April 2009 are higher than the actual amounts received in the same periods in 2008 by 15%. However, May 2009 was the first month that saw a decline in the current year collections over that of the same month in the prior year by 20%. Hopefully, the latest monthly collection trend will be the exception and not the rule.
- For property tax revenue, the 2009 budget estimates projected a 5.3% increase.

### **Request for Information**

The financial report is designed to provide a general overview of the finances of the Calcasieu Parish Police Jury for all those with an interest in the government's finances. Questions concerning any of the information provided in the report or requests for additional information, including component unit information, should be addressed to the Division of Finance, P. O. Drawer 3287, Lake Charles, LA, 70602.

**CALCASIEU PARISH POLICE JURY**  
**STATEMENT OF NET ASSETS**  
**DECEMBER 31, 2008**

	<b>Primary Government</b>			<b>Component Units</b>
	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>	
<b>ASSETS</b>				
Cash and cash equivalents	\$ 21,852,032	\$ 98,245	\$ 21,950,277	\$ 22,090,466
Investments	196,554,565	902,095	197,456,660	76,083,094
Receivables - net	39,737,584	358,475	40,096,059	48,005,002
Due from other governments	7,085,893	5,375	7,091,268	2,175,356
Internal balances	30,236	(30,236)	-	-
Due from component units	227,045	-	227,045	-
Due from primary government	-	-	-	216,520
Loan receivable	176,531	-	176,531	-
Prepaid items	171,043	-	171,043	542,793
Inventory	825,298	-	825,298	1,545,213
Deferred bond issuance costs	-	-	-	1,080,024
Other assets	-	3,512	3,512	433,397
Restricted assets:				
Cash and cash equivalents	-	14,159	14,159	6,530,482
Investments	-	260,363	260,363	21,517,418
Receivables - net	-	38,489	38,489	200,745
Capital assets:				
Non-depreciable	385,183,862	233,160	385,417,022	60,520,686
Depreciable, net	79,101,222	6,561,992	85,663,214	130,665,415
Total assets	<u>\$ 730,945,311</u>	<u>\$ 8,445,629</u>	<u>\$ 739,390,940</u>	<u>\$ 371,606,611</u>
<b>LIABILITIES</b>				
Accounts payable and other current liabilities	\$ 8,525,637	\$ 31,391	\$ 8,557,028	\$ 11,016,952
Due to other governments	2,853,410	4,598	2,858,008	1,462,106
Due to primary government	-	-	-	227,045
Due to component units	216,520	-	216,520	-
Unearned revenue	30,047,305	-	30,047,305	19,638,091
Other liabilities	584,306	-	584,306	170,421
Current portion of long-term liabilities:				
Compensated absences	635,958	6,539	642,497	1,789,864
Capital lease obligations	-	-	-	228,230
Special assessment debt with government commitment	8,954	-	8,954	-
Liabilities from restricted assets	-	82,632	82,632	614,447
Bonds payable	-	52,395	52,395	8,648,054
Estimated liability for claims	1,409,086	-	1,409,086	-
Noncurrent portion of long-term liabilities:				
Capital lease obligations	-	-	-	261,805
Bonds payable	-	257,878	257,878	94,727,401
Estimated liability for claims	1,336,959	-	1,336,959	-
OPEB payable	904,605	8,118	912,723	979,819
Total liabilities	<u>46,522,740</u>	<u>443,551</u>	<u>46,966,291</u>	<u>139,764,235</u>
<b>NET ASSETS</b>				
Invested in capital assets, net of related debt	464,285,084	6,484,879	470,769,963	129,805,371
Restricted for:				
Debt service	-	191,416	191,416	9,962,282
External legal constraints	97,908,665	-	97,908,665	-
Capital improvement projects	65,204,747	-	65,204,747	4,448,472
Unrestricted	57,024,075	1,325,783	58,349,858	87,626,251
Total net assets	<u>\$ 684,422,571</u>	<u>\$ 8,002,078</u>	<u>\$ 692,424,649</u>	<u>\$ 231,842,376</u>

The accompanying notes are an integral part of this statement.



**CALCASIEU PARISH POLICE JURY  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2008**

<b><u>FUNCTIONS/PROGRAMS</u></b>	<b><u>Expenses</u></b>	<b><u>Program Revenues</u></b>		
		<b><u>Charges for Services</u></b>	<b><u>Operating Grants and Contributions</u></b>	<b><u>Capital Grants and Contributions</u></b>
<b>PRIMARY GOVERNMENT</b>				
Governmental activities:				
General government	\$ 22,532,498	\$ 9,086,319	\$ 1,392,818	\$ 247,716
Public safety	14,498,158	792,663	3,290,431	231,551
Public works	40,479,388	159,959	1,273,432	4,685,515
Sanitation	5,117,363	1,150	2,150	-
Health and welfare	11,375,831	250,627	5,897,771	-
Culture and recreation	2,888,589	233,162	14,815	2,473,404
Economic development	6,885,828	782,778	3,330,289	30,000
Interest and fiscal charges	689	-	-	-
Total governmental activities	103,778,344	11,306,658	15,201,706	7,668,186
Business-type activities:				
Water	689,352	643,273	-	8,461
Sewer	392,655	270,574	-	1,883
Total business-type activities	1,082,007	913,847	-	10,344
Total primary government	\$ 104,860,351	\$ 12,220,505	\$ 15,201,706	\$ 7,678,530
<b>COMPONENT UNITS</b>				
Calcasieu Parish Public Trust Authority	\$ 2,485,503	\$ 2,641,646	\$ -	\$ -
West Calcasieu Cameron Hospital	63,792,441	60,764,751	176,095	-
Sulphur Parks and Recreation	5,055,270	1,838,093	-	-
Gravity Drainage District 4 of Ward 3	2,462,750	-	250,000	-
Parish Library	8,131,835	167,818	171,422	-
Airport Authority District No. 1	2,321,574	1,058,468	38,898	11,602,845
Other component units	31,231,085	11,347,675	5,194,289	348,803
Total component units	\$ 115,480,458	\$ 77,818,451	\$ 5,830,704	\$ 11,951,648

General revenues:  
Taxes:  
    Property  
    Sales  
    Franchise  
Gaming revenues  
Grants and contributions not restricted to specific programs  
Investment earnings  
Gain on sale of capital assets  
Miscellaneous  
Transfers  
    Total general revenues and transfers  
  
Change in net assets  
  
Net assets - beginning of year, as restated  
Net assets - end of year

The accompanying notes are an integral part of this statement.

**Net (Expense) Revenue and  
Changes in Net Assets**

**Primary Government**

<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>	<u>Component Units</u>
\$ (11,805,645)		\$ (11,805,645)	
(10,183,513)		(10,183,513)	
(34,360,482)		(34,360,482)	
(5,114,063)		(5,114,063)	
(5,227,433)		(5,227,433)	
(167,208)		(167,208)	
(2,742,761)		(2,742,761)	
(689)		(689)	
(69,601,794)		(69,601,794)	
-	\$ (37,618)	(37,618)	
-	(120,198)	(120,198)	
-	(157,816)	(157,816)	
(69,601,794)	(157,816)	(69,759,610)	
			\$ 156,143
			(2,851,595)
			(3,217,177)
			(2,212,750)
			(7,792,595)
			10,378,637
			(14,340,318)
			(19,879,655)
28,454,759	259,365	28,714,124	35,739,825
38,521,137	-	38,521,137	-
652,372	-	652,372	-
10,549,589	-	10,549,589	-
2,696,112	-	2,696,112	844,303
8,620,170	46,823	8,666,993	2,752,790
81,059	7,391	88,450	52,885
56,830	-	56,830	569,624
(164,963)	164,963	-	-
89,467,065	478,542	89,945,607	39,959,427
19,865,271	320,726	20,185,997	20,079,772
664,557,300	7,681,352	672,238,652	211,762,604
\$ 684,422,571	\$ 8,002,078	\$ 692,424,649	\$ 231,842,376

**CALCASIEU PARISH POLICE JURY**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**DECEMBER 31, 2008**

	<u>General Fund</u>	<u>Public Works Operating Fund</u>	<u>Office of Juvenile Justice Services Fund</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 1,584,647	\$ 2,461,414	\$ 461,401
Investments	8,758,249	25,319,282	4,740,715
Receivable (net of allowances for uncollectibles):			
Property taxes	8,097,162	-	3,701,741
Sales taxes	-	1,703,422	-
Franchise taxes	449,065	-	-
Special assessments	-	-	-
Interest receivable	64,899	168,547	33,863
Due from other governmental units	422,936	1,314,980	123,540
Due from other funds	158,013	10,296	53,892
Due from component units	216,535	510	-
Advances to other funds	70,912	-	-
Loan receivable	-	-	-
Other receivables	12,085	9,068	50
Inventory	-	660,952	-
Total assets	<u>\$ 19,834,503</u>	<u>\$ 31,648,471</u>	<u>\$ 9,115,202</u>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts payable	\$ 1,230,081	\$ 396,088	\$ 63,728
Accrued liabilities	26,453	68,473	26,046
Due to other governmental units	50,274	12,638	20,965
Due to other funds	315	6,636	483
Due to component units	-	-	-
Advance from other funds	-	-	-
Deferred revenues	8,598,998	471,375	3,956,737
Retainage payable	36,439	-	-
Enterprise zone rebate liability	-	262,500	-
Other liabilities	24,710	6,785	-
Total liabilities	<u>9,967,270</u>	<u>1,224,495</u>	<u>4,067,959</u>
Fund balances:			
Reserved for:			
Encumbrances	458,739	641,141	11,937
Committed appropriations	-	-	-
Advances	70,147	-	-
Loan receivable	-	-	-
Inventories	-	660,952	-
Unreserved, designated for, reported in:			
Capital improvements	-	-	-
Budget stabilization	5,000,000	5,000,000	-
Special revenue funds	-	-	-
Capital Projects Funds	-	-	-
Unreserved/ undesignated, reported in:			
General Fund	4,338,347	-	-
Special Revenue Funds	-	24,121,883	5,035,306
Capital Projects Funds	-	-	-
Debt Service Funds	-	-	-
Total fund balances	<u>9,867,233</u>	<u>30,423,976</u>	<u>5,047,243</u>
Total liabilities and fund balances	<u>\$ 19,834,503</u>	<u>\$ 31,648,471</u>	<u>\$ 9,115,202</u>

The accompanying notes are an integral part of this statement.

<b>Criminal Court Fund</b>	<b>Gaming Fund</b>	<b>Road Capital Improvement Fund</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
\$ 192,071	\$ 2,488,525	\$ 8,381,945	\$ 5,340,452	\$ 20,910,455
1,657,555	25,593,290	84,705,272	36,532,137	187,306,500
3,502,580	-	3,299,174	9,013,010	27,613,667
-	-	3,983,611	-	5,687,033
-	-	-	-	449,065
-	-	-	7,086	7,086
12,415	202,821	586,702	262,062	1,331,309
54,747	-	249,666	4,908,917	7,074,786
52,000	948	6,392	70,017	351,558
-	10,000	-	-	227,045
-	-	-	-	70,912
-	90,750	-	85,781	176,531
-	3,225,856	-	834,777	4,081,836
-	-	164,346	-	825,298
<u>\$ 5,471,368</u>	<u>\$ 31,612,190</u>	<u>\$ 101,377,108</u>	<u>\$ 57,054,239</u>	<u>\$ 256,113,081</u>
\$ 44,782	\$ 180,458	\$ 1,134,055	\$ 3,704,333	\$ 6,753,525
22,380	-	-	113,183	256,535
-	-	-	197,175	281,052
-	6,392	-	335,495	349,321
3,432	6,670	-	2,277	12,379
-	-	-	70,912	70,912
3,743,875	-	4,772,606	10,987,364	32,530,955
-	-	1,132,648	211,291	1,380,378
-	-	-	-	262,500
-	-	-	149,375	180,870
<u>3,814,469</u>	<u>193,520</u>	<u>7,039,309</u>	<u>15,771,405</u>	<u>42,078,427</u>
-	-	10,232,171	4,262,166	15,606,154
-	5,727,300	-	3,118,618	8,845,918
-	-	-	-	70,147
-	74,250	-	-	74,250
-	-	164,346	-	825,298
-	15,440,584	83,941,282	3,941,879	103,323,745
-	-	-	-	10,000,000
-	-	-	-	-
-	-	-	-	-
-	-	-	-	4,338,347
1,656,899	10,176,536	-	31,703,713	72,694,337
-	-	-	(1,694,805)	(1,694,805)
-	-	-	(48,737)	(48,737)
<u>1,656,899</u>	<u>31,418,670</u>	<u>94,337,799</u>	<u>41,282,834</u>	<u>214,034,654</u>
<u>\$ 5,471,368</u>	<u>\$ 31,612,190</u>	<u>\$ 101,377,108</u>	<u>\$ 57,054,239</u>	<u>\$ 256,113,081</u>



**CALCASIEU PARISH POLICE JURY  
RECONCILIATION OF THE GOVERNMENTAL FUNDS  
BALANCE SHEET TO THE STATEMENT OF NET ASSETS  
DECEMBER 31, 2008**

Fund balances - total governmental funds		\$ 214,034,654
Amounts reported for governmental activities in the statement of net assets because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in governmental funds.		
Governmental capital assets	514,454,534	
Less accumulated depreciation	<u>(50,210,635)</u>	464,243,899
Some revenues were collected more than sixty days after year end and therefore, are not available soon enough to pay for current-period expenditures.		
Sales tax revenue	1,648,656	
Insurance recoveries	744,036	
Other revenues	<u>112,241</u>	2,504,933
Some liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds. These liabilities consist of the following:		
Compensated absences	(630,468)	
Special assessments debt with government commitment	(8,954)	
Accrued interest payable	(206)	
OPEB payable	<u>(898,110)</u>	(1,537,738)
Some payables do not meet the criteria for reporting under the modified accrual basis of accounting and are not reported in the fund level statements.		
		(258,632)
Internal service funds are used by management to charge the cost of its self insured insurance programs to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets.		
		<u>5,435,455</u>
Net assets of governmental activities		<u>\$ 684,422,571</u>

The accompanying notes are an integral part of this statement.

**CALCASIEU PARISH POLICE JURY**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

<b>REVENUES</b>	<b>General Fund</b>	<b>Public Works Operating Fund</b>	<b>Office of Juvenile Justice Services Fund</b>	<b>Criminal Court Fund</b>
Taxes:				
Property	\$ 8,769,844	\$ -	\$ 3,848,199	\$ 3,640,536
Sales	-	11,304,655	-	-
Other taxes	652,372	32,668	-	-
Special assessments levied	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental revenues	2,415,402	1,627,540	644,791	1,402,625
Charges for services	533,213	60,560	38,866	328,918
Fines and forfeitures	248,132	-	251	723,435
Investment earnings	522,354	935,845	240,026	112,262
Gaming revenue	-	528,808	-	-
Sale of assets	18,898	47,286	2,800	1,305
Donations	-	-	-	-
Miscellaneous revenues	14,153	12,214	296	-
Total revenues	<u>13,174,368</u>	<u>14,549,576</u>	<u>4,775,229</u>	<u>6,209,081</u>
<b>EXPENDITURES</b>				
Current:				
General government	7,128,091	-	-	3,394,614
Public safety	4,373,666	-	3,952,068	-
Public works	-	12,826,185	-	-
Sanitation	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Economic development	305,960	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	843,210	-	-	-
Intergovernmental	755,945	-	-	2,491,367
Total expenditures	<u>13,406,872</u>	<u>12,826,185</u>	<u>3,952,068</u>	<u>5,885,981</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(232,504)</u>	<u>1,723,391</u>	<u>823,161</u>	<u>323,100</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Insurance proceeds	-	-	-	-
Transfers in	894,538	2,876,770	-	-
Transfers out	(1,073,129)	(350,000)	(173,269)	-
Total other financing sources and uses	<u>(178,591)</u>	<u>2,526,770</u>	<u>(173,269)</u>	<u>-</u>
Net change in fund balances	(411,095)	4,250,161	649,892	323,100
Fund balances at beginning of year	10,278,328	26,043,118	4,397,351	1,333,799
Change in reserves for inventories	-	130,697	-	-
Fund balances at end of year	<u>\$ 9,867,233</u>	<u>\$ 30,423,976</u>	<u>\$ 5,047,243</u>	<u>\$ 1,656,899</u>

The accompanying notes are an integral part of this statement.

<b>Gaming Fund</b>	<b>Road Capital Improvement Fund</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
\$ -	\$ 3,470,457	\$ 8,725,723	\$ 28,454,759
-	25,567,826	-	36,872,481
-	-	-	685,040
-	-	9,277	9,277
-	88,000	2,266,151	2,354,151
-	4,285,805	15,095,322	25,471,485
-	-	3,489,298	4,450,855
-	-	8,357	980,175
1,210,594	3,465,504	1,826,698	8,313,283
9,491,973	-	528,808	10,549,589
-	-	9,790	80,079
-	-	6,468	6,468
-	-	62,009	88,672
<u>10,702,567</u>	<u>36,877,592</u>	<u>32,027,901</u>	<u>118,316,314</u>
5,387,491	-	3,929,042	19,839,238
206,359	-	4,959,942	13,492,035
455,434	1,161,975	1,315,273	15,758,867
-	-	5,108,483	5,108,483
213,959	-	10,538,809	10,752,768
90,710	-	1,689,496	1,780,206
269,894	-	6,109,536	6,685,390
-	-	8,954	8,954
-	-	895	895
-	30,224,348	8,406,887	39,474,445
<u>122,243</u>	<u>-</u>	<u>625,615</u>	<u>3,995,170</u>
<u>6,746,090</u>	<u>31,386,323</u>	<u>42,692,932</u>	<u>116,896,451</u>
<u>3,956,477</u>	<u>5,491,269</u>	<u>(10,665,031)</u>	<u>1,419,863</u>
-	-	17,853	17,853
-	150,116	12,003,811	15,925,235
<u>(7,493,374)</u>	<u>(2,758,136)</u>	<u>(4,332,097)</u>	<u>(16,180,005)</u>
<u>(7,493,374)</u>	<u>(2,608,020)</u>	<u>7,689,567</u>	<u>(236,917)</u>
(3,536,897)	2,883,249	(2,975,464)	1,182,946
34,955,567	91,442,526	44,258,298	212,708,987
-	12,024	-	142,721
<u>\$ 31,418,670</u>	<u>\$ 94,337,799</u>	<u>\$ 41,282,834</u>	<u>\$ 214,034,654</u>



**CALCASIEU PARISH POLICE JURY  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2008**

Net change in fund balances - total governmental funds \$ 1,182,946

Amounts reported for governmental activities in the statement of activities are 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	21,907,175	
Depreciation expense	<u>(4,212,897)</u>	17,694,278

The net effect of various miscellaneous transactions involving capital assets such as sales, trade-ins, and donations, is to decrease net assets. (91,945)

Because some revenues will not be collected for several months after year-end, they are not considered "available" revenues in the governmental funds.  
Other revenues 1,771,291

Current year changes in inventory balances are reflected in the statement of activities as an expense, while governmental funds reflect the changes as an adjustment to fund equity. 142,721

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets.  
Principal payments 8,954

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Accounts payable	138,214	
Accrued interest payable	206	
Compensated absences	(149,451)	
OPEB payable	<u>(898,110)</u>	(909,141)

Internal service funds are used by management to charge the cost of its self insured insurance programs to individual funds. The revenue (expense) of the internal service funds (inclusive of depreciation expense of \$6,285), is reported with governmental activities. 66,167

Change in net assets of governmental activities \$ 19,865,271

The accompanying notes are an integral part of this statement.

**CALCASIEU PARISH POLICE JURY**  
**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$ 8,473,102	\$ 8,473,102	\$ 8,909,016	\$ 435,914
Other taxes, penalties and interest	475,000	475,000	557,424	82,424
Intergovernmental revenues	1,778,559	1,918,349	2,031,691	113,342
Charges for services	470,220	470,220	533,884	63,664
Fines and forfeitures	235,000	235,000	282,430	47,430
Investment income	500,000	500,000	459,862	(40,138)
Sale of assets	-	-	18,898	18,898
Miscellaneous revenues	-	-	14,030	14,030
Total revenues	<u>11,931,881</u>	<u>12,071,671</u>	<u>12,807,235</u>	<u>735,564</u>
<b>EXPENDITURES</b>				
Current:				
General government				
Legislative	432,252	432,252	414,755	17,497
Registrar of Voters	264,568	283,664	206,908	76,756
Facilities Management	4,703,243	4,748,675	4,348,618	400,057
Government Channel	317,813	317,813	259,876	57,937
Parish Promotion	95,478	95,478	87,689	7,789
Public safety:				
Emergency Preparedness	918,347	1,058,137	1,042,318	15,819
Correctional	4,145,015	4,145,015	4,209,502	(64,487)
Economic development:				
County Agent	292,727	292,727	219,315	73,412
Nondepartmental:				
Intergovernmental grants	1,508,109	1,508,109	1,410,824	97,285
Miscellaneous	800,410	800,410	724,758	75,652
Total expenditures	<u>13,477,962</u>	<u>13,682,280</u>	<u>12,924,563</u>	<u>757,717</u>
Excess (deficiency) of revenues over expenditures	<u>(1,546,081)</u>	<u>(1,610,609)</u>	<u>(117,328)</u>	<u>1,493,281</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	1,263,000	1,263,000	894,538	(368,462)
Transfers out	(951,182)	(951,182)	(1,057,940)	(106,758)
Total other financing sources (uses)	<u>311,818</u>	<u>311,818</u>	<u>(163,402)</u>	<u>(475,220)</u>
Net change in fund balances	(1,234,263)	(1,298,791)	(280,730)	1,018,061
Fund balances beginning of year	<u>9,711,911</u>	<u>10,489,465</u>	<u>10,489,465</u>	<u>-</u>
Fund balances end of year	<u>\$ 8,477,648</u>	<u>\$ 9,190,674</u>	<u>\$ 10,208,735</u>	<u>\$ 1,018,061</u>

The accompanying notes are an integral part of this statement.

**CALCASIEU PARISH POLICE JURY  
PUBLIC WORKS OPERATING FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes:				
Sales	\$ 9,000,000	\$ 9,000,000	\$ 11,151,545	\$ 2,151,545
Other taxes	40,000	40,000	51,196	11,196
Intergovernmental revenues	343,592	343,592	421,055	77,463
Investment income	840,000	840,000	875,811	35,811
Charges for services	107,500	107,500	68,843	(38,657)
Gaming revenues	500,000	500,000	523,925	23,925
Sale of assets	5,000	5,000	41,236	36,236
Miscellaneous revenues	-	-	11,526	11,526
Total revenues	<u>10,836,092</u>	<u>10,836,092</u>	<u>13,145,137</u>	<u>2,309,045</u>
<b>EXPENDITURES</b>				
Current:				
Public works:				
Division of Engineering/Public Works	14,684,511	14,957,698	12,804,916	2,152,782
Nondepartmental:				
Enterprise Zone Rebate	<u>500,100</u>	<u>500,100</u>	<u>48</u>	<u>500,052</u>
Total expenditures	<u>15,184,611</u>	<u>15,457,798</u>	<u>12,804,964</u>	<u>2,652,834</u>
Excess (deficiency) of revenues over expenditures	<u>(4,348,519)</u>	<u>(4,621,706)</u>	<u>340,173</u>	<u>4,961,879</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	3,399,830	3,399,830	2,854,548	(545,282)
Transfers out	<u>(350,000)</u>	<u>(350,000)</u>	<u>(350,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>3,049,830</u>	<u>3,049,830</u>	<u>2,504,548</u>	<u>(545,282)</u>
Net change in fund balances	(1,298,689)	(1,571,876)	2,844,721	4,416,597
Fund balances beginning of year	<u>23,643,318</u>	<u>24,999,962</u>	<u>24,999,962</u>	<u>-</u>
Fund balances end of year	<u>\$ 22,344,629</u>	<u>\$ 23,428,086</u>	<u>\$ 27,844,683</u>	<u>\$ 4,416,597</u>

The accompanying notes are an integral part of this statement.

**CALCASIEU PARISH POLICE JURY  
OFFICE OF JUVENILE JUSTICE SERVICES  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$ 3,752,739	\$ 3,752,739	\$ 3,919,550	\$ 166,811
Intergovernmental revenues	477,193	477,193	619,753	142,560
Charges for services	33,600	33,600	38,866	5,266
Fines and forfeitures	500	500	251	(249)
Investment income	200,000	200,000	228,740	28,740
Sale of assets	-	-	2,800	2,800
Miscellaneous revenues	300	300	296	(4)
Total revenues	<u>4,464,332</u>	<u>4,464,332</u>	<u>4,810,256</u>	<u>345,924</u>
<b>EXPENDITURES</b>				
Current:				
Public safety	<u>4,081,640</u>	<u>4,091,508</u>	<u>3,860,746</u>	<u>230,762</u>
Excess (deficiency) of revenues over expenditures	<u>382,692</u>	<u>372,824</u>	<u>949,510</u>	<u>576,686</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	<u>(173,269)</u>	<u>(173,269)</u>	<u>(173,269)</u>	<u>-</u>
Total other financing sources (uses)	<u>(173,269)</u>	<u>(173,269)</u>	<u>(173,269)</u>	<u>-</u>
Net change in fund balances	209,423	199,555	776,241	576,686
Fund balances beginning of year	<u>4,377,360</u>	<u>4,500,916</u>	<u>4,500,916</u>	<u>-</u>
Fund balances end of year	<u>\$ 4,586,783</u>	<u>\$ 4,700,471</u>	<u>\$ 5,277,157</u>	<u>\$ 576,686</u>

The accompanying notes are an integral part of this statement.

**CALCASIEU PARISH POLICE JURY**  
**CRIMINAL COURT FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$ 3,480,166	\$ 3,480,166	\$ 3,708,111	\$ 227,945
Intergovernmental revenues	696,976	696,976	658,837	(38,139)
Charges for services	1,324,500	1,542,818	1,564,061	21,243
Fines and forfeitures	880,000	880,000	872,935	(7,065)
Investment income	100,000	100,000	108,239	8,239
Sale of assets	-	-	1,305	1,305
Miscellaneous revenues	-	-	100	100
Total revenues	<u>6,481,642</u>	<u>6,699,960</u>	<u>6,913,588</u>	<u>213,628</u>
<b>EXPENDITURES</b>				
Current:				
General government	<u>6,473,813</u>	<u>6,692,131</u>	<u>6,534,005</u>	<u>158,126</u>
Excess (deficiency) of revenues over expenditures	7,829	7,829	379,583	371,754
Fund balances beginning of year	<u>1,563,845</u>	<u>1,519,077</u>	<u>1,519,077</u>	<u>-</u>
Fund balances end of year	<u>\$ 1,571,674</u>	<u>\$ 1,526,906</u>	<u>\$ 1,898,660</u>	<u>\$ 371,754</u>

The accompanying notes are an integral part of this statement.

**CALCASIEU PARISH POLICE JURY**  
**GAMING FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Gaming revenues	\$ 9,230,000	\$ 9,230,000	\$ 9,225,002	\$ (4,998)
Investment income	800,150	800,150	1,152,317	352,167
Total revenues	<u>10,030,150</u>	<u>10,030,150</u>	<u>10,377,319</u>	<u>347,169</u>
<b>EXPENDITURES</b>				
Current:				
Public works	<u>14,515,956</u>	<u>14,515,956</u>	<u>7,092,606</u>	<u>7,423,350</u>
Excess (deficiency) of revenues over expenditures	<u>(4,485,806)</u>	<u>(4,485,806)</u>	<u>3,284,713</u>	<u>7,770,519</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	<u>(7,312,039)</u>	<u>(7,312,039)</u>	<u>(7,312,039)</u>	<u>-</u>
Net change in fund balances	(11,797,845)	(11,797,845)	(4,027,326)	7,770,519
Fund balances beginning of year	<u>28,439,200</u>	<u>28,439,200</u>	<u>32,328,249</u>	<u>3,889,049</u>
Fund balances end of year	<u>\$ 16,641,355</u>	<u>\$ 16,641,355</u>	<u>\$ 28,300,923</u>	<u>\$ 11,659,568</u>

The accompanying notes are an integral part of this statement.

**CALCASIEU PARISH POLICE JURY**  
**STATEMENT OF NET ASSETS**  
**PROPRIETARY FUNDS**  
**DECEMBER 31, 2008**

	<b>Business-type Activities Nonmajor Enterprise Funds</b>	<b>Governmental Activities Internal Service Funds</b>
<b>ASSETS</b>		
Current assets:		
Cash and cash equivalents	\$ 98,245	\$ 941,577
Restricted cash and cash equivalents - bond covenants	14,159	-
Investments	902,095	9,248,065
Restricted investments - customer deposits	82,632	-
Restricted investments - bond covenants	177,731	-
Accounts receivable - net	85,968	-
Taxes receivable - net	232,402	-
Restricted taxes receivable - bond covenants	37,727	-
Interest receivable	7,098	67,505
Restricted interest receivable - bond covenants	762	-
Special assessments receivable	31,848	-
Due from other governments	5,375	2,585
Due from other funds	27,139	3,027
Prepaid items	-	171,043
Other current assets	1,159	487,322
Total current assets	1,704,340	10,921,124
Noncurrent assets:		
Deferred charges	3,512	-
Capital assets:		
Land	203,334	-
Buildings	100,350	-
Improvements other than buildings	9,555,418	-
Equipment	557,320	52,679
Construction in progress	29,826	-
Total capital assets	10,446,248	52,679
Accumulated depreciation	(3,651,096)	(11,494)
Net capital assets	6,795,152	41,185
Total noncurrent assets	6,798,664	41,185
Total assets	\$ 8,503,004	\$ 10,962,309

The accompanying notes are an integral part of this statement

	<u>Business-type Activities</u>	<u>Governmental Activities</u>
	<u>Nonmajor Enterprise Funds</u>	<u>Internal Service Funds</u>
<b>LIABILITIES</b>		
Current liabilities:		
Accounts payable	\$ 20,820	\$ 78,247
Due to other governments	4,598	2,559,751
Due to other funds	29,376	3,027
Accrued liabilities	3,632	2,255
Refundable customer deposits	82,632	-
Accrued interest payable	6,939	-
Other liabilities	-	140,936
Compensated absences	6,539	5,490
Bonds payable	52,395	-
Claims payable	-	1,409,086
Total current liabilities	<u>206,931</u>	<u>4,198,792</u>
Noncurrent long-term liabilities:		
Bonds payable	257,878	-
Claims payable	-	1,336,959
OPEB payable	8,118	6,495
Total noncurrent liabilities	<u>265,996</u>	<u>1,343,454</u>
Total liabilities	<u>472,927</u>	<u>5,542,246</u>
<b>NET ASSETS</b>		
Invested in capital assets, net of related debt	6,484,879	41,185
Restricted for:		
Debt service	191,416	-
Unrestricted	1,353,782	5,378,878
Total net assets	8,030,077	<u>\$ 5,420,063</u>
Reconciliation to government-wide statement of net assets:		
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds	<u>(27,999)</u>	
Net assets of business-type activities	<u>\$ 8,002,078</u>	





**CALCASIEU PARISH POLICE JURY**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN**  
**FUND NET ASSETS**  
**PROPRIETARY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

	<b>Business-type Activities</b>	<b>Governmental Activities</b>
	<b>Nonmajor Enterprise Funds</b>	<b>Internal Service Funds</b>
<b>OPERATING REVENUES</b>		
Charges for services	\$ 868,099	\$ 10,220,499
Miscellaneous revenues	45,748	-
Total operating revenues	913,847	10,220,499
<b>OPERATING EXPENSES</b>		
Personal services	233,551	113,924
Employee benefits	122,106	60,147
Supplies	101,571	22,571
Contractual services	263,751	862,642
Depreciation	343,521	6,285
Insurance premiums	-	2,337,955
Claims	-	7,152,674
Total operating expenses	1,064,500	10,556,198
Operating income (loss)	(150,653)	(335,699)
<b>NONOPERATING REVENUES (EXPENSES)</b>		
Property taxes	259,365	-
Investment earnings	46,823	306,886
Interest expense	(21,465)	-
Sale of assets	7,391	6,453
Miscellaneous expense	(702)	-
Grant revenue	5,375	-
Total nonoperating revenues (expenses)	296,787	313,339
Income (loss) before contributions and transfers	146,134	(22,360)
Capital contributions	19,920	-
Transfers in	150,012	104,758
Change in net assets	316,066	82,398
Total net assets - beginning as restated	7,714,011	5,337,665
Total net assets - ending	\$ 8,030,077	\$ 5,420,063
Reconciliation to government-wide statements of activities:		
Change in net assets - proprietary funds	\$ 316,066	
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds	4,660	
Change in net assets - business-type activities	\$ 320,726	

The accompanying notes are an integral part of this statement.

**CALCASIEU PARISH POLICE JURY  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>Business-type Activities Nonmajor Enterprise Funds</u>	<u>Governmental Activities Internal Service Funds</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from customers	\$ 845,922	\$ 3,353,013
Receipts from interfund users	-	6,891,725
Other operating receipts	76,209	-
Payments to suppliers for goods and services	(287,413)	(10,162,247)
Payments to employees for services and benefits	(358,125)	(222,097)
Payments to interfund provider of services	(78,518)	-
Net cash provided by (used for) operating activities	<u>198,075</u>	<u>(139,606)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>		
Receipts from general property taxes	182,572	-
Transfers in from other funds	144,248	104,758
Subsidies received	-	1,552,397
Noncapital cash payments on behalf of local government	-	(2,108,084)
Net cash provided by (used for) noncapital financing activities	<u>326,820</u>	<u>(450,929)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Grant receipts	15,201	-
Transfers out to other funds	(7,000)	-
Proceeds from sale of assets	7,391	8,098
Acquisition and construction of capital assets	(310,382)	(34,869)
Principal paid on debt	(47,097)	-
Interest and charges paid on debt	(21,641)	-
Principal received on special assessment levy	7,535	-
Interest received on special assessment levy	2,169	-
Net cash provided by (used for) capital and related financing activities	<u>(353,824)</u>	<u>(26,771)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of investments	(1,786,315)	(12,498,444)
Proceeds from sales and maturities of investments	1,320,458	10,417,515
Interest received on investments	40,412	295,403
Net cash provided by (used for) investing activities	<u>(425,445)</u>	<u>(1,785,526)</u>
Net increase (decrease) in cash and cash equivalents	(254,374)	(2,402,832)
Cash and cash equivalents at beginning of year	<u>366,778</u>	<u>3,344,409</u>
Cash and cash equivalents at end of year	<u>\$ 112,404</u>	<u>\$ 941,577</u>
Classified as:		
Current assets	\$ 98,245	\$ 941,577
Restricted assets	14,159	-
Totals	<u>\$ 112,404</u>	<u>\$ 941,577</u>

The accompanying notes are an integral part of this statement.

**Reconciliation of operating income to  
net cash provided by (used for)  
operating activities**

Operating income (loss)	\$ (150,653)	\$ (335,699)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:		
Depreciation	343,521	6,285
Changes in assets and liabilities:		
Decrease (increase) in prepaid items	-	260,645
Decrease (increase) in due from other governments	-	25,048
Decrease (increase) in due from other funds	(10,301)	24,864
Decrease (increase) in accounts receivable	(12,218)	-
Decrease (increase) in other receivables	12,777	(9,076)
Increase (decrease) in accounts payable	5,797	(25,795)
Increase (decrease) in accrued liabilities	(9,303)	(89,112)
Increase (decrease) in due to other funds	(5,219)	-
Increase (decrease) in compensated absences payable and on-behalf payments	5,654	(3,261)
Increase (decrease) on OPEB payable	8,118	6,495
Increase (decrease) in refundable customer deposits	9,902	-
Total adjustments	<u>348,728</u>	<u>196,093</u>
Net cash provided by (used for ) operating activities	<u>\$ 198,075</u>	<u>\$ (139,606)</u>

**Non cash investing, capital, and financing  
activities**

Net decrease in fair value of investments	<u>\$ 3,016</u>	<u>\$ 18,661</u>
Contribution of capital asset	<u>\$ 14,951</u>	<u>\$ -</u>



**CALCASIEU PARISH POLICE JURY  
STATEMENT OF FIDUCIARY NET ASSETS  
FIDUCIARY FUNDS  
DECEMBER 31, 2008**

<b>ASSETS</b>	<b>Agency Funds</b>
Cash	\$ 4,368
Investments	44,924
Interest receivable	309
Other receivable	<u>9,442,584</u>
Total assets	<u>\$ 9,492,185</u>
 <b>LIABILITIES</b>	
Due to other governmental units	<u>\$ 9,492,185</u>
Total liabilities	<u>\$ 9,492,185</u>

The accompanying notes are an integral part of this statement.

**CALCASIEU PARISH POLICE JURY**  
**COMBINING STATEMENT OF NET ASSETS**  
**COMPONENT UNITS**  
**DECEMBER 31, 2008**

<b>ASSETS</b>	<b>Calcasieu Parish Public Trust Authority</b>	<b>West Calcasieu Cameron Hospital</b>	<b>Sulphur Parks and Recreation</b>	<b>Gravity Drainage District 4 of Ward 3</b>
Cash and cash equivalents	\$ 1,356,387	\$ 855,034	\$ 3,761,289	\$ 1,438,212
Investments	43,784,919	32,651	-	6,423,270
Receivables - net			-	
Taxes	-	-	4,791,975	2,705,595
Accounts	-	9,751,792	-	-
Other	-	3,628,311	-	25,817
Accrued interest receivable	298,298	3,436	-	-
Due from other governments	-	-	-	-
Due from primary government	-	-	-	-
Prepaid items	-	382,242	-	-
Loans receivable	1,762,196	-	-	-
Inventory	-	1,380,579	18,403	-
Deferred bond issuance costs	584,262	-	-	-
Restricted assets:				
Cash and cash equivalents	-	1,360,969	-	-
Investments	-	20,363,732	-	-
Receivables - net	-	-	-	-
Capital assets:				
Non-depreciable	-	10,659,493	20,380,169	752,787
Depreciable, net	-	21,823,421	20,395,788	12,353,519
Other assets	-	425,247	-	-
Total assets	<u>\$ 47,786,062</u>	<u>\$ 70,666,907</u>	<u>\$ 49,347,624</u>	<u>\$ 23,699,200</u>
<b>LIABILITIES</b>				
Accounts payable and accruals	\$ 372,042	\$ 5,441,220	\$ 348,635	\$ 145,863
Due to other governments	-	179,771	-	-
Due to primary government	-	-	-	-
Unearned revenue	-	-	-	-
Other liabilities	-	-	-	-
Current portion of long-term liabilities:				
Compensated absences	-	1,090,479	-	-
Capital lease obligations	-	148,234	-	-
Liabilities from restricted assets	-	-	-	-
Bonds payable	1,904,387	2,303,000	1,095,000	-
Noncurrent portion of long-term liabilities:				
Capital lease obligations	-	-	-	-
Bonds payable	40,718,146	24,073,000	4,895,000	-
OPEB liability	-	530,319	-	-
Total liabilities	<u>42,994,575</u>	<u>33,766,023</u>	<u>6,338,635</u>	<u>145,863</u>
<b>NET ASSETS</b>				
Invested in capital assets, net of related debt	-	5,949,563	34,785,957	13,106,306
Restricted for:				
Capital projects	-	-	-	-
Debt service	2,043,085	-	1,843,799	-
Unrestricted	<u>2,748,402</u>	<u>30,951,321</u>	<u>6,379,233</u>	<u>10,447,031</u>
Total net assets	<u>\$ 4,791,487</u>	<u>\$ 36,900,884</u>	<u>\$ 43,008,989</u>	<u>\$ 23,553,337</u>

The accompanying notes are an integral part of this statement

<b>Calcasieu Parish Public Library</b>	<b>Airport Authority District No. 1</b>	<b>Nonmajor Component Units</b>	<b>Total Component Units</b>
\$ 279,204	\$ 722,181	\$ 13,678,159	\$ 22,090,466
2,862,225	-	22,980,029	76,083,094
6,349,361	441,751	16,725,899	31,014,581
-	108,173	795,953	10,655,918
100	-	172,509	3,826,737
23,619	-	420,217	745,570
-	1,245,927	929,429	2,175,356
-	-	216,520	216,520
-	8,768	151,783	542,793
-	-	-	1,762,196
-	-	146,231	1,545,213
-	-	495,762	1,080,024
-	704,740	4,464,773	6,530,482
-	-	1,153,686	21,517,418
-	-	200,745	200,745
456,977	21,480,483	6,790,777	60,520,686
4,550,087	12,128,709	59,413,891	130,665,415
-	-	8,150	433,397
<u>\$ 14,521,573</u>	<u>\$ 36,840,732</u>	<u>\$ 128,744,513</u>	<u>\$ 371,606,611</u>
\$ 196,299	\$ 2,130,202	2,382,691	\$ 11,016,952
29,106	-	1,253,229	1,462,106
-	216,535	10,510	227,045
6,786,556	-	12,851,535	19,638,091
-	4,000	166,421	170,421
405,242	-	294,143	1,789,864
-	-	79,996	228,230
-	-	614,447	614,447
190,000	-	3,155,667	8,648,054
-	-	261,805	261,805
390,000	-	24,651,255	94,727,401
131,397	-	318,103	979,819
<u>8,128,600</u>	<u>2,350,737</u>	<u>46,039,802</u>	<u>139,764,235</u>
4,427,064	31,534,015	40,002,466	129,805,371
-	704,740	3,743,732	4,448,472
887,626	-	5,187,772	9,962,282
1,078,283	2,251,240	33,770,741	87,626,251
<u>\$ 6,392,973</u>	<u>\$ 34,489,995</u>	<u>\$ 82,704,711</u>	<u>\$ 231,842,376</u>



**CALCASIEU PARISH POLICE JURY  
COMBINING STATEMENT OF ACTIVITIES  
COMPONENT UNITS  
FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>Calcasieu Parish Public Trust Authority</u>	<u>West Calcasieu Cameron Hospital</u>	<u>Sulphur Parks and Recreation</u>	<u>Gravity Drainage District 4 of Ward 3</u>
<b>EXPENSES</b>	\$ 2,485,503	\$ 63,792,441	\$ 5,055,270	\$ 2,462,750
<b>PROGRAM REVENUES</b>				
Charges for services	2,641,646	60,764,751	1,838,093	-
Operating grants and contributions	-	176,095	-	250,000
Capital grants and contributions	-	-	-	-
Total program revenues	<u>2,641,646</u>	<u>60,940,846</u>	<u>1,838,093</u>	<u>250,000</u>
Net program (expenses) revenues	<u>156,143</u>	<u>(2,851,595)</u>	<u>(3,217,177)</u>	<u>(2,212,750)</u>
<b>GENERAL REVENUES</b>				
Property taxes	-	3,045,079	5,297,929	2,617,911
Grants and contributions not restricted to specific program	-	-	78,453	80,428
Investment earnings	-	688,375	114,717	275,273
Gain on sale of capital assets	-	-	-	-
Miscellaneous revenue	-	78,538	91,301	43,584
Total general revenues	<u>-</u>	<u>3,811,992</u>	<u>5,582,400</u>	<u>3,017,196</u>
Change in net assets	156,143	960,397	2,365,223	804,446
Net assets beginning of year	<u>4,635,344</u>	<u>35,940,487</u>	<u>40,643,766</u>	<u>22,748,891</u>
Net assets end of year	<u>\$ 4,791,487</u>	<u>\$ 36,900,884</u>	<u>\$ 43,008,989</u>	<u>\$ 23,553,337</u>

The accompanying notes are an integral part of this statement.

<b>Calcasieu Parish Public Library</b>	<b>Airport Authority District No. 1</b>	<b>Nonmajor Component Units</b>	<b>Total Component Units</b>
\$ 8,131,835	\$ 2,321,574	\$ 31,231,085	\$ 115,480,458
167,818	1,058,468	11,347,675	77,818,451
171,422	38,898	5,194,289	5,830,704
-	11,602,845	348,803	11,951,648
<u>339,240</u>	<u>12,700,211</u>	<u>16,890,767</u>	<u>95,600,803</u>
(7,792,595)	10,378,637	(14,340,318)	(19,879,655)
6,608,060	458,470	17,712,376	35,739,825
147,734	13,066	524,622	844,303
227,127	17,363	1,429,935	2,752,790
1,660	-	51,225	52,885
<u>6,065</u>	<u>-</u>	<u>350,136</u>	<u>569,624</u>
<u>6,990,646</u>	<u>488,899</u>	<u>20,068,294</u>	<u>39,959,427</u>
(801,949)	10,867,536	5,727,976	20,079,772
<u>7,194,922</u>	<u>23,622,459</u>	<u>76,976,735</u>	<u>211,762,604</u>
<u>\$ 6,392,973</u>	<u>\$ 34,489,995</u>	<u>\$ 82,704,711</u>	<u>\$ 231,842,376</u>



**CALCASIEU PARISH POLICE JURY**

Notes to the Financial Statements for the  
Year Ended December 31, 2008

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CALCASIEU PARISH POLICE JURY  
Notes to the Financial Statements  
December 31, 2008

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accompanying basic financial statements of the Calcasieu Parish Police Jury (Parish) have been prepared in conformity with generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board (GASB). In June 1999, the GASB issued Statement No. 34-*Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*. This statement, which the Parish implemented in 2003, established new financial reporting requirements for state and local governments throughout the United States. As a result of the implementation of this statement, comparability with reports issued in prior years is affected.

**A. Financial Reporting Entity**

The Calcasieu Parish Police Jury (Parish) is the governing authority for Calcasieu Parish and is a political subdivision of the State of Louisiana. The financial entity consists of: (1) the primary government (all funds under the auspices of the Parish), (2) organizations for which the primary government is financially accountable, and (3) 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.

As required by GASB Statement No. 14, *The Financial Reporting Entity*, a legally separate entity is considered to be a component unit of the Parish if at least one of the following criteria is met:

- The Parish appoints a voting majority of the organization's governing body and is either able to impose its will on the organization or there is a potential financial benefit/burden to the Parish.
- The entity is fiscally dependent on the Parish.
- The nature and significance of the relationship between the Parish and the entity are such that exclusion would cause the financial statements of the Parish to be misleading or incomplete.

Depending on the closeness of their relationship with the Parish, some component units are blended with the Parish's reporting entity, while others are discretely reported. Based on the previous criteria, the Parish has included the following component units in the financial reporting entity:

***(1) Blended Component Units***

GASB Statement 14 requires that primary governments present certain component unit information in a manner similar to the reporting of the primary government's balances and transactions, which is referred to as blending. This method of reporting is required if the component unit's governing body is substantively the same as the governing body of the primary government or the component unit provides services entirely, or almost entirely, to the primary government. The following component units' financial information is blended with the Parish's information because the governing boards for the Parish and component unit entities are the same:

- Waterworks District No. 5 of Wards 3 and 8 \*
- Sewer District No. 11 of Ward 3 \*
- Sewer District No. 8 of Ward 4 \*
- Fire Protection District 2 of Ward 3 \*

***(2) Discretely Presented Component Units***

Discretely presented component units are entities that are legally separate from the Parish but who are either financially accountable to the Parish, or their relationship with the Parish is such that exclusion would cause the basic financial statements of the Parish to be misleading or incomplete. The Parish's discretely presented component units are presented below based on whether the Parish has classified the entity as a major or nonmajor component unit.

***(a) Major discretely presented component units include the following:***

**Calcasieu Parish Public Trust Authority** is an entity whose primary activities involve the issuance of bonds to obtain resources for the purpose of assisting in the financing of housing needs for persons of low and moderate incomes in Calcasieu Parish. As provided by Louisiana Revised Statute 9:2343, the Parish, as beneficiary of the public trust, appoints the trustees who may then be removed from office at the will of the Parish acting as the trust's beneficiary. As such, the Parish can impose its will on the Trust Authority. The fiscal year presented for the Authority is May 31, 2008.

**West Calcasieu Cameron Hospital** is a rural medical facility owned and operated by the Calcasieu-Cameron Hospital Service District. The hospital is a nonprofit corporation organized by the Calcasieu and Cameron Parish Police Juries. While the Parish does not appoint a voting majority for the governing board, the District is still financially accountable to the Parish as a result of its fiscal dependency. The District is fiscally dependent on the Parish due to the fact that the District must obtain the Parish's approval to issue any debt or pass any new tax. The fiscal year presented for the Hospital is the calendar year 2008.

**Sulphur Parks and Recreation** is an entity established by the Parish in 1948 to govern the parks, playgrounds and community centers of the District and to provide administration, management, maintenance and operations for those facilities. The Parish appoints the governing board and is able to impose its will on the District by removing the appointed board. This District is also fiscally dependent on the Parish due to the fact that the District must obtain the Parish's approval to issue any debt or pass any new tax. The financial information presented for this entity is the calendar year 2008 information.

**Gravity Drainage District No. 4 of Ward 3** is an entity established by the Parish and is authorized to construct, maintain and improve the system of gravity drainage within the District. The Parish appoints the governing board and is able to impose its will on the District by removing the appointed board. This District is also fiscally dependent on the Parish due to the fact that the District must obtain the Parish's approval to issue any debt or pass any new tax. The financial information presented for this entity is the calendar year 2008 information.

**Calcasieu Parish Library System** \* is an entity responsible for operating and maintaining the libraries located within the Parish. The Parish appoints five of the ten board members while the City of Lake Charles appoints the remaining five members. While the Parish does not appoint a voting majority, the Library Board is fiscally dependent on the Parish for: (1) the final approval of the Board's annual budget and (2) approval of all related Louisiana State Bond Commission debt issuances and tax levies. The Library is responsible for the levy of taxes and debt issuance. The financial information presented for this entity is the calendar year 2008 information.

**Airport Authority District No. 1 of Calcasieu Parish** is an entity that was created by the Parish as provided by LA Revised Statute 2:602. The Parish appoints the five member governing board

and is able to impose its will on the District by removing the appointed board. The Airport is also fiscally dependent on the Parish due to the fact that the District must obtain the Parish's approval to issue any debt or pass any new tax. The financial information presented for this entity is the calendar year 2008 information.

***(b) Nonmajor discretely presented component units include the following:***

**Criminal Court Fund Related Activity** encompasses several legally separate entities who are fiscally dependent on the Parish as defined by Statement 14, paragraph 16. These entities are fiscally dependent on the Parish due to the fact that they must obtain the Parish's approval to issue any debt or pass any new tax. In addition, a significant portion of the District Attorney's annual operating budget is determined and approved by the Parish. The financial information presented for these entities is for the calendar year 2008. These entities consist of:

- District Attorney of the Fourteenth Judicial District**
- The Fourteenth Judicial District Court Indigent Transcript Fund \***
- The Fourteenth Judicial District Court Judicial Expense Fund \***
- The Fourteenth Judicial District Court Child Support Fund \***
- Civil Indigent Transcript Fund \***

**Calcasieu Parish Coroner \*** is a separately elected official who is fiscally dependent on the Parish and thus the Coroner is financially accountable to the Parish. The Coroner's budget is adopted as a part of the Parish's budgeting process. In addition, the Parish funds a significant portion of the operational budget of the Coroner's office as required by Louisiana statute. The financial information presented for the Coroner is the calendar year 2008 information.

**Calcasieu Parish Communications District \*** is governed by a Board of Commissioners of which all are appointed by the Parish. The Parish does have the ability to modify or approve the District's budget and can remove from office the appointed commissioners. As such, the Parish can impose its will on the District. In addition, the District is also fiscally dependent on the Parish due to the fact that the District must obtain the Parish's approval to issue any debt or pass any new tax. The financial information presented for the Communications District is the calendar year 2008 information.

**Other Special Districts** comprise legally separate entities with a voting majority of the governing board members being appointed by the Parish and the Parish being able to impose its will on the Districts by removing the appointed members. These Districts are also fiscally dependent on the Parish due to the fact that the Districts must obtain the Parish's approval to issue any debt or pass any new tax. The financial information presented for these entities is for the calendar year 2008, unless otherwise denoted. These districts consist of:

*Fire Districts:*

- \* No. 1 of Ward 1
- \* No. 1 of Ward 2
- \* No. 2 of Ward 4
- \* No. 3 of Ward 4
- \* No. 4 of Ward 4
- \* No. 1 of Ward 5
- \* No. 1 of Ward 6
- No. 1 of Ward 7
- \* No. 2 of Ward 8

*Gravity Drainage Districts:*

- \* No. 8 of Ward 1
- \* No. 9 of Ward 2
- No. 5 of Ward 4
- \* No. 6 of Wards 5 & 6
- No. 2 of Ward 7
- No. 7 of Ward 8

*Recreation Districts:*

- \* No. 1 of Ward 3
- \* No. 1 of Ward 4
- \* No. 1 of Ward 8

*Waterworks Districts:*

- No. 1 of Ward 1 (June 30, 2008)
- No. 8 of Wards 3 & 8 (June 30, 2008)
- No. 2 of Ward 4 (August 31, 2008)
- No. 4 of Ward 4 (April 30, 2008)
- No. 9 of Ward 4
- No. 11 of Wards 4 & 7 (June 30, 2008)
- No. 7 of Wards 6 & 4 (September 30, 2008)
- \* No. 14 of Ward 5
- \* No. 12 of Ward 3

*Community Center And Playground Districts :*

- No. 4 of Ward 1
- \* No. 7 of Ward 2
- \* No. 5 of Ward 5
- \* No. 1 of Ward 6
- No. 3 of Ward 7

*Sewer Districts:*

- \* No. 9 of Ward 1
- \* No. 12 of Ward 4
- \* No. 13 of Ward 4

***(3) Related Organization***

The Industrial Development Board is a financial vehicle to assist industry in raising tax exempt funds for environmental protection and business development. While the Parish appoints the board members, the Parish does not have the ability to impose its will on this organization and no financial benefit/burden relationship exists between them, therefore, the Parish is not considered financially accountable for them. During the current year, there were no transactions between the Parish and this organization.

***(4) Other Component Unit Information***

There are no separately issued financial statements for the component units audited by the principal auditor and denoted with an (\*) except for the Fourteenth Judicial District Court Child Support Fund. Complete financial statements for the remaining component units may be obtained from the Calcasieu Parish Police Jury at the Parish Government Building, 1015 Pithon Street, Lake Charles, Louisiana 70602.

**B. Basis of Presentation**

The financial section of the comprehensive annual financial report consists of Management Discussion and Analysis (MD&A), basic financial statements, notes to the basic financial statements, required supplemental information other than the MD&A, and information on individual funds and discretely presented component units not specifically required by generally accepted accounting principles. The MD&A provides an analytical overview of the financial activities of the Parish. The basic financial statements include the **government-wide financial statements, fund financial statements and notes to the basic financial statements.**

**GOVERNMENT-WIDE FINANCIAL STATEMENTS:**

The government-wide statements consist of a Statement of Net Assets and a Statement of Activities for all non-fiduciary activities of the primary government and the total for its component units. As a general rule, the effect of interfund activity has been removed from these statements. Exceptions to the general rule are transactions between the governmental type funds and the enterprise funds. These government-wide statements are prepared using the economic resources measurement focus and accrual



basis of accounting, with revenues recognized in the period earned and expenses recognized in the accounting period in which the associated liability is incurred. The statements distinguish between the governmental and business-type activities of the primary government and between the total primary government and its component units by reporting each in separate columns.

*Governmental Activities* represent programs which normally are supported by taxes and intergovernmental revenues.

*Business-type Activities* are financed in whole or in part by fees charged to external parties for goods and services.

*Fiduciary Activities* whose resources are not available to finance the government's programs, are excluded from the government-wide statements.

The Statement of Net Assets reflects all capital (long-lived) assets, receivables and long-term obligations. The Statement of Activities reports revenues and expenses in a format that allows the reader to focus on the net cost of each function of the Parish. Both the gross and net cost of each function, which is otherwise being supported by general government revenues, is compared to the revenues generated directly by the function. Gross expenses, including depreciation, are reduced by related program revenues, operating and capital grants. Direct and indirect expenses are reported as program expenses for individual functions and activities. The program revenues must be directly associated with the function or the business-type activity. The types of transactions included in program revenues are license, permits and fees. The operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

#### FUND FINANCIAL STATEMENTS:

The fund financial statements report the Parish as a collection of major and nonmajor funds presented on separate schedules by fund category - governmental, proprietary and fiduciary funds.

- The *governmental fund statements* include a balance sheet and a statement of revenues, expenditures, and changes in fund balances, with one column for the general fund, one for each of the other major funds, and one combining column for all of the nonmajor governmental funds. The statements are prepared using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized in the accounting period in which they become measurable and available to finance expenditures of the current period, generally considered 60 days after the end of the fiscal year. In addition to the criteria of measurable and available, the revenue is not recorded unless it is intended to finance the budget of that particular period. Revenues are recognized beyond this 60-day period if they relate to certain reimbursable grants that are received after this time in order for proper matching of revenues and expenditures.

Nonexchange transactions, in which the Parish receives value without directly giving value in return, include sales tax, property tax, special assessments, grants and donations. Although property taxes are considered both measurable and available in the calendar year of the tax levy, these taxes are used to finance the following year's budget. Therefore, the recognition of revenue is in the following year. The accounting for property taxes is discussed further in Note 3 to the financial statements. Sales taxes and gross receipt business taxes are considered "measurable" when the underlying transaction occurs and meets the available criteria. Special assessments are recognized as revenues only to the extent that individual installments are considered current assets in the governmental fund types. Revenue from grants and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

Expenditures are recognized in the accounting period in which the related fund liability is incurred, if measurable, except for the following: (1) principal and interest on long-term debt are recorded when due, and (2) compensated absences are recorded as expenditures in the governmental fund type when paid with expendable available financial resources. Allocations of cost such as depreciation and amortization are not recognized in the governmental funds.

- The *proprietary fund statements* include a balance sheet, a statement of revenues, expenses, and changes in fund net assets and a statement of cash flows. Each statement has one column for each of the major enterprise funds, one that combines all of the nonmajor enterprise funds and one column that reports all internal service funds. The Parish does not have any major enterprise funds. The proprietary fund statements are prepared using the economic resources measurement focus and the accrual basis of accounting in order to make a determination of financial position, net income and cash flows. Internal service funds are included in governmental activities for government-wide reporting purposes and the excess revenues or expenses from the funds are allocated to the appropriate functional activity.
- The *fiduciary fund statement* includes only a statement of fiduciary assets and liabilities since the Parish only has agency funds. This statement is prepared using the accrual basis of accounting. Since agency funds do not present an operating statement there is no corresponding measurement focus.

Major funds are those whose revenues, expenditures/expenses, assets or liabilities are at least 10 percent of the total for their fund category or type (governmental or enterprise) and at least 5 percent of the corresponding element total for all governmental and enterprise funds combined.

The data on the face of the above financial statements must be accompanied by certain disclosures to ensure accurate information is presented in the financial report. This additional information is presented in the form of a single set of **notes to the financial statements**.

### ***Governmental Funds***

The major governmental funds of the Parish are the General Fund, Public Works Operating Fund, Office of Juvenile Justice Services Fund, Criminal Court Fund, Gaming Fund and Road Capital Improvement Fund.

**General Fund** - The General Fund is used to account for resources traditionally associated with government which are not legally or by sound financial management required to be accounted for in another fund.

**Public Works Operating Fund** - This fund accounts for the maintaining of the Parish road system which includes the initial engineering plans for the construction of the roads, bridges or drainage systems to the maintenance of the same including but not limited to shoulder repairs, roadside vegetation control and aggregate road grading.

**Office of Juvenile Justice Services Fund** - This fund accounts for the special property tax levy required to cover the costs of the operation and maintenance of the juvenile detention home as well as rehabilitation services for juvenile offenders.

**Criminal Court Fund** - This fund accounts for all of the activity of the court system that the Parish is required to statutorily fund including the jury and witness fee activity and the operation of the offices of the District Judges and the District Attorney.

**Gaming Fund** - This fund accounts for all of the resources associated with riverboat gaming as well as taxable net slot machine proceeds.

**Road Capital Improvement Fund** - This fund account for all the capital improvements related to Parish roads. It is funded by sales taxes, property taxes as well as state grants.

### ***Proprietary Funds***

In accordance with GASB Statement No. 20, *Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting*, the Parish has elected to follow GASB statements issued after November 30, 1989, rather than the Financial Accounting Standards Board statements, in accounting for enterprise funds and business-type activities. These funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing goods and services as their principal operation. Revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses. There were no major enterprise funds for the Parish this year.

Internal service funds reported by the Parish include the Self-Insured Workmen's Compensation Fund, the Self-Insured Health Insurance Fund, the Self-Insured Liability/Property Insurance Fund and the Self-Insured Unemployment Insurance Fund. These funds account for the receipt of premiums and expenses for claims and administration costs for the Parish's various self-insured programs.

### ***Fiduciary Funds***

The Parish currently has the following three fiduciary funds:

(1) Local Emergency Planning Committee (L.E.P.C.) Fund which accounts for funds received and expended relating to activities regarding the proper reporting and freedom of information for hazardous materials.

(2) Calcasieu Parish Gaming Pooling District which accounts for the collection of gaming revenue on behalf of the Parish and the City of Lake Charles and the redistribution of those collections to various governmental entities in the Parish. Louisiana Revised Statute 33:9576 specifically provides for the creation of this district, whose purpose is to "*provide for and promote the diversification and expansion of the economy of all areas of the Parish of Calcasieu by authorizing the allocation and distribution of certain gaming revenues to various political subdivisions within the Parish.*"

(3) Homeless Prevention Grant accounts for the funds received and expended on behalf of the Southwest Louisiana Homeless Coalition, Inc., a nonprofit agency. The Parish entered into a joint services agreement with the Homeless Coalition for the management of one of their grants with the Louisiana Department of Social Services for housing assistance payments for eligible homeless individuals.

By definition, these funds account for assets held by a governmental unit in a trustee capacity or as an agent for another entity and cannot be used to address activities or obligations of the government. The Parish only has agency funds. Agency funds contain resources held by the government in a temporary, purely custodial capacity and do not involve measurement of results of operations. The provisions of GASB 34, paragraph 111 have been followed and as such neither the Parish's fiduciary fund nor component units with fiduciary funds are included in the government-wide financial statements.

## **C. Assets, Liabilities and Net Assets, Equity or Net Fund Balance**

### ***Cash, Cash Equivalents and Investments***

The Parish follows the practice of pooling cash and investments of all funds. For financial statement purposes, the Parish's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

The Parish's investment program is limited to purchases of U.S. Treasury and government agency obligations as well as investments in the Louisiana Asset Management Pool, Inc. (LAMP). LAMP is a nonprofit corporation organized under the laws of the State of Louisiana which operates a local government investment pool.

Investments are reported at fair value except for LAMP investments which are stated at cost, which approximates market and is equal to the value of the pool shares. Fair value was determined by obtaining "quoted" year end market prices.

For further information regarding the Parish's cash and investment programs see Note 2 to the financial statements.

### ***Restricted Assets***

Certain debt service funds of nonmajor enterprise funds are legally restricted as to purpose. These assets have been classified as restricted assets on the statement of net assets since the use of these funds are limited by applicable bond resolutions.

### ***Inventories and Prepaid Items***

For government-wide financial statements, inventory is valued at cost using the first-in, first-out basis. For the fund level financial statements, the primary government utilizes the purchase method of accounting for inventory whereby inventories are recognized as expenditures when they are purchased. In compliance with standards issued by the National Committee on Governmental Accounting (NCGA), significant amounts of inventory are reported as assets even if the purchase method of accounting for inventory is adopted.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

### ***Interfund Balances and Transfers***

Activities between funds that are outstanding at the end of the fiscal year are referred to as either "due to or due from other funds" or "advances to or advances from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financials as "internal balances." All internal balances are eliminated in the total primary government column.

### ***Accounts Receivable***

Accounts receivable are reported net of an allowance for uncollectibles in business-type activities. Accounts receivable are recorded for the enterprise funds of the Parish, which consist of water and sewer fees.

**Capital Assets**

Capital assets, which include land and land improvements, buildings, equipment and infrastructure assets are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capitalization thresholds are defined by the Parish as follows:

- Movable capital assets with a cost of \$5,000 or more per unit and a useful life of at least two years,
- All land acquisition is capitalized,
- Land improvements purchased with a minimal value of \$25,000,
- Buildings and building improvements that extend the useful life of a building with a value of \$50,000, and
- Infrastructure assets with a value of \$250,000, except the initial capitalization of general infrastructure assets in 2003 which included all infrastructure assets identified.

All assets which are purchased or constructed are recorded at historical cost or estimated historical cost. Donated capital assets are recorded at estimated fair value at the date of the donation. Major outlays for capital assets and improvements are capitalized at the completion of the applicable construction project. At that point, the project costs are moved out of construction in progress and capitalized.

The Parish has elected to adopt the modified approach for valuing its infrastructure of road systems. As such, the infrastructure of road systems of the Parish is not depreciated. The Parish has an asset management system in place and has made a commitment to preserve these infrastructure assets at or above the condition levels set by the Parish. See Road Infrastructure Condition Assessment and Maintenance Data section of required supplementary information after the notes to the financial statements for more information.

Depreciation on all capital assets, excluding land and certain infrastructure, is calculated on the straight-line method over the following estimated useful lives:

Type Of Capital Assets	Number of Years
Buildings And Improvements . . . . .	20-40
Bridges . . . . .	30-80
Land Improvements . . . . .	10-50
Specialized Equipment . . . . .	10-20
Communication Equipment And Furniture . . . . .	5-15
Machinery And Equipment . . . . .	5-10
Automobiles . . . . .	5-10

In the governmental fund financial statements, the costs associated with the acquisition or construction of capital assets are shown as expenditures. Capital assets are not shown on the governmental fund balance sheets. In the proprietary fund financial statements, the costs associated with the acquisition or construction of capital assets are recorded as increases in capital assets.

**Long-Term Debt**

In the government-wide statement of net assets and in the proprietary fund type financial statements, long-term debt and other long-term obligations are reported as liabilities. Bond premiums, discounts, issuance costs and gains (losses) on refunding are deferred and amortized over the life of the bonds using the effective interest method. Bond payable costs are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums, discounts and bond issuance costs during the current financial period. The face amount of the debt issue is reported as “other financing sources.” Premiums received on debt issuances are reported as “other financing sources” and discounts on debt are reported as “other financing uses.” Issuance costs are reported as expenditures.

### ***Compensated Absences***

All Parish full-time employees earn vacation leave and sick leave in varying amounts according to the employee’s number of years of continuous service. Only eighty hours of vacation leave is allowed to be carried over to the beginning of the next fiscal year. Any remaining vacation is converted to sick leave.

Upon resignation or retirement, unused vacation leave can be paid to the employee at the employee’s current rate of pay. Upon resignation, unused sick leave is forfeited subject to the following situations: (1) Employees hired prior to January 1, 2007 and who are eligible for retirement, may convert the number of hours of unused sick leave accrued as of the date of retirement to years or fractions of years and added to the number of years of service earned by the retiree. (Unused sick leave is applied to the number of years of service only for computing the rate of pay due to the retiree and does not count toward the number of years necessary for retirement.) (2) Employees hired on or after January 1, 2007 and who have at least twenty years of service with the Parish are eligible to receive payment for accrued, unused sick leave at the time of regular retirement, up to a maximum of six hundred hours. For these employees, no unused sick leave will be transferable to the Parochial Retirement System.

Parish employees of certain job classifications may accrue compensatory time in lieu of overtime pay up to 120 hours. Compensatory leave is paid by the Parish upon termination, resignation, retirement or death, up to the maximum accrual amounts.

### ***Reserves and Designations of Equity***

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

### ***Net Assets***

Net assets represent the difference between assets and liabilities. Net assets are segregated into three categories on the government-wide statement of net assets: (1) invested in capital assets, net of related debt, (2) restricted and (3) unrestricted. Net assets are restricted when there are limitations imposed on their use by external parties such as creditors, grantors, laws or regulations of other governments. Internally imposed designations of resources are not presented as restricted assets. The Parish’s policy with respect to when restricted resources are utilized for expenses is that restricted resources are used only after the unrestricted resources are depleted.

### ***Estimates***

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**D. Reconciliation of Government–Wide and Fund Financial Statements**

The governmental fund balance sheet includes a reconciliation, which reconciles the governmental fund financial statements to the government-wide statements. This reconciliation is necessary to bring the financial statements from the current financial resources measurement focus and modified accrual basis of accounting to the economic resources measurement focus and full accrual basis of accounting. Major items included in the reconciliation are amounts related to capital assets, inventories, accrued interest, long-term debt or liabilities, assets and liabilities of internal service funds and deferred revenue.

**NOTE 2: DEPOSITS AND INVESTMENTS**

**A. Cash and Cash Equivalents**

Cash and cash equivalents include bank accounts and short-term investments. ( See also Note 1-C for additional cash disclosure information.)

**Custodial Credit Risk - Deposits**

Custodial credit risk is the risk that in the event of a bank failure the Parish’s deposits may not be returned. Deposits are exposed to custodial credit risk if they are either (a) uninsured and uncollateralized or (b) uninsured and collateralized with securities held by the pledging financial institution or its trust department/agent but not in the name of the Parish. The Parish’s cash and investment policy, as well as state law, require that deposits be fully secured by federal deposit insurance or the pledge of securities owned by the bank. The fair value of the pledged securities plus the federal deposit insurance must at all times equal or exceed the amount on deposit with the bank.

The following chart represents bank balances for the primary government and its component units as of December 31, 2008. Deposits are listed in terms of whether they are exposed to custodial credit risk.

<b>Bank Balances</b>	<b>Uninsured and Uncollateralized</b>	<b>Uninsured and Collateralized with Securities Held by Pledging Institution or it’s Trust Department/ Agent but not in the Entity’s Name</b>	<b>Total Bank Balances - All Deposits</b>	<b>Total Carrying Value - All Deposits</b>
<b>Primary Government:</b>				
Cash & Cash Equivalents	\$ <u>          —</u>	\$ <u>          —</u>	\$ <u>9,046,972</u>	\$ <u>4,336,577</u>
<b>Component Units:</b>				
Cash & Cash Equivalents	\$ <u>          —</u>	\$ <u>19,159,434</u>	\$ <u>27,206,470</u>	\$ <u>25,904,800</u>
The carrying amount of deposits does not include cash on hand of \$2,780 for the primary government, and \$4,080 for component units. Cash on hand includes petty cash and cash received but not yet deposited at year end.				

## B. Investments

Investments are stated at fair value. See also Note 1-C for additional investment disclosure information.

### Credit Risk - Investments

Investments permitted by state statute include obligations issued, insured or guaranteed by the U. S. government including certificates or other evidences of ownership interest in such obligations and/or investments in registered mutual or trust funds consisting solely of U. S. government securities. As stated in the Calcasieu Parish Police Jury's "Statement of Cash Management and Investment Policy", it is the policy of the Parish to limit its investment program to purchases of U. S. Treasury and government agency obligations as well as investments in the Louisiana Asset Management Pool, Inc. (LAMP). LAMP is a nonprofit corporation formed by an initiative of the State Treasurer and organized under the laws of the State of Louisiana which operates a local government investment pool. LAMP has a Standard & Poor's Rating of AAAM. The Parish's investments in US Agency Securities were primarily rated AAAs by Standard & Poor's & Fitch Ratings and Aaa by Moody's Investors Services. Of the US Agency Securities held by the Parish at December 31, 2008, approximately 44% of those securities were invested in over eighteen Federal Home Loan Mortgage Corporation securities with varying maturity dates.

### Custodial Credit Risk - Investments

Custodial credit risk for investments is the risk that in the event of the failure of the counterparty to a transaction, the Parish will not be able to recover the value of the investment. Investments are exposed to custodial credit risk if the securities are (a) uninsured and unregistered and held by the counterparty or (b) uninsured, unregistered and held by the counterparty's trust department or agent but not in the name of the Parish.

The following chart presents the investment position of the Parish as of December 31, 2008. The various types of investments are listed and presented by whether they are exposed to custodial credit risk.

<b>Primary Government:</b>	<b>Uninsured, Unregistered and Held by the Counterparty</b>	<b>Uninsured, Unregistered and Held by the Counterparty's Trust Dept. or Agent but not in the Entity's Name</b>	<b>All Investments - Reported Amount</b>	<b>All Investments - Fair Value</b>
U. S. Agency Obligations	\$ —	\$ —	\$ 197,761,948	\$197,761,948
<u>Investments Not Categorized:</u>				
LAMP	—	—	17,629,446	17,629,446
<b>Total</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 215,391,394</b>	<b>\$215,391,394</b>



<b>Component Units:</b>	<b>Uninsured, Unregistered and Held by the Counterparty</b>	<b>Uninsured, Unregistered and Held by the Counterparty's Trust Dept. or Agent but not in the Entity's Name</b>	<b>All Investments - Reported Amount</b>	<b>All Investments - Fair Value</b>
U. S. Government Obligations	\$ —	\$ 509,272	\$ 509,272	\$ 516,354
U.S. Agency Obligations	6,105,132	10,202,126	43,620,394	43,247,852
Mortgage-Backed Securities	—	—	32,110,372	31,422,289
Certificates Of Deposit	—	2,790,425	4,238,658	4,238,658
<u>Investments Not Categorized:</u>				
Investment Agreements	—	—	963,149	963,149
Money Market Accounts	—	—	13,794,711	13,794,711
Mutual Funds	—	—	367,843	367,843
LAMP	—	—	4,708,181	4,708,181
<b>Total</b>	<u>\$ 6,105,132</u>	<u>\$ 13,501,823</u>	<u>\$100,312,580</u>	<u>\$ 99,259,037</u>

### Interest Rate Risk - Investments

Interest rate risk is defined as the risk that changes in interest rates will adversely affect the fair value of investments. Investments can be highly sensitive to changes in interest rates due to their terms or characteristics. The Parish's investment policy with regards to interest rate risk is to match cash flow requirements with cash flows from investments. This matching allows for securities to be held to maturity thereby avoiding realizing losses due to the liquidation of securities prior to maturity, especially in a rising interest rate environment. Investing in longer term maturities that contain a "step up" in coupon interest rates will also contribute to the reduction of interest rate risk. All of the Parish's current investments with maturities longer than four years contain these "step up" provisions except for four securities that were called in early 2009.

Investments, classified by maturity dates, at December 31, 2008 are summarized below:

<u>Investment</u>	<u>Fair Value</u>	<u>0-1 Years Before Maturity</u>	<u>1-5 Years Before Maturity</u>	<u>6 + Years Before Maturity</u>
<b>Primary Government:</b>				
U. S. Agency Obligations	\$ 197,761,948	\$28,130,462	\$ 166,039,994	\$3,591,492
LAMP	<u>17,629,446</u>	<u>17,629,446</u>	—	—
<b>Total</b>	<u>\$ 215,391,394</u>	<u>\$45,759,908</u>	<u>\$ 166,039,994</u>	<u>\$3,591,492</u>

<u>Investment</u>	<u>Fair Value</u>	<u>0-1 Years Before Maturity</u>	<u>1-5 Years Before Maturity</u>	<u>6 + Years Before Maturity</u>
<b>Component Units:</b>				
U. S. Government Obligations	\$ 516,354	\$ 176,184	\$ 340,170	\$ —
U.S. Agency Obligations	43,247,852	11,140,887	22,004,678	10,102,287
Mortgage-Backed Securities	31,422,289	28,445	366,154	31,027,690
Certificates Of Deposit	4,238,658	4,228,540	10,118	—
Investment Agreements	963,149	963,149	—	—
LAMP	<u>4,708,181</u>	<u>4,708,181</u>	<u>—</u>	<u>—</u>
<b>Total</b>	<b>\$ 85,096,483</b>	<b><u>\$21,245,386</u></b>	<b><u>\$22,721,120</u></b>	<b><u>\$ 41,129,977</u></b>
Waterworks District No. 9 of Ward 3 Mutual Funds	367,843			
Hospital Money Market Accounts	<u>13,794,711</u>			
<b>Total</b>	<b><u>\$ 99,259,037</u></b>			

### C. Reconciliation of Cash, Cash Equivalents and Investments to Financial Statements

In order to accurately compare the cash and investments shown on the accompanying financial statements with the carrying value of deposits and investments on the schedule above, the following reconciliation is provided:

	<u>Primary Government</u>	<u>Component Units</u>
<b>Carrying Values Per Note 2:</b>		
Deposits	\$ 4,336,577	\$ 25,904,800
Cash On Hand	2,780	4,080
Investments	197,761,948	95,604,399
Louisiana Asset Management Pool	<u>17,629,446</u>	<u>4,708,181</u>
<b>Total</b>	<b><u>\$ 219,730,751</u></b>	<b><u>\$ 126,221,460</u></b>
<b>Per Statement Of Net Assets:</b>		
Cash And Cash Equivalents	\$ 21,950,277	\$ 22,090,466
Investments	197,456,660	76,083,094
Restricted Cash And Cash	14,159	6,530,482
Restricted Investments	260,363	21,517,418
<b>Per Fiduciary Funds:</b>		
Cash And Cash Equivalents	4,368	—
Investments	<u>44,924</u>	<u>—</u>
<b>Total</b>	<b><u>\$ 219,730,751</u></b>	<b><u>\$ 126,221,460</u></b>

**NOTE 3: PROPERTY TAXES**

The 1974 Louisiana Constitution (Article 7 Section 18) provides that land and improvements for residential purposes are assessed at 10% of fair market value; other property and electric cooperative properties, excluding land, are to be assessed at 15%; and public service properties, excluding land, are to be assessed at 25% of fair market value. Fair market value is determined by the elected assessor of the parish on all property subject to taxation except public service properties, which are valued by the Louisiana Tax Commission. The correctness of assessments by the Assessor is subject to review and certification by the Louisiana Tax Commission. The Assessor is required to reappraise all property subject to taxation at intervals of not more than four years. Year 2008 was the last reassessment year. The Sheriff of Calcasieu Parish, as provided by State Law, is the official tax collector of general property taxes levied by the Parish and Parish Special Districts.

The 2008 property tax calendar is as follows:

Levy Date:	October 2008
Billing Date:	November 2008
Due Date:	December 31, 2008
Lien Date:	February 2009
Collection Dates:	December 2008 to February 2009

The 2008 tax levy is used to finance the 2009 budget for the Parish. Governmental accounting standards state that the property tax receivable is recorded at the tax levy date. Property tax revenue is only recognized when the funds are both measurable and available and intended to finance the budget of a particular period. Since the budget period is not until 2009, the receivable and any collections made on the 2008 levy prior to the end of the year are reflected as unearned/deferred revenue. As such, both the government-wide and the governmental fund level financial statement presentations reflect that the Parish's 2008 tax levy (less an amount for estimated uncollectible taxes based on historical collections) as both a receivable and unearned/deferred revenue. An estimate for back taxes for uncollected prior year taxes has been reflected in the property tax receivable presentations.

**NOTE 4: RECEIVABLES AND PAYABLES**

Balances for various receivable and payable amounts have been aggregated in the government-wide financial statements. Therefore, the following schedules provide additional detail information concerning receivable and payable balances by category type, net of allowance for doubtful accounts where applicable, as of December 31, 2008:

<b>RECEIVABLES:</b>			
<b>Primary Government:</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>
Property Taxes	\$ 27,613,667	\$ 270,129	\$ 27,883,796
Sales Taxes	5,687,033	—	5,687,033
Franchise Taxes	449,065	—	449,065
Special Assessments	7,086	31,848	38,934
Accounts	—	85,968	85,968
Interest	1,398,814	7,860	1,406,674
Other Receivables ++	<u>4,581,919</u>	<u>1,159</u>	<u>4,583,078</u>
<b>Total Receivables</b>	<b><u>\$ 39,737,584</u></b>	<b><u>\$ 396,964</u></b>	<b><u>\$ 40,134,548</u></b>
<b>Loan Receivable</b>	<b><u>\$ 176,531</u></b>	<b><u>\$ —</u></b>	<b><u>\$ 176,531</u></b>
Amounts Not Expected To Be Collected Within One Year **	<u>\$ 101,831</u>	<u>\$ 26,107</u>	<u>\$ 127,938</u>
Allowance for Doubtful Accounts Included Above	<u>\$ 515,348</u>	<u>\$ 16,548</u>	<u>\$ 531,896</u>
<p>** Includes delinquent special assessments receivable in the amount of \$76,349 for the primary government governmental activities and \$26,107 for the primary government business-type activities.</p> <p>++ Includes gaming revenue receivable of \$3,225,856.</p>			

<b>PAYABLES:</b>			
<b>Primary Government:</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>
Accounts Payable	\$ 6,886,263	\$ 20,820	\$ 6,907,083
Accrued Liabilities	258,790	3,632	262,422
Accrued Interest Payable	206	6,939	7,145
Retainage Payable	<u>1,380,378</u>	<u>—</u>	<u>1,380,378</u>
<b>Accounts Payable And Other Current Liabilities</b>	<b><u>\$ 8,525,637</u></b>	<b><u>\$ 31,391</u></b>	<b><u>\$ 8,557,028</u></b>

**NOTE 5: UNEARNED/DEFERRED REVENUE**

Unearned/deferred revenue consists of the following amounts:

	<b>Unearned / Deferred Revenue</b>
<b>Primary Government:</b>	
Property Tax Revenue (See Also Note 3)	\$ 29,414,560
Local, State And Federal Grants	<u>632,745</u>
Total	<u>\$ 30,047,305</u>
<b>Component Units:</b>	
Property Tax Revenue (See Also Note 3)	\$ 19,416,166
Federal Grants	121,723
Miscellaneous Revenue	<u>100,202</u>
Total	<u>\$ 19,638,091</u>

**NOTE 6: INTERFUND RECEIVABLES AND PAYABLES**

**A. Due To/From Other Funds at December 31, 2008 consist of the following:**

	<b>Due From Other Funds</b>	<b>Due To Other Funds</b>
<b>Governmental Funds:</b>		
General Fund	\$ 158,013	\$ 315
Public Works Operating	10,296	6,636
Office Of Juvenile Justice	53,892	483
Criminal Court Fund	52,000	—
Gaming Fund	948	6,392
Road Capital Improvement Fund	6,392	—
Nonmajor Funds	<u>70,017</u>	<u>335,495</u>
Total Governmental Funds	\$ 351,558	\$ 349,321
<b>Proprietary Funds:</b>		
Nonmajor Funds	\$ 27,139	\$ 29,376
Internal Service Funds	<u>3,027</u>	<u>3,027</u>
Total Proprietary Funds	<u>\$ 30,166</u>	<u>\$ 32,403</u>
<b>Grand Total</b>	<u>\$ 381,724</u>	<u>\$ 381,724</u>
<p>These receivables are a result of short-term loans or interfund grants for operating activity that were not transferred by year end.</p>		

**B. Advances To/From Other Funds at December 31, 2008 consist of the following:**

	<u>Advances To Other Funds</u>	<u>Advances From Other Funds</u>
<b>Governmental Funds:</b>		
General Fund	\$ 70,912	\$ —
Nonmajor Funds	<u>—</u>	<u>70,912</u>
Total Governmental Funds	<u>\$ 70,912</u>	<u>\$ 70,912</u>
<b>Amounts Not Expected to be Remitted Within 1 Year</b>	<u>\$ 66,989</u>	<u>\$ 66,989</u>
Because of delinquent payments from the taxpayer, it was necessary for the General Fund to lend the Paving Assessment Fund an advance.		

**C. Receivable and payable balances at year-end between the Primary Government and Component Units were as follows:**

<u>Primary Government</u>	<u>Component Unit</u>	<u>Amount</u>
<b><u>Receivable:</u></b>	<b><u>Payable:</u></b>	
General Fund	Airport Authority	\$ 216,535
Public Works Fund	Gravity Drainage Dist. 6 of 5& 6	510
Gaming Fund	Waterworks District 12 of 3	<u>10,000</u>
	<b>Due From Component Units</b>	<b><u>\$ 227,045</u></b>
<b><u>Payable:</u></b>	<b><u>Receivable:</u></b>	
Gaming Fund	Gravity Drainage Dist. 6 of 5& 6	\$ 6,670
Criminal Court Fund	District Attorney	3,432
Parish Road & Drainage Fund	Gravity Drainage Dist. 6 of 5& 6	<u>2,277</u>
	<b>Due To Component Units</b>	<b>\$ 12,379</b>
<b><u>Government Wide Adjustment:</u></b>		
Criminal Court Fund	District Attorney	<u>204,141</u>
	<b>Due To Component Units - Government Wide Statements</b>	<b><u>\$ 216,520</u></b>

**NOTE 7: INTERFUND TRANSFERS**

A summary of transfers in and out at December 31, 2008, is shown below:

	<b>Primary Government</b>	
	<u>Transfers In</u>	<u>Transfers Out</u>
<b>Governmental Funds:</b>		
General Fund	\$ 894,538	\$ 1,073,129
Public Works Operating	2,876,770	350,000
Office of Juvenile Justice	—	173,269
Road Capital Improvement	150,116	2,758,136
Gaming Fund	—	7,493,374
Nonmajor Funds	<u>12,003,811</u>	<u>4,332,097</u>
Total Governmental Funds	\$ 15,925,235	\$ 16,180,005
<b>Proprietary Funds:</b>		
Nonmajor Enterprise Funds	\$ 150,012	\$ —
Internal Service Funds	104,758	—
Total Proprietary Funds	<u>\$ 254,770</u>	<u>\$ —</u>
<b>Grand Total</b>	<u>\$ 16,180,005</u>	<u>\$ 16,180,005</u>

The above transfers consist of the following:

**General Fund** made transfers in the amount of \$1,073,129 to other funds to subsidize operations of the following funds:

***Governmental Funds:***

- \$ 300,000 Parks Fund
- \$ 250,000 Animal Services Fund
- \$ 350,000 Planning Fund
- \$ 35,189 Calcasieu Emergency Response Training Center
- \$ 9,182 Postal Unit
- \$ 14,000 Triad Program - Office of Community Services
- \$ 10,000 RSVP Program - Office of Community Services

***Internal Service Funds:***

- \$ 104,758 Self-Insured Health Insurance Fund

**Public Works Operating Fund** made transfers in the amount of \$350,000 to the following funds for capital projects:

***Governmental Funds:***

- \$ 190,000 Information Systems
- \$ 10,000 Planning Fund
- \$ 150,000 Stormwater Fund

**The Office of Juvenile Justice Services** made transfers in the amount of \$173,269 the following fund for the purpose of capital improvements and operating subsidies respectively:

***Governmental Funds:***

\$ 139,495 Office of Juvenile Justice Services Construction Fund  
\$ 33,774 Drug Court Fund

**Road Capital Improvement Fund** made transfers of \$2,758,136 to the following funds to subsidize operations:

***Governmental Funds:***

\$2,508,136 Public Works Operating Fund  
\$ 250,000 Transit Fund

**Gaming Fund** made transfers in the amount of \$7,493,374 to the following funds for the purpose of grants for capital or other long-term items:

***Governmental Funds:***

\$2,100,000 Stormwater Fund  
\$ 55,000 Information Systems Fund  
\$ 140,474 Calcasieu Emergency Response Training Center  
\$1,100,000 Parks Capital Improvement Fund  
\$ 81,795 Animal Services Fund  
\$ 150,000 Public Works Operating Fund  
\$ 204,391 Planning Fund (Comprehensive Planning Study)  
\$ 189,772 LCDBG Fund - Starks Water System  
\$2,700,000 Courthouse Complex  
\$ 614,538 General Fund  
\$ 150,012 Proprietary Enterprise Funds  
\$ 7,392 Economic Development Fund and 2002 Sales Tax Fund

Below is a discussion of the larger, more significant interfund transfers of the nonmajor funds totaling \$3,358,253 which when combined with \$973,844 in other transfers agrees with the \$4,332,097 of transfers out for nonmajor funds.

**Health Unit Fund** made transfers of \$1,364,529 to the following funds to subsidize operations:

***Governmental Funds:***

\$ 500,000 Animal Services Fund  
\$ 263,420 Mosquito Control Fund (Rodent Control)  
\$ 150,000 Planning Fund  
\$ 50,000 Transit Fund  
\$ 35,000 Food for Families Fund  
\$ 86,109 Medical Reserve Corp Fund  
\$ 280,000 General Fund (for prisoner medical care)

**Administrative Fund** made transfers of \$850,000 to the following funds to subsidize operations:

***Governmental Funds:***

\$ 300,000 Planning Fund  
\$ 500,000 Information Systems Fund  
\$ 50,000 Office of Federal Programs Fund



**Parish Road and Drainage Trust Fund** transferred \$143,724 to the Road Capital Improvement Fund representing the interest earnings of the fund.

**Coliseum Tax Fund** transferred \$1,000,000 to the Coliseum Capital Improvement Fund for major capital improvement projects.

**NOTE 8: CAPITAL ASSETS**

**A. Primary Government**

Capital asset activity for the year ended December 31, 2008, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
<b>Governmental Activities:</b>				
Capital Assets Not Being				
Land And Right of Ways	\$ 12,247,423	\$ 1,325,102	\$ —	\$ 13,572,525
Construction In Progress	11,517,905	14,517,559	(13,937,916)	12,097,548
Roads **	<u>357,303,032</u>	<u>2,210,757</u>	<u>—</u>	<u>359,513,789</u>
Total Capital Assets Not Being Depreciated	\$ 381,068,360	\$ 18,053,418	\$(13,937,916)	\$ 385,183,862
Capital Assets Being Depreciated:				
Buildings And Improvements	\$ 81,275,372	\$ 15,605,913	\$ (95,488)	\$ 96,785,797
Machinery And Equipment	21,165,359	2,002,294	(674,467)	22,493,186
Bridges	<u>9,829,529</u>	<u>214,839</u>	<u>—</u>	<u>10,044,368</u>
Total Capital Assets Being Depreciated	\$ 112,270,260	\$ 17,823,046	\$ (769,955)	\$ 129,323,351
Less Accumulated Depreciation:				
Buildings And Improvements	\$(30,291,864)	\$(2,458,822)	\$ 39,588	\$(32,711,098)
Machinery And Equipment	(13,861,431)	(1,530,521)	640,978	(14,750,974)
Bridges	<u>(2,530,218)</u>	<u>(229,839)</u>	<u>—</u>	<u>(2,760,057)</u>
Total Accumulated Depreciation	<u>\$(46,683,513)</u>	<u>\$(4,219,182)</u>	<u>\$ 680,566</u>	<u>\$(50,222,129)</u>
Total Capital Assets Depreciated, Net	\$ 65,586,747	\$ 13,603,864	\$ (89,389)	\$ 79,101,222
Total Governmental Activities				
Capital Assets, Net	<u>\$ 446,655,107</u>	<u>\$ 31,657,282</u>	<u>\$(14,027,305)</u>	<u>\$ 464,285,084</u>
**The Parish has adopted the modified approach for valuing its infrastructure of road systems. See Note 1-C for further information.				

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
<b>Business-Type Activities:</b>				
Capital Assets Not Being				
Land	\$ 203,334	\$ —	\$ —	\$ 203,334
Construction In Progress	<u>25,259</u>	<u>4,567</u>	<u>—</u>	<u>29,826</u>
Total Capital Assets Not Being Depreciated	\$ 228,593	\$ 4,567	\$ —	\$ 233,160
Capital Assets Being Depreciated:				
Buildings And Improvements	\$ 100,350	\$ —	\$ —	\$ 100,350
Improvements Other Than Buildings	9,375,333	180,085	—	9,555,418
Machinery And Equipment	<u>455,927</u>	<u>101,393</u>	<u>—</u>	<u>557,320</u>
Total Capital Assets Being Depreciated	\$ 9,931,610	\$ 281,478	\$ —	\$ 10,213,088
Less Accumulated Depreciation:				
Buildings And Improvements	\$ (71,653)	\$ (1,871)	\$ —	\$ (73,524)
Improvements Other Than Buildings	(2,968,166)	(284,835)	—	(3,253,001)
Machinery And Equipment	<u>(265,060)</u>	<u>(59,511)</u>	<u>—</u>	<u>(324,571)</u>
Total Accumulated Depreciation	<u>\$ (3,304,879)</u>	<u>\$ (346,217)</u>	<u>\$ —</u>	<u>\$ (3,651,096)</u>
Total Capital Assets Depreciated, Net	<u>\$ 6,626,731</u>	<u>\$ (64,739)</u>	<u>\$ —</u>	<u>\$ 6,561,992</u>
Total Business-Type Activities Capital Assets, Net	<u>\$ 6,855,324</u>	<u>\$ (60,172)</u>	<u>\$ —</u>	<u>\$ 6,795,152</u>

**Depreciation expense was charged to the following functions as follows:**

<b>Governmental Activities:</b>	
General Government	\$ 916,776
Public Safety	855,002
Public Works	1,157,152
Sanitation	8,480
Health And Welfare	443,875
Culture And Recreation	766,336
Economic Development	<u>71,561</u>
Total Governmental Activities	
Depreciation Expense	<u>\$ 4,219,182</u>

<b>Business-Type Activities:</b>	
Water	\$ 207,636
Sewer	<u>135,885</u>
Total Business-Type Activities	
Depreciation Expense	\$ 343,521
Intra-Entity Sale (Blended Component Unit)	<u>2,696</u>
Total Business-Type Activities	
Increase in Accum. Depreciation	<u>\$ 346,217</u>

**Insurance Recoveries**

In accordance with Governmental Accounting Standards Board Statement No. 42, *Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries*, the Parish has recognized \$17,853 in insurance proceeds in the governmental fund financial statements. The statement of activities does not reflect any insurance proceeds since these amounts have been recognized in previous years.

## B. Component Units

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Capital Assets Not Being				
Land And Right Of Ways	\$ 27,536,318	\$ 451,549	\$ (156,244)	\$ 27,831,623
Construction in Progress	<u>16,786,743</u>	<u>25,422,748</u>	<u>(9,520,428)</u>	<u>32,689,063</u>
Total Capital Assets Not Being Depreciated	\$ 44,323,061	\$ 25,874,297	\$ (9,676,672)	\$ 60,520,686
Capital Assets Being Depreciated:				
Buildings And Improvements	\$ 84,511,714	\$ 3,028,120	\$ (2,502,792)	\$ 85,037,042
Improvements Other Than Buildings	63,999,306	2,859,180	(43,737)	66,814,749
Infrastructure	24,518,924	8,554,062	—	33,072,986
Machinery And Equipment **	<u>58,327,206</u>	<u>3,497,858</u>	<u>(3,301,642)</u>	<u>58,523,422</u>
Total Capital Assets Being Depreciated	\$ 231,357,150	\$ 17,939,220	\$ (5,848,171)	\$ 243,448,199
Less Accumulated Depreciation **	<u>(106,497,276)</u>	<u>(9,978,837)</u>	<u>3,693,329</u>	<u>(112,782,784)</u>
Total Capital Assets Depreciated, Net	<u>\$ 124,859,874</u>	<u>\$ 7,960,383</u>	<u>\$ (2,154,842)</u>	<u>\$ 130,665,415</u>
Total Component Units' Capital Assets, Net **	<u>\$ 169,182,935</u>	<u>\$ 33,834,680</u>	<u>\$ (11,831,514)</u>	<u>\$ 191,186,101</u>

\*\* The beginning total component units' capital assets, net balance of \$169,235,639 was restated to \$169,182,935 for the following reason:

- (1) In 2008, it was determined that a change in the structure of the Fourteenth Judicial District Indigent Defender Board resulted in this entity no longer being classified as a discretely presented component unit of the Parish according to GASB standards. As such, the beginning machinery and equipment balance at January 1, 2008 was reduced by \$112,396 and the beginning accumulated depreciation was reduced by \$59,692. This resulted in an overall decrease in the component units' net capital assets of \$52,704 as of January 1, 2008.

## **NOTE 9: LEASES**

### **A. Operating Leases**

#### ***Primary Government***

In December 2003, the Parish authorized the renewal of an exclusive lease to McNeese State University for the use of the Burton Memorial Coliseum and grounds (cost including improvements \$9,213,959; accumulated depreciation \$7,145,529). The University will continue the operation of the Coliseum and will pay for operation and maintenance expenses not to exceed the monies generated from use of the Coliseum and monies generated from the property taxes. The term of the renewed lease runs through December 31, 2008 with an additional five year term upon mutual consent of both parties.

The Parish leased to the Niblett's Bluff Park Commission 35 acres, known as Niblett's Bluff Park, for a period of 25 years. The Commission agreed to care for and maintain the grounds and improvements of the leased premises and to use the leased premises specifically for such activities as related to matters of recreation for the general public.

### **B. Capital Leases**

#### ***Component Units***

The West Calcasieu Cameron Hospital, a major component unit, entered into several lease agreements for financing the acquisition of medical equipment. The capitalized costs on these leases were \$1,090,634 while the accumulated depreciation on such leases was \$401,070 at December 31, 2008. Two other component units have entered into capital leases for the purchase of general equipment and computer equipment with the capitalized costs being \$510,398 while accumulated depreciation on these two leases was \$97,034.

The following is a schedule of the future minimum lease payments under these capital leases for the component units referred to above as well as the present value of the net minimum lease payments at December 31, 2008:

<b>Fiscal Year</b>	<b>West Cal- Cam Hospital</b>	<b>Other Component Units</b>	<b>Total Component Units</b>
2009	\$ 150,909	\$ 94,991	\$ 245,900
2010	—	94,991	94,991
2011	—	64,879	64,879
2012	—	22,722	22,722
2013	—	22,722	22,722
2014-2017	—	<u>90,888</u>	<u>90,888</u>
Sub Total	\$ 150,909	\$ 391,193	\$ 542,102
Less: Interest	<u>2,675</u>	<u>49,392</u>	<u>52,067</u>
Present Value Of Minimum Lease Payments	<u>\$ 148,234</u>	<u>\$ 341,801</u>	<u>\$ 490,035</u>

Total capital leases by asset class include the following:

Medical Equipment	\$ 1,090,634
Fire Truck	197,947
General Equipment (Generator)	<u>312,451</u>
Total	<u>\$ 1,601,032</u>

**NOTE 10: LONG - TERM OBLIGATIONS**

**A. Changes in Long-Term Debt - Primary Government**

The following is a summary of changes in long-term debt for 2008:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>	<u>Due within One Year</u>
<b>Governmental Activities:</b>					
Special Assessment Debt	\$ 17,908	\$ —	\$ ( 8,954)	\$ 8,954	\$ 8,954
Compensated Absences (+)	489,768	1,520,173	(1,373,983)	635,958	635,958
Other Post-Employment Benefits (OPEB) Payable	—	904,605	—	904,605	—
Claims/Judgements Payable (*)	<u>2,828,311</u>	<u>7,131,858</u>	<u>(7,214,124)</u>	<u>2,746,045</u>	<u>1,409,086</u>
<b>Total Long Term Obligations For Governmental Activities</b>	<b><u>\$3,335,987</u></b>	<b><u>\$9,556,636</u></b>	<b><u>\$(8,597,061)</u></b>	<b><u>\$4,295,562</u></b>	<b><u>\$2,053,998</u></b>
<p>(+) This long-term liability will be liquidated in the various funds that report the related salary expenditure. The general fund and public works special revenue fund account for 21% and 25% for each respective fund of the compensated absences liability and will be used to liquidate their respective compensated absences claims.</p> <p>(*) This long-term liability is reflected in the various Internal Service Funds, and as such, those funds will be responsible for liquidating these amounts.</p>					

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>	<u>Due within One Year</u>
<b>Business - Type Activities:</b>					
General Obligation Bonds					
Water Dist. 5 of Wards 3 & 8					
Bond Issue (91-05)	\$ 56,142	\$ —	\$ (3,620)	\$ 52,522	\$ 3,839
Sewer District 11 of Ward 3					
Bond Issue (1988)	170,000	—	(35,000)	135,000	40,000
Revenue Bonds					
Water Dist. 5 of Wards 3 & 8					
Bond Issue (91-01)	130,818	—	(8,067)	122,751	8,556
Other Post-Employment Benefits (OPEB) Payable	—	8,118	—	8,118	—
Compensated Absences	<u>7,822</u>	<u>16,701</u>	<u>(17,984)</u>	<u>6,539</u>	<u>6,539</u>
<b>Total Long Term Obligations For Business - Type Activities</b>	<b><u>\$ 364,782</u></b>	<b><u>\$ 24,819</u></b>	<b><u>\$(64,671)</u></b>	<b><u>\$ 324,930</u></b>	<b><u>\$ 58,934</u></b>

The following is a summary of the original issue amount of the outstanding bonds, as well as maturity dates and interest rates for these bonds as of December 31, 2008:

	<u>Amount of Original Issue</u>	<u>Original Issue Date</u>	<u>Range of Final Maturity Dates</u>	<u>Range of Interest Rates</u>
<b>Governmental Activities:</b>				
Special Assessment Debt				
1998-07	\$ 89,543	1999	2009	5.00%
<b>Business - Type Activities:</b>				
Nonmajor Enterprise Fund:				
Revenue Bonds				
Bond Issue (91-01)	\$ 250,000	3/13/79	2020	5.00%
General Obligation Bonds				
Bond Issue (91-05)	\$ 110,000	3/13/79	2019	5.00%
Bond Issue (1988)	\$ 500,000	1/1/90	2012	7.40 - 7.60%

**B. Other Required Disclosures:**

**1. Special Assessments**

The Parish has one special assessment bond series outstanding at the end of the year. These bonds were issued to provide funds for the blacktopping of various parish roads. The Parish is required to cover delinquencies with other resources (until the delinquent payment or foreclosure proceeds, if any, are received) and accordingly is therefore obligated in some manner for this debt.

**2. Revenue Bonds**

The (91-01) Revenue Bonds were issued to defray a portion of the cost of constructing, installing and acquiring the Water System. This debt was secured by a lien on both the Water System itself and the income generated from the Water System. This bond obligation requires the establishment of: (1) a “Water System Revenue Bond and Interest Sinking Fund,” (2) a “Water System Revenue Bond Reserve Fund,” and (3) a “Depreciation and Contingency Fund.” The first reserve fund, or “Sinking Fund,” is dedicated for the payment of the annual principal and interest installments.

Monthly transfers of one-twelfth of the annual principal and interest requirement are to be made from the Revenue Fund to the Sinking Fund. The Revenue Fund has been established as the operating bank account for the District. Monthly transfers of five percent of the Sinking Fund transfer will be made from the Revenue Fund into the second reserve fund, or “Revenue Reserve Fund,” until such time as the Reserve Fund has a balance sufficient to pay the highest annual debt service requirement. This fund will be utilized in the event that the Sinking Fund defaults on the annual debt service payment. The third reserve fund, or the Depreciation and Contingency Fund, will be used to pay the cost of any unusual or extraordinary maintenance, repairs, replacements and extensions that enhance the system’s capacity or service level. A monthly transfer of \$185 is required for the Depreciation and Contingency Fund. The Depreciation and Contingency Fund will also be utilized in the event that there is a default in the debt service payments by the first two funds.



### 3. Segments of Enterprise Activity and Pledged Revenues

As disclosed above, Waterworks District 5 of Wards 3 and 8 issued various revenue bonds to defray the cost of constructing, installing and acquiring the water system currently in operation. The bonds were also issued to defray the cost of new expansions of that water system. All of the water service revenue generated from the operation of this activity secures the repayment of the revenue bonds outstanding at year end in the amount of \$122,751 (original amount \$250,000). The operating income of \$164,598, exclusive of depreciation, reflects the total current year pledged activity used for the payment of the current year principal of \$8,067 and interest of \$6,626. The following information includes the required disclosure for this entity's activities as a result of its revenue bond activity.

#### CONDENSED STATEMENT OF NET ASSETS

Assets:	
Current Assets	\$ 1,202,595
Restricted Assets	179,667
Capital Assets	<u>2,576,168</u>
Total Assets	<u>\$ 3,958,430</u>
Liabilities:	
Current Liabilities	\$ 26,066
Due To Other Funds	27,976
Current Liabilities Payable From Restricted Assets	100,576
Noncurrent Liabilities	<u>167,749</u>
Total Liabilities	<u>\$ 322,367</u>
Net Assets:	
Invested In Capital Assets, Net Of Related Debt	\$ 2,400,895
Restricted	59,463
Unrestricted	<u>1,175,705</u>
Total Net Assets	<u>\$ 3,636,063</u>

#### CONDENSED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

Charges For Services	\$ 607,837
Miscellaneous Revenues	35,436
Depreciation Expense	(207,636)
Other Operating Expenses	<u>(478,675)</u>
Operating Income (Loss)	(43,038)
Nonoperating Revenues (Expenses):	
Property Taxes	109,315
Investment Earnings	40,960
Interest Expense	(8,885)
Other Revenues (Expenses)	10,883
Capital Contributions	19,920
Transfers In	<u>5,764</u>
Change In Net Assets	134,919
Total Net Assets - January 1	<u>3,501,144</u>
Total Net Assets - December 31	<u>\$ 3,636,063</u>

**CONDENSED STATEMENT OF CASH FLOWS**

Net Cash Provided By (Used For):	
Operating Activities	\$ 176,095
Noncapital Financing Activities	125,502
Capital And Related Financing Activities	(154,130)
Investing Activities	<u>(376,130)</u>
Net Increase (Decrease)	(228,663)
Cash And Cash Equivalents, January 1	<u>328,482</u>
Cash And Cash Equivalents, December 31	<u>\$ 99,819</u>

**4. Internal Service Funds**

Internal service funds serve predominantly the governmental funds. Accordingly, long-term liabilities are included as part of the totals for governmental activities.

**5. Changes in Long-Term Debt - Component Units**

	<b><u>Beginning Balance</u></b>	<b><u>Additions</u></b>	<b><u>Deletions</u></b>	<b><u>Ending Balance</u></b>
General Obligation Bonds	\$ 35,340,000	\$ 16,600,000	\$ (4,234,000)	\$ 47,706,000
Revenue Bonds	62,118,252	—	(5,879,599)	56,238,653
Compensated Absences	1,863,749	743,496	(817,381)	1,789,864
OPEB Liability	—	979,819	—	979,819
Capital Lease Obligations	<u>853,783</u>	<u>161,030</u>	<u>(524,778)</u>	<u>490,035</u>
Total Liabilities	<u>\$ 100,175,784</u>	<u>\$ 18,484,345</u>	<u>\$ (11,455,758)</u>	<u>\$ 107,204,371</u>

\*\* The balance above is exclusive of the calculated bond discounts and deferred losses in the amount of (\$569,198). The carrying amount of revenue bonds payable on the Statement of Net Assets for component units is \$55,669,455.

**C. Debt Service Requirements**

<b><u>Special Assessment Debt - Primary Government</u></b>			
<b><u>Year</u></b>	<b><u>Principal</u></b>	<b><u>Interest</u></b>	<b><u>Total</u></b>
2009	\$ 8,954	\$ 448	\$ 9,402
<b>Total</b>	<u>\$ 8,954</u>	<u>\$ 448</u>	<u>\$ 9,402</u>

<b>Business - Type Activities - Primary Government</b>						
<b>Year</b>	<b>General Obligation Bonds</b>			<b>Revenue Bonds</b>		
	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2009	\$ 43,839	\$ 12,616	\$ 56,455	\$ 8,556	\$ 6,138	\$ 14,694
2010	49,031	9,464	58,495	8,983	5,710	14,693
2011	54,232	5,933	60,165	9,432	5,261	14,693
2012	4,444	2,021	6,465	9,904	4,789	14,693
2013	4,666	1,799	6,465	10,399	4,294	14,693
2014-18	27,073	5,252	32,325	60,336	13,130	73,466
2019-23	4,237	212	4,449	15,141	757	15,898
<b>Total</b>	<b>\$ 187,522</b>	<b>\$ 37,297</b>	<b>\$ 224,819</b>	<b>\$ 122,751</b>	<b>\$ 40,079</b>	<b>\$ 162,830</b>

<b>Component Units</b>						
<b>Year</b>	<b>General Obligation Bonds</b>			<b>Revenue Bonds</b>		
	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2009	\$ 5,179,000	\$ 2,228,959	\$ 7,407,959	\$ 3,469,054	\$ 2,714,738	\$ 6,183,792
2010	5,754,000	1,654,791	7,408,791	3,522,406	2,554,288	6,076,694
2011	5,875,000	1,421,924	7,296,924	3,570,096	2,390,521	5,960,617
2012	5,270,000	1,200,057	6,470,057	3,600,491	2,223,670	5,824,161
2013	5,520,000	990,303	6,510,303	2,443,847	2,060,449	4,504,296
2014-18	18,115,000	2,379,397	20,494,397	10,657,654	8,754,401	19,412,055
2019-23	1,070,000	354,238	1,424,238	9,481,700	6,258,822	15,740,522
2024-28	923,000	111,735	1,034,735	7,768,905	4,104,930	11,873,835
2029-33	—	—	—	6,722,726	2,194,155	8,916,881
2034-38	—	—	—	4,854,044	679,380	5,533,424
2039-43	—	—	—	147,730	1,644	149,374
<b>Total</b>	<b>\$47,706,000</b>	<b>\$10,341,404</b>	<b>\$58,047,404</b>	<b>\$56,238,653</b>	<b>\$33,936,998</b>	<b>\$90,175,651</b>
	Revenue Bond Total Principal Payments				\$56,238,653	
	Discount and Deferred Loss				<u>(569,198)</u>	
	Revenue Bonds Outstanding				<u>\$55,669,455</u>	

#### D. Legal Debt Margin

The Louisiana Constitution gives the Parish the power to incur debt and issue bonds for the following purposes: (1) road construction and maintenance, (2) sewerage construction and maintenance, (3) water district construction and maintenance, (4) drainage activity, (5) fire protection activity and (6) any other public improvement work as authorized by the legislature.

Louisiana Revised Statute 39:562 limits the Parish's debt, defined as bonds or bonded debt payable solely from ad valorem taxation, to 10% of the assessed valuation of the taxable property of the Parish including homestead exempt property and nonexempt property. The calculated debt limit is \$158,262,290. The only outstanding bonds of the primary government that are secured by ad valorem taxes of Calcasieu Parish relate to component units that are blended with the other funds of the primary government. While these component units are legally separate entities, the debt is presented here as a reference since the Police Jury currently serves as the governing board of these districts. The legal debt margin, after subtracting \$187,522 in debt applicable to the debt limit, is \$158,074,768.

<b><u>Blended Component Units</u></b>	<b><u>Amount Outstanding</u></b>
Waterworks District 5 of Wards 3 &	\$ 52,522
Sewer District 11 of Ward 3	\$ 135,000

**NOTE 11: OTHER INFORMATION**

**A. Risk Management**

The Parish is self-insured with regard to workmen's compensation, health/dental insurance, general liability and unemployment claims. An internal service fund was established to account for all claims, expenses and administrative costs related to these self-insured risks. All funds of the Parish participate in the program, in addition to various component units of the Parish, as defined by Governmental Accounting Standards Board Statement No. 14 – *The Reporting Entity*. The Parish calculates amounts needed to pay current year expenses and allocates a pro-rata share to each participant based on various base amounts (i.e., asset values, covered payrolls, etc.).

Huey T. Littleton Claims Service, Inc. has been retained for claims administration and control services for the workmen's compensation fund. Southern National Life has been retained for administration and control services for the health/dental insurance fund. The Parish will administer the latter funds with the assistance of other professional contractors as needed.

The Parish purchases commercial stop-loss insurance for workmen's compensation, health insurance and certain general liability risks. The Parish did not have any significant reduction in insurance coverages from the 2007 coverage. For claims covered by the self insurance commercial policies, the settlement amounts did not exceed insurance coverage, for any of the past three years, since the Parish has a maximum exposure for each risk.

The workmen's compensation fund purchases commercial insurance to provide stop-loss coverage only. All claims are paid by the Parish until an individual claim reaches \$400,000 or total claims of \$2 million per year. The Parish received \$258,289 in 2008 for stop-loss coverage for the workmen's compensation fund. An additional

receivable in the amount of \$478,264 was recorded for stop-loss coverages, second injury fund claims and third party subrogation claims that were received in 2009 for reimbursement of claims paid prior to December 31, 2008 payments.

With regard to the health insurance, the Parish has purchased both specific stop-loss and aggregate stop-loss coverage. For any one participant, the Parish is liable for the first \$200,000 of claims in any calendar year. The aggregate stop-loss coverage will pay all claims over a maximum amount, which is calculated by multiplying the number of employees covered each month by the monthly stop-loss unit, which is determined by the insurance underwriter. Any claims not paid by the end of the calendar year will be considered in the calculation of next year's stop-loss coverage. In 2008, the Parish received \$870,115 in stop-loss coverages for health claims. An additional accrual in the amount of \$427,682 was recorded to offset the year end liability for reimbursements that were received in 2009 but that related to claims incurred prior to December 31, 2008. Transactions for the dental insurance are included in the health insurance fund.

Effective August 1, 2003, the Parish entered into a cooperative agreement with the Port of Lake Charles to administer the Port's health and dental insurance activity with the assistance of the Parish's current third party health and dental insurance administrator. Since the Port of Lake Charles is not a component unit of the Parish, as defined in the first paragraph above, the employees' health care financing activity of these two entities is considered to be a public entity risk pool, which is defined as a cooperative group of governmental entities joining together to finance an exposure, liability or risk. Since the Parish is the predominant participant in this pool, this activity continues to be reported in the Parish's Self-Insured Health Insurance Internal Service Fund. It is the opinion of the Parish that there is no material transfer or pooling of risk between the pool participants and that the Parish is performing claims servicing functions for the Port of Lake Charles. As such, any amounts collected or due from the Port and paid or to be paid to settle claims for the Port is reported as an amount Due to Other Governments. This amount will be returned to the Port of Lake Charles upon any termination of the above agreement. The operating statement of the internal service fund named above reflects only the claims servicing revenue and administrative costs paid to the Parish by the Port of Lake Charles. Pool participants are responsible for their own respective claims until the applicable stop-loss coverage becomes effective. The Parish's policy with respect to purchasing specific stop-loss and aggregate stop-loss coverage as discussed in the previous paragraph also applies to the Port of Lake Charles' activity. Any individual claims for either pool participant in excess of \$200,000 would be covered by the specific stop-loss insurance coverage. In addition, a maximum aggregate stop-loss coverage amount has been calculated for both pool participants. This stop-loss activity would be considered an insurance purchasing pool.

On February 1, 2007, the Parish became fully self insured as to general liability coverage with no excess stop loss coverage. With the trend of increasing litigation activity, the Parish has decided, in its fiduciary capacity to the citizens of Calcasieu Parish, that action must be taken to balance the needs of all of the Parish citizens with those of a specific individual with respect to any claims and/or judgments. Since the primary source of governmental revenue is through various taxes, the

taxpayers of Calcasieu Parish, ultimately carry the burden of any claim or judgment. Accordingly, the Parish has adopted a policy of “paying claims as opposed to judgments.” The goal of this policy is to ensure the stability of current Parish services and programs by actively negotiating the settlement of legitimate claims before litigation. This policy will enable the Parish to pay valid claims, up to a predetermined annual appropriated amount, as opposed to any and all legal judgments or claims.

The general liability fund also purchases automobile and property insurance from third party carriers. The automobile policy carries a \$250,000 deductible per incident while the property policies have varying deductibles based on the specific covered peril but range from \$50,000 per incident to 3% per insured property location value. In February 2009, the automobile deductible was reduced to \$100,000 per incident.

The claims liability reported in each of the Self Insured Funds is based on the requirements of Governmental Accounting Standards Board Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount can be reasonably estimated. Claims liability amounts are derived as follows: (1) workmen’s compensation claims are recorded based on both the contract administrator’s and the Parish risk manager’s estimate of each claim’s value, as well as actual subsequent payments, (2) health/dental insurance and unemployment claims liabilities are estimated based on subsequent disbursement/other information and (3) general liability claims are calculated based on the Parish’s legal counsel’s opinion on the probability of an impairment of an asset due to litigation and their estimate of that exposure, in addition to analyzing subsequent disbursement information. This information is then reviewed for insurance policy limits and the estimate of liability is reduced for coverage by stop-loss agreements. The Parish has not purchased any annuity contracts.

As of December 31, 2008, the Parish is a defendant in numerous lawsuits. Twenty-three (23) lawsuits are being defended by outside counsel or by appropriate insurance defense counsel. The suits have arisen in the normal course of operations by the Parish. The lawsuits cover a variety of allegations including wrongful death, alleged defects in a parish road and auto accidents allegedly caused by Parish employees. In the opinion of the Parish, as supported by the Parish’s legal counsel, the likelihood of material liability for the Parish resulting from six of the twenty-three cases being defended by the outside counsel is small (if any) and, in some cases, is not even estimable.

Utilizing the Financial Accounting Standards Board Statement No. 5 terminology, the Parish and its outside counsel believe it is probable that the Parish will be held liable for approximately \$1,533,850 in claims for the above lawsuits. This amount is reflected in the Self Insured General Liability Internal Service Fund and is after consideration of settlements that should be covered by stop-loss coverages from prior years’ claims.

GASB Statement 30 *Risk Financing Omnibus* requires that incremental claim adjustment expenses be accrued when applicable. For general liability claims, management has estimated that approximately \$100,000 of incremental expenses will be incurred as a result of potential claim settlements. The majority of these expenses will be incurred for outside legal counsel. This amount has been reflected in the self insured claims liability account. Management does not anticipate significant incremental claim adjustment expenses for any health, workmen's compensation or unemployment claims and has accordingly not recorded any additional liability.

Changes in the Funds' claims liability amounts are as follows:

	<b>Beginning Of Year Liability</b>	<b>Current Year Claims And Changes In Estimates</b>	<b><u>Claim Payments</u></b>	<b>Claim's Liability Balance At Year End</b>
<b><i>(1) Workmen's Compensation Fund</i></b>				
2008	\$ 816,666	\$ 866,358	\$ (739,847)	\$ 943,177
2007	\$ 954,982	\$ 459,316	\$ (597,632)	\$ 816,666
<b><i>(2) Health Insurance Fund</i></b>				
2008	\$ 272,181	\$ 6,184,962	\$ (6,194,458)	\$ 262,685
2007	\$ 338,487	\$ 5,813,735	\$ (5,880,041)	\$ 272,181
<b><i>(3) General Liability Fund</i></b>				
2008	\$ 1,730,377	\$ 66,256	\$ (262,783)	\$ 1,533,850
2007	\$ 1,769,184	\$ 1,033,561	\$ (1,072,368)	\$ 1,730,377
<b><i>(4) Unemployment Insurance Fund</i></b>				
2008	\$ 9,087	\$ 14,282	\$ (17,036)	\$ 6,333
2007	\$ 3,722	\$ 26,822	\$ (21,457)	\$ 9,087

## **B. Contingent Liabilities and Commitments**

The Parish receives revenues from various federal and state grant programs which are subject to final review and approval as to allowability of expenditures by the respective grantor agencies. Any settlements or expenses arising out of a final review are recognized in the period in which agreed upon by the agency and the Parish. Also, it is management's opinion that any audits by the grantor agencies would not produce disallowed program costs and liabilities to such an extent that they would materially affect the Parish's financial position.

The Parish is subject to certain federal, state and local regulations relating to environmental compliance issues. There is a risk that the Parish could be found to be

in noncompliance with these regulations. Should this occur, it may be subject to fines and mandatory remedial actions which may be material to the financial statements. Management has no knowledge of any compliance problems as of the date of the statement of net assets.

The Calcasieu Parish Police Jury has the following construction commitments as of December 31, 2008:

John Meyers - Security Upgrade to Correctional Center	\$ 363,212
Priola Construction - Rodeo Arena Construction	2,019,478
Vitello, Inc - DA / Courthouse Buildings Renovation	59,254
Kaough and Jones - Prien Lake Park Lighting	242,473
H.D. Truck & Tractor - Project 2005-10	1,995,261
R.E. Heidt Construction - Project 2008-02	3,082,974
W.E. McDonald - Project 2008-07	2,916,829
R.E. Heidt Construction - Project 2008-04	1,567,997
Prairie Contractors - Project 2008-05	427,591
Civil Construction - Project 2007-07	228,713
Cad-Son Construction - Mossville Sewer Project	<u>992,149</u>
____ Total Primary Government	<u>\$ 13,895,931</u>

### C. Joint Service Agreements

The Calcasieu Parish Police Jury and the City of Lake Charles entered into a joint service agreement, with an effective date of January 1, 2007, regarding operational responsibility for a consolidated animal services and shelter program. The term of the agreement would be for the calendar years 2007 through 2009, with an optional renewal period of three years. The City agreed to fund one-half of the operating budget after the reduction for self-generated revenue and other specified grant revenue. The fifty percent amount is based on the average service call breakdown between the City and the Parish. The 2008 payment was \$415,081. There are also other agreements with various municipalities for animal control services.

The Calcasieu Parish Police Jury and the Calcasieu Parish Sheriff's Office entered into a joint service agreement on April 17, 2003 pertaining to various Parish jail facility issues. The Parish agrees to pay the Sheriff an annual amount of \$400,000 beginning in 2003 with an annual inflationary adjustment for each year thereafter. The 2008 payment was \$471,172. The term of the agreement is for one year but will be renewed on an annual basis unless notice is given otherwise. In consideration for the payments described above, the Sheriff agrees to provide utensils, clothing and hygienic supplies to prisoners. In addition, the Sheriff agrees to provide general buildings and grounds maintenance for Calcasieu Correctional Complex, which includes the Correctional Center and Administrative Building. The Parish has also entered into two other joint service agreements with the Sheriff's Office related to providing nursing and mental health services to the parish inmates. In 2008, the



Parish paid \$199,985 in nursing service payments and \$47,400 in mental health payments to the Sheriff's office.

The Parish and the Calcasieu Parish Sheriff's Office entered into a joint services agreement to fund the annual estimated costs for the operation of the Motorist Assistance Patrol Program. Each year the estimated cost for one year of operation is funded by the Parish. These estimated costs are compared to actual costs at the end of the fiscal year (July 1 to June 30) and any resulting amount is carried over to the next year. In 2008, a payment of \$41,854 was made for the program year July 1, 2008 until June 30, 2009.

The Calcasieu Parish Police Jury and the Education and Treatment Council, Inc. (ETC) (a private nonprofit corporation) entered into a contractual arrangement on January 20, 2005 regarding juvenile care, shelter, evaluation and treatment services. The term of the agreement is for four years commencing on January 1, 2005 and ending December 31, 2009, with an optional extension of (two) three year periods. A total sum of \$499,235 was paid for 2008.

The Louisiana Department of Health and Human Resources (DHHR) operates the Calcasieu Parish Health Unit (a special revenue fund) under an agreement with the Calcasieu Parish Police Jury. The terms of the agreement include an annual payment of \$540,000 to the State. This fund reports this payment and other expenses of the Calcasieu Parish Health Unit.

The Parish and the City of Lake Charles are statutorily required to fund the operations of the Ward Three Court and Marshal's Office. The Parish paid \$228,946 in 2008 under this funding agreement.

On July 20, 2004, the Parish entered into a joint services agreement with the City of Lake Charles regarding the management of Fire Protection District 2 of Ward 3. In that agreement, the Parish dissolved the existing board of directors and assumed that responsibility. The City of Lake Charles assumed the day to day management of those operations which would be inclusive of any budgetary decision making requirements. The Parish would continue to collect the property tax revenue on behalf of the District while paying the City of Lake Charles for their management services. The ownership of the District's assets would not be transferred under this joint services agreement and any costs associated with major improvements or capital expenditures would remain the responsibility of the District. The fee for the management services provided by the City of Lake Charles is the full amount of the property tax collections and the state revenue sharing collections paid to the District. In 2008, the Parish remitted to the City of Lake Charles \$1,049,898 which included previous collected property taxes. As a result of this agreement, the activity of this District is now presented as a blended component unit of the Parish since the Police Jury's and the District's governing board are the same.

Other agencies also entered into agreements with the Parish for various maintenance activity during the year.

#### D. Gaming Activity Agreements

**Gaming Revenue District** - In 2007, the Parish and the City of Lake Charles entered into a cooperative endeavor agreement thereby creating the Calcasieu Parish Gaming Revenue District which will be responsible for collecting fees and assessments related to gaming activity conducted within the boundaries of the Parish and the City of Lake Charles and then distributing those collections to participating entities. The entities eligible for participation in this distribution are currently the Parish, the City of Lake Charles, the City of Sulphur, the City of Dequincy, the Town of Vinton and the Town of Iowa. Specifically excluded from the definition of gaming revenues to be collected by the new district is the annual cash payment received by the Parish from the Isle of Capri as well as two payments received by the City of Lake Charles in regards to the closing of Players' riverboat and the opening of Sugarcane Bay Resort. The applicable revenue and disbursements in accordance with this agreement began in June 2007.

The Calcasieu Parish Gaming Revenue District had the following activity for 2008:

<u>Collections:</u>		<u>Distributions:</u>	
L'auberge Du Lac		City of Lake Charles	\$ 8,495,002
Boarding Fees	\$ 12,590,823	Calcasieu Parish Police Jury	8,495,002
Isle of Capri Boarding Fees	5,277,367	Port of Lake Charles**	2,300,461
Delta Downs Slot Proceeds	<u>5,512,382</u>	Education Entities**	3,090,107
Total Collections	\$ 23,380,572	City of Sulphur	424,300
Undistributed Receivable	<u>9,442,584</u>	City of Dequincy	195,444
Total Additions To Fund	<u>\$ 32,823,156</u>	Town of Iowa	185,616
		Town of Vinton	<u>194,640</u>
** See discussion under L'auberge Du		Total Distributions	\$ 23,380,572
Lac (Pinnacle) regarding 2007 Agreement		Due To Other Governments	<u>9,442,584</u>
and Isle of Capri		Total Deletions To Fund	<u>\$ 32,823,156</u>

**L'auberge Du Lac (Pinnacle)** - In December 2003, the Parish and the City of Lake Charles entered into an agreement with PNK, LLC (Pinnacle) whereby both governmental entities would receive, in the aggregate, the greater of: (1) a \$5,000,000 guarantee (paid in monthly installments) or (2) a predetermined percentage of net gaming proceeds. The latter percentage fluctuates based on the net gaming proceeds and, if it is larger than the guarantee amount identified in item 1, then the excess is paid in January of the following year. In addition to the 2003 agreement, another agreement was executed with Pinnacle in August 2007 whereby the Parish, the City of Lake Charles and the Lake Charles Harbor & Terminal District ("Port") agreed to allocate the revenue from the first casino location operated by Pinnacle (based on the 2003 agreement above) as well as any revenue from the

anticipated opening of Pinnacle's second casino. This 2007 agreement specifically allocates percentages of revenue from both casinos to (1) three educational entities (Calcasieu Parish School Board, McNeese State University and Sowela Technical Community College), (2) the Port of Lake Charles and (3) the Calcasieu Parish Gaming Revenue District on behalf of the City of Lake Charles and the Parish. All of the activity related to the 2003 and 2007 agreements are reported in the Gaming Revenue District Agency Fund and is presented in the previous table.

**Isle of Capri** - In June 1995, the Parish entered into a "Development Agreement" with St. Charles Gaming Company, Inc. in which the gaming company agreed to pay an initial payment of \$1,000,000 at the opening of the casino located in the Parish. Each year thereafter, the Parish would receive \$1,000,000 in quarterly payments. The agreement also specified that the parish would receive a boarding fee for each passenger. In 1996, an amendment was executed to the development agreement whereby twenty-seven percent of the annual payments of \$1,000,000 would be paid to the City of Westlake. In 2000, an amendment relating to boarding fees was executed whereby 2.766% of gross gaming revenues would be paid to the Parish on a monthly basis. The required 2008 annual payment of \$1,000,000 was received with \$270,000 of that \$1,000,000 being paid to the City of Westlake in accordance with the amendment discussed above. A portion of the boarding fees are designated for three educational institutions (Calcasieu Parish School Board, McNeese State University and Sowela Technical Institute). In 2007, the boarding fee activities were allocated to the newly created Calcasieu Parish Gaming Revenue District but not the annual payment of \$1,000,000.

**Delta Downs** - As authorized by state regulations, the Parish receives an allocation of 4% of the taxable net slot proceeds generated by Delta Downs Racetrack and Casino. In 2008, the slot proceeds were included in the collection and distribution of gaming funds allocated to the newly created Calcasieu Parish Gaming Revenue District.

#### **E. Termination Benefits**

At December 31, 2008, the Parish has not provided any terminated employees (either through voluntary or involuntary means) with termination benefits, which may include but are not limited to severance pay, enhanced early retirement options, etc. The terminated employees are offered continued health care coverage under the Consolidated Omnibus Budget Reconciliation Act (COBRA). However, the Parish does not contribute toward the cost of any coverage under COBRA and therefore this "benefit" does not meet the definition of a termination benefit as established by Governmental Accounting Standards Board Statement 47, "Accounting for Termination Benefits."

## **F. Retirement Commitments**

Substantially all Parish employees participate in “Plan A” of the Parochial Employees' Retirement System of Louisiana ("System"), a cost-sharing multiple-employer public employee retirement system, which is a defined benefit plan. The plan was established by the Louisiana Legislature as of January 1, 1953, by Act 205 of 1952. The system was revised by Act 765 of 1979, effective January 1, 1980, to create the Plan A Fund and Plan B Fund to replace the "regular plan" and the "supplemental plan.” Plan B Fund replaced the "regular plan.” The system is administered by a Board of Trustees consisting of seven members.

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 (225) 928-1361.

Contributions to the system are made by both employees and the Parish as a percentage of salaries. The payroll for Parish employees covered by the system for the year ended December 31, 2008, was \$25,777,298. The Parish's total payroll was \$26,447,176.

It is mandatory that all permanent Parish employees who work at least twenty-eight hours a week participate in the system. Covered employees are required by Louisiana Revised Statute 11:1946 to contribute 9.5% of their total compensation for Plan A. The Parish is also required by Louisiana Revised Statute 11:1903 et seq. to contribute an actuarial determined rate of total compensation which for 2008 was 12.75% while the contribution rates for 2007 and 2006 were 13.25% and 12.75% respectively. The Parish's contribution to the system for the years ended December 31, 2008, 2007 and 2006 were \$3,286,599, \$3,075,573 and \$2,757,423 respectively, which equals the required contribution for each year.

Any member is eligible for normal retirement if he has at least thirty years of creditable service regardless of age, twenty-five years of creditable service and is at least age 55, or ten years of creditable service and is at least age 60. The retirement benefit is equal to three percent of the member's final average compensation (defined as the average highest consecutive 60 months).

The System also provides death and disability benefits. Benefits and administration of the System are governed by the Louisiana Revised Statutes, Title 33, Sections 6101 through 6235, specifically, and other general laws of the State of Louisiana.

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's December 31, 2008 audit report.

## G. Other Postemployment Benefits (OPEB)

For the year ended December 31, 2008, the Parish implemented Governmental Accounting Standards Board (GASB) Statement No. 45, “*Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*” (OPEB). This statement addresses the fact that certain postemployment benefits other than pensions, which for the Parish consist of healthcare benefits only, are related to employee services and salaries received presently but that will benefit the employee in the future - upon retirement and whose costs will be borne by the Parish in the future. This statement attempts to quantify the future “retirement” costs that have been earned by the employee during his active years of employment. The Parish will finance the postemployment benefits on a “pay-as-you-go” basis. Accordingly, a liability is recognized in the financial statements for the actuarial determined amount of postemployment benefits that are associated with the normal costs of benefits attributable to service in the current year as well as an amortization of any unfunded actuarial accrued liability for costs of benefits associated with prior years of employment. The notes to the financial statements contain other required disclosure information such as the estimated costs today of providing the postemployment benefits to all of your current employees once they retire not just the liability referred to above that is actually recognized in the statement of net assets. The Parish contracted with a third party consultant to perform the actuarial valuation required by GASB Statement No. 45.

Plan Description: The Parish OPEB Plan is a single employer defined benefit “substantive” plan as understood by the employer and its employees. All of the employees of the Parish primary government and the following discretely presented component units may at their option participate in the employees’ group health, dental and life insurance programs sponsored and administered by the Parish in conjunction with its third party insurance providers and administrative agents:

Calcasieu Parish District Attorney	Calcasieu Parish Library System
Calcasieu Parish Coroner	Calcasieu Parish Communications District
Fire Protection Dist. No. 1 of Ward 1	Gravity Drainage Dist. No. 8 of Ward 1
Fire Protection Dist. No. 2 of Ward 4	Gravity Drainage Dist. No. 6 of Wards 5&6
Fire Protection Dist. No. 1 of Ward 6	Gravity Drainage Dist. No. 9 of Ward 2
Fire Protection Dist. No. 2 of Ward 8	Recreation District No. 1 of Ward 3
Waterworks Dist. No. 5 of Wards 3&8	Recreation District No. 1 of Ward 4

In addition to the option to participate in the group health, dental and life plans during employment, at retirement, employees who have twenty (20) years of cumulative service will be eligible for certain retiree benefits if hired after January 1, 2007. Employees hired prior to January 1, 2007 must have ten (10) years of cumulative service to be eligible for any retiree benefits. The Parish currently offers its retirees the option to elect to participate in the health plan but not in the dental or life plans. While there is no specific written plan or trust for the Parish OPEB plan alone and therefore no separate annual report is issued, the Parish has reported this plan information based on communications to plan members via the written health

plan maintained by the Parish. Any amendments to the general health plan as related to types of benefits offered are required to be approved by Parish management before being distributed to Plan members.

Funding Policy: The contribution requirements of the retirees and the participating employers are established in the annual operating budget and may be amended in subsequent years with the approval of Parish management. As stated previously, the required contribution is based on projected “pay-as-you-go” financing requirements. The employer contribution to the OPEB plan for 2008 was \$261,169 which represents \$102,839 for the primary government and \$158,330 for the parish plan component units. There is no retiree contribution to the OPEB plan other than the retiree share of insurance premiums paid monthly which for 2008 consisted of \$364 per month if under age 65, \$310 per month if subject to Medicare Supplement Part A, or \$218 per month if subject to Medicare Supplements Parts A & B.

Actuarial Methods and Assumptions: Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and the plan members. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

The projected unit credit actuarial cost method was used for the January 1, 2008 actuarial valuation. Because the government currently finances OPEB using a “pay-as-you-go” approach, the discount rate is based on the historical (and expected investment that are expected to be used in financing the payment of benefits). The actuarial assumptions included a 4% investment rate of return, compounded annually. Life expectancies were based on the Sex Distinct RP 2000 Combined Healthy Mortality Table. Turnover rates were based on the government’s historical data and modified based on years of employment.

Both historical retiree claims costs and year 2008 retiree health insurance premiums were used as the basis for calculation of the present value of total benefits to be paid. In addition to a general inflation rate of 2.5 %, the plan assumed a medical inflation rate of 8.6% beginning in 2009, decreasing to an ultimate rate of 4.5% at 2066 and beyond. The actuarial valuation also assumes that (1) 30% of employees are assumed to be married and elect spousal coverage at retirement; (2) female spouses are assumed to be three years younger than males; (3) 0% of employees will have dependent children at retirement; and (4) 100% of employees will elect medicare coverage when they are first eligible.

The amortization method for the plan is level dollar with a thirty year closed amortization period. The remaining amortization period at January 1, 2008, was thirty years.

Annual OPEB Cost and Net OPEB Obligation: The Parish's annual OPEB costs (expense) was calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding, that if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities over the actuarial amortization period. Since 2008 was the initial year of implementation for GASB 45, there was no net OPEB obligation at the beginning of the year and only one year of trend information is available. The ARC was calculated as part of the January 1, 2008 actuarial valuation performed by an outside actuary consultant. The following table shows the components of the Parish's annual OPEB costs for the year and the amount actually contributed to the plan during the year:

	<u>Governmental Activities</u>	<u>Business- Type Activities</u>	<u>Total Primary Government</u>	<u>Parish Plan Component Units **</u>	<u>Total OPEB Plan</u>
Annual required contribution (ARC)	\$ 1,006,373	\$ 9,189	\$ 1,015,562	\$ 504,989	\$ 1,520,551
Interest on net OPEB obligation	—	—	—	—	—
Adjustment to ARC	—	—	—	—	—
Annual OPEB cost (expense)	1,006,373	9,189	1,015,562	504,989	1,520,551
Less: Contributions made	<u>(101,768)</u>	<u>(1,071)</u>	<u>(102,839)</u>	<u>(55,491)</u>	<u>(158,330)</u>
Increase in net OPEB obligation	\$ 904,605	\$ 8,118	\$ 912,723	\$ 449,498	\$ 1,362,221
Net OPEB oblig. at beginning of year	—	—	—	—	—
Net OPEB oblig. at end of year	<u>\$ 904,605</u>	<u>\$ 8,118</u>	<u>\$ 912,723</u>	<u>\$ 449,498</u>	<u>\$ 1,362,221</u>

\*\* Some of the discretely presented component units reflected in the Parish reporting entity have their own OPEB Plans and are not included in the disclosure above.

<u>Trend Information for OPEB Plan:</u>			
<u>Fiscal Year Ended</u>	<u>Annual OPEB Cost</u>	<u>% of Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
12/31/08	<u>\$1,520,551</u>	<u>10%</u>	<u>\$1,362,221</u>

Funding Status and Funding Progress: The following is a Schedule of Funding Status and Funding Progress for the OPEB Plan based on the first actuarial valuation:

Actuarial Valuation Date	(a) Actuarial Value of Assets	(b) Actuarial Accrued Liability (AAL)	(b-a) Unfunded AAL (UAAL)	(a/b) Funded Ratio	(c) Covered Payroll (Employees hired before 12/31/07)	((b-a)/c) UAAL as a Percentage of Covered Payroll
01/01/08	<u>\$0</u>	<u>\$12,354,117</u>	<u>\$12,354,117</u>	<u>0.00%</u>	<u>\$23,508,971</u>	<u>52.55%</u>

**H. On-Behalf Payments for Salaries and Benefits**

GASB Statement No. 24, *Accounting for Financial Reporting for Certain Grants and Other Financial Assistance*, requires the Parish to report and disclose in the financial statements on-behalf salary and fringe benefit payments made by the State of Louisiana to certain groups of Parish employees.

Supplementary salary payments are made by the state directly to certain groups of employees. The Parish is not responsible for these salaries. Therefore, the basis of recognizing the revenue and expenditure (expense) payment is the actual contribution made by the state. For 2008, the state paid supplemental salaries to the following groups of employees of the primary government: district judges, constables and justices of the peace, and employees of the Registrar of Voters’ Office. The state also paid supplemental salaries for certain employees of the District Attorney of the 14<sup>th</sup> Judicial District, as well as to firemen who are employees of the various fire protection district component units.

Louisiana Revised Statutes (LRS) 11:82 provides for a percentage of property taxes collected by the Calcasieu Parish Sheriff’s Office to be remitted directly to the eight separate retirement systems. They include the following:

- Assessors’ Retirement Fund
- Clerks’ of Court Retirement and Relief Fund
- Municipal Employees’ Retirement System of Louisiana
- Parochial Employees’ Retirement System of Louisiana
- Sheriff’s Pension and Relief Fund
- District Attorneys’ Retirement Fund
- Registrars’ of Voters Employees’ Retirement System
- Teachers’ Retirement System of Louisiana



On-behalf payments recorded as revenues and expenditures (expenses) in the 2008 financial statements are as follows:

	<b>State Supplemented Salaries</b>	<b>Retirement Contributions</b>	<b>Total 2008 On-Behalf Payments</b>
<b>Primary Government:</b>			
Governmental Activities	\$ 1,316,125	\$ 934,733	\$ 2,250,858
Business-Type Activities	<u>—</u>	<u>6,937</u>	<u>6,937</u>
Total Primary Government	\$ 1,316,125	\$ 941,670	\$ 2,257,795
<b>Component Units:</b>			
District Attorney	\$ 1,061,224	\$ —	\$ 1,061,224
Fire Protection Districts	106,944	167,724	274,668
Other Component Units	<u>—</u>	<u>460,127</u>	<u>460,127</u>
Total Component Units	\$ 1,168,168	\$ 627,851	\$ 1,796,019
Total On-Behalf Payments	<u>\$ 2,484,293</u>	<u>\$ 1,569,521</u>	<u>\$ 4,053,814</u>

#### I. Restricted Assets

The balances of the restricted asset accounts in the nonmajor enterprise funds are as follows:

	<b>Nonmajor Enterprise Funds</b>
Cash For Water Revenue Bond Accounts	\$ 5,876
Investments For Revenue Bond Accounts	177,731
Investments For Customer Deposits	82,632
Cash For Sewer Bond Accounts	8,283
Property Taxes Receivable For Sewer Debt Service	37,727
Accrued Interest Receivable On Sewer Bonds	<u>762</u>
Total Restricted Assets	<u>\$ 313,011</u>

## **NOTE 12: STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

### **A. Budgets and Budgetary Accounting**

#### ***Adoption Process***

The basis of budgeting for the Parish is the cash basis. The Parish is legally required to adopt budgets for the general fund and all special revenue funds. The Finance Division compiles for the Administrator estimates of revenues and requests for appropriations of the annual budget. No later than November 20th, the Administrator submits the budget to the Budget Committee of the Parish for adoption or any necessary revision. The Parish conducts public hearings on the budget, which is adopted before the end of the fiscal year, to become effective January 1. In no event will the total appropriations exceed total anticipated revenues taking into account the estimated surplus or deficit at the end of the current fiscal year.

#### ***Budget Presentation***

Generally accepted accounting principles require entities to disclose the original, final and actual budgetary comparisons for the general fund and each individual major special revenue fund that has a legally adopted budget in the basic financial statements or the required supplementary information section of the comprehensive annual financial report. For 2008, the Public Works Operating Fund, the Office of Juvenile Justice Services Fund, the Criminal Court and the Gaming Fund are the only major special revenue funds with a legally adopted budget and this presentation is included in the basic financial statements along with that for the General Fund. No budgetary comparison is presented for the Road Capital Improvement Fund, a major fund, because an annual budget was not required. Other funds with legally adopted budgets are presented in the combining and individual fund statements and schedules section of the comprehensive annual financial report.

#### ***Excess of Expenditures over Appropriations***

For the year ended December 31, 2008, expenditures exceeded appropriations in the Correctional Department (legal level of budgetary control) of the General Fund by \$64,487 due to increased costs associated with the legally required expenditures related to the housing of prisoners including medical care of those prisoners.

The following nonmajor governmental funds had expenditures that exceeded appropriations: (1) Administrative Fund \$14,642 (Administration Department) and \$22,498 (Division of Finance), (2) Coliseum Fund \$72,134, (3) Section 8 Housing Assistance Fund \$159,659, (4) Tenant Based Rental Assistance Program \$253, (5) Shelter Plus Care Program Fund \$11,950, (6) Office of Community Services \$17,773, (7) Transit Program \$21,980, (8) Food for Seniors Fund \$746, (9) Drug Court Fund \$16,593, (10) Adult Drug Court Fund \$35,509, (11) Calcasieu Emergency Response

Training Center Fund \$1,648, (12) Calcasieu Parish Law Library Commission Fund \$5,077 and (13) Medical Reserve Corp Fund \$6,860. Some of these variances related to additional expenditures for hurricane activity.

***Budgetary-GAAP Reporting Reconciliation***

Governmental accounting standards require that comparisons of the legally adopted budget be made with the actual financial statement data. Since the Parish prepares its budget on the cash basis of accounting, this comparison must be done based on the budgetary basis. As a result of this presentation, the information contained in the table below is required to reconcile the actual financial data presented on the cash budgetary basis to the actual financial data prepared using generally accepted accounting principles. As discussed in the Budget Presentation section above, the Parish has elected to present the budgetary comparison information in the basic financial statements even though there are minor perspective differences which are further reconciled below.

	<b><u>General Fund</u></b>	<b><u>Public Works Operating Fund</u></b>	<b><u>Office of Juvenile Justice Fund</u></b>	<b><u>Criminal Court Fund</u></b>	<b><u>Gaming Fund</u></b>
Net Change in Fund Balance (GAAP)	\$ (411,095)	\$ 4,250,161	\$ 649,892	\$ 323,100	\$ (3,536,897)
Reconciling Adjustments:					
To Adjust For Revenues And Deferrals	(367,012)	(1,506,317)	35,027	704,508	(323,249)
To Adjust For Expenditures And Accruals	<u>497,377</u>	<u>100,877</u>	<u>91,322</u>	<u>(648,025)</u>	<u>(167,180)</u>
Net Change In Fund Balance (Budgetary Basis)	<u>\$ (280,730)</u>	<u>\$ 2,844,721</u>	<u>\$ 776,241</u>	<u>\$ 379,583</u>	<u>\$ (4,027,326)</u>

**B. Fund Balance / Net Asset Information**

***Changes in Inventory Balances***

The Parish has determined that the level of inventory on hand was material and therefore, should be capitalized, even under the purchase method of accounting for inventory which the Parish utilizes. Proper accounting treatment for any change in the inventory amount from one year to the next is reflected as a direct adjustment to fund balance. As of December 31, 2008, the Parish has inventory in the amount of \$825,298. This amount comprises \$660,952 of inventory in the Public Works Operating Fund and \$164,346 of inventory in the Road Improvement Capital Fund. The change in inventory from 2008 to 2007 was an increase for Public Works in the amount of \$130,697 and an increase of \$12,024 for the Road Improvement Fund. The total adjustment to fund balance as of December 31, 2008 was a positive adjustment in the amount of \$142,721.

***Net Asset Restatements - Primary Government***

The following table discloses restatements of net assets for the primary government:

	<b>Ending 12/31/07 Net Asset Balance</b>	<b>(**) Prior Period Adjustments</b>	<b>Beginning 1/1/2008 Net Asset Balance as Restated</b>
Net Assets - Primary	\$ 671,104,321	\$ 1,134,331	\$ 672,238,652
Total	<u>\$ 671,104,321</u>	<u>\$ 1,134,331</u>	<u>\$ 672,238,652</u>

\*\* Prior Period Adjustments - The following adjustment was made to the December 31, 2007 ending balance:

- The Coliseum Tax Fund was previously presented as an agency fund. In 2008, a decision was made to re-evaluate the classification of this fund. It was determined that a more accurate presentation of this activity would be as a Special Revenue Fund since the Parish assesses and collects the ad valorem tax associated with this location, which is inclusive of three structures, as well as manages any major capital renovation projects. Note 9(A) further discusses the fact that this facility and its day to day operations are leased to McNeese State University. While the capital improvement activity has always been reflected as a Capital Projects Governmental Fund in the fund financial statements and Governmental Activities in the government wide financial statements, the activity related to the operations of the facility as well as the corresponding ad valorem tax has previously been reflected as an Agency Fund due to the leasing arrangement discussed in Note 9(A). The effect of this reclassification is that net assets are increased by \$1,134,331.

### ***Net Asset Restatements - Discretely Presented Component Units***

The beginning net assets for component units was restated from \$211,799,55 to \$211,762,604 for the following reasons:

- (1) In 2008, it was determined that a change in the structure of the Fourteenth Judicial District Indigent Defender Board resulted in this legally separate entity no longer being classified as a discretely presented component unit of the Parish according to GASB standards. This resulted in an overall decrease in the component units' net capital assets of \$38,732 as of January 1, 2008.
- (2) Community Center and Playground District No. 4 of Ward 1 increased its beginning net assets by \$1,781 to properly record an adjustment for a miscellaneous operating item.

### ***Funds with Deficit Fund Balances / Net Assets***

The Paving Assessment Debt Service Fund reflects deficit net assets/fund balance in the amount of \$48,737 due to slow collections of receivables. This fund is reported as a nonmajor governmental fund.

While the Homeland Security Special Revenue Fund, the Coliseum Capital Improvement Special Revenue Fund and the L.C.D.B.G. Mossville Sewer Capital Project Fund have positive fund balances in total, all of these funds have negative unreserved, undesignated fund balances in the amounts of \$501,852, \$1,023,191 and \$1,393,720, respectively. This is due to the fact that reservations of fund balances for committed equipment purchases and committed consulting and constructions contracts not yet completed were recorded in all three these funds in the amounts of \$502,479, \$2,019,478 and \$992,149, respectively. There are future committed revenues that have not yet been received or recognized that will fund both these contracts as they are completed.

***Net Asset Restrictions***

Details of restricted net assets as reported in the government-wide Statement of Net Assets are as follows:

<b><u>Net Assets Restricted For:</u></b>	<b><u>Governmental Activities</u></b>	<b><u>Business-Type Activities</u></b>	<b><u>Component Units</u></b>
<b>Capital Projects:</b>			
District 4A - 1/4 Cent Sales Tax Dedicated For Road Construction And Improvement	\$ 65,204,747	\$ —	\$ —
Various Sources Of Revenue And Debt Specifically Issued For Construction And Improvement Projects	—	—	4,448,472
Total Net Assets Restricted For Capital Projects	\$ 65,204,747	\$ —	\$ 4,448,472
<b>Debt Service:</b>			
Dedicated Sales And Property Tax Revenue Authorized By The Electorate To Repay Debt	\$ —	\$ 191,416	\$ 9,962,282
Total Net Assets Restricted For Debt Service	\$ —	\$ 191,416	\$ 9,962,282
<b>External Legal Constraints:</b>			
Dedicated Property Taxes Authorized By The Electorate To Specific Special Revenue Funds And Purposes	\$ 22,476,423	\$ —	\$ —
Dedicated 1 Cent Sales Tax For Road Maintenance And Construction	57,923,196	—	—
Dedicated Sales Tax For Trash Pickup	9,336,529	—	—
State Road Funds Dedicated For Transportation	3,156,305	—	—
Encumbrances	2,188,959	—	—
Grant Funds Restricted For Specific Programs	2,827,253	—	—
Total Net Assets Restricted For External Legal Constraints	\$ 97,908,665	\$ —	\$ —
<b>Total Restricted Net Assets</b>	<b><u>\$ 163,113,412</u></b>	<b><u>\$ 191,416</u></b>	<b><u>\$14,410,754</u></b>

## NOTE 13: STATE REQUIRED DISCLOSURES

### A. Police Jurors' Compensation

Members of the Police Jury are paid a monthly salary of \$1,200 per month. The total amount paid for 2008 is as follows:

Francis L. Andrepont	\$ 14,400	Charles S. Mackey, D.D.S.	\$ 14,400
Guy Brame	14,400	Don Manuel	600
Brent Clement	600	Hal McMillin	14,400
Calvin Collins	14,400	Cornelius Moon	600
Mike Danahay	600	Dennis Scott	13,800
Les Farnum	13,800	Shannon Spell	13,800
Elizabeth C. Griffin	14,400	Tony Stelly	14,400
Kevin Guidry	14,400	Claude Syas	13,800
Tony Guillory	600	Sandy Treme	14,400
Ellis Hassien	13,800	Total	<u>\$ 216,000</u>
Chris Landry	14,400		

### B. Communication District Wireless E911 Service

Act 1029 of the 1999 Louisiana Revised Statutes authorizes the parish governing authority of a communication district to levy an emergency telephone service charge on wireless communication systems to pay the costs of implementing Federal Communication Commission (FCC) ordered enhancements to the E911 system. The Act further requires those governing authorities to disclose in the audited financial statements the information on the revenues derived from the service charge, the use of such revenues, and the status of implementation of wireless E911 service.

The emergency telephone service charge of \$.85 cents per month per subscriber is currently being collected. The Communication District collected revenues of \$349,549 in 2000, \$815,785 in 2001, \$611,274 in 2002, \$610,828 in 2003, \$628,089 in 2004, \$955,337 in 2005, \$1,159,430 in 2006, \$1,188,033 in 2007 and \$1,334,823 in 2008. These revenues will be used to pay the costs of technological enhancements to the E911 system. A total of \$3,913,138 has been spent thus far with \$816,291 being spent in 2008 on Phase I and II.

**CALCASIEU PARISH POLICE JURY  
 MODIFIED APPROACH FOR REPORTING INFRASTRUCTURE ASSETS -  
 ROAD INFRASTRUCTURE CONDITION ASSESSMENT AND MAINTENANCE DATA  
 FOR THE YEAR ENDED DECEMBER 31, 2008**

**Completed Condition Assessments (Note 1):**

<u>Year</u>	<u>Asphalt Road Infrastructure</u>
December 31, 2008	90*
December 31, 2007	89*
December 31, 2006	86*

\*The assessment above is the average Asphalt Sufficiency Rating for all of the asphalt roads located in Calcasieu Parish that were assessed at varying dates throughout the calendar year.

**Actual Infrastructure Maintenance Costs Compared to Estimated Costs (Note 2):**

<u>Year</u>	<u>Budget (Estimated) Costs</u>	<u>Actual Costs</u>
December 31, 2008	\$12,379,463	\$12,813,911
December 31, 2007	\$14,829,310	\$17,065,524
December 31, 2006	\$8,149,300	\$10,766,787
December 31, 2005	\$10,904,943	\$8,843,449
December 31, 2004	\$8,830,664	\$5,515,732



**CALCASIEU PARISH POLICE JURY**  
**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION**  
**MODIFIED APPROACH FOR REPORTING INFRASTRUCTURE ASSETS –**  
**ROAD INFRASTRUCTURE CONDITION ASSESSMENT AND MAINTENANCE DATA**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

**Note 1 – Modified Approach**

Calcasieu Parish maintains a comprehensive inventory of road infrastructure. This includes approximately 1,125 miles of asphalt. The Parish Engineering department developed a road rating system, which uses road-rating reports to compile and assess all asphalt roads maintained in Calcasieu Parish by each Ward. The main purpose of these reports is to rank the asphalt roads according to their condition and indicate the type and degree of repair work needed for each road. They also report general road information, such as road length and width, surface type and the last year an overlay process was completed for a particular road.

The Parish elected to use the “modified approach” for valuing its infrastructure asphalt road subsystem based on the road condition assessment process described above. Because of this, no depreciation has been calculated for this subsystem.

The physical condition of the asphalt roads are inspected annually and rated with a scale referenced as “Asphalt Sufficiency Rating.” In lieu of recording depreciation, the Parish is committed to incurring the maintenance expenses necessary to preserve its paved roadway miles at a minimum Asphalt Sufficiency Rating of 80 on a scale of 1 through 100, with 100 as the highest level. The average ratings for 2006, 2007 and 2008 have met this Parish minimum level. As reflected by the average ratings, there have been no changes to the scale itself or the methodology applied during this three-year period.

**Note 2 – Historical Maintenance Information**

Governmental Accounting Standards Board (GASB) Statement 34 – *Basic Financial Statements and Management’s Discussion and Analysis for State and Local Governments* requires that if the modified approach to valuing any infrastructure subsystem is adopted then the following disclosures are required: (1) the three most recent completed condition assessments and (2) the estimated and actual maintenance expenditures needed to preserve the subsystem for the most recent five years.

The 2006 and 2007 trend of actual maintenance costs significantly exceeding the budgeted expenditures appears to have ended in 2008. The budgeted expenditures for 2008 appear to be in line with the 2008 actual expenditures. The 2006 and 2007 budget to actual variances were primarily due to the difference in the post-hurricane construction costs as opposed to similar costs before the 2005 hurricane season. In 2006, the average “Post-Rita” costs increased approximately 30% over similar costs before the fall of 2005. This trend continued in 2007. Asphalt prices alone increased over 20% in 2007 from the 2006 prices. These cost increases affect not only the costs for the Parish maintenance program described herein but construction activity parish wide. As with the budget variance, the variance between the actual expenditures for the past five years is also due primarily to the higher construction costs since approximately the same number of road miles were covered in the latter years.

**CALCASIEU PARISH POLICE JURY  
OTHER POSTEMPLOYMENT BENEFITS –  
SCHEDULE OF FUNDING PROGRESS  
FOR THE YEAR ENDED DECEMBER 31, 2008**

**Schedule of Funding Progress  
For the OPEB Plan**

	(a)	(b)	(b-a)	(a/b)	(c)	((b-a)/c)
Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll (Employees hired before 12/31/07)	UAAL as a Percentage of Covered Payroll
01/01/08	\$0	\$12,354,117	\$12,354,117	0.00%	\$23,508,971	52.55%

Since this is the first year for implementation of Governmental Accounting Standards Board (GASB) Statement No. 45 “Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions,” only one year of trend information is available for presentation.



**COMBINING AND INDIVIDUAL FUND  
STATEMENTS AND SCHEDULES**

The purpose of this section is to provide combining schedules that support information previously presented in the basic financial statements as aggregate column totals as well as to provide more detailed information on nonmajor individual funds and nonmajor discretely presented component units. This section specifically includes information on the following:

Nonmajor Governmental Funds  
Nonmajor Enterprise Funds  
Internal Service Funds  
Fiduciary Funds  
Nonmajor Component Units  
Capital Assets  
Supplementary Information on Selected Component Units



## NONMAJOR GOVERNMENTAL FUNDS

### Special Revenue Funds

**Health Unit** accounts for the special property tax levy required to cover the cost of operations of the Calcasieu Parish Health Unit.

**Solid Waste Fund** accounts for disbursement of solid waste collection. A ten-year sales tax was passed in 1992 that provided the funds for this service.

**Mosquito Control** accounts for the special property tax levy required to cover the costs of controlling mosquitoes.

**Animal Services Fund** accounts for the operation and maintenance fo the Animal Services Center which polices stray animals in the parish and assists the Calcasieu Parish Health Unit in its rabies control program. Financing is provided by animal care fees, contributions from municipalities and transfers from the General Fund and the Health Unit Fund.

**Parks Fund** accounts for the operation of all parks of the parish. Financing is primarily provided by transfers from the General Fund and fees charged for services.

**Planning and Development** accounts for the operating costs of the planning office which is responsible for administering the zoning, subdivision, and sewer ordinances. Financing is provided primarily by permits, fees, and transfers from the General Fund and the Administrative Fund.

**Administrative Fund** accounts for the administrative costs of the Administrator's Office, the Division of Finance, and Human Resources. Financing is provided primarily by fees from occupational licenses and administrative fees charged to other funds.

**Information Systems Fund** accounts for various computer oriented activities needed by the Parish. These activities include management of the parish computer network and web page, maintenance of the existing GIS program (Geographical Information Systems), and mapping needs of the parish.

**Coliseum Tax Fund** accounts for the ad valorem tax that is being collected for the maintenance and capital improvements of the Burton Coliseum.

**Section 8 Housing Program** accounts for federal funds provided for rental assistance to lower income families.

**Tenant Based Rental Assistance Program** accounts for federal funds provided for rental and security deposit assistance for those lower income families affected by Hurricanes Katrina and Rita. This program was a temporary program modeled after the Section 8 Housing Program and ended at December 31, 2008. As such, there is no balance sheet presented as of December 31, 2008 but an activity statement is presented for the 2008 operations.

**Shelter Plus Care Program** accounts for federal funds provided for rental assistance to individuals with mental disabilities that are referred to the program by qualifying agencies.

**Homeless Preservation Grant Fund** accounts for grant funds provided to assist with repair projects for qualified individuals. These repair projects are intended to address health or safety issues with respect to existing residential structures.

**Affordable Housing Grant Fund** accounts for grant funds provided to assist new home buyers with closing cost subsidies. While there are no assets or liabilities as of December 31, 2008 there is an activity statement for 2008.

**Calcasieu Workforce Center** accounts for the federal funds used to improve employment, training, literacy, and vocational rehabilitation programs of the parish.

**Office of Community Services** accounts for funds obtained to support efforts to alleviate poverty, provide services for the elderly and low income citizens, as well as other community programs. Financing is provided primarily by state and local sources.

**Transit Program** accounts for state and federal funds used in the operation of the public transit program of the parish. This fund is also partially funded by a transfer from the Road Capital Improvement Fund which funds this transfer from sales tax collected.

**LAJET Fund** (Louisiana Job Employment Training) program accounts for funds received from federal grants used to provide employment focused services to food stamp recipients.

**Food for Seniors Fund** accounts for expenditures associated with the distribution of commodities that are received from an outside source and available to income eligible senior citizens.

**Multipurpose Contract Postal Unit** accounts for revenues and expenditures of the postal station funded by the Police Jury, City of Lake Charles, and the U. S. Postal Service.

**TASC Fund** (Truancy Assessment and Service Center) is funded by the Louisiana State Legislature, and accounts for the costs associated with the assessment and intervention services provided to children at risk of becoming truant in Calcasieu Parish.

**Federal Foster Care Program** (Title IV-E) is funded by U.S. Department of Health and Human Services and provides entities that participate in the juvenile court system an opportunity to recoup Title IV-E federal monies for eligible services and activities that they provide to juvenile probation children and their families.

**Drug Court Program** which is funded through the Louisiana Supreme Court and the U. S. Department of Justice accounts for services to provide a comprehensive, early intervention system for court referred adolescents and their families with alcohol and drug related problems.

**Adult Drug Court Program** is funded through the Louisiana Supreme Court and the U.S. Department of Justice and accounts for funds received for services provided to adults with substance abuse problems.

**Homeland Security Fund** accounts for state and federal grants received for the purpose of protecting the citizens of the parish from terrorism threats.

**Flood Mitigation Fund** accounts for the operation of federally funded programs to limit the impact of future flooding.

**Coastal Impact Assistance Program** accounts for various funding activities to be used specifically for coastal preservation projects intended to lessen any negative effect on Parish coast lines from oil and gas production.

**Calcasieu Emergency Response Training Center** accounts for the operation of the training center which is tasked with increasing the readiness of First Responders in the parish. This includes training for firemen in the parish as well as industrial clients. Funding is provided primarily through user fees and a transfer from the General Fund.

**Parish Road and Drainage Trust Fund** accounts for \$1 million per year of property taxes to be used as matching funds to other public entity efforts toward improvement of major drainage and road improvements throughout Calcasieu Parish.

**Office of Federal Program Development** reports activity relating to the development and coordination of Parish services funded by existing federal programs. This program is funded through operating transfers from the Parish's administrative budget.

**Riverboat Recreational Endowment Fund** accounts for the \$1 million initial cash bonus received from the riverboat. Interest earned on this amount is used to provide grants to the Community Center and Playground Districts and the Recreation Districts created by the Police Jury.

**Calcasieu Parish Law Library Commission** accounts for court costs collected for the purpose of maintaining a public law library.

**Port Industrial Park Development Fund** accounts for expenditures related to the enhancing economic development with the industrial park.

**Economic Development Fund** accounts for amounts received as a result of reimbursements to the Parish from previous development projects. These proceeds will eventually provide a revolving fund for future development efforts.

**Calcasieu Junior Golf Program** accounts for expenditures related to the development of a youth golf program in the Parish. This program is primarily funded through donations.

**Stormwater Fund** accounts for activity associated with the completion and adoption of a parishwide stormwater drainage plan. This plan will ultimately protect and improve the drainage infrastructure throughout the Parish.

**Medical Reserve Corp Fund** accounts for activities related to the coordinated efforts to utilize health professional volunteers as a resource during disaster and non-disaster emergency operations including but not limited to assisting with evacuation and shelter activities, coordinating vaccine clinics, and conducting health related training sessions.

**Big Lake Water System Fund** accounts for activities associated with the operation and maintenance of a smaller water system in an outlying area of the Parish that is not fully funded by user fees.

**Fire Protection District 2 of Ward 3** accounts for the activity of this fire district. In 2004, the Police Jury became the governing board for this district and as such the activity is reported as a blended component unit similar to that of other Parish departments. The primary source of revenue is from property tax assessments and state revenue sharing collections.



## **Capital Projects Funds**

**Courthouse Complex Fund** accounts for the construction of new facilities and renovation of existing facilities located in the downtown Lake Charles Area.

**Parks Capital Improvement Fund** accounts for all major capital related expenditures for the Parish's parks system. Funding for these projects come from Grants from the Riverboat Fund as well as capital grants from federal and state sources.

**Public Works Maintenance Facility Fund** accounts for construction of the maintenance facilities of public works. The primary source of revenue is transfers from the Public Works Operating Fund. This fund was closed as of December 31, 2008 therefore there is no balance sheet presented but an activity statement is presented for the 2008 operations.

**Allen August Multi-purpose Center Fund** accounts for continued renovation and general improvement needs related to the Multipurpose Center and other facilities used for health services and social services.

**Coliseum Capital Improvement Fund** accounts for major capital improvement activity at the Burton Coliseum. These improvements are primarily funded by ad valorem taxes collected as well as grants from the state.

**Juvenile Justice Construction Fund** accounts for the construction of a training and education center for the Office of Juvenile Justice Services. This fund is funded through federal grants as well as transfers from the Office of Juvenile Justice Service.

**L.C.D.B.G. Starks Water Project** accounts for the anticipated construction of a water system for the Starks community. A combination of federal and state grants will be used to fund this construction.

**L.C.D.B.G. Mossville Sewer Project** accounts for the anticipated construction of a wastewater collection system for the Mossville area. A combination of federal and state grants will be used to fund this construction.

## **Debt Service Funds**

**Paving Assessment Fund** accounts for proceeds from special assessments levied as well as the repayment of paving certificates of indebtedness relating to these projects.



**CALCASIEU PARISH POLICE JURY  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
DECEMBER 31, 2008**

	<b>Special Revenue</b>				
	<b>Health Unit</b>	<b>Solid Waste Fund</b>	<b>Mosquito Control</b>	<b>Animal Services Fund</b>	<b>Parks Fund</b>
<b>ASSETS</b>					
Cash and cash equivalents	\$ 628,840	\$ 824,631	\$ 368,332	\$ 25,291	\$ 123,568
Investments	6,464,767	8,481,003	3,802,309	265,058	391,855
Receivable (net of allowances for uncollectibles):					
Taxes	2,624,021	-	2,670,841	-	-
Special assessments	-	-	-	-	-
Interest receivable	44,533	62,660	26,838	2,767	3,046
Due from other governmental units	67	2,150	110,981	104,396	70,919
Due from other funds	-	-	-	-	-
Loan receivable	-	-	-	-	-
Other receivables	-	-	-	787	16,754
Total assets	\$ 9,762,228	\$ 9,370,444	\$ 6,979,301	\$ 398,299	\$ 606,142
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Accounts payable	\$ 28,351	\$ 32,514	\$ 14,020	\$ 26,797	\$ 50,100
Accrued liabilities	975	-	8,667	10,977	2,741
Due to other governmental units	925	-	-	-	-
Due to other funds	-	-	49	-	-
Due to component units	-	-	-	-	-
Advance from other funds	-	-	-	-	-
Deferred revenues	2,804,776	-	2,854,861	-	-
Retainage payable	-	-	-	-	-
Other liabilities	-	-	-	-	-
Total liabilities	2,835,027	32,514	2,877,597	37,774	52,841
Fund balances:					
Reserved for:					
Encumbrances	7,378	-	113,829	-	1,074
Committed appropriations	-	-	-	-	-
Unreserved, designated for:					
Capital improvements	-	-	-	-	-
Unreserved, undesignated	6,919,823	9,337,930	3,987,875	360,525	552,227
Total fund balances	6,927,201	9,337,930	4,101,704	360,525	553,301
Total liabilities and fund balances	\$ 9,762,228	\$ 9,370,444	\$ 6,979,301	\$ 398,299	\$ 606,142

**Special Revenue**

<b>Planning and Development</b>	<b>Administrative Fund</b>	<b>Information Systems Fund</b>	<b>Coliseum Tax Fund</b>	<b>Section 8 Housing Program</b>	<b>Shelter Plus Care Program</b>	<b>Homeless Preservation Grant Fund</b>	<b>Calcasieu Workforce Center</b>
\$ 54,726	\$ 349,070	\$ 20,465	\$ 39,280	\$ 1,715,702	\$ 4,865	\$ 40,592	\$ 101,094
556,892	3,591,761	210,476	403,984	-	-	-	-
-	-	-	1,593,157	-	-	-	-
-	-	-	-	-	-	-	-
5,209	26,601	2,026	3,562	-	-	-	-
187,497	21,948	13,831	-	-	-	5,711	127,559
-	2,100	-	-	213	-	183	-
-	-	-	-	-	-	-	-
122	292	-	-	20,794	-	-	-
<u>\$ 804,446</u>	<u>\$ 3,991,772</u>	<u>\$ 246,798</u>	<u>\$ 2,039,983</u>	<u>\$ 1,736,709</u>	<u>\$ 4,865</u>	<u>\$ 46,486</u>	<u>\$ 228,653</u>
\$ 192,382	\$ 22,142	\$ 47,522	\$ -	\$ 1,647	\$ -	\$ -	\$ 101,198
17,506	23,683	5,526	-	3,370	-	-	17,669
-	14	-	-	102,713	-	-	-
6,395	-	-	-	1,600	-	7,646	243
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
25,000	-	-	1,702,899	533,850	2,722	-	-
-	-	-	-	-	-	-	-
-	-	-	-	53,810	-	-	-
<u>241,283</u>	<u>45,839</u>	<u>53,048</u>	<u>1,702,899</u>	<u>696,990</u>	<u>2,722</u>	<u>7,646</u>	<u>119,110</u>
82,220	70,077	18,174	-	-	-	-	21,654
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
480,943	3,875,856	175,576	337,084	1,039,719	2,143	38,840	87,889
563,163	3,945,933	193,750	337,084	1,039,719	2,143	38,840	109,543
<u>\$ 804,446</u>	<u>\$ 3,991,772</u>	<u>\$ 246,798</u>	<u>\$ 2,039,983</u>	<u>\$ 1,736,709</u>	<u>\$ 4,865</u>	<u>\$ 46,486</u>	<u>\$ 228,653</u>

continued

**CALCASIEU PARISH POLICE JURY  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
DECEMBER 31, 2008**

**Special Revenue**

<b>ASSETS</b>	<b>Office of Community Services</b>	<b>Transit Program</b>	<b>LAJET Fund</b>	<b>Food for Seniors Fund</b>	<b>Multipurpose Contract Postal Unit</b>	<b>TASC Fund</b>
Cash and cash equivalents	\$ 45,937	\$ 2,206	\$ 1,009	\$ 388	\$ 2,943	\$ 71
Investments	188,367	-	-	3,984	25,320	726
Receivable (net of allowances for uncollectibles):						
Taxes	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Interest receivable	1,532	-	-	65	209	56
Due from other governmental units	195,737	136,275	49,732	-	833	50,844
Due from other funds	15,500	-	-	-	-	11,180
Loan receivable	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-
Total assets	<u>\$ 447,073</u>	<u>\$ 138,481</u>	<u>\$ 50,741</u>	<u>\$ 4,437</u>	<u>\$ 29,305</u>	<u>\$ 62,877</u>
<b>LIABILITIES AND FUND BALANCES</b>						
Liabilities:						
Accounts payable	\$ 46,996	\$ 2,605	\$ 5,533	\$ 1,207	\$ 142	\$ 740
Accrued liabilities	5,746	5,369	976	415	465	1,627
Due to other governmental units	-	-	-	-	-	-
Due to other funds	52	16,366	8,000	-	-	53,892
Due to component units	-	-	-	-	-	-
Advance from other funds	-	-	-	-	-	-
Deferred revenues	9,333	-	-	-	-	-
Retainage payable	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-
Total liabilities	<u>62,127</u>	<u>24,340</u>	<u>14,509</u>	<u>1,622</u>	<u>607</u>	<u>56,259</u>
Fund balances:						
Reserved for:						
Encumbrances	-	-	-	-	-	-
Committed appropriations	-	-	-	-	-	-
Unreserved, designated for:						
Capital improvements	-	-	-	-	-	-
Unreserved, undesignated	<u>384,946</u>	<u>114,141</u>	<u>36,232</u>	<u>2,815</u>	<u>28,698</u>	<u>6,618</u>
Total fund balances	<u>384,946</u>	<u>114,141</u>	<u>36,232</u>	<u>2,815</u>	<u>28,698</u>	<u>6,618</u>
Total liabilities and fund balances	<u>\$ 447,073</u>	<u>\$ 138,481</u>	<u>\$ 50,741</u>	<u>\$ 4,437</u>	<u>\$ 29,305</u>	<u>\$ 62,877</u>

**Special Revenue**

<b>Federal Foster Care Program</b>	<b>Drug Court Program</b>	<b>Adult Drug Court Program</b>	<b>Homeland Security Fund</b>	<b>Flood Mitigation Fund</b>	<b>Coastal Impact Assistance Fund</b>	<b>Calcasieu Emergency Response Training Center</b>	<b>Parish Road and Drainage Trust Fund</b>
\$ 53,400	\$ 3,954	\$ 48	\$ 42	\$ 6,592	\$ 42,453	\$ 1,791	\$ 204,955
549,199	40,661	330	434	1,018	436,615	18,419	3,586,039
-	-	-	-	-	-	-	1,000,000
-	-	-	-	-	-	-	-
3,987	225	8	11	212	2,090	147	24,778
-	18,151	86,466	529,819	302,297	-	-	-
-	-	-	-	6,395	19,328	-	-
-	-	-	-	-	-	-	-
-	-	11,690	-	4,180	-	35,789	-
<u>\$ 606,586</u>	<u>\$ 62,991</u>	<u>\$ 98,542</u>	<u>\$ 530,306</u>	<u>\$ 320,694</u>	<u>\$ 500,486</u>	<u>\$ 56,146</u>	<u>\$ 4,815,772</u>
\$ 2,980	\$ 20,530	\$ 27,900	\$ 443,179	\$ 24,493	\$ -	\$ 19,055	\$ -
1,586	506	682	-	-	-	1,532	-
-	-	17,004	-	76,519	-	-	-
11,797	115	52,000	86,500	70,064	-	-	-
-	-	-	-	-	-	-	2,277
-	-	-	-	-	-	-	-
-	-	-	-	37,500	-	-	1,000,000
-	-	-	-	-	-	-	-
-	-	-	-	94,965	-	-	-
<u>16,363</u>	<u>21,151</u>	<u>97,586</u>	<u>529,679</u>	<u>303,541</u>	<u>-</u>	<u>20,587</u>	<u>1,002,277</u>
-	-	-	502,479	-	-	-	-
-	-	-	-	-	-	-	3,118,618
-	-	-	-	-	-	-	694,877
<u>590,223</u>	<u>41,840</u>	<u>956</u>	<u>(501,852)</u>	<u>17,153</u>	<u>500,486</u>	<u>35,559</u>	<u>-</u>
<u>590,223</u>	<u>41,840</u>	<u>956</u>	<u>627</u>	<u>17,153</u>	<u>500,486</u>	<u>35,559</u>	<u>3,813,495</u>
<u>\$ 606,586</u>	<u>\$ 62,991</u>	<u>\$ 98,542</u>	<u>\$ 530,306</u>	<u>\$ 320,694</u>	<u>\$ 500,486</u>	<u>\$ 56,146</u>	<u>\$ 4,815,772</u>

continued

**CALCASIEU PARISH POLICE JURY  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
DECEMBER 31, 2008**

	<b>Special Revenue</b>				
	<b>Office of Federal Program Development</b>	<b>Riverboat Recreational Endowment Fund</b>	<b>Calcasieu Parish Law Library Commission</b>	<b>Port Industrial Park Development Fund</b>	<b>Economic Development Fund</b>
<b>ASSETS</b>					
Cash and cash equivalents	\$ 1,173	\$ 88,811	\$ 6,801	\$ 2,173	\$ 22,822
Investments	12,060	913,390	69,736	22,351	234,719
Receivable (net of allowances for uncollectibles):					
Taxes	-	-	-	-	-
Special assessments	-	-	-	-	-
Interest receivable	153	6,317	485	152	1,540
Due from other governmental units	254	-	3,910	-	-
Due from other funds	7,646	-	-	-	-
Loan receivable	-	-	-	-	85,781
Other receivables	-	-	-	-	-
Total assets	<u>\$ 21,286</u>	<u>\$ 1,008,518</u>	<u>\$ 80,932</u>	<u>\$ 24,676</u>	<u>\$ 344,862</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Accounts payable	\$ 318	\$ -	\$ 3,280	\$ -	\$ -
Accrued liabilities	1,121	-	-	-	-
Due to other governmental units	-	-	-	-	-
Due to other funds	-	-	-	-	-
Due to component units	-	-	-	-	-
Advance from other funds	-	-	-	-	-
Deferred revenues	-	-	-	-	85,781
Retainage payable	-	-	-	-	-
Other liabilities	-	-	-	-	-
Total liabilities	<u>1,439</u>	<u>-</u>	<u>3,280</u>	<u>-</u>	<u>85,781</u>
Fund balances:					
Reserved for:					
Encumbrances	-	-	-	-	-
Committed appropriations	-	-	-	-	-
Unreserved, designated for:					
Capital improvements	-	-	-	-	-
Unreserved, undesignated	19,847	1,008,518	77,652	24,676	259,081
Total fund balances	<u>19,847</u>	<u>1,008,518</u>	<u>77,652</u>	<u>24,676</u>	<u>259,081</u>
Total liabilities and fund balances	<u>\$ 21,286</u>	<u>\$ 1,008,518</u>	<u>\$ 80,932</u>	<u>\$ 24,676</u>	<u>\$ 344,862</u>

Special Revenue					Capital Projects		
Calcasieu Junior Golf Program	Stormwater Fund	Medical Reserve Corp Fund	Big Lake Water System Fund	Fire Protection District No. 2 of Ward 3	Courthouse Complex Fund	Parks Capital Improvement Fund	Allen August Multi-Purpose Center Fund
\$ 6,372	\$ 116,289	\$ 592	\$ 1,162	\$ 72,138	\$ 113,262	\$ 117,921	\$ 10,839
65,531	1,195,976	7,175	11,951	741,918	1,164,839	2,093,495	111,478
-	-	-	-	1,124,991	-	-	-
-	-	-	-	-	-	-	-
446	5,745	202	128	4,977	9,519	15,521	926
-	-	2,554	-	-	-	207,202	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	3,318	-	679,267	-	-
<u>\$ 72,349</u>	<u>\$ 1,318,010</u>	<u>\$ 10,523</u>	<u>\$ 16,559</u>	<u>\$ 1,944,024</u>	<u>\$ 1,966,887</u>	<u>\$ 2,434,139</u>	<u>\$ 123,243</u>
\$ -	\$ 311,378	\$ 2,636	\$ 57	\$ 642	\$ 221,054	\$ 26,723	\$ 3,880
-	1,360	684	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	19,328	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	1,184,414	679,267	-	-
-	-	-	-	-	11,774	17,533	-
-	-	-	600	-	-	-	-
-	312,738	3,320	657	1,185,056	912,095	63,584	3,880
-	-	-	-	-	128,065	305,589	-
-	-	-	-	-	-	-	-
-	-	-	-	-	926,727	2,064,966	119,363
72,349	1,005,272	7,203	15,902	758,968	-	-	-
<u>72,349</u>	<u>1,005,272</u>	<u>7,203</u>	<u>15,902</u>	<u>758,968</u>	<u>1,054,792</u>	<u>2,370,555</u>	<u>119,363</u>
<u>\$ 72,349</u>	<u>\$ 1,318,010</u>	<u>\$ 10,523</u>	<u>\$ 16,559</u>	<u>\$ 1,944,024</u>	<u>\$ 1,966,887</u>	<u>\$ 2,434,139</u>	<u>\$ 123,243</u>

continued



**CALCASIEU PARISH POLICE JURY  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
DECEMBER 31, 2008**

**Capital Projects**

	<b>Coliseum Capital Improvement Fund</b>	<b>Juvenile Justice Construction Fund</b>	<b>L.C.D.B.G. Starks Water Project</b>	<b>L.C.D.B.G. Mossville Sewer Project</b>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 36,470	\$ 19,280	\$ 30,348	\$ 18,460
Investments	375,083	198,288	105,078	189,852
Receivable (net of allowances for uncollectibles):				
Taxes	-	-	-	-
Special assessments	-	-	-	-
Interest receivable	2,313	1,226	691	1,159
Due from other governmental units	2,554,629	-	-	125,155
Due from other funds	-	-	-	-
Loan receivable	-	-	-	-
Other receivables	61,784	-	-	-
<b>Total assets</b>	<b>\$ 3,030,279</b>	<b>\$ 218,794</b>	<b>\$ 136,117</b>	<b>\$ 334,626</b>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	\$ 1,861,882	\$ 26,993	\$ 171	\$ 133,286
Accrued liabilities	-	-	-	-
Due to other governmental units	-	-	-	-
Due to other funds	-	-	-	948
Due to component units	-	-	-	-
Advance from other funds	-	-	-	-
Deferred revenues	61,784	-	-	-
Retainage payable	110,326	-	-	71,658
Other liabilities	-	-	-	-
<b>Total liabilities</b>	<b>2,033,992</b>	<b>26,993</b>	<b>171</b>	<b>205,892</b>
Fund balances:				
Reserved for:				
Encumbrances	2,019,478	-	-	992,149
Committed appropriations	-	-	-	-
Unreserved, designated for:				
Capital improvements	-	-	135,946	-
Unreserved, undesignated	(1,023,191)	191,801	-	(863,415)
<b>Total fund balances</b>	<b>996,287</b>	<b>191,801</b>	<b>135,946</b>	<b>128,734</b>
<b>Total liabilities and fund balances</b>	<b>\$ 3,030,279</b>	<b>\$ 218,794</b>	<b>\$ 136,117</b>	<b>\$ 334,626</b>

**Debt Service**

<b>Paving Assessment Fund</b>	<b>Total Nonmajor Governmental Funds</b>
\$ 13,294	\$ 5,340,452
-	36,532,137
-	9,013,010
7,086	7,086
-	262,062
-	4,908,917
7,472	70,017
-	85,781
-	834,777
<u>\$ 27,852</u>	<u>\$ 57,054,239</u>

\$ -	\$ 3,704,333
-	113,183
-	197,175
500	335,495
-	2,277
70,912	70,912
5,177	10,987,364
-	211,291
-	149,375
<u>76,589</u>	<u>15,771,405</u>

-	4,262,166
-	3,118,618
-	3,941,879
<u>(48,737)</u>	<u>29,960,171</u>
<u>(48,737)</u>	<u>41,282,834</u>
<u>\$ 27,852</u>	<u>\$ 57,054,239</u>

**CALCASIEU PARISH POLICE JURY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

	<b>Special Revenue</b>				
	<b>Health Unit</b>	<b>Solid Waste Fund</b>	<b>Mosquito Control</b>	<b>Animal Services Fund</b>	<b>Parks Fund</b>
<b>REVENUES</b>					
Taxes:					
Property	\$ 2,730,675	\$ -	\$ 2,775,297	\$ -	\$ -
Special assessments levied	-	-	-	-	-
Licenses and permits	-	-	-	320,193	-
Intergovernmental revenues	265,303	2,150	261,126	543,945	70,919
Charges for services	-	-	-	146,893	230,477
Fines and forfeitures	-	1,150	-	4,257	-
Investment earnings	281,645	418,373	177,826	22,487	21,157
Gaming revenue	-	-	-	-	22,500
Sale of assets	-	-	1,690	-	-
Donations	-	-	-	5,468	-
Miscellaneous revenues	13	-	-	19,083	65
Total revenues	<u>3,277,636</u>	<u>421,673</u>	<u>3,215,939</u>	<u>1,062,326</u>	<u>345,118</u>
<b>EXPENDITURES</b>					
Current:					
General government	-	-	-	-	-
Public safety	-	-	-	1,769,829	-
Public works	-	-	-	-	-
Sanitation	-	5,108,483	-	-	-
Health and welfare	1,367,844	-	2,705,884	-	-
Culture and recreation	-	-	-	-	621,669
Economic development	-	-	-	-	-
Debt service:					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital outlay	76,098	-	-	64,135	30,022
Intergovernmental	-	-	-	-	-
Total expenditures	<u>1,443,942</u>	<u>5,108,483</u>	<u>2,705,884</u>	<u>1,833,964</u>	<u>651,691</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,833,694</u>	<u>(4,686,810)</u>	<u>510,055</u>	<u>(771,638)</u>	<u>(306,573)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Insurance proceeds	-	-	-	-	17,853
Transfers in	-	-	263,420	831,795	385,635
Transfers out	(1,364,529)	(63,280)	-	-	-
Total other financing sources and uses	<u>(1,364,529)</u>	<u>(63,280)</u>	<u>263,420</u>	<u>831,795</u>	<u>403,488</u>
Net change in fund balances	469,165	(4,750,090)	773,475	60,157	96,915
Fund balances at beginning of year as restated	6,458,036	14,088,020	3,328,229	300,368	456,386
Fund balances at end of year	<u>\$ 6,927,201</u>	<u>\$ 9,337,930</u>	<u>\$ 4,101,704</u>	<u>\$ 360,525</u>	<u>\$ 553,301</u>

**Special Revenue**

<b>Planning and Development</b>	<b>Administrative Fund</b>	<b>Information Systems Fund</b>	<b>Coliseum Tax Fund</b>	<b>Section 8 Housing Program</b>	<b>Tenant Based Rental Assistance Program</b>	<b>Shelter Plus Care Program</b>	<b>Homeless Preservation Grant Fund</b>
\$ -	\$ -	\$ -	\$ 1,212,638	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
569,455	1,376,503	-	-	-	-	-	-
301,273	19,867	-	-	3,042,016	-	34,657	5,711
187,373	2,068,209	430,836	-	-	-	-	-
2,950	-	-	-	-	-	-	-
41,642	171,108	16,864	53,421	30,129	-	41	183
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	1,000	-	-	-
9,168	50	34	-	5,894	650	-	-
<u>1,111,861</u>	<u>3,635,737</u>	<u>447,734</u>	<u>1,266,059</u>	<u>3,079,039</u>	<u>650</u>	<u>34,698</u>	<u>5,894</u>
-	2,712,131	1,151,961	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	1,063,306	-	-	-	-
2,309,047	-	-	-	3,718,379	4,525	33,051	9,534
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>2,309,047</u>	<u>2,712,131</u>	<u>1,151,961</u>	<u>1,063,306</u>	<u>3,718,379</u>	<u>4,525</u>	<u>33,051</u>	<u>9,534</u>
<u>(1,197,186)</u>	<u>923,606</u>	<u>(704,227)</u>	<u>202,753</u>	<u>(639,340)</u>	<u>(3,875)</u>	<u>1,647</u>	<u>(3,640)</u>
-	-	-	-	-	-	-	-
1,044,391	-	745,000	-	-	-	-	42,480
-	(850,000)	-	(1,000,000)	(42,480)	-	-	-
<u>1,044,391</u>	<u>(850,000)</u>	<u>745,000</u>	<u>(1,000,000)</u>	<u>(42,480)</u>	<u>-</u>	<u>-</u>	<u>42,480</u>
(152,795)	73,606	40,773	(797,247)	(681,820)	(3,875)	1,647	38,840
715,958	3,872,327	152,977	1,134,331	1,721,539	3,875	496	-
<u>\$ 563,163</u>	<u>\$ 3,945,933</u>	<u>\$ 193,750</u>	<u>\$ 337,084</u>	<u>\$ 1,039,719</u>	<u>\$ -</u>	<u>\$ 2,143</u>	<u>\$ 38,840</u>

continued

**CALCASIEU PARISH POLICE JURY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>Special Revenue</u>				
	<u>Affordable Housing Grant Fund</u>	<u>Calcasieu Workforce Center</u>	<u>Office of Community Services</u>	<u>Transit Program</u>	<u>LAJET Fund</u>
<b>REVENUES</b>					
Taxes:					
Property	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments levied	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental revenues	35,000	3,198,034	1,802,051	580,607	196,458
Charges for services	-	-	57,802	13,714	-
Fines and forfeitures	-	-	-	-	-
Investment earnings	-	2,262	10,818	4,556	344
Gaming revenue	-	-	-	-	-
Sale of assets	-	-	-	-	-
Donations	-	-	-	-	-
Miscellaneous revenues	-	746	7,357	-	-
Total revenues	<u>35,000</u>	<u>3,201,042</u>	<u>1,878,028</u>	<u>598,877</u>	<u>196,802</u>
<b>EXPENDITURES</b>					
Current:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Sanitation	-	-	-	-	-
Health and welfare	-	3,173,216	1,928,425	912,397	194,942
Culture and recreation	-	-	-	-	-
Economic development	35,000	-	-	-	-
Debt service:					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Total expenditures	<u>35,000</u>	<u>3,173,216</u>	<u>1,928,425</u>	<u>912,397</u>	<u>194,942</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>27,826</u>	<u>(50,397)</u>	<u>(313,520)</u>	<u>1,860</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Insurance proceeds	-	-	-	-	-
Transfers in	-	-	24,000	300,000	-
Transfers out	-	-	(21,200)	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>2,800</u>	<u>300,000</u>	<u>-</u>
Net change in fund balances	-	27,826	(47,597)	(13,520)	1,860
Fund balances at beginning of year as restated	<u>-</u>	<u>81,717</u>	<u>432,543</u>	<u>127,661</u>	<u>34,372</u>
Fund balances at end of year	<u>\$ -</u>	<u>\$ 109,543</u>	<u>\$ 384,946</u>	<u>\$ 114,141</u>	<u>\$ 36,232</u>

**Special Revenue**

<b>Food For Seniors Fund</b>	<b>Multipurpose Contract Postal Unit</b>	<b>TASC Fund</b>	<b>Federal Foster Care Program</b>	<b>Drug Court Program</b>	<b>Adult Drug Court Program</b>	<b>Homeland Security Fund</b>	<b>Flood Mitigation Fund</b>	<b>Coastal Impact Assistance Program</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	30,570	274,219	130,049	152,486	160,251	557,568	157,752	-
-	1,567	-	-	-	21,732	-	-	-
-	-	-	-	-	-	-	-	-
673	1,342	244	23,027	1,260	390	574	824	3,920
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	1,599	-	-	-	-	-	-	-
<u>673</u>	<u>35,078</u>	<u>274,463</u>	<u>153,076</u>	<u>153,746</u>	<u>182,373</u>	<u>558,142</u>	<u>158,576</u>	<u>3,920</u>
-	-	-	-	-	-	-	-	-
-	-	268,276	254,034	198,247	181,417	557,581	157,753	19,329
-	-	-	-	-	-	-	-	-
58,049	49,199	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>58,049</u>	<u>49,199</u>	<u>268,276</u>	<u>254,034</u>	<u>198,247</u>	<u>181,417</u>	<u>557,581</u>	<u>157,753</u>	<u>19,329</u>
<u>(57,376)</u>	<u>(14,121)</u>	<u>6,187</u>	<u>(100,958)</u>	<u>(44,501)</u>	<u>956</u>	<u>561</u>	<u>823</u>	<u>(15,409)</u>
-	-	-	-	-	-	-	-	-
55,000	9,182	-	-	33,774	-	-	-	515,895
-	-	-	-	-	-	-	-	-
<u>55,000</u>	<u>9,182</u>	<u>-</u>	<u>-</u>	<u>33,774</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>515,895</u>
(2,376)	(4,939)	6,187	(100,958)	(10,727)	956	561	823	500,486
5,191	33,637	431	691,181	52,567	-	66	16,330	-
<u>\$ 2,815</u>	<u>\$ 28,698</u>	<u>\$ 6,618</u>	<u>\$ 590,223</u>	<u>\$ 41,840</u>	<u>\$ 956</u>	<u>\$ 627</u>	<u>\$ 17,153</u>	<u>\$ 500,486</u>

continued

**CALCASIEU PARISH POLICE JURY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

	Special Revenue				
	Calcasieu Emergency Response Training Center	Parish Road and Drainage Trust Fund	Office of Federal Program Development	Riverboat Recreational Endowment Fund	Calcasieu Parish Law Library Commission
<b>REVENUES</b>					
Taxes:					
Property	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -
Special assessments levied	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental revenues	135,841	-	254	-	-
Charges for services	269,845	-	-	-	49,451
Fines and forfeitures	-	-	-	-	-
Investment earnings	1,169	152,208	1,341	36,672	2,960
Gaming revenue	-	-	-	-	-
Sale of assets	-	-	-	-	-
Donations	-	-	-	-	-
Miscellaneous revenues	-	-	10,000	-	12
Total revenues	<u>406,855</u>	<u>1,152,208</u>	<u>11,595</u>	<u>36,672</u>	<u>52,423</u>
<b>EXPENDITURES</b>					
Current:					
General government	-	-	-	34	62,420
Public safety	433,668	-	-	-	-
Public works	-	-	-	-	-
Sanitation	-	-	-	-	-
Health and welfare	-	-	53,849	-	-
Culture and recreation	-	-	-	-	-
Economic development	-	-	-	-	-
Debt service:					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital outlay	140,474	-	-	-	-
Intergovernmental	-	585,615	-	40,000	-
Total expenditures	<u>574,142</u>	<u>585,615</u>	<u>53,849</u>	<u>40,034</u>	<u>62,420</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(167,287)</u>	<u>566,593</u>	<u>(42,254)</u>	<u>(3,362)</u>	<u>(9,997)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Insurance proceeds	-	-	-	-	-
Transfers in	175,663	-	51,200	-	-
Transfers out	-	(143,724)	-	-	-
Total other financing sources and uses	<u>175,663</u>	<u>(143,724)</u>	<u>51,200</u>	<u>-</u>	<u>-</u>
Net change in fund balances	8,376	422,869	8,946	(3,362)	(9,997)
Fund balances at beginning of year as restated	<u>27,183</u>	<u>3,390,626</u>	<u>10,901</u>	<u>1,011,880</u>	<u>87,649</u>
Fund balances at end of year	<u>\$ 35,559</u>	<u>\$ 3,813,495</u>	<u>\$ 19,847</u>	<u>\$ 1,008,518</u>	<u>\$ 77,652</u>

**Special Revenue**

<b>Port Industrial Park Development Fund</b>	<b>Economic Development Fund</b>	<b>Calcasieu Junior Golf Program</b>	<b>Stormwater Fund</b>	<b>Medical Reserve Corp. Fund</b>	<b>Big Lake Water System Fund</b>	<b>Fire Protection District No. 2 of Ward 3</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,007,113
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	54,176	-	-	14,362	-	119,454
-	-	-	-	-	11,399	-
-	-	-	-	-	-	-
875	8,607	2,602	12,558	1,736	787	32,497
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	1,116	2,685	1,537	-	-	-
<u>875</u>	<u>63,899</u>	<u>5,287</u>	<u>14,095</u>	<u>16,098</u>	<u>12,186</u>	<u>1,159,064</u>
1	200	-	-	-	-	-
-	-	-	-	-	-	1,112,596
-	-	-	1,258,823	-	56,284	-
-	-	-	-	-	-	-
-	-	-	-	95,004	-	-
-	-	4,436	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>1</u>	<u>200</u>	<u>4,436</u>	<u>1,258,823</u>	<u>95,004</u>	<u>56,284</u>	<u>1,112,596</u>
<u>874</u>	<u>63,699</u>	<u>851</u>	<u>(1,244,728)</u>	<u>(78,906)</u>	<u>(44,098)</u>	<u>46,468</u>
-	-	-	-	-	-	-
-	1,000	-	2,250,000	86,109	60,000	-
-	(60,000)	-	-	-	-	-
-	(59,000)	-	2,250,000	86,109	60,000	-
874	4,699	851	1,005,272	7,203	15,902	46,468
23,802	254,382	71,498	-	-	-	712,500
<u>\$ 24,676</u>	<u>\$ 259,081</u>	<u>\$ 72,349</u>	<u>\$ 1,005,272</u>	<u>\$ 7,203</u>	<u>\$ 15,902</u>	<u>\$ 758,968</u>

continued



**CALCASIEU PARISH POLICE JURY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

	<b>Capital Projects</b>			
	<b>Courthouse Complex Fund</b>	<b>Parks Capital Improvement Fund</b>	<b>Public Works Maintenance Facility Fund</b>	<b>Allen August Multi-Purpose Center Fund</b>
<b>REVENUES</b>				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Special assessments levied	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental revenues	53,783	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment earnings	151,291	90,222	756	8,285
Gaming revenue	-	506,308	-	-
Sale of assets	-	-	-	-
Donations	-	-	-	-
Miscellaneous revenues	-	2,000	-	-
Total revenues	<u>205,074</u>	<u>598,530</u>	<u>756</u>	<u>8,285</u>
<b>EXPENDITURES</b>				
Current:				
General government	1,883	-	-	8
Public safety	-	-	-	-
Public works	-	-	-	-
Sanitation	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	85	-	-
Economic development	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	3,076,181	1,473,981	7,975	136,090
Intergovernmental	-	-	-	-
Total expenditures	<u>3,078,064</u>	<u>1,474,066</u>	<u>7,975</u>	<u>136,098</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,872,990)</u>	<u>(875,536)</u>	<u>(7,219)</u>	<u>(127,813)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Insurance proceeds	-	-	-	-
Transfers in	2,700,000	1,100,000	-	-
Transfers out	-	(601,530)	(161,973)	-
Total other financing sources and uses	<u>2,700,000</u>	<u>498,470</u>	<u>(161,973)</u>	<u>-</u>
Net change in fund balances	(172,990)	(377,066)	(169,192)	(127,813)
Fund balances at beginning of year as restated	<u>1,227,782</u>	<u>2,747,621</u>	<u>169,192</u>	<u>247,176</u>
Fund balances at end of year	<u>\$ 1,054,792</u>	<u>\$ 2,370,555</u>	<u>\$ -</u>	<u>\$ 119,363</u>

Capital Projects				Debt Service	Total
Coliseum Capital Improvement Fund	Juvenile Justice Construction Fund	L.C.D.B.G. Starks Water Project	L.C.D.B.G. Mossville Sewer Project	Paving Assessment Fund	Nonmajor Governmental Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,725,723
-	-	-	-	9,277	9,277
-	-	-	-	-	2,266,151
2,487,581	12,015	-	395,844	-	15,095,322
-	-	-	-	-	3,489,298
-	-	-	-	-	8,357
7,313	5,010	2,719	6,489	15,491	1,826,698
-	-	-	-	-	528,808
8,100	-	-	-	-	9,790
-	-	-	-	-	6,468
-	-	-	-	-	62,009
<u>2,502,994</u>	<u>17,025</u>	<u>2,719</u>	<u>402,333</u>	<u>24,768</u>	<u>32,027,901</u>
-	-	-	-	404	3,929,042
-	7,212	-	-	-	4,959,942
-	-	166	-	-	1,315,273
-	-	-	-	-	5,108,483
-	-	-	-	-	10,538,809
-	-	-	-	-	1,689,496
-	-	-	-	-	6,109,536
-	-	-	-	8,954	8,954
-	-	-	-	895	895
2,593,011	63,338	56,379	689,203	-	8,406,887
-	-	-	-	-	625,615
<u>2,593,011</u>	<u>70,550</u>	<u>56,545</u>	<u>689,203</u>	<u>10,253</u>	<u>42,692,932</u>
<u>(90,017)</u>	<u>(53,525)</u>	<u>(53,826)</u>	<u>(286,870)</u>	<u>14,515</u>	<u>(10,665,031)</u>
-	-	-	-	-	17,853
1,000,000	139,495	189,772	-	-	12,003,811
-	-	-	-	(23,381)	(4,332,097)
<u>1,000,000</u>	<u>139,495</u>	<u>189,772</u>	<u>-</u>	<u>(23,381)</u>	<u>7,689,567</u>
909,983	85,970	135,946	(286,870)	(8,866)	(2,975,464)
86,304	105,831	-	415,604	(39,871)	44,258,298
<u>\$ 996,287</u>	<u>\$ 191,801</u>	<u>\$ 135,946</u>	<u>\$ 128,734</u>	<u>\$ (48,737)</u>	<u>\$ 41,282,834</u>

**CALCASIEU PARISH POLICE JURY**  
**HEALTH UNIT FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$ 2,662,872	\$ 2,662,872	\$ 2,781,161	\$ 118,289
Intergovernmental revenues	265,231	265,231	252,250	(12,981)
Investment income	300,000	300,000	266,405	(33,595)
Sale of assets	-	-	13	13
Total revenues	<u>3,228,103</u>	<u>3,228,103</u>	<u>3,299,829</u>	<u>71,726</u>
<b>EXPENDITURES</b>				
Current:				
Health and welfare	<u>1,484,553</u>	<u>1,484,553</u>	<u>1,392,304</u>	<u>92,249</u>
Excess (deficiency) of revenues over expenditures	<u>1,743,550</u>	<u>1,743,550</u>	<u>1,907,525</u>	<u>163,975</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	<u>(1,413,956)</u>	<u>(1,413,956)</u>	<u>(1,369,798)</u>	<u>44,158</u>
Net change in fund balances	329,594	329,594	537,727	208,133
Fund balances beginning of year	<u>6,446,791</u>	<u>6,446,791</u>	<u>6,583,008</u>	<u>136,217</u>
Fund balances end of year	<u>\$ 6,776,385</u>	<u>\$ 6,776,385</u>	<u>\$ 7,120,735</u>	<u>\$ 344,350</u>

**CALCASIEU PARISH POLICE JURY**  
**SOLID WASTE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Fines and forfeitures	\$ 1,500	\$ 1,500	\$ 1,150	\$ (350)
Investment income	<u>500,000</u>	<u>400,000</u>	<u>400,179</u>	<u>179</u>
Total revenues	<u>501,500</u>	<u>401,500</u>	<u>401,329</u>	<u>(171)</u>
<b>EXPENDITURES</b>				
Current:				
Public works	<u>5,121,441</u>	<u>5,121,441</u>	<u>5,084,542</u>	<u>36,899</u>
Excess (deficiency) of revenues over expenditures	<u>(4,619,941)</u>	<u>(4,719,941)</u>	<u>(4,683,213)</u>	<u>36,728</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	<u>(63,280)</u>	<u>(63,280)</u>	<u>(63,280)</u>	<u>-</u>
Net change in fund balances	(4,683,221)	(4,783,221)	(4,746,493)	36,728
Fund balances beginning of year	<u>14,285,606</u>	<u>14,091,952</u>	<u>14,091,952</u>	<u>-</u>
Fund balances end of year	<u>\$ 9,602,385</u>	<u>\$ 9,308,731</u>	<u>\$ 9,345,459</u>	<u>\$ 36,728</u>

**CALCASIEU PARISH POLICE JURY  
MOSQUITO CONTROL FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$ 2,707,815	\$ 2,707,815	\$ 2,826,706	\$ 118,891
Intergovernmental revenues	82,512	82,512	159,451	76,939
Investment income	125,000	125,000	168,701	43,701
Sale of assets	-	-	1,690	1,690
	<u>-</u>	<u>-</u>	<u>6,000</u>	<u>6,000</u>
Total revenues	<u>2,915,327</u>	<u>2,915,327</u>	<u>3,162,548</u>	<u>247,221</u>
<b>EXPENDITURES</b>				
Current:				
Health and welfare	<u>3,154,144</u>	<u>3,176,094</u>	<u>2,620,574</u>	<u>555,520</u>
Excess (deficiency) of revenues over expenditures	<u>(238,817)</u>	<u>(260,767)</u>	<u>541,974</u>	<u>802,741</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	<u>312,951</u>	<u>312,951</u>	<u>263,420</u>	<u>(49,531)</u>
Net change in fund balances	74,134	52,184	805,394	753,210
Fund balances beginning of year	<u>3,206,949</u>	<u>3,381,848</u>	<u>3,381,848</u>	<u>-</u>
Fund balances end of year	<u>\$ 3,281,083</u>	<u>\$ 3,434,032</u>	<u>\$ 4,187,242</u>	<u>\$ 753,210</u>

**CALCASIEU PARISH POLICE JURY**  
**ANIMAL SERVICES FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Licenses and permits	\$ 310,000	\$ 310,000	\$ 320,193	\$ 10,193
Intergovernmental revenues	436,580	436,580	440,236	3,656
Charges for services	133,000	133,000	146,893	13,893
Fines and forfeitures	5,000	5,000	4,257	(743)
Investment income	15,000	15,000	21,892	6,892
Miscellaneous revenues	40,000	40,000	24,551	(15,449)
Total revenues	<u>939,580</u>	<u>939,580</u>	<u>958,022</u>	<u>18,442</u>
<b>EXPENDITURES</b>				
Current:				
Public safety	1,758,161	1,758,161	1,788,972	(30,811)
Capital improvements	60,000	111,795	64,135	47,660
Total expenditures	<u>1,818,161</u>	<u>1,869,956</u>	<u>1,853,107</u>	<u>16,849</u>
Excess (deficiency) of revenues over expenditures	(878,581)	(930,376)	(895,085)	35,291
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	780,000	780,000	831,795	51,795
Net change in fund balances	(98,581)	(150,376)	(63,290)	87,086
Fund balances beginning of year	262,920	356,479	356,479	-
Fund balances end of year	<u>\$ 164,339</u>	<u>\$ 206,103</u>	<u>\$ 293,189</u>	<u>\$ 87,086</u>

**CALCASIEU PARISH POLICE JURY**  
**PARISH PARKS FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<b>Variance with</b>
	<u>Original</u>	<u>Final</u>		<b>Final Budget-</b>
				<b>Positive</b>
				<b>(Negative)</b>
<b>REVENUES</b>				
Charges for services	\$ 86,100	\$ 86,100	\$ 229,134	\$ 143,034
Investment income	75,000	75,000	105,838	30,838
Gaming revenue	22,500	22,500	22,500	-
Miscellaneous revenue	<u>-</u>	<u>-</u>	<u>65</u>	<u>65</u>
Total revenues	<u>183,600</u>	<u>183,600</u>	<u>357,537</u>	<u>173,937</u>
<b>EXPENDITURES</b>				
Current:				
Culture and recreation	<u>784,588</u>	<u>802,540</u>	<u>623,557</u>	<u>178,983</u>
Excess (deficiency) of revenues over expenditures	<u>(600,988)</u>	<u>(618,940)</u>	<u>(266,020)</u>	<u>352,920</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Insurance proceeds	-	-	3,484	3,484
Transfers in	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>	<u>-</u>
Total other financing sources and uses	<u>300,000</u>	<u>300,000</u>	<u>303,484</u>	<u>3,484</u>
Net change in fund balances	(300,988)	(318,940)	37,464	356,404
Fund balances beginning of year	<u>360,277</u>	<u>480,118</u>	<u>480,118</u>	<u>-</u>
Fund balances end of year	<u>\$ 59,289</u>	<u>\$ 161,178</u>	<u>\$ 517,582</u>	<u>\$ 356,404</u>

**CALCASIEU PARISH POLICE JURY  
 PLANNING AND DEVELOPMENT FUND  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Licenses and permits	\$ 516,100	\$ 516,100	\$ 569,455	\$ 53,355
Intergovernmental revenues	266,899	57,000	86,759	29,759
Charges for services	113,000	113,000	179,011	66,011
Fines and forfeitures	10,000	10,000	2,950	(7,050)
Investment income	30,000	30,000	40,434	10,434
Miscellaneous revenues	<u>5,000</u>	<u>5,000</u>	<u>9,168</u>	<u>4,168</u>
Total revenues	<u>940,999</u>	<u>731,100</u>	<u>887,777</u>	<u>156,677</u>
<b>EXPENDITURES</b>				
Current:				
Economic development	<u>2,422,166</u>	<u>2,422,166</u>	<u>2,206,381</u>	<u>215,785</u>
Excess (deficiency) of revenues over expenditures	<u>(1,481,167)</u>	<u>(1,691,066)</u>	<u>(1,318,604)</u>	<u>372,462</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	<u>1,139,294</u>	<u>1,139,294</u>	<u>1,044,391</u>	<u>(94,903)</u>
Net change in fund balances	(341,873)	(551,772)	(274,213)	277,559
Fund balances beginning of year	<u>701,292</u>	<u>883,368</u>	<u>883,368</u>	<u>-</u>
Fund balances end of year	<u>\$ 359,419</u>	<u>\$ 331,596</u>	<u>\$ 609,155</u>	<u>\$ 277,559</u>



**CALCASIEU PARISH POLICE JURY**  
**ADMINISTRATIVE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Intergovernmental revenues	\$ -	\$ -	\$ 1,629	\$ 1,629
Licenses and permits	1,122,000	1,216,511	1,376,503	159,992
Charges for services	2,099,173	2,099,173	2,069,463	(29,710)
Investment income	150,000	150,000	162,740	12,740
Miscellaneous revenues	<u>-</u>	<u>-</u>	<u>50</u>	<u>50</u>
Total revenues	<u>3,371,173</u>	<u>3,465,684</u>	<u>3,610,385</u>	<u>144,701</u>
<b>EXPENDITURES</b>				
Current:				
General government:				
Administration	732,011	754,938	769,580	(14,642)
Division of Finance	1,337,385	1,408,969	1,431,467	(22,498)
Human Resources	479,146	479,146	405,288	73,858
Miscellaneous	<u>252,000</u>	<u>252,000</u>	<u>153,570</u>	<u>98,430</u>
Total expenditures	<u>2,800,542</u>	<u>2,895,053</u>	<u>2,759,905</u>	<u>135,148</u>
Excess (deficiency) of revenues over expenditures	<u>570,631</u>	<u>570,631</u>	<u>850,480</u>	<u>279,849</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	<u>(850,000)</u>	<u>(850,000)</u>	<u>(850,000)</u>	<u>-</u>
Net change in fund balances	(279,369)	(279,369)	480	279,849
Fund balances beginning of year	<u>3,752,897</u>	<u>3,957,573</u>	<u>3,957,573</u>	<u>-</u>
Fund balances end of year	<u>\$ 3,473,528</u>	<u>\$ 3,678,204</u>	<u>\$ 3,958,053</u>	<u>\$ 279,849</u>

**CALCASIEU PARISH POLICE JURY**  
**INFORMATION SYSTEMS FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Charges for services	\$ 420,721	\$ 420,721	\$ 417,005	\$ (3,716)
Investment income	15,000	15,000	16,363	1,363
Miscellaneous revenues	<u>-</u>	<u>-</u>	<u>35</u>	<u>35</u>
Total revenues	<u>435,721</u>	<u>435,721</u>	<u>433,403</u>	<u>(2,318)</u>
<b>EXPENDITURES</b>				
Current:				
General government	<u>1,181,977</u>	<u>1,189,512</u>	<u>1,145,047</u>	<u>44,465</u>
Excess (deficiency) of revenues over expenditures	<u>(746,256)</u>	<u>(753,791)</u>	<u>(711,644)</u>	<u>42,147</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	<u>745,000</u>	<u>745,000</u>	<u>745,000</u>	<u>-</u>
Net change in fund balances	(1,256)	(8,791)	33,356	42,147
Fund balances beginning of year	<u>148,473</u>	<u>199,044</u>	<u>199,044</u>	<u>-</u>
Fund balances end of year	<u>\$ 147,217</u>	<u>\$ 190,253</u>	<u>\$ 232,400</u>	<u>\$ 42,147</u>

**CALCASIEU PARISH POLICE JURY**  
**COLISEUM TAX FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget-</u>
				<u>Positive</u>
				<u>(Negative)</u>
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$ 1,190,634	\$ 1,190,634	\$ 1,243,244	\$ 52,610
Investment income	<u>50,000</u>	<u>50,000</u>	<u>52,714</u>	<u>2,714</u>
Total revenues	<u>1,240,634</u>	<u>1,240,634</u>	<u>1,295,958</u>	<u>55,324</u>
<b>EXPENDITURES</b>				
Current:				
Recreation	<u>934,671</u>	<u>934,671</u>	<u>1,006,805</u>	<u>(72,134)</u>
Excess (deficiency) of revenues over expenditures	305,963	305,963	289,153	(16,810)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>-</u>
Net change in fund balances	(694,037)	(694,037)	(710,847)	(16,810)
Fund balances beginning of year	<u>1,142,530</u>	<u>1,142,530</u>	<u>1,156,585</u>	<u>14,055</u>
Fund balances end of year	<u>\$ 448,493</u>	<u>\$ 448,493</u>	<u>\$ 445,738</u>	<u>\$ (2,755)</u>

**CALCASIEU PARISH POLICE JURY**  
**SECTION 8 HOUSING PROGRAM**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with Final Budget- Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
<b>REVENUES</b>				
Intergovernmental revenues	\$ 1,873,320	\$ 3,145,824	\$ 3,679,159	\$ 533,335
Investment income	50,000	50,000	30,129	(19,871)
Miscellaneous revenues	10,000	10,000	14,431	4,431
Total revenues	<u>1,933,320</u>	<u>3,205,824</u>	<u>3,723,719</u>	<u>517,895</u>
<b>EXPENDITURES</b>				
Current:				
Economic development	<u>2,144,143</u>	<u>3,416,647</u>	<u>3,576,306</u>	<u>(159,659)</u>
Excess (deficiency) of revenues over expenditures	(210,823)	(210,823)	147,413	358,236
Fund balances beginning of year	<u>1,435,015</u>	<u>1,513,221</u>	<u>1,513,221</u>	<u>-</u>
Fund balances end of year	<u>\$ 1,224,192</u>	<u>\$ 1,302,398</u>	<u>\$ 1,660,634</u>	<u>\$ 358,236</u>

**CALCASIEU PARISH POLICE JURY**  
**TENANT BASED RENTAL ASSISTANCE PROGRAM**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Intergovernmental revenues	\$ -	\$ 1,038	\$ 1,038	\$ -
<b>EXPENDITURES</b>				
Current:				
Economic development	-	4,272	4,525	(253)
Excess (deficiency) of revenues over expenditures	-	(3,234)	(3,487)	(253)
Fund balances beginning of year	-	3,234	3,487	253
Fund balances end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**CALCASIEU PARISH POLICE JURY  
SHELTER PLUS CARE PROGRAM  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
FOR THE YEAR ENDED DECEMBER 31, 2008**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with Final Budget- Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
<b>REVENUES</b>				
Intergovernmental revenues	\$ 21,100	\$ 21,100	\$ 34,514	\$ 13,414
Investment income	-	-	41	41
Total revenues	<u>21,100</u>	<u>21,100</u>	<u>34,555</u>	<u>13,455</u>
<b>EXPENDITURES</b>				
Current:				
Economic development	<u>21,100</u>	<u>21,100</u>	<u>33,050</u>	<u>(11,950)</u>
Excess (deficiency) of revenues over expenditures	-	-	1,505	1,505
Fund balances beginning of year	<u>-</u>	<u>-</u>	<u>3,361</u>	<u>3,361</u>
Fund balances end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,866</u>	<u>\$ 4,866</u>

**CALCASIEU PARISH POLICE JURY**  
**HOMELESS PRESERVATION GRANT FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Investment income	\$ -	\$ -	\$ 183	\$ 183
<b>EXPENDITURES</b>				
Current:				
Economic development	-	12,000	5,711	6,289
Excess (deficiency) of revenues over expenditures	-	(12,000)	(5,528)	6,472
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	12,000	42,480	30,480
Net change in fund balances	-	-	36,952	36,952
Fund balances beginning of year	-	-	-	-
Fund balances end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 36,952</u>	<u>\$ 36,952</u>

**CALCASIEU PARISH POLICE JURY  
AFFORDABLE HOUSING GRANT FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Intergovernmental revenues	\$ -	\$ 35,000	\$ 28,000	\$ (7,000)
<b>EXPENDITURES</b>				
Current:				
Economic development	-	35,000	28,000	7,000
Excess (deficiency) of revenues over expenditures	-	-	-	-
Fund balances beginning of year	-	-	-	-
Fund balances end of year	\$ -	\$ -	\$ -	\$ -



**CALCASIEU PARISH POLICE JURY  
CALCASIEU WORKFORCE CENTER  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Intergovernmental revenues	\$ 2,581,812	\$ 3,733,231	\$ 3,087,475	\$ (645,756)
Investment income	6,000	6,000	2,262	(3,738)
Sale of assets	<u>-</u>	<u>-</u>	<u>746</u>	<u>746</u>
Total revenues	<u>2,587,812</u>	<u>3,739,231</u>	<u>3,090,483</u>	<u>(648,748)</u>
<b>EXPENDITURES</b>				
Current:				
Health and welfare	<u>2,587,812</u>	<u>3,739,231</u>	<u>3,141,548</u>	<u>597,683</u>
Excess (deficiency) of revenues over expenditures	-	-	(51,065)	(51,065)
Fund balances beginning of year	<u>186,597</u>	<u>151,917</u>	<u>151,917</u>	<u>-</u>
Fund balances end of year	<u>\$ 186,597</u>	<u>\$ 151,917</u>	<u>\$ 100,852</u>	<u>\$ (51,065)</u>

**CALCASIEU PARISH POLICE JURY  
OFFICE OF COMMUNITY SERVICES  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Intergovernmental revenues	\$ 1,208,940	\$ 1,772,469	\$ 1,728,649	\$ (43,820)
Charges for services	63,846	63,846	57,802	(6,044)
Investment income	11,379	11,379	10,311	(1,068)
Miscellaneous revenues	<u>400</u>	<u>400</u>	<u>7,358</u>	<u>6,958</u>
Total revenues	<u>1,284,565</u>	<u>1,848,094</u>	<u>1,804,120</u>	<u>(43,974)</u>
<b>EXPENDITURES</b>				
Current:				
Health and welfare	<u>1,364,806</u>	<u>1,928,335</u>	<u>1,946,108</u>	<u>(17,773)</u>
Excess (deficiency) of revenues over expenditures	(80,241)	(80,241)	(141,988)	(61,747)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	22,000	22,000	24,000	2,000
Transfers out	<u>(20,000)</u>	<u>(20,000)</u>	<u>(20,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>2,000</u>	<u>2,000</u>	<u>4,000</u>	<u>2,000</u>
Net change in fund balances	(78,241)	(78,241)	(137,988)	(59,747)
Fund balances beginning of year	<u>403,262</u>	<u>388,817</u>	<u>388,817</u>	<u>-</u>
Fund balances end of year	<u>\$ 325,021</u>	<u>\$ 310,576</u>	<u>\$ 250,829</u>	<u>\$ (59,747)</u>

**CALCASIEU PARISH POLICE JURY**  
**TRANSIT PROGRAM**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Intergovernmental revenues	\$ 526,000	\$ 478,000	\$ 433,759	\$ (44,241)
Charges for services	9,050	9,050	13,714	4,664
Investment income	<u>6,300</u>	<u>6,300</u>	<u>4,556</u>	<u>(1,744)</u>
Total revenues	<u>541,350</u>	<u>493,350</u>	<u>452,029</u>	<u>(41,321)</u>
<b>EXPENDITURES</b>				
Current:				
Health and welfare	<u>817,561</u>	<u>817,561</u>	<u>839,541</u>	<u>(21,980)</u>
Excess (deficiency) of revenues over expenditures	(276,211)	(324,211)	(387,512)	(63,301)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>	<u>-</u>
Net change in fund balances	23,789	(24,211)	(87,512)	(63,301)
Fund balances beginning of year	<u>1,617</u>	<u>82,217</u>	<u>82,217</u>	<u>-</u>
Fund balances end of year	<u>\$ 25,406</u>	<u>\$ 58,006</u>	<u>\$ (5,295)</u>	<u>\$ (63,301)</u>

**CALCASIEU PARISH POLICE JURY**  
**LAJET FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Intergovernmental revenues	\$ 178,104	\$ 178,104	\$ 157,118	\$ (20,986)
Investment income	<u>500</u>	<u>500</u>	<u>344</u>	<u>(156)</u>
Total revenues	<u>178,604</u>	<u>178,604</u>	<u>157,462</u>	<u>(21,142)</u>
<b>EXPENDITURES</b>				
Current:				
Health and welfare	<u>195,985</u>	<u>195,985</u>	<u>194,416</u>	<u>1,569</u>
Excess (deficiency) of revenues over expenditures	(17,381)	(17,381)	(36,954)	(19,573)
Fund balances beginning of year	<u>26,891</u>	<u>26,891</u>	<u>29,963</u>	<u>3,072</u>
Fund balances end of year	<u>\$ 9,510</u>	<u>\$ 9,510</u>	<u>\$ (6,991)</u>	<u>\$ (16,501)</u>

**CALCASIEU PARISH POLICE JURY**  
**FOOD FOR SENIORS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Investment income	\$ 1,000	\$ 1,000	\$ 665	\$ (335)
<b>EXPENDITURES</b>				
Current:				
Health and welfare	57,556	57,556	58,302	(746)
Excess (deficiency) of revenues over expenditures	(56,556)	(56,556)	(57,637)	(1,081)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	55,000	55,000	55,000	-
Net change in fund balances	(1,556)	(1,556)	(2,637)	(1,081)
Fund balances beginning of year	6,996	6,996	7,064	68
Fund balances end of year	\$ 5,440	\$ 5,440	\$ 4,427	\$ (1,013)

**CALCASIEU PARISH POLICE JURY  
MULTIPURPOSE CONTRACT POSTAL UNIT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Intergovernmental revenues	\$ 30,570	\$ 30,570	\$ 30,570	\$ -
Investment income	1,500	1,500	1,285	(215)
Charges for services	1,300	1,300	1,567	267
Miscellaneous revenue	-	-	1,599	1,599
Total revenues	<u>33,370</u>	<u>33,370</u>	<u>35,021</u>	<u>1,651</u>
<b>EXPENDITURES</b>				
Current:				
Health and welfare	<u>54,268</u>	<u>54,268</u>	<u>50,315</u>	<u>3,953</u>
Excess (deficiency) of revenues over expenditures	(20,898)	(20,898)	(15,294)	5,604
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	<u>9,182</u>	<u>9,182</u>	<u>9,182</u>	<u>-</u>
Net change in fund balances	(11,716)	(11,716)	(6,112)	5,604
Fund balances beginning of year	<u>36,439</u>	<u>36,439</u>	<u>34,515</u>	<u>(1,924)</u>
Fund balances end of year	<u>\$ 24,723</u>	<u>\$ 24,723</u>	<u>\$ 28,403</u>	<u>\$ 3,680</u>

**CALCASIEU PARISH POLICE JURY**  
**TASC FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Intergovernmental revenues	\$ 273,103	\$ 286,890	\$ 246,617	\$ (40,273)
Investment income	<u>500</u>	<u>500</u>	<u>243</u>	<u>(257)</u>
Total revenues	<u>273,603</u>	<u>287,390</u>	<u>246,860</u>	<u>(40,530)</u>
<b>EXPENDITURES</b>				
Current:				
Public safety	<u>273,603</u>	<u>287,390</u>	<u>282,238</u>	<u>5,152</u>
Excess (deficiency) of revenues over expenditures	-	-	(35,378)	(35,378)
Fund balances beginning of year	<u>-</u>	<u>-</u>	<u>(6,484)</u>	<u>(6,484)</u>
Fund balances end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (41,862)</u>	<u>\$ (41,862)</u>

**CALCASIEU PARISH POLICE JURY  
FEDERAL FOSTER CARE PROGRAM  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Intergovernmental revenues	\$ 165,000	\$ 165,000	\$ 230,705	65,705
Investment income	<u>15,000</u>	<u>15,000</u>	<u>21,571</u>	<u>6,571</u>
Total revenues	<u>180,000</u>	<u>180,000</u>	<u>252,276</u>	<u>72,276</u>
<b>EXPENDITURES</b>				
Current:				
Public safety	<u>335,688</u>	<u>335,688</u>	<u>233,683</u>	<u>102,005</u>
Excess (deficiency) of revenues over expenditures	(155,688)	(155,688)	18,593	174,281
Fund balances beginning of year	<u>626,111</u>	<u>626,111</u>	<u>597,076</u>	<u>(29,035)</u>
Fund balances end of year	<u>\$ 470,423</u>	<u>\$ 470,423</u>	<u>\$ 615,669</u>	<u>\$ 145,246</u>



**CALCASIEU PARISH POLICE JURY  
DRUG COURT PROGRAM  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Intergovernmental revenues	\$ 168,750	\$ 168,750	\$ 182,433	\$ 13,683
Investment income	1,000	1,000	1,168	168
Fines and forfeitures	<u>150</u>	<u>150</u>	<u>-</u>	<u>(150)</u>
Total revenues	<u>169,900</u>	<u>169,900</u>	<u>183,601</u>	<u>13,701</u>
<b>EXPENDITURES</b>				
Current:				
Public safety	<u>203,674</u>	<u>203,674</u>	<u>220,267</u>	<u>(16,593)</u>
Excess (deficiency) of revenues over expenditures	(33,774)	(33,774)	(36,666)	(2,892)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	<u>33,774</u>	<u>33,774</u>	<u>33,774</u>	<u>-</u>
Net change in fund balances	-	-	(2,892)	(2,892)
Fund balances beginning of year	<u>31,108</u>	<u>31,108</u>	<u>47,507</u>	<u>16,399</u>
Fund balances end of year	<u>\$ 31,108</u>	<u>\$ 31,108</u>	<u>\$ 44,615</u>	<u>\$ 13,507</u>

**CALCASIEU PARISH POLICE JURY  
ADULT DRUG COURT PROGRAM  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Intergovernmental revenues	\$ 135,000	\$ 135,000	\$ 114,312	\$ (20,688)
Investment income	-	-	390	390
Fines and forfeitures	-	-	<u>10,042</u>	<u>10,042</u>
Total revenues	<u>135,000</u>	<u>135,000</u>	<u>124,744</u>	<u>(10,256)</u>
<b>EXPENDITURES</b>				
Current:				
Public safety	<u>135,000</u>	<u>135,000</u>	<u>170,509</u>	<u>(35,509)</u>
Excess (deficiency) of revenues over expenditures	-	-	(45,765)	(45,765)
Fund balances beginning of year	<u>-</u>	<u>-</u>	<u>(5,849)</u>	<u>(5,849)</u>
Fund balances end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (51,614)</u>	<u>\$ (51,614)</u>

**CALCASIEU PARISH POLICE JURY  
HOMELAND SECURITY FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Intergovernmental revenues	\$ 452,711	\$ 452,711	\$ 128,141	\$ (324,570)
Investment income	<u>100</u>	<u>100</u>	<u>623</u>	<u>523</u>
Total revenues	<u>452,811</u>	<u>452,811</u>	<u>128,764</u>	<u>(324,047)</u>
<b>EXPENDITURES</b>				
Current:				
Public safety	<u>452,811</u>	<u>540,676</u>	<u>386,440</u>	<u>154,236</u>
Excess (deficiency) of revenues over expenditures	-	(87,865)	(257,676)	(169,811)
Fund balances beginning of year	<u>-</u>	<u>171,662</u>	<u>171,662</u>	<u>-</u>
Fund balances end of year	<u>\$ -</u>	<u>\$ 83,797</u>	<u>\$ (86,014)</u>	<u>\$ (169,811)</u>

**CALCASIEU PARISH POLICE JURY  
FLOOD MITIGATION FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<b>Variance with Final Budget- Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		<u>(Negative)</u>
<b>REVENUES</b>				
Intergovernmental revenues	\$ 2,771,241	\$ 2,771,241	\$ 308,998	\$ (2,462,243)
Investment income	1,300	1,300	821	(479)
Miscellaneous revenue	<u>923,747</u>	<u>923,747</u>	<u>43,776</u>	<u>(879,971)</u>
Total revenues	<u>3,696,288</u>	<u>3,696,288</u>	<u>353,595</u>	<u>(3,342,693)</u>
<b>EXPENDITURES</b>				
Current:				
Public safety	<u>3,672,232</u>	<u>3,672,232</u>	<u>147,443</u>	<u>3,524,789</u>
Excess (deficiency) of revenues over expenditures	24,056	24,056	206,152	182,096
Fund balances beginning of year	<u>86,473</u>	<u>86,473</u>	<u>(240,732)</u>	<u>(327,205)</u>
Fund balances end of year	<u>\$ 110,529</u>	<u>\$ 110,529</u>	<u>\$ (34,580)</u>	<u>\$ (145,109)</u>

**CALCASIEU PARISH POLICE JURY  
COASTAL IMPACT ASSISTANCE PROGRAM  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
FOR THE YEAR ENDED DECEMBER 31, 2008**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with Final Budget- Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
<b>REVENUES</b>				
Intergovernmental revenues	\$ 2,200,000	\$ 2,200,000	\$ -	\$ (2,200,000)
Loan proceeds	1,374,815	1,374,815	-	(1,374,815)
Investment income	<u>1,000</u>	<u>1,000</u>	<u>2,745</u>	<u>1,745</u>
Total revenues	<u>3,575,815</u>	<u>3,575,815</u>	<u>2,745</u>	<u>(3,573,070)</u>
<b>EXPENDITURES</b>				
Current:				
Public safety	<u>3,575,815</u>	<u>3,575,815</u>	<u>19,329</u>	<u>3,556,486</u>
Excess (deficiency) of revenues over expenditures	-	-	(16,584)	(16,584)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	<u>-</u>	<u>-</u>	<u>515,895</u>	<u>515,895</u>
Net change in fund balances	-	-	499,311	499,311
Fund balances beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 499,311</u>	<u>\$ 499,311</u>

**CALCASIEU PARISH POLICE JURY**  
**CALCASIEU EMERGENCY RESPONSE TRAINING CENTER**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Intergovernmental revenues	\$ 123,210	\$ 141,629	\$ 141,629	\$ -
Charges for services	236,000	254,181	265,656	11,475
Investment income	<u>750</u>	<u>750</u>	<u>1,120</u>	<u>370</u>
Total revenues	<u>359,960</u>	<u>396,560</u>	<u>408,405</u>	<u>11,845</u>
<b>EXPENDITURES</b>				
Current:				
Public safety	382,421	419,021	427,195	(8,174)
Capital outlay	<u>147,000</u>	<u>147,000</u>	<u>140,474</u>	<u>6,526</u>
Total expenditures	<u>529,421</u>	<u>566,021</u>	<u>567,669</u>	<u>(1,648)</u>
Excess (deficiency) of revenues over expenditures	(169,461)	(169,461)	(159,264)	10,197
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	<u>181,000</u>	<u>181,000</u>	<u>175,663</u>	<u>(5,337)</u>
Net change in fund balances	11,539	11,539	16,399	4,860
Fund balances beginning of year	<u>139</u>	<u>3,908</u>	<u>3,908</u>	<u>-</u>
Fund balances end of year	<u>\$ 11,678</u>	<u>\$ 15,447</u>	<u>\$ 20,307</u>	<u>\$ 4,860</u>

**CALCASIEU PARISH POLICE JURY  
PARISH ROAD AND DRAINAGE TRUST FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ -
Investment income	<u>-</u>	<u>-</u>	<u>143,724</u>	<u>143,724</u>
Total revenues	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,143,724</u>	<u>143,724</u>
<b>EXPENDITURES</b>				
Current:				
Public works	<u>1,437,714</u>	<u>1,437,714</u>	<u>900,903</u>	<u>536,811</u>
Excess (deficiency) of revenues over expenditures	(437,714)	(437,714)	242,821	680,535
Fund balances beginning of year	<u>1,132,391</u>	<u>1,132,391</u>	<u>3,563,295</u>	<u>2,430,904</u>
Fund balances end of year	<u>\$ 694,677</u>	<u>\$ 694,677</u>	<u>\$ 3,806,116</u>	<u>\$ 3,111,439</u>

**CALCASIEU PARISH POLICE JURY**  
**OFFICE OF FEDERAL PROGRAM DEVELOPMENT**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Investment income	\$ 1,500	\$ 1,500	\$ 1,313	\$ (187)
Miscellaneous revenue	-	-	10,000	10,000
Total revenues	<u>1,500</u>	<u>1,500</u>	<u>11,313</u>	<u>9,813</u>
<b>EXPENDITURES</b>				
Current:				
Health and welfare	<u>115,673</u>	<u>115,673</u>	<u>110,235</u>	<u>5,438</u>
Excess (deficiency) of revenues over expenditures	(114,173)	(114,173)	(98,922)	15,251
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	<u>101,200</u>	<u>101,200</u>	<u>101,200</u>	<u>-</u>
Net change in fund balances	(12,973)	(12,973)	2,278	15,251
Fund balances beginning of year	<u>15,787</u>	<u>15,787</u>	<u>14,899</u>	<u>(888)</u>
Fund balances end of year	<u>\$ 2,814</u>	<u>\$ 2,814</u>	<u>\$ 17,177</u>	<u>\$ 14,363</u>



**CALCASIEU PARISH POLICE JURY  
RIVERBOAT RECREATIONAL ENDOWMENT FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Investment income	\$ 45,000	\$ 45,000	\$ 34,546	\$ (10,454)
<b>EXPENDITURES</b>				
Current:				
Culture and recreation	40,050	40,050	40,034	16
Excess (deficiency) of revenues over expenditures	4,950	4,950	(5,488)	(10,438)
Fund balances beginning of year	1,009,580	1,009,580	1,011,546	1,966
Fund balances end of year	<u>\$ 1,014,530</u>	<u>\$ 1,014,530</u>	<u>\$ 1,006,058</u>	<u>\$ (8,472)</u>

**CALCASIEU PARISH POLICE JURY  
CALCASIEU PARISH LAW LIBRARY COMMISSION  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Fines and forfeitures	\$ 50,000	\$ 50,000	\$ 48,237	\$ (1,763)
Investment income	4,000	4,000	2,801	(1,199)
Miscellaneous revenues	<u>500</u>	<u>500</u>	<u>771</u>	<u>271</u>
Total revenues	<u>54,500</u>	<u>54,500</u>	<u>51,809</u>	<u>(2,691)</u>
<b>EXPENDITURES</b>				
Current:				
General government	<u>59,290</u>	<u>59,290</u>	<u>64,367</u>	<u>(5,077)</u>
Excess (deficiency) of revenues over expenditures	(4,790)	(4,790)	(12,558)	(7,768)
Fund balances beginning of year	<u>90,560</u>	<u>90,560</u>	<u>89,391</u>	<u>(1,169)</u>
Fund balances end of year	<u>\$ 85,770</u>	<u>\$ 85,770</u>	<u>\$ 76,833</u>	<u>\$ (8,937)</u>

**CALCASIEU PARISH POLICE JURY  
PORT INDUSTRIAL PARK DEVELOPMENT FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Investment income	\$ 1,000	\$ 1,000	\$ 822	\$ (178)
<b>EXPENDITURES</b>				
Current:				
General government	10	10	1	9
Capital outlay	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Total expenditures	<u>5,010</u>	<u>5,010</u>	<u>1</u>	<u>5,009</u>
Excess (deficiency) of revenues over expenditures	(4,010)	(4,010)	821	4,831
Fund balances beginning of year	<u>23,676</u>	<u>23,676</u>	<u>23,794</u>	<u>118</u>
Fund balances end of year	<u>\$ 19,666</u>	<u>\$ 19,666</u>	<u>\$ 24,615</u>	<u>\$ 4,949</u>

**CALCASIEU PARISH POLICE JURY  
ECONOMIC DEVELOPMENT FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
FOR THE YEAR ENDED DECEMBER 31, 2008**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with Final Budget- Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
<b>REVENUES</b>				
Intergovernmental revenue	\$ 52,000	\$ 52,000	\$ 54,176	\$ 2,176
Investment income	<u>10,000</u>	<u>10,000</u>	<u>8,061</u>	<u>(1,939)</u>
Total revenue	<u>62,000</u>	<u>62,000</u>	<u>62,237</u>	<u>237</u>
<b>EXPENDITURES</b>				
Current:				
General government	<u>50,025</u>	<u>50,025</u>	<u>2,212</u>	<u>47,813</u>
Excess (deficiency) of revenues over expenditures	<u>11,975</u>	<u>11,975</u>	<u>60,025</u>	<u>48,050</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	1,000	1,000
Transfers out	<u>(63,445)</u>	<u>(63,445)</u>	<u>(60,000)</u>	<u>3,445</u>
Total other financing sources (uses)	<u>(63,445)</u>	<u>(63,445)</u>	<u>(59,000)</u>	<u>4,445</u>
Net change in fund balances	(51,470)	(51,470)	1,025	52,495
Fund balances beginning of year	<u>261,403</u>	<u>261,403</u>	<u>257,424</u>	<u>(3,979)</u>
Fund balances end of year	<u>\$ 209,933</u>	<u>\$ 209,933</u>	<u>\$ 258,449</u>	<u>\$ 48,516</u>

**CALCASIEU PARISH POLICE JURY  
CALCASIEU PARISH JUNIOR GOLF PROGRAM  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Investment income	\$ 2,000	\$ 2,000	\$ 2,450	\$ 450
Miscellaneous revenue	<u>1,500</u>	<u>1,500</u>	<u>2,685</u>	<u>1,185</u>
Total revenue	<u>3,500</u>	<u>3,500</u>	<u>5,135</u>	<u>1,635</u>
<b>EXPENDITURES</b>				
Current:				
General government	<u>15,583</u>	<u>15,583</u>	<u>4,437</u>	<u>11,146</u>
Excess (deficiency) of revenues over expenditures	(12,083)	(12,083)	698	12,781
Fund balances beginning of year	<u>70,419</u>	<u>70,419</u>	<u>71,474</u>	<u>1,055</u>
Fund balances end of year	<u>\$ 58,336</u>	<u>\$ 58,336</u>	<u>\$ 72,172</u>	<u>\$ 13,836</u>

**CALCASIEU PARISH POLICE JURY  
STORMWATER FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Investment income	\$ 371	\$ 371	\$ 9,338	8,967
Miscellaneous revenue	-	-	1,537	1,537
Total revenues	<u>371</u>	<u>371</u>	<u>10,875</u>	<u>10,504</u>
<b>EXPENDITURES</b>				
Current:				
Health and welfare	<u>2,250,371</u>	<u>2,250,371</u>	<u>946,085</u>	<u>1,304,286</u>
Excess (deficiency) of revenues over expenditures	<u>(2,250,000)</u>	<u>(2,250,000)</u>	<u>(935,210)</u>	<u>1,314,790</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	<u>2,250,000</u>	<u>2,250,000</u>	<u>2,250,000</u>	<u>-</u>
Net change in fund balances	-	-	1,314,790	1,314,790
Fund balances beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,314,790</u>	<u>\$ 1,314,790</u>

**CALCASIEU PARISH POLICE JURY  
MEDICAL RESERVE CORP FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes:				
Intergovernmental revenues	\$ -	\$ -	\$ 13,378	\$ 13,378
Investment income	<u>285</u>	<u>285</u>	<u>1,717</u>	<u>1,432</u>
Total revenues	<u>285</u>	<u>285</u>	<u>15,095</u>	<u>14,810</u>
<b>EXPENDITURES</b>				
Current:				
Health and welfare	<u>88,285</u>	<u>88,285</u>	<u>95,145</u>	<u>(6,860)</u>
Excess (deficiency) of revenues over expenditures	<u>(88,000)</u>	<u>(88,000)</u>	<u>(80,050)</u>	<u>7,950</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	<u>88,000</u>	<u>88,000</u>	<u>88,000</u>	<u>-</u>
Net change in fund balances	-	-	7,950	7,950
Fund balances beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,950</u>	<u>\$ 7,950</u>

**CALCASIEU PARISH POLICE JURY  
BIG LAKE WATER SYSTEM FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Charges for services	\$ 4,095	\$ 4,095	\$ 8,081	\$ 3,986
Investment income	-	-	755	755
Total revenues	<u>4,095</u>	<u>4,095</u>	<u>8,836</u>	<u>4,741</u>
<b>EXPENDITURES</b>				
Current:				
Health and welfare	<u>67,540</u>	<u>67,540</u>	<u>56,284</u>	<u>11,256</u>
Excess (deficiency) of revenues over expenditures	<u>(63,445)</u>	<u>(63,445)</u>	<u>(47,448)</u>	<u>15,997</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	<u>63,445</u>	<u>63,445</u>	<u>60,000</u>	<u>(3,445)</u>
Net change in fund balances	-	-	12,552	12,552
Fund balances beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,552</u>	<u>\$ 12,552</u>



**CALCASIEU PARISH POLICE JURY  
FIRE PROTECTION DISTRICT NO. 2 OF WARD 3  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$ 1,013,013	\$ 1,013,013	\$ 1,011,823	\$ (1,190)
Intergovernmental revenues	118,154	118,154	119,454	1,300
Investment income	<u>15,000</u>	<u>15,000</u>	<u>30,741</u>	<u>15,741</u>
Total revenues	<u>1,146,167</u>	<u>1,146,167</u>	<u>1,162,018</u>	<u>15,851</u>
<b>EXPENDITURES</b>				
Current:				
Health and welfare	<u>1,365,625</u>	<u>1,365,625</u>	<u>1,081,274</u>	<u>284,351</u>
Excess (deficiency) of revenues over expenditures	(219,458)	(219,458)	80,744	300,202
Fund balances beginning of year	<u>732,568</u>	<u>732,568</u>	<u>736,292</u>	<u>3,724</u>
Fund balances end of year	<u>\$ 513,110</u>	<u>\$ 513,110</u>	<u>\$ 817,036</u>	<u>\$ 303,926</u>

## NONMAJOR ENTERPRISE FUNDS

**Waterworks District 5 of Wards 5 and 3** accounts for the operation of the water system for this district.

The principal revenue of this fund is from the water system user fees as well as property tax used to finance the general obligation debt.

**Sewer District 11 of Ward 3** accounts for the operation of the sewer system for this district. The principal revenue of this fund is from the sewer system user fees as well as the property tax revenue used to finance the general obligation debt.

**Sewer District 8 of Ward 4** accounts for the operation of the sewer system for this district. The principal revenue of this fund is from sewer system user fees.

**CALCASIEU PARISH POLICE JURY  
COMBINING STATEMENT OF NET ASSETS  
NONMAJOR ENTERPRISE FUNDS  
DECEMBER 31, 2008**

	<b>Waterworks District No. 5 of Wards 3 &amp; 8</b>	<b>Sewer District No. 11 of Ward 3</b>	<b>Sewer District No. 8 of Ward 4</b>	<b>Total Nonmajor Enterprise Funds</b>
<b>ASSETS</b>				
Current assets:				
Cash and cash equivalents	\$ 93,943	\$ 4,244	\$ 58	\$ 98,245
Restricted cash and cash equivalents - bond covenants	5,876	8,283	-	14,159
Investments	860,267	41,227	601	902,095
Restricted investments - customer deposits	81,242	1,390	-	82,632
Restricted investments - bond covenants	92,549	85,182	-	177,731
Accounts receivable - net	85,857	-	111	85,968
Taxes receivable - net	119,231	113,171	-	232,402
Restricted taxes receivable - bond covenants	-	37,727	-	37,727
Interest receivable	6,798	297	3	7,098
Restricted interest receivable - bond covenants	-	762	-	762
Special assessments receivable	31,848	-	-	31,848
Due from other funds	-	27,139	-	27,139
Due from other governments	3,492	1,883	-	5,375
Other receivables	1,159	-	-	1,159
Total current assets	<u>1,382,262</u>	<u>321,305</u>	<u>773</u>	<u>1,704,340</u>
Noncurrent assets:				
Deferred charges	-	3,512	-	3,512
Capital assets:				
Land	24,000	179,334	-	203,334
Buildings	100,350	-	-	100,350
Improvements other than buildings	4,040,017	5,515,401	-	9,555,418
Equipment	425,167	123,990	8,163	557,320
Construction in progress	29,826	-	-	29,826
Total capital assets	<u>4,619,360</u>	<u>5,818,725</u>	<u>8,163</u>	<u>10,446,248</u>
Accumulated depreciation	<u>(2,043,192)</u>	<u>(1,599,741)</u>	<u>(8,163)</u>	<u>(3,651,096)</u>
Net capital assets	<u>2,576,168</u>	<u>4,218,984</u>	<u>-</u>	<u>6,795,152</u>
Total noncurrent assets	<u>2,576,168</u>	<u>4,222,496</u>	<u>-</u>	<u>6,798,664</u>
Total assets	<u>\$ 3,958,430</u>	<u>\$ 4,543,801</u>	<u>\$ 773</u>	<u>\$ 8,503,004</u>

	<b>Waterworks District No. 5 of Wards 3 &amp; 8</b>	<b>Sewer District No. 11 of Ward 3</b>	<b>Sewer District No. 8 of Ward 4</b>	<b>Total Nonmajor Enterprise Funds</b>
<b>LIABILITIES</b>				
Current liabilities:				
Accounts payable	\$ 17,840	\$ 2,980	\$ -	\$ 20,820
Due to other funds	27,976	-	1,400	29,376
Accrued liabilities	1,987	1,645	-	3,632
Due to other governments	4,598	-	-	4,598
Refundable customer deposits	81,242	1,390	-	82,632
Accrued interest payable	6,939	-	-	6,939
Compensated absences	1,641	4,898	-	6,539
Bonds payable	<u>12,395</u>	<u>40,000</u>	<u>-</u>	<u>52,395</u>
Total current liabilities	154,618	50,913	1,400	206,931
Noncurrent liabilities:				
Bonds payable	162,878	95,000	-	257,878
OPEB payable	<u>4,871</u>	<u>3,247</u>	<u>-</u>	<u>8,118</u>
Total noncurrent liabilities	<u>167,749</u>	<u>98,247</u>	<u>-</u>	<u>265,996</u>
Total liabilities	<u>322,367</u>	<u>149,160</u>	<u>1,400</u>	<u>472,927</u>
<b>NET ASSETS</b>				
Invested in capital assets, net of related debt	2,400,895	4,083,984	-	6,484,879
Restricted for:				
Debt service	59,463	131,953	-	191,416
Unrestricted	<u>1,175,705</u>	<u>178,704</u>	<u>(627)</u>	<u>1,353,782</u>
Total net assets	<u>\$ 3,636,063</u>	<u>\$ 4,394,641</u>	<u>\$ (627)</u>	<u>\$ 8,030,077</u>



**CALCASIEU PARISH POLICE JURY  
COMBINING STATEMENT OF REVENUES, EXPENSES,  
AND CHANGES IN FUND NET ASSETS  
NONMAJOR ENTERPRISE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2008**

	<b>Waterworks District No. 5 of Wards 3 &amp; 8</b>	<b>Sewer District No. 11 of Ward 3</b>	<b>Sewer District No. 8 of Ward 4</b>	<b>Total Nonmajor Enterprise Funds</b>
<b>OPERATING REVENUES</b>				
Charges for services	\$ 607,837	\$ 259,718	\$ 544	\$ 868,099
Miscellaneous revenues	<u>35,436</u>	<u>10,312</u>	<u>-</u>	<u>45,748</u>
Total operating revenues	643,273	270,030	544	913,847
<b>OPERATING EXPENSES</b>				
Personal services	137,386	96,165	-	233,551
Employee benefits	57,246	64,860	-	122,106
Supplies	80,608	20,963	-	101,571
Contractual services	203,435	58,667	1,649	263,751
Depreciation	<u>207,636</u>	<u>135,885</u>	<u>-</u>	<u>343,521</u>
Total operating expenses	686,311	376,540	1,649	1,064,500
Operating income (loss)	(43,038)	(106,510)	(1,105)	(150,653)
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Property taxes	109,315	150,050	-	259,365
Investment earnings	40,960	5,845	18	46,823
Interest expense	(8,885)	(12,580)	-	(21,465)
Gain on sale of assets	7,391	-	-	7,391
Miscellaneous expense	-	(702)	-	(702)
Grant revenue	<u>3,492</u>	<u>1,883</u>	<u>-</u>	<u>5,375</u>
Total nonoperating revenues (expenses)	152,273	144,496	18	296,787
Income (loss) before contributions and transfers	109,235	37,986	(1,087)	146,134
Capital contributions	19,920	-	-	19,920
Transfers in	<u>5,764</u>	<u>144,248</u>	<u>-</u>	<u>150,012</u>
Change in net assets	134,919	182,234	(1,087)	316,066
Total net assets at beginning of year	<u>3,501,144</u>	<u>4,212,407</u>	<u>460</u>	<u>7,714,011</u>
Total net assets at end of year	<u>\$ 3,636,063</u>	<u>\$ 4,394,641</u>	<u>\$ (627)</u>	<u>\$ 8,030,077</u>

**CALCASIEU PARISH POLICE JURY  
COMBINING STATEMENT OF CASH FLOWS  
NONMAJOR ENTERPRISE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2008**

	<b>Waterworks District No. 5 of Wards 3 &amp; 8</b>	<b>Sewer District No. 11 of Ward 3</b>	<b>Sewer District No. 8 of Ward 4</b>	<b>Total Nonmajor Enterprise Funds</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Receipt from customers	\$ 591,548	\$ 254,077	\$ 297	\$ 845,922
Other operating receipts	65,897	10,312	-	76,209
Payments to suppliers for goods and services	(212,091)	(75,322)	-	(287,413)
Payments to employees for services and benefits	(199,627)	(158,498)	-	(358,125)
Payments to interfund provider of services	(69,632)	(8,886)	-	(78,518)
Net cash provided by (used for) operating activities	<u>176,095</u>	<u>21,683</u>	<u>297</u>	<u>198,075</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Receipts from general property taxes	125,502	57,070	-	182,572
Transfers in from other funds	-	144,248	-	144,248
Net cash provided by (used for) noncapital financing activities	<u>125,502</u>	<u>201,318</u>	<u>-</u>	<u>326,820</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Transfer in of capital grant	15,201	-	-	15,201
Repayment of capital related interfund payable	(7,000)	-	-	(7,000)
Proceeds from sale of assets	7,391	-	-	7,391
Acquisition and construction of capital assets	(158,268)	(152,114)	-	(310,382)
Principal paid on debt	(12,097)	(35,000)	-	(47,097)
Interest and fiscal charges paid on debt	(9,061)	(12,580)	-	(21,641)
Principal received on special assessment levy	7,535	-	-	7,535
Interest received on special assessment levy	2,169	-	-	2,169
Net cash provided by (used for) capital and related financing activities	<u>(154,130)</u>	<u>(199,694)</u>	<u>-</u>	<u>(353,824)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Purchase of investments	(1,523,052)	(262,403)	(859)	(1,786,315)
Proceeds from sales and maturities of investments	1,111,885	208,088	485	1,320,458
Interest received on investments	35,038	5,359	15	40,411
Net cash provided by (used for) investing activities	<u>(376,130)</u>	<u>(48,956)</u>	<u>(359)</u>	<u>(425,445)</u>
Net increase (decrease) in cash and cash equivalents	(228,663)	(25,649)	(62)	(254,374)
Cash and cash equivalents at beginning of year	<u>328,482</u>	<u>38,176</u>	<u>120</u>	<u>366,778</u>
Cash and cash equivalents at end of year	<u>\$ 99,819</u>	<u>\$ 12,527</u>	<u>\$ 58</u>	<u>\$ 112,404</u>
Classified as:				
Current assets	\$ 93,943	\$ 4,244	\$ 58	\$ 98,245
Restricted assets	5,876	8,283	-	14,159
Totals	<u>\$ 99,819</u>	<u>\$ 12,527</u>	<u>\$ 58</u>	<u>\$ 112,404</u>

	<b>Waterworks District No. 5 of Wards 3 &amp; 8</b>	<b>Sewer District No. 11 of Ward 3</b>	<b>Sewer District No. 8 of Ward 4</b>	<b>Total Nonmajor Enterprise Funds</b>
<b>Reconciliation of operating income to net cash provided by (used for) operating activities</b>				
Operating income (loss)	\$ (43,038)	\$ (106,510)	\$ (1,105)	\$ (150,653)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:				
Depreciation	207,636	135,885	-	343,521
Changes in assets and liabilities:				
Decrease (increase) in due from other funds		(10,301)	-	(10,301)
Decrease (increase) in accounts receivable	(13,620)	-	1,402	(12,218)
Decrease (increase) in other receivables	12,777	-	-	12,777
Increase (decrease) in accounts payable	7,999	(2,202)	-	5,797
Increase (decrease) in accrued liabilities	(7,003)	(2,300)	-	(9,303)
Increase (decrease) in due to other funds	(5,219)	-	-	(5,219)
Increase (decrease) in compensated absences payable and on-behalf payments	2,000	3,654	-	5,654
Increase (decrease) on OPEB payable	4,871	3,247	-	8,118
Increase (decrease) in refundable customer deposits	9,692	210	-	9,902
Total adjustments	<u>219,133</u>	<u>128,193</u>	<u>1,402</u>	<u>348,728</u>
Net cash provided by (used for ) operating activities	<u>\$ 176,095</u>	<u>\$ 21,683</u>	<u>\$ 297</u>	<u>\$ 198,075</u>
<b>Non cash investing, capital, and financing activities</b>				
Increase in fair value of investments	<u>\$ 2,784</u>	<u>\$ 229</u>	<u>\$ 2</u>	<u>\$ 3,016</u>
Contribution of capital asset	<u>\$ 14,951</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,951</u>





## INTERNAL SERVICE FUNDS

**Self-Insured Workmen's Compensation Fund** accounts for the receipt of premiums and expenses for claims and administrative costs for the Parish's self-insured workmen's compensation program.

**Self-Insured Health Insurance Fund** accounts for the receipt of premiums and expenses for claims and administrative costs for the Parish's self-insured health insurance program.

**Self-Insured Liability/Property Insurance Fund** accounts for the receipt of premiums and expenses for claims and administrative costs for the Parish's self-insured liability and property insurance program.

**Self-Insured Unemployment Insurance Fund** accounts for the receipt of premiums and expenses for claims and administrative costs for the Parish's self-insured unemployment insurance program.

**CALCASIEU PARISH POLICE JURY**  
**COMBINING STATEMENT OF NET ASSETS**  
**INTERNAL SERVICE FUNDS**  
**DECEMBER 31, 2008**

<b>ASSETS</b>	<b>Self-Insured Workmen's Compensation Fund</b>	<b>Self-Insured Health Insurance Fund</b>	<b>Self-Insured Liability/Property Insurance Fund</b>	<b>Self-Insured Unemployment Insurance Fund</b>	<b>Total Internal Service Funds</b>
<b>ASSETS</b>					
Current assets:					
Cash and cash equivalents	\$ 167,138	\$ 508,489	\$ 206,653	\$ 59,297	\$ 941,577
Investments	1,558,699	4,954,168	2,125,352	609,846	9,248,065
Interest receivable	11,538	37,270	14,570	4,127	67,505
Due from other governments	-	-	-	2,585	2,585
Due from other funds	3,027	-	-	-	3,027
Prepaid items	7,554	-	163,489	-	171,043
Other receivables	478,264	9,058	-	-	487,322
Total current assets	<u>2,226,220</u>	<u>5,508,985</u>	<u>2,510,064</u>	<u>675,855</u>	<u>10,921,124</u>
Noncurrent assets:					
Capital assets:					
Equipment	-	24,569	28,110	-	52,679
Accumulated depreciation	-	(4,905)	(6,589)	-	(11,494)
Net capital assets	-	19,664	21,521	-	41,185
Total noncurrent assets	-	19,664	21,521	-	41,185
Total assets	<u>2,226,220</u>	<u>5,528,649</u>	<u>2,531,585</u>	<u>675,855</u>	<u>10,962,309</u>
<b>LIABILITIES</b>					
Current liabilities:					
Accounts payable	6,312	34,719	37,216	-	78,247
Accrued liabilities	145	1,572	538	-	2,255
Due to other governments	-	2,559,751	-	-	2,559,751
Due to other funds	-	-	3,027	-	3,027
Compensated absences	2,839	2,651	-	-	5,490
Other liabilities	-	40,936	100,000	-	140,936
Claims payable - current portion	628,785	262,685	511,283	6,333	1,409,086
Total current liabilities	<u>638,081</u>	<u>2,902,314</u>	<u>652,064</u>	<u>6,333</u>	<u>4,198,792</u>
Noncurrent liabilities:					
Claims payable	314,392	-	1,022,567	-	1,336,959
OPEB payable	1,624	4,871	-	-	6,495
Total noncurrent liabilities	<u>316,016</u>	<u>4,871</u>	<u>1,022,567</u>	<u>-</u>	<u>1,343,454</u>
Total liabilities	<u>954,097</u>	<u>2,907,185</u>	<u>1,674,631</u>	<u>6,333</u>	<u>5,542,246</u>
<b>NET ASSETS</b>					
Invested in capital assets, net of related debt	-	19,664	21,521	-	41,185
Unrestricted	1,272,123	2,601,800	835,433	669,522	5,378,878
Total net assets	<u>\$ 1,272,123</u>	<u>\$ 2,621,464</u>	<u>\$ 856,954</u>	<u>\$ 669,522</u>	<u>\$ 5,420,063</u>

**CALCASIEU PARISH POLICE JURY**  
**COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS**  
**INTERNAL SERVICE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

	<b>Self-Insured Workmen's Compensation Fund</b>	<b>Self-Insured Health Insurance Fund</b>	<b>Self-Insured Liability/Property Insurance Fund</b>	<b>Self-Insured Unemployment Insurance Fund</b>	<b>Totals</b>
<b>OPERATING REVENUES</b>					
Charges for services	\$ 936,255	\$ 6,791,215	\$ 2,439,889	\$ 53,140	\$ 10,220,499
<b>OPERATING EXPENSES</b>					
Personal services	15,550	55,495	42,879	-	113,924
Employee benefits	5,402	41,182	13,563	-	60,147
Supplies	4,803	17,768	-	-	22,571
Contractual services	95,735	713,824	53,062	21	862,642
Insurance premiums	125,420	681,411	1,531,124	-	2,337,955
Claims	866,340	6,177,352	97,285	11,697	7,152,674
Depreciation	-	2,198	4,087	-	6,285
Total operating expenses	<u>1,113,250</u>	<u>7,689,230</u>	<u>1,742,000</u>	<u>11,718</u>	<u>10,556,198</u>
Operating income (loss)	(176,995)	(898,015)	697,889	41,422	(335,699)
<b>NONOPERATING REVENUES</b>					
Investment income	69,692	140,671	73,389	23,134	306,886
Gain on sale of assets	<u>3,027</u>	<u>-</u>	<u>3,426</u>	<u>-</u>	<u>6,453</u>
Total nonoperating revenues	<u>72,719</u>	<u>140,671</u>	<u>76,815</u>	<u>23,134</u>	<u>313,339</u>
Income (loss) before operating transfers	(104,276)	(757,344)	774,704	64,556	(22,360)
Transfers in	<u>-</u>	<u>104,758</u>	<u>-</u>	<u>-</u>	<u>104,758</u>
Change in net assets	(104,276)	(652,586)	774,704	64,556	82,398
Total net assets beginning of year	<u>1,376,399</u>	<u>3,274,050</u>	<u>82,250</u>	<u>604,966</u>	<u>5,337,665</u>
Total net assets end of year	<u>\$ 1,272,123</u>	<u>\$ 2,621,464</u>	<u>\$ 856,954</u>	<u>\$ 669,522</u>	<u>\$ 5,420,063</u>

**CALCASIEU PARISH POLICE JURY  
COMBINING STATEMENT OF CASH FLOWS  
INTERNAL SERVICE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2008**

	<b>Self-Insured Workmen's Compensation Fund</b>	<b>Self-Insured Health Insurance Fund</b>	<b>Self-Insured Liability/Property Insurance Fund</b>	<b>Self-Insured Unemployment Insurance Fund</b>	<b>Totals</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
Receipts from interfund users	\$ 721,146	\$ 3,962,937	\$ 2,175,852	\$ 31,790	\$ 6,891,725
Receipts from insured	215,109	2,836,996	279,558	21,350	3,353,013
Payments to suppliers for goods and services	(966,530)	(7,532,540)	(1,646,120)	(17,057)	(10,162,247)
Payments to employees for services and benefits	(16,345)	(149,848)	(55,904)	-	(222,097)
Net cash provided by (used for) operating activities	(46,620)	(882,455)	753,386	36,083	(139,606)
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>					
Transfers in from other funds	-	104,758	-	-	104,758
Subsidies received	-	1,552,397	-	-	1,552,397
Noncapital cash payments on behalf of local government	-	(2,108,084)	-	-	(2,108,084)
Net cash provided by (used for) noncapital financing activities	-	(450,929)	-	-	(450,929)
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>					
Proceeds from sale of assets	-	-	8,098	-	8,098
Acquisition and construction of capital assets	-	(15,543)	(19,326)	-	(34,869)
Net cash provided by (used for) capital and related financing activities	-	(15,543)	(11,228)	-	(26,771)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
Purchase of investments	(2,898,629)	(5,154,072)	(3,556,773)	(888,970)	(12,498,444)
Proceeds from sales and maturities of investments	2,452,254	4,848,593	2,435,800	680,868	10,417,515
Interest received on investments	66,242	143,456	64,100	21,605	295,403
Net cash provided by (used for) investing activities	(380,133)	(162,023)	(1,056,873)	(186,497)	(1,785,526)
Net increase (decrease) in cash and and cash equivalents	(426,753)	(1,510,950)	(314,715)	(150,414)	(2,402,832)
Cash and cash equivalents at beginning of year	593,891	2,019,439	521,368	209,711	3,344,409
Cash and cash equivalents at end of year	\$ 167,138	\$ 508,489	\$ 206,653	\$ 59,297	\$ 941,577

	<b>Self-Insured Workmen's Compensation Fund</b>	<b>Self-Insured Health Insurance Fund</b>	<b>Self-Insured Liability/Property Insurance Fund</b>	<b>Self-Insured Unemployment Insurance Fund</b>	<b>Totals</b>
<b>Reconciliation of operating income to net cash provided by (used for) operating activities</b>					
Operating income (loss)	\$ (176,995)	\$ (898,015)	\$ 697,889	\$ 41,422	\$ (335,699)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:					
Depreciation	-	2,198	4,087	-	6,285
Changes in assets and liabilities:					
Decrease (increase) in prepaid items	1,777	-	258,868	-	260,645
Decrease (increase) in due from other governments	-	-	27,633	(2,585)	25,048
Decrease (increase) in due from other funds	-	9,343	15,521	-	24,864
Decrease (increase) in other receivables	(18)	(9,058)	-	-	(9,076)
Increase (decrease) in accounts payable	5,002	20,053	(50,850)	-	(25,795)
Increase (decrease) in compensated absences payable	2,839	(5,073)	(1,027)	-	(3,261)
Increase (decrease) in accrued liabilities	119,151	(6,774)	(198,735)	(2,754)	(89,112)
Increase (decrease) on OPEB payable	1,624	4,871	-	-	6,495
Total adjustments	<u>130,375</u>	<u>15,560</u>	<u>55,497</u>	<u>(5,339)</u>	<u>196,093</u>
Net cash provided by (used for ) operating activities	<u>\$ (46,620)</u>	<u>\$ (882,455)</u>	<u>\$ 753,386</u>	<u>\$ 36,083</u>	<u>\$ (139,606)</u>
<b>Non cash investing, capital, and financing activities</b>					
Net increase in fair value of investments	<u>\$ 4,197</u>	<u>\$ 7,099</u>	<u>\$ 5,723</u>	<u>\$ 1,642</u>	<u>\$ 18,661</u>



## FIDUCIARY FUND TYPE - AGENCY FUNDS

**Local Emergency Planning Committee (L.E.P.C.) Fund** accounts for funds received and expended relating to activities regarding the proper reporting and freedom of information for hazardous materials. The Parish simply performs accounting services for the L. E. P. C.

**Calcasieu Parish Gaming Pooling District** accounts for fees and assessments received from local gaming facilities under a cooperative endeavor agreement between the Calcasieu Parish Police Jury and the City of Lake Charles. Distributions are made to participating entities based on pre-determined allocations.

**Homeless Prevention Grant** accounts for funds received and expended on behalf of the Southwest Louisiana Homeless Coalition in connection with the management of one of their grants related to housing assistance payments.





**CALCASIEU PARISH POLICE JURY  
 COMBINING STATEMENT OF FIDUCIARY NET ASSETS  
 AGENCY FUNDS  
 DECEMBER 31, 2008**

	Calcasieu Parish			<u>Total</u>
	<u>L.E.P.C. Fund</u>	<u>Gaming Pooling District</u>	<u>Homeless Prevention Grant</u>	
<b>ASSETS</b>				
Cash and cash equivalents	\$ 4,360	\$ -	\$ 8	\$ 4,368
Investments	44,845	-	79	44,924
Interest receivable	303	-	6	309
Other receivable	-	9,442,584	-	9,442,584
Total assets	<u>\$ 49,508</u>	<u>\$ 9,442,584</u>	<u>\$ 93</u>	<u>\$ 9,492,185</u>
<b>LIABILITIES</b>				
Due to other governmental units	<u>\$ 49,508</u>	<u>\$ 9,442,584</u>	<u>\$ 93</u>	<u>\$ 9,492,185</u>
Total liabilities	<u>\$ 49,508</u>	<u>\$ 9,442,584</u>	<u>\$ 93</u>	<u>\$ 9,492,185</u>

**CALCASIEU PARISH POLICE JURY**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>Balance</u> <u>January 1,</u> <u>2008</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>December 31,</u> <u>2008</u>
<b>L.E.P.C. FUND</b>				
<u>Assets</u>				
Cash	\$ 13,107	\$ 11,145	\$ 19,892	\$ 4,360
Investments	25,025	19,820	-	44,845
Interest receivable	253	303	253	303
Total assets	<u>\$ 38,385</u>	<u>\$ 31,268</u>	<u>\$ 20,145</u>	<u>\$ 49,508</u>
<u>Liabilities</u>				
Due to other governmental units	<u>\$ 38,385</u>	<u>\$ 31,268</u>	<u>\$ 20,145</u>	<u>\$ 49,508</u>
Total liabilities	<u>\$ 38,385</u>	<u>\$ 31,268</u>	<u>\$ 20,145</u>	<u>\$ 49,508</u>
<b>CALCASIEU PARISH GAMING DISTRICT</b>				
<u>Assets</u>				
Cash	\$ -	\$ 23,380,572	\$ 23,380,572	\$ -
Other receivable	8,959,864	9,442,584	8,959,864	9,442,584
Total assets	<u>\$ 8,959,864</u>	<u>\$ 32,823,156</u>	<u>\$ 32,340,436</u>	<u>\$ 9,442,584</u>
<u>Liabilities</u>				
Due to other governmental units	<u>\$ 8,959,864</u>	<u>\$ 32,823,156</u>	<u>\$ 32,340,436</u>	<u>\$ 9,442,584</u>
Total liabilities	<u>\$ 8,959,864</u>	<u>\$ 32,823,156</u>	<u>\$ 32,340,436</u>	<u>\$ 9,442,584</u>
<b>HOMELESS PREVENTION GRANT FUND</b>				
<u>Assets</u>				
Cash	\$ -	\$ 116,516	\$ 116,508	\$ 8
Investments	-	79	-	79
Interest receivable	-	6	-	6
Total assets	<u>\$ -</u>	<u>\$ 116,601</u>	<u>\$ 116,508</u>	<u>\$ 93</u>
<u>Liabilities</u>				
Due to other governmental units	<u>\$ -</u>	<u>\$ 116,601</u>	<u>\$ 116,508</u>	<u>\$ 93</u>
Total liabilities	<u>\$ -</u>	<u>\$ 116,601</u>	<u>\$ 116,508</u>	<u>\$ 93</u>
<b>TOTAL - ALL AGENCY FUNDS</b>				
<u>Assets</u>				
Cash	\$ 13,107	\$ 23,508,233	\$ 23,516,972	\$ 4,368
Investments	25,025	19,899	-	44,924
Interest receivable	253	309	253	309
Other receivables	8,959,864	9,442,584	8,959,864	9,442,584
Total assets	<u>\$ 8,998,249</u>	<u>\$ 32,971,025</u>	<u>\$ 32,477,089</u>	<u>\$ 9,492,185</u>
<u>Liabilities</u>				
Due to other governmental units	<u>\$ 8,998,249</u>	<u>\$ 32,971,025</u>	<u>\$ 32,477,089</u>	<u>\$ 9,492,185</u>
Total liabilities	<u>\$ 8,998,249</u>	<u>\$ 32,971,025</u>	<u>\$ 32,477,089</u>	<u>\$ 9,492,185</u>

**COMBINING STATEMENTS OF NONMAJOR COMPONENT UNITS**

**CALCASIEU PARISH POLICE JURY**  
**COMBINING STATEMENT OF NET ASSETS**  
**NONMAJOR COMPONENT UNITS**  
**DECEMBER 31, 2008**

	<b>Fire Protection District</b>					
	<b>No. 1 of Ward 1</b>	<b>No. 1 of Ward 2</b>	<b>No. 2 of Ward 4</b>	<b>No. 3 of Ward 4</b>	<b>No. 4 of Ward 4</b>	<b>No. 1 of Ward 5</b>
<b>ASSETS</b>						
Cash and cash equivalents	\$ 42,353	\$ 166,830	\$ 74,611	\$ 119,532	\$ 16,746	\$ 21,042
Investments	430,717	1,714,244	767,344	1,229,337	172,223	216,412
Receivables - net:						
Taxes	764,651	304,881	1,003,071	796,738	110,144	77,307
Accounts	-	-	-	-	-	-
Accrued interest receivable	3,145	11,580	6,066	9,911	1,184	1,532
Other receivables	-	-	-	-	-	-
Due from other governments	9,648	5,000	105,938	-	-	-
Due from primary government	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Deferred bond issuance costs	22,566	27,622	-	-	-	-
Restricted assets:						
Cash and cash equivalents	-	-	-	-	-	-
Investments	-	-	-	-	-	-
Receivables - net	-	-	-	-	-	-
Capital assets:						
Non-depreciable	37,336	44,176	135,809	45,000	21,250	52,915
Depreciable, net	1,294,649	154,597	1,862,924	474,555	339,410	325,791
Other assets	-	-	-	-	-	-
Total assets	<u>2,605,065</u>	<u>2,428,930</u>	<u>3,955,763</u>	<u>2,675,073</u>	<u>660,957</u>	<u>694,999</u>
<b>LIABILITIES</b>						
Accounts payable and accruals	35,655	105,418	52,257	33,034	27,114	5,924
Due to other governments	1,030	-	502	-	-	-
Due to primary government	-	-	-	-	-	-
Unearned revenue	937,390	321,832	1,078,569	818,002	125,677	81,283
Other liabilities	-	-	-	-	-	-
Current portion of long-term liabilities:						
Compensated absences	2,812	-	5,177	-	-	-
Capital lease obligations	-	-	-	-	14,564	-
Liabilities from restricted assets	-	-	-	-	-	-
Bonds payable	105,000	50,000	105,000	120,000	-	-
Noncurrent portion of long-term liabilities:						
Capital lease obligations	-	-	-	-	146,466	-
Bonds payable	1,185,000	1,550,000	830,000	125,000	-	-
OPEB liability	16,235	-	25,284	-	-	-
Total liabilities	<u>2,283,122</u>	<u>2,027,250</u>	<u>2,096,789</u>	<u>1,096,036</u>	<u>313,821</u>	<u>87,207</u>
<b>NET ASSETS</b>						
Invested in capital assets, net of related debt	41,985	186,538	1,063,733	274,555	199,630	378,706
Restricted for:						
Capital projects	-	-	-	-	-	-
Debt service	160,887	-	354,615	300,745	-	-
Unrestricted	119,071	215,142	440,626	1,003,737	147,506	229,086
Total net assets	<u>\$ 321,943</u>	<u>\$ 401,680</u>	<u>\$ 1,858,974</u>	<u>\$ 1,579,037</u>	<u>\$ 347,136</u>	<u>\$ 607,792</u>

Fire Protection District			Gravity Drainage District					
No. 1 of Ward 6	No. 1 of Ward 7	No. 2 of Ward 8	No. 8 of Ward 1	No. 9 of Ward 2	No. 5 of Ward 4	No. 6 of Wards 5 & 6	No. 2 of Ward 7	No. 7 of Ward 8
\$ 32,290	\$ 1,629,523	\$ 71,853	\$ 28,493	\$ 23,394	\$ 3,402,802	\$ 25,696	\$ 267,411	\$ 753,584
329,011	-	738,976	292,626	240,596	-	264,278	128,566	-
192,062	639,096	340,107	456,763	206,249	2,715,130	337,878	436,184	360,721
-	-	-	-	-	-	-	-	-
2,244	-	5,122	2,318	1,680	1,065	2,061	-	5,956
12,560	-	-	-	-	-	-	-	-
88,811	-	3,731	210,558	-	23,279	5,603	-	2,131
-	-	-	-	-	-	8,947	-	-
-	-	-	-	-	65,411	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
173,352	3,931	-	29,450	-	195,986	71,277	-	-
597,268	1,190,336	769,503	298,671	135,490	6,453,010	193,493	89,036	264,522
-	-	-	-	-	-	-	-	-
<u>1,427,598</u>	<u>3,462,886</u>	<u>1,929,292</u>	<u>1,318,879</u>	<u>607,409</u>	<u>12,856,683</u>	<u>909,233</u>	<u>921,197</u>	<u>1,386,914</u>
73,720	28,496	17,797	118,073	9,253	111,589	23,036	17,135	5,132
2,352	-	-	9,800	-	-	-	-	-
-	-	-	-	-	-	510	-	-
198,699	-	372,568	500,259	217,789	-	354,807	-	276,439
-	-	-	-	-	-	9,000	-	-
1,091	-	-	4,510	1,274	2,469	11,414	-	-
-	-	-	-	-	-	-	-	-
-	90,000	60,000	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	410,000	625,000	-	-	-	-	-	-
1,624	-	1,624	8,118	3,247	-	8,118	-	-
<u>277,486</u>	<u>528,496</u>	<u>1,076,989</u>	<u>640,760</u>	<u>231,563</u>	<u>114,058</u>	<u>406,885</u>	<u>17,135</u>	<u>281,571</u>
770,620	688,866	84,503	328,121	135,490	6,648,996	264,770	89,036	264,522
-	-	-	-	-	-	-	-	-
-	850,794	122,104	-	-	-	-	-	-
379,492	1,394,730	645,696	349,998	240,356	6,093,629	237,578	815,026	840,821
<u>\$ 1,150,112</u>	<u>\$ 2,934,390</u>	<u>\$ 852,303</u>	<u>\$ 678,119</u>	<u>\$ 375,846</u>	<u>\$ 12,742,625</u>	<u>\$ 502,348</u>	<u>\$ 904,062</u>	<u>\$ 1,105,343</u>

continued

**CALCASIEU PARISH POLICE JURY**  
**COMBINING STATEMENT OF NET ASSETS**  
**NONMAJOR COMPONENT UNITS**  
**DECEMBER 31, 2008**

	<b>Recreation District</b>			<b>Community Center Playground District</b>		
	<b>No. 1 of Ward 3</b>	<b>No. 1 of Ward 4</b>	<b>No. 1 of Ward 8</b>	<b>No. 4 of Ward 1</b>	<b>No. 7 of Ward 2</b>	<b>No. 5 of Ward 5</b>
<b>ASSETS</b>						
Cash and cash equivalents	\$ 393,801	\$ 203,670	\$ 1,064	\$ 702,982	\$ 3,486	\$ 1,504
Investments	4,052,118	2,088,491	10,945	-	35,852	15,474
Receivables - net:						
Taxes	3,051,770	3,210,655	-	717,599	-	-
Accounts	-	-	-	-	-	-
Accrued interest receivable	31,220	16,093	75	-	229	107
Other receivables	31,769	-	-	-	-	-
Due from other governments	55,168	2,542	-	154,707	-	-
Due from primary government	-	-	-	-	-	-
Prepaid items	-	-	-	7,925	-	-
Inventory	-	-	-	-	-	-
Deferred bond issuance costs	44,178	-	-	-	-	-
Restricted assets:						
Cash and cash equivalents	-	-	-	-	-	-
Investments	-	-	-	-	-	-
Receivables - net	-	-	-	-	-	-
Capital assets:						
Non-depreciable	2,925,369	300,500	-	824,111	95,000	25,500
Depreciable, net	9,029,257	4,860,736	162,752	1,662,116	105,203	-
Other assets	-	-	-	-	-	-
Total assets	<u>19,614,650</u>	<u>10,682,687</u>	<u>174,836</u>	<u>4,069,440</u>	<u>239,770</u>	<u>42,585</u>
<b>LIABILITIES</b>						
Accounts payable and accruals	489,952	79,777	825	217,733	-	3,782
Due to other governments	24,349	43,998	-	31,577	-	1,230
Due to primary government	-	-	-	-	-	-
Unearned revenue	3,318,726	3,247,930	-	755,898	21,723	-
Other liabilities	153,121	400	-	3,000	-	-
Current portion of long-term liabilities:						
Compensated absences	4,661	25,368	-	-	-	-
Capital lease obligations	-	-	-	-	-	-
Liabilities from restricted assets	-	-	-	-	-	-
Bonds payable	830,000	570,000	-	-	-	-
Noncurrent portion of long-term liabilities:						
Capital lease obligations	-	-	-	-	-	-
Bonds payable	5,915,000	1,245,000	-	-	-	-
OPEB liability	21,106	48,359	-	-	-	-
Total liabilities	<u>10,756,915</u>	<u>5,260,832</u>	<u>825</u>	<u>1,008,208</u>	<u>21,723</u>	<u>5,012</u>
<b>NET ASSETS</b>						
Invested in capital assets, net of related debt	5,209,626	3,346,236	162,752	2,486,227	200,203	25,500
Restricted for:						
Capital projects	2,243,732	-	-	-	-	-
Debt service	684,796	862,637	-	-	-	-
Unrestricted	<u>719,581</u>	<u>1,212,982</u>	<u>11,259</u>	<u>575,005</u>	<u>17,844</u>	<u>12,073</u>
Total net assets	<u>\$ 8,857,735</u>	<u>\$ 5,421,855</u>	<u>\$ 174,011</u>	<u>\$ 3,061,232</u>	<u>\$ 218,047</u>	<u>\$ 37,573</u>

Community Center Playground District		Sewer District			Calcasieu Parish Communications District	Calcasieu Parish Coroner's Office	District Attorney of the 14th Judicial District
No. 1 of Ward 6	No. 3 of Ward 7	No. 9 of Ward 1	No. 12 of Ward 4	No. 13 of Ward 4			
\$ 28,366	\$ 1,313,392	\$ 2,435	\$ 2,195	\$ 1,258	\$ 440,077	\$ 990	\$ 940,702
288,644	-	25,043	22,577	5,736	4,526,028	10,173	2,315,055
117,638	336,417	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,964	-	170	154	39	30,718	342	22,964
-	-	-	-	-	354,735	-	4,346
-	4,633	-	-	-	69,168	39,969	72,753
-	-	-	-	-	-	-	207,573
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
15,000	55,862	-	-	-	-	-	-
62,854	543,033	-	81,922	-	2,173,097	-	53,151
-	-	-	-	-	-	-	-
<u>514,466</u>	<u>2,253,337</u>	<u>27,648</u>	<u>106,848</u>	<u>7,033</u>	<u>7,593,823</u>	<u>51,474</u>	<u>3,616,544</u>
5,424	19,452	-	-	374	59,786	70,945	140,761
6,221	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
123,742	-	-	-	200	-	-	-
900	-	-	-	-	-	-	-
-	-	-	-	-	20,842	10,409	204,116
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	32,470	9,741	142,177
<u>136,287</u>	<u>19,452</u>	<u>-</u>	<u>-</u>	<u>574</u>	<u>113,098</u>	<u>91,095</u>	<u>487,054</u>
77,854	598,895	-	81,922	-	2,173,097	-	53,151
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
300,325	1,634,990	27,648	24,926	6,459	5,307,628	(39,621)	3,076,339
<u>\$ 378,179</u>	<u>\$ 2,233,885</u>	<u>\$ 27,648</u>	<u>\$ 106,848</u>	<u>\$ 6,459</u>	<u>\$ 7,480,725</u>	<u>\$ (39,621)</u>	<u>\$ 3,129,490</u>

continued



**CALCASIEU PARISH POLICE JURY**  
**COMBINING STATEMENT OF NET ASSETS**  
**NONMAJOR COMPONENT UNITS**  
**DECEMBER 31, 2008**

	Civil	The 14th Judicial District Court		
	Indigent Transcript Fund	Judicial Expense Fund	Child Support Fund	Indigent Transcript Fund
<b>ASSETS</b>				
Cash and cash equivalents	\$ 54,678	\$ 500	\$ 1,072,181	\$ 229,248
Investments	-	-	-	-
Receivables - net:				
Taxes	-	-	-	-
Accounts	-	-	-	-
Accrued interest receivable	-	-	348	-
Other receivables	-	7,983	3,746	3,957
Due from other governments	1,088	-	56,797	-
Due from primary government	-	-	-	-
Prepaid items	-	-	-	-
Inventory	-	-	-	-
Deferred bond issuance costs	-	-	-	-
Restricted assets:				
Cash and cash equivalents	-	-	-	-
Investments	-	-	-	-
Receivables - net	-	-	-	-
Capital assets:				
Non-depreciable	-	-	-	-
Depreciable, net	-	-	29,039	-
Other assets	-	-	-	-
Total assets	<u>55,766</u>	<u>8,483</u>	<u>1,162,111</u>	<u>233,205</u>
<b>LIABILITIES</b>				
Accounts payable and accruals	141	-	5,123	9,204
Due to other governments	-	-	-	-
Due to primary government	-	-	-	-
Unearned revenue	-	-	-	-
Other liabilities	-	-	-	-
Current portion of long-term liabilities:				
Compensated absences	-	-	-	-
Capital lease obligations	-	-	-	-
Liabilities from restricted assets	-	-	-	-
Bonds payable	-	-	-	-
Noncurrent portion of long-term liabilities:				
Capital lease obligations	-	-	-	-
Bonds payable	-	-	-	-
OPEB liability	-	-	-	-
Total liabilities	<u>141</u>	<u>-</u>	<u>5,123</u>	<u>9,204</u>
<b>NET ASSETS</b>				
Invested in capital assets, net of related debt	-	-	29,039	-
Restricted for:				
Capital projects	-	-	-	-
Debt service	-	-	-	-
Unrestricted	<u>55,625</u>	<u>8,483</u>	<u>1,127,949</u>	<u>224,001</u>
Total net assets	<u>\$ 55,625</u>	<u>\$ 8,483</u>	<u>\$ 1,156,988</u>	<u>\$ 224,001</u>

**Waterworks District**

<b>No. 1 of Ward 1</b>	<b>No. 8 of Wards 3 &amp; 8</b>	<b>No. 12 of Ward 3</b>	<b>No. 2 of Ward 4</b>	<b>No. 4 of Ward 4</b>	<b>No. 9 of Ward 4</b>	<b>No. 11 of Wards 4 &amp; 7</b>	<b>No. 7 of Wards 6 &amp; 4</b>
\$ 187,212	\$ 388,551	\$ 889	\$ 34,813	\$ 195,047	\$ 73,349	\$ 149,755	\$ 518,986
-	577,341	9,141	-	206,645	1,376,639	263,790	-
-	-	-	-	-	249,927	-	-
330,922	60,775	-	16,597	50,140	184,110	103,392	50,017
3,760	-	22	40	4,990	323	-	340
-	241	-	-	-	-	880	-
-	-	-	-	17,905	-	-	-
-	-	-	-	-	-	-	-
-	7,143	-	2,924	24,264	15,506	18,323	10,287
77,371	-	-	-	-	68,860	-	-
12,549	131,358	-	-	-	109,282	117,475	5,896
3,254,475	312,783	-	11,651	189,353	206,900	50,358	439,253
-	551,427	-	-	-	375,565	216,576	10,118
-	-	-	-	-	200,745	-	-
319,800	111,072	-	-	8,857	261,432	21,364	136,536
7,940,494	3,390,489	-	749,844	770,543	7,673,189	3,497,881	2,168,536
-	150	-	-	-	-	-	8,000
<u>12,126,583</u>	<u>5,531,330</u>	<u>10,052</u>	<u>815,869</u>	<u>1,467,744</u>	<u>10,795,827</u>	<u>4,439,794</u>	<u>3,347,969</u>
70,813	169,794	-	16,741	21,942	168,168	44,657	37,981
1,106,008	-	-	-	-	26,162	-	-
-	-	10,000	-	-	-	-	-
-	-	-	-	-	-	-	100,002
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	65,432	-	-
147,220	144,010	-	11,651	83,250	12,980	127,752	87,584
375,000	180,000	-	23,667	-	400,000	140,000	67,000
-	-	-	-	-	115,339	-	-
1,200,000	2,673,800	-	234,677	183,776	3,702,652	3,055,000	508,350
-	-	-	-	-	-	-	-
<u>2,899,041</u>	<u>3,167,604</u>	<u>10,000</u>	<u>286,736</u>	<u>288,968</u>	<u>4,490,733</u>	<u>3,367,409</u>	<u>800,917</u>
6,697,843	647,761	-	491,500	595,624	3,651,198	324,245	1,729,722
1,500,000	-	-	-	-	-	-	-
323,221	523,963	-	-	106,103	370,230	-	358,769
706,478	1,192,002	52	37,633	477,049	2,283,666	748,140	458,561
<u>\$ 9,227,542</u>	<u>\$ 2,363,726</u>	<u>\$ 52</u>	<u>\$ 529,133</u>	<u>\$ 1,178,776</u>	<u>\$ 6,305,094</u>	<u>\$ 1,072,385</u>	<u>\$ 2,547,052</u>

continued



**CALCASIEU PARISH POLICE JURY  
COMBINING STATEMENT OF NET ASSETS  
NONMAJOR COMPONENT UNITS  
DECEMBER 31, 2008**

	<b>Waterworks District No. 14 of Ward 5</b>	<b>Total Nonmajor Component Units</b>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 60,868	\$ 13,678,159
Investments	626,007	22,980,029
Receivables - net:		
Taxes	300,911	16,725,899
Accounts	-	795,953
Accrued interest receivable	4,747	172,509
Other receivables	-	420,217
Due from other governments	-	929,429
Due from primary government	-	216,520
Prepaid items	-	151,783
Inventory	-	146,231
Deferred bond issuance costs	24,836	495,762
Restricted assets:		
Cash and cash equivalents	-	4,464,773
Investments	-	1,153,686
Receivables - net	-	200,745
Capital assets:		
Non-depreciable	879,892	6,790,777
Depreciable, net	16,500	59,413,891
Other assets	-	8,150
Total assets	<u>1,913,761</u>	<u>128,744,513</u>
<b>LIABILITIES</b>		
Accounts payable and accruals	85,683	2,382,691
Due to other governments	-	1,253,229
Due to primary government	-	10,510
Unearned revenue	-	12,851,535
Other liabilities	-	166,421
Current portion of long-term liabilities:		
Compensated absences	-	294,143
Capital lease obligations	-	79,996
Liabilities from restricted assets	-	614,447
Bonds payable	40,000	3,155,667
Noncurrent portion of long-term liabilities:		
Capital lease obligations	-	261,805
Bonds payable	1,208,000	24,651,255
OPEB liability	-	318,103
Total liabilities	<u>1,333,683</u>	<u>46,039,802</u>
<b>NET ASSETS</b>		
Invested in capital assets, net of related debt	-	40,002,466
Restricted for:		
Capital projects	-	3,743,732
Debt service	168,908	5,187,772
Unrestricted	411,170	33,770,741
Total net assets	<u>\$ 580,078</u>	<u>\$ 82,704,711</u>

**CALCASIEU PARISH POLICE JURY  
COMBINING STATEMENT OF ACTIVITIES  
NONMAJOR COMPONENT UNITS  
FOR THE YEAR ENDED DECEMBER 31, 2008**

	<b>Fire Protection District</b>					
	<b>No. 1 of Ward 1</b>	<b>No. 1 of Ward 2</b>	<b>No. 2 of Ward 4</b>	<b>No. 3 of Ward 4</b>	<b>No. 4 of Ward 4</b>	<b>No. 1 of Ward 5</b>
<b>EXPENSES</b>	\$ 947,480	\$ 207,157	\$ 1,240,174	\$ 888,189	\$ 110,218	\$ 112,650
<b>PROGRAM REVENUES</b>						
Charges for services	1,054	-	7,356	-	-	-
Operating grants and contributions	10,858	-	265,719	1,250	-	-
Capital grants and contributions	-	22,279	-	-	-	-
Total program revenues	<u>11,912</u>	<u>22,279</u>	<u>273,075</u>	<u>1,250</u>	<u>-</u>	<u>-</u>
Net program (expenses) revenues	<u>(935,568)</u>	<u>(184,878)</u>	<u>(967,099)</u>	<u>(886,939)</u>	<u>(110,218)</u>	<u>(112,650)</u>
<b>GENERAL REVENUES</b>						
Property taxes	829,797	124,776	1,087,017	1,069,145	93,841	76,497
Grants and contributions not restricted to specific program	83,055	21,384	42,154	33,618	13,143	9,751
Investment earnings	26,180	70,276	50,560	70,115	8,045	9,483
Gain on sale of capital assets	-	-	3,500	-	-	6,000
Miscellaneous revenue	<u>35</u>	<u>520</u>	<u>34</u>	<u>300</u>	<u>-</u>	<u>1,333</u>
Total general revenues	<u>939,067</u>	<u>216,956</u>	<u>1,183,265</u>	<u>1,173,178</u>	<u>115,029</u>	<u>103,064</u>
Change in net assets	3,499	32,078	216,166	286,239	4,811	(9,586)
Net assets beginning of year as restated	<u>318,444</u>	<u>369,602</u>	<u>1,642,808</u>	<u>1,292,798</u>	<u>342,325</u>	<u>617,378</u>
Net assets end of year	<u>\$ 321,943</u>	<u>\$ 401,680</u>	<u>\$ 1,858,974</u>	<u>\$ 1,579,037</u>	<u>\$ 347,136</u>	<u>\$ 607,792</u>

Fire Protection District			Gravity Drainage District					
No. 1 of Ward 6	No. 1 of Ward 7	No. 2 of Ward 8	No. 8 of Ward 1	No. 9 of Ward 2	No. 5 of Ward 4	No. 6 of Ward 5 & 6	No. 2 of Ward 7	No. 7 of Ward 8
\$ 345,871	\$ 398,960	\$ 339,327	\$ 688,126	\$ 187,605	\$ 2,205,733	\$ 502,394	\$ 297,458	\$ 298,184
12,560	-	-	-	-	-	27,000	-	-
94,581	-	-	209,274	7,098	-	5,603	-	-
79,994	-	23,731	41,105	-	-	11,389	-	-
187,135	-	23,731	250,379	7,098	-	43,992	-	-
(158,736)	(398,960)	(315,596)	(437,747)	(180,507)	(2,205,733)	(458,402)	(297,458)	(298,184)
161,490	623,940	403,360	398,740	226,098	2,745,880	322,261	424,594	336,787
31,867	38,078	21,184	39,254	8,897	34,918	18,679	9,266	3,196
16,380	29,858	33,748	19,639	12,236	57,554	17,067	3,028	12,822
-	-	-	-	-	3,180	905	31,000	-
3,000	2,561	515	5	-	80,593	-	12,186	-
212,737	694,437	458,807	457,638	247,231	2,922,125	358,912	480,074	352,805
54,001	295,477	143,211	19,891	66,724	716,392	(99,490)	182,616	54,621
1,096,111	2,638,913	709,092	658,228	309,122	12,026,233	601,838	721,446	1,050,722
\$ 1,150,112	\$ 2,934,390	\$ 852,303	\$ 678,119	\$ 375,846	\$ 12,742,625	\$ 502,348	\$ 904,062	\$ 1,105,343

continued

**CALCASIEU PARISH POLICE JURY  
 COMBINING STATEMENT OF ACTIVITIES  
 NONMAJOR COMPONENT UNITS  
 FOR THE YEAR ENDED DECEMBER 31, 2008**

	<b>Recreation District</b>			<b>Community Center and Playground District</b>	
	<b>No. 1 of Ward 3</b>	<b>No. 1 of Ward 4</b>	<b>No. 1 of Ward 8</b>	<b>No. 4 of of Ward 1</b>	<b>No. 7 of Ward 2</b>
<b>EXPENSES</b>	\$ 2,366,759	\$ 2,727,623	\$ 11,240	\$ 314,372	\$ 3,898
<b>PROGRAM REVENUES</b>					
Charges for services	54,022	-	-	350	-
Operating grants and contributions	986	2,542	-	-	-
Capital grants and contributions	16,447	48,998	-	-	5,000
Total program revenues	<u>71,455</u>	<u>51,540</u>	<u>-</u>	<u>350</u>	<u>5,000</u>
Net program (expenses) revenues	<u>(2,295,304)</u>	<u>(2,676,083)</u>	<u>(11,240)</u>	<u>(314,022)</u>	<u>1,102</u>
<b>GENERAL REVENUES</b>					
Property taxes	2,984,621	2,917,987	-	623,844	-
Grants and contributions not restricted to specific program	11,290	250	-	26,267	-
Investment earnings	235,085	132,848	447	1,097	1,288
Gain on sale of capital assets	-	-	-	-	-
Miscellaneous revenue	51,909	3,334	-	-	-
Total general revenues	<u>3,282,905</u>	<u>3,054,419</u>	<u>447</u>	<u>651,208</u>	<u>1,288</u>
Change in net assets	987,601	378,336	(10,793)	337,186	2,390
Net assets beginning of year as restated	<u>7,870,134</u>	<u>5,043,519</u>	<u>184,804</u>	<u>2,724,046</u>	<u>215,657</u>
Net assets end of year	<u>\$ 8,857,735</u>	<u>\$ 5,421,855</u>	<u>\$ 174,011</u>	<u>\$ 3,061,232</u>	<u>\$ 218,047</u>

Community Center and Playground District			Sewer District			Calcasieu Parish Communications District	Calcasieu Parish Coroner's Office
No. 5 of Ward 5	No. 1 of Ward 6	No. 3 of Ward 7	No. 9 of Ward 1	No. 12 of Ward 4	No. 13 of Ward 4		
\$ 15,267	\$ 122,306	\$ 313,423	\$ -	\$ 2,928	\$ 7,340	\$ 2,696,119	\$ 738,623
-	3,984	17,092	-	-	6,340	2,678,762	191,075
-	-	-	-	-	-	69,168	505,316
5,000	22,999	-	-	-	-	-	-
5,000	26,983	17,092	-	-	6,340	2,747,930	696,391
(10,267)	(95,323)	(296,331)	-	(2,928)	(1,000)	51,811	(42,232)
-	109,950	464,082	-	-	-	-	-
5,000	3,365	60,489	-	-	-	-	-
618	12,444	17,083	980	893	241	176,111	1,938
-	-	-	-	-	-	6,640	-
-	660	9,737	-	-	25	18,253	-
5,618	126,419	551,391	980	893	266	201,004	1,938
(4,649)	31,096	255,060	980	(2,035)	(734)	252,815	(40,294)
42,222	347,083	1,978,825	26,668	108,883	7,193	7,227,910	673
\$ 37,573	\$ 378,179	\$ 2,233,885	\$ 27,648	\$ 106,848	\$ 6,459	\$ 7,480,725	\$ (39,621)

continued



**CALCASIEU PARISH POLICE JURY  
 COMBINING STATEMENT OF ACTIVITIES  
 NONMAJOR COMPONENT UNITS  
 FOR THE YEAR ENDED DECEMBER 31, 2008**

	<b>District Attorney of the 14th Judicial District</b>	<b>Civil Indigent Transcript Fund</b>	<b>The 14th Judicial District Court</b>		
			<b>Judicial Expense Fund</b>	<b>Child Support Fund</b>	<b>Indigent Transcript Fund</b>
<b>EXPENSES</b>	\$ 6,065,807	\$ 9,292	\$ 115,666	\$ 554,550	\$ 67,957
<b>PROGRAM REVENUES</b>					
Charges for services	1,818,509	17,811	121,499	511,762	43,430
Operating grants and contributions	3,974,011	-	-	47,883	-
Capital grants and contributions	-	-	-	-	-
Total program revenues	<u>5,792,520</u>	<u>17,811</u>	<u>121,499</u>	<u>559,645</u>	<u>43,430</u>
Net program (expenses) revenues	<u>(273,287)</u>	<u>8,519</u>	<u>5,833</u>	<u>5,095</u>	<u>(24,527)</u>
<b>GENERAL REVENUES</b>					
Property taxes	-	-	-	-	-
Grants and contributions not restricted to specific program	-	-	-	-	-
Investment earnings	74,903	651	-	21,715	3,091
Gain on sale of capital assets	-	-	-	-	-
Miscellaneous revenue	<u>100</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total general revenues	<u>75,003</u>	<u>651</u>	<u>-</u>	<u>21,715</u>	<u>3,091</u>
Change in net assets	(198,284)	9,170	5,833	26,810	(21,436)
Net assets beginning of year as restated	<u>3,327,774</u>	<u>46,455</u>	<u>2,650</u>	<u>1,130,178</u>	<u>245,437</u>
Net assets end of year	<u>\$ 3,129,490</u>	<u>\$ 55,625</u>	<u>\$ 8,483</u>	<u>\$ 1,156,988</u>	<u>\$ 224,001</u>

**Waterworks District**

<u>No. 1 of Ward 1</u>	<u>No. 8 of Wards 3 &amp; 8</u>	<u>No. 12 of Ward 3</u>	<u>No. 2 of Ward 4</u>	<u>No. 4 of Ward 4</u>	<u>No. 9 of Ward 4</u>	<u>No. 11 of Wards 4 &amp; 7</u>
\$ 1,738,570	\$ 884,797	\$ -	\$ 227,617	\$ 526,677	\$ 1,467,443	\$ 774,889
2,016,871	649,455	-	131,116	541,556	1,355,897	696,943
-	-	-	-	-	-	-
38,290	-	-	-	33,571	-	-
<u>2,055,161</u>	<u>649,455</u>	<u>-</u>	<u>131,116</u>	<u>575,127</u>	<u>1,355,897</u>	<u>696,943</u>
<u>316,591</u>	<u>(235,342)</u>	<u>-</u>	<u>(96,501)</u>	<u>48,450</u>	<u>(111,546)</u>	<u>(77,946)</u>
1,397	225,536	-	-	-	490,504	124,484
-	-	-	-	-	4,374	-
122,302	52,766	52	775	24,610	29,527	29,901
-	-	-	-	-	-	-
<u>17,404</u>	<u>8,936</u>	<u>-</u>	<u>-</u>	<u>16,810</u>	<u>38,247</u>	<u>53,623</u>
<u>141,103</u>	<u>287,238</u>	<u>52</u>	<u>775</u>	<u>41,420</u>	<u>562,652</u>	<u>208,008</u>
457,694	51,896	52	(95,726)	89,870	451,106	130,062
<u>8,769,848</u>	<u>2,311,830</u>	<u>-</u>	<u>624,859</u>	<u>1,088,906</u>	<u>5,853,988</u>	<u>942,323</u>
<u>\$ 9,227,542</u>	<u>\$ 2,363,726</u>	<u>\$ 52</u>	<u>\$ 529,133</u>	<u>\$ 1,178,776</u>	<u>\$ 6,305,094</u>	<u>\$ 1,072,385</u>

continued

**CALCASIEU PARISH POLICE JURY  
COMBINING STATEMENT OF ACTIVITIES  
NONMAJOR COMPONENT UNITS  
FOR THE YEAR ENDED DECEMBER 31, 2008**

	<b>Waterworks District</b>		<b>Total Nonmajor Component Units</b>
	<b>No. 7 of Wards 6 &amp; 4</b>	<b>No. 14 of Ward 5</b>	
<b>EXPENSES</b>	\$ 593,809	\$ 114,587	\$ 31,231,085
<b>PROGRAM REVENUES</b>			
Charges for services	443,231	-	11,347,675
Operating grants and contributions	-	-	5,194,289
Capital grants and contributions	-	-	348,803
Total program revenues	<u>443,231</u>	<u>-</u>	<u>16,890,767</u>
Net program (expenses) revenues	<u>(150,578)</u>	<u>(114,587)</u>	<u>(14,340,318)</u>
<b>GENERAL REVENUES</b>			
Property taxes	194,243	651,505	17,712,376
Grants and contributions not restricted to specific program	5,143	-	524,622
Investment earnings	13,377	38,201	1,429,935
Gain on sale of capital assets	-	-	51,225
Miscellaneous revenue	<u>30,016</u>	<u>-</u>	<u>350,136</u>
Total general revenues	<u>242,779</u>	<u>689,706</u>	<u>20,068,294</u>
Change in net assets	92,201	575,119	5,727,976
Net assets beginning of year as restated	<u>2,454,851</u>	<u>4,959</u>	<u>76,976,735</u>
Net assets end of year	<u>\$ 2,547,052</u>	<u>\$ 580,078</u>	<u>\$ 82,704,711</u>

**CALCASIEU PARISH POLICE JURY**  
**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS**  
**SCHEDULE BY SOURCE (1)**  
**DECEMBER 31, 2008**

	<u><b>2008</b></u>
Governmental funds capital assets:	
Land	\$ 13,572,525
Buildings	76,130,080
Improvements other than buildings	20,655,717
Roads	359,513,789
Bridges	10,044,368
Equipment	22,440,507
Construction in progress	<u>12,097,548</u>
 Total governmental funds capital assets	 <u>\$ 514,454,534</u>
 Investments in governmental funds capital assets by source:	
General fund	\$ 10,482,859
Special revenue funds	69,642,264
Capital projects funds	428,583,992
Donations	<u>5,745,419</u>
 Total governmental funds capital assets	 <u>\$ 514,454,534</u>

- (1) This schedule presents only capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds in the amount of \$52,679 (\$11,494 accumulated depreciation), are excluded from the above amounts. The capital assets of internal service funds are included as governmental activities in the government-wide statement of net assets. The above amounts also do not reflect accumulated depreciation of \$50,222,129 that is included in the statement of net assets.

**CALCASIEU PARISH POLICE JURY**  
**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS**  
**SCHEDULE BY FUNCTION AND ACTIVITY (1)**  
**DECEMBER 31, 2008**

<u>Function and Activity</u>	<u>Land</u>	<u>Buildings</u>	<u>Improvements (Other than Buildings)</u>	<u>Roads</u>
General government:				
Administrative	1,827,775	11,390,235	880,920	-
Finance	-	-	-	-
Facility Management	1,120,500	4,713,905	5,700,249	-
Human Resources	-	-	-	-
Judicial	460,773	11,076,201	489,378	-
Elections	-	-	-	-
Cable Access Channel	-	-	-	-
Other	<u>605,000</u>	<u>681,332</u>	<u>1,422,053</u>	-
Total general government	4,014,048	27,861,673	8,492,600	-
Public safety:				
Office of Emergency Preparedness	-	-	54,844	-
Office of Juvenile Justice Services	137,725	3,350,410	131,809	-
Animal Control	-	996,389	-	-
Fire protection	18,000	219,940	-	-
Correctional	306,777	16,570,704	537,049	-
Other	<u>100,000</u>	<u>629,954</u>	<u>84,939</u>	-
Total public safety	562,502	21,767,397	808,641	-
Public works	1,985,232	5,656,690	1,557,585	359,513,789
Sanitation	-	-	-	-
Health and welfare	415,800	8,757,774	383,770	-
Culture and recreation	6,071,572	11,526,288	9,413,121	-
Economic development	<u>523,371</u>	<u>560,258</u>	-	-
Total governmental funds capital assets allocated to functions	<u>\$ 13,572,525</u>	<u>\$ 76,130,080</u>	<u>\$ 20,655,717</u>	<u>\$ 359,513,789</u>

Construction in progress

Total governmental funds capital assets

(1) This schedule presents only capital asset balances related to governmental funds.

Accordingly, the capital assets reported in internal service funds in the amount of \$52,679 (\$11,494 accumulated depreciation), are excluded from the above amounts. The capital assets of internal service funds are included as governmental activities in the government-wide statement of net assets. The above amounts also do not reflect accumulated depreciation of \$50,222,129 that is included in the statement of net assets.

<u>Bridges</u>	<u>Equipment</u>	<u>Total</u>
-	121,856	14,220,786
-	119,492	119,492
-	594,720	12,129,374
-	48,134	48,134
-	506,156	12,532,508
-	57,267	57,267
-	192,420	192,420
-	<u>617,279</u>	<u>3,325,664</u>
-	2,257,324	42,625,645
-	784,908	839,752
-	363,255	3,983,199
-	674,880	1,671,269
-	1,500,434	1,738,374
-	93,835	17,508,365
-	<u>159,579</u>	<u>974,472</u>
-	3,576,891	26,715,431
10,044,368	13,175,620	391,933,284
-	70,825	70,825
-	2,311,512	11,868,856
-	583,593	27,594,574
-	<u>464,742</u>	<u>1,548,371</u>
<u>\$ 10,044,368</u>	<u>\$ 22,440,507</u>	\$ 502,356,986
		<u>12,097,548</u>
		<u>\$ 514,454,534</u>

**CALCASIEU PARISH POLICE JURY**  
**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS**  
**SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY (1)**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

<u>Function and Activity</u>	<b>Governmental Funds Capital Assets January 1, 2008</b>	<b>Additions</b>	<b>Deletions</b>	<b>Governmental Funds Capital Assets December 31, 2008</b>
<b>General government:</b>				
Administrative	\$ 8,763,584	\$ 5,457,201	\$ -	\$ 14,220,785
Finance	97,140	22,353	-	119,493
Facility Management	9,652,518	2,596,101	119,245	12,129,374
Human Resources	45,119	19,326	16,311	48,134
Judicial	12,669,697	13,334	-	12,683,031
Elections	61,825	19,096	23,654	57,267
Cable Access Channel	192,420	-	-	192,420
Other	<u>3,278,919</u>	<u>67,051</u>	<u>20,304</u>	<u>3,325,666</u>
Total general government	34,761,222	8,194,462	179,514	42,776,170
<b>Public safety:</b>				
Office of Emergency Preparedness	839,752	-	-	839,752
Office of Juvenile Justice Services	3,947,010	53,988	17,800	3,983,198
Animal Control	1,584,582	86,687	-	1,671,269
Fire protection	1,728,104	20,270	10,000	1,738,374
Correctional institution	17,508,365	817,398	-	18,325,763
Other	<u>893,572</u>	<u>80,900</u>	<u>-</u>	<u>974,472</u>
Total public safety	26,501,385	1,059,243	27,800	27,532,828
<b>Public works</b>				
Sanitation	392,116,066	8,338,573	413,103	400,041,536
Health and welfare	50,878	19,947	-	70,825
Culture and recreation	11,613,403	318,973	53,000	11,879,376
Economic development	26,747,494	3,953,422	95,488	30,605,428
	<u>1,498,840</u>	<u>65,720</u>	<u>16,189</u>	<u>1,548,371</u>
	432,026,681	12,696,635	577,780	444,145,536
<b>Total governmental funds capital assets allocated to functions</b>	<u>\$ 493,289,288</u>	<u>\$ 21,950,340</u>	<u>\$ 785,094</u>	<u>\$ 514,454,534</u>

(1) This schedule presents only capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds in the amount of \$52,679 (\$11,494 accumulated depreciation), are excluded from the above amounts. The capital assets of internal service funds are included as governmental activities in the government-wide statement of net assets. The above amounts also do not reflect accumulated depreciation of \$50,222,129 that is included in the statement of net assets.

(2) Additions and deletions include transfers between functions, and excludes construction in progress deletions.

**SELECTED COMPONENT UNITS  
GOVERNMENTAL FUND STATEMENTS**

**Component Units Included in the Primary Government Audit**

Included in previous sections of this report are the combining government-wide financial statements for discretely presented component units. This section presents the fund financial statements and reconciliations of this information to the government-wide financial statements for the following component units that do not have separately issued financial statements:

*Major Discretely Presented Component Units*

Parish Library

*Nonmajor Discretely Presented Component Units*

Fire Protection Districts:

No. 1 of Ward 1  
No. 1 of Ward 2  
No. 2 of Ward 4  
No. 3 of Ward 4  
No. 4 of Ward 4  
No. 1 of Ward 5  
No. 1 of Ward 6  
No. 2 of Ward 8

Gravity Drainage Districts:

No. 8 of Ward 1  
No. 9 of Ward 2  
No. 6 of Wards 5 & 6

Recreation Districts:

No. 1 of Ward 3  
No. 1 of Ward 4  
No. 1 of Ward 8

Community and Playground Districts:

No. 7 of Ward 2  
No. 5 of Ward 5  
No. 1 of Ward 6

Sewer Districts:

No. 9 of Ward 1  
No. 12 of Ward 4

Calcasieu Parish Communications District

Calcasieu Parish Coroner's Office



**CALCASIEU PARISH POLICE JURY  
SELECTED COMPONENT UNITS  
BALANCE SHEET  
DECEMBER 31, 2008**

	<b>Parish Library</b>	<b>Fire Protection District</b>				
		<b>No. 1 of Ward 1</b>	<b>No. 1 of Ward 2</b>	<b>No. 2 of Ward 4</b>	<b>No. 3 of Ward 4</b>	<b>No. 4 of Ward 4</b>
<b>ASSETS</b>						
Assets:						
Cash and cash equivalents	\$ 279,204	\$ 42,353	\$ 166,830	\$ 74,611	\$ 119,532	\$ 16,746
Investments	2,862,225	430,717	1,714,244	767,344	1,229,337	172,223
Receivables (net of allowances for uncollectibles):						
Taxes	6,349,361	764,651	304,881	1,003,071	796,738	110,144
Interest receivable	23,619	3,145	11,580	6,066	9,911	1,184
Due from other governmental units	-	9,648	5,000	105,938	-	-
Due from primary government	-	-	-	-	-	-
Other receivables	100	-	-	-	-	-
<b>Total assets</b>	<b>\$ 9,514,509</b>	<b>\$ 1,250,514</b>	<b>\$ 2,202,535</b>	<b>\$ 1,957,030</b>	<b>\$ 2,155,518</b>	<b>\$ 300,297</b>
<b>LIABILITIES AND FUND BALANCE</b>						
Liabilities:						
Accounts payable	\$ 131,586	12,576	28,115	19,373	28,410	6,386
Accrued liabilities	40,617	4,691	-	6,481	-	-
Due to primary government	-	-	-	-	-	-
Due to other governments	29,106	1,030	-	502	-	-
Deferred revenues	6,786,556	937,390	321,832	1,078,569	818,002	125,677
Retainage payable	-	-	-	5,914	-	-
Other liabilities	-	-	-	-	-	-
<b>Total liabilities</b>	<b>6,987,865</b>	<b>955,687</b>	<b>349,947</b>	<b>1,110,839</b>	<b>846,412</b>	<b>132,063</b>
Fund balances:						
Reserved for:						
Encumbrances	-	-	745,140	-	768,827	-
Debt service	884,171	181,092	-	353,339	298,575	-
Unreserved, designated for:						
Capital improvement	-	-	-	-	-	-
Unreserved, undesignated	1,642,473	113,735	1,107,448	492,852	241,704	168,234
<b>Total fund balances</b>	<b>2,526,644</b>	<b>294,827</b>	<b>1,852,588</b>	<b>846,191</b>	<b>1,309,106</b>	<b>168,234</b>
<b>Total liabilities and fund balances</b>	<b>\$ 9,514,509</b>	<b>\$ 1,250,514</b>	<b>\$ 2,202,535</b>	<b>\$ 1,957,030</b>	<b>\$ 2,155,518</b>	<b>\$ 300,297</b>

Fire Protection District			Gravity Drainage District		
No. 1 of Ward 5	No. 1 of Ward 6	No. 2 of Ward 8	No. 8 of Ward 1	No. 9 of Ward 2	No. 6 of Ward 5 & 6
\$ 21,042	\$ 32,290	\$ 71,853	\$ 28,493	\$ 23,394	\$ 25,696
216,412	329,011	738,976	292,626	240,596	264,278
77,307	192,062	340,107	456,763	206,249	337,878
1,532	2,244	5,122	2,318	1,680	2,061
-	88,811	3,731	210,558	-	5,603
-	-	-	-	-	8,947
-	12,560	-	-	-	-
<u>\$ 316,293</u>	<u>\$ 656,978</u>	<u>\$ 1,159,789</u>	<u>\$ 990,758</u>	<u>\$ 471,919</u>	<u>\$ 644,463</u>
5,924	62,357	7,114	41,409	8,492	20,689
-	347	564	3,689	761	2,347
-	-	-	-	-	510
-	2,352	-	9,800	-	-
81,283	198,699	372,568	500,259	217,789	354,807
-	10,641	-	72,975	-	-
-	-	-	-	-	9,000
<u>87,207</u>	<u>274,396</u>	<u>380,246</u>	<u>628,132</u>	<u>227,042</u>	<u>387,353</u>
-	104,895	120,524	81,098	-	-
-	-	121,361	-	-	-
-	-	-	-	-	-
<u>229,086</u>	<u>277,687</u>	<u>537,658</u>	<u>281,528</u>	<u>244,877</u>	<u>257,110</u>
<u>229,086</u>	<u>382,582</u>	<u>779,543</u>	<u>362,626</u>	<u>244,877</u>	<u>257,110</u>
<u>\$ 316,293</u>	<u>\$ 656,978</u>	<u>\$ 1,159,789</u>	<u>\$ 990,758</u>	<u>\$ 471,919</u>	<u>\$ 644,463</u>

continued

**CALCASIEU PARISH POLICE JURY  
SELECTED COMPONENT UNITS  
BALANCE SHEET  
DECEMBER 31, 2008**

	<b>Recreation District</b>			<b>Community Center and Playground District</b>	
	<b>No. 1 of Ward 3</b>	<b>No. 1 of Ward 4</b>	<b>No. 1 of Ward 8</b>	<b>No. 7 of Ward 2</b>	<b>No. 5 of Ward 5</b>
<b>ASSETS</b>					
Assets:					
Cash and cash equivalents	\$ 393,801	\$ 203,670	\$ 1,064	\$ 3,486	\$ 1,504
Investments	4,052,118	2,088,491	10,945	35,852	15,474
Receivables (net of allowances for uncollectibles):					
Taxes	3,051,770	3,210,655	-	-	-
Interest receivable	31,220	16,093	75	229	107
Due from other governmental units	55,168	2,542	-	-	-
Due from primary government	-	-	-	-	-
Other receivables	31,769	-	-	-	-
Total assets	<u>\$ 7,615,846</u>	<u>\$ 5,521,451</u>	<u>\$ 12,084</u>	<u>\$ 39,567</u>	<u>\$ 17,085</u>
<b>LIABILITIES AND FUND BALANCE</b>					
Liabilities:					
Accounts payable	\$ 262,975	\$ 48,354	\$ 825	\$ -	\$ 3,782
Accrued liabilities	6,796	11,266	-	-	-
Due to primary government	-	-	-	-	-
Due to other governments	24,349	43,998	-	-	1,230
Deferred revenues	3,318,726	3,247,930	-	21,723	-
Retainage payable	119,469	-	-	-	-
Other liabilities	-	400	-	-	-
Total liabilities	<u>3,732,315</u>	<u>3,351,948</u>	<u>825</u>	<u>21,723</u>	<u>5,012</u>
Fund balances:					
Reserved for:					
Encumbrances	2,243,732	-	-	-	3,605
Debt service	669,149	857,109	-	-	-
Unreserved, designated for:					
Capital improvement	268,879	-	-	-	-
Unreserved, undesignated	<u>701,771</u>	<u>1,312,394</u>	<u>11,259</u>	<u>17,844</u>	<u>8,468</u>
Total fund balances	<u>3,883,531</u>	<u>2,169,503</u>	<u>11,259</u>	<u>17,844</u>	<u>12,073</u>
Total liabilities and fund balances	<u>\$ 7,615,846</u>	<u>\$ 5,521,451</u>	<u>\$ 12,084</u>	<u>\$ 39,567</u>	<u>\$ 17,085</u>

Community Center and Plygrd. Dist.	Sewer District			Calcasieu Parish Communications District	Calcasieu Parish Coroner's Office
	No. 1 of Ward 6	No. 9 of Ward 1	No. 12 of Ward 4		
\$ 28,366	\$ 2,435	\$ 2,195	\$ 440,077	\$ 990	
288,644	25,043	22,577	4,526,028	10,173	
117,638	-	-	-	-	
1,964	170	154	30,718	342	
-	-	-	69,168	30,184	
-	-	-	-	-	
-	-	-	354,735	-	
<u>\$ 436,612</u>	<u>\$ 27,648</u>	<u>\$ 24,926</u>	<u>\$ 5,420,726</u>	<u>\$ 41,689</u>	
\$ 5,424	\$ -	\$ -	\$ 38,884	\$ 39,480	
-	-	-	12,739	3,775	
-	-	-	-	-	
6,221	-	-	-	-	
123,742	-	-	-	-	
-	-	-	-	-	
900	-	-	-	-	
<u>136,287</u>	<u>-</u>	<u>-</u>	<u>51,623</u>	<u>43,255</u>	
-	-	-	91,541	38,290	
-	-	-	-	-	
-	-	-	-	-	
<u>300,325</u>	<u>27,648</u>	<u>24,926</u>	<u>5,277,562</u>	<u>(1,566)</u>	
<u>300,325</u>	<u>27,648</u>	<u>24,926</u>	<u>5,369,103</u>	<u>36,724</u>	
<u>\$ 436,612</u>	<u>\$ 27,648</u>	<u>\$ 24,926</u>	<u>\$ 5,420,726</u>	<u>\$ 79,979</u>	

**CALCASIEU PARISH POLICE JURY  
SELECTED COMPONENT UNITS  
RECONCILIATION OF THE BALANCE SHEET  
TO THE STATEMENT OF NET ASSETS  
DECEMBER 31, 2008**

	<u>Parish Library</u>	<u>Fire Protection District</u>	
		<u>No. 1 of Ward 1</u>	<u>No. 1 of Ward 2</u>
Fund balances - total governmental funds	\$ 2,526,644	\$ 294,827	\$ 1,852,588
Amounts reported for governmental activities in the statement of net assets because:			
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in governmental funds.			
Governmental capital assets	16,973,460	2,605,689	639,096
Less accumulated depreciation	(11,966,396)	(1,273,704)	(440,323)
Assets used in governmental activities that are not financial resources and, therefore are not reported in the governmental funds			
Deferred bond issuance costs	-	22,566	27,622
Prepaid assets	-	-	-
Some revenues were collected more than sixty days after year end and therefore, are not available soon enough to pay for current-period expenditures.			
	-	-	-
Some liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds. These liabilities consist of the following:			
Bonds payable	(580,000)	(1,290,000)	(1,600,000)
Capital lease obligations	-	-	-
Compensated absences	(405,242)	(2,812)	-
Accrued interest payable	(10,587)	(18,388)	(77,152)
Arbitrage payable	-	-	-
OPEB Liability	(131,397)	(16,235)	-
Some payables do not meet the criteria for reporting under the modified accrual basis of accounting and are not reported in the fund level statements.			
	<u>(13,509)</u>	<u>-</u>	<u>(151)</u>
Net assets of governmental activities	<u>\$ 6,392,973</u>	<u>\$ 321,943</u>	<u>\$ 401,680</u>

Fire Protection District						Gravity Drainage District		
No. 2 of Ward 4	No. 3 of Ward 4	No. 4 of Ward 4	No. 1 of Ward 5	No. 1 of Ward 6	No. 2 of Ward 8	No. 8 of Ward 1	No. 9 of Ward 2	No. 6 of Ward 5 & 6
\$ 846,191	\$ 1,309,106	\$ 168,234	\$ 229,086	\$ 382,582	\$ 779,543	\$ 362,626	\$ 244,877	\$ 257,110
2,877,326 (878,593)	1,066,778 (547,223)	640,518 (279,858)	714,383 (335,677)	1,634,131 (863,511)	1,589,426 (819,923)	806,847 (478,726)	370,108 (234,618)	705,808 (441,038)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(935,000)	(245,000)	-	-	-	(685,000)	-	-	-
-	-	(161,030)	-	-	-	-	-	-
(5,177)	-	-	-	(1,091)	-	(4,510)	(1,274)	(11,414)
(12,531)	(4,624)	(688)	-	-	(9,864)	-	-	-
-	-	-	-	-	-	-	-	-
(25,284)	-	-	-	(1,624)	(1,624)	(8,118)	(3,247)	(8,118)
(7,958)	-	(20,040)	-	(375)	(255)	-	-	-
<u>\$ 1,858,974</u>	<u>\$ 1,579,037</u>	<u>\$ 347,136</u>	<u>\$ 607,792</u>	<u>\$ 1,150,112</u>	<u>\$ 852,303</u>	<u>\$ 678,119</u>	<u>\$ 375,846</u>	<u>\$ 502,348</u>

continued

**CALCASIEU PARISH POLICE JURY  
 SELECTED COMPONENT UNITS  
 RECONCILIATION OF THE BALANCE SHEET  
 TO THE STATEMENT OF NET ASSETS  
 DECEMBER 31, 2008**

	<u>Recreation District</u>		
	<u>No. 1 of Ward 3</u>	<u>No. 1 of Ward 4</u>	<u>No. 1 of Ward 8</u>
Fund balances - total governmental funds	\$ 3,883,531	\$ 2,169,503	\$ 11,259
Amounts reported for governmental activities in the statement of net assets because:			
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in governmental funds.			
Governmental capital assets	13,414,561	6,939,150	205,573
Less accumulated depreciation	(1,459,935)	(1,777,914)	(42,821)
Assets used in governmental activities that are not financial resources and, therefore are not reported in the governmental funds			
Deferred bond issuance costs	44,178	-	-
Prepaid assets	-	-	-
Some revenues were collected more than sixty days after year end and therefore, are not available soon enough to pay for current-period expenditures.			
	-	-	-
Some liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds. These liabilities consist of the following:			
Bonds payable	(6,745,000)	(1,815,000)	-
Capital lease obligations	-	-	-
Compensated absences	(4,661)	(25,368)	-
Accrued interest payable	(100,456)	(19,514)	-
Arbitrage payable	(153,121)	-	-
OPEB Liability	(21,106)	(48,359)	-
Some payables do not meet the criteria for reporting under the modified accrual basis of accounting and are not reported in the fund level statements.			
	<u>(256)</u>	<u>(643)</u>	<u>-</u>
Net assets of governmental activities	<u>\$ 8,857,735</u>	<u>\$ 5,421,855</u>	<u>\$ 174,011</u>

<b>Community Center and Playground District</b>			<b>Sewer District</b>		<b>Calcasieu Parish Communications District</b>	<b>Calcasieu Parish Coroner's Office</b>
<b>No. 7 of Ward 2</b>	<b>No. 5 of Ward 5</b>	<b>No. 1 of Ward 6</b>	<b>No. 9 of Ward 1</b>	<b>No. 12 of Ward 4</b>		
\$ 17,844	\$ 12,073	\$ 300,325	\$ 27,648	\$ 24,926	\$ 5,369,103	\$ (1,566)
218,074	38,390	128,926	-	121,364	3,757,501	-
(17,871)	(12,890)	(51,072)	-	(39,442)	(1,584,404)	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	9,785
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	(20,842)	(10,409)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	(32,470)	(9,741)
-	-	-	-	-	(8,163)	(27,690)
<u>\$ 218,047</u>	<u>\$ 37,573</u>	<u>\$ 378,179</u>	<u>\$ 27,648</u>	<u>\$ 106,848</u>	<u>\$ 7,480,725</u>	<u>\$ (39,621)</u>



**CALCASIEU PARISH POLICE JURY**  
**SELECTED COMPONENT UNITS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>Fire Protection District</u>					
	<u>Parish Library</u>	<u>No. 1 of Ward 1</u>	<u>No. 1 of Ward 2</u>	<u>No. 2 of Ward 4</u>	<u>No. 3 of Ward 4</u>	<u>No. 4 of Ward 4</u>
<b>REVENUES</b>						
Taxes:						
Ad valorem	\$ 6,608,060	\$ 829,797	\$ 124,776	\$ 1,087,017	\$ 1,069,145	\$ 93,841
Special assessments levied	-	-	-	-	-	-
Intergovernmental revenues	221,636	93,912	43,663	307,873	34,868	13,143
Charges for services	33,310	1,055	-	9,826	-	-
Fines and forfeitures	134,508	-	-	-	-	-
Investment income	227,127	26,180	70,276	50,560	70,115	8,045
Sale of assets	1,660	-	520	-	-	-
Donations	97,520	-	-	-	-	-
Miscellaneous revenues	6,065	35	-	34	300	-
Total revenues	<u>7,329,886</u>	<u>950,979</u>	<u>239,235</u>	<u>1,455,310</u>	<u>1,174,428</u>	<u>115,029</u>
<b>EXPENDITURES</b>						
General government	-	-	-	-	-	-
Public safety	-	774,650	124,814	1,246,368	796,053	284,797
Public works	-	-	-	-	-	-
Culture and recreation	7,007,317	-	-	-	-	-
Capital outlay	315,739	-	52,689	125,299	-	-
Debt service:						
Principal retirement	185,000	100,000	-	100,000	115,000	-
Interest and fiscal charges	38,379	28,816	300	59,752	25,848	-
Bond issuance costs	-	-	29,420	-	-	-
Total expenditures	<u>7,546,435</u>	<u>903,466</u>	<u>207,223</u>	<u>1,531,419</u>	<u>936,901</u>	<u>284,797</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(216,549)</u>	<u>47,513</u>	<u>32,012</u>	<u>(76,109)</u>	<u>237,527</u>	<u>(169,768)</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Bond proceeds	-	-	1,600,000	-	-	-
Capital leases	-	-	-	-	-	174,892
Insurance proceeds	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>1,600,000</u>	<u>-</u>	<u>-</u>	<u>174,892</u>
Net change in fund balances	(216,549)	47,513	1,632,012	(76,109)	237,527	5,124
Fund balance at beginning of year	<u>2,743,193</u>	<u>247,314</u>	<u>220,576</u>	<u>922,300</u>	<u>1,071,579</u>	<u>163,110</u>
Fund balance at end of year	<u>\$ 2,526,644</u>	<u>\$ 294,827</u>	<u>\$ 1,852,588</u>	<u>\$ 846,191</u>	<u>\$ 1,309,106</u>	<u>\$ 168,234</u>

Fire Protection District			Gravity Drainage District		
No. 1 of Ward 5	No. 1 of Ward 6	No. 2 of Ward 8	No 8 of Ward 1	No. 9 of Ward 2	No. 6 of Wards 5 & 6
\$ 76,497	\$ 161,490	\$ 403,360	\$ 398,740	\$ 226,098	\$ 322,261
-	-	-	-	-	-
9,751	206,442	44,915	289,633	15,995	35,671
1,333	12,560	-	-	-	-
-	-	-	-	-	-
9,483	16,380	33,748	19,639	12,236	17,067
6,000	-	-	-	-	-
-	-	-	-	-	-
-	3,000	515	5	-	27,905
<u>103,064</u>	<u>399,872</u>	<u>482,538</u>	<u>708,017</u>	<u>254,329</u>	<u>402,904</u>
-	-	-	-	-	-
77,340	362,784	223,571	-	-	-
-	-	-	668,919	217,573	452,749
-	-	-	-	-	-
-	61,814	-	-	-	11,389
-	-	60,000	-	-	-
-	-	47,750	-	-	-
-	-	-	-	-	-
<u>77,340</u>	<u>424,598</u>	<u>331,321</u>	<u>668,919</u>	<u>217,573</u>	<u>464,138</u>
<u>25,724</u>	<u>(24,726)</u>	<u>151,217</u>	<u>39,098</u>	<u>36,756</u>	<u>(61,234)</u>
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
25,724	(24,726)	151,217	39,098	36,756	(61,234)
<u>203,362</u>	<u>407,308</u>	<u>628,326</u>	<u>323,528</u>	<u>208,121</u>	<u>318,344</u>
<u>\$ 229,086</u>	<u>\$ 382,582</u>	<u>\$ 779,543</u>	<u>\$ 362,626</u>	<u>\$ 244,877</u>	<u>\$ 257,110</u>

continued

**CALCASIEU PARISH POLICE JURY**  
**SELECTED COMPONENT UNITS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

	<b>Recreation District</b>			<b>Community Center and Playground District</b>	
	<b>No. 1 of Ward 3</b>	<b>No. 1 of Ward 4</b>	<b>No. 1 of Ward 8</b>	<b>No. 7 of Ward 2</b>	<b>No. 5 of Ward 5</b>
<b>REVENUES</b>					
Taxes:					
Ad valorem	\$ 2,984,621	\$ 2,917,987	\$ -	\$ -	\$ -
Intergovernmental revenues	17,433	7,542	-	5,000	5,000
Charges for services	31,522	43,685	-	-	-
Fines and forfeitures	-	-	-	-	-
Investment income	235,085	132,848	447	1,288	618
Sale of assets	-	-	-	-	-
Donations	11,290	250	-	-	5,000
Miscellaneous revenues	51,909	3,647	-	-	-
Total revenues	<u>3,331,860</u>	<u>3,105,959</u>	<u>447</u>	<u>6,288</u>	<u>10,618</u>
<b>EXPENDITURES</b>					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Culture and recreation	1,590,106	1,981,239	-	161	6,021
Capital outlay	2,482,123	424,619	2,025	-	9,246
Debt service:					
Principal retirement	790,000	540,000	-	-	-
Interest and fiscal charges	280,156	115,512	-	-	-
Bond issuance costs	-	-	-	-	-
Total expenditures	<u>5,142,385</u>	<u>3,061,370</u>	<u>2,025</u>	<u>161</u>	<u>15,267</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,810,525)</u>	<u>44,589</u>	<u>(1,578)</u>	<u>6,127</u>	<u>(4,649)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Bond proceeds	-	-	-	-	-
Capital leases	-	-	-	-	-
Insurance proceeds	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(1,810,525)	44,589	(1,578)	6,127	(4,649)
Fund balance at beginning of year	<u>5,694,056</u>	<u>2,124,914</u>	<u>12,837</u>	<u>11,717</u>	<u>16,722</u>
Fund balance at end of year	<u>\$ 3,883,531</u>	<u>\$ 2,169,503</u>	<u>\$ 11,259</u>	<u>\$ 17,844</u>	<u>\$ 12,073</u>

<b>Community Center and Plygrd. Dist.</b>	<b>Sewer District</b>		<b>Calcasieu Parish Communications District</b>	<b>Calcasieu Parish Coroner's Office</b>
<b>No. 1 of Ward 6</b>	<b>No. 9 of Ward 1</b>	<b>No. 12 of Ward 4</b>		
			-	
\$ 109,950	\$ -	\$ -	\$ -	\$ -
26,364	-	-	69,168	505,316
3,984	-	-	2,683,238	201,085
-	-	-	-	-
12,444	980	893	176,111	1,938
-	-	-	11,000	-
-	-	-	-	-
660	-	-	18,253	-
<u>153,402</u>	<u>980</u>	<u>893</u>	<u>2,957,770</u>	<u>708,339</u>
-	-	501	-	709,181
-	-	-	2,423,819	-
-	-	-	-	-
115,800	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>115,800</u>	<u>-</u>	<u>501</u>	<u>2,423,819</u>	<u>709,181</u>
<u>37,602</u>	<u>980</u>	<u>392</u>	<u>533,951</u>	<u>(842)</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
37,602	980	392	533,951	(842)
262,723	26,668	24,534	4,835,152	(724)
<u>\$ 300,325</u>	<u>\$ 27,648</u>	<u>\$ 24,926</u>	<u>\$ 5,369,103</u>	<u>\$ (1,566)</u>

**CALCASIEU PARISH POLICE JURY  
SELECTED COMPONENT UNITS  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>Parish Library</u>	<u>Fire Protection District</u>	
		<u>No. 1 of Ward 1</u>	<u>No. 1 of Ward 2</u>
Net change in fund balances - total governmental funds	\$ (216,549)	\$ 47,513	\$ 1,632,012
Amounts reported for governmental activities in the statement of activities are 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	1,145,243	-	63,329
Depreciation expense	(1,194,209)	(105,865)	(14,704)
The net effect of various miscellaneous transactions involving capital assets such as sales, trade-ins, and donations, is to decrease net assets			
	(475,270)	-	-
Because some revenues will not be collected for several months after year-end, they are not considered "available" revenues in the governmental funds.			
	-	-	-
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.			
Bond proceeds	-	-	(1,600,000)
Capital lease	-	-	-
Deferred bond issuance costs	-	-	29,420
Amortization of bond issuance costs	-	(2,365)	(1,798)
Principal payments	185,000	100,000	-
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.			
Accounts payable	(11,968)	233	971
Accrued interest payable	3,455	(18,422)	(77,152)
Capital lease payable	-	-	-
Arbitrage payable	-	-	-
Compensated absences	(106,254)	(1,360)	-
OPEB payable	(131,397)	(16,235)	-
Change in net assets of governmental activities	<u>\$ (801,949)</u>	<u>\$ 3,499</u>	<u>\$ 32,078</u>

Fire Protection District						Gravity Drainage District		
No. 2 of Ward 4	No. 3 of Ward 4	No. 4 of Ward 4	No. 1 of Ward 5	No. 1 of Ward 6	No. 2 of Ward 8	No 8 of Ward 1	No. 9 of Ward 2	No. 6 of Wards 5 & 6
\$ (76,109)	\$ 237,527	\$ 5,124	\$ 25,724	\$ (24,726)	\$ 151,217	\$ 39,098	\$ 36,756	\$ (61,234)
369,270	-	205,648	-	130,352	18,559	40,749	68,643	11,389
(139,522)	(66,398)	(24,206)	(35,310)	(50,332)	(85,429)	(48,997)	(35,174)	(39,586)
-	(2,060)	-	-	-	-	-	-	-
(2,470)	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	(174,892)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
100,000	115,000	-	-	-	60,000	-	-	-
(7,782)	-	(20,037)	-	385	(255)	-	-	194
1,276	2,170	(688)	-	-	743	-	-	-
-	-	13,862	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(3,213)	-	-	-	(54)	-	(2,841)	(254)	(2,135)
(25,284)	-	-	-	(1,624)	(1,624)	(8,118)	(3,247)	(8,118)
<u>\$ 216,166</u>	<u>\$ 286,239</u>	<u>\$ 4,811</u>	<u>\$ (9,586)</u>	<u>\$ 54,001</u>	<u>\$ 143,211</u>	<u>\$ 19,891</u>	<u>\$ 66,724</u>	<u>\$ (99,490)</u>

continued

**CALCASIEU PARISH POLICE JURY  
SELECTED COMPONENT UNITS  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2008**

	<b>Recreation District</b>		
	<b>No. 1 of Ward 3</b>	<b>No. 1 of Ward 4</b>	<b>No. 1 of Ward 8</b>
Net change in fund balances - total governmental funds	\$ (1,810,525)	\$ 44,589	\$ (1,578)
Amounts reported for governmental activities in the statement of activities are 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	2,517,533	43,181	-
Depreciation expense	(393,452)	(194,381)	(9,215)
The net effect of various miscellaneous transactions involving capital assets such as sales, trade-ins, and donations, is to decrease net assets			
	-	(2,273)	-
Because some revenues will not be collected for several months after year-end, they are not considered "available" revenues in the governmental funds.			
	-	-	-
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.			
Bond proceeds	-	-	-
Capital lease	-	-	-
Deferred bond issuance costs	-	-	-
Amortization of bond issuance costs	(3,986)	-	-
Principal payments	790,000	540,000	-
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.			
Accounts payable	46,005	(619)	-
Accrued interest payable	15,647	5,528	-
Capital lease payable	-	-	-
Arbitrage payable	(153,121)	-	-
Compensated absences	606	(9,330)	-
OPEB payable	(21,106)	(48,359)	-
Change in net assets of governmental activities	<u>\$ 987,601</u>	<u>\$ 378,336</u>	<u>\$ (10,793)</u>

<u>Community and Playground District</u>			<u>Sewer District</u>		<u>Calcasieu Parish</u>	<u>Calcasieu</u>
<u>No. 7 of</u>	<u>No. 5 of</u>	<u>No. 1 of</u>	<u>No. 9 of</u>	<u>No. 12 of</u>	<u>Communications</u>	<u>Parish</u>
<u>Ward 2</u>	<u>Ward 5</u>	<u>Ward 6</u>	<u>Ward 1</u>	<u>Ward 4</u>	<u>District</u>	<u>Coroner's Office</u>
\$ 6,127	\$ (4,649)	\$ 37,602	\$ 980	\$ 392	\$ 533,951	\$ (842)
-	-	-	-	-	40,006	-
(3,737)	-	(6,403)	-	(2,427)	(264,782)	-
-	-	-	-	-	(13,933)	-
-	-	-	-	-	(4,476)	(10,010)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	(103)	-	-	(6,244)	(20,606)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	763	905
-	-	-	-	-	(32,470)	(9,741)
<u>\$ 2,390</u>	<u>\$ (4,649)</u>	<u>\$ 31,096</u>	<u>\$ 980</u>	<u>\$ (2,035)</u>	<u>\$ 252,815</u>	<u>\$ (40,294)</u>





## SELECTED COMPONENT UNITS

Statement No. 14 of the Governmental Accounting Standards Board (GASB) - *The Financial Reporting Entity* establishes standards for defining and reporting on the financial reporting entity, which includes both the primary government and any component units. The component units of the Calcasieu Parish Police Jury are presented in a discrete presentation format, whereby the financial data of all of the component units is presented in a column separate from the financial data of the primary government. The Police Jury also includes, in their financial statements, combining statements for the major and nonmajor discretely presented component units. The financial information for each component unit is consolidated into one column for presentation in the applicable combining statements.

Statement No. 14 also requires the disclosure of information on how to obtain the separately issued financial statements for each of the individual component units. The disclosure is required since presentation of the underlying fund types of the individual component unit is not required in the reporting entity presentation unless such information is not available in the separately issued financial statements of the component unit.

The following discretely presented component units have more than one individual fund type comprising the consolidated individual component unit presentation made in the financial statements. Since these component units do not have separately issued financial statements, the combining statements for the underlying individual fund types of each of the component units are presented in this section of the Police Jury's Comprehensive Annual Financial Report.

- Parish Library
- Fire Protection District No. 1 of Ward 1
- Fire Protection District No. 1 of Ward 2
- Fire Protection District No. 2 of Ward 4
- Fire Protection District No. 3 of Ward 4
- Fire Protection District No. 2 of Ward 8
- Gravity Drainage District No. 6 of Wards 5 & 6
- Recreation District No. 1 of Ward 3
- Recreation District No. 1 of Ward 4

**CALCASIEU PARISH POLICE JURY  
PARISH LIBRARY  
DISCRETELY PRESENTED COMPONENT UNIT  
COMBINING BALANCE SHEET  
DECEMBER 31, 2008**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 201,358	\$ 77,846	\$ 279,204
Investments	2,061,609	800,616	2,862,225
Receivables (net of allowances for uncollectibles):			
Taxes	6,349,187	174	6,349,361
Interest receivable	18,084	5,535	23,619
Other receivable	<u>100</u>	<u>-</u>	<u>100</u>
Total assets	<u>\$ 8,630,338</u>	<u>\$ 884,171</u>	<u>\$ 9,514,509</u>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts payable	\$ 131,586	\$ -	131,586
Accrued liabilities	40,617	-	40,617
Due to other governmental units	29,106	-	29,106
Deferred revenues	<u>6,786,556</u>	<u>-</u>	<u>6,786,556</u>
Total liabilities	<u>6,987,865</u>	<u>-</u>	<u>6,987,865</u>
Fund balances:			
Reserved for:			
Debt service	-	884,171	884,171
Unreserved, designated for:			
Unreserved, undesignated	<u>1,642,473</u>	<u>-</u>	<u>1,642,473</u>
Total fund balances	<u>1,642,473</u>	<u>884,171</u>	<u>2,526,644</u>
Total liabilities and fund balances	<u>\$ 8,630,338</u>	<u>\$ 884,171</u>	<u>\$ 9,514,509</u>

**CALCASIEU PARISH POLICE JURY  
PARISH LIBRARY  
DISCRETELY PRESENTED COMPONENT UNIT  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$ 6,601,751	\$ 6,309	\$ -	\$ 6,608,060
Intergovernmental revenues	221,636	-	-	221,636
Charges for services	33,310	-	-	33,310
Fines and forfeitures	134,508	-	-	134,508
Investment income	181,271	38,497	7,359	227,127
Donations	97,520	-	-	97,520
Sale of assets	1,660	-	-	1,660
Miscellaneous revenues	<u>6,065</u>	<u>-</u>	<u>-</u>	<u>6,065</u>
Total revenues	<u>7,277,721</u>	<u>44,806</u>	<u>7,359</u>	<u>7,329,886</u>
<b>EXPENDITURES</b>				
Current:				
Culture and recreation	6,940,341	32	66,944	7,007,317
Debt service:				
Principal retirement	-	185,000	-	185,000
Interest and fiscal charges	-	38,379	-	38,379
Capital outlay	<u>57,063</u>	<u>-</u>	<u>258,676</u>	<u>315,739</u>
Total expenditures	<u>6,997,404</u>	<u>223,411</u>	<u>325,620</u>	<u>7,546,435</u>
Excess (deficiency) of revenues over (under) expenditures	<u>280,317</u>	<u>(178,605)</u>	<u>(318,261)</u>	<u>(216,549)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	103,802	-	-	103,802
Transfers out	<u>-</u>	<u>-</u>	<u>(103,802)</u>	<u>(103,802)</u>
Total other financing sources (uses)	<u>103,802</u>	<u>-</u>	<u>(103,802)</u>	<u>-</u>
Net change in fund balances	384,119	(178,605)	(422,063)	(216,549)
Fund balance at beginning of year	<u>1,258,354</u>	<u>1,062,776</u>	<u>422,063</u>	<u>2,743,193</u>
Fund balance at end of year	<u>\$ 1,642,473</u>	<u>\$ 884,171</u>	<u>\$ -</u>	<u>\$ 2,526,644</u>

**CALCASIEU PARISH POLICE JURY  
FIRE PROTECTION DISTRICT NO. 1 OF WARD 1  
DISCRETELY PRESENTED COMPONENT UNIT  
COMBINING BALANCE SHEET  
DECEMBER 31, 2008**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 26,386	\$ 15,967	\$ 42,353
Investments	266,507	164,210	430,717
Receivables (net of allowances for uncollectibles):			
Taxes	764,582	69	764,651
Interest receivable	1,999	1,146	3,145
Due from other governments	<u>9,648</u>	<u>-</u>	<u>9,648</u>
Total assets	<u>\$ 1,069,122</u>	<u>\$ 181,392</u>	<u>\$ 1,250,514</u>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts payable	\$ 12,276	\$ 300	\$ 12,576
Accrued liabilities	4,691	-	4,691
Due to other governments	1,030	-	1,030
Deferred revenues	<u>937,390</u>	<u>-</u>	<u>937,390</u>
Total liabilities	<u>955,387</u>	<u>300</u>	<u>955,687</u>
Fund balances:			
Reserved for:			
Debt service	-	181,092	181,092
Unreserved, undesignated	<u>113,735</u>	<u>-</u>	<u>113,735</u>
Total fund balances	<u>113,735</u>	<u>181,092</u>	<u>294,827</u>
Total liabilities and fund balances	<u>\$ 1,069,122</u>	<u>\$ 181,392</u>	<u>\$ 1,250,514</u>

**CALCASIEU PARISH POLICE JURY  
 FIRE PROTECTION DISTRICT NO. 1 OF WARD 1  
 DISCRETELY PRESENTED COMPONENT UNIT  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCES  
 FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
<b>REVENUES</b>			
Taxes:			
Ad valorem	\$ 667,518	\$ 162,279	\$ 829,797
Intergovernmental revenues	93,912	-	93,912
Charges for services	1,055	-	1,055
Investment income	17,438	8,742	26,180
Miscellaneous revenues	<u>35</u>	<u>-</u>	<u>35</u>
Total revenues	<u>779,958</u>	<u>171,021</u>	<u>950,979</u>
<b>EXPENDITURES</b>			
Current:			
Public safety	774,643	7	774,650
Debt service:			
Principal retirement	-	100,000	100,000
Interest and fiscal charges	<u>-</u>	<u>28,816</u>	<u>28,816</u>
Total expenditures	<u>774,643</u>	<u>128,823</u>	<u>903,466</u>
Excess (deficiency) of revenues over (under) expenditures	5,315	42,198	47,513
Fund balance at beginning of year	<u>108,420</u>	<u>138,894</u>	<u>247,314</u>
Fund balance at end of year	<u>\$ 113,735</u>	<u>\$ 181,092</u>	<u>\$ 294,827</u>

**CALCASIEU PARISH POLICE JURY  
FIRE PROTECTION DISTRICT NO. 1 OF WARD 2  
DISCRETELY PRESENTED COMPONENT UNIT  
COMBINING BALANCE SHEET  
DECEMBER 31, 2008**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 26,094	\$ 763	\$ 139,973	\$ 166,830
Investments	266,831	7,845	1,439,568	1,714,244
Receivables (net of allowances for uncollectibles):				
Taxes	120,228	184,653	-	304,881
Interest receivable	1,787	12	9,781	11,580
Due from other governments	5,000	-	-	5,000
Due from other funds	-	1,641	-	1,641
Total assets	<u>\$ 419,940</u>	<u>\$ 194,914</u>	<u>\$ 1,589,322</u>	<u>\$ 2,204,176</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	\$ 1,975	\$ 300	\$ 25,840	\$ 28,115
Due to ther funds	1,641	-	-	1,641
Deferred revenues	126,951	194,881	-	321,832
Total liabilities	<u>130,567</u>	<u>195,181</u>	<u>25,840</u>	<u>351,588</u>
Fund balances:				
Reserved for:				
Encumbrances	18,735	-	726,405	745,140
Unreserved, designated for:				
Capital improvement	-	-	837,077	837,077
Unreserved, undesignated	270,638	(267)	-	270,371
Total fund balances	<u>289,373</u>	<u>(267)</u>	<u>1,563,482</u>	<u>1,852,588</u>
Total liabilities and fund balances	<u>\$ 419,940</u>	<u>\$ 194,914</u>	<u>\$ 1,589,322</u>	<u>\$ 2,204,176</u>

**CALCASIEU PARISH POLICE JURY  
 FIRE PROTECTION DISTRICT NO. 1 OF WARD 2  
 DISCRETELY PRESENTED COMPONENT UNITS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCES  
 FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$ 124,776	\$ -	\$ -	\$ 124,776
Intergovernmental revenues	43,663	-	-	43,663
Investment income	11,082	33	59,161	70,276
Sale of assets	520	-	-	520
Total revenues	<u>180,041</u>	<u>33</u>	<u>59,161</u>	<u>239,235</u>
<b>EXPENDITURES</b>				
Current:				
Public safety	93,248	-	31,566	124,814
Debt service:				
Interest and fiscal charges	-	300	-	300
Bond issuance costs	-	-	29,420	29,420
Capital outlay	17,996	-	34,693	52,689
Total expenditures	<u>111,244</u>	<u>300</u>	<u>95,679</u>	<u>207,223</u>
Excess (deficiency) of revenues over (under) expenditures	68,797	(267)	(36,518)	32,012
<b>OTHER FINANCING SOURCES (USES)</b>				
Bond proceeds	-	-	1,600,000	1,600,000
Fund balance at beginning of year	220,576	-	-	220,576
Fund balance at end of year	<u>\$ 289,373</u>	<u>\$ (267)</u>	<u>\$ 1,563,482</u>	<u>\$ 1,852,588</u>



**CALCASIEU PARISH POLICE JURY  
FIRE PROTECTION DISTRICT NO. 2 OF WARD 4  
DISCRETELY PRESENTED COMPONENT UNIT  
COMBINING BALANCE SHEET  
DECEMBER 31, 2008**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 42,549	\$ 32,062	\$ 74,611
Investments	437,594	329,750	767,344
Receivables (net of allowances for uncollectibles):			
Taxes	861,237	141,834	1,003,071
Interest receivable	3,848	2,218	6,066
Due from other governments	105,938	-	105,938
Total assets	<u>\$ 1,451,166</u>	<u>\$ 505,864</u>	<u>\$ 1,957,030</u>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts payable	\$ 19,373	\$ -	\$ 19,373
Accrued liabilities	6,481	-	6,481
Retainage payable	5,914	-	5,914
Due to other governments	502	-	502
Deferred revenues	926,044	152,525	1,078,569
Total liabilities	<u>958,314</u>	<u>152,525</u>	<u>1,110,839</u>
Fund balances:			
Reserved for:			
Debt service	-	353,339	353,339
Unreserved, undesignated	492,852	-	492,852
Total fund balances	<u>492,852</u>	<u>353,339</u>	<u>846,191</u>
Total liabilities and fund balances	<u>\$ 1,451,166</u>	<u>\$ 505,864</u>	<u>\$ 1,957,030</u>

**CALCASIEU PARISH POLICE JURY  
 FIRE PROTECTION DISTRICT NO. 2 OF WARD 4  
 DISCRETELY PRESENTED COMPONENT UNIT  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCES  
 FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
<b>REVENUES</b>			
Taxes:			
Ad valorem	\$ 888,432	\$ 198,585	\$ 1,087,017
Intergovernmental revenues	307,873	-	307,873
Charges for services	9,826	-	9,826
Investment income	35,735	14,825	50,560
Miscellaneous revenue	<u>34</u>	<u>-</u>	<u>34</u>
Total revenues	<u>1,241,900</u>	<u>213,410</u>	<u>1,455,310</u>
<b>EXPENDITURES</b>			
Current:			
Public safety	1,246,368	-	1,246,368
Debt service:			
Principal retirement	-	100,000	100,000
Interest and fiscal charges	-	59,752	59,752
Capital outlay	<u>125,299</u>	<u>-</u>	<u>125,299</u>
Total expenditures	<u>1,371,667</u>	<u>159,752</u>	<u>1,531,419</u>
Excess (deficiency) of revenues over (under) expenditures	(129,767)	53,658	(76,109)
Fund balance at beginning of year	<u>622,619</u>	<u>299,681</u>	<u>922,300</u>
Fund balance at end of year	<u>\$ 492,852</u>	<u>\$ 353,339</u>	<u>\$ 846,191</u>

**CALCASIEU PARISH POLICE JURY  
 FIRE PROTECTION DISTRICT NO. 3 OF WARD 4  
 DISCRETELY PRESENTED COMPONENT UNIT  
 COMBINING BALANCE SHEET  
 DECEMBER 31, 2008**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 93,249	\$ 26,283	\$ 119,532
Investments	959,024	270,313	1,229,337
Receivables (net of allowances for uncollectibles):			
Taxes	796,725	13	796,738
Interest receivable	<u>7,945</u>	<u>1,966</u>	<u>9,911</u>
Total assets	<u>\$ 1,856,943</u>	<u>\$ 298,575</u>	<u>\$ 2,155,518</u>
 <b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts payable	\$ 28,410	\$ -	\$ 28,410
Deferred revenues	<u>818,002</u>	<u>-</u>	<u>818,002</u>
Total liabilities	<u>846,412</u>	<u>-</u>	<u>846,412</u>
 Fund balances:			
Reserved for:			
Encumbrances	768,827	-	768,827
Debt service	-	298,575	298,575
Unreserved, undesignated	<u>241,704</u>	<u>-</u>	<u>241,704</u>
Total fund balances	<u>1,010,531</u>	<u>298,575</u>	<u>1,309,106</u>
Total liabilities and fund balances	<u>\$ 1,856,943</u>	<u>\$ 298,575</u>	<u>\$ 2,155,518</u>

**CALCASIEU PARISH POLICE JURY  
 FIRE PROTECTION DISTRICT NO. 3 OF WARD 4  
 DISCRETELY PRESENTED COMPONENT UNITS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCES  
 FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
<b>REVENUES</b>			
Taxes:			
Ad valorem	\$ 907,469	\$ 161,676	\$ 1,069,145
Intergovernmental revenues	34,868	-	34,868
Investment income	55,702	14,413	70,115
Miscellaneous revenues	<u>300</u>	<u>-</u>	<u>300</u>
Total revenues	<u>998,339</u>	<u>176,089</u>	<u>1,174,428</u>
<b>EXPENDITURES</b>			
Current:			
Public safety	796,053	-	796,053
Debt service:			
Principal retirement	-	115,000	115,000
Interest and fiscal charges	<u>-</u>	<u>25,848</u>	<u>25,848</u>
Total expenditures	<u>796,053</u>	<u>140,848</u>	<u>936,901</u>
Excess (deficiency) of revenues over (under) expenditures	202,286	35,241	237,527
Fund balance at beginning of year	<u>808,245</u>	<u>263,334</u>	<u>1,071,579</u>
Fund balance at end of year	<u>\$ 1,010,531</u>	<u>\$ 298,575</u>	<u>\$ 1,309,106</u>

**CALCASIEU PARISH POLICE JURY  
 FIRE PROTECTION DISTRICT NO. 2 OF WARD 8  
 DISCRETELY PRESENTED COMPONENT UNIT  
 COMBINING BALANCE SHEET  
 DECEMBER 31, 2008**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 60,374	\$ 11,479	\$ 71,853
Investments	620,924	118,052	738,976
Receivables (net of allowances for uncollectibles):			
Taxes	245,680	94,427	340,107
Interest receivable	4,280	842	5,122
Due from other governments	<u>3,731</u>	<u>-</u>	<u>3,731</u>
Total assets	<u>\$ 934,989</u>	<u>\$ 224,800</u>	<u>\$ 1,159,789</u>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts payable	\$ 7,114	\$ -	\$ 7,114
Accrued liabilities	564	-	564
Deferred revenues	<u>269,129</u>	<u>103,439</u>	<u>372,568</u>
Total liabilities	<u>276,807</u>	<u>103,439</u>	<u>380,246</u>
Fund balances:			
Reserved for:			
Encumbrances	120,524	-	120,524
Debt service	-	121,361	121,361
Unreserved, undesignated	<u>537,658</u>	<u>-</u>	<u>537,658</u>
Total fund balances	<u>658,182</u>	<u>121,361</u>	<u>779,543</u>
Total liabilities and fund balances	<u>\$ 934,989</u>	<u>\$ 224,800</u>	<u>\$ 1,159,789</u>

**CALCASIEU PARISH POLICE JURY  
 FIRE PROTECTION DISTRICT NO. 2 OF WARD 8  
 DISCRETELY PRESENTED COMPONENT UNITS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCES  
 FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$ 264,002	\$ 139,358	\$ -	\$ 403,360
Intergovernmental revenues	44,915	-	-	44,915
Investment income	24,365	6,687	2,696	33,748
Miscellaneous revenue	<u>515</u>	<u>-</u>	<u>-</u>	<u>515</u>
Total revenues	<u>333,797</u>	<u>146,045</u>	<u>2,696</u>	<u>482,538</u>
<b>EXPENDITURES</b>				
Current:				
Public safety	223,358	-	213	223,571
Debt service:				
Principal retirement	-	60,000	-	60,000
Interest and fiscal charges	<u>-</u>	<u>47,750</u>	<u>-</u>	<u>47,750</u>
Total expenditures	<u>223,358</u>	<u>107,750</u>	<u>213</u>	<u>331,321</u>
Excess (deficiency) of revenues over (under) expenditures	110,439	38,295	2,483	151,217
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	102,222	-	-	102,222
Transfers out	<u>-</u>	<u>-</u>	<u>(102,222)</u>	<u>(102,222)</u>
Total other financing sources (uses)	<u>102,222</u>	<u>-</u>	<u>(102,222)</u>	<u>-</u>
Fund balance at beginning of year	<u>445,521</u>	<u>83,066</u>	<u>99,739</u>	<u>628,326</u>
Fund balance at end of year	<u>\$ 658,182</u>	<u>\$ 121,361</u>	<u>\$ -</u>	<u>\$ 779,543</u>

**CALCASIEU PARISH POLICE JURY**  
**GRAVITY DRAINAGE DISTRICT NO. 6 OF WARDS 5 & 6**  
**DISCRETELY PRESENTED COMPONENT UNIT**  
**COMBINING BALANCE SHEET**  
**DECEMBER 31, 2008**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 25,696	\$ -	\$ 25,696
Investments	264,278	-	264,278
Receivables (net of allowances for uncollectibles):			
Taxes	337,878	-	337,878
Interest receivable	2,061	-	2,061
Due from other governments	5,603	-	5,603
Due from primary government	-	8,947	8,947
Total assets	<u>\$ 635,516</u>	<u>\$ 8,947</u>	<u>\$ 644,463</u>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts payable	\$ 11,742	\$ 8,947	\$ 20,689
Accrued liabilities	2,347	-	2,347
Due to primary government	510	-	510
Deferred revenues	354,807	-	354,807
Other liabilities	9,000	-	9,000
Total liabilities	<u>378,406</u>	<u>8,947</u>	<u>387,353</u>
Fund balances:			
Unreserved, undesignated	<u>257,110</u>	-	<u>257,110</u>
Total fund balances	<u>257,110</u>	-	<u>257,110</u>
Total liabilities and fund balances	<u>\$ 635,516</u>	<u>\$ 8,947</u>	<u>\$ 644,463</u>

**CALCASIEU PARISH POLICE JURY  
GRAVITY DRAINAGE DISTRICT NO. 6 OF WARDS 5 & 6  
DISCRETELY PRESENTED COMPONENT UNITS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
<b>REVENUES</b>			
Taxes:			
Ad valorem	\$ 322,261	\$ -	\$ 322,261
Intergovernmental revenues	24,282	11,389	35,671
Investment income	17,067	-	17,067
Miscellaneous revenue	<u>27,905</u>	<u>-</u>	<u>27,905</u>
Total revenues	<u>391,515</u>	<u>11,389</u>	<u>402,904</u>
<b>EXPENDITURES</b>			
Current:			
Public works	452,749	-	452,749
Capital outlay	<u>-</u>	<u>11,389</u>	<u>11,389</u>
Total expenditures	<u>452,749</u>	<u>11,389</u>	<u>464,138</u>
Excess (deficiency) of revenues over (under) expenditures	(61,234)	-	(61,234)
Fund balance at beginning of year	<u>318,344</u>	<u>-</u>	<u>318,344</u>
Fund balance at end of year	<u>\$ 257,110</u>	<u>\$ -</u>	<u>\$ 257,110</u>



**CALCASIEU PARISH POLICE JURY  
RECREATION DISTRICT NO. 1 OF WARD 3  
DISCRETELY PRESENTED COMPONENT UNIT  
COMBINING BALANCE SHEET  
DECEMBER 31, 2008**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 75,292	\$ 79,908	\$ 238,601	\$ 393,801
Investments	776,385	821,830	2,453,903	4,052,118
Receivables (net of allowances for uncollectibles):				
Taxes	1,769,093	1,282,677	-	3,051,770
Interest receivable	5,888	5,034	20,298	31,220
Due from other governments	55,168	-	-	55,168
Due from other funds	-	-	125,173	125,173
Other receivable	31,769	-	-	31,769
Total assets	<u>\$ 2,713,595</u>	<u>\$ 2,189,449</u>	<u>\$ 2,837,975</u>	<u>\$ 7,741,019</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	\$ 56,780	\$ 300	\$ 205,895	\$ 262,975
Accrued liabilities	6,796	-	-	6,796
Retainage payable	-	-	119,469	119,469
Due to other governments	24,349	-	-	24,349
Due to other funds	-	125,173	-	125,173
Deferred revenue	1,923,899	1,394,827	-	3,318,726
Total liabilities	<u>2,011,824</u>	<u>1,520,300</u>	<u>325,364</u>	<u>3,857,488</u>
Fund balances:				
Reserved for:				
Encumbrances	-	-	2,243,732	2,243,732
Debt service	-	669,149	-	669,149
Unreserved, designated for:				
Capital improvement	-	-	268,879	268,879
Unreserved, undesignated	701,771	-	-	701,771
Total fund balances	<u>701,771</u>	<u>669,149</u>	<u>2,512,611</u>	<u>3,883,531</u>
Total liabilities and fund balances	<u>\$ 2,713,595</u>	<u>\$ 2,189,449</u>	<u>\$ 2,837,975</u>	<u>\$ 7,741,019</u>

**CALCASIEU PARISH POLICE JURY  
RECREATION DISTRICT NO. 1 OF WARD 3  
DISCRETELY PRESENTED COMPONENT UNIT  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$ 1,704,922	\$ 1,279,699	\$ -	\$ 2,984,621
Intergovernmental revenues	17,433		-	17,433
Charges for services	31,522		-	31,522
Investment income	52,238	34,218	148,629	235,085
Donations	11,290	-	-	11,290
Miscellaneous revenue	51,909	-	-	51,909
Total revenues	<u>1,869,314</u>	<u>1,313,917</u>	<u>148,629</u>	<u>3,331,860</u>
<b>EXPENDITURES</b>				
Current:				
Recreation	1,590,106		-	1,590,106
Debt service:				
Principal retirement	-	790,000	-	790,000
Interest and fiscal charges	665	279,491	-	280,156
Capital outlay	-	-	2,482,123	2,482,123
Total expenditures	<u>1,590,771</u>	<u>1,069,491</u>	<u>2,482,123</u>	<u>5,142,385</u>
Excess (deficiency) of revenues over (under) expenditures	278,543	244,426	(2,333,494)	(1,810,525)
Fund balance at beginning of year	423,228	549,896	4,720,932	5,694,056
Prior period adjustment	-	(125,173)	125,173	-
Fund balance at end of year	<u>\$ 701,771</u>	<u>\$ 669,149</u>	<u>\$ 2,512,611</u>	<u>\$ 3,883,531</u>

**CALCASIEU PARISH POLICE JURY  
RECREATION DISTRICT NO. 1 OF WARD 4  
DISCRETELY PRESENTED COMPONENT UNIT  
COMBINING BALANCE SHEET  
DECEMBER 31, 2008**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 127,202	\$ 76,468	\$ 203,670
Investments	1,302,047	786,444	2,088,491
Receivables (net of allowances for uncollectibles):			
Taxes	2,250,660	959,995	3,210,655
Interest receivable	10,749	5,344	16,093
Due from other governments	<u>2,542</u>	<u>-</u>	<u>2,542</u>
Total assets	<u>\$ 3,693,200</u>	<u>\$ 1,828,251</u>	<u>\$ 5,521,451</u>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts payable	\$ 48,354	\$ -	\$ 48,354
Accrued liabilities	11,266	-	11,266
Due to other governments	43,998	-	43,998
Deferred revenues	2,276,788	971,142	3,247,930
Other liabilities	<u>400</u>	<u>-</u>	<u>400</u>
Total liabilities	<u>2,380,806</u>	<u>971,142</u>	<u>3,351,948</u>
Fund balances:			
Reserved for:			
Debt service	-	857,109	857,109
Unreserved, undesignated	<u>1,312,394</u>	<u>-</u>	<u>1,312,394</u>
Total fund balances	<u>1,312,394</u>	<u>857,109</u>	<u>2,169,503</u>
Total liabilities and fund balances	<u>\$ 3,693,200</u>	<u>\$ 1,828,251</u>	<u>\$ 5,521,451</u>

**CALCASIEU PARISH POLICE JURY  
RECREATION DISTRICT NO. 1 OF WARD 4  
DISCRETELY PRESENTED COMPONENT UNIT  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
<b>REVENUES</b>			
Taxes:			
Ad valorem	\$ 2,115,840	\$ 802,147	\$ 2,917,987
Intergovernmental revenues	7,542	-	7,542
Charges for services	43,685	-	43,685
Investment income	94,592	38,256	132,848
Donations	250	-	250
Miscellaneous revenues	<u>3,647</u>	<u>-</u>	<u>3,647</u>
Total revenues	<u>2,265,556</u>	<u>840,403</u>	<u>3,105,959</u>
<b>EXPENDITURES</b>			
Current:			
Recreation	1,981,239	-	1,981,239
Capital outlay	424,619	-	424,619
Debt service:			
Principal retirement	-	540,000	540,000
Interest and fiscal charges	<u>-</u>	<u>115,512</u>	<u>115,512</u>
Total expenditures	<u>2,405,858</u>	<u>655,512</u>	<u>3,061,370</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(140,302)</u>	<u>184,891</u>	<u>44,589</u>
Fund balance at beginning of year	<u>1,452,696</u>	<u>672,218</u>	<u>2,124,914</u>
Fund balance at end of year	<u>\$ 1,312,394</u>	<u>\$ 857,109</u>	<u>\$ 2,169,503</u>



## STATISTICAL SECTION

This part of the Police Jury's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information says about the Police Jury's overall financial health.

<b><u>Contents</u></b>	<b><u>Page</u></b>
<b>Financial Trends</b>	<b>243</b>
These schedules contain trend information to help the reader understand how the Police Jury's financial performance and well-being have changed over time.	
<b>Revenue Capacity</b>	<b>253</b>
These schedules contain information to help the reader assess the factors affecting the Police Jury's ability to generate its significant own-source revenue - sales taxes.	
<b>Debt Capacity</b>	<b>258</b>
These schedules present information to help the reader assess the affordability of the Police Jury's current levels of outstanding debt and the Police Jury's ability to issue additional debt in the future.	
<b>Demographic and Economic Information</b>	<b>265</b>
These schedules offer demographic and economic indicators to help the reader understand the environment within which the Police Jury's financial activities take place and to help make comparisons over time and with other governments.	
<b>Operating Information</b>	<b>267</b>
These schedules contain information about the Police Jury's operations and resources to help the reader understand how the Police Jury's financial information relates to the services the Police Jury provides and the activities it performs.	

**Sources:** Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The Police Jury implemented Statement 34 in 2003; schedules presenting government-wide information include information beginning in that year.



**Table 1**

**CALCASIEU PARISH POLICE JURY**  
**NET ASSETS BY COMPONENT**  
**LAST SIX FISCAL YEARS**  
**(ACCRUAL BASIS OF ACCOUNTING)**

	<b>2008</b>	<b>2007</b>	<b>2006</b>	<b>2005</b>	<b>2004</b>	<b>2003</b>
<b>Governmental activities:</b>						
Invested in capital assets, net of related debt	\$464,285,084	\$446,655,107	\$437,341,913	\$426,315,715	\$419,791,796	\$412,791,123
Restricted	163,113,412	154,455,751	146,240,407	123,046,053	115,113,273	111,229,203
Unrestricted	<u>57,024,075</u>	<u>63,446,442</u>	<u>60,553,503</u>	<u>58,755,943</u>	<u>53,215,606</u>	<u>47,563,041</u>
Total governmental activities net assets	<u>\$684,422,571</u>	<u>\$664,557,300</u>	<u>\$644,135,823</u>	<u>\$608,117,711</u>	<u>\$588,120,675</u>	<u>\$571,583,367</u>
<b>Business-type activities:</b>						
Invested in capital assets, net of related debt	\$ 6,484,879	\$ 6,498,364	\$ 5,640,104	\$ 4,941,520	\$ 5,046,995	\$ 4,941,104
Restricted	191,416	236,309	221,771	177,304	195,131	241,639
Unrestricted	<u>1,325,783</u>	<u>946,679</u>	<u>811,871</u>	<u>1,062,458</u>	<u>962,081</u>	<u>964,298</u>
Total business-type activities net assets	<u>\$ 8,002,078</u>	<u>\$ 7,681,352</u>	<u>\$ 6,673,746</u>	<u>\$ 6,181,282</u>	<u>\$ 6,204,207</u>	<u>\$ 6,147,041</u>
<b>Primary government:</b>						
Invested in capital assets, net of related debt	\$470,769,963	\$453,153,471	\$442,982,017	\$431,257,235	\$424,838,791	\$417,732,227
Restricted	163,304,828	154,692,060	146,462,178	123,223,357	115,308,404	111,470,842
Unrestricted	<u>58,349,858</u>	<u>64,393,121</u>	<u>61,365,374</u>	<u>59,818,401</u>	<u>54,177,687</u>	<u>48,527,339</u>
Total primary government net assets	<u>\$692,424,649</u>	<u>\$672,238,652</u>	<u>\$650,809,569</u>	<u>\$614,298,993</u>	<u>\$594,324,882</u>	<u>\$577,730,408</u>

Note: Prior year amounts have been restated for any subsequent year's prior period adjustments that are not related to blended component unit presentations.



**Table 2**

**CALCASIEU PARISH POLICE JURY**  
**CHANGES IN NET ASSETS**  
**LAST SIX FISCAL YEARS**  
**(ACCRUAL BASIS OF ACCOUNTING)**

	<b>2008</b>	<b>2007</b>	<b>2006</b>	<b>2005</b>	<b>2004</b>	<b>2003</b>
<b>Expenses</b>						
<b>Governmental activities:</b>						
General government	\$ 22,532,498	\$ 21,508,802	\$ 19,569,747	\$ 18,877,697	\$ 19,111,138	\$ 14,282,860
Public safety	14,498,158	13,473,703	12,590,498	11,995,149	11,287,134	9,385,968
Public works	40,479,388	37,295,577	24,622,109	26,219,446	21,838,740	19,005,422
Sanitation	5,117,363	4,955,223	3,705,432	3,573,107	3,392,317	3,265,960
Health and welfare	11,375,831	9,340,428	13,969,254	10,462,955	9,220,249	7,727,583
Culture and recreation	2,888,589	2,000,822	1,032,093	2,760,253	2,416,409	2,594,079
Economic development	6,885,828	4,340,881	4,192,192	4,464,911	4,946,528	5,647,770
Interest and fiscal charges	<u>689</u>	<u>1,328</u>	<u>3,510</u>	<u>9,032</u>	<u>17,285</u>	<u>9,265</u>
Total governmental activities	103,778,344	92,916,764	79,684,835	78,362,550	72,229,800	61,918,907
<b>Business-type activities:</b>						
Water	689,352	666,944	526,807	526,720	480,492	469,579
Sewer	<u>392,655</u>	<u>380,505</u>	<u>301,461</u>	<u>216,659</u>	<u>216,649</u>	<u>251,371</u>
Total business-type activities	<u>1,082,007</u>	<u>1,047,449</u>	<u>828,268</u>	<u>743,379</u>	<u>697,141</u>	<u>720,950</u>
Total primary government expenses	<u>\$ 104,860,351</u>	<u>\$ 93,964,213</u>	<u>\$ 80,513,103</u>	<u>\$ 79,105,929</u>	<u>\$ 72,926,941</u>	<u>\$ 62,639,857</u>
<b>Program revenues</b>						
<b>Governmental activities:</b>						
Charges for services:						
General government	\$ 9,086,319	\$ 8,487,602	\$ 7,668,426	\$ 7,050,175	\$ 6,527,222	\$ 5,891,363
Public safety	792,663	684,024	584,632	705,773	460,475	475,204
Public works	159,959	217,811	90,725	107,804	155,068	47,160
Sanitation	1,150	1,650	1,230	2,025	1,125	2,015
Health and welfare	250,627	232,749	226,555	251,226	250,456	225,764
Culture and recreation	233,162	108,549	87,485	68,646	91,187	102,971
Economic development	782,778	734,128	766,051	606,936	549,220	509,603
Operating grants and contributions	15,201,706	11,649,410	15,056,549	18,192,384	10,936,394	12,678,980
Capital grants and contributions	<u>7,668,186</u>	<u>3,503,388</u>	<u>4,988,573</u>	<u>5,380,220</u>	<u>4,019,395</u>	<u>749,177</u>
Total governmental activities program revenues	34,176,550	25,619,311	29,470,226	32,365,189	22,990,542	20,682,237
<b>Business-type activities:</b>						
Charges for services:						
Water	643,273	629,456	438,536	398,857	390,630	356,340
Sewer	270,574	156,018	152,838	119,105	113,884	117,358
Capital grants and contributions	<u>10,344</u>	<u>178,282</u>	<u>3,590</u>	<u>14,014</u>	<u>5,885</u>	<u>-</u>
Total business-type activities program revenues	<u>924,191</u>	<u>963,756</u>	<u>594,964</u>	<u>531,976</u>	<u>510,399</u>	<u>473,698</u>
Total primary government program revenues	<u>\$ 35,100,741</u>	<u>\$ 26,583,067</u>	<u>\$ 30,065,190</u>	<u>\$ 32,897,165</u>	<u>\$ 23,500,941</u>	<u>\$ 21,155,935</u>

**CALCASIEU PARISH POLICE JURY**  
**CHANGES IN NET ASSETS**  
**LAST SIX FISCAL YEARS**  
**(ACCRUAL BASIS OF ACCOUNTING)**

	<b>2008</b>	<b>2007</b>	<b>2006</b>	<b>2005</b>	<b>2004</b>	<b>2003</b>
Net (expense)/revenue						
Governmental activities	\$ (69,601,794)	\$ (67,297,453)	\$ (50,214,609)	\$ (45,997,361)	\$ (49,239,258)	\$ (41,236,670)
Business-type activities	<u>(157,816)</u>	<u>(83,693)</u>	<u>(233,304)</u>	<u>(211,403)</u>	<u>(186,742)</u>	<u>(247,252)</u>
Total primary government net expense	<u>\$ (69,759,610)</u>	<u>\$ (67,381,146)</u>	<u>\$ (50,447,913)</u>	<u>\$ (46,208,764)</u>	<u>\$ (49,426,000)</u>	<u>\$ (41,483,922)</u>
<b>General revenues and other changes in net assets</b>						
<b>Governmental activities:</b>						
Taxes						
Property taxes	\$ 28,454,759	\$ 25,530,882	\$ 23,648,464	\$ 22,318,620	\$ 21,989,600	\$ 20,323,469
Sales taxes	38,521,137	35,000,952	34,620,088	24,594,053	23,618,977	22,454,091
Franchise taxes	652,372	534,227	446,225	413,437	426,433	389,833
Gaming revenues	10,549,589	11,963,106	14,855,542	11,721,994	10,704,058	10,778,934
Grants and contributions not restricted	2,696,112	2,522,150	2,922,799	2,612,631	2,661,305	2,060,301
Investment earnings	8,620,170	12,712,156	9,757,370	4,164,315	4,516,994	2,084,818
Miscellaneous	137,889	283,354	451,082	168,347	74,013	414,771
Transfers	<u>(164,963)</u>	<u>(827,897)</u>	<u>(467,849)</u>	-	<u>(50,970)</u>	<u>(88,130)</u>
Total governmental activities	89,467,065	87,718,930	86,233,721	65,993,397	63,940,410	58,418,087
<b>Business-type activities:</b>						
Property taxes	259,365	206,842	167,317	148,982	141,111	127,583
Investment earnings	46,823	56,110	60,453	26,330	31,412	16,116
Miscellaneous	7,391	450	29,149	14,166	20,415	4,902
Transfers	<u>164,963</u>	<u>827,897</u>	<u>467,849</u>	-	<u>50,970</u>	<u>88,130</u>
Total business-type activities	<u>478,542</u>	<u>1,091,299</u>	<u>724,768</u>	<u>189,478</u>	<u>243,908</u>	<u>236,731</u>
Total primary government	<u>\$ 89,945,607</u>	<u>\$ 88,810,229</u>	<u>\$ 86,958,489</u>	<u>\$ 66,182,875</u>	<u>\$ 64,184,318</u>	<u>\$ 58,654,818</u>
<b>Changes in net assets</b>						
Governmental activities	\$ 19,865,271	\$ 20,421,477	\$ 36,019,112	\$ 19,996,036	\$ 14,701,152	\$ 17,181,417
Business-type activities	<u>320,726</u>	<u>1,007,606</u>	<u>491,464</u>	<u>(21,925)</u>	<u>57,166</u>	<u>(10,521)</u>
Total primary government	<u>\$ 20,185,997</u>	<u>\$ 21,429,083</u>	<u>\$ 36,510,576</u>	<u>\$ 19,974,111</u>	<u>\$ 14,758,318</u>	<u>\$ 17,170,896</u>

Note: Prior year amounts have been restated for any subsequent year's prior period adjustments that are not related to blended component unit presentations.



**CALCASIEU PARISH POLICE JURY**  
**GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE**  
**LAST SIX FISCAL YEARS**  
**(ACCRUAL BASIS OF ACCOUNTING)**

<b>Year</b>	<b>Property Taxes</b>	<b>Sales Taxes</b>	<b>Franchise Taxes</b>	<b>Total</b>
2008	\$ 28,454,759	\$ 38,521,137	\$ 652,372	\$ 67,628,268
2007	25,530,882	35,000,952	534,227	61,066,061
2006	23,648,464	34,620,088	446,225	58,714,777
2005	22,318,620	24,594,053	413,437	47,326,110
2004	21,989,600	23,618,977	426,433	46,035,010
2003	20,323,469	22,454,091	389,833	43,167,393

Note: Prior year amounts have been restated for any subsequent year's prior period adjustments that are not related to blended component unit presentations.

**CALCASIEU PARISH POLICE JURY**  
**FUND BALANCES OF GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS**  
**(MODIFIED ACCRUAL BASIS OF ACCOUNTING)**

	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
<b>General fund:</b>				
Reserved	\$ 528,886	\$ 145,819	\$ 102,085	\$ 149,596
Unreserved	<u>9,338,347</u>	<u>10,132,509</u>	<u>9,360,854</u>	<u>8,942,221</u>
Total general fund	<u>\$ 9,867,233</u>	<u>\$ 10,278,328</u>	<u>\$ 9,462,939</u>	<u>\$ 9,091,817</u>
 <b>All other governmental funds:</b>				
Reserved	\$ 24,892,881	\$ 26,558,412	\$ 988,934	\$ 1,351,042
Unreserved, reported in:				
Special revenue funds	93,829,798	99,452,149	100,455,867	89,650,117
Capital projects funds	85,493,479	76,459,969	90,895,652	74,344,661
Debt service funds	<u>(48,737)</u>	<u>(39,871)</u>	<u>(41,394)</u>	<u>(8,922)</u>
Total all other governmental funds	<u>\$ 204,167,421</u>	<u>\$ 202,430,659</u>	<u>\$ 192,299,059</u>	<u>\$ 165,336,898</u>

Prior year amounts have been restated for any subsequent year's prior period adjustments that are not related to blended component unit presentations. In 2004, Fire Protection District No. 2 of Ward 3 became a blended component unit of the Police Jury and as such a prior period adjustment of \$1,014,077 was made to the 2004 beginning fund balance. As stated previously, no prior year amounts have been presented for this blended component unit.

**Table 4**

<b>2004</b>	<b>2003</b>	<b>2002</b>	<b>2001</b>	<b>2000</b>	<b>1999</b>
\$ 216,717	\$ 236,372	\$ 155,740	\$ 282,612	\$ 507,217	\$ 587,661
<u>10,073,034</u>	<u>10,259,345</u>	<u>10,890,831</u>	<u>11,570,444</u>	<u>12,566,537</u>	<u>11,880,683</u>
<u>\$ 10,289,751</u>	<u>\$ 10,495,717</u>	<u>\$ 11,046,571</u>	<u>\$ 11,853,056</u>	<u>\$ 13,073,754</u>	<u>\$ 12,468,344</u>
\$ 1,357,698	\$ 1,280,290	\$ 8,734,401	\$ 2,088,441	\$ 2,866,622	\$ 2,550,531
88,010,640	90,390,241	106,904,512	102,373,159	93,360,509	83,731,963
63,408,446	50,857,819	18,305,426	16,188,799	10,953,483	6,093,545
<u>4,251</u>	<u>(2,239)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 152,781,035</u>	<u>\$ 142,526,111</u>	<u>\$ 133,944,339</u>	<u>\$ 120,650,399</u>	<u>\$ 107,180,614</u>	<u>\$ 92,376,039</u>

**CALCASIEU PARISH POLICE JURY**  
**CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS**  
**(MODIFIED ACCRUAL BASIS OF ACCOUNTING)**

	<b>2008</b>	<b>2007</b>	<b>2006</b>	<b>2005</b>
<b>Revenues</b>				
Taxes	\$ 66,012,280	\$ 61,142,564	\$ 58,764,931	\$ 47,326,567
Licenses and permits	2,354,151	2,169,256	2,093,826	1,713,450
Intergovernmental	25,471,485	17,617,976	19,551,104	23,195,307
Charges for services	4,450,855	3,813,494	3,542,763	3,249,441
Fines	980,175	1,005,669	1,034,428	1,122,904
Investment earnings	8,313,283	12,198,928	9,344,728	3,973,062
Gaming	10,549,589	11,963,105	14,855,542	11,721,993
Miscellaneous	<u>184,496</u>	<u>560,089</u>	<u>861,145</u>	<u>436,375</u>
Total revenues	118,316,314	110,471,081	110,048,467	92,739,099
<b>Expenditures</b>				
General government	22,855,391	16,354,723	15,912,726	15,221,727
Public safety	13,534,000	12,065,524	11,511,415	12,025,534
Public works	16,469,725	15,757,109	14,234,547	18,795,672
Sanitation **	5,108,483	4,945,907	3,753,318	3,572,453
Health and welfare	10,752,768	8,916,219	12,532,437	10,078,142
Culture and recreation	1,920,206	1,803,260	1,779,246	1,833,689
Economic development	6,771,584	4,684,263	4,174,585	4,957,854
Debt service:				
Principal	8,954	16,925	101,925	114,103
Interest and fiscal charges	895	1,761	5,017	11,147
Capital outlay	<u>39,474,445</u>	<u>33,336,014</u>	<u>19,624,639</u>	<u>15,090,184</u>
Total expenditures	<u>116,896,451</u>	<u>97,881,705</u>	<u>83,629,855</u>	<u>81,700,505</u>
Excess of revenues over (under) expenditures	1,419,863	12,589,376	26,418,612	11,038,594
<b>Other financing sources (uses)</b>				
Transfers in	15,925,235	14,514,347	11,524,352	10,414,439
Transfers out	(16,180,005)	(16,445,420)	(12,421,980)	(10,427,959)
Special assessments proceeds / Insurance proceeds	<u>17,853</u>	<u>501,382</u>	<u>1,895,582</u>	<u>344,755</u>
Total other financing sources (uses)	<u>(236,917)</u>	<u>(1,429,691)</u>	<u>997,954</u>	<u>331,235</u>
Net change in fund balance before reserve change	1,182,946	11,159,685	27,416,566	11,369,829
Change in reserves for inventory ++	<u>142,721</u>	<u>(212,696)</u>	<u>(83,283)</u>	<u>(11,900)</u>
Net change in fund balance	<u>\$ 1,325,667</u>	<u>\$ 10,946,989</u>	<u>\$ 27,333,283</u>	<u>\$ 11,357,929</u>
Debt service as a percentage of noncapital expenditures	<u>0.01%</u>	<u>0.02%</u>	<u>0.15%</u>	<u>0.17%</u>

Prior year amounts have been restated for any subsequent year's prior period adjustments that are not related to blended component unit presentations. In 2004, Fire Protection District No. 2 of Ward 3 became a blended component unit of the Police Jury. As stated previously, no prior year amounts have been presented for this blended component unit.

\*\* In 2003, Sanitation function was created to properly reflect a new function previously reported with the public works function.

++ Inventory was first recorded in 2003 with the implementation of GASB Statement 34. Prior year amounts are unavailable.

**Table 5**

	<b>2004</b>	<b>2003</b>	<b>2002</b>	<b>2001</b>	<b>2000</b>	<b>1999</b>
\$	46,034,865	\$ 43,159,594	\$ 46,899,410	\$ 44,300,447	\$ 44,555,465	\$ 42,609,251
	1,534,340	1,447,884	1,317,260	1,181,031	1,197,084	1,199,641
	17,162,899	15,893,229	14,420,824	11,563,582	10,175,676	12,308,345
	3,153,741	2,858,279	2,314,514	1,852,876	1,685,457	1,447,611
	1,105,548	1,340,160	1,111,291	1,142,174	992,814	1,269,399
	4,265,027	1,966,531	6,150,539	7,243,689	9,253,072	3,859,353
	10,730,205	10,299,558	9,952,673	7,251,212	7,126,322	8,067,460
	<u>658,084</u>	<u>442,944</u>	<u>995,613</u>	<u>1,889,321</u>	<u>1,739,570</u>	<u>1,497,257</u>
	84,644,709	77,408,179	83,162,124	76,424,332	76,725,460	72,258,317
	14,479,960	12,753,247	9,594,622	8,926,361	8,057,897	7,756,977
	10,699,137	8,596,066	7,817,719	7,315,272	7,404,595	6,376,762
	14,382,911	13,754,763	15,556,323	15,554,275	19,750,451	16,111,322
	3,391,171	3,333,056	-	-	-	-
	8,968,633	8,457,158	8,584,289	7,301,090	5,498,810	6,356,752
	2,003,912	2,142,412	513,111	1,166,386	1,292,110	809,556
	4,919,474	5,526,934	4,356,258	3,931,434	3,495,798	3,577,973
	117,286	85,772	3,818,272	3,843,887	3,996,814	3,839,433
	19,662	12,527	61,704	258,259	529,321	569,845
	<u>16,471,292</u>	<u>15,764,190</u>	<u>17,542,152</u>	<u>12,986,088</u>	<u>9,052,940</u>	<u>22,092,197</u>
	<u>75,453,438</u>	<u>70,426,125</u>	<u>67,844,450</u>	<u>61,283,052</u>	<u>59,078,736</u>	<u>67,490,817</u>
	9,191,271	6,982,054	15,317,674	15,141,280	17,646,724	4,767,500
	14,054,677	8,613,290	11,039,513	13,045,197	11,113,682	11,036,728
	(14,114,356)	(8,651,593)	(13,869,732)	(15,937,390)	(13,430,126)	(13,462,413)
	-	-	-	-	79,705	89,543
	<u>(59,679)</u>	<u>(38,303)</u>	<u>(2,830,219)</u>	<u>(2,892,193)</u>	<u>(2,236,739)</u>	<u>(2,336,142)</u>
	9,131,592	6,943,751	12,487,455	12,249,087	15,409,985	2,431,358
	<u>(96,711)</u>	<u>1,087,167</u>	-	-	-	-
\$	<u>9,034,881</u>	<u>\$ 8,030,918</u>	<u>\$ 12,487,455</u>	<u>\$ 12,249,087</u>	<u>\$ 15,409,985</u>	<u>\$ 2,431,358</u>
	<u>0.22%</u>	<u>0.17%</u>	<u>7.13%</u>	<u>7.81%</u>	<u>9.33%</u>	<u>8.75%</u>



**CALCASIEU PARISH POLICE JURY**  
**GENERAL GOVERNMENTAL TAX REVENUES BY SOURCE**  
**LAST TEN FISCAL YEARS**  
**(MODIFIED ACCRUAL BASIS OF ACCOUNTING)**

<b>Year</b>	<b>Property Taxes</b>	<b>Sales Taxes</b>	<b>Other Taxes</b>	<b>Total Taxes</b>
2008	\$ 28,454,759	\$ 36,872,481	\$ 685,040	\$ 66,012,280
2007	25,530,882	35,000,952	610,730	61,142,564
2006	23,648,464	34,620,088	496,379	58,764,931
2005	22,318,620	24,594,053	413,894	47,326,567
2004	21,989,600	23,618,977	426,288	46,034,865
2003	20,323,469	22,454,091	382,034	43,159,594
2002	19,898,787	26,696,163	304,460	46,899,410
2001	18,612,036	25,298,085	390,326	44,300,447
2000	17,725,300	26,543,981	286,184	44,555,465
1999	17,110,841	25,201,737	296,673	42,609,251

Note: Prior year amounts have been restated for any subsequent year's prior period adjustments that are not related to blended component unit presentations.

**Table 7**

**CALCASIEU PARISH POLICE JURY**  
**TAXABLE SALES BY CATEGORY**  
**LAST FIVE FISCAL YEARS**

<b>Standard Industrial Classification Code</b>	<b>2008</b>	<b>2007</b>	<b>2006</b>	<b>2005</b>	<b>2004</b>
Food group classification (2)	\$ 137,604,626	\$ 128,062,409	\$ 101,678,940	\$ 118,962,500	\$ 132,517,677
Apparel group classification	13,313,220	16,312,906	9,471,883	8,680,613	6,661,784
General merchandise group classification	193,209,724	180,258,445	239,809,024	181,427,500	178,195,736
Automotive group classification	274,266,640	311,174,158	336,893,637	238,880,085	250,133,564
Home furnishings group classification	142,645,479	158,964,283	183,805,620	150,771,776	102,051,834
Building group classification	439,045,957	458,491,496	491,867,919	362,471,582	272,201,866
Service group classification	173,213,302	163,552,858	176,144,926	145,324,955	125,764,865
Manufacturer group classification (3)	133,115,198	129,146,963	147,508,454	228,651,965	83,802,328
Utilities group classification	14,253,510	19,717,084	15,373,862	11,256,806	14,647,485
Miscellaneous group classification	<u>56,677,494</u>	<u>53,578,068</u>	<u>71,256,118</u>	<u>74,308,545</u>	<u>66,012,243</u>
Totals	<u>\$ 1,577,345,150</u>	<u>\$ 1,619,258,670</u>	<u>\$ 1,773,810,383</u>	<u>\$ 1,520,736,327</u>	<u>\$ 1,231,989,382</u>
Parish direct sales tax rate	<u>2.25%</u>	<u>2.25%</u>	<u>2.25%</u>	<u>2.25%</u>	<u>2.25%</u>

Source: Calcasieu Parish School Board Sales Tax Office  
Collector of Calcasieu Parish Police Jury Sales & Use Taxes

- Notes: (1) Only five years of information is available as of December 31, 2008.  
(2) There are no local exemptions for food and drugs, except in the unincorporated areas of Calcasieu Parish under the jurisdiction of the Police Jury, which allows a full 1% exclusion.  
(3) There is an exclusion from all sales tax for sales for resale or further processing; however, the Sales Tax Office has included all sales for those reporting manufacturers. A breakdown of total sales before exclusion and taxable sales is not available.



**Table 8**

**CALCASIEU PARISH POLICE JURY**  
**SALES TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS**  
**LAST SIX FISCAL YEARS**

<u>Year</u>	<u>-----Direct Rate-----</u>				<u>-----Total Rate-----</u>	
	<u>Calcasieu Parish Police Jury District 1A Operating Tax (Unincorp. Area)</u>	<u>Calcasieu Parish Police Jury District 1A Capital Tax (Unincorp. Area)</u>	<u>Calcasieu Parish Police Jury District 4A Capital Tax (Unincorp. Area)</u>	<u>Calcasieu Parish Police Jury Total Tax Rate (Unincorp. Area)</u>	<u>Total Sales Tax Rate in the Unincorporated Areas of Calcasieu Parish</u>	<u>Total Sales Tax Rate in the Incorporated Areas of Calcasieu Parish</u>
2008	0.67%	0.33%	1.25%	2.25%	9.00%	9.25%
2007	0.67%	0.33%	1.25%	2.25%	9.00%	9.25%
2006	0.67%	0.33%	1.25%	2.25%	9.00%	9.25%
2005	0.67%	0.33%	1.25%	2.25%	8.50%	9.25%
2004	0.67%	0.33%	1.25%	2.25%	8.50%	9.25%
2003	0.67%	0.33%	1.25%	2.25%	8.50%	9.25%

<u>Year</u>	<u>-----Overlapping Rates-----</u>						
	<u>Calcasieu Parish Sheriff Law Enf Tax (Parishwide)</u>	<u>Calcasieu Parish School Board Salary Tax (Parishwide)</u>	<u>City of Lake Charles Salary &amp; Operations Tax (City Only)</u>	<u>City of Sulphur Operations Tax (City Only)</u>	<u>City of Westlake Operations Tax (City Only)</u>	<u>Towns of Iowa and Vinton Operations Tax (City Only)</u>	<u>City of Dequincy Operations Tax (City Only)</u>
2008	0.75%	2.00%	2.25%	2.50%	2.50%	2.50%	2.50%
2007	0.75%	2.00%	2.25%	2.50%	2.50%	2.50%	2.50%
2006	0.75%	2.00%	2.25%	2.50%	2.50%	2.50%	2.50%
2005	0.25%	2.00%	2.25%	2.50%	2.50%	2.50%	2.50%
2004	0.25%	2.00%	2.25%	2.50%	2.50%	2.50%	2.50%
2003	0.25%	2.00%	2.25%	2.50%	2.50%	2.50%	2.50%

- (1) Source: Calcasieu Parish School Board Sales Tax Collection Office. Information prior to 2003 is unavailable.
- (2) In addition to the above local sales tax rate, the sales tax rate assessed on behalf of the State of Louisiana on all taxable sales within the Parish is 4%.
- (3) The Calcasieu Parish Police Jury District 4A tax is applicable to all Wards in the Parish except for Ward 1. Sales in Ward 1 are not assessed the 1.25% tax rate.
- (4) There are no local exemptions for food and drugs, except in the unincorporated areas of Calcasieu Parish under the jurisdiction of the Police Jury, which allows a full 1% exclusion.
- (5) In October 2006, the sales tax rate for all areas of Calcasieu Parish was increased by .5% with the passage of a new sales tax for the law enforcement activities of the Calcasieu Parish Sheriff's Office.
- (6) The total sales tax rate in the incorporated areas of Calcasieu Parish are 9.25% except for the City of Lake Charles which is 9.0% for the six fiscal years above.

**Table 9**

**CALCASIEU PARISH POLICE JURY  
PRINCIPAL SALES TAX REMITTERS  
CURRENT AND FOUR YEARS AGO**

<b>Tax Remitter</b>	<b>-----2008-----</b>			<b>-----2004-----</b>		
	<b>Tax Liability</b>	<b>Rank</b>	<b>Percentage of Total</b>	<b>Tax Liability</b>	<b>Rank</b>	<b>Percentage of Total</b>
Petroleum Refinery	\$ 1,671,859	1	4.34%	\$ 928,372	1	3.93%
Petroleum Refinery	1,333,220	2	3.46%	696,299	3	2.95%
Petroleum Refinery	958,988	3	2.49%	735,786	2	3.12%
Industrial Manufacturer	471,769	4	1.22%	354,393	4	1.50%
Industrial Manufacturer	358,140	5	0.93%	217,615	5	0.92%
Construction Company	220,265	6	0.57%	-	-	-
Industrial Manufacturer	216,275	7	0.56%	136,762	8	0.58%
Petroleum Refinery	185,322	8	0.48%	-	-	-
Utility Provider	180,664	9	0.47%	-	-	-
Leasing & Renting Industry	177,846	10	0.46%	-	-	-
Gaming - Casino	-	-	-	110,421	10	0.47%
Construction Company	-	-	-	194,352	6	0.82%
Industrial Manufacturer	-	-	-	142,882	7	0.60%
Leasing & Renting Industry	-	-	-	130,285	9	0.55%
<b>Total tax liability</b>	<b><u>\$ 5,774,348</u></b>			<b><u>\$ 3,647,167</u></b>		
<b>Total sales tax revenue</b>	<b><u>\$ 38,521,137</u></b>			<b><u>\$ 23,618,977</u></b>		

## Notes:

- (1) Source: Calcasieu Parish School Board Sales Tax Office
- (2) Due to confidentiality issues, the names of the largest tax remitters are not disclosed. The other information in this report is prepared on the accrual basis of accounting and as such the above amounts are based on the monthly return periods for each of the above calendar years.
- (3) Information related to activity before 2004 is unavailable.
- (4) The Louisiana Department of Public Safety remits sales tax collected on all new vehicle purchases and/or transfers. Since this

**Table 9**

-----2006-----			-----2005-----			-----2004-----		
<b>Tax Liability</b>	<b>Rank</b>	<b>Percentage of Total</b>	<b>Tax Liability</b>	<b>Rank</b>	<b>Percentage of Total</b>	<b>Tax Liability</b>	<b>Rank</b>	<b>Percentage of Total</b>
\$ 1,299,682	1	3.75%	\$ 948,614	1	3.86%	\$ 928,372	1	3.93%
1,176,985	2	3.40%	679,211	3	2.76%	696,299	3	2.95%
901,153	3	2.60%	765,529	2	3.11%	735,786	2	3.12%
482,963	4	1.40%	383,726	4	1.56%	354,393	4	1.50%
445,379	5	1.29%	277,658	5	1.13%	217,615	5	0.92%
-	-	-	-	-	-	-	-	-
175,530	6	0.51%	172,637	7	0.70%	136,762	8	0.58%
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
126,521	8	0.37%	-	-	-	-	-	-
131,316	7	0.38%	-	-	-	-	-	-
106,548	9	0.31%	95,468	9	0.39%	110,421	10	0.47%
100,576	10	0.29%	-	-	-	-	-	-
-	-	-	228,078	6	0.93%	194,352	6	0.82%
-	-	-	127,985	8	0.52%	-	-	-
-	-	-	86,406	10	0.35%	142,882	7	0.60%
-	-	-	-	-	-	130,285	9	0.55%
<u>\$ 4,946,653</u>			<u>\$ 3,765,312</u>			<u>\$ 3,647,167</u>		
<u>\$ 34,620,088</u>			<u>\$ 24,594,053</u>			<u>\$ 23,618,977</u>		

**CALCASIEU PARISH POLICE JURY  
RATIO OF OUTSTANDING DEBT BY TYPE  
LAST TEN FISCAL YEARS**

Year	-----Governmental Activities-----			---Business-Type Activities---		Total Primary Government	Percentage of Personal Income (1)	Net Outstanding Debt Per Capita (1)
	General Obligation Bonds	Special Assessment Bonds	Revenue Bonds	General Obligation Bonds	Water Revenue Bonds			
2008	\$ -	\$ 8,954	\$ -	\$ 187,522	\$ 122,751	\$ 319,227	0.01%	\$ 1.72
2007	-	17,908	-	226,142	130,818	374,868	0.01%	2.03
2006	-	34,833	-	264,579	146,296	445,708	0.01%	2.42
2005	85,000	51,758	-	297,735	161,379	595,872	0.02%	3.21
2004	170,000	80,861	-	331,034	177,004	758,899	0.02%	4.10
2003	-	118,147	-	359,381	201,024	678,552	0.02%	3.67
2002	-	203,919	-	-	-	203,919	0.00%	1.11
2001	6,411	265,780	3,750,000	-	-	4,022,191	0.10%	21.90
2000	12,195	333,883	7,520,000	-	-	7,866,078	0.19%	42.85
1999	17,510	475,678	11,290,000	-	-	11,783,188	0.31%	64.25

Note: Details regarding the Police Jury's outstanding debt can be found in the notes to the financial statements.

- (1) See Table 15 - Demographic and Economic Statistics for personal income and population data.
- (2) In 2004, the Fire Protection District 2 of Ward 3 became a blended component unit. The general obligation debt presented above relates to that district.
- (3) In 2003, the Waterworks District 5 of Wards 3 & 8 and Sewer District 11 of Ward 3 became blended component units. These districts had general obligation debt as well as revenue bonds at the time of the reporting change.

**CALCASIEU PARISH POLICE JURY**  
**RATIO OF GENERAL BONDED DEBT OUTSTANDING**  
**LAST TEN FISCAL YEARS**

<b>Year</b>	<b>General Obligation Bonds (1)</b>	<b>Less: Debt Payable from Enterprise Revenues (2)</b>	<b>Net General Bonded Debt</b>	<b>Assessed Value</b>	<b>Percentage of Estimated Actual Taxable Value of Property</b>	<b>Population</b>	<b>Net Bonded Debt Per Capita</b>
2008	\$ 187,522	\$ 187,522	\$ -	\$1,582,622,902	0.000%	185,697	\$ -
2007	226,142	226,142	-	1,435,976,560	0.000%	184,512	-
2006	264,579	264,579	-	1,311,641,260	0.000%	184,524	-
2005	382,735	297,735	85,000	1,215,590,100	0.007%	185,419	0.46
2004	501,034	331,034	170,000	1,348,213,430	0.013%	184,961	0.92
2003	359,381	359,381	-	1,271,946,840	0.000%	184,693	-
2002	-	-	-	1,230,077,780	0.000%	184,279	-
2001	6,411	-	6,411	1,202,967,430	0.001%	183,670	0.03
2000	12,195	-	12,195	1,133,791,820	0.001%	183,577	0.07
1999	17,510	-	17,510	1,086,078,110	0.002%	183,400	0.10

- (1) These amounts include one blended component unit that was previously reflected as a discretely presented component unit until 2004.  
(2) These amounts include only general obligation bonds that are being repaid by an Enterprise Fund. These amounts also represent activity from two blended component units that were previously reflected as discretely presented component units until 2003.





**CALCASIEU PARISH POLICE JURY**  
**DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT**  
**AS OF DECEMBER 31, 2008**

<b>Jurisdiction</b>	<b>Debt Outstanding</b>	<b>Percentage Debt Applicable to the Parish</b>	<b>Estimated Share of Overlapping Debt</b>
Direct:			
Calcasieu Parish Police Jury	\$ 8,954	100%	\$ 8,954
Total direct debt			8,954
Overlapping:			
Calcasieu Parish Police Jury Discrete Component Units:			
Sulphur Parks and Recreation	5,990,000	100%	5,990,000
Calcasieu Parish Library	580,000	100%	580,000
Fire Protection District No. 1 of Ward 1	1,290,000	100%	1,290,000
Fire Protection District No. 1 of Ward 2	1,600,000	100%	1,600,000
Fire Protection District No. 2 of Ward 4	935,000	100%	935,000
Fire Protection District No. 3 of Ward 4	245,000	100%	245,000
Fire Protection District No. 1 of Ward 7	500,000	100%	500,000
Fire Protection District No. 2 of Ward 8	685,000	100%	685,000
Recreation District No. 1 of Ward 3	6,745,000	100%	6,745,000
Recreation District No. 1 of Ward 4	1,815,000	100%	1,815,000
Total overlapping debt for component units			20,385,000
Cities and towns:			
Calcasieu Parish School Board	222,999,802	100%	222,999,802
City of Lake Charles	61,324,081	100%	61,324,081
City of Sulphur	9,849,193	100%	9,849,193
City of Westlake	1,895,000	100%	1,895,000
City of DeQuincy	570,813	100%	570,813
Town of Vinton	832,682	100%	832,682
Town of Iowa	70,000	100%	70,000
Total overlapping debt for cities and towns			297,541,571
Total direct and overlapping debt			\$ 317,935,525

Sources: Debt outstanding data was provided by each governmental unit and includes only governmental activities debt.

- Notes: (1) Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the Police Jury. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the Police Jury. This process recognizes that, when considering the Police Jury's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident - and therefore responsible for repaying the debt - of each overlapping government.
- (2) For debt repaid with property taxes, the percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of another governmental unit's taxable assessed value that is within the Police Jury's boundaries and dividing it by each unit's total taxable assessed value.

**Table 13**

**CALCASIEU PARISH POLICE JURY**  
**LEGAL DEBT MARGIN INFORMATION**  
**LAST TEN FISCAL YEARS**

	<b>2008</b>	<b>2007</b>	<b>2006</b>	<b>2005</b>	<b>2004</b>
Debt limit	\$ 158,262,290	\$ 143,597,656	\$ 131,164,126	\$ 121,559,010	\$ 134,821,343
Total net debt applicable to limit	<u>187,522</u>	<u>226,142</u>	<u>264,579</u>	<u>382,735</u>	<u>501,034</u>
Legal debt margin	<u>\$ 158,074,768</u>	<u>\$ 143,371,514</u>	<u>\$ 130,899,547</u>	<u>\$ 121,176,275</u>	<u>\$ 134,320,309</u>
Total net debt applicable to the limit as a percentage of debt limit	<u>0.12%</u>	<u>0.16%</u>	<u>0.20%</u>	<u>0.31%</u>	<u>0.37%</u>

**Legal Debt Margin Calculation For Fiscal Year 2008:**

Assessed value	\$ 1,318,033,796
Add back: exempt real property	<u>264,589,106</u>
Total assessed value	<u>\$ 1,582,622,902</u>
Debt limitation - 10 percent of total assessed value	\$ 158,262,290
Debt applicable to limitation:	
Total bonded debt	319,227
Less: Special assessment debt	(8,954)
Revenue bonds	<u>(122,751)</u>
Total debt applicable to limit	<u>187,522</u>
Legal debt margin	<u>\$ 158,074,768</u>

**Table 13**

<b>2003</b>	<b>2002</b>	<b>2001</b>	<b>2000</b>	<b>1999</b>
\$ 127,194,684	\$ 123,007,778	\$ 120,296,743	\$ 113,379,182	\$ 108,607,811
<u>359,381</u>	<u>-</u>	<u>6,411</u>	<u>12,195</u>	<u>17,510</u>
<u>\$ 126,835,303</u>	<u>\$ 123,007,778</u>	<u>\$ 120,290,332</u>	<u>\$ 113,366,987</u>	<u>\$ 108,590,301</u>
<u>0.28%</u>	<u>0.00%</u>	<u>0.01%</u>	<u>0.01%</u>	<u>0.02%</u>

**CALCASIEU PARISH POLICE JURY  
PLEDGED REVENUE COVERAGE  
LAST TEN FISCAL YEARS**

-----**Special Assessment Bonds**-----

<b>Year</b>	Special Assessment		Debt Service Requirements			Coverage
	Collections		Principal	Interest	Total	
2008	\$ 17,933	\$	8,954	\$ 895	\$ 9,849	1.82
2007	24,658		16,925	1,762	18,687	1.32
2006	26,188		16,925	2,628	19,553	1.34
2005	34,817		29,103	4,286	33,389	1.04
2004	79,665		37,286	6,475	43,761	1.82
2003	81,621		85,772	12,527	98,299	0.83
2002	131,689		61,861	14,813	76,674	1.72
2001	102,544		68,103	18,760	86,863	1.18
2000	184,978		221,499	35,916	257,415	0.72
1999	285,904		65,314	27,311	92,625	3.09

-----**Revenue Bonds**-----

<b>Year</b>	Gross Revenue (1)	Operating Expenses (2)	Net Revenue Available for Debt Service	Debt Service Requirements (3)			Coverage
				Principal	Interest	Total	
2008	\$ 666,448	\$ 478,675	\$ 187,773	\$ 8,067	\$ 6,626	\$ 14,693	12.78
2007	633,708	501,869	131,839	15,478	7,305	22,783	5.79
2006	508,699	413,788	94,911	15,082	7,341	22,423	4.23
2005	432,083	415,940	16,143	15,625	8,464	24,089	0.67
2004	430,968	370,573	60,395	24,020	9,241	33,261	1.82
2003	369,825	363,168	6,657	21,276	10,456	31,732	0.21

Note: Details regarding the government's outstanding debt can be found in the notes to the financial statements.

- (1) Gross revenue includes total revenues (including investment earnings) exclusive of tap in fees.
- (2) Operating expenses includes total operating expenses exclusive of depreciation.
- (3) Debt service requirements include principal and interest of water revenue bonds only. It does not include the general obligation bonds reported in Waterworks District 5 of Wards 3 & 8 or Sewer District 11 of Ward 3.
- (4) There were no pledged revenues (relative to revenue bonds) prior to 2003 since the Waterworks District was presented as a discretely presented component unit until 2003 when the Calcasieu Parish Police Jury became the governing board for this District.

**CALCASIEU PARISH POLICE JURY  
DEMOGRAPHIC AND ECONOMIC STATISTICS  
LAST TEN FISCAL YEARS**

<b>Year</b>	<b>Population (1)</b>	<b>Personal Income (1)</b>	<b>Per Capita Income</b>	<b>Median Age (1)</b>	<b>Public School Enrollment (2)</b>	<b>Unemployment Rate (3)</b>
2008	185,697	\$ 4,094,590,752	\$ 22,278	36	32,777	4.90%
2007	184,512	3,889,720,725	21,081	36	32,975	3.70%
2006	184,524	3,959,911,725	21,460	36	32,821	3.20%
2005	185,419	3,734,757,894	20,142	35	32,449	4.70%
2004	184,961	4,194,209,970	22,676	35	29,223	5.90%
2003	184,693	4,220,395,000	22,851	35	31,909	5.20%
2002	184,279	4,167,381,477	22,615	34	31,644	6.10%
2001	183,670	4,128,923,500	22,480	34	32,261	6.10%
2000	183,577	4,064,211,203	22,139	32	32,590	5.00%
1999	183,400	3,745,459,200	20,422	32	33,138	3.50%

(1) Census information for *Population, Personal Income, and Median Age* was obtained from either the local Chamber of Commerce or similar agencies that distribute census information at the federal, state and local levels.

(2) For years prior to 2006, information for *Public School Enrollment* was obtained from the Calcasieu Parish School's Annual Louisiana District Accountability Data File Report. The last submission for Calcasieu was the 2004-2005 report. Calcasieu Parish was not required to submit a 2005-2006 report as a result of the 2005 Hurricane Season. The enrollment reported above is from the Calcasieu Parish School Board's CAFR.

(3) Information for the *Unemployment Rate* was obtained from the Louisiana Department of Labor.

**Table 16**

**CALCASIEU PARISH POLICE JURY  
PRINCIPAL EMPLOYERS  
CURRENT AND PRIOR YEAR**

<b>Employer</b>	<b>-----2008-----</b>			<b>-----2007-----</b>			<b>Type of Business</b>
	<b>Number of Employees</b>	<b>Rank</b>	<b>Percentage of Total Parish Employment</b>	<b>Number of Employees</b>	<b>Rank</b>	<b>Percentage of Total Parish Employment</b>	
Calcasieu Parish School Board	4,850	1	5.55%	4,500	1	5.19%	Education
L'auberge du Lac Casino & Hotel	2,400	2	2.75%	2,200	3	2.54%	Gaming
Turner Industries, LLC	2,250	3	2.57%	2,800	2	3.23%	Fabrication
PPG Industries	1,296	4	1.48%	1,304	5	1.50%	Chemicals
Citgo Petroleum	1,275	5	1.46%	1,300	6	1.50%	Oil Products
Calcasieu Parish Police Jury	1,173	6	1.34%	1,075	9	1.24%	Parish Government
Isle of Capri Casino & Hotel	1,171	7	1.34%	1,197	8	1.38%	Gaming
Christus St. Patrick's Hospital	1,085	8	1.24%	1,200	7	1.38%	Health Care
Lake Charles Memorial	1,039	9	1.19%	1,343	4	1.55%	Health Care
McNeese State University	844	10	0.97%	-	-	-	Education
Global Industries, LTD	-	-	-	950	10	1.10%	Offshore Marine Construction

Source: Southwest Louisiana Chamber of Commerce Foundation

Note: Comparative information for 1999 was not available therefore the 2007 data was used for comparison purposes with the current year.

**CALCASIEU PARISH POLICE JURY**  
**FULL-TIME EQUIVALENT PARISH EMPLOYEES BY FUNCTION**  
**LAST NINE FISCAL YEARS**

<b>Function</b>	<b>2008</b>	<b>2007</b>	<b>2006</b>	<b>2005</b>	<b>2004</b>	<b>2003</b>	<b>2002</b>	<b>2001</b>	<b>2000</b>
<b>Governmental activities:</b>									
General government	168	166	164	163	152	149	146	140	138
Public safety	107	105	105	109	108	107	104	87	81
Public works	184	179	188	205	195	198	197	198	197
Sanitation (+)	-	-	-	-	1	2	2	2	2
Health and welfare (^)	85	89	85	77	82	85	85	74	67
Culture and recreation	10	10	8	6	6	8	8	9	9
Economic development	41	35	30	27	27	24	21	19	19
<b>Business-type activities:</b>									
Water (*)	5	4	4	4	4	4	*	*	*
Sewer (*)	2	2	2	2	2	2	*	*	*
Total full-time employees	<u>602</u>	<u>590</u>	<u>586</u>	<u>593</u>	<u>577</u>	<u>579</u>	<u>563</u>	<u>529</u>	<u>513</u>

Sources: Various Police Jury Departments

Note: Indicators are not available for the interest/fiscal charges or intergovernmental functions.

Statistical information related to full-time employees before 2000 is unavailable.

\* The water and sewer business activities are conducted by component units who were discretely presented component units until 2003 when the Police Jury became the operating board for the districts and the activity was then blended with that of the Police Jury.

+ The sanitation function is primarily operated through contractual agreements with an outside vendor.

^ The Office of Community Services added a transportation program in 2002 which resulted in the hiring of additional full-time staff.



**CALCASIEU PARISH POLICE JURY**  
**OPERATING INDICATORS BY FUNCTION**  
**LAST SIX FISCAL YEARS**

<b>Function</b>	<b>2008</b>	<b>2007</b>	<b>2006</b>	<b>2005</b>	<b>2004</b>	<b>2003</b>
<b>Governmental activities:</b>						
Public safety						
Number of animals handled through animal shelter (3)	11,803	9,970	10,982	10,013	11,291	10,251
Public works						
Road miles constructed	79	96	81	106	137	47
Sanitation						
Refuse collected (tons/day)	152	157	172	**	**	**
Number of residents served	24,767	25,215	25,215	25,029	24,982	24,717
Health and welfare						
Number of aerial mosquito control assignments (1)	73	76	179	126	123	99
Number of ground mosquito control assignments (1)	1,377	1,449	1,916	1,665	1,594	1,543
Number of workforce center clients assisted (1)	568	622	991	724	697	828
Number of clients assisted with energy payments (3)	2,947	2,470	2,729	2,351	1,568	1,708
Culture and recreation						
Number of park pavilion rentals (2)	419	281	236	271	381	355
Economic development						
Number of occupational licenses issued	2,609	2,160	2,214	2,573	2,054	2,407
Number of zoning variances and zoning exceptions	42 / 34	30 / 61	40 / 85	29 / 42	51 / 61	38 / 79
Number of housing assistance clients	661	459	456	506	510	519
<b>Business-type activities:</b>						
Water						
Active customers at year end	1,576	1,475	1,417	1,039	950	953
New connections	340	341	245	170	180	157
Average daily consumption (gallons/day)	472,108	598,198	642,882	643,835	557,175	476,365
Sewer						
Active customers at year end	683	642	550	550	550	550
Average daily treatment	189,899	187,000	185,000	180,000	180,000	180,000

Sources: Various Police Jury Departments

Notes: Indicators are not available for the general government, interest/fiscal charges or intergovernmental functions.

\*\* Information is not available for prior years. Information related to activity before 2003 is unavailable.

(1) 2006 increase due primarily to disaster related activities.

(2) In 2008, Prien Lake Park opened with three new venues for rent.

(3) Disaster related activities impacted 2008 increase.

**CALCASIEU PARISH POLICE JURY  
CAPITAL ASSET STATISTICS BY FUNCTION  
LAST SIX FISCAL YEARS**

<b>Function</b>	<b>2008</b>	<b>2007</b>	<b>2006</b>	<b>2005</b>	<b>2004</b>	<b>2003</b>
<b>General government</b>						
Number of general government buildings	10	9	9	6	6	6
<b>Public safety</b>						
Number of correctional facilities (adult and juvenile)	4	4	4	4	4	4
<b>Public works</b>						
Paved road miles	1,147	1,136	1,125	1,117	1,107	1,095
Unpaved road miles	81	85	93	96	100	103
Number of streetlights maintained	53	53	54	54	54	54
Number of traffic signals maintained	3	3	3	3	3	3
<b>Sanitation</b>						
Number of collection trucks	11	11	11	11	11	11
<b>Health and welfare</b>						
Number of health and welfare buildings	6	6	6	6	6	6
Number mosquito control airplanes/spray trucks	14	14	14	14	14	14
<b>Culture and recreation</b>						
Number of parks	11	12	11	13	13	13
Number of boat launches	18	19	18	19	19	19
<b>Economic development</b>						
Number of economic development buildings	1	1	1	1	0	0
<b>Business-type activities:</b>						
<b>Water</b>						
Water mains (miles)	43	43	35	35	35	35
Maximum daily capacity (thousands of gallons)	1,080	1,080	1,080	1,080	1,080	1,080
<b>Sewer</b>						
Maximum daily capacity (thousands of gallons)	350	350	350	350	350	350

Sources: Various Police Jury Departments and Police Jury Fixed Asset Records

Note: Indicators are not available for the interest/fiscal charges or intergovernmental functions.

Information related to activity before 2003 is unavailable.