

THE POLICE JURY
CALCASIEU PARISH
LOUISIANA



Comprehensive Annual Financial Report

For the Fiscal Year Ended December 31, 2009

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, 2009

Prepared by:

Division of Finance

Service ☆ Vision ☆ Leadership

**Comprehensive Annual Financial Report
for the Year Ended December 31, 2009**

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BRYAN C. BEAM
ADMINISTRATOR

CALCASIEU PARISH POLICE JURY
GOVERNING AUTHORITY OF CALCASIEU PARISH, LOUISIANA

OFFICE OF THE ADMINISTRATOR
P.O. Box 1583
Lake Charles, Louisiana, 70602
337 / 721-3500
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Web: www.cppj.net

June 28, 2010

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, 2009. 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, 2009, 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 186,231. 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 for the General Fund and the Administrative Special Revenue Fund are at the department level while the remaining Special Revenue Funds' legal level of budgetary control is at the fund level. Because the General Fund and Administrative Special Revenue Fund both report activities for multiple departments, such as Facilities Management, Government Channel, Emergency Preparedness in the General Fund and Divisions of Finance and Human Resources in the Administrative fund, the legal level of budgetary control must be reflected at the 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.

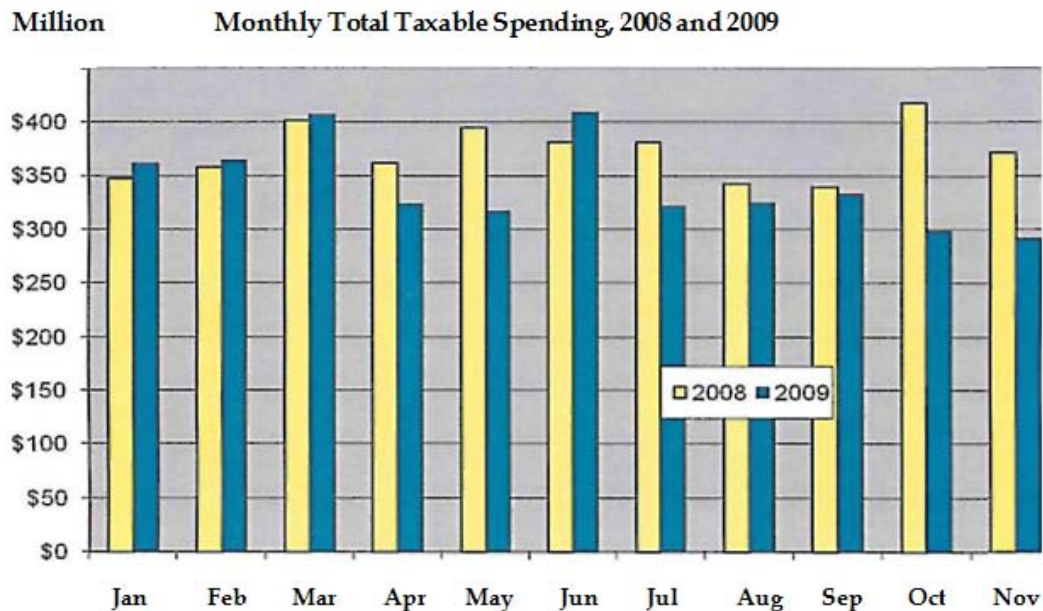
ECONOMIC CONDITION

Local Economy

This economic discussion under the sub-head "Local Economy" is an excerpt from the Southwest Louisiana Economic Indicators Report, published in January, 2010, by the H. C. Drew Center for Economic Development, McNeese State University College of Business.

Taxable Spending Trends

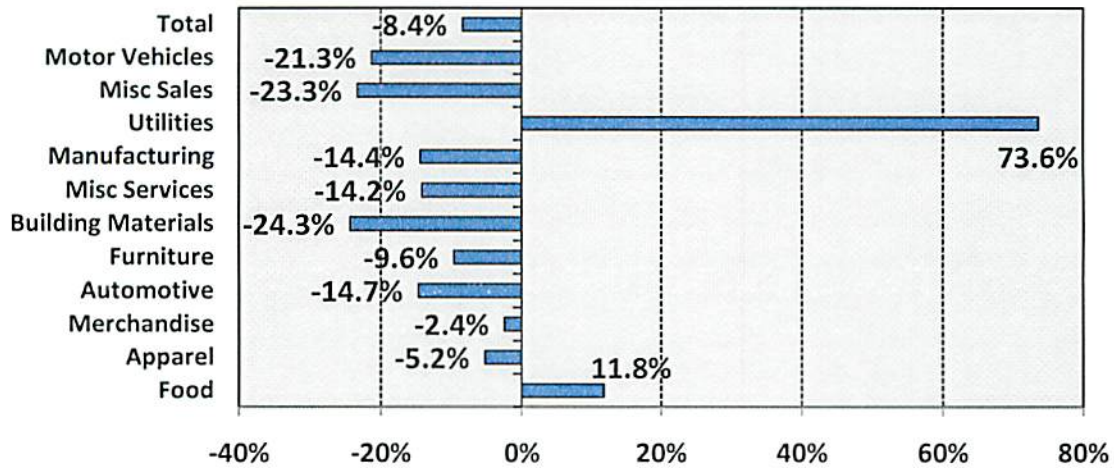
Comparisons of total taxable spending in Calcasieu Parish for the first eleven months of 2008 and 2009 are shown in the chart that follows. During the first quarter of 2009, taxable spending in each month outpaced the figures for the same month in the previous year. The delayed impact of the national recession on the local economy became apparent in April and May. Subsequently, with the exception of June, same month spending in 2009 has lagged behind the figures for 2008.



Year-to-date, for the January through November period, total taxable spending in 2009 was \$346 million less than in the same 2008 period. This equates to a decline from the previous year of 8.4%. As shown in the chart on the following page, the reduction in taxable spending occurred in all reported sales categories except food and utilities.

The nearly 74% increase in the "utilities" category was due to extraordinary construction spending by pipeline company. In 2008, taxable spending in the utilities category accounted for about 3% of total taxable sales. During the first eleven months of 2009, utilities spending accounted for 3.7% of total taxable spending. No doubt part of the decline in taxable spending in Calcasieu Parish that commenced in the second quarter of 2009 was due to consumer pessimism associated with the unprecedented "great national recession" ravaging the U. S. economy. Recall that this was also the time when the fate of U. S. automobile manufacturers, GM and Chrysler, was being determined.

**Year-To-Date Taxable Spending, January through November
 Percent Change from 2008 to 2009**

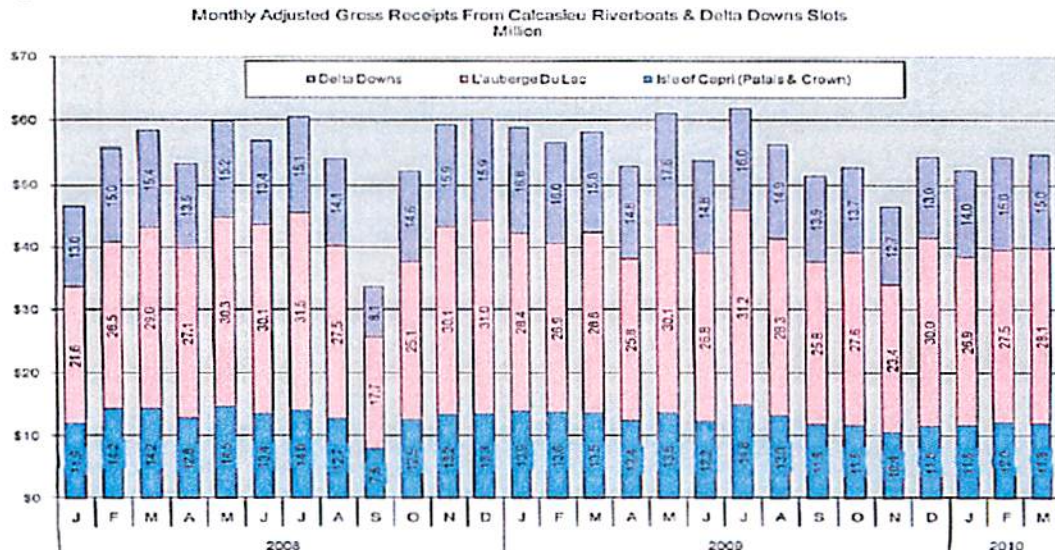


Gaming Economic Impact

The following discussion is an excerpt from the Southwest Louisiana Economic Indicators Report, published in May, 2010, by the H. C. Drew Center for Economic Development, McNeese State University College of Business.

Gaming Trends at Riverboats and Racetrack

Monthly gaming activity measured by “adjusted gross receipts” generated by the L’Auberge and Isle of Capri riverboat casinos in Lake Charles and the slot machines at the Delta Downs racetrack casino near Vinton is shown in the chart below. Adjusted gross receipts (AGR) measure the difference between “dollars paid-in, and dollars paid-out.”



Same month comparisons for January, February and March show a decline in AGR from levels reached in the each of the first three months of 2010—with the exception of the February AGR at L'Auberge du Lac which registered a gain of about \$600,000.

However, the Calcasieu share of statewide AGR from riverboats increased to 28% in March from 27% in February. Over the same period, the Calcasieu share of AGR from slots at racetracks increased to 44% from 43%.

The most disappointing news with regard to the regional gaming market is the announcement by Pinnacle Entertainment that it has cancelled plans for Sugar Cane Bay—a second riverboat casino/hotel complex proposed for development adjacent to its L'Auberge du Lac facility in Lake Charles.

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 Shaw Modular Solutions project involves construction of a \$115 million manufacturing facility that will produce nuclear power plant modules. The project will create up to 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.

Two companies located at Chennault International Airport have experienced significant employment growth in 2009 and into 2010. Over 200 personnel at Northrop Grumman have been added for work on a long-term KC-10 logistics contract, and over 300 personnel have been added to Aeroframe Services' payroll as a result of new lines of maintenance work on Federal Express cargo aircraft and Airbus series aircraft.

Long-term Financial Planning and Major Initiatives

A major initiative, slated for presentation to the voters in the fall of this year, involves continuation of a sales tax currently used to fund road improvements and garbage collection in the unincorporated areas of the Parish. Over 400 road miles are maintained utilizing this tax, and nearly 25,000 households receive garbage collection services.

Another ballot item slated for the fall of this year is continuation of the Parish's Courthouse and Jail Ad Valorem Tax. This tax is the primary funding source for maintaining existing court and jail facilities, which are in need of upgrades, as the last major capital initiative in this area took place over 20 years ago.

Other major initiatives are under discussion and consideration for 2010 and beyond. The first is the possible presentation to the voters of a major bond issue, possibly in the spring of 2011, 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. The study is expected to be complete by the end of the year.

The parish is also continuing its evaluation of a possible expansion of existing municipal wastewater systems into the more densely populated unincorporated areas of the Parish. An initial Parishwide Master Plan for wastewater development has been completed, and a more detailed analysis will follow to determine areas feasible for expansion, and to identify associated funding mechanisms.

Relevant Financial Policies

The Parish 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 Parish 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, 2008. The Certificate of Achievement is a prestigious national award-recognizing conformance with the highest standards for preparation of state and local government financial reports.

Members of the Police Jury
June 28, 2010
Page 8

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 18-year period ended December 31, 2008. 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,



BRYAN C. BEAM
Parish Administrator



JERRY M. MILNER
Director of Finance

jdw

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, 2008

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**

Calcasieu Government
Channel (C-GOV)

Office of Federal
Program Development

- EEO Compliance
- Grant Opportunities
- Housing

Workforce Center (WIA)

- 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

- Network and PC Management
- Software Support

**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

Animal Services

Mosquito Control

Geographic Information
Systems

Facility Management

- Building/Grounds
- Creative Services
- Parks Maintenance

**DIVISION OF
PLANNING &
DEVELOPMENT**

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

T-1

LIST OF PRINCIPAL OFFICIALS

Calcasieu Parish Police Jury
December 31, 2009

<u>Title</u>	<u>Name</u>
Police Jury President.....	Hal McMillin
Police Jury Vice President.....	Guy Brame
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.....	Kevin Guidry
Police Juror.....	Tony Stelly
Police Juror.....	Sandy Treme
Police Juror.....	Ellis Hassien
Police Juror.....	Francis Andrepont
Police Juror.....	Les Farnum
2009 Parish Administrator & Ex-Officio Secretary/Treasurer....	S. Mark McMurry
2010 Parish Administrator.....	Bryan C. Beam
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
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337 433-1063 • Fax 337 436-6618 • Web page: www.mqb-cpa.com

03410 000 Audit 12/31/09 1100 001 Independent Auditors' Report

Robert M. Gani, CPA, MT
Mollie C. Broussard, 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
Paula J. Thompson, 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
Carl W. Comeaux, CPA, Retired
Gus W. Schram, III, CPA, CVA, Retired

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

REPORT OF INDEPENDENT AUDITORS

Mr. Kevin Guidry, 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, 2009 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 76.67 percent, 80.21 percent and 76.25 percent, respectively of the assets, the net assets and the revenues of the discretely presented component units reported herein at December 31, 2009 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 previously 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, 2009 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 our report dated June 28, 2010 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. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that 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, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basis financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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, combining and individual nonmajor 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 financial statements. The combining and individual nonmajor fund financial statements and schedules and supplementary information (both part of the financial section), as listed in the table of contents, are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and

other records used to prepare the financial statements or to the financial statements themselves, and other procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the 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 do not express an opinion or provide any assurance on it.

Ms Eloy Quirk + Beach

Lake Charles, Louisiana
June 28, 2010

**CALCASIEU PARISH POLICE JURY
MANAGEMENT'S DISCUSSION AND ANALYSIS
As of and for the year ended December 31, 2009**

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, 2009. 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, 2009 include:

- The assets of the Parish exceeded its liabilities at the close of the year by \$692.7 million as compared to \$688.6 million at the end of 2008. Of this amount, \$59 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 \$4.1 million (compared with \$20.4 million in 2008). The majority of this difference is attributable to the decline in sales tax revenue and investment earnings while governmental activities' expenses have increased as well. On the revenue side, the sales tax revenue suffered a decrease of \$8.5 million while the investment earnings decreased \$5.5 million. On the expense side, both the general government and health and welfare categories of expenses experienced an increase of \$2.1 million and \$2.4 million respectively.
- The liabilities of the Parish increased by \$1.9 million, or 4%, 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 and grant revenue, as opposed to amounts owed to creditors or vendors since these latter amounts decreased in total from the prior year. In 2008, the Parish began recognizing 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 amount increased by another \$753 thousand in 2009.
- As of the close of the current fiscal year, unreserved, undesignated fund balance for the general fund was \$4.5 million, a decrease of \$202 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 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. In previous years, Waterworks District No. 5 of Wards 3 and 8 was presented as a blended component unit but the Parish reappointed a separate governing board for this District in 2009. As such, the reporting for this District reverted back to a discrete component unit presentation,

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 2009, the Parish accounted for its activities in 63 funds, 6 of which are considered major funds. Of the 63 funds with 2009 activity, 54 are governmental funds, 2 are enterprise funds, 4 are internal service funds, and 3 are fiduciary in nature. One of the governmental funds and one of the fiduciary funds were closed as of December 31, 2009 but reported 2009 activity while a third proprietary enterprise fund was presented as a discretely presented component unit in 2009 when the Parish reappointed a separate governing board for the District. Previously, this District was blended with the primary government activity. 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 104 - 119 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 160-163 and 166-169, 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. These funds can be found on pages 172-173.

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 47-91 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 93-95 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.

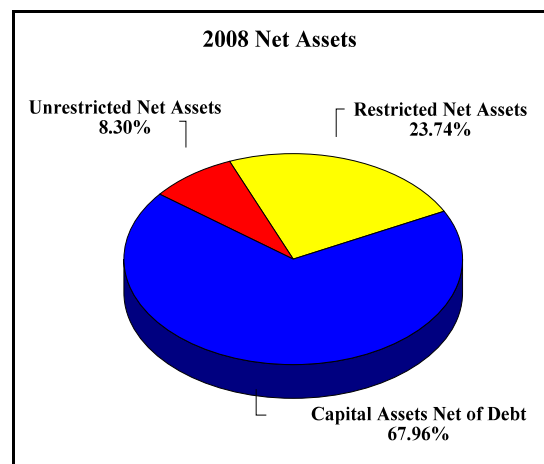
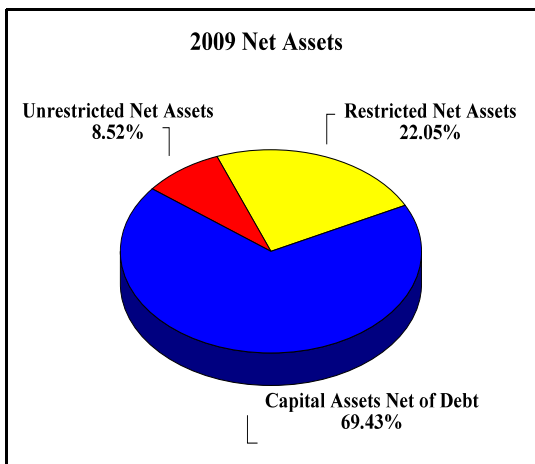
GOVERNMENT-WIDE FINANCIAL ANALYSIS

The following table reflects the Condensed Comparative Statement of Net Assets as of December 31, 2009 and 2008:

Calcasieu Parish Police Jury
Condensed Comparative Statement of Net Assets
December 31, 2009 and 2008
(In Thousands)

	<u>Governmental Activities</u>		<u>Business Activities</u>		<u>Totals</u>	
	<u>2009</u>	<u>2008</u>	<u>2009</u>	<u>2008</u>	<u>2009</u>	<u>2008</u>
Assets:						
Current and Other Assets	\$ 259,559	\$ 266,660	\$ 269	\$ 136	\$ 259,828	\$ 266,796
Restricted Assets	—	—	132	133	132	133
Capital Assets	476,815	463,855	4,237	4,219	481,052	468,074
Total Assets	736,374	730,515	4,638	4,488	741,012	735,003
Liabilities:						
Current Liabilities	45,216	44,069	60	23	45,276	44,092
Non-current Liabilities	2,987	2,242	50	98	3,037	2,340
Total Liabilities	48,203	46,311	110	121	48,313	46,432
Net Assets:						
Invested in Capital Assets Net of Debt	476,815	463,855	4,142	4,084	480,957	467,939
Restricted	152,621	163,326	131	132	152,752	163,458
Unrestricted	58,735	57,024	255	150	58,990	57,174
Total Net Assets	\$ 688,171	\$ 684,205	\$ 4,528	\$ 4,366	\$ 692,699	\$ 688,571

For more detailed information regarding the above amounts, please refer to Page 19 which presents the Statement of Net Assets. Please note that the 2008 amounts reported above are inclusive of prior period adjustments made in 2009. A discussion of those changes is provided on Page 89 of the notes to the financial statements.



In 2009, approximately 69.43% 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 22.05% of the government's net assets for 2009 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 8.52% of net assets in 2009, referred to as unrestricted, may be used to meet the ongoing obligations of the government to citizens and creditors. Total net assets 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 13.

The table below provides a summary of the changes in net assets for the years ended December 31, 2009 and 2008:

Calcasieu Parish Police Jury Condensed Comparative Statement of Activities For the Years Ended December 31, 2009 and 2008 (In Thousands)						
	<u>Governmental Activities</u>		<u>Business Activities</u>		<u>Totals</u>	
	<u>2009</u>	<u>2008</u>	<u>2009</u>	<u>2008</u>	<u>2009</u>	<u>2008</u>
Revenues:						
Program Revenues:						
Charges for Services	\$ 12,275	\$ 11,307	\$ 221	\$ 271	\$ 12,496	\$11,578
Operating Grants	18,022	15,202	—	—	18,022	15,202
Capital Grants	6,593	7,668	1	2	6,594	7,670
General Revenues:						
Property Taxes	30,381	28,455	185	150	30,566	28,605
Sales Taxes	29,973	38,521	—	—	29,973	38,521
Gaming Revenues	10,720	10,550	—	—	10,720	10,550
Unrestricted Grants and Contributions	2,514	2,696	—	—	2,514	2,696
Other	4,233	9,409	12	7	4,245	9,416
Total Revenues	<u>114,711</u>	<u>123,808</u>	<u>419</u>	<u>430</u>	<u>115,130</u>	<u>124,238</u>
Expenses:						
General Government	24,623	22,532	—	—	24,623	22,532
Public Safety	15,446	14,503	—	—	15,446	14,503
Public Works	40,848	40,408	411	387	41,259	40,795
Sanitation	5,028	5,117	—	—	5,028	5,117
Health & Welfare	13,797	11,376	—	—	13,797	11,376
Culture and Recreation	2,965	2,889	—	—	2,965	2,889
Economic Development	7,883	6,674	—	—	7,883	6,674
Interest and Fiscal Charges	1	1	—	—	1	1
Total Expenses	<u>110,591</u>	<u>103,500</u>	<u>411</u>	<u>387</u>	<u>111,002</u>	<u>103,887</u>
Increase in Net Assets	4,120	20,308	8	43	4,128	20,351
Transfers	(154)	(144)	154	144	—	—
Change in Net Assets	3,966	20,164	162	187	4,128	20,351
Net Assets, January 1	684,205	664,041	4,366	4,179	688,571	668,220
Net Assets, December 31	<u>\$ 688,171</u>	<u>\$ 684,205</u>	<u>\$ 4,528</u>	<u>\$ 4,366</u>	<u>\$ 692,699</u>	<u>\$ 688,571</u>

(Note to the Condensed Comparative Statement of Net Assets and Condensed Comparative Statement of Activities) - In 2009, the Parish appointed a separate governing board for Waterworks District No. 5 of Wards 3 & 8 therefore the presentation of this component unit was transferred from a blended presentation to a discrete presentation. The 2008 information above was restated for comparison purposes even though the same prior year statistical information presented as supplementary information was not restated. Relevant footnote disclosures were made in the statistical supplementary information.

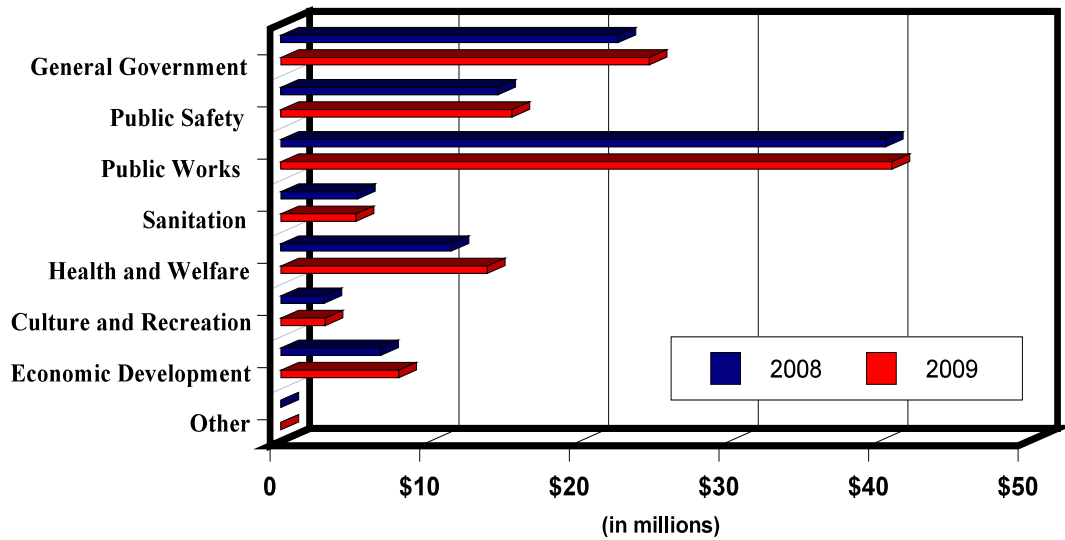
Governmental and Business-Type Activities - As reflected in the previous table, the change in net assets decreased from \$20.4 million in 2008 compared with \$4.1 million in 2009. The change in net assets from 2008 to 2009 appears to be reflecting the overall national economic trend. The \$16.2 million decrease in the change in net assets from 2008 to 2009 is attributable to the following issues:

- The largest decrease in revenue was in the Sales tax revenue category. Sales taxes decreased by \$8.5 million. While the local, state and national economies are experiencing the same trend, the sales tax decrease from the Parish standpoint primarily impacts the public works function category.
- Another large contributor to the overall revenue reduction was the investment earnings line item which decreased by \$5.5 million. A reduction in investment income is the result of a declining interest rate environment which has been experienced by most entities, public and private.
- The revenue declines of sales tax and interest earnings in the amount of \$14 million combined were offset by a slight increase in property tax revenue in the amount of \$2 million, an increase in operating and capital grants in the amount of \$1.7 million and an increase in charges for services of \$918 thousand. Charges for services increased primarily because of the additional rental fees from the 901 Lakeshore building purchase and the increase in intergovernmental service charge allocations.
- In 2009, there was a \$7.1 million increase in total expenses from all functions. Two of these categories, general government and health & welfare, each experienced over \$2 million in increased expenses over last year's amounts. Over twenty-five percent of the increase in expenses in the general government function was primarily attributable to increased expenses in the Internal Service Funds due to medical and general liability claims. Another area of increased expenses involves the initial phase of the Parish's goal to provide online access for Parish taxpayers or users who require additional information on available Parish services or who are currently utilizing Parish services such as permitting.
- The health and welfare function increase of approximately \$2.4 million was primarily due to increased expenses in two funds: (1) the Mosquito Control fund in the amount of \$1 million which was the result of performing approximately 2,006 aerial and ground assignments in 2009 as compared to 1,450 assignments in 2008 and (2) the Office of Community Services fund in the amount of \$1.2 million which was the result of servicing additional energy assistance clients (4,680 clients served in 2009 compared to 2,947 in 2008).

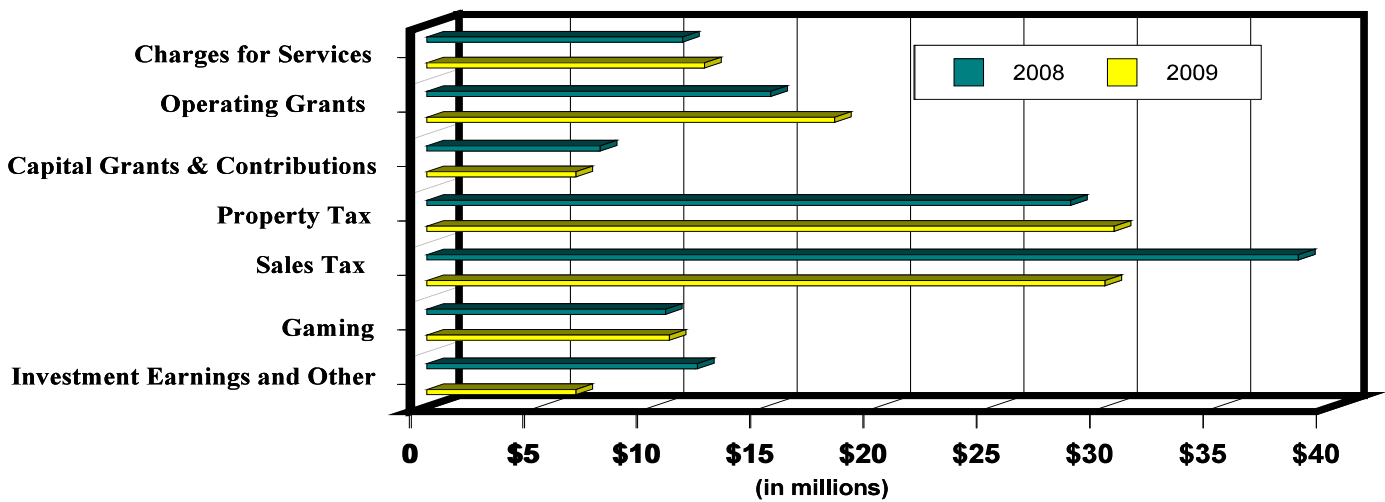
The economic development function accounted for another \$1.2 million in increased expenses. Of this function, Section 8 Housing reflected one half of the \$1.2 million in increased expenses which was related to the residual effect of the post-hurricane disaster housing activities. The Planning Division accounted for another one quarter of the increase primarily related to increased costs associated with their property development operating section. This section deals with permitting and inspections which over the years has increased its impact on property standards compliance. The final one quarter related to smaller grant programs that are not recurring in nature.

The following two charts depict the governmental activities' expenses and revenues for 2009 and 2008:

2009 and 2008 Governmental Expenses

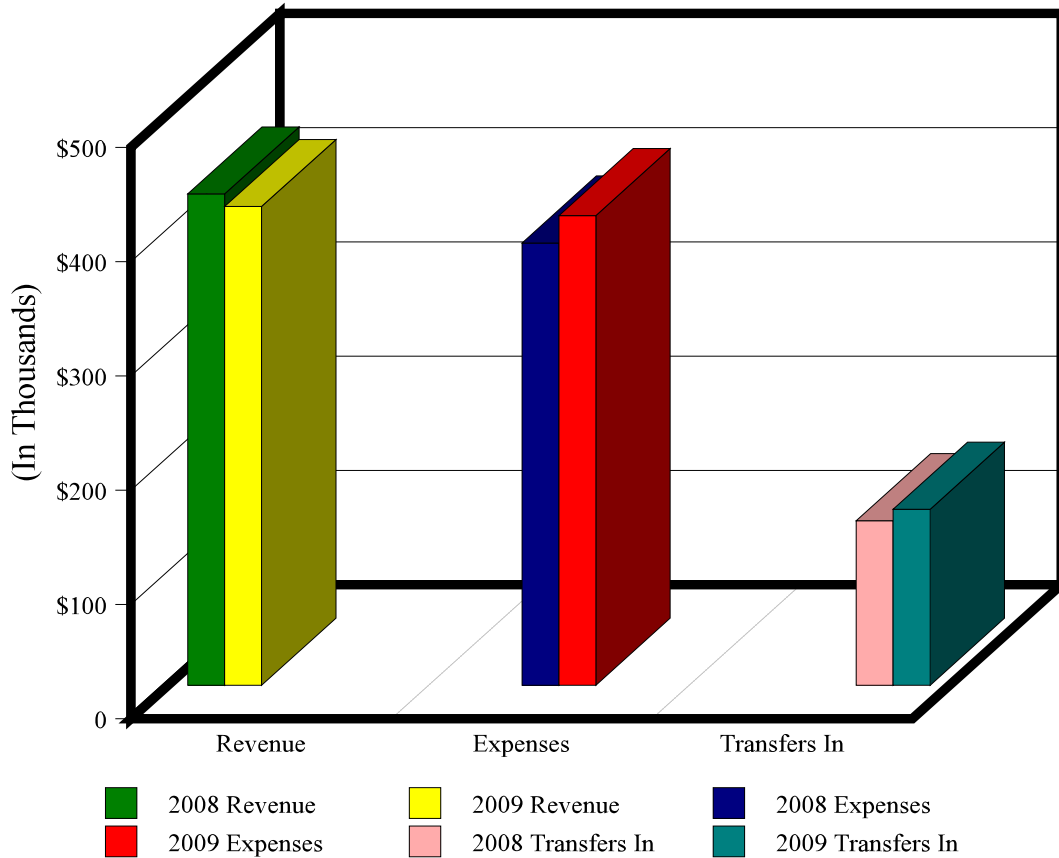


2009 and 2008 Governmental Revenues



The following chart depicts business type activities' revenues and expenses for 2009 and 2008:

2009 and 2008 Revenues and Expenses for Business Type Activities**



** In 2009, the Parish appointed a separate governing board for Waterworks District No. 5 of Wards 3 & 8 therefore the presentation of this component unit was transferred from a blended presentation to a discrete presentation. The 2008 information above was restated for comparison purposes even though the same prior year statistical information presented as supplementary information was not restated. Relevant footnote disclosures were made in the statistical supplementary information.

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 \$210 million, a decrease of \$4.6 million (before any change in inventory reserve) in comparison with the prior year. Approximately 64.5% (or \$135.3 million) of the \$210 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 (\$119.3 million),
- (2) budget stabilization or capital improvement designations (\$11.5 million),
- (3) liquidation of contracts and purchase orders executed before December 31, 2009 (\$3.2 million),
- (4) advances to other funds and other long term receivables not anticipated on being collected in the short term (\$615 thousand), and
- (5) investment in inventories and prepaid items which have already been spent (\$946 thousand).

Approximately 35.5% of the fund balance (\$74.5 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 \$4.4 million of the \$74.5 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. The Parish will include this sales tax proposition in an upcoming 2010 election.

Besides the Solid Waste Fund, the Office of Juvenile Justice Services Fund has \$5.7 million of the \$74.5 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 \$74.5 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 \$7 million unreserved, undesignated fund balance as of December 31, 2009 however this amount is restricted to future spending for health unit related operations only.

While the above three examples account for almost one-fourth of the \$74.5 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 (88% of its revenue stream). Because of this dependence, 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 the unreserved fund balance. In 2009, Public Works began monitoring the level of expenditures within this fund in an effort to lessen the impact of the declining sales tax revenue which was already occurring. Over the past few years, this

fund has already experienced substantially higher road construction and fuel costs and anticipate that inflationary factors will continue to create pressures leading to higher costs across the board, including personnel and employee benefit costs. As in the past, we are also concerned about the effect these increased costs will have on our taxpayers' spending and on our future sales tax revenues.

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 \$9.6 million which is an increase of \$112 thousand over 2008. Of this \$9.6 million unreserved fund balance, \$5.1 million is already designated for budget stabilization and encumbrance activities in 2010. The remaining \$4.5 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 2009 reported unreserved, undesignated balance of \$4.5 million is approximately 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."

Adding to the previous discussion above, at the end of the year, unreserved fund balance of the Public Works Operating Fund was \$29.4 million, while the total fund balance decreased to \$30 million (from \$30.4 million in 2008). Reserved fund balance for 2009 decreased from \$1.3 million in 2008 to \$678 thousand in 2009. With the exception of 2008, this fund's annual expenditures exceeded the revenue sources in the current year as well as 2007 and 2006. It appears that the sales tax increase that we had experienced over the past several years had in fact leveled off and started to decline as it had already done in other parts of the country. With this in mind, a sufficient 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 \$5.7 million which is an increase of \$700 thousand during 2009. The increase was attributable to a combination of an increase in property tax revenue and a decrease in overall expenditures. As stated previously, these funds are restricted in use to activities related to juvenile services.

The Criminal Court Fund has an unreserved fund balance of \$1.8 million in 2009 compared with \$1.7 million in 2008. While the 2009 change in fund balance is still positive (\$137 thousand), this increase has been reduced. The 2008 change in fund balance was \$323 thousand. The expenditures for this fund were higher than even the increase in property tax revenue that the Parish has been fortunate enough to receive.

The Gaming Fund had a total fund balance of \$31.7 million in 2009 compared to \$31.4 million in 2008. The intention of this fund is to provide reimbursements or grants for capital improvement projects or nonrecurring expenditures. Of the current year total fund balance of \$31.7 million, \$21.3 million is reserved or designated while \$10.4 million is unreserved and undesignated. While any grants that have been awarded as of December 31, 2009 are reflected in the unreserved, designated fund balance at year end, the reader is reminded that portions of the \$10.4 million undesignated fund balance have subsequently been awarded in 2010 or have been discussed as being dedicated for a particular project. The gaming fund's net change in fund balance went from a negative \$3.5 million in 2008 to a positive \$264 thousand. This fluctuation is primarily attributable to the timing of the approval and commencement of construction activity of the individually approved projects.

The unreserved but designated fund balance for the Road Capital Improvement Fund decreased from \$94.3 million to \$91.8 million. The total fund balance is either reserved for construction commitments incurred (\$2.1 million) or designated for capital projects (\$89.6 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 Parish has a 3 year capital plan for these funds which specifically identifies a long term plan related to the construction and/or maintenance of all Parish roads. The 2009 decrease in the fund balance is attributable to the decrease in sales tax revenue. Both this fund and the Public Works Operating Fund are affected by sales tax revenue and any fluctuations thereto. Expenditures are still elevated but the primary reason is due to higher volumes of construction activity being completed as opposed to the historical reason of post 2005 hurricane season increased pricing. In 2009, the pricing actually decreased for the first time in three to four years. Expenditures went from \$25.6 million in 2007 to \$31.4 million in 2008 to \$30.5 million in 2009. These expenditures are primarily construction related since the fund's purpose is road maintenance. In the past, this fund traditionally increased fund balance from one year to the next in order to accumulate funds necessary to perform various road projects. In 2009, the Parish utilized part of that fund balance to complete more 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. In 2009, the Parish appointed a separate governing board for Waterworks District No. 5 of Wards 3 & 8 therefore the presentation of this component unit was transferred from a blended presentation to a discrete presentation leaving only two remaining enterprise funds for the primary government. Unrestricted net assets of the two remaining enterprise funds were \$255 thousand at the end of the year. This resulted in an increase in net assets of \$162 thousand which is primarily attributable to an increase in property tax revenue.

General Fund Budgetary Highlights

During 2009, the originally adopted general fund expenditures of \$14.2 million were amended and reduced to \$13.8 million while the "transfers in" line item was reduced from \$1.6 million to \$1.1 million. The net effect of these actions was an additional use of beginning fund balance in the amount of \$109 thousand. These amounts are reflected in the final amended general fund budget and are comprised of the following components:

- Facilities Management Department's total expenditures were increased by \$89,407 for a carryover of an encumbrance which was originally budgeted in 2008.
- Government Channel Department's total expenditures were increased by \$19,914 for a carryover of an encumbrance which was originally budgeted in 2008.
- The Public Safety Correctional line item was decreased by \$500,000 for several capital projects that were not completed in 2009 for various reasons.
- The General Fund budgeted transfers in were also reduced by \$500,000 as a direct result of the reduction in the Public Safety Correctional line item reduction related to capital projects not fully completed in 2009.

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

- Actual property tax revenue fell short of the budgeted amount by \$517 thousand. While the 2009 property tax revenue was higher than the 2008 property tax revenue in most of the funds with property tax collections, including the General Fund, there was a timing issue with the property tax collections remitted by the Calcasieu Parish Sheriff's Office in that they remitted additional funds in December 2008 that would not have normally been received until January 2009 thereby affecting the budget projections already in place.
- The actual revenue for the charges for services line item was higher than budgeted by \$321 thousand. This positive variance is attributable to the rental fees for the new 901 Lakeshore building which was not previously budgeted.
- Investment income fell short of budgeted amounts by \$170 thousand. Unfortunately, the market interest rates did not improve to the level that was budgeted.
- The correctional line items budgeted expenditure exceeded the actual expenditures by \$606 thousand. This is primarily due to utilities at the correctional facility coming in under budget in the amount of \$320 thousand and medical services coming in under budget in the amount of \$210 thousand.

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, 2009, totaled approximately \$481 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 2007, 2008 and 2009 have met this Parish minimum level with ratings of 89, 90 and 91 respectively. The Parish not only exceeded the minimum rating of 80 for the calendar year 2009 but the actual maintenance costs incurred were under budget. The 2009 expenses did exceed that of 2008 by 33% but this increase coincides with the statistical information provided indicating that there were 121 miles of construction/maintenance activity compared to 79 miles in 2008. See the Required Supplementary Information (page 93 - 95) 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 2.8%, or \$13 million, with the majority of this increase attributable to governmental activities of the Parish. Major capital asset events during the current year included the following:

- Various road construction projects throughout the Parish (\$5.1 million).
- Ongoing construction of the Burton Coliseum Outdoor Rodeo Arena (\$2.8 million).
- Renovation of the Old Courthouse Dome structure (\$758 thousand).
- Ongoing Mossville sewer line installation project (\$676 thousand).
- Ongoing Starks water line extension project (\$1 million).
- Calcasieu Parish Jail security upgrades (\$409 thousand).

The following is a schedule of capital assets at December 31, 2009 and 2008:

Capital Assets, Net of Depreciation (In Thousands)

	<u>Governmental Activities</u>		<u>Business Activities</u>		<u>Totals</u>	
	<u>2009</u>	<u>2008</u>	<u>2009</u>	<u>2008</u>	<u>2009</u>	<u>2008</u>
Land	\$ 15,050	\$ 13,050	\$ 179	\$ 179	\$ 15,229	\$ 13,229
Buildings & Improvements	62,776	64,075	—	—	62,776	64,075
Improvements other than Buildings	—	—	4,036	4,010	4,036	4,010
Roads	371,069	359,514	—	—	371,069	359,514
Bridges	7,054	7,284	—	—	7,054	7,284
Machinery & Equipment	8,153	7,742	22	29	8,175	7,771
Construction in Progress	12,713	12,190	—	—	12,713	12,190
Total	\$ 476,815	\$ 463,855	\$ 4,237	\$ 4,218	\$ 481,052	\$ 468,073

Additional information on the Parish’s capital assets can be found in Note 8 which begins on Page 67 of this report.

Long-Term Debt: At the end of the current fiscal year, the Parish had total bonded debt outstanding of \$95 thousand which includes general obligation bonds payable. Although this debt relates to a blended component unit, we consider this debt backed by the full faith and credit of the Parish. Special assessment debt outstanding in the previous year was retired.

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

	<u>Governmental Activities</u>		<u>Business Activities</u>		<u>Totals</u>	
	<u>2009</u>	<u>2008</u>	<u>2009</u>	<u>2008</u>	<u>2009</u>	<u>2008</u>
General Obligation Bonds	\$ —	\$ —	\$ 95	\$ 135	\$ 95	\$ 135
Special Assessment Debt with Governmental Commitment	—	9	—	—	—	9
Total	\$ —	\$ 9	\$ 95	\$ 135	\$ 95	\$ 144

Additional information on the Parish’s long-term debt can be found in Note 10 which begins on page 72 of this report.

Economic Factors and Next Year’s Budget

The following are currently known Calcasieu Parish economic factors considered in going into 2010 fiscal year.

- At the end of 2009, the unemployment rate for the Parish was 7% compared to the state average of 7.2% and the national average of 9.7%. In April 2010, the unemployment rates did decrease from the year end rates. The Parish rate of 6% was still lower than the average in the state of 6.2% and the national average of 9.5%. The upwards trend in the unemployment rate from the December 2007 rate of 3.7% continued through 2009 but hopefully has leveled off and will continue to decrease throughout 2010 as it did in April 2010. However, projections contained in the *Louisiana 2010-2011 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 2010 of 1,000 new jobs and 1,700 new jobs in 2010. Of course, this report was issued in October 2009 and mentioned the construction and opening of Sugarcane Bay Casino which was canceled in early 2010. It is still undetermined as to whether the Southwest Louisiana area will retain the surrendered riverboat gaming license.
- As with the unemployment rate above, the 2010 local housing market is expected to continue to better the national trends as it has done in the past. Southwest Louisiana Economic Indicators for 2010 from the H.C. Drew Center Development do reflect lower dollar volumes of sales and number of housing sales (sold listings) for the first three months in 2010 in comparison to the same statistics in the prior year. The other two housing indicators, the new listings and average sales price indicators for single family homes, appear to be higher than the first three months of 2009 by 47% and 4%, respectively.
- For the sales tax revenue budget estimates for 2010, the Parish reduced the 2009 anticipated final sales tax revenue amounts by 10%. The actual collections for January 2010 to April 2010 are lower than the actual amounts received in the same periods in 2009 by 20.8%. Therefore, the 2010 budget projections have not yet been realized through four months. The 2010 collections also include an audit settlement representing almost 15% of the January to April 2010. While May 2009 was the first month which experienced a decline in the historical sales tax collections, May 2010 is the first month since the initial decline began that the actual collections for the current year are higher than the prior year. We hope that this latter trend will continue.
- For property tax revenue, the 2010 budget estimates projected a 6.6% parish-wide increase compared to a 5.3% increase for the 2009 budget.

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, 2009

ASSETS	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
Cash and cash equivalents	\$ 17,084,286	\$ 10,598	\$ 17,094,884	\$ 25,706,318
Investments	197,098,327	127,620	197,225,947	69,718,118
Receivables - net	39,079,532	133,736	39,213,268	51,313,451
Due from other governments	4,352,050	2,615	4,354,665	546,454
Internal balances	33,630	(33,630)	-	-
Due from component units	557,019	24,124	581,143	-
Due from primary government	-	-	-	354,998
Loan receivable	149,142	-	149,142	-
Prepaid items	527,355	-	527,355	549,497
Inventory	677,848	-	677,848	1,513,365
Deferred bond issuance costs	-	-	-	993,581
Other assets	-	2,809	2,809	144,252
Restricted assets:				
Cash and cash equivalents	-	6,484	6,484	5,083,118
Investments	-	81,338	81,338	10,595,541
Receivables - net	-	44,975	44,975	123,435
Capital assets:				
Non-depreciable	398,831,031	179,334	399,010,365	47,764,070
Depreciable, net	77,984,108	4,057,329	82,041,437	174,646,728
Total assets	\$ 736,374,328	\$ 4,637,332	\$ 741,011,660	\$ 389,052,926
 LIABILITIES				
Accounts payable and other current liabilities	\$ 5,916,559	\$ 14,563	\$ 5,931,122	\$ 7,882,849
Due to other governments	3,338,642	-	3,338,642	1,266,015
Due to primary government	-	-	-	581,143
Due to component units	354,998	-	354,998	-
Unearned revenue	33,229,096	-	33,229,096	19,759,098
Other liabilities	468,942	-	468,942	831,321
Current portion of long-term liabilities:				
Compensated absences	594,607	-	594,607	3,440,977
Capital lease obligations	-	-	-	251,691
Special assessment debt with government commitment	-	-	-	-
Liabilities from restricted assets	-	-	-	682,225
Bonds payable	-	45,000	45,000	9,090,579
Estimated liability for claims	1,312,699	-	1,312,699	-
Noncurrent portion of long-term liabilities:				
Capital lease obligations	-	-	-	173,915
Notes payable	-	-	-	3,221,000
Bonds payable	-	50,000	50,000	83,394,569
Estimated liability for claims	1,327,745	-	1,327,745	-
OPEB payable	1,659,650	-	1,659,650	2,622,769
Total liabilities	48,202,938	109,563	48,312,501	133,198,151
 NET ASSETS				
Invested in capital assets, net of related debt	476,815,139	4,141,663	480,956,802	165,477,626
Restricted for:				
Debt service	-	131,022	131,022	9,461,924
External legal constraints	95,250,317	-	95,250,317	-
Capital improvement projects	57,370,639	-	57,370,639	1,213,450
Unrestricted	58,735,295	255,084	58,990,379	79,701,775
Total net assets	\$ 688,171,390	\$ 4,527,769	\$ 692,699,159	\$ 255,854,775

The accompanying notes are an integral part of this statement.

**CALCASIEU PARISH POLICE JURY
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2009**

<u>FUNCTIONS/PROGRAMS</u>	Program Revenues			
<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
PRIMARY GOVERNMENT				
Governmental activities:				
General government	\$ 24,623,336	\$ 10,015,041	\$ 1,535,933	\$ 67,939
Public safety	15,445,682	754,398	3,758,557	739,167
Public works	40,848,194	197,900	90,263	3,841,325
Sanitation	5,028,492	3,415	265	-
Health and welfare	13,797,120	275,298	7,490,164	-
Culture and recreation	2,964,968	180,270	-	1,444,630
Economic development	7,882,541	848,656	5,146,420	500,000
Interest and fiscal charges	<u>242</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total governmental activities	110,590,575	12,274,978	18,021,602	6,593,061
Business-type activities:				
Sewer	<u>411,139</u>	<u>220,869</u>	<u>-</u>	<u>731</u>
Total business-type activities	<u>411,139</u>	<u>220,869</u>	<u>-</u>	<u>731</u>
Total primary government	<u>\$ 111,001,714</u>	<u>\$ 12,495,847</u>	<u>\$ 18,021,602</u>	<u>\$ 6,593,792</u>
COMPONENT UNITS				
Calcasieu Parish Public Trust Authority	\$ 2,320,161	\$ 2,676,427	\$ -	\$ -
West Calcasieu Cameron Hospital	65,240,304	61,119,427	179,712	-
Sulphur Parks and Recreation	5,068,936	1,912,226	-	-
Gravity Drainage District 4 of Ward 3	2,864,869	-	-	-
Parish Library	7,719,674	167,324	32,927	-
Airport Authority District No. 1	2,900,980	1,060,014	80,902	8,053,273
Other component units	<u>33,046,233</u>	<u>13,528,309</u>	<u>4,762,152</u>	<u>2,180,516</u>
Total component units	<u>\$ 119,161,157</u>	<u>\$ 80,463,727</u>	<u>\$ 5,055,693</u>	<u>\$ 10,233,789</u>

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			
Governmental Activities	Business-type Activities	Total	Component Units
\$ (13,004,423)		\$ (13,004,423)	
(10,193,560)		(10,193,560)	
(36,718,706)		(36,718,706)	
(5,024,812)		(5,024,812)	
(6,031,658)		(6,031,658)	
(1,340,068)		(1,340,068)	
(1,387,465)		(1,387,465)	
(242)		(242)	
(73,700,934)		(73,700,934)	
-	(189,539)	(189,539)	
-	(189,539)	(189,539)	
(73,700,934)	(189,539)	(73,890,473)	
			\$ 356,266
			(3,941,165)
			(3,156,710)
			(2,864,869)
			(7,519,423)
			6,293,209
			(12,575,256)
			(23,407,948)
30,381,484	185,207	30,566,691	39,641,670
29,973,251	-	29,973,251	-
776,419	-	776,419	-
10,719,744	-	10,719,744	-
2,513,717	-	2,513,717	770,620
3,093,580	3,389	3,096,969	1,202,430
93,100	-	93,100	112,897
270,112	8,683	278,795	2,506,097
(154,014)	154,014	-	-
77,667,393	351,293	78,018,686	44,233,714
3,966,459	161,754	4,128,213	20,825,766
684,204,931	4,366,015	688,570,946	235,029,009
\$ 688,171,390	\$ 4,527,769	\$ 692,699,159	\$ 255,854,775

**CALCASIEU PARISH POLICE JURY
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2009**

	<u>General Fund</u>	<u>Public Works Operating Fund</u>	<u>Office of Juvenile Justice Services Fund</u>
ASSETS			
Cash and cash equivalents	\$ 1,456,069	\$ 2,033,228	\$ 416,679
Investments	8,299,973	27,015,658	5,304,328
Receivable (net of allowances for uncollectibles):			
Property taxes	9,391,163	-	4,278,671
Sales taxes	-	649,278	-
Franchise taxes	510,850	-	-
Special assessments	-	-	-
Interest receivable	33,803	98,404	21,340
Due from other governmental units	213,282	194,026	58,268
Due from other funds	479,076	16,327	68,092
Due from component units	220,655	5,308	-
Advances to other funds	70,912	-	-
Loan receivable	47,268	-	-
Prepaid items	38,526	-	-
Other receivables	673	-	5,036
Inventory	-	677,848	-
Total assets	<u>\$ 20,762,250</u>	<u>\$ 30,690,077</u>	<u>\$ 10,152,414</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 1,281,354	\$ 260,446	\$ 62,400
Accrued liabilities	37,544	98,765	34,837
Due to other governmental units	9,718	621	20,965
Due to other funds	5,879	5,844	-
Due to component units	-	-	-
Advance from other funds	-	-	-
Deferred revenues	9,366,647	-	4,287,545
Retainage payable	56,882	41,128	-
Enterprise zone rebate liability	-	250,000	-
Other liabilities	24,710	2,365	-
Total liabilities	<u>10,782,734</u>	<u>659,169</u>	<u>4,405,747</u>
Fund balances:			
Reserved for:			
Committed appropriations	-	-	-
Advances	70,147	-	-
Loan receivable	262,941	-	-
Prepaid items	38,526	-	-
Inventories	-	677,848	-
Unreserved, designated for, reported in:			
Encumbrances	66,997	51,821	2,622
Capital improvements	-	-	-
Budget stabilization	5,000,000	5,000,000	-
Special revenue funds	-	-	-
Capital Projects Funds	-	-	-
Unreserved/ undesignated, reported in:			
General Fund	4,540,905	-	-
Special Revenue Funds	-	24,301,239	5,744,045
Debt Service Funds	-	-	-
Total fund balances	<u>9,979,516</u>	<u>30,030,908</u>	<u>5,746,667</u>
Total liabilities and fund balances	<u>\$ 20,762,250</u>	<u>\$ 30,690,077</u>	<u>\$ 10,152,414</u>

The accompanying notes are an integral part of this statement.

Criminal Court Fund	Gaming Fund	Road Capital Improvement Fund	Other Governmental Funds	Total Governmental Funds
\$ 171,643	\$ 2,112,435	\$ 7,061,473	\$ 3,113,399	\$ 16,364,926
1,636,341	25,934,733	83,532,548	36,941,652	188,665,233
4,048,651	-	3,969,220	10,378,670	32,066,375
-	-	1,446,443	-	2,095,721
-	-	-	-	510,850
-	-	-	2,797	2,797
7,382	99,855	313,537	142,082	716,403
122,644	-	237,333	3,237,717	4,063,270
32,427	-	-	113,283	709,205
-	327,729	-	851	554,543
-	-	-	-	70,912
-	72,045	-	29,829	149,142
-	-	-	230,043	268,569
-	3,219,524	-	133,920	3,359,153
-	-	-	-	677,848
<u>\$ 6,019,088</u>	<u>\$ 31,766,321</u>	<u>\$ 96,560,554</u>	<u>\$ 54,324,243</u>	<u>\$ 250,274,947</u>
\$ 68,925	\$ 47,680	\$ 185,152	\$ 1,950,437	\$ 3,856,394
30,962	-	-	164,216	366,324
-	-	-	423,442	454,746
-	2,914	-	692,545	707,182
68,603	32,858	-	-	101,461
-	-	-	70,912	70,912
4,056,887	-	3,979,523	11,568,323	33,258,925
-	-	626,667	628,616	1,353,293
-	-	-	-	250,000
-	-	-	60,354	87,429
<u>4,225,377</u>	<u>83,452</u>	<u>4,791,342</u>	<u>15,558,845</u>	<u>40,506,666</u>
-	4,216,027	-	3,276,326	7,492,353
-	-	-	-	70,147
-	282,314	-	-	545,255
-	-	-	230,043	268,569
-	-	-	-	677,848
-	-	2,146,134	-	2,267,574
-	15,323,207	89,623,078	-	104,946,285
-	1,500,000	-	-	11,500,000
-	-	-	1,230,438	1,230,438
-	-	-	6,508,772	6,508,772
-	-	-	-	4,540,905
1,793,711	10,361,321	-	27,577,550	69,777,866
-	-	-	(57,731)	(57,731)
<u>1,793,711</u>	<u>31,682,869</u>	<u>91,769,212</u>	<u>38,765,398</u>	<u>209,768,281</u>
<u>\$ 6,019,088</u>	<u>\$ 31,766,321</u>	<u>\$ 96,560,554</u>	<u>\$ 54,324,243</u>	<u>\$ 250,274,947</u>



**CALCASIEU PARISH POLICE JURY
RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET ASSETS
DECEMBER 31, 2009**

Fund balances - total governmental funds		\$ 209,768,281
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	530,711,664	
Less accumulated depreciation	<u>(53,967,357)</u>	476,744,307
Some revenues were collected more than sixty days after year end and therefore, are not available soon enough to pay for current-period expenditures.		
Other revenues	<u>383,325</u>	383,325
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	(588,007)	
OPEB payable	<u>(1,645,647)</u>	(2,233,654)
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.		
		(532,716)
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>4,041,847</u>
Net assets of governmental activities		<u>\$ 688,171,390</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, 2009

	<u>General Fund</u>	<u>Public Works Operating Fund</u>	<u>Office of Juvenile Justice Services Fund</u>	<u>Criminal Court Fund</u>
REVENUES				
Taxes:				
Property	\$ 9,293,977	\$ -	\$ 4,092,450	\$ 3,872,456
Sales	-	9,693,703	-	-
Other taxes	771,492	-	-	-
Special assessments levied	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental revenues	2,040,374	314,297	593,420	1,474,126
Charges for services	834,164	11,250	35,960	318,009
Fines and forfeitures	243,216	-	1,382	774,728
Investment earnings	180,128	366,355	97,891	44,575
Gaming revenue	-	454,066	-	-
Sale of assets	7,007	73,041	932	-
Donations	-	-	170,745	-
Miscellaneous revenues	8,154	20,036	391	45
Total revenues	<u>13,378,512</u>	<u>10,932,748</u>	<u>4,993,171</u>	<u>6,483,939</u>
EXPENDITURES				
Current:				
General government	7,603,440	-	-	3,621,286
Public safety	3,596,694	-	4,183,639	-
Public works	-	12,683,824	-	-
Sanitation	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	50,000	-	-	-
Economic development	389,976	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	793,493	578,197	-	-
Intergovernmental	629,577	-	-	2,687,341
Total expenditures	<u>13,063,180</u>	<u>13,262,021</u>	<u>4,183,639</u>	<u>6,308,627</u>
Excess (deficiency) of revenues over (under) expenditures	<u>315,332</u>	<u>(2,329,273)</u>	<u>809,532</u>	<u>175,312</u>
OTHER FINANCING SOURCES (USES)				
Insurance proceeds	2,985	-	-	-
Transfers in	797,263	1,998,755	-	-
Transfers out	<u>(1,003,297)</u>	<u>(210,000)</u>	<u>(110,108)</u>	<u>(38,500)</u>
Total other financing sources and uses	<u>(203,049)</u>	<u>1,788,755</u>	<u>(110,108)</u>	<u>(38,500)</u>
Net change in fund balances	112,283	(540,518)	699,424	136,812
Fund balances at beginning of year	9,867,233	30,423,976	5,047,243	1,656,899
Change in reserves for inventories	-	147,450	-	-
Fund balances at end of year	<u>\$ 9,979,516</u>	<u>\$ 30,030,908</u>	<u>\$ 5,746,667</u>	<u>\$ 1,793,711</u>

The accompanying notes are an integral part of this statement.

<u>Gaming Fund</u>	<u>Road Capital Improvement Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ -	\$ 3,753,036	\$ 9,369,565	\$ 30,381,484
-	21,928,204	-	31,621,907
-	-	55,938	827,430
-	-	5,864	5,864
-	134,000	2,456,315	2,590,315
-	2,496,752	19,906,030	26,824,999
-	-	3,527,906	4,727,289
-	-	22,719	1,042,045
418,477	1,276,407	601,872	2,985,705
9,797,818	-	454,066	10,705,950
-	-	16,298	97,278
-	-	23,909	194,654
-	-	249,852	278,478
<u>10,216,295</u>	<u>29,588,399</u>	<u>36,690,334</u>	<u>112,283,398</u>
265,278	-	4,515,021	16,005,025
249,189	-	6,341,124	14,370,646
586,856	1,258,776	1,490,314	16,019,770
-	-	5,036,855	5,036,855
223,029	-	12,889,422	13,112,451
1,705,163	-	1,822,507	3,577,670
367,665	-	7,010,853	7,768,494
-	-	8,954	8,954
-	-	448	448
-	29,260,383	7,437,840	38,069,913
134,916	-	656,386	4,108,220
<u>3,532,096</u>	<u>30,519,159</u>	<u>47,209,724</u>	<u>118,078,446</u>
<u>6,684,199</u>	<u>(930,760)</u>	<u>(10,519,390)</u>	<u>(5,795,048)</u>
-	-	741,051	744,036
-	584,418	10,495,655	13,876,091
<u>(6,420,000)</u>	<u>(2,222,245)</u>	<u>(3,446,994)</u>	<u>(13,451,144)</u>
<u>(6,420,000)</u>	<u>(1,637,827)</u>	<u>7,789,712</u>	<u>1,168,983</u>
264,199	(2,568,587)	(2,729,678)	(4,626,065)
31,418,670	94,337,799	41,495,076	214,246,896
-	-	-	147,450
<u>\$ 31,682,869</u>	<u>\$ 91,769,212</u>	<u>\$ 38,765,398</u>	<u>\$ 209,768,281</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, 2009**

Net change in fund balances - total governmental funds \$ (4,626,065)

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	17,470,422	
Depreciation expense	<u>(4,503,914)</u>	12,966,508

The net effect of various miscellaneous transactions involving capital assets such as sales, trade-ins, and donations, is to decrease net assets. (36,216)

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 (2,121,608)

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. 147,450

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	(274,084)	
Accrued interest payable	206	
Compensated absences	42,461	
OPEB payable	<u>(747,537)</u>	(978,954)

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 \$8,999), is reported with governmental activities. Another \$25 of internal service fund depreciation is allocated to business type activities. (1,393,610)

Change in net assets of governmental activities \$ 3,966,459

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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Ad valorem	\$ 9,014,127	\$ 9,014,127	\$ 8,496,973	\$ (517,154)
Other taxes, penalties and interest	600,000	600,000	709,706	109,706
Intergovernmental revenues	1,909,174	1,909,174	1,965,416	56,242
Charges for services	517,775	517,775	838,308	320,533
Fines and forfeitures	245,000	245,000	245,189	189
Investment income	400,000	400,000	230,254	(169,746)
Sale of assets	-	-	7,007	7,007
Miscellaneous revenues	-	-	11,261	11,261
Total revenues	<u>12,686,076</u>	<u>12,686,076</u>	<u>12,504,114</u>	<u>(181,962)</u>
EXPENDITURES				
Current:				
General government				
Legislative	445,197	445,197	441,427	3,770
Registrar of Voters	259,472	259,472	181,416	78,056
Facilities Management	4,674,712	4,764,119	4,577,257	186,862
Government Channel	331,325	351,239	293,991	57,248
Parish Promotion	152,973	152,973	142,796	10,177
Public safety:				
Emergency Preparedness	1,016,675	1,016,675	883,560	133,115
Correctional	4,565,830	4,065,830	3,459,478	606,352
Economic development:				
County Agent	285,427	285,427	294,589	(9,162)
Nondepartmental:				
Intergovernmental grants	1,618,180	1,618,180	1,554,527	63,653
Miscellaneous	876,488	876,488	759,635	116,853
Total expenditures	<u>14,226,279</u>	<u>13,835,600</u>	<u>12,588,676</u>	<u>1,246,924</u>
Excess (deficiency) of revenues over expenditures	<u>(1,540,203)</u>	<u>(1,149,524)</u>	<u>(84,562)</u>	<u>1,064,962</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	1,646,224	1,146,224	797,263	(348,961)
Transfers out	<u>(976,182)</u>	<u>(976,182)</u>	<u>(988,221)</u>	<u>(12,039)</u>
Total other financing sources (uses)	<u>670,042</u>	<u>170,042</u>	<u>(190,958)</u>	<u>(361,000)</u>
Net change in fund balances	(870,161)	(979,482)	(275,520)	703,962
Fund balances beginning of year	<u>9,124,107</u>	<u>10,141,899</u>	<u>10,141,899</u>	<u>-</u>
Fund balances end of year	<u>\$ 8,253,946</u>	<u>\$ 9,162,417</u>	<u>\$ 9,866,379</u>	<u>\$ 703,962</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, 2009

	<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>
REVENUES				
Taxes:				
Sales	\$ 10,000,000	\$ 10,000,000	\$ 10,276,472	\$ 276,472
Intergovernmental revenues	705,042	705,042	1,400,928	695,886
Investment income	730,000	730,000	534,316	(195,684)
Charges for services	8,000	8,000	9,137	1,137
Gaming revenues	500,000	500,000	476,116	(23,884)
Sale of assets	-	-	79,779	79,779
Miscellaneous revenues	7,500	7,500	900	(6,600)
Total revenues	<u>11,950,542</u>	<u>11,950,542</u>	<u>12,777,648</u>	<u>827,106</u>
EXPENDITURES				
Current:				
Public works:				
Division of Engineering/Public Works	15,137,993	15,309,377	13,178,245	2,131,132
Nondepartmental:				
Enterprise Zone Rebate	250,100	250,100	34	250,066
Total expenditures	<u>15,388,093</u>	<u>15,559,477</u>	<u>13,178,279</u>	<u>2,381,198</u>
Excess (deficiency) of revenues over expenditures	<u>(3,437,551)</u>	<u>(3,608,935)</u>	<u>(400,631)</u>	<u>3,208,304</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	2,635,778	2,635,778	2,027,613	(608,165)
Transfers out	(210,000)	(210,000)	(210,000)	-
Total other financing sources (uses)	<u>2,425,778</u>	<u>2,425,778</u>	<u>1,817,613</u>	<u>(608,165)</u>
Net change in fund balances	(1,011,773)	(1,183,157)	1,416,982	2,600,139
Fund balances beginning of year	<u>23,643,318</u>	<u>27,844,683</u>	<u>28,505,635</u>	<u>660,952</u>
Fund balances end of year	<u>\$ 22,631,545</u>	<u>\$ 26,661,526</u>	<u>\$ 29,922,617</u>	<u>\$ 3,261,091</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Ad valorem	\$ 3,950,000	\$ 3,950,000	\$ 3,710,616	\$ (239,384)
Intergovernmental revenues	583,418	583,418	655,557	72,139
Charges for services	37,200	37,200	35,960	(1,240)
Fines and forfeitures	306	306	1,906	1,600
Investment income	200,000	200,000	130,253	(69,747)
Sale of assets	2,000	2,000	932	(1,068)
Miscellaneous revenues	135,300	135,300	156,069	20,769
Total revenues	<u>4,908,224</u>	<u>4,908,224</u>	<u>4,691,293</u>	<u>(216,931)</u>
EXPENDITURES				
Current:				
Public safety	<u>4,315,763</u>	<u>4,323,057</u>	<u>4,028,255</u>	<u>294,802</u>
Excess (deficiency) of revenues over expenditures	<u>592,461</u>	<u>585,167</u>	<u>663,038</u>	<u>77,871</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(110,108)</u>	<u>(110,108)</u>	<u>(110,108)</u>	<u>-</u>
Total other financing sources (uses)	<u>(110,108)</u>	<u>(110,108)</u>	<u>(110,108)</u>	<u>-</u>
Net change in fund balances	482,353	475,059	552,930	77,871
Fund balances beginning of year	<u>5,110,126</u>	<u>5,277,157</u>	<u>5,277,157</u>	<u>-</u>
Fund balances end of year	<u>\$ 5,592,479</u>	<u>\$ 5,752,216</u>	<u>\$ 5,830,087</u>	<u>\$ 77,871</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, 2009**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Ad valorem	\$ 3,735,000	\$ 3,604,886	\$ 3,510,982	\$ (93,904)
Intergovernmental revenues	671,848	671,848	683,350	11,502
Charges for services	1,322,500	1,399,918	1,373,148	(26,770)
Fines and forfeitures	860,000	860,000	927,951	67,951
Investment income	85,000	85,000	55,083	(29,917)
Miscellaneous revenues	-	-	85	85
Total revenues	<u>6,674,348</u>	<u>6,621,652</u>	<u>6,550,599</u>	<u>(71,053)</u>
EXPENDITURES				
Current:				
General government	<u>6,467,258</u>	<u>6,688,174</u>	<u>6,595,421</u>	<u>92,753</u>
Excess (deficiency) of revenues over expenditures	207,090	(66,522)	(44,822)	21,700
Fund balances beginning of year	<u>1,596,562</u>	<u>1,898,660</u>	<u>1,898,660</u>	<u>-</u>
Fund balances end of year	<u>\$ 1,803,652</u>	<u>\$ 1,832,138</u>	<u>\$ 1,853,838</u>	<u>\$ 21,700</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Gaming revenues	\$ 9,051,910	\$ 9,051,910	\$ 9,804,150	\$ 752,240
Investment income	<u>820,000</u>	<u>820,000</u>	<u>578,745</u>	<u>(241,255)</u>
Total revenues	<u>9,871,910</u>	<u>9,871,910</u>	<u>10,382,895</u>	<u>510,985</u>
EXPENDITURES				
Current:				
Public works	<u>11,118,307</u>	<u>11,118,307</u>	<u>3,625,664</u>	<u>7,492,643</u>
Excess (deficiency) of revenues over expenditures	<u>(1,246,397)</u>	<u>(1,246,397)</u>	<u>6,757,231</u>	<u>8,003,628</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(6,420,000)</u>	<u>(6,420,000)</u>	<u>(6,420,000)</u>	<u>-</u>
Net change in fund balances	(7,666,397)	(7,666,397)	337,231	8,003,628
Fund balances beginning of year	<u>30,694,821</u>	<u>28,299,976</u>	<u>28,300,923</u>	<u>947</u>
Fund balances end of year	<u>\$ 23,028,424</u>	<u>\$ 20,633,579</u>	<u>\$ 28,638,154</u>	<u>\$ 8,004,575</u>

The accompanying notes are an integral part of this statement.

CALCASIEU PARISH POLICE JURY
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
DECEMBER 31, 2009

	Business-type Activities	Governmental Activities
	Nonmajor Enterprise Funds	Internal Service Funds
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 10,598	\$ 719,360
Restricted cash and cash equivalents - bond covenants	6,484	-
Investments	127,620	8,433,094
Restricted investments - customer deposits	1,775	-
Restricted investments - bond covenants	79,563	-
Accounts receivable - net	120	-
Taxes receivable - net	133,187	-
Restricted taxes receivable - bond covenants	44,560	-
Interest receivable	429	34,643
Restricted interest receivable - bond covenants	415	-
Due from component units	24,124	2,476
Due from other governments	2,615	-
Prepaid items	-	258,786
Other current assets	-	228,874
Total current assets	431,490	9,677,233
Noncurrent assets:		
Deferred charges	2,809	-
Capital assets:		
Land	179,334	-
Improvements other than buildings	5,677,144	-
Equipment	133,453	91,350
Total capital assets	5,989,931	91,350
Accumulated depreciation	(1,753,268)	(20,518)
Net capital assets	4,236,663	70,832
Total noncurrent assets	4,239,472	70,832
Total assets	\$ 4,670,962	\$ 9,748,065

The accompanying notes are an integral part of this statement

	Business-type Activities	Governmental Activities
	Nonmajor Enterprise Funds	Internal Service Funds
LIABILITIES		
Current liabilities:		
Accounts payable	\$ 12,788	\$ 57,365
Due to other governments	-	2,870,307
Due to other funds	2,023	-
Accrued liabilities	-	4,004
Refundable customer deposits	1,775	-
Other liabilities	-	131,513
Compensated absences	-	6,600
Bonds payable	45,000	-
Claims payable	-	1,312,699
Total current liabilities	<u>61,586</u>	<u>4,382,488</u>
Noncurrent long-term liabilities:		
Bonds payable	50,000	-
Claims payable	-	1,327,745
OPEB payable	-	14,003
Total noncurrent liabilities	<u>50,000</u>	<u>1,341,748</u>
Total liabilities	<u>111,586</u>	<u>5,724,236</u>
NET ASSETS		
Invested in capital assets, net of related debt	4,141,663	70,832
Restricted for:		
Debt service	131,022	-
Unrestricted	<u>286,691</u>	<u>3,952,997</u>
Total net assets	4,559,376	<u>\$ 4,023,829</u>
Reconciliation to government-wide statement of net assets:		
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds	<u>(31,607)</u>	
Net assets of business-type activities	<u>\$ 4,527,769</u>	



CALCASIEU PARISH POLICE JURY
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN
FUND NET ASSETS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2009

	Business-type Activities Nonmajor Enterprise Funds	Governmental Activities Internal Service Funds
OPERATING REVENUES		
Charges for services	\$ 220,869	\$ 11,085,722
Miscellaneous revenues	8,683	-
Total operating revenues	229,552	11,085,722
OPERATING EXPENSES		
Personal services	59,861	116,828
Employee benefits	16,721	65,039
Supplies	13,285	26,812
Contractual services	156,159	1,287,866
Depreciation	146,066	9,024
Insurance premiums	-	2,272,527
Claims	-	8,235,039
Total operating expenses	392,092	12,013,135
Operating income (loss)	(162,540)	(927,413)
NONOPERATING REVENUES (EXPENSES)		
Property taxes	185,207	-
Investment earnings	3,389	107,876
Interest expense	(9,990)	-
Miscellaneous expense	(5,449)	-
Grant revenue	731	2,264
Total nonoperating revenues (expenses)	173,888	110,140
Income (loss) before contributions and transfers	11,348	(817,273)
TRANSFERS IN/OUT:		
Transfers in	154,014	1,039
Transfers out	-	(580,000)
Total transfers in/out	154,014	(578,961)
Change in net assets	165,362	(1,396,234)
Total net assets - beginning as restated	4,394,014	5,420,063
Total net assets - ending	\$ 4,559,376	\$ 4,023,829
Reconciliation to government-wide statements of activities:		
Change in net assets - proprietary funds	\$ 165,362	
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds	(3,608)	
Change in net assets - business-type activities	\$ 161,754	

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, 2009**

	Business-type Activities	Governmental Activities
	Nonmajor Enterprise Funds	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers	\$ 223,977	\$ 4,382,937
Receipts from interfund users	-	6,701,152
Other operating receipts	8,683	-
Payments to suppliers for goods and services	(159,118)	(11,731,697)
Payments to employees for services and benefits	(88,155)	(245,244)
Payments to interfund provider of services	(7,355)	-
Net cash provided by (used for) operating activities	(21,968)	(892,852)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Receipts from general property taxes	152,908	-
Transfers in from other funds	300	503,027
Transfers out to other funds	-	(1,083,027)
Subsidies received	-	1,660,985
Noncapital grant proceeds	-	2,264
Noncapital cash payments on behalf of local government	-	(1,397,319)
Net cash provided by (used for) noncapital financing activities	153,208	(314,070)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Receipt of capital related interfund activity	154,013	-
Acquisition and construction of capital assets	(153,817)	(6,061)
Principal paid on debt	(40,000)	-
Interest and fiscal chares paid on debt	(9,990)	-
Net cash provided by (used for) capital and related financing activities	(49,794)	(6,061)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of investments	(671,485)	(23,666,442)
Proceeds from sales and maturities of investments	589,809	24,425,355
Interest received on investments	4,727	231,853
Net cash provided by (used for) investing activities	(76,949)	990,766
Net increase (decrease) in cash and cash equivalents	4,497	(222,217)
Cash and cash equivalents at beginning of year	12,585	941,577
Cash and cash equivalents at end of year	\$ 17,082	\$ 719,360
Classified as:		
Current assets	\$ 10,598	\$ 719,360
Restricted assets	6,484	-
Totals	\$ 17,082	\$ 719,360

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)	\$ (162,540)	\$ (927,413)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:		
Depreciation	146,066	9,024
Changes in assets and liabilities:		
Decrease (increase) in prepaid items	-	(74,872)
Decrease (increase) in due from other governments	-	2,585
Decrease (increase) in due from component units	-	(2,476)
Decrease (increase) in accounts receivable	(9)	-
Decrease (increase) in other receivables	3,015	258,448
Increase (decrease) in accounts payable	582	(53,491)
Increase (decrease) in accrued liabilities	(1,645)	(113,275)
Increase (decrease) in due to other funds	323	-
Increase (decrease) in compensated absences payable and on-behalf payments	(4,898)	1,110
Increase (decrease) on OPEB payable	(3,247)	7,508
Increase (decrease) in refundable customer deposits	385	-
Total adjustments	<u>140,572</u>	<u>34,561</u>

Net cash provided by (used for) operating activities	<u>\$ (21,968)</u>	<u>\$ (892,852)</u>
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**Non cash investing, capital, and financing
activities**

Net decrease in fair value of investments	<u>\$ (1,118)</u>	<u>\$ (31,156)</u>
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**CALCASIEU PARISH POLICE JURY
STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
DECEMBER 31, 2009**

ASSETS	Agency Funds
Cash	\$ 4,401
Investments	54,042
Interest receivable	195
Other receivable	<u>9,484,760</u>
Total assets	<u>\$ 9,543,398</u>
 LIABILITIES	
Due to other governmental units	<u>\$ 9,543,398</u>
Total liabilities	<u>\$ 9,543,398</u>

The accompanying notes are an integral part of this statement.

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF NET ASSETS
COMPONENT UNITS
DECEMBER 31, 2009

ASSETS	Calcasieu Parish Public Trust Authority	West Calcasieu Cameron Hospital	Sulphur Parks and Recreation	Gravity Drainage District 4 of Ward 3
Cash and cash equivalents	\$ 4,923,368	\$ 383,973	\$ 3,667,528	\$ 522,152
Investments	37,992,182	50,296	-	8,001,874
Receivables - net	-	-	-	-
Taxes	-	-	5,984,040	3,136,096
Accounts	-	9,419,963	-	-
Other	-	4,455,205	-	28,437
Accrued interest receivable	191,070	3,436	-	-
Due from other governments	-	-	-	-
Due from primary government	-	-	-	-
Prepaid items	-	393,401	-	-
Loans receivable	346,391	-	-	-
Inventory	-	1,342,534	18,990	-
Deferred bond issuance costs	542,942	-	-	-
Restricted assets:				
Cash and cash equivalents	-	898,098	-	-
Investments	-	9,229,787	-	-
Receivables - net	-	-	-	-
Capital assets:				
Non-depreciable	-	15,771,333	21,586,396	990,448
Depreciable, net	-	28,090,862	20,343,492	11,946,806
Other assets	-	136,102	-	-
Total assets	<u>\$ 43,995,953</u>	<u>\$ 70,174,990</u>	<u>\$ 51,600,446</u>	<u>\$ 24,625,813</u>
LIABILITIES				
Accounts payable and accruals	\$ 404,199	\$ 2,683,627	\$ 442,742	\$ 52,638
Due to other governments	-	-	-	-
Due to primary government	-	-	-	-
Unearned revenue	-	-	-	-
Other liabilities	-	-	-	629,939
Current portion of long-term liabilities:				
Compensated absences	-	2,672,818	-	-
Capital lease obligations	-	165,764	-	-
Liabilities from restricted assets	-	-	-	-
Bonds payable	1,923,268	2,698,000	1,145,000	-
Noncurrent portion of long-term liabilities:				
Capital lease obligations	-	-	-	-
Notes payable	-	-	-	-
Bonds payable	36,886,194	21,375,000	3,750,000	-
OPEB liability	-	1,709,939	-	-
Total liabilities	<u>39,213,661</u>	<u>31,305,148</u>	<u>5,337,742</u>	<u>682,577</u>
NET ASSETS				
Invested in capital assets, net of related debt	-	19,616,104	37,034,888	12,937,254
Restricted for:				
Capital projects	-	-	-	-
Debt service	1,991,111	-	2,022,966	-
Unrestricted	<u>2,791,181</u>	<u>19,253,738</u>	<u>7,204,850</u>	<u>11,005,982</u>
Total net assets	<u>\$ 4,782,292</u>	<u>\$ 38,869,842</u>	<u>\$ 46,262,704</u>	<u>\$ 23,943,236</u>

The accompanying notes are an integral part of this statement

Calcasieu Parish Public Library	Airport Authority District No. 1	Nonmajor Component Units	Total Component Units
\$ 157,430	\$ 297,962	\$ 15,753,905	\$ 25,706,318
1,920,886	-	21,752,880	69,718,118
7,337,486	500,230	18,150,087	35,107,939
-	126,084	919,133	10,465,180
253	-	92,990	4,576,885
11,314	-	611,236	817,056
1,562	192,379	352,513	546,454
-	-	354,998	354,998
-	8,768	147,328	549,497
-	-	-	346,391
-	-	151,841	1,513,365
-	-	450,639	993,581
-	864,994	3,320,026	5,083,118
-	-	1,365,754	10,595,541
-	-	123,435	123,435
456,977	2,922,049	6,036,867	47,764,070
4,464,885	38,330,653	71,470,030	174,646,728
-	-	8,150	144,252
<u>\$ 14,350,793</u>	<u>\$ 43,243,119</u>	<u>\$ 141,061,812</u>	<u>\$ 389,052,926</u>
\$ 158,079	\$ 1,675,483	2,466,081	\$ 7,882,849
29,106	-	1,236,909	1,266,015
1,709	220,655	358,779	581,143
7,353,955	-	12,405,143	19,759,098
-	4,000	197,382	831,321
429,794	-	338,365	3,440,977
-	-	85,927	251,691
-	-	682,225	682,225
-	-	3,324,311	9,090,579
-	-	173,915	173,915
-	-	3,221,000	3,221,000
-	-	21,383,375	83,394,569
244,926	-	667,904	2,622,769
<u>8,217,569</u>	<u>1,900,138</u>	<u>46,541,316</u>	<u>133,198,151</u>
4,921,862	39,712,761	51,254,757	165,477,626
-	864,994	348,456	1,213,450
-	-	5,447,847	9,461,924
1,211,362	765,226	37,469,436	79,701,775
<u>\$ 6,133,224</u>	<u>\$ 41,342,981</u>	<u>\$ 94,520,496</u>	<u>\$ 255,854,775</u>

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF ACTIVITIES
COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2009**

	<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>
EXPENSES	\$ 2,320,161	\$ 65,240,304	\$ 5,068,936	\$ 2,864,869
PROGRAM REVENUES				
Charges for services	2,676,427	61,119,427	1,912,226	-
Operating grants and contributions	-	179,712	-	-
Capital grants and contributions	-	-	-	-
Total program revenues	<u>2,676,427</u>	<u>61,299,139</u>	<u>1,912,226</u>	<u>-</u>
Net program (expenses) revenues	<u>356,266</u>	<u>(3,941,165)</u>	<u>(3,156,710)</u>	<u>(2,864,869)</u>
GENERAL REVENUES				
Property taxes	-	3,176,550	6,287,066	2,986,269
Grants and contributions not restricted to specific program	-	-	80,676	80,428
Investment earnings	-	425,818	24,259	152,566
Gain on sale of capital assets	-	87,485	-	-
Miscellaneous revenue	-	2,220,270	18,424	35,505
Total general revenues	<u>-</u>	<u>5,910,123</u>	<u>6,410,425</u>	<u>3,254,768</u>
Change in net assets	356,266	1,968,958	3,253,715	389,899
Net assets beginning of year	4,791,487	36,900,884	43,008,989	23,553,337
Prior period adjustments	<u>(365,461)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net assets end of year	<u>\$ 4,782,292</u>	<u>\$ 38,869,842</u>	<u>\$ 46,262,704</u>	<u>\$ 23,943,236</u>

The accompanying notes are an integral part of this statement.

Calcasieu Parish Public Library	Airport Authority District No. 1	Nonmajor Component Units	Total Component Units
\$ 7,719,674	\$ 2,900,980	\$ 33,046,233	\$ 119,161,157
167,324	1,060,014	13,528,309	80,463,727
32,927	80,902	4,762,152	5,055,693
-	8,053,273	2,180,516	10,233,789
200,251	9,194,189	20,470,977	95,753,209
(7,519,423)	6,293,209	(12,575,256)	(23,407,948)
7,029,290	536,408	19,626,087	39,641,670
128,935	12,936	467,645	770,620
85,933	10,432	503,422	1,202,430
583	-	24,829	112,897
14,933	-	216,965	2,506,097
7,259,674	559,776	20,838,948	44,233,714
(259,749)	6,852,985	8,263,692	20,825,766
6,392,973	34,489,996	86,256,804	235,394,470
-	-	-	(365,461)
<u>\$ 6,133,224</u>	<u>\$ 41,342,981</u>	<u>\$ 94,520,496</u>	<u>\$ 255,854,775</u>



CALCASIEU PARISH POLICE JURY

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

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CALCASIEU PARISH POLICE JURY
Notes to the Financial Statements
December 31, 2009

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:

Sewer District No. 11 of Ward 3 *

Sewer District No. 8 of Ward 4 *

Fire Protection District 2 of Ward 3 *

In previous years, Waterworks District No. 5 of Wards 3 and 8 was also presented as a blended component unit. However, in 2009, the Parish reappointed a separate governing board for this District and as such the financial reporting was changed from a blended presentation to a discrete presentation.

(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, 2009.

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 2009.

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 2009 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 2009 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 2009 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 2009 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 2009. 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 2009 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 2009 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 2009, 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

Waterworks Districts:

- No. 1 of Ward 1 (June 30, 2009)
- No. 8 of Wards 3 & 8 (June 30, 2009)
- No. 2 of Ward 4 (August 31, 2009)
- No. 4 of Ward 4 (April 30, 2009)
- * No. 5 of Wards 3 & 8
- No. 9 of Ward 4
- No. 11 of Wards 4 & 7 (June 30, 2009)
- No. 7 of Wards 6 & 4 (September 30, 2009)
- * No. 14 of Ward 5
- * No. 12 of Ward 3

Recreation Districts:

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

*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

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

(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. This fund was closed as of December 31, 2009 therefore only a statement of changes in assets and liabilities is presented.

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) and the Certificate of Deposit Account Registry Service (CDARS) . LAMP is a nonprofit corporation organized under the laws of the State of Louisiana which operates a local government investment pool. CDARS is an investment vehicle providing full FDIC insurance for the purchase of certificates of deposit.

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 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:

<u>Type of Capital Assets</u>	<u>Number of Years</u>
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. Encumbrances are reappropriated as part of the subsequent year's budget therefore a corresponding designation of fund balance is reflected in the financial statements.

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. All of the Parish’s deposits were either fully insured or collateralized with securities held by the Parish’s agent.

The following chart represents bank balances for the primary government and its component units as of December 31, 2009. Deposits are listed in terms of whether they are exposed to custodial credit risk.

Bank Balances	Uninsured and Uncollateralized	Uninsured and Collateralized with Securities Held by Pledging Institution or it’s Trust Department/ Agent but not in the Entity’s Name	Total Bank Balances - All Deposits	Total Carrying Value - All Deposits
<u>Primary Government:</u>				
Cash & Cash Equivalents	\$ —	\$ —	\$ 13,363,808	\$ 7,941,210
Certificate of Deposit Account Registry Service (CDARS)	—	—	34,659,896	34,659,896
Total	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 48,023,704</u>	<u>\$ 42,601,106</u>
<u>Component Units:</u>				
Cash & Cash Equivalents	\$ —	\$ 19,202,015	\$ 31,333,030	\$ 29,964,060
Certificates of Deposit	—	2,627,119	4,455,435	4,455,435
Certificate of Deposit Account Registry Service (CDARS)	—	—	3,340,087	3,340,087
Total	<u>\$ —</u>	<u>\$ 21,829,134</u>	<u>\$ 39,128,552</u>	<u>\$ 37,759,582</u>
The carrying amount of deposits does not include cash on hand of \$2,780 for the primary government, and \$4,910 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 Parish's "Statement of Cash Management and Investment Policy", it is the policy of the Parish to limit its investment program to purchases of investment securities which are of the highest quality, including but are not limited to, fully-insured or fully-collateralized time deposits, U. S. Treasury and government agency obligations, repurchase agreements involving 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 to operate a local government investment pool. In 2009, the Parish also began purchasing certificates of deposits through the Certificate of Deposit Account Registry Service (CDARS) which is an investment vehicle providing full FDIC insurance for the purchase of certificates of deposit. For credit risk disclosures, the CDAR investments are considered deposits.

The Parish's investments in US Agency Securities were primarily rated AAA 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, 2009, approximately 53% of those securities were invested in over twenty-five Federal Home Loan Bank securities with varying maturity dates. LAMP has a Standard & Poor's Rating of AAAM.

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. According to the Parish's "Cash Management and Investment Policy" for investment purchases (excluding repurchase agreements), the fiscal agent bank merely executes the necessary wire-transfer services to support the Parish investment transactions and is therefore not a counterparty to the investment transactions. As such, these investments are not subject to custodial credit risk since the fiscal agent bank is not a party to the original investment purchase and is only holding the book-entry securities in a securities safekeeping account with the Federal Reserve in the name of the Parish.

The following chart presents the investment position and any related custodial credit risk as of December 31, 2009.

Investments	Uninsured, Unregistered and Underlying Securities Held by the Counterparty **	Uninsured, Unregistered and Held by the Counterparty's Trust Dept / Agent but not in the Entity's Name	All Investments - Reported Amount	All Investments - Fair Value
<u>Primary Government:</u>				
U. S. Agency Obligations	\$ —	\$ —	\$ 162,701,431	\$ 162,701,431
Repurchase Agreements **	8,702,736	—	8,702,736	8,702,736
<u>Investments Not Categorized:</u>				
LAMP	—	—	459,043	459,043
Total	\$ 8,702,736	\$ —	\$ 171,863,210	\$ 171,863,210
<p>** For the repurchase agreements related to the overnight sweep arrangement, the underlying securities are held in the fiscal agent bank's Federal Reserve account in the name of "JPMorgan Chase for the benefit of its Repo Sweep Clients."</p>				

Investments	Uninsured, Unregistered and Held by the Counterparty	Uninsured, Unregistered and Held by the Counterparty's Trust Dept. or Agent but not in the Entity's Name	All Investments - Reported Amount	All Investments - Fair Value
<u>Component Units:</u>				
U. S. Government Obligations	\$ —	\$ —	\$ 1,209,740	\$ 1,209,740
U.S. Agency Obligations	—	—	32,932,036	32,932,036
Mortgage-Backed Securities	—	—	26,041,502	26,402,349
Repurchase Agreements	557,766	—	557,766	557,766
<u>Investments Not Categorized:</u>				
Investment Agreements	—	—	1,001,346	1,001,346
Money Market Accounts	—	—	6,751,727	6,751,727
Mutual Funds	—	—	372,210	372,210
LAMP	—	—	4,472,276	4,472,276
Total	\$ 557,766	\$ —	\$ 73,338,603	\$ 73,699,450

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. Of the Parish's twenty seven current investments with maturities longer than four years, twenty six of them contain these "step up" provisions. The remaining one investment is callable.

Investments, classified by maturity dates, at December 31, 2009 are summarized below:

Investments	Fair Value	0-1 Years Before Maturity	1-5 Years Before Maturity	6 + Years Before Maturity
<u>Primary Government:</u>				
U. S. Agency Obligations	\$ 162,701,431	\$ 13,265,474	\$ 135,548,407	\$ 13,887,550
Repurchase Agreements	8,702,736	8,702,736	—	—
LAMP	459,043	459,043	—	—
Total	\$ 171,863,210	\$ 22,427,253	\$ 135,548,407	\$ 13,887,550

Investments	Fair Value	0-1 Years Before Maturity	1-5 Years Before Maturity	6 + Years Before Maturity
<u>Component Units:</u>				
U. S. Government Obligations	\$ 1,209,740	\$ 403,521	\$ 806,219	\$ —
U.S. Agency Obligations	32,932,036	3,282,320	19,013,458	10,636,258
Mortgage-Backed Securities	26,402,349	—	531,373	25,870,976
Repurchase Agreements	557,766	557,766	—	—
Investment Agreements	1,001,346	1,001,346	—	—
LAMP	<u>4,472,276</u>	<u>4,472,276</u>	<u>—</u>	<u>—</u>
Total	\$ 66,575,513	\$ 9,717,229	\$ 20,351,050	\$ 36,507,234
Mutual Funds	372,210			
Money Market Accounts	<u>6,751,727</u>			
Total	\$ 73,699,450			

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:

	Primary Government	Component Units
<u>Carrying Values Per Note 2:</u>		
Deposits	\$ 7,941,210	\$ 29,964,060
Cash On Hand	2,780	4,910
Repurchase Agreements	8,702,736	557,766
CDARs or Certificates of Deposit	34,659,896	7,795,522
Investments	162,701,431	68,308,561
Louisiana Asset Management Pool	<u>459,043</u>	<u>4,472,276</u>
Total	\$ 214,467,096	\$ 111,103,095
<u>Per Statement Of Net Assets:</u>		
Cash And Cash Equivalents	\$ 17,094,884	\$ 25,706,318
Investments	197,225,947	69,718,118
Restricted Cash And Cash Equivalents	6,484	5,083,118
Restricted Investments	81,338	10,595,541
<u>Per Fiduciary Funds:</u>		
Cash And Cash Equivalents	4,401	—
Investments	<u>54,042</u>	<u>—</u>
Total	\$ 214,467,096	\$ 111,103,095

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 2009 property tax calendar is as follows:

Levy Date:	October 2009
Billing Date:	November 2009
Due Date:	December 31, 2009
Lien Date:	February 2010
Collection Dates:	December 2009 to February 2010

The 2009 tax levy is used to finance the 2010 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 2010, the receivable and any collections made on the 2009 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 2009 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, 2009:

RECEIVABLES:			
Primary Government:	Governmental Activities	Business-Type Activities	Total
Property Taxes	\$ 32,066,375	\$ 177,747	\$ 32,244,122
Sales Taxes	2,095,721	—	2,095,721
Franchise Taxes	510,850	—	510,850
Special Assessments	2,797	—	2,797
Accounts	—	120	120
Interest	751,046	844	751,890
Other Receivables ++	<u>3,652,743</u>	<u>—</u>	<u>3,652,743</u>
Total Receivables	<u>\$ 39,079,532</u>	<u>\$ 178,711</u>	<u>\$ 39,258,243</u>
Loan Receivable	<u>\$ 149,142</u>	<u>\$ —</u>	<u>\$ 149,142</u>
Amounts Not Expected To Be Collected Within One Year	<u>\$ 112,750</u>	<u>\$ —</u>	<u>\$ 112,750</u>
Allowance for Doubtful Accounts Included Above **	<u>\$ 1,799,630</u>	<u>\$ 12,111</u>	<u>\$ 1,811,741</u>
<p>** For the governmental activities, the allowance includes \$75,677 for delinquent special assessments receivable, \$1,688,589 for a 5% estimated uncollectible property taxes and \$35,364 for a housing assistance recoupment receivable. For the business-type activities, \$2,774 of the allowance account relates to sewer accounts receivable and \$9,337 for estimated uncollectible property taxes.</p>			
<p>++ Includes gaming revenue receivable of \$3,219,524. Another gaming receivable of \$9,848,760 is reported in an Agency fund which is not reflected on the government-wide financial statements.</p>			

PAYABLES:			
Primary Government:	Governmental Activities	Business-Type Activities	Total
Accounts Payable	\$ 4,192,938	\$ 14,563	\$ 4,207,501
Accrued Liabilities	370,328	—	370,328
Retainage Payable	<u>1,353,293</u>	<u>—</u>	<u>1,353,293</u>
Accounts Payable And Other Current Liabilities	<u>\$ 5,916,559</u>	<u>\$ 14,563</u>	<u>\$ 5,931,122</u>

NOTE 5: UNEARNED/DEFERRED REVENUE

Unearned/deferred revenue consists of the following amounts:

	Unearned / Deferred Revenue
<u>Primary Government:</u>	
Property Tax Revenue (See Also Note 3)	\$ 32,083,187
Local, State and Federal Grants	1,032,925
Rental and Other Income	<u>112,984</u>
Total	<u>\$ 33,229,096</u>
<u>Component Units:</u>	
Property Tax Revenue (See Also Note 3)	\$ 19,737,255
Federal Grants	21,723
Miscellaneous Revenue	<u>120</u>
Total	<u>\$ 19,759,098</u>

NOTE 6: INTERFUND RECEIVABLES AND PAYABLES

A. Due To/From Other Funds at December 31, 2009 consist of the following:

	Due From Other Funds	Due To Other Funds
<u>Governmental Funds:</u>		
General Fund	\$ 479,076	\$ 5,879
Public Works Operating	16,327	5,844
Office of Juvenile Justice Services	68,092	—
Criminal Court Fund	32,427	—
Gaming Fund	—	2,914
Road Capital Improvement Fund	—	—
Nonmajor Funds	<u>113,283</u>	<u>692,545</u>
Total Governmental Funds	\$ 709,205	\$ 707,182
<u>Proprietary Funds:</u>		
Nonmajor Enterprise Funds	<u>\$ —</u>	<u>\$ 2,023</u>
Total Proprietary Funds	\$ —	\$ 2,023
Grand Total	<u>\$ 709,205</u>	<u>\$ 709,205</u>
These receivables are a result of short-term loans or interfund grants for operating activity that were not transferred by year end.		

B. Advances To/From Other Funds at December 31, 2009 consist of the following:

	Advances To Other Funds	Advances From Other Funds
<u>Governmental Funds:</u>		
General Fund	\$ 70,912	\$ —
Nonmajor Funds	—	70,912
Total Governmental Funds	<u>\$ 70,912</u>	<u>\$ 70,912</u>
Amounts Not Expected to be Remitted Within 1 Year	<u>\$ 66,682</u>	<u>\$ 66,682</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:

Primary Government Receivable:	Component Unit Payable:	Amount
Public Works Fund	Gravity Drainage Dist. 6 of 5&	\$ 1,870
	Gravity Drainage Dist. 2 of 7	510
	Gravity Drainage Dist. 8 of 1	497
	Library	1,709
	Waterworks District 5 of 3 & 8	722
General Fund	Airport Authority District 1	220,655
Gaming Fund	Waterworks District 12 of 3	10,000
	Waterworks District 14 of 5	15,000
	Community Center Dist. 4 of 1	302,729
Nonmajor Paving Debt Service	Waterworks District 5 of 3 & 8	851
<u>Government Wide Adjustment:</u>		
Nonmajor Self Insurance	District Attorney	2,476
Governmental Activities	Due From Component Units	\$ 557,019
Nonmajor Sewer District 11 of 3	Waterworks District 5 of 3 & 8	24,124
Primary Government	Due From Component Units	<u>\$ 581,143</u>
Primary Government Payable:	Component Unit Receivable:	
Gaming Fund	Gravity Drainage Dist. 8 of 1	\$ 6,117
Gaming Fund	Waterworks District 14 of 5	26,742
Criminal Court Fund	District Attorney	68,603
<u>Government Wide Adjustment:</u>		
Criminal Court Fund	District Attorney	253,536
Primary Government	Due To Component Units	<u>\$ 354,998</u>

NOTE 7: INTERFUND TRANSFERS

A summary of transfers in and out at December 31, 2009, is shown below:

	Primary Government	
	Transfers In	Transfers Out
<u>Governmental Funds:</u>		
General Fund	\$ 797,263	\$ 1,003,297
Public Works Operating	1,998,755	210,000
Office of Juvenile Justice Services	—	110,108
Road Capital Improvement Fund	584,418	2,222,245
Gaming Fund	—	6,420,000
Nonmajor Funds	<u>10,495,655</u>	<u>3,485,494</u>
Total Governmental Funds	\$ 13,876,091	\$ 13,451,144
<u>Proprietary Funds:</u>		
Nonmajor Enterprise Funds	\$ 154,014	\$ —
Internal Service Funds	<u>1,039</u>	<u>580,000</u>
Total Proprietary Funds	\$ 155,053	\$ 580,000
Grand Total	<u>\$ 14,031,144</u>	<u>\$ 14,031,144</u>

The above transfers consist of the following:

General Fund made transfers in the amount of \$1,003,297 to other funds to subsidize operations of the following funds:

Governmental Funds:

\$ 325,000	Parks Fund
\$ 250,000	Animal Services Fund
\$ 350,000	Planning Fund
\$ 46,076	Calcasieu Emergency Response Training Center
\$ 9,182	Postal Unit
\$ 12,000	Triad Program - Office of Community Services
\$ 10,000	RSVP Program - Office of Community Services

Internal Service Funds:

\$ 1,039	Self-Insured Health Insurance Fund
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Public Works Operating Fund made transfers in the amount of \$210,000 to the following funds for capital projects:

Governmental Funds:

\$ 200,000	Information Systems
\$ 10,000	Planning Fund

The Office of Juvenile Justice Services made transfers in the amount of \$110,108 the following fund for the purpose of capital improvements and operating subsidies respectively:

Governmental Funds:

\$ 80,000	Office of Juvenile Justice Services Construction Fund
\$ 30,108	Drug Court Fund

Road Capital Improvement Fund made transfers of \$2,222,245 to the following funds to subsidize operations:

Governmental Funds:

\$1,356,330	Public Works Operating Fund
\$ 250,000	Transit Fund

Gaming Fund made transfers in the amount of \$6,420,000 to the following funds for the purpose of grants for capital or other long-term items:

Governmental Funds:

\$1,930,000	Stormwater Fund
\$ 175,000	Information Systems Fund
\$ 45,000	Calcasieu Emergency Response Training Center
\$ 525,000	Parks Capital Improvement Fund
\$ 97,742	Animal Services Fund
\$ 536,988	General Fund
\$ 150,004	Planning Fund (Comprehensive Planning Study)
\$ 203,470	LCDBG Fund - Starks Water System
\$1,855,782	Courthouse Complex
\$ 500,000	SEED Center Construction Fund
\$ 247,000	Allen August Construction Fund

Internal Service Funds:

\$ 154,014	Sewer District No. 11 of Ward 3
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Below is a discussion of the larger, more significant interfund transfers of the nonmajor funds totaling \$3,227,343 which when combined with \$258,151 in other transfers agrees with the \$3,485,494 of transfers out for nonmajor funds.

Health Unit Fund made transfers of \$1,705,947 to the following funds to subsidize operations:

Governmental Funds:

\$ 600,000	Animal Services Fund
\$ 201,308	Mosquito Control Fund (Rodent Control)
\$ 150,000	Planning Fund
\$ 50,000	Transit Fund
\$ 300,000	Health Unit Construction Fund
\$ 35,000	Food for Families Fund
\$ 116,000	Medical Reserve Corp Fund
\$ 253,639	General Fund (for prisoner medical care)

Administrative Fund made transfers of \$885,000 to the following funds to subsidize operations:

Governmental Funds:

\$ 300,000	Planning Fund
\$ 525,000	Information Systems Fund
\$ 60,000	Office of Federal Programs Fund

Parish Road and Drainage Trust Fund transferred \$84,418 to the Road Capital Improvement Fund representing the interest earnings of the fund.

Coliseum Tax Fund transferred \$550,000 to the Coliseum Capital Improvement Fund for major capital improvement projects while the **Coliseum Capital Improvement Fund** transferred \$1,978 to Planning for reimbursement of grant administrative costs.

NOTE 8: CAPITAL ASSETS

A. Primary Government

Capital asset activity for the year ended December 31, 2009, was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental Activities:				
Capital Assets Not Being Depreciated:				
Land And Right of Ways (^)	\$ 13,050,438	\$ 1,999,536	\$ —	\$ 15,049,974
Construction In Progress (++)	12,189,751	13,123,967	(12,601,090)	12,712,628
Roads **	<u>359,513,789</u>	<u>11,554,640</u>	<u>—</u>	<u>371,068,429</u>
Total Capital Assets Not Being Depreciated	\$ 384,753,978	\$ 26,678,143	\$ (12,601,090)	\$ 398,831,031
Capital Assets Being Depreciated:				
Buildings And Improvements	\$ 96,785,797	\$ 1,423,374	\$ —	\$ 98,209,171
Machinery And Equipment	22,493,186	2,008,666	(783,408)	23,718,444
Bridges	<u>10,044,368</u>	<u>—</u>	<u>—</u>	<u>10,044,368</u>
Total Capital Assets Being Depreciated	\$ 129,323,351	\$ 3,432,040	\$ (783,408)	\$ 131,971,983
Less Accumulated Depreciation:				
Buildings And Improvements	\$ (32,711,098)	\$ (2,721,720)	\$ —	\$ (35,432,818)
Machinery And Equipment	(14,750,974)	(1,561,375)	747,192	(15,565,157)
Bridges	<u>(2,760,057)</u>	<u>(229,843)</u>	<u>—</u>	<u>(2,989,900)</u>
Total Accumulated Depreciation	<u>\$ (50,222,129)</u>	<u>\$ (4,512,938)</u>	<u>\$ 747,192</u>	<u>\$ (53,987,875)</u>
Total Capital Assets Depreciated, Net	<u>\$ 79,101,222</u>	<u>\$ (1,080,898)</u>	<u>\$ (36,216)</u>	<u>\$ 77,984,108</u>
Total Governmental Activities Capital Assets, Net	<u>\$ 463,855,200</u>	<u>\$ 25,597,245</u>	<u>\$ (12,637,306)</u>	<u>\$ 476,815,139</u>
** The Parish has adopted the modified approach for valuing its infrastructure of road systems. See Note 1-C for further information.				
^^ The beginning balance of \$13,572,525 was reduced by \$522,087 which represents the amount of various land purchases made under a federal grant program aimed at removing property that has been repetitively damaged. These properties were initially recorded at the purchase price under the grant terms but since the property is now required to be maintained as "green space in perpetuity" the proper market value is much lower than the historical cost. As such, the reduction was reflected as an adjustment to the beginning land value.				
++ The beginning balance of \$12,097,548 was increased by \$92,203 which represents the net amount of three adjustments. One adjustment of (\$104,380) was made to remove a prior year project that was completed in 2008 and also recorded as a fixed asset. The second adjustment of \$57,225 was made to properly record engineering fees for an ongoing project. The third adjustment of \$139,358 was made to correct the overstatement of construction in progress.				

	Beginning Balance	Additions	Deletions	Other **	Ending Balance
<u>Business-Type Activities:</u>					
Capital Assets Not Being Depreciated:					
Land	\$ 203,334	\$ —	\$ —	\$ (24,000)	\$ 179,334
Construction In Progress	<u>29,826</u>	<u>—</u>	<u>—</u>	<u>(29,826)</u>	<u>—</u>
Total Capital Assets Not Being Depreciated	\$ 233,160	\$ —	\$ —	\$ (53,826)	\$ 179,334
Capital Assets Being Depreciated:					
Buildings And Improvements	\$ 100,350	\$ —	\$ —	\$ (100,350)	\$ —
Improvements Other Than Buildings	9,555,418	161,743	—	(4,040,017)	5,677,144
Machinery And Equipment	<u>557,320</u>	<u>1,300</u>	<u>—</u>	<u>(425,167)</u>	<u>133,453</u>
Total Capital Assets Being Depreciated	\$10,213,088	\$ 163,043	\$ —	\$ (4,565,534)	\$ 5,810,597
Less Accumulated Depreciation:					
Buildings And Improvements	\$ (73,524)	\$ —	\$ —	\$ 73,524	\$ —
Improvements Other Than Buildings	(3,253,001)	(137,263)	—	\$ 1,748,032	(1,642,232)
Machinery And Equipment	<u>(324,571)</u>	<u>(8,101)</u>	<u>—</u>	<u>221,636</u>	<u>(111,036)</u>
Total Accumulated Depreciation	<u>\$(3,651,096)</u>	<u>\$(145,364)</u>	<u>\$ —</u>	<u>\$ 2,043,192</u>	<u>\$(1,753,268)</u>
Total Capital Assets Depreciated, Net	<u>\$ 6,561,992</u>	<u>\$ 17,679</u>	<u>\$ —</u>	<u>\$ (2,522,342)</u>	<u>\$ 4,057,329</u>
Total Business-Type Activities Capital Assets, Net	<u>\$ 6,795,152</u>	<u>\$ 17,679</u>	<u>\$ —</u>	<u>\$ (2,576,168)</u>	<u>\$ 4,236,663</u>
** In 2009, the Parish reappointed a separate governing board for Waterworks District No. 5 of Wards 3 and 8 and as such the financial reporting was changed from a blended presentation to a discrete presentation. The removal of the beginning capital asset balances for this District is reflected in the "Other" column.					

Depreciation expense was charged to the following functions as follows:

<u>Governmental Activities:</u>	
General Government	\$ 1,121,271
Public Safety	866,643
Public Works	1,146,202
Sanitation	9,825
Health And Welfare	435,082
Culture And Recreation	855,046
Economic Development	<u>78,869</u>
Total Governmental Activities Depreciation Expense	<u>\$ 4,512,938</u>

<u>Business-Type Activities:</u>	
Total Business-Type Activities Depreciation Expense - Sewer **	<u>\$ 145,364</u>
<p>** The above amount is not inclusive of \$25 allocated to the business-type activities expense line item on the statement of activities relative to the depreciation reallocated as a result of the internal service fund consolidation allocation.</p>	

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 \$744,036 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

	Beginning Balance	Additions	Deletions	Other **	Ending Balance
Capital Assets Not Being Depreciated:					
Land And Right Of Ways	\$ 27,831,623	\$ 998,374	\$ (85,500)	\$ 24,000	\$ 28,768,497
Construction in Progress	<u>32,718,877</u>	<u>23,526,429</u>	<u>(37,279,559)</u>	<u>29,826</u>	<u>18,995,573</u>
*					
Total Capital Assets Not Being Depreciated	\$ 60,550,500	\$ 24,524,803	\$ (37,365,059)	\$ 53,826	\$ 47,764,070
Capital Assets Being Depreciated:					
Buildings And Improvements	\$ 85,037,042	\$ 32,220,641	\$ (40,886)	\$ 100,350	\$ 117,317,147
Improvements Other Than Buildings	63,805,521	5,595,942	(40,851)	4,040,017	73,400,629
Infrastructure	36,082,213	732,996	—	—	36,815,209
Machinery And Equipment	<u>58,523,422</u>	<u>13,485,666</u>	<u>(8,817,836)</u>	<u>425,167</u>	<u>63,616,419</u>
Total Capital Assets Being Depreciated	\$243,448,198	\$ 52,035,245	\$ (8,899,573)	\$4,565,534	\$ 291,149,404
Less Accumulated Depreciation	<u>(112,782,782)</u>	<u>(10,197,657)</u>	<u>8,520,955</u>	<u>(2,043,192)</u>	<u>(116,502,676)</u>
Total Capital Assets Depreciated, Net	<u>\$130,665,416</u>	<u>\$41,837,588</u>	<u>\$ (378,618)</u>	<u>\$ 2,522,342</u>	<u>\$ 174,646,728</u>
Total Component Units' Capital Assets, Net	<u>\$191,215,916</u>	<u>\$66,362,391</u>	<u>\$(37,743,677)</u>	<u>\$ 2,576,168</u>	<u>\$ 222,410,798</u>
* The beginning total component units' capital assets, net balance of \$191,186,101 was restated to \$191,215,916 to properly record an additional \$29,815 in construction in progress expenditures for Waterworks District No. 14 of Ward 5.					
** In 2009, the Parish reappointed a separate governing board for Waterworks District No. 5 of Wards 3 and 8 and as such the financial reporting was changed from a blended presentation to a discrete presentation. The recording of the beginning capital asset balances for this District is reflected in the "Other" column due to the nature of the reported change.					

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 \$9,420,656; accumulated depreciation \$2,377,170). 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 ran through December 31, 2008 at which time the option to renew for an additional five year term was executed. The latter renewal covers the time period January 1, 2009 to December 31, 2013.

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, 2009. 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 \$172,722.

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, 2009:

Fiscal Year	West Cal- Cam Hospital	Other Component Units	Total Component Units
2010	\$ 165,764	\$ 94,991	\$ 260,755
2011	—	64,879	64,879
2012	—	22,722	22,722
2013	—	22,722	22,722
2014	—	22,722	22,722
2015-2018	—	68,166	68,166
Sub Total	\$ 165,764	\$ 296,202	\$ 461,966
Less: Interest	—	36,360	36,360
Present Value Of Minimum Lease Payments	<u>\$ 165,764</u>	<u>\$ 259,842</u>	<u>\$ 425,606</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><u>\$ 1,601,032</u></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 2009:

	Beginning Balance	Additions	Deletions	Ending Balance	Due within One Year
<u>Governmental Activities:</u>					
Special Assessment Debt	\$ 8,954	\$ —	\$ (8,954)	\$ —	\$ —
Compensated Absences (+)	635,958	1,349,726	(1,391,077)	594,607	594,607
Other Post-Employment Benefits (OPEB) Payable (^)	906,227	1,047,807	(294,384)	1,659,650	—
Claims/Judgements Payable (*)	<u>2,746,045</u>	<u>8,012,782</u>	<u>(8,118,383)</u>	<u>2,640,444</u>	<u>1,312,699</u>
Total Long Term Obligations For Governmental Activities	<u><u>\$4,297,184</u></u>	<u><u>\$10,410,315</u></u>	<u><u>\$ (9,812,798)</u></u>	<u><u>\$4,894,701</u></u>	<u><u>\$1,907,306</u></u>
<p>(+) This liability will be liquidated in the various funds that report the related salary expenditure. The liabilities reported in the general fund and public works special revenue fund account for 10% and 26% of the total reported liability. All of the December 31, 2009 liability is estimated to become due within one year because the Parish has a policy of limiting the number of hours that may be carried over from year to year and prior year accrual amounts are used before any succeeding year's accruals.</p> <p>(^) The beginning balance for OPEB for the Parks governmental fund was increased by \$1,623 for a transferred employee from an enterprise fund that no longer employs any personnel.</p> <p>(*) This liability is reflected in the various Internal Service Funds, and as such, those funds will be responsible for liquidating these amounts.</p>					

	Beginning Balance	Additions	Deletions	Other *	Ending Balance	Due within One Year
Business - Type						
Activities:						
General Obligation Bonds						
Water Dist 5 of Wards 3 & 8						
Bond Issue (91-05)	\$ 52,522	\$ —	\$ —	\$ (52,522)	\$ —	\$ —
Sewer District 11 of Ward 3						
Bond Issue (1988)	135,000	—	(40,000)	—	95,000	45,000
Revenue Bonds						
Water Dist 5 of Wards 3 & 8						
Bond Issue (91-01)	122,751	—	—	(122,751)	—	—
Other Post-Employment Benefits (OPEB) Payable	8,118	—	—	(8,118)	—	—
Compensated Absences	<u>6,539</u>	<u>—</u>	<u>—</u>	<u>(6,539)</u>	<u>—</u>	<u>—</u>
Total Long Term Obligations For Business - Type Activities	<u>\$ 324,930</u>	<u>\$ —</u>	<u>\$(40,000)</u>	<u>\$(189,930)</u>	<u>\$ 95,000</u>	<u>\$ 45,000</u>
<p>(*) In 2009, the Parish reappointed a separate governing board for Waterworks District No. 5 of Wards 3 and 8 and as such the financial reporting was changed from a blended presentation to a discrete presentation. In conjunction with this reappointment, the Parish also entered into a joint services agreement with the Water District for management services related to the operations for Sewer District No. 11 of Ward 3. As a result, the two Sewer District employees were transferred, one to the Water District and one to another Parish department. The related other post employment benefits and compensated absences liabilities followed the employee transfers. The removal of the beginning balances for these two actions are reflected in the "Other" column.</p>						

The following is a summary of the original issue amount of the outstanding bonds as of December 31, 2009, including the debt retired in 2009, as well as maturity dates and interest rates for these bonds:

	Amount of Original Issue	Original Issue Date	Range of Final Maturity Dates	Range of Interest Rates
Governmental Activities:				
Special Assessment Debt				
1998-07	\$ 89,543	1999	2009	5.00%
Business - Type Activities:				
Nonmajor Enterprise Fund:				
General Obligation Bonds				
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 which was retired during 2009. 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. 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.

3. Changes in Long-Term Debt - Component Units

	Beginning Balance	Additions	Deletions	Other *	Ending Balance**
General Obligation	\$ 47,706,000	\$ —	\$ (5,572,896)	\$ 52,522	\$ 42,185,626
Revenue Bonds	56,238,653	—	(5,546,538)	122,751	50,814,866
Notes Payable	—	3,521,000	—	—	3,521,000
Compensated Absences	1,789,864	763,291	(1,046,649)	1,641	1,508,147
OPEB Liability	979,819	979,819	167,140	4,871	2,131,649
Capital Lease Obligations	490,035	1,805,219	(81,959)	—	2,213,295
Total Liabilities	\$ 107,204,371	\$ 7,069,329	\$ (12,080,902)	\$ 181,785	\$102,374,583

(*) In 2009, the Parish reappointed a separate governing board for Waterworks District No. 5 of Wards 3 and 8 and as such the financial reporting was changed from a blended presentation to a discrete presentation. The addition of the beginning balances for this entity is reflected in the "Other" column.

(**) The balance above is exclusive of the calculated bond discounts and deferred losses in the amount of (\$515,344). The carrying amount of revenue bonds payable on the Statement of Net Assets for component units is \$50,299,522.

C. Debt Service Requirements

Business - Type Activities - Primary Government			
General Obligation Bonds			
Year	Principal	Interest	Total
2010	\$ 45,000	\$ 7,030	\$ 52,030
2011	50,000	3,700	53,700
Total	\$ 95,000	\$ 10,730	\$ 105,730

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 2008 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 \$65,651 in 2009 for stop-loss coverage and \$312,599 for second injury fund reimbursements and \$5,596 in third party subrogation claims for the workmen's compensation fund. An additional receivable in the amount of \$228,874 was recorded for stop-loss coverages, second injury fund claims and third party subrogation claims that were received in 2010 for reimbursement of claims paid prior to December 31, 2009.

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. The stop-loss insurance carrier has the option of "lasering out" any employee with past claim history and specifying a specific individual loss amount higher than the \$200,000 stated above. In 2009, the Parish had one employee that was "lasered out" with a \$275,000 individual stop-loss deductible. The Parish received \$584,185 in stop-loss coverages for health claims in 2009 and \$113,110 in subrogation and other third party reimbursement claims. An additional accrual in the amount of \$556,799 and \$41,782 was recorded to offset the year end liability for stop-loss and subrogation or third party reimbursements that were received in 2010 but that related to claims incurred prior to December 31, 2009. 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 main automobile policy for the Parish carries a \$250,000 deductible per incident while the property policies have varying deductibles based on the specific covered peril but range from \$25,000 per incident to 3% per insured property location value for named storms.

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, 2009, the Parish is a defendant in numerous lawsuits. Twenty-four (24) 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 two of the twenty-four 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 \$1,549,525 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:

	Beginning Of Year Liability	Current Year Claims And Changes In Estimates	Claim Payments	Claim's Liability Balance At Year End
<u>(1) Workmen's Compensation Fund</u>				
2009	\$ 943,177	\$ 757,972	\$ (816,965)	\$ 884,184
2008	\$ 816,666	\$ 866,358	\$ (739,847)	\$ 943,177
<u>(2) Health Insurance Fund</u>				
2009	\$ 262,685	\$ 6,749,542	\$ (6,813,393)	\$ 198,834
2008	\$ 272,181	\$ 6,184,962	\$ (6,194,458)	\$ 262,685
<u>(3) General Liability Fund</u>				
2009	\$ 1,533,850	\$ 461,945	\$ (446,270)	\$ 1,549,525
2008	\$ 1,730,377	\$ 66,256	\$ (262,783)	\$ 1,533,850
<u>(4) Unemployment Insurance Fund</u>				
2009	\$ 6,333	\$ 43,323	\$ (41,755)	\$ 7,901
2008	\$ 9,087	\$ 14,282	\$ (17,036)	\$ 6,333

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, 2009:

John Meyers - Security Upgrade to Correctional Center	\$ 7,950
Priola Construction - Rodeo Arena Construction	82,728
MCT Sheet Metal - Courthouse Dome Repair	8,295
Daughdrill General Contracting - Roof Replacement	5,114
H.D. Truck & Tractor - Project 2009-09	1,061,671
R.E. Heidt Construction - Project 2009-07	662,768
USA Environmental - LCDBG Old River Road Water	73,658
Cad-Son Construction - Mossville Sewer Project	<u>488,129</u>
Total Primary Government Construction Commitments	<u>\$ 2,390,313</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 2009 payment was \$439,570. 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 2009 payment was \$500,291. 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 \$214,478 in nursing service payments and \$48,000 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 2009, a payment of \$38,577 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 \$542,119 was paid for 2009.

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 \$229,224 in 2009 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 2009, the Parish remitted to the City of Lake Charles \$1,123,600 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 2009:

Collections:		Distributions:	
L'auberge Du Lac		City of Lake Charles	\$ 9,074,150
Boarding Fees	\$ 13,050,372	Calcasieu Parish Police Jury	9,074,150
Isle of Capri Boarding Fees	5,431,795	Port of Lake Charles**	2,175,062
Delta Downs Slot Proceeds	<u>6,001,363</u>	Education Entities**	3,160,168
Total Collections	\$ 24,483,530	City of Sulphur	424,300
Undistributed Receivable	<u>9,484,760</u>	City of Dequincy	195,444
Total Additions To Fund	<u>\$ 33,968,290</u>	Town of Iowa	185,616
		Town of Vinton	<u>194,640</u>
** See discussion under L'auberge Du Lac		Total Distributions	\$ 24,483,530
(Pinnacle) regarding 2007 Agreement and Isle		Due To Other Governments	<u>9,442,584</u>
of Capri		Total Deletions To Fund	<u>\$ 33,926,114</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.

After year end but before the release of the 2009 financial statements, Pinnacle decided to cancel construction of its proposed second casino. A determination as to the status of that gaming license has not been made by the Gaming Board. No changes have been made to the above referenced agreements.

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 and thereafter, 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 and 2009, 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, 2009, 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 except for the mandatory portion required by the American Recovery and Reinvestment Act of 2009 (ARRA) for which the Parish receives a corresponding tax credit. This COBRA “benefit” and offsetting tax credit do not meet the definition of a termination benefit as established by Governmental Accounting Standards Board Statement 47, “Accounting for Termination Benefits” and is therefore not recorded as such in the financial statements.

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, 2009, was \$26,788,636. The Parish's total payroll was \$28,131,012.

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 2009 was 12.25% while the contribution rates for 2008 and 2007 were 12.75% and 13.25% respectively. The Parish's contribution to the system for the years ended December 31, 2009, 2008 and 2007 were \$3,281,608, \$3,286,599 and \$3,075,573 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, 2009 audit report.

G. Other Postemployment Benefits (OPEB)

In 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 for the year ended December 31, 2008. Since GASB Statement No. 45 requires biennially valuations only, for plan memberships exceeding 200, the actuarial valuation prepared for the 2008 financial statements was utilized again for the 2009 financial statements with the inclusion of the appropriate current year adjustments.

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
Community and Playground Dist. No. 4 of Ward 1	Gravity Drainage Dist. No. 8 of Ward 1
Fire Protection Dist. No. 1 of Ward 1	Gravity Drainage Dist. No. 6 of Wards 5 & 6
Fire Protection Dist. No. 2 of Ward 4	Gravity Drainage Dist. No. 9 of Ward 2
Fire Protection Dist. No. 1 of Ward 6	Recreation District No. 1 of Ward 3
Fire Protection Dist. No. 2 of Ward 8	Recreation District No. 1 of Ward 4
	Waterworks Dist. No. 5 of Wards 3 & 8

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 2009 was \$364,780 which represents \$299,641 for the primary government and \$65,139 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 2009 consisted of \$388 per month if under age 65, \$330 per month if subject to Medicare Supplement Part A, or \$232 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.

For the January 1, 2008 actuarial valuation, both the historical retiree claims costs and the 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 2008. Trend information has been disclosed below for both 2008 and 2009. The ARC was calculated as part of the January 1, 2008 actuarial valuation performed by an outside actuary consultant but was updated for current year activity as required by GASB Statement 45. 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:

	Governmental Activities	Business- Type Activities*	Total Primary Government	Parish Plan Component Units **	Total OPEB Plan
Annual required contribution (ARC)	\$ 1,062,864	\$ —	\$ 1,062,864	\$ 534,810	\$ 1,597,674
Interest on net OPEB obligation	36,249	—	36,249	18,240	54,489
Adjustment to ARC	<u>(51,306)</u>	<u>—</u>	<u>(51,306)</u>	<u>(25,816)</u>	<u>(77,122)</u>
Annual OPEB cost (expense)	1,047,807	—	1,047,807	527,234	1,575,041
Less: Contributions made	<u>(294,384)</u>	<u>—</u>	<u>(294,384)</u>	<u>(70,396)</u>	<u>(364,780)</u>
Increase in net OPEB obligation	\$ 753,423	\$ —	\$ 753,423	\$ 456,838	\$ 1,210,261
Net OPEB oblig. at beginning of year *	<u>906,227</u>	<u>—</u>	<u>906,227</u>	<u>455,994</u>	<u>1,362,221</u>
Net OPEB oblig. at end of year	<u>\$ 1,659,650</u>	<u>\$ —</u>	<u>\$ 1,659,650</u>	<u>\$ 912,832</u>	<u>\$ 2,572,482</u>
<p>(*) In 2009, the Parish reappointed a separate governing board for Waterworks District No. 5 of Wards 3 and 8 and as such the financial reporting was changed from a blended presentation to a discrete presentation. In conjunction with this reappointment, the Parish also entered into a joint services agreement with the Water District for management services related to the operations for Sewer District No. 11 of Ward 3. As a result, the two Sewer District employees were transferred, one to the Water District and one to another Parish department. The effects of these adjustments are to reduce beginning balance of business-type activities by \$8,118, increase governmental activities’ beginning balance by \$1,622 and to increase Parish Plan component units’ beginning balance by \$6,496.</p>					
<p>(**) 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.</p>					

Trend Information for OPEB Plan:			
Fiscal Year Ended	Annual OPEB Cost	% of Annual OPEB Cost Contributed	Net OPEB Obligation
December 31, 2008	\$ 1,520,551	10%	\$ 1,362,221
December 31,2009	\$ 1,575,040	23%	\$ 2,572,482

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:

	(a)	(b)	(b-a)	(a/b)	©	((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%

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 2009, 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 14th 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 2009 financial statements are as follows:

	State Supplemented Salaries	Retirement Contributions	Total 2009 On- Behalf Payments
<u>Primary Government:</u>			
Governmental Activities	\$ 1,349,775	\$ 968,043	\$ 2,317,818
Business-Type Activities	—	5,449	5,449
Total Primary Government	\$ 1,349,775	\$ 973,492	\$ 2,323,267
<u>Component Units:</u>			
District Attorney	\$ 1,165,732	—	\$ 1,165,732
Fire Protection District	134,853	173,849	308,702
Other Component Units	—	541,921	541,921
Total Component Units	\$ 1,300,585	\$ 715,770	\$ 2,016,355
Total On-Behalf Payments	\$ 2,650,360	\$ 1,689,262	\$ 4,339,622

I. Restricted Assets

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

	Nonmajor Enterprise Funds
Cash For Sewer Bond Accounts	\$ 6,484
Investments For Sewer Bond Accounts	79,563
Investments For Customer Deposits	1,775
Property Taxes Receivable For Sewer Debt Service	44,560
Accrued Interest Receivable On Sewer Bonds	415
Total Restricted Assets	\$ 132,797

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 2009, 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, 2009, expenditures exceeded appropriations in the County Agent Department (legal level of budgetary control) of the General Fund by \$9,162 due to timing of a salary supplement payment. The first quarterly payment for 2010 was processed on December 30, 2009 creating a fifth quarterly payment in 2009.

The following nonmajor governmental funds had expenditures that exceeded appropriations: (1) Mosquito Control Fund \$125,747, (2) Planning and Development Fund \$61,939, (3) Administrative Fund \$22,246 (Division of Finance), (4) Section 8 Housing Assistance Fund \$199,136, (5) Shelter Plus Care Program Fund \$15,886, (6) Office of Community Services \$125,226, (7) Transit Program \$13,905, (8) Lajet Fund \$4,402, (9) Multipurpose Contract Postal Unit \$627, (10) Drug Court Fund \$14,499, (11) Adult Drug Court Fund \$96,408, (12) Flood Mitigation Fund \$152,304, (13) Calcasieu Emergency Response Training Center Fund \$24,775, (14) Calcasieu Parish Law Library Commission Fund \$6,009, (15) Medical Reserve Corp Fund \$22,840 and (16) Big Lake Water System Fund \$21,558.

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.

	General Fund	Public Works Operating Fund	Office of Juvenile Justice Fund	Criminal Court Fund	Gaming Fund
Net Change in Fund Balance (GAAP)	\$ 112,283	\$ (540,518)	\$ 699,424	\$ 136,812	\$ 264,199
Reconciling Adjustments:					
To Adjust For Revenues And Deferrals	(871,683)	1,859,823	(302,403)	36,657	166,601
To Adjust For Expenditures And Accruals	<u>483,880</u>	<u>97,677</u>	<u>155,909</u>	<u>(218,291)</u>	<u>(93,569)</u>
Net Change In Fund Balance (Budgetary Basis)	<u>\$ (275,520)</u>	<u>\$ 1,416,982</u>	<u>\$ 552,930</u>	<u>\$ (44,822)</u>	<u>\$ 337,231</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, 2009, the Parish has inventory in the amount of \$677,848. This amount is reported in the Public Works Operating Fund which is a major fund. The change in inventory from 2009 to 2008 was a decrease in the amount of \$147,450.

Net Asset Restatements - Primary Government

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

	Ending 12/31/08 Net Asset Balance	(**) Prior Period Adjustments	(^^) Other Adjustment	Beginning 1/1/2009 Net Asset Balance as Restated
Net Assets - Primary Government	<u>\$ 692,424,649</u>	<u>\$ (217,642)</u>	<u>\$ (3,636,061)</u>	<u>\$ 688,570,946</u>

** **Prior Period Adjustments** - The following adjustments were made to the December 31, 2008 ending balance:

- An increase of \$212,242 was made to the beginning net assets of the Section 8 Housing Program related to the deferral of expense recognition for check disbursements processed in December 2008 but that related to expenditures for January 2009.
- Fixed assets (Land Account) was reduced by \$522,087 which represents the amount of various land purchases made under a federal grant program aimed at removing property that has been repetitively damaged. These properties were initially recorded at the purchase price under the grant terms but since the property is now required to be maintained as "green space in perpetuity" the proper market value is much lower than the historical cost. As such, the reduction was reflected as an adjustment to the beginning land value.
- Fixed assets (Construction in Progress Account) was increased by \$92,203 which represents the net amount of the following three adjustments: (1) A prior year project in the amount of \$104,380 was completed in 2008 and also recorded as a fixed asset therefore construction in progress had to be reduced. (2) The second adjustment of \$57,225 was made to properly record engineering fees for an ongoing project. (3) The third adjustment of \$139,358 was to properly classify roads under construction in 2008.

^^ **Other Adjustment** - The following adjustment was made to the December 31, 2008 ending balance:

- In 2009, the Parish reappointed a separate governing board for Waterworks District No. 5 of Wards 3 and 8 and as such the financial reporting was changed from a blended presentation to a discrete presentation. The removal of the beginning net asset balance of \$3,636,061 for this District is reflected in the "Other" column.

Net Asset Restatements - Discretely Presented Component Units

The beginning net assets for component units was restated from \$231,842,376 to \$235,029,009 for the following reasons:

- (1) As stated above, the Parish reappointed a separate governing board for Waterworks District No. 5 of Wards 3 and 8 in 2009 and as such the financial reporting was changed from a blended presentation to a discrete presentation. The beginning net asset balance was increased by \$3,636,061 for this District.
- (2) The Calcasieu Parish Public Trust Authority decreased its beginning nets assets by \$365,461 to properly report adjustments to two of its bond funds and its operating fund.

- (3) Community Center and Playground District No. 4 of Ward 1 decreased its beginning net assets by \$28,782 to properly record the deferral of property tax revenue budgeted in the subsequent fiscal year.
- (4) Community Center and Playground District No. 7 of Ward 2 decreased its beginning net assets by \$85,000 to properly record land which was previously overstated.
- (5) Waterworks District No. 14 of Ward 5 increased its net assets by \$29,815 to properly report additional construction in progress activity.

Funds with Deficit Fund Balances / Net Assets

The Adult Drug Court Program Fund reflects deficit net assets/fund balance in the amount of \$7,497 related to an excess of expenditures over available grant funding for 2009. The Paving Assessment Debt Service Fund also reflects deficit net assets/fund balance in the amount of \$57,731 due to slow collections of receivables. Both of these funds are reported as nonmajor governmental funds.

Net Asset Restrictions

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

Net Assets Restricted For:	Governmental Activities	Business-Type Activities	Component Units
<u>Capital Projects:</u>			
District 4A - 1/4 Cent Sales Tax Dedicated For Road Construction And Improvement	\$ 57,370,639	\$ —	\$ —
Various Sources Of Revenue And Debt Specifically Issued For Construction And Improvement Projects	—	—	1,213,450
Total Net Assets Restricted For Capital Projects	\$ 57,370,639	\$ —	\$ 1,213,450
<u>Debt Service:</u>			
Dedicated Sales And Property Tax Revenue Authorized By The Electorate To Repay Debt	\$ —	\$ 131,022	\$ 9,461,924
Total Net Assets Restricted For Debt Service	\$ —	\$ 131,022	\$ 9,461,924
<u>External Legal Constraints:</u>			
Dedicated Property Taxes Authorized By Electorate To Specific Special Revenue Funds And Purposes	\$ 23,532,349	\$ —	\$ —
Dedicated 1 Cent Sales Tax For Road Maintenance And Construction	57,862,787	—	—
Dedicated Sales Tax For Trash Pickup	4,372,973	—	—
State Road Funds Dedicated For Transportation	4,843,149	—	—
Encumbrances	828,668	—	—
Grant Funds Restricted For Specific Programs	3,810,391	—	—
Total Net Assets Restricted For External Legal Constraints	\$ 95,250,317	\$ —	\$ —
Total Restricted Net Assets	<u>\$ 152,620,956</u>	<u>\$ 131,022</u>	<u>\$ 10,675,374</u>

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 2009 is as follows:

Francis L. Andrepont	\$	14,400	Charles S. Mackey, D.D.S.	\$	14,400
Guy Brame		14,400	Hal McMillin		14,400
Calvin Collins		14,400	Dennis Scott		14,400
Les Farnum		14,400	Shannon Spell		14,400
Elizabeth C. Griffin		14,400	Tony Stelly		14,400
Kevin Guidry		14,400	Claude Syas		14,400
Ellis Hassien		14,400	Sandy Treme		14,400
Chris Landry		14,400	Total Compensation		<u>\$ 216,000</u>

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 has collected the following revenues:

Year	Collected Amount
2000	\$ 349,549
2001	815,785
2002	611,274
2003	610,828
2004	628,089
2005	955,337
2005	1,159,430
2006	1,159,430
2007	1,188,033
2008	1,334,823
2009	<u>1,421,192</u>
Total	<u>\$ 10,233,770</u>

These revenues will be used to pay the costs of technological enhancements to the E911 system. A total of \$4,799,051 has been spent thus far with \$885,913 being spent in 2009 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, 2009**

Completed Condition Assessments (Note 1):

<u>Year</u>	<u>Asphalt Road Infrastructure</u>
December 31, 2009	91*
December 31, 2008	90*
December 31, 2007	89*

*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, 2009	\$ 30,049,181	\$ 23,073,250
December 31, 2008	\$ 14,297,461	\$ 17,335,866
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

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, 2009

Note 1 – Modified Approach

Calcasieu Parish maintains a comprehensive inventory of road infrastructure. This includes approximately 1,157 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 2007, 2008 and 2009 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. Please note that the 2008 information has been restated to properly reflect the activity related to infrastructure maintenance.

Historically, the actual maintenance costs have exceeded the budget estimates except for 2009. In 2009, the actual costs were 25% less than the corresponding budget estimates for two reasons. With economic conditions as they were, management attempted to be more conservative with budget estimates in order to ensure that funding sources would be available, while at the same time, construction related costs (i.e. asphalt) dropped from the higher levels that were being experienced since 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 to increase through the majority of 2008 and started to reverse itself thereafter. A prime example of this current year budget estimate to current year actual cost comparison and historical actual cost to current year cost comparison is seen with one of our 2009 road projects. For this project, asphalt was budgeted at \$95 per ton while the actual cost paid was \$80 per ton. Pre-hurricane asphalt costs were on average \$45 per ton. These post-hurricane cost increases are eventually reversing themselves but not to the pre-hurricane levels and this is affecting not only the costs for the Parish road maintenance program described herein but construction activity parish wide. Another reason for the larger increase in actual costs from 2008 to 2009 is due to the fact that 121 road miles were constructed or maintained in 2009 while only 79 miles were completed in 2008.

**CALCASIEU PARISH POLICE JURY
OTHER POSTEMPLOYMENT BENEFITS –
SCHEDULE OF FUNDING PROGRESS
FOR THE YEAR ENDED DECEMBER 31, 2009**

**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 2008 was 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," and actuarial valuations are only required every two years 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 for 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.

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. This fund was closed as of December 31, 2009 therefore there is no balance sheet presented but an activity statement is presented for the 2009 operations.

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.

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.

Health Unit Construction Fund accounts for the activity related to the construction of an audiology suite at the existing Calcasieu Parish Health Unit facility.

SEED Center Construction Fund accounts for the construction activity and related financing for the Southwest Louisiana Entrepreneurial Economic Development Center (Seed Center) which is a partnership between the Police Jury, the City of Lake Charles, McNeese State University and SWLA Economic Alliance. The Center will be used as a business incubator and a "one stop shop" for business development in the Southwest Louisiana area.

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, 2009**

	Special Revenue				
	Health Unit	Solid Waste Fund	Mosquito Control	Animal Services Fund	Parks Fund
ASSETS					
Cash and cash equivalents	\$ 533,636	\$ 331,552	\$ 287,727	\$ 31,896	\$ 78,684
Investments	6,549,891	4,069,821	3,530,856	388,730	406,831
Receivable (net of allowances for uncollectibles):					
Taxes	3,032,982	-	3,087,820	-	-
Special assessments	-	-	-	-	-
Interest receivable	24,749	17,405	14,564	1,546	1,495
Due from other governmental units	-	-	53,040	500	39,661
Due from other funds	-	-	-	2,914	-
Due from component units	-	-	-	-	-
Loan receivable	-	-	-	-	-
Prepaid items	-	-	-	-	-
Other receivables	-	-	2,229	780	2,583
Total assets	<u>\$ 10,141,258</u>	<u>\$ 4,418,778</u>	<u>\$ 6,976,236</u>	<u>\$ 426,366</u>	<u>\$ 529,254</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 49,248	\$ 46,851	\$ 34,181	\$ 31,829	\$ 52,461
Accrued liabilities	1,339	-	11,527	15,494	5,315
Due to other governmental units	925	-	-	-	-
Due to other funds	158	534	1,036	3,245	-
Advance from other funds	-	-	-	-	-
Deferred revenues	3,052,257	-	3,093,545	-	-
Retainage payable	-	-	-	-	-
Other liabilities	-	-	-	-	403
Total liabilities	<u>3,103,927</u>	<u>47,385</u>	<u>3,140,289</u>	<u>50,568</u>	<u>58,179</u>
Fund balances:					
Reserved for:					
Prepaid items	-	-	-	-	-
Committed appropriations	-	-	-	-	-
Unreserved, designated for:					
Encumbrances	-	-	111,926	38,317	-
Capital improvements	-	-	-	-	-
Unreserved, undesignated	<u>7,037,331</u>	<u>4,371,393</u>	<u>3,724,021</u>	<u>337,481</u>	<u>471,075</u>
Total fund balances	<u>7,037,331</u>	<u>4,371,393</u>	<u>3,835,947</u>	<u>375,798</u>	<u>471,075</u>
Total liabilities and fund balances	<u>\$ 10,141,258</u>	<u>\$ 4,418,778</u>	<u>\$ 6,976,236</u>	<u>\$ 426,366</u>	<u>\$ 529,254</u>

Special Revenue

Planning and Development	Administrative Fund	Information Systems Fund	Coliseum Tax Fund	Section 8 Housing Program	Shelter Plus Care Program	Homeless Preservation Grant Fund	Calcasieu Workforce Center
\$ 2,297	\$ 289,821	\$ 17,814	\$ 16,789	\$ 265,979	\$ 122	\$ 1,341	\$ 91,789
12,174	3,538,890	218,623	206,070	2,657,542	-	16,452	-
-	-	-	1,841,433	-	-	-	-
-	-	-	-	-	-	-	-
736	14,425	1,066	918	10,227	-	83	-
254,959	11,243	-	-	70,949	17,964	280	114,285
37,918	-	7,575	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	230,043	-	-	-
-	1	186	-	83,145	-	-	1,164
<u>\$ 308,084</u>	<u>\$ 3,854,380</u>	<u>\$ 245,264</u>	<u>\$ 2,065,210</u>	<u>\$ 3,317,885</u>	<u>\$ 18,086</u>	<u>\$ 18,156</u>	<u>\$ 207,238</u>
\$ 28,025	\$ 25,725	\$ 63,284	\$ -	\$ 5,199	\$ 621	\$ 3,638	\$ 98,596
27,479	33,185	12,755	-	4,920	124	-	19,889
25,000	14	-	-	308,312	-	-	-
107,879	134	50	-	-	13,100	-	113
-	-	-	-	-	-	-	-
-	-	-	1,845,273	937,685	-	-	-
-	-	-	-	-	-	-	-
18,950	-	-	-	36,318	-	-	-
<u>207,333</u>	<u>59,058</u>	<u>76,089</u>	<u>1,845,273</u>	<u>1,292,434</u>	<u>13,845</u>	<u>3,638</u>	<u>118,598</u>
-	-	-	-	230,043	-	-	-
-	-	-	-	-	-	-	-
40,804	116,798	18,678	-	-	-	-	-
-	-	-	-	-	-	-	-
59,947	3,678,524	150,497	219,937	1,795,408	4,241	14,518	88,640
<u>100,751</u>	<u>3,795,322</u>	<u>169,175</u>	<u>219,937</u>	<u>2,025,451</u>	<u>4,241</u>	<u>14,518</u>	<u>88,640</u>
<u>\$ 308,084</u>	<u>\$ 3,854,380</u>	<u>\$ 245,264</u>	<u>\$ 2,065,210</u>	<u>\$ 3,317,885</u>	<u>\$ 18,086</u>	<u>\$ 18,156</u>	<u>\$ 207,238</u>

continued

**CALCASIEU PARISH POLICE JURY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2009**

Special Revenue

ASSETS	Office of Community Services	Transit Program	LAJET Fund	Food for Seniors Fund	Multipurpose Contract Postal Unit	TASC Fund
Cash and cash equivalents	\$ 25,597	\$ 626	\$ 951	\$ 532	\$ 1,560	\$ 13,914
Investments	134,772	-	-	6,524	15,457	1,245
Receivable (net of allowances for uncollectibles):						
Taxes	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Interest receivable	853	-	-	49	75	25
Due from other governmental units	291,681	146,817	77,634	-	833	85,531
Due from other funds	62,725	2,000	-	-	-	-
Due from component units	-	-	-	-	-	-
Loan receivable	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Other receivables	483	-	-	-	-	-
Total assets	<u>\$ 516,111</u>	<u>\$ 149,443</u>	<u>\$ 78,585</u>	<u>\$ 7,105</u>	<u>\$ 17,925</u>	<u>\$ 100,715</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$ 69,418	\$ 4,955	\$ 6,922	\$ 751	\$ 350	\$ 24,429
Accrued liabilities	7,665	7,458	1,373	567	572	2,061
Due to other governmental units	3,000	2,000	-	-	-	-
Due to other funds	-	34,000	25,725	-	-	68,143
Advance from other funds	-	-	-	-	-	-
Deferred revenues	15,623	-	-	-	-	-
Retainage payable	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-
Total liabilities	<u>95,706</u>	<u>48,413</u>	<u>34,020</u>	<u>1,318</u>	<u>922</u>	<u>94,633</u>
Fund balances:						
Reserved for:						
Prepaid items	-	-	-	-	-	-
Committed appropriations	-	-	-	-	-	-
Unreserved, designated for:						
Encumbrances	-	-	-	-	-	-
Capital improvements	-	-	-	-	-	-
Unreserved, undesignated	420,405	101,030	44,565	5,787	17,003	6,082
Total fund balances	<u>420,405</u>	<u>101,030</u>	<u>44,565</u>	<u>5,787</u>	<u>17,003</u>	<u>6,082</u>
Total liabilities and fund balances	<u>\$ 516,111</u>	<u>\$ 149,443</u>	<u>\$ 78,585</u>	<u>\$ 7,105</u>	<u>\$ 17,925</u>	<u>\$ 100,715</u>

Special Revenue

Federal Foster Care Program	Drug Court Program	Adult Drug Court Program	Homeland Security Fund	Flood Mitigation Fund	Coastal Impact Assistance Fund	Calcasieu Emergency Response Training Center	Parish Road and Drainage Trust Fund
\$ 36,480	\$ 2,622	\$ 75	\$ 20	\$ 34	\$ 29,424	\$ 2,587	\$ 233,926
422,832	32,163	914	160	403	361,215	3,025	3,908,581
-	-	-	-	-	-	-	1,000,000
-	-	-	-	-	-	-	-
1,700	188	3	204	30	1,473	89	14,506
131,734	53,061	23,068	526,939	423,144	195,624	-	-
51	-	-	-	100	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	220	-	32,509	-
<u>\$ 592,797</u>	<u>\$ 88,034</u>	<u>\$ 24,060</u>	<u>\$ 527,323</u>	<u>\$ 423,931</u>	<u>\$ 587,736</u>	<u>\$ 38,210</u>	<u>\$ 5,157,013</u>
\$ 8,084	\$ 11,845	\$ 2,601	\$ 441,117	\$ 93,668	\$ 7,865	\$ 7,144	\$ -
2,536	1,533	1,113	258	-	-	3,006	-
-	-	7,671	-	76,520	-	-	-
813	272	20,172	83,006	234,208	-	25,629	-
-	-	-	-	-	-	-	-
-	-	-	1,713	-	77,904	-	1,000,000
-	-	-	-	-	-	-	-
-	-	-	-	3,783	-	-	-
<u>11,433</u>	<u>13,650</u>	<u>31,557</u>	<u>526,094</u>	<u>408,179</u>	<u>85,769</u>	<u>35,779</u>	<u>1,000,000</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	3,276,326
-	-	-	1,229	15,752	-	2,431	-
-	-	-	-	-	-	-	880,687
581,364	74,384	(7,497)	-	-	501,967	-	-
<u>581,364</u>	<u>74,384</u>	<u>(7,497)</u>	<u>1,229</u>	<u>15,752</u>	<u>501,967</u>	<u>2,431</u>	<u>4,157,013</u>
<u>\$ 592,797</u>	<u>\$ 88,034</u>	<u>\$ 24,060</u>	<u>\$ 527,323</u>	<u>\$ 423,931</u>	<u>\$ 587,736</u>	<u>\$ 38,210</u>	<u>\$ 5,157,013</u>

continued

**CALCASIEU PARISH POLICE JURY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2009**

	Special Revenue				
	Office of Federal Program Development	Riverboat Recreational Endowment Fund	Calcasieu Parish Law Library Commission	Port Industrial Park Development Fund	Economic Development Fund
ASSETS					
Cash and cash equivalents	\$ 3,960	\$ 74,873	\$ 5,293	\$ 1,876	\$ 17,573
Investments	48,617	919,282	64,740	23,036	215,775
Receivable (net of allowances for uncollectibles):					
Taxes	-	-	-	-	-
Special assessments	-	-	-	-	-
Interest receivable	205	3,410	230	85	780
Due from other governmental units	-	-	4,475	-	-
Due from other funds	-	-	-	-	-
Due from component units	-	-	-	-	-
Loan receivable	-	-	-	-	29,829
Prepaid items	-	-	-	-	-
Other receivables	5,000	-	-	-	-
Total assets	<u>\$ 57,782</u>	<u>\$ 997,565</u>	<u>\$ 74,738</u>	<u>\$ 24,997</u>	<u>\$ 263,957</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 191	\$ -	\$ 5,123	\$ -	\$ -
Accrued liabilities	1,569	-	-	-	-
Due to other governmental units	-	-	-	-	-
Due to other funds	-	-	12,255	-	-
Advance from other funds	-	-	-	-	-
Deferred revenues	-	-	-	-	29,829
Retainage payable	-	-	-	-	-
Other liabilities	-	-	-	-	-
Total liabilities	<u>1,760</u>	<u>-</u>	<u>17,378</u>	<u>-</u>	<u>29,829</u>
Fund balances:					
Reserved for:					
Prepaid items	-	-	-	-	-
Committed appropriations	-	-	-	-	-
Unreserved, designated for:					
Encumbrances	-	-	-	-	-
Capital improvements	-	-	-	-	-
Unreserved, undesignated	56,022	997,565	57,360	24,997	234,128
Total fund balances	<u>56,022</u>	<u>997,565</u>	<u>57,360</u>	<u>24,997</u>	<u>234,128</u>
Total liabilities and fund balances	<u>\$ 57,782</u>	<u>\$ 997,565</u>	<u>\$ 74,738</u>	<u>\$ 24,997</u>	<u>\$ 263,957</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
\$ 5,369	\$ 123,888	\$ 1,809	\$ 2,834	\$ 67,397	\$ 167,435	\$ 158,242	\$ 23,010
65,922	1,521,628	22,190	34,805	827,516	2,056,276	2,503,567	282,490
-	-	-	-	1,416,435	-	-	-
-	-	-	-	-	-	-	-
243	4,270	133	107	3,016	6,293	9,121	1,114
-	-	-	-	-	31,698	35,151	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	5,620	-	-	-	-
<u>\$ 71,534</u>	<u>\$ 1,649,786</u>	<u>\$ 24,132</u>	<u>\$ 43,366</u>	<u>\$ 2,314,364</u>	<u>\$ 2,261,702</u>	<u>\$ 2,706,081</u>	<u>\$ 306,614</u>
\$ -	\$ 169,906	\$ 404	\$ 1,714	\$ -	\$ 270,519	\$ 150	\$ -
-	981	1,497	-	-	-	-	-
-	-	-	-	-	-	-	-
-	95	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	1,414,494	100,000	-	-
-	-	-	-	-	100,832	-	-
-	-	-	900	-	-	-	-
-	170,982	1,901	2,614	1,414,494	471,351	150	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	3,816	-	-	429,442	-	-
-	-	-	-	-	1,360,909	2,705,931	306,614
71,534	1,478,804	18,415	40,752	899,870	-	-	-
<u>71,534</u>	<u>1,478,804</u>	<u>22,231</u>	<u>40,752</u>	<u>899,870</u>	<u>1,790,351</u>	<u>2,705,931</u>	<u>306,614</u>
<u>\$ 71,534</u>	<u>\$ 1,649,786</u>	<u>\$ 24,132</u>	<u>\$ 43,366</u>	<u>\$ 2,314,364</u>	<u>\$ 2,261,702</u>	<u>\$ 2,706,081</u>	<u>\$ 306,614</u>

continued

**CALCASIEU PARISH POLICE JURY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2009**

	Capital Projects			
	Coliseum Capital Improvement Fund	Juvenile Justice Construction Fund	Health Unit Construction Fund	SEED Center Construction Fund
ASSETS				
Cash and cash equivalents	\$ 41,430	\$ 24,847	\$ 21,444	\$ 64,592
Investments	508,405	305,170	263,205	793,656
Receivable (net of allowances for uncollectibles):				
Taxes	-	-	-	-
Special assessments	-	-	-	-
Interest receivable	2,551	882	1,170	1,450
Due from other governmental units	6,685	-	-	-
Due from other funds	-	-	-	-
Due from component units	-	-	-	-
Loan receivable	-	-	-	-
Prepaid items	-	-	-	-
Other receivables	-	-	-	-
Total assets	\$ 559,071	\$ 330,899	\$ 285,819	\$ 859,698
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 160,551	\$ 916	\$ 8,058	\$ -
Accrued liabilities	-	-	-	-
Due to other governmental units	-	-	-	-
Due to other funds	1,978	-	-	-
Advance from other funds	-	-	-	-
Deferred revenues	-	-	-	-
Retainage payable	253,698	-	-	-
Other liabilities	-	-	-	-
Total liabilities	416,227	916	8,058	-
Fund balances:				
Reserved for:				
Prepaid items	-	-	-	-
Committed appropriations	-	-	-	-
Unreserved, designated for:				
Encumbrances	82,728	-	-	-
Capital improvements	60,116	329,983	277,761	859,698
Unreserved, undesignated	-	-	-	-
Total fund balances	142,844	329,983	277,761	859,698
Total liabilities and fund balances	\$ 559,071	\$ 330,899	\$ 285,819	\$ 859,698

Capital Projects		Debt Service	
L.C.D.B.G. Starks Water Project	L.C.D.B.G. Mossville Sewer Project	Paving Assessment Fund	Total Nonmajor Governmental Funds
\$ 155	\$ 44	\$ 9,533	\$ 3,113,399
1,841	360	-	36,941,652
-	-	-	10,378,670
-	-	2,797	2,797
171	442	-	142,082
146,790	493,971	-	3,237,717
-	-	-	113,283
-	-	851	851
-	-	-	29,829
-	-	-	230,043
-	-	-	133,920
<u>\$ 148,957</u>	<u>\$ 494,817</u>	<u>\$ 13,181</u>	<u>\$ 54,324,243</u>
\$ 32,644	\$ 181,454	\$ -	\$ 1,950,437
-	-	-	164,216
-	-	-	423,442
-	60,000	-	692,545
-	-	70,912	70,912
-	-	-	11,568,323
49,380	224,706	-	628,616
-	-	-	60,354
<u>82,024</u>	<u>466,160</u>	<u>70,912</u>	<u>15,558,845</u>
-	-	-	230,043
-	-	-	3,276,326
-	28,657	-	890,578
66,933	-	-	6,848,632
-	-	(57,731)	27,519,819
<u>66,933</u>	<u>28,657</u>	<u>(57,731)</u>	<u>38,765,398</u>
<u>\$ 148,957</u>	<u>\$ 494,817</u>	<u>\$ 13,181</u>	<u>\$ 54,324,243</u>

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2009

	Special Revenue				
	Health Unit	Solid Waste Fund	Mosquito Control	Animal Services Fund	Parks Fund
REVENUES					
Taxes:					
Property	\$ 2,901,053	\$ -	\$ 2,953,093	\$ -	\$ -
Other taxes	-	-	-	-	55,938
Special assessments levied	-	-	-	-	-
Licenses and permits	-	-	-	323,708	-
Intergovernmental revenues	264,173	265	146,142	459,004	107,553
Charges for services	-	-	-	148,597	178,560
Fines and forfeitures	-	3,415	-	14,204	-
Investment earnings	99,351	93,148	77,069	10,360	8,642
Gaming revenue	-	-	-	-	109,613
Sale of assets	688	-	4,381	4,939	1,061
Donations	-	-	-	23,909	-
Miscellaneous revenues	-	-	-	19,952	50
Total revenues	<u>3,265,265</u>	<u>96,828</u>	<u>3,180,685</u>	<u>1,004,673</u>	<u>461,417</u>
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Public safety	-	-	-	1,910,405	-
Public works	-	-	-	-	-
Sanitation	-	5,036,855	-	-	-
Health and welfare	1,378,555	-	3,631,712	-	-
Culture and recreation	-	-	-	-	902,840
Economic development	-	-	-	-	-
Debt service:					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital outlay	70,633	-	16,038	26,737	11,465
Intergovernmental	-	-	-	-	-
Total expenditures	<u>1,449,188</u>	<u>5,036,855</u>	<u>3,647,750</u>	<u>1,937,142</u>	<u>914,305</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,816,077</u>	<u>(4,940,027)</u>	<u>(467,065)</u>	<u>(932,469)</u>	<u>(452,888)</u>
OTHER FINANCING SOURCES (USES)					
Insurance proceeds	-	-	-	-	-
Transfers in	-	-	201,308	947,742	370,662
Transfers out	(1,705,947)	(26,510)	-	-	-
Total other financing sources and uses	<u>(1,705,947)</u>	<u>(26,510)</u>	<u>201,308</u>	<u>947,742</u>	<u>370,662</u>
Net change in fund balances	110,130	(4,966,537)	(265,757)	15,273	(82,226)
Fund balances at beginning of year as restated	<u>6,927,201</u>	<u>9,337,930</u>	<u>4,101,704</u>	<u>360,525</u>	<u>553,301</u>
Fund balances at end of year	<u>\$ 7,037,331</u>	<u>\$ 4,371,393</u>	<u>\$ 3,835,947</u>	<u>\$ 375,798</u>	<u>\$ 471,075</u>

Special Revenue

Planning and Development	Administrative Fund	Information Systems Fund	Coliseum Tax Fund	Section 8 Housing Program	Shelter Plus Care Program	Homeless Preservation Grant Fund
\$ -	\$ -	\$ -	\$ 1,340,005	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
742,756	1,389,851	-	-	-	-	-
178,832	80,141	1,041	-	4,980,854	52,954	121,728
82,534	2,191,204	516,823	-	-	-	-
5,100	-	-	-	-	-	-
11,001	67,130	7,112	9,041	19,413	-	708
-	-	-	-	-	-	-
19	162	-	-	-	-	-
-	-	-	-	-	-	-
17,593	15	906	-	45,090	-	36,500
<u>1,037,835</u>	<u>3,728,503</u>	<u>525,882</u>	<u>1,349,046</u>	<u>5,045,357</u>	<u>52,954</u>	<u>158,936</u>
-	2,994,114	1,450,457	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	916,193	-	-	-
2,497,872	-	-	-	4,271,867	50,856	183,258
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>2,497,872</u>	<u>2,994,114</u>	<u>1,450,457</u>	<u>916,193</u>	<u>4,271,867</u>	<u>50,856</u>	<u>183,258</u>
<u>(1,460,037)</u>	<u>734,389</u>	<u>(924,575)</u>	<u>432,853</u>	<u>773,490</u>	<u>2,098</u>	<u>(24,322)</u>
-	-	-	-	-	-	-
997,625	-	900,000	-	-	-	-
-	(885,000)	-	(550,000)	-	-	-
<u>997,625</u>	<u>(885,000)</u>	<u>900,000</u>	<u>(550,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
(462,412)	(150,611)	(24,575)	(117,147)	773,490	2,098	(24,322)
563,163	3,945,933	193,750	337,084	1,251,961	2,143	38,840
<u>\$ 100,751</u>	<u>\$ 3,795,322</u>	<u>\$ 169,175</u>	<u>\$ 219,937</u>	<u>\$ 2,025,451</u>	<u>\$ 4,241</u>	<u>\$ 14,518</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, 2009

	<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>
REVENUES					
Taxes:					
Property	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-	-
Special assessments levied	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental revenues	7,000	3,227,321	3,175,230	573,790	218,498
Charges for services	-	25,410	52,775	19,004	-
Fines and forfeitures	-	-	-	-	-
Investment earnings	-	3	3,306	8	-
Gaming revenue	-	-	-	-	-
Sale of assets	-	8	-	5,040	-
Donations	-	-	-	-	-
Miscellaneous revenues	-	159	2,441	-	-
Total revenues	<u>7,000</u>	<u>3,252,901</u>	<u>3,233,752</u>	<u>597,842</u>	<u>218,498</u>
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Sanitation	-	-	-	-	-
Health and welfare	-	3,273,804	3,199,093	910,953	210,165
Culture and recreation	-	-	-	-	-
Economic development	7,000	-	-	-	-
Debt service:					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Total expenditures	<u>7,000</u>	<u>3,273,804</u>	<u>3,199,093</u>	<u>910,953</u>	<u>210,165</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(20,903)</u>	<u>34,659</u>	<u>(313,111)</u>	<u>8,333</u>
OTHER FINANCING SOURCES (USES)					
Insurance proceeds	-	-	-	-	-
Transfers in	-	-	22,000	300,000	-
Transfers out	-	-	(21,200)	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>800</u>	<u>300,000</u>	<u>-</u>
Net change in fund balances	-	(20,903)	35,459	(13,111)	8,333
Fund balances at beginning of year as restated	<u>-</u>	<u>109,543</u>	<u>384,946</u>	<u>114,141</u>	<u>36,232</u>
Fund balances at end of year	<u>\$ -</u>	<u>\$ 88,640</u>	<u>\$ 420,405</u>	<u>\$ 101,030</u>	<u>\$ 44,565</u>

Special Revenue

Food For Seniors Fund	Multipurpose Contract Postal Unit	TASC Fund	Federal Foster Care Program	Drug Court Program	Adult Drug Court Program	Homeland Security Fund	Flood Mitigation Fund	Coastal Impact Assistance Program
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
298	30,570	254,332	299,587	210,762	141,946	1,148,666	410,944	195,624
-	1,312	-	-	-	20,985	-	-	-
-	-	-	-	-	-	-	-	-
370	367	240	7,496	748	56	3,635	507	6,829
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	119,786	-
<u>668</u>	<u>32,249</u>	<u>254,572</u>	<u>307,083</u>	<u>211,510</u>	<u>162,987</u>	<u>1,152,301</u>	<u>531,237</u>	<u>202,453</u>
-	-	-	-	-	-	-	-	-
-	-	255,108	315,942	209,074	209,940	1,151,699	496,995	200,972
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
52,696	53,126	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>52,696</u>	<u>53,126</u>	<u>255,108</u>	<u>315,942</u>	<u>209,074</u>	<u>209,940</u>	<u>1,151,699</u>	<u>496,995</u>	<u>200,972</u>
<u>(52,028)</u>	<u>(20,877)</u>	<u>(536)</u>	<u>(8,859)</u>	<u>2,436</u>	<u>(46,953)</u>	<u>602</u>	<u>34,242</u>	<u>1,481</u>
-	-	-	-	-	-	-	-	-
55,000	9,182	-	-	30,108	38,500	-	-	-
-	-	-	-	-	-	-	(35,643)	-
<u>55,000</u>	<u>9,182</u>	<u>-</u>	<u>-</u>	<u>30,108</u>	<u>38,500</u>	<u>-</u>	<u>(35,643)</u>	<u>-</u>
2,972	(11,695)	(536)	(8,859)	32,544	(8,453)	602	(1,401)	1,481
<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>
<u>\$ 5,787</u>	<u>\$ 17,003</u>	<u>\$ 6,082</u>	<u>\$ 581,364</u>	<u>\$ 74,384</u>	<u>\$ (7,497)</u>	<u>\$ 1,229</u>	<u>\$ 15,752</u>	<u>\$ 501,967</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, 2009

	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
REVENUES					
Taxes:					
Property	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -
Other taxes	-	-	-	-	-
Special assessments levied	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental revenues	162,041	-	65	-	-
Charges for services	189,080	-	-	-	48,972
Fines and forfeitures	-	-	-	-	-
Investment earnings	1,032	60,322	903	13,070	879
Gaming revenue	-	-	-	-	-
Sale of assets	-	-	-	-	-
Donations	-	-	-	-	-
Miscellaneous revenues	-	-	5,000	-	-
Total revenues	<u>352,153</u>	<u>1,060,322</u>	<u>5,968</u>	<u>13,070</u>	<u>49,851</u>
EXPENDITURES					
Current:					
General government	-	-	-	23	70,143
Public safety	418,543	-	-	-	-
Public works	-	-	-	-	-
Sanitation	-	-	-	-	-
Health and welfare	-	-	30,993	-	-
Culture and recreation	-	-	-	-	-
Economic development	-	-	-	-	-
Debt service:					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital outlay	57,814	-	-	-	-
Intergovernmental	-	632,386	-	24,000	-
Total expenditures	<u>476,357</u>	<u>632,386</u>	<u>30,993</u>	<u>24,023</u>	<u>70,143</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(124,204)</u>	<u>427,936</u>	<u>(25,025)</u>	<u>(10,953)</u>	<u>(20,292)</u>
OTHER FINANCING SOURCES (USES)					
Insurance proceeds	-	-	-	-	-
Transfers in	91,076	-	61,200	-	-
Transfers out	-	(84,418)	-	-	-
Total other financing sources and uses	<u>91,076</u>	<u>(84,418)</u>	<u>61,200</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(33,128)	343,518	36,175	(10,953)	(20,292)
Fund balances at beginning of year as restated	<u>35,559</u>	<u>3,813,495</u>	<u>19,847</u>	<u>1,008,518</u>	<u>77,652</u>
Fund balances at end of year	<u>\$ 2,431</u>	<u>\$ 4,157,013</u>	<u>\$ 56,022</u>	<u>\$ 997,565</u>	<u>\$ 57,360</u>

Special Revenue

Port Industrial Park Development Fund	Economic Development Fund	Calcasieu Junior Golf Program	Stormwater Fund	Medical Reserve Corp. Fund	Big Lake Water System Fund	Fire Protection District No. 2 of Ward 3
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,175,414
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	55,952	-	-	46,187	-	120,501
-	-	-	-	-	52,650	-
-	-	-	-	-	-	-
322	3,301	938	5,802	1,166	269	10,917
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	1,710	-	-	650	-
<u>322</u>	<u>59,253</u>	<u>2,648</u>	<u>5,802</u>	<u>47,353</u>	<u>53,569</u>	<u>1,306,832</u>
1	206	-	-	-	-	-
-	-	-	-	-	-	1,165,930
-	-	-	1,462,270	-	28,014	-
-	-	-	-	-	-	-
-	-	-	-	148,325	-	-
-	-	3,463	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	84,705	-
-	-	-	-	-	-	-
<u>1</u>	<u>206</u>	<u>3,463</u>	<u>1,462,270</u>	<u>148,325</u>	<u>112,719</u>	<u>1,165,930</u>
321	59,047	(815)	(1,456,468)	(100,972)	(59,150)	140,902
-	-	-	-	-	-	-
-	-	-	1,930,000	116,000	84,000	-
-	(84,000)	-	-	-	-	-
-	(84,000)	-	1,930,000	116,000	84,000	-
321	(24,953)	(815)	473,532	15,028	24,850	140,902
<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>
<u>\$ 24,997</u>	<u>\$ 234,128</u>	<u>\$ 71,534</u>	<u>\$ 1,478,804</u>	<u>\$ 22,231</u>	<u>\$ 40,752</u>	<u>\$ 899,870</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, 2009

	Capital Projects			
	Courthouse Complex Fund	Parks Capital Improvement Fund	Allen August Multi-Purpose Center Fund	Coliseum Capital Improvement Fund
REVENUES				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-
Special assessments levied	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental revenues	31,698	36,241	-	1,450,168
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment earnings	13,091	30,776	5,047	12,977
Gaming revenue	-	344,453	-	-
Sale of assets	-	-	-	-
Donations	-	-	-	-
Miscellaneous revenues	-	-	-	-
Total revenues	<u>44,789</u>	<u>411,470</u>	<u>5,047</u>	<u>1,463,145</u>
EXPENDITURES				
Current:				
General government	-	-	9	-
Public safety	-	-	-	-
Public works	-	-	-	-
Sanitation	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	11	-	-
Economic development	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	1,844,279	555,421	64,787	2,926,394
Intergovernmental	-	-	-	-
Total expenditures	<u>1,844,279</u>	<u>555,432</u>	<u>64,796</u>	<u>2,926,394</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,799,490)</u>	<u>(143,962)</u>	<u>(59,749)</u>	<u>(1,463,249)</u>
OTHER FINANCING SOURCES (USES)				
Insurance proceeds	679,267	-	-	61,784
Transfers in	1,855,782	525,000	247,000	550,000
Transfers out	-	(45,662)	-	(1,978)
Total other financing sources and uses	<u>2,535,049</u>	<u>479,338</u>	<u>247,000</u>	<u>609,806</u>
Net change in fund balances	735,559	335,376	187,251	(853,443)
Fund balances at beginning of year as restated	<u>1,054,792</u>	<u>2,370,555</u>	<u>119,363</u>	<u>996,287</u>
Fund balances at end of year	<u>\$ 1,790,351</u>	<u>\$ 2,705,931</u>	<u>\$ 306,614</u>	<u>\$ 142,844</u>

Capital Projects					Debt Service	Total
Juvenile Justice Construction Fund	Health Unit Construction Fund	SEED Center Construction Fund	L.C.D.B.G. Starks Water Project	L.C.D.B.G. Mossville Sewer Project	Paving Assessment Fund	Nonmajor Governmental Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,369,565
-	-	-	-	-	-	55,938
-	-	-	-	-	5,864	5,864
-	-	-	-	-	-	2,456,315
4,504	-	500,000	772,000	439,418	-	19,906,030
-	-	-	-	-	-	3,527,906
-	-	-	-	-	-	22,719
2,373	6,882	(1,137)	1,614	3,540	1,248	601,872
-	-	-	-	-	-	454,066
-	-	-	-	-	-	16,298
-	-	-	-	-	-	23,909
-	-	-	-	-	-	249,852
<u>6,877</u>	<u>6,882</u>	<u>498,863</u>	<u>773,614</u>	<u>442,958</u>	<u>7,112</u>	<u>36,690,334</u>
-	-	-	-	-	68	4,515,021
6,505	11	-	-	-	-	6,341,124
-	-	-	30	-	-	1,490,314
-	-	-	-	-	-	5,036,855
-	-	-	-	-	-	12,889,422
-	-	-	-	-	-	1,822,507
-	-	-	-	-	-	7,010,853
-	-	-	-	-	8,954	8,954
-	-	-	-	-	448	448
22,190	29,110	139,165	1,046,067	543,035	-	7,437,840
-	-	-	-	-	-	656,386
<u>28,695</u>	<u>29,121</u>	<u>139,165</u>	<u>1,046,097</u>	<u>543,035</u>	<u>9,470</u>	<u>47,209,724</u>
<u>(21,818)</u>	<u>(22,239)</u>	<u>359,698</u>	<u>(272,483)</u>	<u>(100,077)</u>	<u>(2,358)</u>	<u>(10,519,390)</u>
-	-	-	-	-	-	741,051
160,000	300,000	500,000	203,470	-	-	10,495,655
-	-	-	-	-	(6,636)	(3,446,994)
<u>160,000</u>	<u>300,000</u>	<u>500,000</u>	<u>203,470</u>	<u>-</u>	<u>(6,636)</u>	<u>7,789,712</u>
138,182	277,761	859,698	(69,013)	(100,077)	(8,994)	(2,729,678)
191,801	-	-	135,946	128,734	(48,737)	41,495,076
<u>\$ 329,983</u>	<u>\$ 277,761</u>	<u>\$ 859,698</u>	<u>\$ 66,933</u>	<u>\$ 28,657</u>	<u>\$ (57,731)</u>	<u>\$ 38,765,398</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Ad valorem	\$ 2,798,000	\$ 2,798,000	\$ 2,630,387	\$ (167,613)
Intergovernmental revenues	265,234	265,234	277,225	11,991
Investment income	275,000	275,000	140,956	(134,044)
Sale of assets	-	-	688	688
Total revenues	<u>3,338,234</u>	<u>3,338,234</u>	<u>3,049,256</u>	<u>(288,978)</u>
EXPENDITURES				
Current:				
Health and welfare	<u>1,777,737</u>	<u>1,777,737</u>	<u>1,331,568</u>	<u>446,169</u>
Excess (deficiency) of revenues over expenditures	<u>1,560,497</u>	<u>1,560,497</u>	<u>1,717,688</u>	<u>157,191</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(2,073,474)</u>	<u>(2,073,474)</u>	<u>(1,705,947)</u>	<u>367,527</u>
Net change in fund balances	(512,977)	(512,977)	11,741	524,718
Fund balances beginning of year	<u>6,869,353</u>	<u>7,120,735</u>	<u>7,120,735</u>	<u>-</u>
Fund balances end of year	<u>\$ 6,356,376</u>	<u>\$ 6,607,758</u>	<u>\$ 7,132,476</u>	<u>\$ 524,718</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, 2009**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ -	\$ -	\$ 2,416	\$ 2,416
Fines and forfeitures	1,000	1,000	3,415	2,415
Investment income	<u>300,000</u>	<u>130,000</u>	<u>131,019</u>	<u>1,019</u>
Total revenues	<u>301,000</u>	<u>131,000</u>	<u>136,850</u>	<u>5,850</u>
EXPENDITURES				
Current:				
Public works	<u>5,729,882</u>	<u>5,559,882</u>	<u>5,021,985</u>	<u>537,897</u>
Excess (deficiency) of revenues over expenditures	<u>(5,428,882)</u>	<u>(5,428,882)</u>	<u>(4,885,135)</u>	<u>543,747</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(26,510)</u>	<u>(26,510)</u>	<u>(26,510)</u>	<u>-</u>
Net change in fund balances	(5,455,392)	(5,455,392)	(4,911,645)	543,747
Fund balances beginning of year	<u>9,311,605</u>	<u>9,311,605</u>	<u>9,345,459</u>	<u>33,854</u>
Fund balances end of year	<u>\$ 3,856,213</u>	<u>\$ 3,856,213</u>	<u>\$ 4,433,814</u>	<u>\$ 577,601</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, 2009**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Ad valorem	\$ 2,848,000	\$ 2,848,000	\$ 2,676,879	\$ (171,121)
Intergovernmental revenues	92,512	92,512	204,082	111,570
Investment income	150,000	150,000	100,352	(49,648)
Sale of assets	-	-	4,381	4,381
Total revenues	<u>3,090,512</u>	<u>3,090,512</u>	<u>2,985,694</u>	<u>(104,818)</u>
EXPENDITURES				
Current:				
Health and welfare	<u>3,346,457</u>	<u>3,402,305</u>	<u>3,528,052</u>	<u>(125,747)</u>
Excess (deficiency) of revenues over expenditures	<u>(255,945)</u>	<u>(311,793)</u>	<u>(542,358)</u>	<u>(230,565)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>237,474</u>	<u>237,474</u>	<u>201,308</u>	<u>(36,166)</u>
Net change in fund balances	(18,471)	(74,319)	(341,050)	(266,731)
Fund balances beginning of year	<u>3,773,321</u>	<u>4,187,241</u>	<u>4,187,241</u>	<u>-</u>
Fund balances end of year	<u>\$ 3,754,850</u>	<u>\$ 4,112,922</u>	<u>\$ 3,846,191</u>	<u>\$ (266,731)</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, 2009**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Licenses and permits	\$ 310,000	\$ 310,000	\$ 323,708	\$ 13,708
Intergovernmental revenues	527,570	527,570	562,900	35,330
Charges for services	130,000	130,000	148,597	18,597
Fines and forfeitures	5,000	5,000	14,204	9,204
Investment income	15,000	15,000	12,510	(2,490)
Miscellaneous revenues	<u>60,000</u>	<u>60,000</u>	<u>48,240</u>	<u>(11,760)</u>
Total revenues	<u>1,047,570</u>	<u>1,047,570</u>	<u>1,110,159</u>	<u>62,589</u>
EXPENDITURES				
Current:				
Public safety	2,037,186	2,037,186	1,897,489	139,697
Capital improvements	<u>80,000</u>	<u>86,990</u>	<u>26,737</u>	<u>60,253</u>
Total expenditures	<u>2,117,186</u>	<u>2,124,176</u>	<u>1,924,226</u>	<u>199,950</u>
Excess (deficiency) of revenues over expenditures	(1,069,616)	(1,076,606)	(814,067)	262,539
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>980,000</u>	<u>980,000</u>	<u>944,828</u>	<u>(35,172)</u>
Net change in fund balances	(89,616)	(96,606)	130,761	227,367
Fund balances beginning of year	<u>202,523</u>	<u>293,189</u>	<u>293,189</u>	<u>-</u>
Fund balances end of year	<u>\$ 112,907</u>	<u>\$ 196,583</u>	<u>\$ 423,950</u>	<u>\$ 227,367</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, 2009**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ 175,000	\$ 138,811	\$ 138,811	\$ -
Charges for services	222,800	222,800	180,351	(42,449)
Investment income	50,000	50,000	56,862	6,862
Gaming revenue	264,400	109,613	109,613	-
Sale of assets	-	-	1,061	-
Miscellaneous revenue	40,000	40,000	53,498	13,498
Total revenues	<u>752,200</u>	<u>561,224</u>	<u>540,196</u>	<u>(22,089)</u>
EXPENDITURES				
Current:				
Culture and recreation	<u>1,191,371</u>	<u>1,000,396</u>	<u>909,503</u>	<u>90,893</u>
Excess (deficiency) of revenues over expenditures	<u>(439,171)</u>	<u>(439,172)</u>	<u>(369,307)</u>	<u>68,804</u>
OTHER FINANCING SOURCES (USES)				
Insurance Proceeds	-	-	14,369	14,369
Transfers in	<u>325,000</u>	<u>325,000</u>	<u>325,000</u>	<u>-</u>
Total other financing sources and uses	<u>325,000</u>	<u>325,000</u>	<u>339,369</u>	<u>-</u>
Net change in fund balances	(114,171)	(114,172)	(29,938)	68,804
Fund balances beginning of year	<u>460,296</u>	<u>517,582</u>	<u>517,582</u>	<u>-</u>
Fund balances end of year	<u>\$ 346,125</u>	<u>\$ 403,410</u>	<u>\$ 487,644</u>	<u>\$ 68,804</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, 2009**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Licenses and permits	\$ 974,500	\$ 746,500	\$ 743,022	\$ (3,478)
Intergovernmental revenues	124,383	141,813	122,437	(19,376)
Charges for services	118,000	91,000	61,429	(29,571)
Fines and forfeitures	3,000	3,000	5,100	2,100
Investment income	35,000	12,500	12,545	45
Miscellaneous revenues	<u>7,500</u>	<u>7,500</u>	<u>17,613</u>	<u>10,113</u>
Total revenues	<u>1,262,383</u>	<u>1,002,313</u>	<u>962,146</u>	<u>(40,167)</u>
EXPENDITURES				
Current:				
Economic development	<u>2,696,001</u>	<u>2,577,767</u>	<u>2,639,706</u>	<u>(61,939)</u>
Excess (deficiency) of revenues over expenditures	<u>(1,433,618)</u>	<u>(1,575,454)</u>	<u>(1,677,560)</u>	<u>(102,106)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>1,122,750</u>	<u>960,004</u>	<u>960,004</u>	<u>-</u>
Net change in fund balances	(310,868)	(615,450)	(717,556)	(102,106)
Fund balances beginning of year	<u>745,409</u>	<u>615,450</u>	<u>609,155</u>	<u>(6,295)</u>
Fund balances end of year	<u>\$ 434,541</u>	<u>\$ -</u>	<u>\$ (108,401)</u>	<u>\$ (108,401)</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget- Positive (Negative)
	<u>Original</u>	<u>Final</u>		<u>(Negative)</u>
REVENUES				
Intergovernmental revenues	\$ -	\$ -	\$ 96,364	\$ 96,364
Licenses and permits	1,221,500	1,221,500	1,389,851	168,351
Charges for services	2,172,659	2,172,659	2,186,191	13,532
Investment income	125,000	125,000	89,875	(35,125)
Miscellaneous revenues	<u>-</u>	<u>-</u>	<u>177</u>	<u>177</u>
Total revenues	<u>3,519,159</u>	<u>3,519,159</u>	<u>3,762,458</u>	<u>243,299</u>
EXPENDITURES				
Current:				
General government:				
Administration	781,443	781,443	765,691	15,752
Division of Finance	1,401,466	1,401,466	1,423,712	(22,246)
Human Resources	453,429	453,429	406,057	47,372
Miscellaneous	<u>513,500</u>	<u>592,675</u>	<u>383,836</u>	<u>208,839</u>
Total expenditures	<u>3,149,838</u>	<u>3,229,013</u>	<u>2,979,296</u>	<u>249,717</u>
Excess (deficiency) of revenues over expenditures	<u>369,321</u>	<u>290,146</u>	<u>783,162</u>	<u>493,016</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(885,000)</u>	<u>(885,000)</u>	<u>(885,000)</u>	<u>-</u>
Net change in fund balances	(515,679)	(594,854)	(101,838)	493,016
Fund balances beginning of year	<u>3,843,261</u>	<u>3,958,053</u>	<u>3,958,053</u>	<u>-</u>
Fund balances end of year	<u>\$ 3,327,582</u>	<u>\$ 3,363,199</u>	<u>\$ 3,856,215</u>	<u>\$ 493,016</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, 2009**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ -	\$ -	\$ 14,872	\$ 14,872
Charges for services	466,742	466,742	516,823	50,081
Investment income	15,000	15,000	8,486	(6,514)
Miscellaneous revenues	<u>-</u>	<u>-</u>	<u>907</u>	<u>907</u>
Total revenues	<u>481,742</u>	<u>481,742</u>	<u>541,088</u>	<u>59,346</u>
EXPENDITURES				
Current:				
General government	<u>1,530,056</u>	<u>1,548,263</u>	<u>1,427,577</u>	<u>120,686</u>
Excess (deficiency) of revenues over expenditures	<u>(1,048,314)</u>	<u>(1,066,521)</u>	<u>(886,489)</u>	<u>180,032</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>900,000</u>	<u>900,000</u>	<u>900,000</u>	<u>-</u>
Net change in fund balances	(148,314)	(166,521)	13,511	180,032
Fund balances beginning of year	<u>200,997</u>	<u>232,400</u>	<u>232,400</u>	<u>-</u>
Fund balances end of year	<u>\$ 52,683</u>	<u>\$ 65,879</u>	<u>\$ 245,911</u>	<u>\$ 180,032</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, 2009**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Ad valorem	\$ 1,249,125	\$ 1,149,125	\$ 1,175,695	\$ 26,570
Investment income	<u>25,000</u>	<u>25,000</u>	<u>10,890</u>	<u>(14,110)</u>
Total revenues	<u>1,274,125</u>	<u>1,174,125</u>	<u>1,186,585</u>	<u>12,460</u>
EXPENDITURES				
Current:				
Recreation	<u>1,071,819</u>	<u>971,819</u>	<u>857,785</u>	<u>114,034</u>
Excess (deficiency) of revenues over expenditures	202,306	202,306	328,800	126,494
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(550,000)</u>	<u>(550,000)</u>	<u>(550,000)</u>	<u>-</u>
Net change in fund balances	(347,694)	(347,694)	(221,200)	126,494
Fund balances beginning of year	<u>227,800</u>	<u>445,738</u>	<u>445,738</u>	<u>-</u>
Fund balances end of year	<u>\$ (119,894)</u>	<u>\$ 98,044</u>	<u>\$ 224,538</u>	<u>\$ 126,494</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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental revenues	\$ 2,661,071	\$ 3,793,445	\$ 5,612,542	\$ 1,819,097
Investment income	10,000	10,000	29,231	19,231
Miscellaneous revenues	<u>10,000</u>	<u>10,000</u>	<u>10,485</u>	<u>485</u>
Total revenues	<u>2,681,071</u>	<u>3,813,445</u>	<u>5,652,258</u>	<u>1,838,813</u>
EXPENDITURES				
Current:				
Economic development	<u>3,075,568</u>	<u>4,207,942</u>	<u>4,407,078</u>	<u>(199,136)</u>
Excess (deficiency) of revenues over expenditures	(394,497)	(394,497)	1,245,180	1,639,677
Fund balances beginning of year	<u>808,968</u>	<u>1,660,634</u>	<u>1,660,634</u>	<u>-</u>
Fund balances end of year	<u>\$ 414,471</u>	<u>\$ 1,266,137</u>	<u>\$ 2,905,814</u>	<u>\$ 1,639,677</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, 2009**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ 36,000	\$ 36,000	\$ 32,268	\$ (3,732)
EXPENDITURES				
Current:				
Economic development	34,225	34,225	50,111	(15,886)
Excess (deficiency) of revenues over expenditures	1,775	1,775	(17,843)	(19,618)
Fund balances beginning of year	5,093	4,865	4,865	-
Fund balances end of year	<u>\$ 6,868</u>	<u>\$ 6,640</u>	<u>\$ (12,978)</u>	<u>\$ (19,618)</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, 2009**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ 127,439	\$ 127,439	\$ 127,159	\$ (280)
Investment income	250	250	769	519
Miscellaneous revenue	<u>84,960</u>	<u>84,960</u>	<u>36,500</u>	<u>(48,460)</u>
Total revenues	<u>212,649</u>	<u>212,649</u>	<u>164,428</u>	<u>(48,221)</u>
EXPENDITURES				
Current:				
Economic development	<u>242,878</u>	<u>242,878</u>	<u>183,443</u>	<u>59,435</u>
Excess (deficiency) of revenues over expenditures	<u>(30,229)</u>	<u>(30,229)</u>	<u>(19,015)</u>	<u>11,214</u>
Fund balances beginning of year	<u>30,481</u>	<u>40,952</u>	<u>36,952</u>	<u>(4,000)</u>
Fund balances end of year	<u>\$ 252</u>	<u>\$ 10,723</u>	<u>\$ 17,937</u>	<u>\$ 7,214</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, 2009**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ 491,000	\$ 491,000	\$ 7,000	\$ (484,000)
Investment income	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>(1,000)</u>
Total revenues	<u>492,000</u>	<u>492,000</u>	<u>7,000</u>	<u>(485,000)</u>
EXPENDITURES				
Current:				
Economic development	<u>477,550</u>	<u>477,550</u>	<u>7,000</u>	<u>470,550</u>
Excess (deficiency) of revenues over expenditures	<u>13,450</u>	<u>13,450</u>	<u>-</u>	<u>(13,450)</u>
Fund balances beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances end of year	<u>\$ 13,450</u>	<u>\$ 13,450</u>	<u>\$ -</u>	<u>\$ (13,450)</u>

**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, 2009**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ 1,922,615	\$ 3,277,023	\$ 3,266,005	\$ (11,018)
Investment income	-	-	3	3
Miscellaneous revenues	-	-	167	167
Total revenues	<u>1,922,615</u>	<u>3,277,023</u>	<u>3,266,175</u>	<u>(10,848)</u>
EXPENDITURES				
Current:				
Health and welfare	<u>1,927,456</u>	<u>3,377,118</u>	<u>3,275,237</u>	<u>101,881</u>
Excess (deficiency) of revenues over expenditures	(4,841)	(100,095)	(9,062)	91,033
Fund balances beginning of year	<u>162,294</u>	<u>100,852</u>	<u>100,852</u>	<u>-</u>
Fund balances end of year	<u>\$ 157,453</u>	<u>\$ 757</u>	<u>\$ 91,790</u>	<u>\$ 91,033</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, 2009**

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget- Positive (Negative)
	<u>Original</u>	<u>Final</u>		<u>(Negative)</u>
REVENUES				
Intergovernmental revenues	\$ 1,554,607	\$ 2,921,607	\$ 3,088,577	\$ 166,970
Charges for services	51,575	51,575	52,776	1,201
Investment income	10,150	10,150	4,311	(5,839)
Miscellaneous revenues	<u>600</u>	<u>600</u>	<u>2,441</u>	<u>1,841</u>
Total revenues	<u>1,616,932</u>	<u>2,983,932</u>	<u>3,148,105</u>	<u>164,173</u>
EXPENDITURES				
Current:				
Health and welfare	<u>1,684,261</u>	<u>3,051,261</u>	<u>3,176,487</u>	<u>(125,226)</u>
Excess (deficiency) of revenues over expenditures	(67,329)	(67,329)	(28,382)	38,947
OTHER FINANCING SOURCES (USES)				
Transfers in	22,000	22,000	22,000	-
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>2,000</u>	<u>-</u>
Net change in fund balances	(65,329)	(65,329)	(26,382)	38,947
Fund balances beginning of year	<u>382,099</u>	<u>250,828</u>	<u>250,828</u>	<u>-</u>
Fund balances end of year	<u>\$ 316,770</u>	<u>\$ 185,499</u>	<u>\$ 224,446</u>	<u>\$ 38,947</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, 2009**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ 701,400	\$ 586,400	\$ 565,248	\$ (21,152)
Charges for services	12,000	12,000	19,005	7,005
Investment income	5,000	5,000	8	(4,992)
Sale of assets	<u>-</u>	<u>-</u>	<u>5,040</u>	<u>5,040</u>
Total revenues	<u>718,400</u>	<u>603,400</u>	<u>589,301</u>	<u>(14,099)</u>
EXPENDITURES				
Current:				
Health and welfare	<u>901,477</u>	<u>901,477</u>	<u>915,382</u>	<u>(13,905)</u>
Excess (deficiency) of revenues over expenditures	(183,077)	(298,077)	(326,081)	(28,004)
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>	<u>-</u>
Net change in fund balances	116,923	1,923	(26,081)	(28,004)
Fund balances beginning of year	<u>100,746</u>	<u>100,746</u>	<u>(5,294)</u>	<u>(106,040)</u>
Fund balances end of year	<u>\$ 217,669</u>	<u>\$ 102,669</u>	<u>\$ (31,375)</u>	<u>\$ (134,044)</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ 203,568	\$ 203,568	\$ 190,597	\$ (12,971)
Investment income	<u>420</u>	<u>420</u>	<u>-</u>	<u>(420)</u>
Total revenues	<u>203,988</u>	<u>203,988</u>	<u>190,597</u>	<u>(13,391)</u>
EXPENDITURES				
Current:				
Health and welfare	<u>203,988</u>	<u>203,988</u>	<u>208,390</u>	<u>(4,402)</u>
Excess (deficiency) of revenues over expenditures	-	-	(17,793)	(17,793)
Fund balances beginning of year	<u>28,053</u>	<u>28,053</u>	<u>(6,991)</u>	<u>(35,044)</u>
Fund balances end of year	<u>\$ 28,053</u>	<u>\$ 28,053</u>	<u>\$ (24,784)</u>	<u>\$ (52,837)</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ -	\$ -	\$ 298	\$ 298
Investment income	<u>750</u>	<u>750</u>	<u>405</u>	<u>(345)</u>
Total revenues	<u>750</u>	<u>750</u>	<u>703</u>	<u>(47)</u>
EXPENDITURES				
Current:				
Health and welfare	<u>58,650</u>	<u>58,650</u>	<u>53,000</u>	<u>5,650</u>
Excess (deficiency) of revenues over expenditures	<u>(57,900)</u>	<u>(57,900)</u>	<u>(52,297)</u>	<u>(5,697)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>55,000</u>	<u>55,000</u>	<u>55,000</u>	<u>-</u>
Net change in fund balances	(2,900)	(2,900)	2,703	(5,697)
Fund balances beginning of year	<u>5,019</u>	<u>5,019</u>	<u>4,426</u>	<u>(593)</u>
Fund balances end of year	<u>\$ 2,119</u>	<u>\$ 2,119</u>	<u>\$ 7,129</u>	<u>\$ (6,290)</u>

**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, 2009**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ 30,570	\$ 30,570	\$ 30,570	\$ -
Investment income	1,000	1,000	493	(507)
Charges for services	<u>1,300</u>	<u>1,300</u>	<u>1,312</u>	<u>12</u>
Total revenues	<u>32,870</u>	<u>32,870</u>	<u>32,375</u>	<u>(495)</u>
EXPENDITURES				
Current:				
Health and welfare	<u>52,185</u>	<u>52,185</u>	<u>52,812</u>	<u>(627)</u>
Excess (deficiency) of revenues over expenditures	(19,315)	(19,315)	(20,437)	(1,122)
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>9,182</u>	<u>9,182</u>	<u>9,182</u>	<u>-</u>
Net change in fund balances	(10,133)	(10,133)	(11,255)	(1,122)
Fund balances beginning of year	<u>27,431</u>	<u>27,431</u>	<u>28,403</u>	<u>972</u>
Fund balances end of year	<u>\$ 17,298</u>	<u>\$ 17,298</u>	<u>\$ 17,148</u>	<u>\$ (150)</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ 275,618	\$ 275,618	\$ 219,645	\$ (55,973)
Investment income	<u>500</u>	<u>500</u>	<u>546</u>	<u>46</u>
Total revenues	<u>276,118</u>	<u>276,118</u>	<u>220,191</u>	<u>(55,927)</u>
EXPENDITURES				
Current:				
Public safety	<u>276,118</u>	<u>276,118</u>	<u>230,984</u>	<u>45,134</u>
Excess (deficiency) of revenues over expenditures	-	-	(10,793)	(10,793)
Fund balances beginning of year	<u>-</u>	<u>-</u>	<u>(41,862)</u>	<u>(41,862)</u>
Fund balances end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (52,655)</u>	<u>\$ (52,655)</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, 2009**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ 200,000	\$ 200,000	\$ 167,853	(32,147)
Investment income	<u>16,000</u>	<u>16,000</u>	<u>9,920</u>	<u>(6,080)</u>
Total revenues	<u>216,000</u>	<u>216,000</u>	<u>177,773</u>	<u>(38,227)</u>
EXPENDITURES				
Current:				
Public safety	<u>454,327</u>	<u>454,327</u>	<u>330,820</u>	<u>123,507</u>
Excess (deficiency) of revenues over expenditures	(238,327)	(238,327)	(153,047)	85,280
Fund balances beginning of year	<u>598,123</u>	<u>598,123</u>	<u>615,670</u>	<u>17,547</u>
Fund balances end of year	<u>\$ 359,796</u>	<u>\$ 359,796</u>	<u>\$ 462,623</u>	<u>\$ 102,827</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, 2009**

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental revenues	\$ 168,750	\$ 168,750	\$ 175,851	\$ 7,101
Investment income	1,000	1,000	977	(23)
Fines and forfeitures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>169,750</u>	<u>169,750</u>	<u>176,828</u>	<u>7,078</u>
EXPENDITURES				
Current:				
Public safety	<u>202,233</u>	<u>202,233</u>	<u>216,732</u>	<u>(14,499)</u>
Excess (deficiency) of revenues over expenditures	(32,483)	(32,483)	(39,904)	(7,421)
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>30,108</u>	<u>30,108</u>	<u>30,108</u>	<u>-</u>
Net change in fund balances	(2,375)	(2,375)	(9,796)	(7,421)
Fund balances beginning of year	<u>49,509</u>	<u>44,730</u>	<u>44,615</u>	<u>(115)</u>
Fund balances end of year	<u>\$ 47,134</u>	<u>\$ 42,355</u>	<u>\$ 34,819</u>	<u>\$ (7,536)</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, 2009**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ 135,000	\$ 135,000	\$ 188,339	\$ 53,339
Investment income	400	400	61	(339)
Fines and forfeitures	<u>3,000</u>	<u>3,000</u>	<u>32,675</u>	<u>29,675</u>
Total revenues	<u>138,400</u>	<u>138,400</u>	<u>221,075</u>	<u>82,675</u>
EXPENDITURES				
Current:				
Public safety	<u>138,400</u>	<u>138,400</u>	<u>234,808</u>	<u>(96,408)</u>
Excess (deficiency) of revenues over expenditures	-	-	(13,733)	(13,733)
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>-</u>	<u>-</u>	<u>38,500</u>	<u>38,500</u>
Net change in fund balances	-	-	24,767	24,767
Fund balances beginning of year	<u>-</u>	<u>-</u>	<u>(51,615)</u>	<u>(51,615)</u>
Fund balances end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (26,848)</u>	<u>\$ (26,848)</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, 2009**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ 350,000	\$ 1,153,259	\$ 1,153,259	\$ -
Investment income	<u>100</u>	<u>100</u>	<u>3,637</u>	<u>3,537</u>
Total revenues	<u>350,100</u>	<u>1,153,359</u>	<u>1,156,896</u>	<u>3,537</u>
EXPENDITURES				
Current:				
Public safety	<u>350,005</u>	<u>1,153,264</u>	<u>1,150,772</u>	<u>2,492</u>
Excess (deficiency) of revenues over expenditures	95	95	6,124	6,029
Fund balances beginning of year	<u>54</u>	<u>54</u>	<u>(86,014)</u>	<u>(86,068)</u>
Fund balances end of year	<u>\$ 149</u>	<u>\$ 149</u>	<u>\$ (79,890)</u>	<u>\$ (80,039)</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, 2009**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ 9,483,504	\$ 322,500	\$ 290,097	\$ (32,403)
Investment income	-	-	512	512
Miscellaneous revenue	-	-	24,119	24,119
Total revenues	<u>9,483,504</u>	<u>322,500</u>	<u>314,728</u>	<u>(7,772)</u>
EXPENDITURES				
Current:				
Public safety	<u>9,483,504</u>	<u>322,500</u>	<u>474,804</u>	<u>(152,304)</u>
Excess (deficiency) of revenues over expenditures	-	-	(160,076)	(160,076)
Fund balances beginning of year	<u>-</u>	<u>-</u>	<u>(34,580)</u>	<u>(34,580)</u>
Fund balances end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (194,656)</u>	<u>\$ (194,656)</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, 2009**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ 6,339,835	\$ -	\$ 77,904.00	\$ 77,904
Investment income	-	-	9,340	9,340
Total revenues	<u>6,339,835</u>	<u>-</u>	<u>87,244</u>	<u>87,244</u>
EXPENDITURES				
Current:				
Public safety	<u>6,847,977</u>	<u>496,010</u>	<u>193,108</u>	<u>302,902</u>
Excess (deficiency) of revenues over expenditures	(508,142)	(496,010)	(105,864)	390,146
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>35,312</u>	<u>35,312</u>	<u>-</u>	<u>(35,312)</u>
Net change in fund balances	(472,830)	(460,698)	(105,864)	354,834
Fund balances beginning of year	<u>472,830</u>	<u>499,311</u>	<u>499,311</u>	<u>-</u>
Fund balances end of year	<u>\$ -</u>	<u>\$ 38,613</u>	<u>\$ 393,447</u>	<u>\$ 354,834</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ 152,964	\$ 152,964	\$ 162,042	\$ 9,078
Charges for services	282,500	228,900	192,360	(36,540)
Investment income	<u>1,000</u>	<u>1,000</u>	<u>1,093</u>	<u>93</u>
Total revenues	<u>436,464</u>	<u>382,864</u>	<u>355,495</u>	<u>(27,369)</u>
EXPENDITURES				
Current:				
Public safety	465,491	411,890	428,621	(16,731)
Capital outlay	<u>45,000</u>	<u>45,000</u>	<u>53,044</u>	<u>(8,044)</u>
Total expenditures	<u>510,491</u>	<u>456,890</u>	<u>481,665</u>	<u>(24,775)</u>
Excess (deficiency) of revenues over expenditures	(74,027)	(74,026)	(126,170)	(52,143)
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>79,000</u>	<u>79,000</u>	<u>91,076</u>	<u>12,076</u>
Net change in fund balances	4,973	4,974	(35,094)	(40,067)
Fund balances beginning of year	<u>20,032</u>	<u>20,307</u>	<u>20,307</u>	<u>-</u>
Fund balances end of year	<u>\$ 25,005</u>	<u>\$ 25,281</u>	<u>\$ (14,787)</u>	<u>\$ (40,067)</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, 2009**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Ad valorem	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ -
Investment income	<u>130,000</u>	<u>130,000</u>	<u>84,418</u>	<u>(45,582)</u>
Total revenues	<u>1,130,000</u>	<u>1,130,000</u>	<u>1,084,418</u>	<u>(45,582)</u>
EXPENDITURES				
Current:				
Public works	<u>1,159,500</u>	<u>1,159,500</u>	<u>634,663</u>	<u>524,837</u>
Excess (deficiency) of revenues over expenditures	(29,500)	(29,500)	449,755	479,255
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(130,000)</u>	<u>(130,000)</u>	<u>(84,418)</u>	<u>45,582</u>
Net change in fund balances	(159,500)	(159,500)	365,337	524,837
Fund balances beginning of year	<u>1,182,190</u>	<u>1,182,190</u>	<u>3,806,117</u>	<u>2,623,927</u>
Fund balances end of year	<u>\$ 1,022,690</u>	<u>\$ 1,022,690</u>	<u>\$ 4,171,454</u>	<u>\$ 3,148,764</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenue	\$ -	\$ -	\$ 319	\$ 319
Investment income	1,000	1,000	1,115	115
Total revenues	<u>1,000</u>	<u>1,000</u>	<u>1,434</u>	<u>434</u>
EXPENDITURES				
Current:				
Health and welfare	<u>124,930</u>	<u>124,930</u>	<u>86,848</u>	<u>38,082</u>
Excess (deficiency) of revenues over expenditures	(123,930)	(123,930)	(85,414)	38,516
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>121,200</u>	<u>121,200</u>	<u>121,200</u>	<u>-</u>
Net change in fund balances	(2,730)	(2,730)	35,786	38,516
Fund balances beginning of year	<u>12,260</u>	<u>12,260</u>	<u>17,177</u>	<u>4,917</u>
Fund balances end of year	<u>\$ 9,530</u>	<u>\$ 9,530</u>	<u>\$ 52,963</u>	<u>\$ 43,433</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, 2009**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Investment income	\$ 35,000	\$ 35,000	\$ 18,926	\$ (16,074)
EXPENDITURES				
Current:				
Culture and recreation	36,050	36,050	24,024	12,026
Excess (deficiency) of revenues over expenditures	(1,050)	(1,050)	(5,098)	(4,048)
Fund balances beginning of year	1,006,522	1,006,522	1,006,060	(462)
Fund balances end of year	\$ 1,005,472	\$ 1,005,472	\$ 1,000,962	\$ (4,510)

**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, 2009**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Fines and forfeitures	\$ 47,000	\$ 47,000	\$ 47,445	\$ 445
Investment income	2,000	2,000	1,306	(694)
Miscellaneous revenues	<u>1,000</u>	<u>1,000</u>	<u>962</u>	<u>(38)</u>
Total revenues	<u>50,000</u>	<u>50,000</u>	<u>49,713</u>	<u>(287)</u>
EXPENDITURES				
Current:				
General government	<u>62,290</u>	<u>62,290</u>	<u>68,299</u>	<u>(6,009)</u>
Excess (deficiency) of revenues over expenditures	(12,290)	(12,290)	(18,586)	(6,296)
Fund balances beginning of year	<u>79,814</u>	<u>79,814</u>	<u>76,834</u>	<u>(2,980)</u>
Fund balances end of year	<u>\$ 67,524</u>	<u>\$ 67,524</u>	<u>\$ 58,248</u>	<u>\$ (9,276)</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, 2009**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Investment income	\$ 750	\$ 750	\$ 467	\$ (283)
EXPENDITURES				
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	(4,260)	(4,260)	466	4,726
Fund balances beginning of year	<u>24,589</u>	<u>24,589</u>	<u>24,616</u>	<u>27</u>
Fund balances end of year	<u>\$ 20,329</u>	<u>\$ 20,329</u>	<u>\$ 25,082</u>	<u>\$ 4,753</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, 2009**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenue	\$ 53,000	\$ 53,000	\$ 55,952	\$ 2,952
Investment income	<u>7,000</u>	<u>7,000</u>	<u>4,730</u>	<u>(2,270)</u>
Total revenue	<u>60,000</u>	<u>60,000</u>	<u>60,682</u>	<u>682</u>
EXPENDITURES				
Current:				
General government	<u>225</u>	<u>225</u>	<u>206</u>	<u>19</u>
Excess (deficiency) of revenues over expenditures	<u>59,775</u>	<u>59,775</u>	<u>60,476</u>	<u>701</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(84,000)</u>	<u>(84,000)</u>	<u>(84,000)</u>	<u>-</u>
Net change in fund balances	(24,225)	(24,225)	(23,524)	701
Fund balances beginning of year	<u>256,713</u>	<u>256,713</u>	<u>258,449</u>	<u>1,736</u>
Fund balances end of year	<u>\$ 232,488</u>	<u>\$ 232,488</u>	<u>\$ 234,925</u>	<u>\$ 2,437</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, 2009**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Investment income	\$ 2,000	\$ 2,000	\$ 1,358	\$ (642)
Miscellaneous revenue	<u>1,500</u>	<u>1,500</u>	<u>1,710</u>	<u>210</u>
Total revenue	<u>3,500</u>	<u>3,500</u>	<u>3,068</u>	<u>(432)</u>
EXPENDITURES				
Current:				
General government	<u>22,510</u>	<u>22,510</u>	<u>3,463</u>	<u>19,047</u>
Excess (deficiency) of revenues over expenditures	(19,010)	(19,010)	(395)	18,615
Fund balances beginning of year	<u>72,023</u>	<u>72,023</u>	<u>72,172</u>	<u>149</u>
Fund balances end of year	<u>\$ 53,013</u>	<u>\$ 53,013</u>	<u>\$ 71,777</u>	<u>\$ 18,764</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, 2009**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Investment income	\$ 5,000	\$ 5,000	\$ 14,644	9,644
Miscellaneous revenue	-	-	-	-
Total revenues	<u>5,000</u>	<u>5,000</u>	<u>14,644</u>	<u>9,644</u>
EXPENDITURES				
Current:				
Health and welfare	<u>3,125,553</u>	<u>3,144,633</u>	<u>1,604,026</u>	<u>1,540,607</u>
Excess (deficiency) of revenues over expenditures	<u>(3,120,553)</u>	<u>(3,139,633)</u>	<u>(1,589,382)</u>	<u>1,550,251</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>1,930,000</u>	<u>1,930,000</u>	<u>1,930,000</u>	<u>-</u>
Net change in fund balances	(1,190,553)	(1,209,633)	340,618	1,550,251
Fund balances beginning of year	<u>1,196,100</u>	<u>1,314,790</u>	<u>1,314,790</u>	<u>-</u>
Fund balances end of year	<u>\$ 5,547</u>	<u>\$ 105,157</u>	<u>\$ 1,655,408</u>	<u>\$ 1,550,251</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, 2009**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Intergovernmental revenues	\$ -	\$ -	\$ 48,742	\$ 48,742
Investment income	<u>1,000</u>	<u>1,000</u>	<u>1,267</u>	<u>267</u>
Total revenues	<u>1,000</u>	<u>1,000</u>	<u>50,009</u>	<u>49,009</u>
EXPENDITURES				
Current:				
Health and welfare	<u>126,905</u>	<u>126,905</u>	<u>149,745</u>	<u>(22,840)</u>
Excess (deficiency) of revenues over expenditures	<u>(125,905)</u>	<u>(125,905)</u>	<u>(99,736)</u>	<u>26,169</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>116,000</u>	<u>116,000</u>	<u>116,000</u>	<u>-</u>
Net change in fund balances	(9,905)	(9,905)	16,264	26,169
Fund balances beginning of year	<u>11,024</u>	<u>11,024</u>	<u>7,950</u>	<u>(3,074)</u>
Fund balances end of year	<u>\$ 1,119</u>	<u>\$ 1,119</u>	<u>\$ 24,214</u>	<u>\$ 23,095</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, 2009**

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget- Positive (Negative)
	<u>Original</u>	<u>Final</u>		<u>(Negative)</u>
REVENUES				
Charges for services	\$ 4,000	\$ 4,000	\$ 50,348	\$ 46,348
Investment income	750	750	430	(320)
Miscellaneous revenue	<u>-</u>	<u>-</u>	<u>617</u>	<u>617</u>
Total revenues	<u>4,750</u>	<u>4,750</u>	<u>51,395</u>	<u>46,645</u>
EXPENDITURES				
Current:				
Health and welfare	<u>89,447</u>	<u>89,447</u>	<u>111,005</u>	<u>(21,558)</u>
Excess (deficiency) of revenues over expenditures	<u>(84,697)</u>	<u>(84,697)</u>	<u>(59,610)</u>	<u>25,087</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>84,000</u>	<u>84,000</u>	<u>84,000</u>	<u>-</u>
Net change in fund balances	(697)	(697)	24,390	25,087
Fund balances beginning of year	<u>716</u>	<u>716</u>	<u>12,552</u>	<u>11,836</u>
Fund balances end of year	<u>\$ 19</u>	<u>\$ 19</u>	<u>\$ 36,942</u>	<u>\$ 36,923</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, 2009**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Ad valorem	\$ 1,188,885	\$ 1,072,956	\$ 1,072,956	\$ -
Intergovernmental revenues	119,154	119,154	120,501	1,347
Investment income	<u>15,000</u>	<u>15,000</u>	<u>15,973</u>	<u>973</u>
Total revenues	<u>1,323,039</u>	<u>1,207,110</u>	<u>1,209,430</u>	<u>2,320</u>
EXPENDITURES				
Current:				
Health and welfare	<u>1,581,699</u>	<u>1,465,770</u>	<u>1,125,479</u>	<u>340,291</u>
Excess (deficiency) of revenues over expenditures	(258,660)	(258,660)	83,951	342,611
Fund balances beginning of year	<u>800,016</u>	<u>817,036</u>	<u>817,036</u>	<u>-</u>
Fund balances end of year	<u>\$ 541,356</u>	<u>\$ 558,376</u>	<u>\$ 900,987</u>	<u>\$ 342,611</u>



NONMAJOR ENTERPRISE FUNDS

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, 2009**

	Sewer District No. <u>11 of Ward 3</u>	Sewer District No. <u>8 of Ward 4</u>	Total Nonmajor Enterprise <u>Funds</u>
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 10,595	\$ 3	\$ 10,598
Restricted cash and cash equivalents - bond covenants	6,484	-	6,484
Investments	127,579	41	127,620
Restricted investments - customer deposits	1,775	-	1,775
Restricted investments - bond covenants	79,563	-	79,563
Accounts receivable - net	-	120	120
Taxes receivable - net	133,187	-	133,187
Restricted taxes receivable - bond covenants	44,560	-	44,560
Interest receivable	428	1	429
Restricted interest receivable - bond covenants	415	-	415
Due from component units	24,124	-	24,124
Due from other governments	2,615	-	2,615
Total current assets	<u>431,325</u>	<u>165</u>	<u>431,490</u>
Noncurrent assets:			
Deferred charges	2,809	-	2,809
Capital assets:			
Land	179,334	-	179,334
Improvements other than buildings	5,677,144	-	5,677,144
Equipment	125,290	8,163	133,453
Total capital assets	5,981,768	8,163	5,989,931
Accumulated depreciation	<u>(1,745,105)</u>	<u>(8,163)</u>	<u>(1,753,268)</u>
Net capital assets	<u>4,236,663</u>	<u>-</u>	<u>4,236,663</u>
Total noncurrent assets	<u>4,239,472</u>	<u>-</u>	<u>4,239,472</u>
Total assets	<u>\$ 4,670,797</u>	<u>\$ 165</u>	<u>\$ 4,670,962</u>
LIABILITIES			
Current liabilities:			
Accounts payable	\$ 12,788	\$ -	\$ 12,788
Due to other funds	323	1,700	2,023
Refundable customer deposits	1,775	-	1,775
Bonds payable	45,000	-	45,000
Total current liabilities	59,886	1,700	61,586
Noncurrent liabilities:			
Bonds payable	50,000	-	50,000
Total liabilities	<u>109,886</u>	<u>1,700</u>	<u>111,586</u>
NET ASSETS			
Invested in capital assets, net of related debt	4,141,663	-	4,141,663
Restricted for:			
Debt service	131,022	-	131,022
Unrestricted	<u>288,226</u>	<u>(1,535)</u>	<u>286,691</u>
Total net assets	<u>\$ 4,560,911</u>	<u>\$ (1,535)</u>	<u>\$ 4,559,376</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, 2009**

	<u>Sewer District No. 11 of Ward 3</u>	<u>Sewer District No. 8 of Ward 4</u>	<u>Total Nonmajor Enterprise Funds</u>
OPERATING REVENUES			
Charges for services	\$ 220,327	\$ 542	\$ 220,869
Miscellaneous revenues	<u>8,683</u>	<u>-</u>	<u>8,683</u>
Total operating revenues	229,010	542	229,552
OPERATING EXPENSES			
Personal services	59,861	-	59,861
Employee benefits	16,721	-	16,721
Supplies	13,285	-	13,285
Contractual services	154,701	1,458	156,159
Depreciation	<u>146,066</u>	<u>-</u>	<u>146,066</u>
Total operating expenses	390,634	1,458	392,092
Operating income (loss)	(161,624)	(916)	(162,540)
NONOPERATING REVENUES (EXPENSES)			
Property taxes	185,207	-	185,207
Investment earnings	3,381	8	3,389
Interest expense	(9,990)	-	(9,990)
Miscellaneous expense	(5,449)	-	(5,449)
Grant revenue	<u>731</u>	<u>-</u>	<u>731</u>
Total nonoperating revenues (expenses)	173,880	8	173,888
Income (loss) before transfers	12,256	(908)	11,348
Transfers in	<u>154,014</u>	<u>-</u>	<u>154,014</u>
Change in net assets	166,270	(908)	165,362
Total net assets at beginning of year	<u>4,394,641</u>	<u>(627)</u>	<u>4,394,014</u>
Total net assets at end of year	<u>\$ 4,560,911</u>	<u>\$ (1,535)</u>	<u>\$ 4,559,376</u>

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2009**

	Sewer District No. 11 of Ward 3	Sewer District No. 8 of Ward 4	Total Nonmajor Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipt from customers	\$ 223,722	\$ 255	\$ 223,977
Other operating receipts	8,683	-	8,683
Payments to suppliers for goods and services	(157,938)	(1,180)	(159,118)
Payments to employees for services and benefits	(88,155)	-	(88,155)
Payments to interfund provider of services	(7,355)	-	(7,355)
Net cash provided by (used for) operating activities	<u>(21,043)</u>	<u>(925)</u>	<u>(21,968)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Receipts from general property taxes	152,908	-	152,908
Loan from other funds	-	300	300
Net cash provided by (used for) noncapital financing activities	<u>152,908</u>	<u>300</u>	<u>153,208</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Receipt of capital related interfund activity	154,013	-	154,013
Acquisition and construction of capital assets	(153,817)	-	(153,817)
Principal paid on debt	(40,000)	-	(40,000)
Interest and fiscal charges paid on debt	(9,990)	-	(9,990)
Net cash provided by (used for) capital and related financing activities	<u>(49,794)</u>	<u>-</u>	<u>(49,794)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of investments	(670,359)	(1,126)	(671,485)
Proceeds from sales and maturities of investments	588,125	1,684	589,809
Interest received on investments	4,715	12	4,727
Net cash provided by (used for) investing activities	<u>(77,519)</u>	<u>570</u>	<u>(76,949)</u>
Net increase (decrease) in cash and cash equivalents	4,552	(55)	4,497
Cash and cash equivalents at beginning of year	<u>12,527</u>	<u>58</u>	<u>12,585</u>
Cash and cash equivalents at end of year	<u>\$ 17,079</u>	<u>\$ 3</u>	<u>\$ 17,082</u>
Classified as:			
Current assets	\$ 10,595	\$ 3	\$ 10,598
Restricted assets	6,484	-	6,484
Totals	<u>\$ 17,079</u>	<u>\$ 3</u>	<u>\$ 17,082</u>

	<u>Sewer District No. 11 of Ward 3</u>	<u>Sewer District No. 8 of Ward 4</u>	<u>Total Nonmajor Enterprise Funds</u>
Reconciliation of operating income to net cash provided by (used for) operating activities			
Operating income (loss)	\$ (161,624)	\$ (916)	\$ (162,540)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:			
Depreciation and amortization	146,066	-	146,066
Changes in assets and liabilities:			
Decrease (increase) in accounts receivable	-	(9)	(9)
Decrease (increase) in other receivables	3,015	-	3,015
Increase (decrease) in accounts payable	582	-	582
Increase (decrease) in accrued liabilities	(1,645)	-	(1,645)
Increase (decrease) in due to other funds	323	-	323
Increase (decrease) in compensated absences payable	(4,898)	-	(4,898)
Increase (decrease) on OPEB payable	(3,247)	-	(3,247)
Increase (decrease) in refundable customer deposits	385	-	385
Total adjustments	<u>140,581</u>	<u>(9)</u>	<u>140,572</u>
Net cash provided by (used for) operating activities	<u>\$ (21,043)</u>	<u>\$ (925)</u>	<u>\$ (21,968)</u>
	-		
Non cash investing, capital, and financing activities			
Net increase (decrease) in fair value of investments	<u>\$ (1,116)</u>	<u>\$ (2)</u>	<u>\$ (1,118)</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, 2009

	Self-Insured Workmen's Compensation Fund	Self-Insured Health Insurance Fund	Self-Insured Liability/Property Insurance Fund	Self-Insured Unemployment Insurance Fund	Total Internal Service Funds
ASSETS					
Current assets:					
Cash and cash equivalents	\$ 134,936	\$ 415,268	\$ 155,014	\$ 14,142	\$ 719,360
Investments	1,534,156	4,822,180	1,903,134	173,624	8,433,094
Interest receivable	6,545	20,111	7,316	671	34,643
Due from component units	-	2,476	-	-	2,476
Prepaid items	6,853	85,413	166,520	-	258,786
Other receivables	<u>228,874</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>228,874</u>
Total current assets	<u>1,911,364</u>	<u>5,345,448</u>	<u>2,231,984</u>	<u>188,437</u>	<u>9,677,233</u>
Noncurrent assets:					
Capital assets:					
Equipment	-	63,240	28,110	-	91,350
Accumulated depreciation	<u>-</u>	<u>(8,951)</u>	<u>(11,567)</u>	<u>-</u>	<u>(20,518)</u>
Net capital assets	<u>-</u>	<u>54,289</u>	<u>16,543</u>	<u>-</u>	<u>70,832</u>
Total noncurrent assets	<u>-</u>	<u>54,289</u>	<u>16,543</u>	<u>-</u>	<u>70,832</u>
Total assets	<u>1,911,364</u>	<u>5,399,737</u>	<u>2,248,527</u>	<u>188,437</u>	<u>9,748,065</u>
LIABILITIES					
Current liabilities:					
Accounts payable	5,983	37,587	13,795	-	57,365
Accrued liabilities	1,056	2,194	754	-	4,004
Due to other governments	-	2,870,307	-	-	2,870,307
Compensated absences	-	3,541	3,059	-	6,600
Other liabilities	-	31,513	100,000	-	131,513
Claims payable - current portion	<u>589,456</u>	<u>198,834</u>	<u>516,508</u>	<u>7,901</u>	<u>1,312,699</u>
Total current liabilities	<u>596,495</u>	<u>3,143,976</u>	<u>634,116</u>	<u>7,901</u>	<u>4,382,488</u>
Noncurrent liabilities:					
Claims payable	294,728	-	1,033,017	-	1,327,745
OPEB payable	<u>3,501</u>	<u>10,502</u>	<u>-</u>	<u>-</u>	<u>14,003</u>
Total noncurrent liabilities	<u>298,229</u>	<u>10,502</u>	<u>1,033,017</u>	<u>-</u>	<u>1,341,748</u>
Total liabilities	<u>894,724</u>	<u>3,154,478</u>	<u>1,667,133</u>	<u>7,901</u>	<u>5,724,236</u>
NET ASSETS					
Invested in capital assets, net of related debt	-	54,289	16,543	-	70,832
Unrestricted	<u>1,016,640</u>	<u>2,190,970</u>	<u>564,851</u>	<u>180,536</u>	<u>3,952,997</u>
Total net assets	<u>\$ 1,016,640</u>	<u>\$ 2,245,259</u>	<u>\$ 581,394</u>	<u>\$ 180,536</u>	<u>\$ 4,023,829</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, 2009

	Self-Insured Workmen's Compensation Fund	Self-Insured Health Insurance Fund	Self-Insured Liability/Property Insurance Fund	Self-Insured Unemployment Insurance Fund	Totals
OPERATING REVENUES					
Charges for services	\$ 1,005,860	\$ 7,621,406	\$ 2,403,669	\$ 54,787	\$ 11,085,722
OPERATING EXPENSES					
Personal services	27,225	44,074	45,529	-	116,828
Employee benefits	7,543	43,234	14,262	-	65,039
Supplies	9,044	17,768	-	-	26,812
Contractual services	110,366	841,071	336,424	5	1,287,866
Insurance premiums	128,878	843,386	1,300,263	-	2,272,527
Claims	1,007,361	6,757,028	424,742	45,908	8,235,039
Depreciation	-	4,046	4,978	-	9,024
Total operating expenses	<u>1,290,417</u>	<u>8,550,607</u>	<u>2,126,198</u>	<u>45,913</u>	<u>12,013,135</u>
Operating income (loss)	(284,557)	(929,201)	277,471	8,874	(927,413)
NONOPERATING REVENUES					
Investment income	26,810	51,957	26,969	2,140	107,876
Intergovernmental revenues	<u>2,264</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,264</u>
Total nonoperating revenues	<u>29,074</u>	<u>51,957</u>	<u>26,969</u>	<u>2,140</u>	<u>110,140</u>
Income (loss) before operating transfers	(255,483)	(877,244)	304,440	11,014	(817,273)
TRANSFERS IN/OUT:					
Transfers in	-	501,039	-	-	501,039
Transfers out	<u>-</u>	<u>-</u>	<u>(580,000)</u>	<u>(500,000)</u>	<u>(1,080,000)</u>
Total transfers in/out	<u>-</u>	<u>501,039</u>	<u>(580,000)</u>	<u>(500,000)</u>	<u>(578,961)</u>
Change in net assets	(255,483)	(376,205)	(275,560)	(488,986)	(1,396,234)
Total net assets beginning 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>
Total net assets end of year	<u>\$ 1,016,640</u>	<u>\$ 2,245,259</u>	<u>\$ 581,394</u>	<u>\$ 180,536</u>	<u>\$ 4,023,829</u>

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2009**

	<u>Self-Insured Workmen's Compensation Fund</u>	<u>Self-Insured Health Insurance Fund</u>	<u>Self-Insured Liability/Property Insurance Fund</u>	<u>Self-Insured Unemployment Insurance Fund</u>	<u>Totals</u>
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from interfund users	\$ 770,560	\$ 3,894,102	\$ 2,001,728	\$ 34,762	\$ 6,701,152
Receipts from insured	235,300	3,725,671	401,941	20,025	4,382,937
Payments to suppliers for goods and services	(1,066,254)	(8,550,941)	(2,072,742)	(41,760)	(11,731,697)
Payments to employees for services and benefits	(33,445)	(155,820)	(55,979)	-	(245,244)
Net cash provided by (used for) operating activities	<u>(93,839)</u>	<u>(1,086,988)</u>	<u>274,948</u>	<u>13,027</u>	<u>(892,852)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Transfers in from other funds	3,027	500,000	-	-	503,027
Transfers out to other funds	-	-	(583,027)	(500,000)	(1,083,027)
Subsidies received	-	1,660,985	-	-	1,660,985
Noncapital grant proceeds	2,264	-	-	-	2,264
Noncapital cash payments on behalf of local government	-	(1,397,319)	-	-	(1,397,319)
Net cash provided by (used for) noncapital financing activities	<u>5,291</u>	<u>763,666</u>	<u>(583,027)</u>	<u>(500,000)</u>	<u>(314,070)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Acquisition and construction of capital assets	-	(6,061)	-	-	(6,061)
Net cash provided by (used for) capital and related financing activities	<u>-</u>	<u>(6,061)</u>	<u>-</u>	<u>-</u>	<u>(6,061)</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
Purchase of investments	(4,311,020)	(13,087,075)	(5,774,037)	(494,310)	(23,666,442)
Proceeds from sales and maturities of investments	4,325,698	13,187,908	5,983,500	928,249	24,425,355
Interest received on investments	41,668	135,329	46,977	7,879	231,853
Net cash provided by (used for) investing activities	<u>56,346</u>	<u>236,162</u>	<u>256,440</u>	<u>441,818</u>	<u>990,766</u>
Net increase (decrease) in cash and and cash equivalents	(32,202)	(93,221)	(51,639)	(45,155)	(222,217)
Cash and cash equivalents at beginning of year	<u>167,138</u>	<u>508,489</u>	<u>206,653</u>	<u>59,297</u>	<u>941,577</u>
Cash and cash equivalents at end of year	<u>\$ 134,936</u>	<u>\$ 415,268</u>	<u>\$ 155,014</u>	<u>\$ 14,142</u>	<u>\$ 719,360</u>

	Self-Insured Workmen's Compensation Fund	Self-Insured Health Insurance Fund	Self-Insured Liability/Property Insurance Fund	Self-Insured Unemployment Insurance Fund	Totals
Reconciliation of operating income to net cash provided by (used for) operating activities					
Operating income (loss)	\$ (284,557)	\$ (929,201)	\$ 277,471	\$ 8,874	\$ (927,413)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:					
Depreciation	-	4,046	4,978	-	9,024
Changes in assets and liabilities:					
Decrease (increase) in prepaid items	701	(72,542)	(3,031)	-	(74,872)
Decrease (increase) in due from other governments	-	-	-	2,585	2,585
Decrease (increase) in due from other funds	-	(2,476)	-	-	(2,476)
Decrease (increase) in other receivables	249,390	9,058	-	-	258,448
Increase (decrease) in accounts payable	(329)	(29,742)	(23,420)	-	(53,491)
Increase (decrease) in compensated absences payable	(2,839)	890	3,059	-	1,110
Increase (decrease) in accrued liabilities	(58,082)	(72,652)	15,891	1,568	(113,275)
Increase (decrease) on OPEB payable	1,877	5,631	-	-	7,508
Total adjustments	<u>190,718</u>	<u>(157,787)</u>	<u>(2,523)</u>	<u>4,153</u>	<u>34,561</u>
Net cash provided by (used for) operating activities	<u>\$ (93,839)</u>	<u>\$ (1,086,988)</u>	<u>\$ 274,948</u>	<u>\$ 13,027</u>	<u>\$ (892,852)</u>
Non cash investing, capital, and financing activities					
Net increase (decrease) in fair value of investments	<u>\$ (5,668)</u>	<u>\$ (17,816)</u>	<u>\$ (7,031)</u>	<u>\$ (641)</u>	<u>\$ (31,156)</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. This fund was closed as of December 31, 2009 therefore only a statement of changes in assets and liabilities is presented.

**CALCASIEU PARISH POLICE JURY
 COMBINING STATEMENT OF FIDUCIARY NET ASSETS
 AGENCY FUNDS
 DECEMBER 31, 2009**

	Calcasieu Parish		
	L.E.P.C.	Gaming	
ASSETS	Fund	Pooling	Total
	<u> </u>	<u> </u>	<u> </u>
Cash and cash equivalents	\$ 4,401	\$ -	\$ 4,401
Investments	54,042	-	54,042
Interest receivable	195	-	195
Other receivable	<u>-</u>	<u>9,484,760</u>	<u>9,484,760</u>
Total assets	<u>\$ 58,638</u>	<u>\$ 9,484,760</u>	<u>\$ 9,543,398</u>
LIABILITIES			
Due to other governmental units	<u>\$ 58,638</u>	<u>\$ 9,484,760</u>	<u>\$ 9,543,398</u>
Total liabilities	<u>\$ 58,638</u>	<u>\$ 9,484,760</u>	<u>\$ 9,543,398</u>

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Balance</u> <u>January 1,</u> <u>2009</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>December 31,</u> <u>2009</u>
L.E.P.C. FUND				
<u>Assets</u>				
Cash	\$ 4,360	\$ 12,782	\$ 12,741	\$ 4,401
Investments	44,845	9,197	-	54,042
Interest receivable	303	195	303	195
Total assets	<u>\$ 49,508</u>	<u>\$ 22,174</u>	<u>\$ 13,044</u>	<u>\$ 58,638</u>
<u>Liabilities</u>				
Due to other governmental units	\$ 49,508	\$ 22,174	\$ 13,044	\$ 58,638
Total liabilities	<u>\$ 49,508</u>	<u>\$ 22,174</u>	<u>\$ 13,044</u>	<u>\$ 58,638</u>
CALCASIEU PARISH GAMING DISTRICT				
<u>Assets</u>				
Cash	\$ -	\$ 24,483,530	\$ 24,483,530	\$ -
Other receivable	9,442,584	9,484,760	9,442,584	9,484,760
Total assets	<u>\$ 9,442,584</u>	<u>\$ 33,968,290</u>	<u>\$ 33,926,114</u>	<u>\$ 9,484,760</u>
<u>Liabilities</u>				
Due to other governmental units	\$ 9,442,584	\$ 33,968,290	\$ 33,926,114	\$ 9,484,760
Total liabilities	<u>\$ 9,442,584</u>	<u>\$ 33,968,290</u>	<u>\$ 33,926,114</u>	<u>\$ 9,484,760</u>
HOMELESS PREVENTION GRANT FUND				
<u>Assets</u>				
Cash	\$ 8	\$ 19,364	\$ 19,372	\$ -
Investments	79	-	79	-
Interest receivable	6	-	6	-
Total assets	<u>\$ 93</u>	<u>\$ 19,364</u>	<u>\$ 19,457</u>	<u>\$ -</u>
<u>Liabilities</u>				
Due to other governmental units	\$ 93	\$ 19,364	\$ 19,457	\$ -
Total liabilities	<u>\$ 93</u>	<u>\$ 19,364</u>	<u>\$ 19,457</u>	<u>\$ -</u>
TOTAL - ALL AGENCY FUNDS				
<u>Assets</u>				
Cash	\$ 4,368	\$ 24,515,676	\$ 24,515,643	\$ 4,401
Investments	44,924	9,197	79	54,042
Interest receivable	309	195	309	195
Other receivables	9,442,584	9,484,760	9,442,584	9,484,760
Total assets	<u>\$ 9,492,185</u>	<u>\$ 34,009,828</u>	<u>\$ 33,958,615</u>	<u>\$ 9,543,398</u>
<u>Liabilities</u>				
Due to other governmental units	\$ 9,492,185	\$ 34,009,828	\$ 33,958,615	\$ 9,543,398
Total liabilities	<u>\$ 9,492,185</u>	<u>\$ 34,009,828</u>	<u>\$ 33,958,615</u>	<u>\$ 9,543,398</u>



COMBINING STATEMENTS OF NONMAJOR COMPONENT UNITS

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF NET ASSETS
NONMAJOR COMPONENT UNITS
DECEMBER 31, 2009

	Fire Protection District					
	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
ASSETS						
Cash and cash equivalents	\$ 29,902	\$ 62,757	\$ 70,850	\$ 25,165	\$ 21,193	\$ 19,861
Investments	363,876	766,652	869,701	308,348	260,198	243,835
Receivables - net:						
Taxes	1,065,199	310,569	1,195,385	758,718	184,012	121,474
Accounts	-	-	-	-	-	-
Accrued interest receivable	1,799	3,223	3,696	2,710	982	937
Other receivables	-	-	-	-	-	-
Due from other governments	10,346	-	16,524	-	-	-
Due from primary government	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Deferred bond issuance costs	20,201	25,661	-	-	-	-
Restricted assets:						
Cash and cash equivalents	-	-	-	-	-	-
Investments	-	-	-	-	-	-
Receivables - net	-	-	-	-	-	-
Capital assets:						
Non-depreciable	277,490	411,543	10,000	45,000	21,250	52,915
Depreciable, net	1,255,619	969,763	1,929,788	1,227,457	339,948	290,481
Other assets	-	-	-	-	-	-
Total assets	<u>3,024,432</u>	<u>2,550,168</u>	<u>4,095,944</u>	<u>2,367,398</u>	<u>827,583</u>	<u>729,503</u>
LIABILITIES						
Accounts payable and accruals	109,636	141,566	33,989	32,302	6,745	3,922
Due to other governments	1,030	-	502	-	-	-
Due to primary government	-	-	-	-	-	-
Unearned revenue	1,070,974	316,921	1,196,810	759,314	184,542	125,345
Other liabilities	-	36,737	-	-	-	-
Current portion of long-term liabilities:						
Compensated absences	-	-	2,472	-	-	-
Capital lease obligations	-	-	-	-	15,302	-
Liabilities from restricted assets	-	-	-	-	-	-
Bonds payable	110,000	50,000	115,000	125,000	-	-
Noncurrent portion of long-term liabilities:						
Capital lease obligations	-	-	-	-	131,164	-
Notes payable	-	-	-	-	-	-
Bonds payable	1,075,000	1,500,000	715,000	-	-	-
OPEB liability	35,007	-	41,718	-	-	-
Total liabilities	<u>2,401,647</u>	<u>2,045,224</u>	<u>2,105,491</u>	<u>916,616</u>	<u>337,753</u>	<u>129,267</u>
NET ASSETS						
Invested in capital assets, net of related debt	348,109	157,799	1,109,788	1,147,457	214,732	343,396
Restricted for:						
Capital projects	-	-	-	-	-	-
Debt service	39,303	49,262	358,538	170,276	-	-
Unrestricted	<u>235,373</u>	<u>297,883</u>	<u>522,127</u>	<u>133,049</u>	<u>275,098</u>	<u>256,840</u>
Total net assets	<u>\$ 622,785</u>	<u>\$ 504,944</u>	<u>\$ 1,990,453</u>	<u>\$ 1,450,782</u>	<u>\$ 489,830</u>	<u>\$ 600,236</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
\$ 25,018	\$ 1,934,971	\$ 60,950	\$ 43,271	\$ 25,979	\$ 4,198,809	\$ 15,822	\$ 90,655	\$ 843,348
303,478	-	748,300	533,852	318,940	-	194,174	429,699	-
245,010	722,494	423,895	537,319	203,431	3,095,595	446,474	492,021	410,352
-	-	-	-	-	-	-	-	-
1,131	-	2,865	1,762	1,250	1,907	922	-	1,251
-	-	-	-	-	-	-	-	-
8,709	-	-	15,806	-	23,279	5,762	-	2,068
-	-	-	6,117	-	-	-	-	-
-	-	-	-	-	56,578	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
53,500	3,931	-	33,800	-	195,986	185,136	-	-
770,627	1,038,456	800,213	311,661	98,342	6,387,140	157,724	72,233	222,234
-	-	-	-	-	-	-	-	-
<u>1,407,473</u>	<u>3,699,852</u>	<u>2,036,223</u>	<u>1,483,588</u>	<u>647,942</u>	<u>13,959,294</u>	<u>1,006,014</u>	<u>1,084,608</u>	<u>1,479,253</u>
7,400	29,907	13,546	23,938	18,829	46,916	19,557	20,389	5,562
2,352	-	-	9,799	-	-	-	-	-
-	-	-	497	-	-	1,870	510	-
247,213	-	428,257	540,382	214,466	-	454,525	-	276,439
-	-	-	-	-	-	1,000	-	-
961	-	-	5,441	1,463	4,719	12,236	-	-
-	-	-	-	-	-	-	-	-
-	95,000	65,000	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	315,000	560,000	-	-	-	-	-	-
3,501	-	3,501	17,503	7,001	-	17,503	-	-
<u>261,427</u>	<u>439,907</u>	<u>1,070,304</u>	<u>597,560</u>	<u>241,759</u>	<u>51,635</u>	<u>506,691</u>	<u>20,899</u>	<u>282,001</u>
824,127	627,953	175,213	345,461	98,342	6,583,126	342,860	72,233	222,234
-	-	-	-	-	-	-	-	-
-	997,861	125,264	-	-	-	-	-	-
321,919	1,634,131	665,442	540,567	307,841	7,324,533	156,463	991,476	975,018
<u>\$ 1,146,046</u>	<u>\$ 3,259,945</u>	<u>\$ 965,919</u>	<u>\$ 886,028</u>	<u>\$ 406,183</u>	<u>\$ 13,907,659</u>	<u>\$ 499,323</u>	<u>\$ 1,063,709</u>	<u>\$ 1,197,252</u>

continued

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF NET ASSETS
NONMAJOR COMPONENT UNITS
DECEMBER 31, 2009

	Recreation District			Community Center Playground District		
	No. 1 of Ward 3	No. 1 of Ward 4	No. 1 of Ward 8	No. 4 of Ward 1	No. 7 of Ward 2	No. 5 of Ward 5
ASSETS						
Cash and cash equivalents	\$ 187,930	\$ 229,183	\$ 1,476	\$ 34,429	\$ 2,970	\$ 490
Investments	2,307,117	2,808,056	18,122	422,816	36,466	6,015
Receivables - net:						
Taxes	3,020,772	2,472,753	-	828,147	-	-
Accounts	-	-	-	-	-	-
Accrued interest receivable	9,388	11,285	58	1,323	120	12
Other receivables	29,234	-	-	-	-	-
Due from other governments	-	1,328	-	291	-	-
Due from primary government	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Deferred bond issuance costs	40,192	-	-	-	-	-
Restricted assets:						
Cash and cash equivalents	-	-	-	-	-	-
Investments	-	-	-	-	-	-
Receivables - net	-	-	-	-	-	-
Capital assets:						
Non-depreciable	307,043	300,500	-	1,022,174	10,000	25,500
Depreciable, net	13,961,538	4,692,478	153,538	2,327,855	101,464	-
Other assets	-	-	-	-	-	-
Total assets	<u>19,863,214</u>	<u>10,515,583</u>	<u>173,194</u>	<u>4,637,035</u>	<u>151,020</u>	<u>32,017</u>
LIABILITIES						
Accounts payable and accruals	194,302	69,373	-	13,191	-	447
Due to other governments	-	43,998	-	35,009	-	1,230
Due to primary government	-	-	-	302,729	-	-
Unearned revenue	3,020,006	2,473,535	-	832,109	21,723	-
Other liabilities	144,080	400	-	4,134	-	-
Current portion of long-term liabilities:						
Compensated absences	7,245	16,861	-	-	-	-
Capital lease obligations	-	-	-	-	-	-
Liabilities from restricted assets	-	-	-	-	-	-
Bonds payable	870,000	605,000	-	-	-	-
Noncurrent portion of long-term liabilities:						
Capital lease obligations	-	-	-	-	-	-
Notes payable	-	-	-	-	-	-
Bonds payable	5,045,000	640,000	-	-	-	-
OPEB liability	45,509	97,874	-	-	-	-
Total liabilities	<u>9,326,142</u>	<u>3,947,041</u>	<u>-</u>	<u>1,187,172</u>	<u>21,723</u>	<u>1,677</u>
NET ASSETS						
Invested in capital assets, net of related debt	8,353,581	3,747,978	153,538	3,350,029	111,464	25,500
Restricted for:						
Capital projects	348,456	-	-	-	-	-
Debt service	1,031,139	1,191,089	-	-	-	-
Unrestricted	803,896	1,629,475	19,656	99,834	17,833	4,840
Total net assets	<u>\$ 10,537,072</u>	<u>\$ 6,568,542</u>	<u>\$ 173,194</u>	<u>\$ 3,449,863</u>	<u>\$ 129,297</u>	<u>\$ 30,340</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			
\$ 25,489	\$ 1,413,297	\$ 2,098	\$ 1,895	\$ 1,274	\$ 390,583	\$ 1,464	\$ 1,572,619
312,942	-	25,766	23,270	7,298	4,795,565	17,976	2,025,746
141,866	538,242	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,199	-	95	85	25	17,707	57	19,895
-	-	-	-	-	338,573	-	-
-	6,950	-	-	-	19,136	153,672	31,574
-	-	-	-	-	-	-	322,140
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
15,000	57,414	-	-	-	-	-	-
56,451	511,582	-	79,494	-	2,285,553	-	135,767
-	-	-	-	-	-	-	-
<u>552,947</u>	<u>2,527,485</u>	<u>27,959</u>	<u>104,744</u>	<u>8,597</u>	<u>7,847,117</u>	<u>173,169</u>	<u>4,107,741</u>
1,499	19,892	-	-	181	268,571	94,895	126,186
6,221	-	-	-	-	-	-	-
-	-	-	-	-	-	-	2,476
142,460	-	-	-	120	-	-	-
100	-	-	-	-	-	-	-
-	-	-	-	-	15,727	11,184	253,537
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	70,013	21,004	293,768
<u>150,280</u>	<u>19,892</u>	<u>-</u>	<u>-</u>	<u>301</u>	<u>354,311</u>	<u>127,083</u>	<u>675,967</u>
71,451	568,996	-	79,494	-	2,285,553	-	135,767
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
331,216	1,938,597	27,959	25,250	8,296	5,207,253	46,086	3,296,007
<u>\$ 402,667</u>	<u>\$ 2,507,593</u>	<u>\$ 27,959</u>	<u>\$ 104,744</u>	<u>\$ 8,296</u>	<u>\$ 7,492,806</u>	<u>\$ 46,086</u>	<u>\$ 3,431,774</u>

continued

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF NET ASSETS
NONMAJOR COMPONENT UNITS
DECEMBER 31, 2009

	Civil	The 14th Judicial District Court		
	Indigent Transcript Fund	Judicial Expense Fund	Child Support Fund	Indigent Transcript Fund
ASSETS				
Cash and cash equivalents	\$ 61,223	\$ 495	\$ 1,071,452	\$ 210,468
Investments	-	-	-	-
Receivables - net:				
Taxes	-	-	-	-
Accounts	-	-	-	-
Accrued interest receivable	-	-	49	-
Other receivables	-	4,648	-	2,755
Due from other governments	842	-	49,546	-
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	-	-	22,715	-
Other assets	-	-	-	-
Total assets	<u>62,065</u>	<u>5,143</u>	<u>1,143,762</u>	<u>213,223</u>
LIABILITIES				
Accounts payable and accruals	-	-	2,234	-
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	-	-	-	-
Notes payable	-	-	-	-
Bonds payable	-	-	-	-
OPEB liability	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>2,234</u>	<u>-</u>
NET ASSETS				
Invested in capital assets, net of related debt	-	-	22,715	-
Restricted for:				
Capital projects	-	-	-	-
Debt service	-	-	-	-
Unrestricted	62,065	5,143	1,118,813	213,223
Total net assets	<u>\$ 62,065</u>	<u>\$ 5,143</u>	<u>\$ 1,141,528</u>	<u>\$ 213,223</u>

Waterworks District

<u>No. 1 of Ward 1</u>	<u>No. 5 of Wards 3 & 8</u>	<u>No. 8 of Wards 3 & 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 & 7</u>	<u>No. 7 of Wards 6 & 4</u>
\$ 1,685,380	\$ 70,236	\$ 120,812	\$ 699	\$ 34,637	\$ 481,170	\$ 123,948	\$ 105,353	\$ 195,389
-	690,820	434,212	8,587	-	-	1,449,078	261,143	300,000
-	144,972	-	-	-	-	307,353	-	-
324,702	87,275	78,415	-	34,507	48,876	190,230	111,696	43,432
122	3,413	-	17	40	94	323	-	1,631
71,084	27,711	241	-	-	-	-	133,579	-
-	6,680	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	15,921	-	2,924	25,661	16,266	18,323	11,655
78,122	-	-	-	-	-	73,719	-	-
8,366	-	123,203	-	-	-	95,589	109,625	4,852
-	-	-	-	-	-	-	-	-
552,930	5,014	373,857	-	11,594	80,983	191,197	51,477	430,811
-	245,325	564,495	-	-	-	379,961	165,855	10,118
-	-	-	-	-	-	123,435	-	-
-	-	-	-	-	-	-	-	-
477,337	24,000	410,159	-	-	8,857	113,486	21,364	38,564
9,107,909	2,777,814	3,248,211	-	713,643	709,342	7,600,741	3,402,570	2,228,344
-	-	150	-	-	-	-	-	8,000
<u>12,305,952</u>	<u>4,083,260</u>	<u>5,369,676</u>	<u>9,303</u>	<u>797,345</u>	<u>1,354,983</u>	<u>10,665,326</u>	<u>4,380,985</u>	<u>3,272,796</u>
113,202	20,404	89,736	200	29,979	31,610	66,029	30,692	33,690
1,106,008	4,598	-	-	-	-	26,162	-	-
-	25,697	-	10,000	-	-	-	-	-
-	-	-	-	-	-	-	-	100,002
-	10,931	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	6,519	-	-	-	-	-	-	-
-	-	-	-	-	-	70,625	-	-
149,770	74,847	144,033	-	11,594	80,983	10,633	121,934	88,431
385,000	13,024	175,000	-	41,287	-	415,000	145,000	70,000
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	42,751	-	-
-	-	-	-	-	-	-	-	-
815,000	149,663	2,512,820	-	217,057	-	3,320,433	2,910,000	445,402
-	14,002	-	-	-	-	-	-	-
<u>2,568,980</u>	<u>319,685</u>	<u>2,921,589</u>	<u>10,200</u>	<u>299,917</u>	<u>112,593</u>	<u>3,951,633</u>	<u>3,207,626</u>	<u>737,525</u>
8,393,612	2,639,127	954,350	-	455,299	718,199	3,865,418	368,934	1,751,506
-	-	-	-	-	-	-	-	-
-	60,180	603,649	-	-	-	268,960	-	348,780
1,343,360	1,064,268	890,088	(897)	42,129	524,191	2,579,315	804,425	434,985
<u>\$ 9,736,972</u>	<u>\$ 3,763,575</u>	<u>\$ 2,448,087</u>	<u>\$ (897)</u>	<u>\$ 497,428</u>	<u>\$ 1,242,390</u>	<u>\$ 6,713,693</u>	<u>\$ 1,173,359</u>	<u>\$ 2,535,271</u>

continued



CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF NET ASSETS
NONMAJOR COMPONENT UNITS
DECEMBER 31, 2009

	Waterworks District No. 14 of Ward 5	Total Nonmajor Component Units
ASSETS		
Cash and cash equivalents	\$ 258,895	\$ 15,753,905
Investments	460,832	21,752,880
Receivables - net:		
Taxes	484,034	18,150,087
Accounts	-	919,133
Accrued interest receivable	1,617	92,990
Other receivables	3,411	611,236
Due from other governments	-	352,513
Due from primary government	26,741	354,998
Prepaid items	-	147,328
Inventory	-	151,841
Deferred bond issuance costs	22,950	450,639
Restricted assets:		
Cash and cash equivalents	1,622,163	3,320,026
Investments	-	1,365,754
Receivables - net	-	123,435
Capital assets:		
Non-depreciable	1,914,918	6,036,867
Depreciable, net	1,481,335	71,470,030
Other assets	-	8,150
Total assets	<u>6,276,896</u>	<u>141,061,812</u>
LIABILITIES		
Accounts payable and accruals	745,564	2,466,081
Due to other governments	-	1,236,909
Due to primary government	15,000	358,779
Unearned revenue	-	12,405,143
Other liabilities	-	197,382
Current portion of long-term liabilities:		
Compensated absences	-	338,365
Capital lease obligations	-	85,927
Liabilities from restricted assets	-	682,225
Bonds payable	45,000	3,324,311
Noncurrent portion of long-term liabilities:		
Capital lease obligations	-	173,915
Notes payable	3,221,000	3,221,000
Bonds payable	1,163,000	21,383,375
OPEB liability	-	667,904
Total liabilities	<u>5,189,564</u>	<u>46,541,316</u>
NET ASSETS		
Invested in capital assets, net of related debt	589,416	51,254,757
Restricted for:		
Capital projects	-	348,456
Debt service	203,546	5,447,847
Unrestricted	294,370	37,469,436
Total net assets	<u>\$ 1,087,332</u>	<u>\$ 94,520,496</u>

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF ACTIVITIES
NONMAJOR COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2009**

	Fire Protection District					
	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
EXPENSES	\$ 1,147,154	\$ 271,372	\$ 1,204,409	\$ 1,039,485	\$ 107,543	\$ 129,850
PROGRAM REVENUES						
Charges for services	10,100	-	-	-	-	4,170
Operating grants and contributions	16,000	-	113,283	-	-	-
Capital grants and contributions	457,328	15,530	46,391	-	24,995	27,000
Total program revenues	<u>483,428</u>	<u>15,530</u>	<u>159,674</u>	<u>-</u>	<u>24,995</u>	<u>31,170</u>
Net program (expenses) revenues	<u>(663,726)</u>	<u>(255,842)</u>	<u>(1,044,735)</u>	<u>(1,039,485)</u>	<u>(82,548)</u>	<u>(98,680)</u>
GENERAL REVENUES						
Property taxes	863,628	318,344	1,108,028	852,851	208,637	75,589
Grants and contributions not restricted to specific program	84,610	21,392	42,648	34,081	13,343	9,959
Investment earnings	12,248	19,370	19,318	24,298	3,262	3,822
Gain on sale of capital assets	4,012	-	6,031	-	-	1,325
Miscellaneous revenue	70	-	189	-	-	429
Total general revenues	<u>964,568</u>	<u>359,106</u>	<u>1,176,214</u>	<u>911,230</u>	<u>225,242</u>	<u>91,124</u>
Change in net assets	300,842	103,264	131,479	(128,255)	142,694	(7,556)
Net assets beginning of year as restated	<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>
Net assets end of year	<u>\$ 622,785</u>	<u>\$ 504,944</u>	<u>\$ 1,990,453</u>	<u>\$ 1,450,782</u>	<u>\$ 489,830</u>	<u>\$ 600,236</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
\$ 264,096	\$ 422,648	\$ 309,126	\$ 612,517	\$ 208,632	\$ 2,064,483	\$ 591,377	\$ 316,540	\$ 302,091
-	-	-	-	-	-	-	-	-
5,850	-	-	-	5,917	-	-	-	-
17,748	-	5,550	259,088	-	-	216,607	-	-
23,598	-	5,550	259,088	5,917	-	216,607	-	-
(240,498)	(422,648)	(303,576)	(353,429)	(202,715)	(2,064,483)	(374,770)	(316,540)	(302,091)
198,588	690,140	377,496	514,889	218,695	3,143,685	347,551	466,154	386,264
32,212	43,221	21,483	38,865	8,808	34,572	18,494	6,881	3,101
5,282	11,240	12,953	7,584	5,549	39,938	5,700	3,104	4,635
-	-	5,215	-	-	259	-	-	-
350	3,602	45	-	-	11,063	-	48	-
236,432	748,203	417,192	561,338	233,052	3,229,517	371,745	476,187	394,000
(4,066)	325,555	113,616	207,909	30,337	1,165,034	(3,025)	159,647	91,909
1,150,112	2,934,390	852,303	678,119	375,846	12,742,625	502,348	904,062	1,105,343
\$ 1,146,046	\$ 3,259,945	\$ 965,919	\$ 886,028	\$ 406,183	\$ 13,907,659	\$ 499,323	\$ 1,063,709	\$ 1,197,252

continued

**CALCASIEU PARISH POLICE JURY
 COMBINING STATEMENT OF ACTIVITIES
 NONMAJOR COMPONENT UNITS
 FOR THE YEAR ENDED DECEMBER 31, 2009**

	Recreation District			Community Center and Playground District	
	No. 1 of Ward 3	No. 1 of Ward 4	No. 1 of Ward 8	No. 4 of of Ward 1	No. 7 of Ward 2
EXPENSES	\$ 2,480,655	\$ 2,247,368	\$ 35,639	\$ 447,434	\$ 26,668
PROGRAM REVENUES					
Charges for services	89,062	50,934	-	6,426	-
Operating grants and contributions	-	1,772	-	-	-
Capital grants and contributions	<u>603,670</u>	<u>3,000</u>	<u>34,681</u>	<u>40,284</u>	<u>22,500</u>
Total program revenues	<u>692,732</u>	<u>55,706</u>	<u>34,681</u>	<u>46,710</u>	<u>22,500</u>
Net program (expenses) revenues	<u>(1,787,923)</u>	<u>(2,191,662)</u>	<u>(958)</u>	<u>(400,724)</u>	<u>(4,168)</u>
GENERAL REVENUES					
Property taxes	3,378,914	3,277,492	-	792,404	-
Grants and contributions not restricted to specific program	-	-	-	24,056	-
Investment earnings	60,136	53,851	141	1,676	418
Gain on sale of capital assets	-	-	-	-	-
Miscellaneous revenue	<u>28,210</u>	<u>7,006</u>	<u>-</u>	<u>1</u>	<u>-</u>
Total general revenues	<u>3,467,260</u>	<u>3,338,349</u>	<u>141</u>	<u>818,137</u>	<u>418</u>
Change in net assets	1,679,337	1,146,687	(817)	417,413	(3,750)
Net assets beginning of year as restated	<u>8,857,735</u>	<u>5,421,855</u>	<u>174,011</u>	<u>3,032,450</u>	<u>133,047</u>
Net assets end of year	<u>\$ 10,537,072</u>	<u>\$ 6,568,542</u>	<u>\$ 173,194</u>	<u>\$ 3,449,863</u>	<u>\$ 129,297</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		
\$ 15,278	\$ 121,671	\$ 310,138	\$ 49	\$ 2,429	\$ 4,711	\$ 2,824,052	\$ 861,121
-	8,857	18,266	-	-	6,420	2,754,222	529,930
-	-	-	-	-	-	5,118	416,403
3,000	3,582	-	-	-	-	-	-
3,000	12,439	18,266	-	-	6,420	2,759,340	946,333
(12,278)	(109,232)	(291,872)	(49)	(2,429)	1,709	(64,712)	85,212
-	125,212	534,498	-	-	-	-	-
5,000	3,331	9,950	-	-	-	-	-
45	5,177	6,572	360	325	88	67,466	495
-	-	-	-	-	-	108	-
-	-	14,560	-	-	40	9,219	-
5,045	133,720	565,580	360	325	128	76,793	495
(7,233)	24,488	273,708	311	(2,104)	1,837	12,081	85,707
37,573	378,179	2,233,885	27,648	106,848	6,459	7,480,725	(39,621)
<u>\$ 30,340</u>	<u>\$ 402,667</u>	<u>\$ 2,507,593</u>	<u>\$ 27,959</u>	<u>\$ 104,744</u>	<u>\$ 8,296</u>	<u>\$ 7,492,806</u>	<u>\$ 46,086</u>

continued

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF ACTIVITIES
NONMAJOR COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2009**

	District Attorney of the 14th Judicial District	Civil Indigent Transcript Fund	The 14th Judicial District Court		
			Judicial Expense Fund	Child Support Fund	Indigent Transcript Fund
EXPENSES	\$ 6,358,346	\$ 8,231	\$ 118,924	\$ 566,390	\$ 61,436
PROGRAM REVENUES					
Charges for services	2,487,621	14,520	114,794	503,529	50,037
Operating grants and contributions	4,153,070	-	-	44,739	-
Capital grants and contributions	-	-	-	-	-
Total program revenues	<u>6,640,691</u>	<u>14,520</u>	<u>114,794</u>	<u>548,268</u>	<u>50,037</u>
Net program (expenses) revenues	<u>282,345</u>	<u>6,289</u>	<u>(4,130)</u>	<u>(18,122)</u>	<u>(11,399)</u>
GENERAL REVENUES					
Property taxes	-	-	-	-	-
Grants and contributions not restricted to specific program	-	-	-	-	-
Investment earnings	19,899	151	-	2,662	581
Gain on sale of capital assets	-	-	-	-	-
Miscellaneous revenue	<u>40</u>	<u>-</u>	<u>790</u>	<u>-</u>	<u>40</u>
Total general revenues	<u>19,939</u>	<u>151</u>	<u>790</u>	<u>2,662</u>	<u>621</u>
Change in net assets	302,284	6,440	(3,340)	(15,460)	(10,778)
Net assets beginning of year as restated	<u>3,129,490</u>	<u>55,625</u>	<u>8,483</u>	<u>1,156,988</u>	<u>224,001</u>
Net assets end of year	<u>\$ 3,431,774</u>	<u>\$ 62,065</u>	<u>\$ 5,143</u>	<u>\$ 1,141,528</u>	<u>\$ 213,223</u>

Waterworks District

<u>No. 1 of Ward 1</u>	<u>No. 5 of Wards 3 & 8</u>	<u>No. 8 of Wards 3 & 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 & 7</u>
\$ 1,749,552	\$ 761,985	\$ 908,744	\$ 1,000	\$ 220,131	\$ 488,280	\$ 1,497,886	\$ 939,413
2,103,186	691,358	727,678	-	176,793	526,734	1,442,698	710,466
-	-	-	-	-	-	-	-
107,744	3,187	-	-	-	-	-	-
<u>2,210,930</u>	<u>694,545</u>	<u>727,678</u>	<u>-</u>	<u>176,793</u>	<u>526,734</u>	<u>1,442,698</u>	<u>710,466</u>
<u>461,378</u>	<u>(67,440)</u>	<u>(181,066)</u>	<u>(1,000)</u>	<u>(43,338)</u>	<u>38,454</u>	<u>(55,188)</u>	<u>(228,947)</u>
167	153,472	233,942	-	-	-	432,293	276,597
-	-	-	-	-	-	6,495	-
31,898	16,210	19,663	51	262	8,362	10,898	7,633
-	-	-	-	-	-	-	1,257
<u>15,987</u>	<u>25,272</u>	<u>11,822</u>	<u>-</u>	<u>11,371</u>	<u>16,798</u>	<u>14,101</u>	<u>44,434</u>
<u>48,052</u>	<u>194,954</u>	<u>265,427</u>	<u>51</u>	<u>11,633</u>	<u>25,160</u>	<u>463,787</u>	<u>329,921</u>
509,430	127,514	84,361	(949)	(31,705)	63,614	408,599	100,974
<u>9,227,542</u>	<u>3,636,061</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>\$ 9,736,972</u>	<u>\$ 3,763,575</u>	<u>\$ 2,448,087</u>	<u>\$ (897)</u>	<u>\$ 497,428</u>	<u>\$ 1,242,390</u>	<u>\$ 6,713,693</u>	<u>\$ 1,173,359</u>

continued

**CALCASIEU PARISH POLICE JURY
 COMBINING STATEMENT OF ACTIVITIES
 NONMAJOR COMPONENT UNITS
 FOR THE YEAR ENDED DECEMBER 31, 2009**

	<u>Waterworks District</u>		Total Nonmajor Component Units
	<u>No. 7 of Wards 6 & 4</u>	<u>No. 14 of Ward 5</u>	
EXPENSES	\$ 643,535	\$ 353,844	\$ 33,046,233
PROGRAM REVENUES			
Charges for services	440,490	60,018	13,528,309
Operating grants and contributions	-	-	4,762,152
Capital grants and contributions	-	288,631	2,180,516
Total program revenues	<u>440,490</u>	<u>348,649</u>	<u>20,470,977</u>
Net program (expenses) revenues	<u>(203,045)</u>	<u>(5,195)</u>	<u>(12,575,256)</u>
GENERAL REVENUES			
Property taxes	176,035	474,522	19,626,087
Grants and contributions not restricted to specific program	5,143	-	467,645
Investment earnings	2,934	7,165	503,422
Gain on sale of capital assets	6,622	-	24,829
Miscellaneous revenue	<u>530</u>	<u>948</u>	<u>216,965</u>
Total general revenues	<u>191,264</u>	<u>482,635</u>	<u>20,838,948</u>
Change in net assets	(11,781)	477,440	8,263,692
Net assets beginning of year as restated	<u>2,547,052</u>	<u>609,892</u>	<u>86,256,804</u>
Net assets end of year	<u>\$ 2,535,271</u>	<u>\$ 1,087,332</u>	<u>\$ 94,520,496</u>

CALCASIEU PARISH POLICE JURY
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY SOURCE (1)
DECEMBER 31, 2009

	<u>2009</u>
Governmental funds capital assets:	
Land	\$ 15,049,974
Buildings	76,198,793
Improvements other than buildings	22,010,378
Roads	371,068,429
Bridges	10,044,368
Equipment	23,627,094
Construction in progress	<u>12,712,628</u>
 Total governmental funds capital assets	 <u>\$ 530,711,664</u>
 Investments in governmental funds capital assets by source:	
General fund	\$ 11,402,354
Special revenue funds	78,495,118
Capital projects funds	435,068,773
Donations	<u>5,745,419</u>
 Total governmental funds capital assets	 <u>\$ 530,711,664</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 \$91,350 (\$20,518 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 \$53,987,875 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, 2009

<u>Function and Activity</u>	<u>Land</u>	<u>Buildings</u>	<u>Improvements (Other than Buildings)</u>	<u>Roads</u>
General government:				
Administrative	1,866,550	11,390,235	880,920	-
Finance	-	-	-	-
Facility Management	1,120,500	4,713,905	6,182,250	-
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>	<u>-</u>
Total general government	4,052,823	27,861,673	8,974,601	-
Public safety:				
Office of Emergency Preparedness	-	-	54,844	-
Office of Juvenile Justice Services	137,725	3,350,410	131,809	-
Animal Control	-	996,390	-	-
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>	<u>-</u>
Total public safety	562,502	21,767,398	808,641	-
Public works	2,427,199	5,656,690	1,557,585	371,068,429
Sanitation	-	-	-	-
Health and welfare	417,084	8,757,774	383,770	-
Culture and recreation	7,590,366	11,595,000	10,260,740	-
Economic development	<u>-</u>	<u>560,258</u>	<u>25,041</u>	<u>-</u>
Total governmental funds capital assets allocated to functions	<u>\$ 15,049,974</u>	<u>\$ 76,198,793</u>	<u>\$ 22,010,378</u>	<u>\$ 371,068,429</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 \$91,350 (\$20,518 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 \$53,987,875 that is included in the statement of net assets.

<u>Bridges</u>	<u>Equipment</u>	<u>Total</u>
-	146,903	14,284,608
-	107,129	107,129
-	792,200	12,808,855
-	48,134	48,134
-	523,891	12,550,243
-	57,268	57,268
-	200,013	200,013
<u>-</u>	<u>762,211</u>	<u>3,470,596</u>
-	2,637,749	43,526,846
-	1,036,450	1,091,294
-	382,087	4,002,031
-	738,897	1,735,287
-	1,500,434	1,738,374
-	93,835	17,508,365
<u>-</u>	<u>147,679</u>	<u>962,572</u>
-	3,899,382	27,037,923
10,044,368	13,477,942	404,232,213
-	74,013	74,013
-	2,239,358	11,797,986
-	776,832	30,222,938
<u>-</u>	<u>521,818</u>	<u>1,107,117</u>
<u>\$ 10,044,368</u>	<u>\$ 23,627,094</u>	\$ 517,999,036
		<u>12,712,628</u>
		<u>\$ 530,711,664</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, 2009

<u>Function and Activity</u>	Governmental Funds Capital Assets			Governmental Funds Capital Assets
	<u>January 1, 2009</u>	<u>Additions</u>	<u>Deletions</u>	<u>December 31, 2009</u>
General government:				
Administrative	\$ 14,220,785	\$ 63,822	\$ -	\$ 14,284,607
Finance	119,493	25,710	38,074	107,129
Facility Management	12,260,679	1,705,955	-	13,966,634
Human Resources	48,134	-	-	48,134
Judicial	12,551,726	173,735	-	12,725,461
Elections	57,267	-	-	57,267
Cable Access Channel	192,420	28,914	21,321	200,013
Other	<u>3,325,666</u>	<u>195,310</u>	<u>50,379</u>	<u>3,470,597</u>
Total general government	42,776,170	2,193,446	109,774	44,859,842
Public safety:				
Office of Emergency Preparedness	839,752	257,371	5,829	1,091,294
Office of Juvenile Justice Services	3,983,198	48,383	29,551	4,002,030
Animal Control	1,671,269	159,755	95,737	1,735,287
Fire protection	1,738,374	-	-	1,738,374
Correctional institution	18,325,763	409,308	-	18,735,071
Other	<u>974,472</u>	<u>-</u>	<u>11,900</u>	<u>962,572</u>
Total public safety	27,532,828	874,817	143,017	28,264,628
Public works				
Sanitation	400,238,120	9,011,635	418,528	408,831,227
Health and welfare	70,825	16,150	12,962	74,013
Culture and recreation	11,880,660	206,733	209,244	11,878,149
Economic development	30,501,048	5,091,151	34,675	35,557,524
	<u>1,024,999</u>	<u>221,282</u>	<u>-</u>	<u>1,246,281</u>
	443,715,652	14,546,951	675,409	457,587,194
Total governmental funds capital assets allocated to functions	<u>\$ 514,024,650</u>	<u>\$ 17,615,214</u>	<u>\$ 928,200</u>	<u>\$ 530,711,664</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 \$91,350 (\$20,518 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 \$53,987,875 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. 4 of Ward 1
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

Waterworks District No. 12 of Ward 3

Calcasieu Parish Communications District

Calcasieu Parish Coroner's Office

**CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
BALANCE SHEET
DECEMBER 31, 2009**

	Parish Library	Fire Protection District				
		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
ASSETS						
Assets:						
Cash and cash equivalents	\$ 157,430	\$ 29,902	\$ 62,757	\$ 70,850	\$ 25,165	\$ 21,193
Investments	1,920,886	363,876	766,652	869,701	308,348	260,198
Receivables (net of allowances for uncollectibles):						
Taxes	7,337,486	1,065,199	310,569	1,195,385	758,718	184,012
Interest receivable	11,314	1,799	3,223	3,696	2,710	982
Due from other governmental units	-	10,346	-	16,524	-	-
Due from primary government	-	-	-	-	-	-
Other receivables	253	-	-	-	-	-
Total assets	<u>\$ 9,427,369</u>	<u>\$ 1,471,122</u>	<u>\$ 1,143,201</u>	<u>\$ 2,156,156</u>	<u>\$ 1,094,941</u>	<u>\$ 466,385</u>
LIABILITIES AND FUND BALANCE						
Liabilities:						
Accounts payable	\$ 88,309	41,259	104,165	12,717	29,818	6,127
Accrued liabilities	58,124	7,265	-	8,800	-	-
Due to primary government	1,709	-	-	-	-	-
Due to other governments	29,106	1,030	-	502	-	-
Deferred revenues	7,353,955	1,070,974	316,921	1,196,810	759,314	184,542
Retainage payable	-	43,728	36,737	-	-	-
Other liabilities	-	-	-	-	-	-
Total liabilities	<u>7,531,203</u>	<u>1,164,256</u>	<u>457,823</u>	<u>1,218,829</u>	<u>789,132</u>	<u>190,669</u>
Fund balances:						
Reserved for:						
Debt service	-	38,194	9,481	357,184	168,011	-
Unreserved, designated for:						
Encumbrances	-	-	63,829	-	43,635	-
Capital improvement	-	-	266,289	-	-	-
Unreserved, undesignated	1,896,166	268,672	345,779	580,143	94,163	275,716
Total fund balances	<u>1,896,166</u>	<u>306,866</u>	<u>685,378</u>	<u>937,327</u>	<u>305,809</u>	<u>275,716</u>
Total liabilities and fund balances	<u>\$ 9,427,369</u>	<u>\$ 1,471,122</u>	<u>\$ 1,143,201</u>	<u>\$ 2,156,156</u>	<u>\$ 1,094,941</u>	<u>\$ 466,385</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 Ward 5 & 6
\$ 19,861	\$ 25,018	\$ 60,950	\$ 43,271	\$ 25,979	\$ 15,822
243,835	303,478	748,300	533,852	318,940	194,174
121,474	245,010	423,895	537,319	203,431	446,474
937	1,131	2,865	1,762	1,250	922
-	8,709	-	15,806	-	5,762
-	-	-	6,117	-	-
-	-	-	-	-	-
<u>\$ 386,107</u>	<u>\$ 583,346</u>	<u>\$ 1,236,010</u>	<u>\$ 1,138,127</u>	<u>\$ 549,600</u>	<u>\$ 663,154</u>
3,873	6,922	3,578	19,378	17,381	16,283
-	478	607	4,544	1,098	3,274
-	-	-	497	-	1,870
-	2,352	-	9,799	-	-
125,345	247,213	428,257	540,382	214,466	454,525
-	-	-	-	-	-
-	-	-	-	-	1,000
<u>129,218</u>	<u>256,965</u>	<u>432,442</u>	<u>574,600</u>	<u>232,945</u>	<u>476,952</u>
-	-	125,530	-	-	-
-	-	31,498	-	22,587	-
-	-	-	-	-	-
256,889	326,381	646,540	563,527	294,068	186,202
256,889	326,381	803,568	563,527	316,655	186,202
<u>\$ 386,107</u>	<u>\$ 583,346</u>	<u>\$ 1,236,010</u>	<u>\$ 1,138,127</u>	<u>\$ 549,600</u>	<u>\$ 663,154</u>

continued

**CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
BALANCE SHEET
DECEMBER 31, 2009**

	Recreation District			Community Center and Playground District		
	No. 1 of Ward 3	No. 1 of Ward 4	No. 1 of Ward 8	No. 4 of Ward 1	No. 7 of Ward 2	No. 5 of Ward 5
ASSETS						
Assets:						
Cash and cash equivalents	\$ 187,930	\$ 229,183	\$ 1,476	\$ 34,429	\$ 2,970	\$ 490
Investments	2,307,117	2,808,056	18,122	422,816	36,466	6,015
Receivables (net of allowances for uncollectibles):						
Taxes	3,020,772	2,472,753	-	828,147	-	-
Interest receivable	9,388	11,285	58	1,323	120	12
Due from other governmental units	-	1,328	-	291	-	-
Due from primary government	-	-	-	-	-	-
Other receivables	29,234	-	-	-	-	-
Total assets	<u>\$ 5,554,441</u>	<u>\$ 5,522,605</u>	<u>\$ 19,656</u>	<u>\$ 1,287,006</u>	<u>\$ 39,556</u>	<u>\$ 6,517</u>
LIABILITIES AND FUND BALANCE						
Liabilities:						
Accounts payable	\$ 64,228	\$ 40,344	\$ -	\$ 8,214	\$ -	\$ 447
Accrued liabilities	12,204	15,432	-	-	-	-
Due to primary government	-	-	-	-	-	-
Due to other governments	-	43,998	-	35,009	-	1,230
Deferred revenues	3,020,006	2,473,535	-	832,109	21,723	-
Retainage payable	28,750	-	-	-	-	-
Other liabilities	-	400	-	4,134	-	-
Total liabilities	<u>3,125,188</u>	<u>2,573,709</u>	<u>-</u>	<u>879,466</u>	<u>21,723</u>	<u>1,677</u>
Fund balances:						
Reserved for:						
Debt service	1,019,228	1,185,110	-	-	-	-
Unreserved, designated for:						
Encumbrances	33,457	-	-	22,984	17,833	-
Capital improvement	314,999	-	-	-	-	-
Unreserved, undesignated	<u>1,061,569</u>	<u>1,763,786</u>	<u>19,656</u>	<u>384,556</u>	<u>-</u>	<u>4,840</u>
Total fund balances	<u>2,429,253</u>	<u>2,948,896</u>	<u>19,656</u>	<u>407,540</u>	<u>17,833</u>	<u>4,840</u>
Total liabilities and fund balances	<u>\$ 5,554,441</u>	<u>\$ 5,522,605</u>	<u>\$ 19,656</u>	<u>\$ 1,287,006</u>	<u>\$ 39,556</u>	<u>\$ 6,517</u>

Community Center and Plygrd. Dist.	Sewer District		Waterworks	Calcasieu Parish Communications District	Calcasieu Parish Coroner's Office
	No. 1 of Ward 6	No. 9 of Ward 1	No. 12 of Ward 4		
\$ 25,489	\$ 2,098	\$ 1,895	\$ 699	\$ 390,583	\$ 1,464
312,942	25,766	23,270	8,587	4,795,565	17,976
141,866	-	-	-	-	-
1,199	95	85	17	17,707	57
-	-	-	-	19,136	97,207
-	-	-	-	-	-
-	-	-	-	338,573	-
<u>\$ 481,496</u>	<u>\$ 27,959</u>	<u>\$ 25,250</u>	<u>\$ 9,303</u>	<u>\$ 5,561,564</u>	<u>\$ 116,704</u>
\$ 1,499	\$ -	\$ -	\$ -	\$ 173,825	\$ 89,386
-	-	-	-	20,055	5,309
-	-	-	10,000	-	-
6,221	-	-	-	-	-
142,460	-	-	-	-	-
-	-	-	-	-	-
100	-	-	-	-	-
<u>150,280</u>	<u>-</u>	<u>-</u>	<u>10,000</u>	<u>193,880</u>	<u>94,695</u>
-	-	-	-	-	-
-	-	-	-	411,695	-
-	-	-	-	-	-
<u>331,216</u>	<u>27,959</u>	<u>25,250</u>	<u>(697)</u>	<u>4,955,989</u>	<u>22,009</u>
<u>331,216</u>	<u>27,959</u>	<u>25,250</u>	<u>(697)</u>	<u>5,367,684</u>	<u>22,009</u>
<u>\$ 481,496</u>	<u>\$ 27,959</u>	<u>\$ 25,250</u>	<u>\$ 9,303</u>	<u>\$ 5,561,564</u>	<u>\$ 116,704</u>

**CALCASIEU PARISH POLICE JURY
 SELECTED COMPONENT UNITS
 RECONCILIATION OF THE BALANCE SHEET
 TO THE STATEMENT OF NET ASSETS
 DECEMBER 31, 2009**

	<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	\$ 1,896,166	\$ 306,866	\$ 685,378
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	15,675,172	2,872,491	1,871,418
Less accumulated depreciation	(10,753,310)	(1,339,382)	(490,112)
Assets used in governmental activities that are not financial resources and, therefore are not reported in the governmental funds			
Deferred bond issuance costs	-	20,201	25,661
Some revenues were collected more than sixty days after year end and therefore, are not available soon enough to pay for current-period expenditures.			
	1,562	-	-
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	-	(1,185,000)	(1,550,000)
Capital lease obligations	-	-	-
Compensated absences	(429,794)	-	-
Accrued interest payable	-	(17,279)	(37,371)
Arbitrage payable	-	-	-
OPEB Liability	(244,926)	(35,007)	-
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>(11,646)</u>	<u>(105)</u>	<u>(30)</u>
Net assets of governmental activities	<u>\$ 6,133,224</u>	<u>\$ 622,785</u>	<u>\$ 504,944</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
\$ 937,327	\$ 305,809	\$ 275,716	\$ 256,889	\$ 326,381	\$ 803,568	\$ 563,527	\$ 316,655	\$ 186,202
2,880,358 (940,570)	1,910,253 (637,796)	677,296 (316,098)	714,383 (370,987)	1,741,724 (917,597)	1,675,742 (875,529)	878,251 (532,790)	370,108 (271,766)	819,667 (476,807)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(830,000)	(125,000)	-	-	-	(625,000)	-	-	-
-	-	(146,466)	-	-	-	-	-	-
(2,472)	-	-	-	(961)	-	(5,441)	(1,463)	(12,236)
(11,177)	(2,359)	(618)	-	-	(9,068)	-	-	-
-	-	-	-	-	-	-	-	-
(41,718)	-	-	-	(3,501)	(3,501)	(17,503)	(7,001)	(17,503)
<u>(1,295)</u>	<u>(125)</u>	<u>-</u>	<u>(49)</u>	<u>-</u>	<u>(293)</u>	<u>-</u>	<u>(350)</u>	<u>-</u>
<u>\$ 1,990,453</u>	<u>\$ 1,450,782</u>	<u>\$ 489,830</u>	<u>\$ 600,236</u>	<u>\$ 1,146,046</u>	<u>\$ 965,919</u>	<u>\$ 886,044</u>	<u>\$ 406,183</u>	<u>\$ 499,323</u>

continued

**CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
RECONCILIATION OF THE BALANCE SHEET
TO THE STATEMENT OF NET ASSETS
DECEMBER 31, 2009**

	<u>Recreation District</u>			Community Center & Playground District No. 4 of Ward 1
	<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	\$ 2,429,253	\$ 2,948,896	\$ 19,656	\$ 407,540
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	16,173,905	6,951,647	205,573	4,249,087
Less accumulated depreciation	(1,905,324)	(1,958,669)	(52,035)	(899,058)
Assets used in governmental activities that are not financial resources and, therefore are not reported in the governmental funds				
Deferred bond issuance costs	40,192	-	-	-
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	(5,915,000)	(1,245,000)	-	-
Due to primary government	-	-	-	(302,729)
Compensated absences	(7,245)	(16,861)	-	-
Accrued interest payable	(88,545)	(13,535)	-	-
Arbitrage payable	(144,080)	-	-	-
OPEB Liability	(45,509)	(97,874)	-	-
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>(575)</u>	<u>(62)</u>	<u>-</u>	<u>(4,977)</u>
Net assets of governmental activities	<u>\$ 10,537,072</u>	<u>\$ 6,568,542</u>	<u>\$ 173,194</u>	<u>\$ 3,449,863</u>

Community Center and Playground District			Sewer District		Waterworks District	Calcasieu Parish Communications District	Calcasieu Parish Coroner's Office
No. 7 of Ward 2	No. 5 of Ward 5	No. 1 of Ward 6	No. 9 of Ward 1	No. 12 of Ward 4	No. 12 of Ward 3		
\$ 17,833	\$ 4,840	\$ 331,216	\$ 27,959	\$ 25,250	\$ (697)	\$ 5,367,684	\$ 22,009
133,074	38,390	128,926	-	121,364	-	3,791,683	-
(21,610)	(12,890)	(57,475)	-	(41,870)	-	(1,506,130)	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	56,465
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	(15,727)	(11,184)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	(70,013)	(21,004)
-	-	-	-	-	(200)	(74,691)	(200)
<u>\$ 129,297</u>	<u>\$ 30,340</u>	<u>\$ 402,667</u>	<u>\$ 27,959</u>	<u>\$ 104,744</u>	<u>\$ (897)</u>	<u>\$ 7,492,806</u>	<u>\$ 46,086</u>

CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2009

	<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>
REVENUES						
Taxes:						
Ad valorem	\$ 7,029,290	\$ 863,628	\$ 318,344	\$ 1,108,028	\$ 852,851	\$ 208,637
Special assessments levied	-	-	-	-	-	-
Intergovernmental revenues	149,148	557,064	36,922	202,321	34,081	38,338
Charges for services	47,606	10,100	-	-	-	-
Fines and forfeitures	119,719	-	-	-	-	-
Investment income	85,933	12,248	19,370	19,318	24,298	3,262
Sale of assets	1,120	4,012	-	6,520	-	-
Donations	11,152	-	-	-	-	-
Miscellaneous revenues	14,932	944	-	190	-	-
Total revenues	<u>7,458,900</u>	<u>1,447,996</u>	<u>374,636</u>	<u>1,336,377</u>	<u>911,230</u>	<u>250,237</u>
EXPENDITURES						
General government	-	-	-	-	-	-
Public safety	-	1,076,725	108,654	1,087,081	899,113	142,755
Public works	-	-	-	-	-	-
Culture and recreation	7,480,211	-	-	-	-	-
Capital outlay	-	213,592	1,251,519	-	881,338	-
Debt service:						
Principal retirement	580,000	105,000	50,000	105,000	120,000	-
Interest and fiscal charges	29,167	40,640	131,673	53,160	14,076	-
Bond issuance costs	-	-	-	-	-	-
Total expenditures	<u>8,089,378</u>	<u>1,435,957</u>	<u>1,541,846</u>	<u>1,245,241</u>	<u>1,914,527</u>	<u>142,755</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(630,478)</u>	<u>12,039</u>	<u>(1,167,210)</u>	<u>91,136</u>	<u>(1,003,297)</u>	<u>107,482</u>
OTHER FINANCING SOURCES (USES)						
Loan proceeds	-	-	-	-	-	-
Net change in fund balances	(630,478)	12,039	(1,167,210)	91,136	(1,003,297)	107,482
Fund balance at beginning of year	2,526,644	294,827	1,852,588	846,191	1,309,106	168,234
Prior period adjustment	-	-	-	-	-	-
Fund balance at end of year	<u>\$ 1,896,166</u>	<u>\$ 306,866</u>	<u>\$ 685,378</u>	<u>\$ 937,327</u>	<u>\$ 305,809</u>	<u>\$ 275,716</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
\$ 75,589	\$ 198,588	\$ 377,496	\$ 514,889	\$ 218,695	\$ 347,551
-	-	-	-	-	-
36,959	55,810	27,033	297,953	14,725	235,101
4,170	-	-	-	-	-
-	-	-	-	-	-
3,822	5,282	12,953	7,584	5,549	5,700
1,325	-	5,638	-	-	-
-	-	-	-	-	-
429	350	45	-	-	-
<u>122,294</u>	<u>260,030</u>	<u>423,165</u>	<u>820,426</u>	<u>238,969</u>	<u>588,352</u>
-	-	-	-	-	-
94,491	195,938	295,901	-	-	-
-	-	-	615,428	167,191	438,826
-	-	-	-	-	-
-	120,293	-	4,097	-	220,434
-	-	60,000	-	-	-
-	-	43,239	-	-	-
-	-	-	-	-	-
<u>94,491</u>	<u>316,231</u>	<u>399,140</u>	<u>619,525</u>	<u>167,191</u>	<u>659,260</u>
<u>27,803</u>	<u>(56,201)</u>	<u>24,025</u>	<u>200,901</u>	<u>71,778</u>	<u>(70,908)</u>
-	-	-	-	-	-
27,803	(56,201)	24,025	200,901	71,778	(70,908)
229,086	382,582	779,543	362,626	244,877	257,110
-	-	-	-	-	-
<u>\$ 256,889</u>	<u>\$ 326,381</u>	<u>\$ 803,568</u>	<u>\$ 563,527</u>	<u>\$ 316,655</u>	<u>\$ 186,202</u>

continued

CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2009

	Recreation District			Community Center and Playground District	
	No. 1 of Ward 3	No. 1 of Ward 4	No. 1 of Ward 8	No. 4 of Ward 1	No. 7 of Ward 2
REVENUES					
Taxes:					
Ad valorem	\$ 3,378,914	\$ 3,277,492	\$ -	\$ 792,404	\$ -
Intergovernmental revenues	603,670	4,771	34,681	64,340	22,500
Charges for services	66,562	50,934	-	6,426	-
Fines and forfeitures	-	-	-	-	-
Investment income	60,136	53,851	141	1,676	418
Sale of assets	-	-	-	-	-
Donations	-	-	-	-	-
Miscellaneous revenues	28,210	7,007	-	1	-
Total revenues	<u>4,137,492</u>	<u>3,394,055</u>	<u>34,822</u>	<u>864,847</u>	<u>22,918</u>
EXPENDITURES					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Culture and recreation	1,723,723	1,890,479	-	317,616	22,929
Capital outlay	2,784,159	55,264	26,425	987,119	-
Debt service:					
Principal retirement	830,000	570,000	-	-	-
Interest and fiscal charges	253,888	98,919	-	-	-
Bond issuance costs	-	-	-	-	-
Total expenditures	<u>5,591,770</u>	<u>2,614,662</u>	<u>26,425</u>	<u>1,304,735</u>	<u>22,929</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,454,278)</u>	<u>779,393</u>	<u>8,397</u>	<u>(439,888)</u>	<u>(11)</u>
OTHER FINANCING SOURCES (USES)					
Loan proceeds	-	-	-	300,000	-
Net change in fund balances	(1,454,278)	779,393	8,397	(139,888)	(11)
Fund balance at beginning of year	3,883,531	2,169,503	11,259	575,005	17,844
Prior period adjustment	-	-	-	(27,577)	-
Fund balance at end of year	<u>\$ 2,429,253</u>	<u>\$ 2,948,896</u>	<u>\$ 19,656</u>	<u>\$ 407,540</u>	<u>\$ 17,833</u>

Community Center and Playground District		Sewer District		Waterworks District	Calcasieu Parish Communications District	Calcasieu Parish Coroner's Office
No. 5 of Ward 5	No. 1 of Ward 6	No. 9 of Ward 1	No. 12 of Ward 4	No. 12 of Ward 3		
\$ -	\$ 125,212	\$ -	\$ -	\$ -	\$ -	\$ -
3,000	6,913	-	-	-	90,877	483,250
-	8,857	-	-	-	2,668,463	416,403
-	-	-	-	-	-	-
45	5,177	360	325	51	67,466	495
-	-	-	-	-	7,373	-
5,000	-	-	-	-	-	-
-	-	-	-	-	9,219	-
<u>8,045</u>	<u>146,159</u>	<u>360</u>	<u>325</u>	<u>51</u>	<u>2,843,398</u>	<u>900,148</u>
-	-	-	1	800	-	876,573
-	-	-	-	-	2,844,817	-
-	-	49	-	-	-	-
4,929	115,268	-	-	-	-	-
10,349	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>15,278</u>	<u>115,268</u>	<u>49</u>	<u>1</u>	<u>800</u>	<u>2,844,817</u>	<u>876,573</u>
<u>(7,233)</u>	<u>30,891</u>	<u>311</u>	<u>324</u>	<u>(749)</u>	<u>(1,419)</u>	<u>23,575</u>
-	-	-	-	-	-	-
(7,233)	30,891	311	324	(749)	(1,419)	23,575
12,073	300,325	27,648	24,926	52	5,369,103	(1,566)
-	-	-	-	-	-	-
<u>\$ 4,840</u>	<u>\$ 331,216</u>	<u>\$ 27,959</u>	<u>\$ 25,250</u>	<u>\$ (697)</u>	<u>\$ 5,367,684</u>	<u>\$ 22,009</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, 2009**

	<u>Fire Protection District</u>		
	<u>Parish Library</u>	<u>No. 1 of Ward 1</u>	<u>No. 1 of Ward 2</u>
Net change in fund balances - total governmental funds	\$ (630,478)	\$ 12,039	\$ (1,167,210)
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	940,728	308,660	1,252,322
Depreciation expense	(1,023,160)	(107,536)	(56,122)
The net effect of various miscellaneous transactions involving capital assets such as sales, trade-ins, and donations, is to decrease net assets			
	(2,770)	-	(13,667)
Because some revenues will not be collected for several months after year-end, they are not considered "available" revenues in the governmental funds.			
	1,562	-	-
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.			
Loan proceeds	-	-	-
Amortization of bond issuance costs	-	(2,365)	(1,961)
Principal payments	580,000	105,000	50,000
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	1,863	(105)	121
Accrued interest payable	10,587	1,109	39,781
Capital lease payable	-	-	-
Arbitrage payable	-	-	-
Compensated absences	(24,552)	2,812	-
OPEB payable	(113,529)	(18,772)	-
Change in net assets of governmental activities	<u>\$ (259,749)</u>	<u>\$ 300,842</u>	<u>\$ 103,264</u>

Fire Protection District						Gravity Drainage District		
<u>No. 2 of Ward 4</u>	<u>No. 3 of Ward 4</u>	<u>No. 4 of Ward 4</u>	<u>No. 1 of Ward 5</u>	<u>No. 1 of Ward 6</u>	<u>No. 2 of Ward 8</u>	<u>No 8 of Ward 1</u>	<u>No. 9 of Ward 2</u>	<u>No. 6 of Wards 5 & 6</u>
\$ 91,136	\$ (1,003,297)	\$ 107,482	\$ 27,803	\$ (56,201)	\$ 24,025	\$ 200,901	\$ 71,778	\$ (70,908)
87,304 (146,249)	843,475 (90,573)	36,778 (36,240)	- (35,310)	107,593 (54,086)	121,816 (91,106)	71,404 (54,064)	- (37,148)	113,859 (35,769)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
105,000	120,000	-	-	-	60,000	-	-	-
6,663 1,354 - - 2,705 (16,434)	(125) 2,265 - - -	20,040 70 14,564 -	(49) - - -	375 - - 130 (1,877)	(38) 796 - - -	(16) - - - (931) (9,385)	(350) - - - (189) (3,754)	- - - - (822) (9,385)
<u>\$ 131,479</u>	<u>\$ (128,255)</u>	<u>\$ 142,694</u>	<u>\$ (7,556)</u>	<u>\$ (4,066)</u>	<u>\$ 113,616</u>	<u>\$ 207,909</u>	<u>\$ 30,337</u>	<u>\$ (3,025)</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, 2009**

	<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>	<u>No. 4 of Ward 1</u>
Net change in fund balances - total governmental funds	\$ (1,454,278)	\$ 779,393	\$ 8,397	\$ (139,888)
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	2,759,344	12,497	-	977,773
Depreciation expense	(445,389)	(180,755)	(9,214)	(112,966)
The net effect of various miscellaneous transactions involving capital assets such as sales, trade-ins, and donations, is to decrease net assets	-	-	-	-
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.				
Loan proceeds	-	-	-	(300,000)
Amortization of bond issuance costs	(3,986)	-	-	-
Principal payments	830,000	570,000	-	-
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	(319)	581	-	(4,777)
Accrued interest payable	11,911	5,979	-	(2,729)
Capital lease payable	-	-	-	-
Arbitrage payable	9,041	-	-	-
Compensated absences	(2,584)	8,507	-	-
OPEB payable	(24,403)	(49,515)	-	-
Change in net assets of governmental activities	<u>\$ 1,679,337</u>	<u>\$ 1,146,687</u>	<u>\$ (817)</u>	<u>\$ 417,413</u>

<u>Community and Playground District</u>			<u>Sewer District</u>		<u>Waterworks District</u>	<u>Calcasieu Parish Communications District</u>	<u>Calcasieu Parish Coroner's Office</u>
<u>No. 7 of Ward 2</u>	<u>No. 5 of Ward 5</u>	<u>No. 1 of Ward 6</u>	<u>No. 9 of Ward 1</u>	<u>No. 12 of Ward 4</u>	<u>No. 12 of Ward 3</u>		
\$ (11)	\$ (7,233)	\$ 30,891	\$ 311	\$ 324	\$ (749)	\$ (1,419)	\$ 23,575
-	-	-	-	-	-	445,836	-
(3,739)	-	(6,403)	-	(2,428)	-	(231,813)	-
-	-	-	-	-	-	(101,567)	-
-	-	-	-	-	-	-	46,680
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	(200)	(66,528)	27,490
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	5,115	(775)
-	-	-	-	-	-	(37,543)	(11,263)
<u>\$ (3,750)</u>	<u>\$ (7,233)</u>	<u>\$ 24,488</u>	<u>\$ 311</u>	<u>\$ (2,104)</u>	<u>\$ (949)</u>	<u>\$ 12,081</u>	<u>\$ 85,707</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
- Community and Playground District No. 4 of Ward 1

**CALCASIEU PARISH POLICE JURY
PARISH LIBRARY
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2009**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
ASSETS			
Cash and cash equivalents	\$ 157,430	\$ -	\$ 157,430
Investments	1,920,886	-	1,920,886
Receivables (net of allowances for uncollectibles):			
Taxes	7,337,486	-	7,337,486
Interest receivable	11,314	-	11,314
Other receivable	<u>253</u>	<u>-</u>	<u>253</u>
Total assets	<u>\$ 9,427,369</u>	<u>\$ -</u>	<u>\$ 9,427,369</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 88,309	\$ -	88,309
Accrued liabilities	58,124	-	58,124
Due to other governmental units	29,106	-	29,106
Due to primary government	1,709	-	1,709
Deferred revenues	<u>7,353,955</u>	<u>-</u>	<u>7,353,955</u>
Total liabilities	<u>7,531,203</u>	<u>-</u>	<u>7,531,203</u>
Fund balances:			
Unreserved, designated for:			
Encumbrances	20,586	-	20,586
Unreserved, undesignated	<u>1,875,580</u>	<u>-</u>	<u>1,875,580</u>
Total liabilities and fund balances	<u>\$ 9,406,783</u>	<u>\$ -</u>	<u>\$ 9,406,783</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, 2009**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
REVENUES			
Taxes:			
Ad valorem	\$ 7,018,011	\$ 11,279	\$ 7,029,290
Intergovernmental revenues	149,148	-	149,148
Charges for services	47,606	-	47,606
Fines and forfeitures	119,719	-	119,719
Investment income	78,414	7,519	85,933
Donations	11,152	-	11,152
Sale of assets	1,120	-	1,120
Miscellaneous revenues	<u>14,932</u>	<u>-</u>	<u>14,932</u>
Total revenues	<u>7,440,102</u>	<u>18,798</u>	<u>7,458,900</u>
EXPENDITURES			
Current:			
Culture and recreation	7,480,211	-	7,480,211
Debt service:			
Principal retirement	-	580,000	580,000
Interest and fiscal charges	<u>-</u>	<u>29,167</u>	<u>29,167</u>
Total expenditures	<u>7,480,211</u>	<u>609,167</u>	<u>8,089,378</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(40,109)</u>	<u>(590,369)</u>	<u>(630,478)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	293,802	-	293,802
Transfers out	<u>-</u>	<u>(293,802)</u>	<u>(293,802)</u>
Total other financing sources (uses)	<u>293,802</u>	<u>(293,802)</u>	<u>-</u>
Net change in fund balances	253,693	(884,171)	(630,478)
Fund balance at beginning of year	<u>1,642,473</u>	<u>884,171</u>	<u>2,526,644</u>
Fund balance at end of year	<u>\$ 1,896,166</u>	<u>\$ -</u>	<u>\$ 1,896,166</u>

**CALCASIEU PARISH POLICE JURY
 FIRE PROTECTION DISTRICT NO. 1 OF WARD 1
 DISCRETELY PRESENTED COMPONENT UNIT
 COMBINING BALANCE SHEET
 DECEMBER 31, 2009**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
ASSETS			
Cash and cash equivalents	\$ 26,955	\$ 2,947	\$ 29,902
Investments	327,702	36,174	363,876
Receivables (net of allowances for uncollectibles):			
Taxes	899,854	165,345	1,065,199
Interest receivable	1,649	150	1,799
Due from other governments	10,346	-	10,346
Total assets	<u>\$ 1,266,506</u>	<u>\$ 204,616</u>	<u>\$ 1,471,122</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 41,259	\$ -	\$ 41,259
Accrued liabilities	7,265	-	7,265
Due to other governmental units	1,030	-	1,030
Deferred revenues	904,552	166,422	1,070,974
Retainage payable	43,728	-	43,728
Total liabilities	<u>997,834</u>	<u>166,422</u>	<u>1,164,256</u>
Fund balances:			
Reserved for:			
Debt service	-	38,194	38,194
Unreserved, undesignated	268,672	-	268,672
Total fund balances	<u>268,672</u>	<u>38,194</u>	<u>306,866</u>
Total liabilities and fund balances	<u>\$ 1,266,506</u>	<u>\$ 204,616</u>	<u>\$ 1,471,122</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, 2009**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
REVENUES			
Taxes:			
Ad valorem	\$ 862,254	\$ 1,374	\$ 863,628
Intergovernmental revenues	557,064	-	557,064
Charges for services	10,100	-	10,100
Investment income	10,877	1,371	12,248
Sale of assets	4,012	-	4,012
Miscellaneous revenues	944	-	944
Total revenues	<u>1,445,251</u>	<u>2,745</u>	<u>1,447,996</u>
EXPENDITURES			
Current:			
Public safety	1,053,597	3	1,053,600
Debt service:			
Principal retirement	-	105,000	105,000
Interest and fiscal charges	-	40,640	40,640
Capital outlay	236,717	-	236,717
Total expenditures	<u>1,290,314</u>	<u>145,643</u>	<u>1,435,957</u>
Excess (deficiency) of revenues over (under) expenditures	154,937	(142,898)	12,039
Fund balance at beginning of year	<u>113,735</u>	<u>181,092</u>	<u>294,827</u>
Fund balance at end of year	<u>\$ 268,672</u>	<u>\$ 38,194</u>	<u>\$ 306,866</u>

**CALCASIEU PARISH POLICE JURY
 FIRE PROTECTION DISTRICT NO. 1 OF WARD 2
 DISCRETELY PRESENTED COMPONENT UNIT
 COMBINING BALANCE SHEET
 DECEMBER 31, 2009**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
ASSETS				
Cash and cash equivalents	\$ 27,196	\$ 751	\$ 34,810	\$ 62,757
Investments	330,197	9,222	427,233	766,652
Receivables (net of allowances for uncollectibles):				
Taxes	118,897	191,672	-	310,569
Interest receivable	<u>1,189</u>	<u>43</u>	<u>1,991</u>	<u>3,223</u>
Total assets	<u>\$ 477,479</u>	<u>\$ 201,688</u>	<u>\$ 464,034</u>	<u>\$ 1,143,201</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 3,061	\$ 300	\$ 100,804	\$ 104,165
Deferred revenues	125,014	191,907	-	316,921
Retainage payable	<u>-</u>	<u>-</u>	<u>36,737</u>	<u>36,737</u>
Total liabilities	<u>128,075</u>	<u>192,207</u>	<u>137,541</u>	<u>457,823</u>
Fund balances:				
Reserved for:				
Debt service	-	9,481	-	9,481
Unreserved, designated for:				
Encumbrances	3,625	-	60,204	63,829
Capital improvement	-	-	266,289	266,289
Unreserved, undesignated	<u>345,779</u>	<u>-</u>	<u>-</u>	<u>345,779</u>
Total fund balances	<u>349,404</u>	<u>9,481</u>	<u>326,493</u>	<u>685,378</u>
Total liabilities and fund balances	<u>\$ 477,479</u>	<u>\$ 201,688</u>	<u>\$ 464,034</u>	<u>\$ 1,143,201</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, 2009**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
REVENUES				
Taxes:				
Ad valorem	\$ 127,354	\$ 190,990	\$ -	\$ 318,344
Intergovernmental revenues	36,922	-	-	36,922
Investment income	4,381	431	14,558	19,370
Total revenues	<u>168,657</u>	<u>191,421</u>	<u>14,558</u>	<u>374,636</u>
EXPENDITURES				
Current:				
Public safety	108,626	-	28	108,654
Debt service:				
Principal retirement	-	50,000	-	50,000
Interest and fiscal charges	-	131,673	-	131,673
Capital outlay	-	-	1,251,519	1,251,519
Total expenditures	<u>108,626</u>	<u>181,673</u>	<u>1,251,547</u>	<u>1,541,846</u>
Excess (deficiency) of revenues over (under) expenditures	60,031	9,748	(1,236,989)	(1,167,210)
Fund balance at beginning of year	<u>289,373</u>	<u>(267)</u>	<u>1,563,482</u>	<u>1,852,588</u>
Fund balance at end of year	<u>\$ 349,404</u>	<u>\$ 9,481</u>	<u>\$ 326,493</u>	<u>\$ 685,378</u>

**CALCASIEU PARISH POLICE JURY
FIRE PROTECTION DISTRICT NO. 2 OF WARD 4
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2009**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
ASSETS			
Cash and cash equivalents	\$ 44,026	\$ 26,824	\$ 70,850
Investments	540,358	329,343	869,701
Receivables (net of allowances for uncollectibles):			
Taxes	1,026,347	169,038	1,195,385
Interest receivable	2,471	1,225	3,696
Due from other governments	<u>16,524</u>	<u>-</u>	<u>16,524</u>
Total assets	<u>\$ 1,629,726</u>	<u>\$ 526,430</u>	<u>\$ 2,156,156</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 12,717	\$ -	\$ 12,717
Accrued liabilities	8,800	-	8,800
Due to other governments	502	-	502
Deferred revenues	<u>1,027,564</u>	<u>169,246</u>	<u>1,196,810</u>
Total liabilities	<u>1,049,583</u>	<u>169,246</u>	<u>1,218,829</u>
Fund balances:			
Reserved for:			
Debt service	-	357,184	357,184
Unreserved, undesignated	<u>580,143</u>	<u>-</u>	<u>580,143</u>
Total fund balances	<u>580,143</u>	<u>357,184</u>	<u>937,327</u>
Total liabilities and fund balances	<u>\$ 1,629,726</u>	<u>\$ 526,430</u>	<u>\$ 2,156,156</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, 2009**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
REVENUES			
Taxes:			
Ad valorem	\$ 951,326	\$ 156,702	\$ 1,108,028
Intergovernmental revenues	202,321	-	202,321
Investment income	14,015	5,303	19,318
Sale of assets	6,520	-	6,520
Miscellaneous revenue	<u>190</u>	<u>-</u>	<u>190</u>
Total revenues	<u>1,174,372</u>	<u>162,005</u>	<u>1,336,377</u>
EXPENDITURES			
Current:			
Public safety	1,087,081	-	1,087,081
Debt service:			
Principal retirement	-	105,000	105,000
Interest and fiscal charges	<u>-</u>	<u>53,160</u>	<u>53,160</u>
Total expenditures	<u>1,087,081</u>	<u>158,160</u>	<u>1,245,241</u>
Excess (deficiency) of revenues over (under) expenditures	87,291	3,845	91,136
Fund balance at beginning of year	<u>492,852</u>	<u>353,339</u>	<u>846,191</u>
Fund balance at end of year	<u>\$ 580,143</u>	<u>\$ 357,184</u>	<u>\$ 937,327</u>

**CALCASIEU PARISH POLICE JURY
 FIRE PROTECTION DISTRICT NO. 3 OF WARD 4
 DISCRETELY PRESENTED COMPONENT UNIT
 COMBINING BALANCE SHEET
 DECEMBER 31, 2009**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
ASSETS			
Cash and cash equivalents	\$ 12,557	\$ 12,608	\$ 25,165
Investments	153,563	154,785	308,348
Receivables (net of allowances for uncollectibles):			
Taxes	758,718	-	758,718
Interest receivable	<u>2,092</u>	<u>618</u>	<u>2,710</u>
Total assets	<u>\$ 926,930</u>	<u>\$ 168,011</u>	<u>\$ 1,094,941</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 29,818	\$ -	\$ 29,818
Deferred revenues	<u>759,314</u>	<u>-</u>	<u>759,314</u>
Total liabilities	<u>789,132</u>	<u>-</u>	<u>789,132</u>
Fund balances:			
Reserved for:			
Debt service	-	168,011	168,011
Unreserved, designated for:			
Encumbrances	43,635	-	43,635
Unreserved, undesignated	<u>94,163</u>	<u>-</u>	<u>94,163</u>
Total fund balances	<u>137,798</u>	<u>168,011</u>	<u>305,809</u>
Total liabilities and fund balances	<u>\$ 926,930</u>	<u>\$ 168,011</u>	<u>\$ 1,094,941</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, 2009**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
REVENUES			
Taxes:			
Ad valorem	\$ 852,773	\$ 78	\$ 852,851
Intergovernmental revenues	34,081	-	34,081
Investment income	<u>20,864</u>	<u>3,434</u>	<u>24,298</u>
Total revenues	<u>907,718</u>	<u>3,512</u>	<u>911,230</u>
EXPENDITURES			
Current:			
Public safety	899,113	-	899,113
Debt service:			
Principal retirement	-	120,000	120,000
Interest and fiscal charges	-	14,076	14,076
Capital outlay	<u>881,338</u>	<u>-</u>	<u>881,338</u>
Total expenditures	<u>1,780,451</u>	<u>134,076</u>	<u>1,914,527</u>
Excess (deficiency) of revenues over (under) expenditures	(872,733)	(130,564)	(1,003,297)
Fund balance at beginning of year	<u>1,010,531</u>	<u>298,575</u>	<u>1,309,106</u>
Fund balance at end of year	<u>\$ 137,798</u>	<u>\$ 168,011</u>	<u>\$ 305,809</u>

**CALCASIEU PARISH POLICE JURY
FIRE PROTECTION DISTRICT NO. 2 OF WARD 8
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2009**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
ASSETS			
Cash and cash equivalents	\$ 51,447	\$ 9,503	\$ 60,950
Investments	631,639	116,661	748,300
Receivables (net of allowances for uncollectibles):			
Taxes	310,058	113,837	423,895
Interest receivable	<u>2,390</u>	<u>475</u>	<u>2,865</u>
Total assets	<u>\$ 995,534</u>	<u>\$ 240,476</u>	<u>\$ 1,236,010</u>
 LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 3,578	\$ -	\$ 3,578
Accrued liabilities	607	-	607
Deferred revenues	<u>313,311</u>	<u>114,946</u>	<u>428,257</u>
Total liabilities	<u>317,496</u>	<u>114,946</u>	<u>432,442</u>
 Fund balances:			
Reserved for:			
Debt service	-	125,530	125,530
Unreserved, designated for:			
Encumbrances	31,498	-	31,498
Unreserved, undesignated	<u>646,540</u>	<u>-</u>	<u>646,540</u>
Total fund balances	<u>678,038</u>	<u>125,530</u>	<u>803,568</u>
Total liabilities and fund balances	<u>\$ 995,534</u>	<u>\$ 240,476</u>	<u>\$ 1,236,010</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, 2009**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
REVENUES			
Taxes:			
Ad valorem	\$ 272,691	\$ 104,805	\$ 377,496
Intergovernmental revenues	27,033	-	27,033
Investment income	10,350	2,603	12,953
Sale of assets	5,638	-	5,638
Miscellaneous revenue	<u>45</u>	<u>-</u>	<u>45</u>
Total revenues	<u>315,757</u>	<u>107,408</u>	<u>423,165</u>
EXPENDITURES			
Current:			
Public safety	295,901	-	295,901
Debt service:			
Principal retirement	-	60,000	60,000
Interest and fiscal charges	<u>-</u>	<u>43,239</u>	<u>43,239</u>
Total expenditures	<u>295,901</u>	<u>103,239</u>	<u>399,140</u>
Excess (deficiency) of revenues over (under) expenditures	19,856	4,169	24,025
Fund balance at beginning of year	<u>658,182</u>	<u>121,361</u>	<u>779,543</u>
Fund balance at end of year	<u>\$ 678,038</u>	<u>\$ 125,530</u>	<u>\$ 803,568</u>

CALCASIEU PARISH POLICE JURY
GRAVITY DRAINAGE DISTRICT NO. 6 OF WARDS 5 & 6
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2009

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
ASSETS			
Cash and cash equivalents	\$ 13,909	\$ 1,913	\$ 15,822
Investments	170,668	23,506	194,174
Receivables (net of allowances for uncollectibles):			
Taxes	446,474	-	446,474
Interest receivable	879	43	922
Due from other governments	<u>5,762</u>	<u>-</u>	<u>5,762</u>
Total assets	<u>\$ 637,692</u>	<u>\$ 25,462</u>	<u>\$ 663,154</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 4,930	\$ 11,353	\$ 16,283
Accrued liabilities	3,274	-	3,274
Due to primary government	1,870	-	1,870
Deferred revenues	454,525	-	454,525
Other liabilities	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Total liabilities	<u>465,599</u>	<u>11,353</u>	<u>476,952</u>
Fund balances:			
Unreserved, designated for:			
Capital improvement	-	14,109	14,109
Unreserved, undesignated	<u>172,093</u>	<u>-</u>	<u>172,093</u>
Total fund balances	<u>172,093</u>	<u>14,109</u>	<u>186,202</u>
Total liabilities and fund balances	<u>\$ 637,692</u>	<u>\$ 25,462</u>	<u>\$ 663,154</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, 2009**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
REVENUES			
Taxes:			
Ad valorem	\$ 347,551	\$ -	\$ 347,551
Intergovernmental revenues	18,653	216,448	235,101
Investment income	5,734	(34)	5,700
Total revenues	<u>371,938</u>	<u>216,414</u>	<u>588,352</u>
EXPENDITURES			
Current:			
Public works	438,826	-	438,826
Capital outlay	<u>-</u>	<u>220,434</u>	<u>220,434</u>
Total expenditures	<u>438,826</u>	<u>220,434</u>	<u>659,260</u>
Excess (deficiency) of revenues over (under) expenditures	(66,888)	(4,020)	(70,908)
OTHER FINANCING SOURCES (USES)			
Transfers in	-	18,129	18,129
Transfers out	<u>(18,129)</u>	<u>-</u>	<u>(18,129)</u>
Total other financing sources (uses)	<u>(18,129)</u>	<u>18,129</u>	<u>-</u>
Net change in fund balances	(85,017)	14,109	(70,908)
Fund balance at beginning of year	<u>257,110</u>	<u>-</u>	<u>257,110</u>
Fund balance at end of year	<u>\$ 172,093</u>	<u>\$ 14,109</u>	<u>\$ 186,202</u>

**CALCASIEU PARISH POLICE JURY
RECREATION DISTRICT NO. 1 OF WARD 3
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2009**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
ASSETS				
Cash and cash equivalents	\$ 83,163	\$ 76,452	\$ 28,315	\$ 187,930
Investments	1,020,743	938,687	347,687	2,307,117
Receivables (net of allowances for uncollectibles):				
Taxes	2,013,458	1,007,314	-	3,020,772
Interest receivable	4,740	3,444	1,204	9,388
Other receivable	29,234	-	-	29,234
Total assets	<u>\$ 3,151,338</u>	<u>\$ 2,025,897</u>	<u>\$ 377,206</u>	<u>\$ 5,554,441</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 64,228	\$ -	\$ -	\$ 64,228
Accrued liabilities	12,204	-	-	12,204
Retainage payable	-	-	28,750	28,750
Deferred revenue	2,013,337	1,006,669	-	3,020,006
Total liabilities	<u>2,089,769</u>	<u>1,006,669</u>	<u>28,750</u>	<u>3,125,188</u>
Fund balances:				
Reserved for:				
Debt service	-	1,019,228	-	1,019,228
Unreserved, designated for:				
Encumbrances	-	-	33,457	33,457
Capital improvement	-	-	314,999	314,999
Unreserved, undesignated	1,061,569	-	-	1,061,569
Total fund balances	<u>1,061,569</u>	<u>1,019,228</u>	<u>348,456</u>	<u>2,429,253</u>
Total liabilities and fund balances	<u>\$ 3,151,338</u>	<u>\$ 2,025,897</u>	<u>\$ 377,206</u>	<u>\$ 5,554,441</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, 2009**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
REVENUES				
Taxes:				
Ad valorem	\$ 1,958,204	\$ 1,420,710	\$ -	\$ 3,378,914
Intergovernmental revenues	3,670		600,000	603,670
Charges for services	66,562		-	66,562
Investment income	26,875	13,257	20,004	60,136
Miscellaneous revenue	28,210	-	-	28,210
Total revenues	<u>2,083,521</u>	<u>1,433,967</u>	<u>620,004</u>	<u>4,137,492</u>
EXPENDITURES				
Current:				
Recreation	1,723,723		-	1,723,723
Debt service:				
Principal retirement	-	830,000	-	830,000
Interest and fiscal charges	-	253,888	-	253,888
Capital outlay	-	-	2,784,159	2,784,159
Total expenditures	<u>1,723,723</u>	<u>1,083,888</u>	<u>2,784,159</u>	<u>5,591,770</u>
Excess (deficiency) of revenues over (under) expenditures	359,798	350,079	(2,164,155)	(1,454,278)
Fund balance at beginning of year	<u>701,771</u>	<u>669,149</u>	<u>2,512,611</u>	<u>3,883,531</u>
Fund balance at end of year	<u>\$ 1,061,569</u>	<u>\$ 1,019,228</u>	<u>\$ 348,456</u>	<u>\$ 2,429,253</u>

**CALCASIEU PARISH POLICE JURY
RECREATION DISTRICT NO. 1 OF WARD 4
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2009**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
ASSETS			
Cash and cash equivalents	\$ 140,229	\$ 88,954	\$ 229,183
Investments	1,715,878	1,092,178	2,808,056
Receivables (net of allowances for uncollectibles):			
Taxes	2,308,635	164,118	2,472,753
Interest receivable	7,252	4,033	11,285
Due from other governments	1,328	-	1,328
Total assets	<u>\$ 4,173,322</u>	<u>\$ 1,349,283</u>	<u>\$ 5,522,605</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 40,344	\$ -	\$ 40,344
Accrued liabilities	15,432	-	15,432
Due to other governments	43,998	-	43,998
Deferred revenues	2,309,362	164,173	2,473,535
Other liabilities	400	-	400
Total liabilities	<u>2,409,536</u>	<u>164,173</u>	<u>2,573,709</u>
Fund balances:			
Reserved for:			
Debt service	-	1,185,110	1,185,110
Unreserved, undesignated	1,763,786	-	1,763,786
Total fund balances	<u>1,763,786</u>	<u>1,185,110</u>	<u>2,948,896</u>
Total liabilities and fund balances	<u>\$ 4,173,322</u>	<u>\$ 1,349,283</u>	<u>\$ 5,522,605</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, 2009**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
REVENUES			
Taxes:			
Ad valorem	\$ 2,297,602	\$ 979,890	\$ 3,277,492
Intergovernmental revenues	4,771	-	4,771
Charges for services	50,934	-	50,934
Investment income	36,821	17,030	53,851
Miscellaneous revenues	<u>7,007</u>	<u>-</u>	<u>7,007</u>
Total revenues	<u>2,397,135</u>	<u>996,920</u>	<u>3,394,055</u>
EXPENDITURES			
Current:			
Recreation	1,890,479	-	1,890,479
Capital outlay	55,264	-	55,264
Debt service:			
Principal retirement	-	570,000	570,000
Interest and fiscal charges	<u>-</u>	<u>98,919</u>	<u>98,919</u>
Total expenditures	<u>1,945,743</u>	<u>668,919</u>	<u>2,614,662</u>
Excess (deficiency) of revenues over (under) expenditures	<u>451,392</u>	<u>328,001</u>	<u>779,393</u>
Fund balance at beginning of year	<u>1,312,394</u>	<u>857,109</u>	<u>2,169,503</u>
Fund balance at end of year	<u>\$ 1,763,786</u>	<u>\$ 1,185,110</u>	<u>\$ 2,948,896</u>

**CALCASIEU PARISH POLICE JURY
COMMUNITY CENTER AND PLAYGROUND DISTRICT 4 OF WARD 1
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2009**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Senior Center</u>	<u>Totals</u>
ASSETS				
Cash and cash equivalents	\$ 2,568	\$ 26,774	\$ 5,087	\$ 34,429
Investments	31,524	328,822	62,470	422,816
Receivables (net of allowances for uncollectibles):				
Taxes	243,181	487,469	97,497	828,147
Interest receivable	126	997	200	1,323
Due from other funds	687	-	-	687
Due from other governments	-	291	-	291
Total assets	<u>\$ 278,086</u>	<u>\$ 844,353</u>	<u>\$ 165,254</u>	<u>\$ 1,287,693</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 6,230	\$ 900	\$ 1,084	\$ 8,214
Due to other funds	-	-	687	687
Due to primary government	-	-	-	-
Due to other governments	-	35,009	-	35,009
Deferred revenues	244,738	489,476	97,895	832,109
Other liabilities	4,134	-	-	4,134
Total liabilities	<u>255,102</u>	<u>525,385</u>	<u>99,666</u>	<u>880,153</u>
Fund balances:				
Unreserved, designated for:				
Encumbrances	22,984	-	-	22,984
Unreserved, undesignated	-	318,968	65,588	384,556
Total fund balances	<u>22,984</u>	<u>318,968</u>	<u>65,588</u>	<u>407,540</u>
Total liabilities and fund balances	<u>\$ 278,086</u>	<u>\$ 844,353</u>	<u>\$ 165,254</u>	<u>\$ 1,287,693</u>

**CALCASIEU PARISH POLICE JURY
COMMUNITY AND PLAYGROUND DISTRICT NO. 4 OF WARD 1
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2009**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Senior Center Fund</u>	<u>Totals</u>
REVENUES				
Taxes:				
Ad valorem	\$ 239,815	\$ 456,000	\$ 96,589	\$ 792,404
Intergovernmental revenues	24,056	40,284	-	64,340
Charges for services	6,426	-	-	6,426
Investment income	270	1,215	191	1,676
Miscellaneous revenues	<u>1</u>	<u>-</u>	<u>-</u>	<u>1</u>
Total revenues	<u>270,568</u>	<u>497,499</u>	<u>96,780</u>	<u>864,847</u>
EXPENDITURES				
Current:				
Recreation	262,199	6,179	49,238	317,616
Capital outlay	<u>-</u>	<u>987,119</u>	<u>-</u>	<u>987,119</u>
Total expenditures	<u>262,199</u>	<u>993,298</u>	<u>49,238</u>	<u>1,304,735</u>
Excess (deficiency) of revenues over (under) expenditures	8,369	(495,799)	47,542	(439,888)
OTHER FINANCING SOURCES (USES)				
Loan proceeds	<u>-</u>	<u>300,000</u>	<u>-</u>	<u>300,000</u>
Net change in fund balances	8,369	(195,799)	47,542	(139,888)
Fund balance at beginning of year	22,726	530,989	21,290	575,005
Prior period adjustment	<u>(8,111)</u>	<u>(16,222)</u>	<u>(3,244)</u>	<u>(27,577)</u>
Fund balance at end of year	<u>\$ 22,984</u>	<u>\$ 318,968</u>	<u>\$ 65,588</u>	<u>\$ 407,540</u>



STATISTICAL SECTION

This part of the Calcasieu Parish 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 Parish's overall financial health.

<u>Contents</u>	<u>Page</u>
Financial Trends	236
These schedules contain trend information to help the reader understand how the Parish's financial performance and well-being have changed over time.	
Revenue Capacity	249
These schedules contain information to help the reader assess the factors affecting the Parish's ability to generate its significant own-source revenue - sales taxes.	
Debt Capacity	254
These schedules present information to help the reader assess the affordability of the Parish's current levels of outstanding debt and the Parish's ability to issue additional debt in the future.	
Demographic and Economic Information	261
These schedules offer demographic and economic indicators to help the reader understand the environment within which the Parish's financial activities take place and to help make comparisons over time and with other governments.	
Operating Information	263
These schedules contain information about the Parish's operations and resources to help the reader understand how the Parish's financial information relates to the services the Parish 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 Parish implemented Statement 34 in 2003 therefore schedules presenting government-wide information include information beginning in that year.

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

	2009	2008	2007	2006
Governmental activities:				
Invested in capital assets, net of related debt	\$ 476,815,139	\$ 463,855,199	\$ 446,138,229	\$ 437,155,293
Restricted	152,620,956	163,325,654	154,455,751	146,240,407
Unrestricted	<u>58,735,295</u>	<u>57,024,075</u>	<u>63,446,442</u>	<u>60,553,503</u>
Total governmental activities net assets	<u>\$ 688,171,390</u>	<u>\$ 684,204,928</u>	<u>\$ 664,040,422</u>	<u>\$ 643,949,203</u>
Business-type activities:				
Invested in capital assets, net of related debt	\$ 4,141,663	\$ 6,484,879	\$ 6,498,364	\$ 5,640,104
Restricted	131,022	191,416	236,309	221,771
Unrestricted	<u>255,084</u>	<u>1,325,783</u>	<u>946,679</u>	<u>811,871</u>
Total business-type activities net assets	<u>\$ 4,527,769</u>	<u>\$ 8,002,078</u>	<u>\$ 7,681,352</u>	<u>\$ 6,673,746</u>
Primary government:				
Invested in capital assets, net of related debt	\$ 480,956,802	\$ 470,340,078	\$ 452,636,593	\$ 442,795,397
Restricted	152,751,978	163,517,070	154,692,060	146,462,178
Unrestricted	<u>58,990,379</u>	<u>58,349,858</u>	<u>64,393,121</u>	<u>61,365,374</u>
Total primary government net assets	<u>\$ 692,699,159</u>	<u>\$ 692,207,006</u>	<u>\$ 671,721,774</u>	<u>\$ 650,622,949</u>

Notes:

- (1) Prior year amounts have been restated for any subsequent year's prior period adjustments that are not related to blended component unit presentations.
- (2) From 2003 until 2008, the above amounts were inclusive of Waterworks District No. 5 of Wards 3 & 8, a blended component unit that, prior to 2003, was reflected as a discretely presented component unit. In 2009, the presentation of this component unit was transferred back to a discrete presentation after a separate governing board was reappointed.
- (3) In 2004, Fire Protection District No. 2 of Ward 3 became a blended component unit of the Parish.

Table 1

<u>2005</u>	<u>2004</u>	<u>2003</u>
\$ 426,174,094	\$ 419,654,925	\$ 412,791,123
123,046,053	115,113,273	111,229,203
<u>58,755,943</u>	<u>53,215,606</u>	<u>47,563,041</u>
<u>\$ 607,976,090</u>	<u>\$ 587,983,804</u>	<u>\$ 571,583,367</u>
\$ 4,941,520	\$ 5,046,995	\$ 4,941,104
177,304	195,131	241,639
<u>1,062,458</u>	<u>962,081</u>	<u>964,298</u>
<u>\$ 6,181,282</u>	<u>\$ 6,204,207</u>	<u>\$ 6,147,041</u>
\$ 431,115,614	\$ 424,701,920	\$ 417,732,227
123,223,357	115,308,404	111,470,842
<u>59,818,401</u>	<u>54,177,687</u>	<u>48,527,339</u>
<u>\$ 614,157,372</u>	<u>\$ 594,188,011</u>	<u>\$ 577,730,408</u>

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

	2009	2008	2007	2006
Expenses				
Governmental activities:				
General government	\$ 24,623,336	\$ 22,532,498	\$ 21,508,802	\$ 19,569,747
Public safety	15,445,682	14,503,368	13,803,961	12,635,497
Public works	40,848,194	40,387,185	37,295,577	24,622,109
Sanitation	5,028,492	5,117,363	4,955,223	3,705,432
Health and welfare	13,797,120	11,375,831	9,340,428	13,969,254
Culture and recreation	2,964,968	2,888,589	2,000,822	1,032,093
Economic development	7,882,541	6,673,586	4,340,881	4,192,192
Interest and fiscal charges	<u>242</u>	<u>689</u>	<u>1,328</u>	<u>3,510</u>
Total governmental activities	110,590,575	103,479,109	93,247,022	79,729,834
Business-type activities:				
Water	-	689,352	666,944	526,807
Sewer	<u>411,139</u>	<u>392,655</u>	<u>380,505</u>	<u>301,461</u>
Total business-type activities	<u>411,139</u>	<u>1,082,007</u>	<u>1,047,449</u>	<u>828,268</u>
Total primary government expenses	<u>\$ 111,001,714</u>	<u>\$ 104,561,116</u>	<u>\$ 94,294,471</u>	<u>\$ 80,558,102</u>
Program revenues				
Governmental activities:				
Charges for services:				
General government	\$ 10,015,041	\$ 9,086,319	\$ 8,487,602	\$ 7,668,426
Public safety	754,398	792,663	684,024	584,632
Public works	197,900	159,959	217,811	90,725
Sanitation	3,415	1,150	1,650	1,230
Health and welfare	275,298	250,627	232,749	226,555
Culture and recreation	180,270	233,162	108,549	87,485
Economic development	848,656	782,778	734,128	766,051
Operating grants and contributions	18,021,602	15,201,706	11,649,410	15,056,549
Capital grants and contributions	<u>6,593,061</u>	<u>7,668,186</u>	<u>3,503,388</u>	<u>4,988,573</u>
Total governmental activities program revenues	36,889,641	34,176,550	25,619,311	29,470,226
Business-type activities:				
Charges for services:				
Water	-	643,273	629,456	438,536
Sewer	220,869	270,574	156,018	152,838
Capital grants and contributions	<u>731</u>	<u>10,344</u>	<u>178,282</u>	<u>3,590</u>
Total business-type activities program revenues	<u>221,600</u>	<u>924,191</u>	<u>963,756</u>	<u>594,964</u>
Total primary government program revenues	<u>\$ 37,111,241</u>	<u>\$ 35,100,741</u>	<u>\$ 26,583,067</u>	<u>\$ 30,065,190</u>

Table 2

	2005	2004	2003
\$	18,877,697	\$ 19,111,138	\$ 14,282,860
	11,999,899	11,424,005	9,385,968
	26,219,446	21,838,740	19,005,422
	3,573,107	3,392,317	3,265,960
	10,462,955	9,220,249	7,727,583
	2,760,253	2,416,409	2,594,079
	4,464,911	4,946,528	5,647,770
	<u>9,032</u>	<u>17,285</u>	<u>9,265</u>
	78,367,300	72,366,671	61,918,907
	526,720	480,492	469,579
	<u>216,659</u>	<u>216,649</u>	<u>251,371</u>
	<u>743,379</u>	<u>697,141</u>	<u>720,950</u>
\$	<u>79,110,679</u>	<u>73,063,812</u>	<u>62,639,857</u>
\$	7,050,175	\$ 6,527,222	\$ 5,891,363
	705,773	460,475	475,204
	107,804	155,068	47,160
	2,025	1,125	2,015
	251,226	250,456	225,764
	68,646	91,187	102,971
	606,936	549,220	509,603
	18,192,384	10,936,394	12,678,980
	<u>5,380,220</u>	<u>4,019,395</u>	<u>749,177</u>
	32,365,189	22,990,542	20,682,237
	398,857	390,630	356,340
	119,105	113,884	117,358
	<u>14,014</u>	<u>5,885</u>	<u>-</u>
	<u>531,976</u>	<u>510,399</u>	<u>473,698</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 SEVEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)

	2009	2008	2007	2006
Net (expense)/revenue				
Governmental activities	\$ (73,700,934)	\$ (69,302,559)	\$ (67,627,711)	\$ (50,259,608)
Business-type activities	<u>(189,539)</u>	<u>(157,816)</u>	<u>(83,693)</u>	<u>(233,304)</u>
Total primary government net expense	<u>\$ (73,890,473)</u>	<u>\$ (69,460,375)</u>	<u>\$ (67,711,404)</u>	<u>\$ (50,492,912)</u>
General revenues and other changes in net assets				
Governmental activities:				
Taxes				
Property taxes	\$ 30,381,484	\$ 28,454,759	\$ 25,530,882	\$ 23,648,464
Sales taxes	29,973,251	38,521,137	35,000,952	34,620,088
Franchise taxes	776,419	652,372	534,227	446,225
Gaming revenues	10,719,744	10,549,589	11,963,106	14,855,542
Grants and contributions not restricted	2,513,717	2,696,112	2,522,150	2,922,799
Investment earnings	3,093,580	8,620,170	12,712,156	9,757,370
Miscellaneous	363,212	137,889	283,354	451,082
Transfers	<u>(154,014)</u>	<u>(164,963)</u>	<u>(827,897)</u>	<u>(467,849)</u>
Total governmental activities	77,667,393	89,467,065	87,718,930	86,233,721
Business-type activities:				
Property taxes	185,207	259,365	206,842	167,317
Investment earnings	3,389	46,823	56,110	60,453
Miscellaneous	8,683	7,391	450	29,149
Transfers	<u>154,014</u>	<u>164,963</u>	<u>827,897</u>	<u>467,849</u>
Total business-type activities	<u>351,293</u>	<u>478,542</u>	<u>1,091,299</u>	<u>724,768</u>
Total primary government	<u>\$ 78,018,686</u>	<u>\$ 89,945,607</u>	<u>\$ 88,810,229</u>	<u>\$ 86,958,489</u>
Changes in net assets				
Governmental activities	\$ 3,966,459	\$ 20,164,506	\$ 20,091,219	\$ 35,974,113
Business-type activities	<u>161,754</u>	<u>320,726</u>	<u>1,007,606</u>	<u>491,464</u>
Total primary government	<u>\$ 4,128,213</u>	<u>\$ 20,485,232</u>	<u>\$ 21,098,825</u>	<u>\$ 36,465,577</u>

Notes:

- (1) Prior year amounts have been restated for any subsequent year's prior period adjustments that are not related to blended component unit presentations.
- (2) From 2003 until 2008, the above amounts were inclusive of Waterworks District No. 5 of Wards 3 & 8, a blended component unit that, prior to 2003, was reflected as a discretely presented component unit. In 2009, the presentation of this component unit was transferred back to a discrete presentation after a separate governing board was reappointed.
- (3) In 2004, Fire Protection District No. 2 of Ward 3 became a blended component unit of the Parish.

Table 2

2005	2004	2003
\$ (46,002,111)	\$ (49,376,129)	\$ (41,236,670)
(211,403)	(186,742)	(247,252)
\$ (46,213,514)	\$ (49,562,871)	\$ (41,483,922)
\$ 22,318,620	\$ 21,989,600	\$ 20,323,469
24,594,053	23,618,977	22,454,091
413,437	426,433	389,833
11,721,994	10,704,058	10,778,934
2,612,631	2,661,305	2,060,301
4,164,315	4,516,994	2,084,818
168,347	74,013	414,771
-	(50,970)	(88,130)
65,993,397	63,940,410	58,418,087
148,982	141,111	127,583
26,330	31,412	16,116
14,166	20,415	4,902
-	50,970	88,130
189,478	243,908	236,731
\$ 66,182,875	\$ 64,184,318	\$ 58,654,818
\$ 19,991,286	\$ 14,564,281	\$ 17,181,417
(21,925)	57,166	(10,521)
\$ 19,969,361	\$ 14,621,447	\$ 17,170,896



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

Year	Property Taxes	Sales Taxes	Franchise Taxes	Total
2009	\$ 30,381,484	\$ 29,973,251	\$ 776,419	\$ 61,131,154
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

Notes:

- (1) Prior year amounts have been restated for any subsequent year's prior period adjustments that are not related to blended component unit presentations.
- (2) In 2004, Fire Protection District No. 2 of Ward 3 became a blended component unit of the Parish.

CALCASIEU PARISH POLICE JURY
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	2009	2008	2007	2006
General fund:				
Reserved	\$ 371,614	\$ 528,886	\$ 145,819	\$ 102,085
Unreserved	<u>9,607,902</u>	<u>9,338,347</u>	<u>10,132,509</u>	<u>9,360,854</u>
Total general fund	<u>\$ 9,979,516</u>	<u>\$ 9,867,233</u>	<u>\$ 10,278,328</u>	<u>\$ 9,462,939</u>
All other governmental funds:				
Reserved	\$ 8,682,558	\$ 24,892,881	\$ 26,558,412	\$ 988,934
Unreserved, reported in:				
Special revenue funds	92,885,954	94,042,040	99,452,149	100,455,867
Capital projects funds	98,277,984	85,493,479	76,459,969	90,895,652
Debt service funds	<u>(57,731)</u>	<u>(48,737)</u>	<u>(39,871)</u>	<u>(41,394)</u>
Total all other governmental funds	<u>\$ 199,788,765</u>	<u>\$ 204,379,663</u>	<u>\$ 202,430,659</u>	<u>\$ 192,299,059</u>

Notes:

- (1) Prior year amounts have been restated for any subsequent year's prior period adjustments that are not related to blended component unit presentations.
- (2) In 2004, Fire Protection District No. 2 of Ward 3 became a blended component unit of the Parish and as such a prior period adjustment of \$1,014,077 was made to the beginning fund balance. No prior year amounts have been presented for this blended component unit.

Table 4

2005	2004	2003	2002	2001	2000
\$ 149,596	\$ 216,717	\$ 236,372	\$ 155,740	\$ 282,612	\$ 507,217
<u>8,942,221</u>	<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>\$ 9,091,817</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>
\$ 1,351,042	\$ 1,357,698	\$ 1,280,290	\$ 8,734,401	\$ 2,088,441	\$ 2,866,622
89,650,117	88,010,640	90,390,241	106,904,512	102,373,159	93,360,509
74,344,661	63,408,446	50,857,819	18,305,426	16,188,799	10,953,483
<u>(8,922)</u>	<u>4,251</u>	<u>(2,239)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 165,336,898</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>

CALCASIEU PARISH POLICE JURY
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
Revenues				
Taxes	\$ 62,830,821	\$ 66,012,280	\$ 61,142,564	\$ 58,764,931
Licenses and permits	2,590,315	2,354,151	2,169,256	2,093,826
Intergovernmental	26,824,999	25,471,485	17,617,976	19,551,104
Charges for services	4,727,289	4,450,855	3,813,494	3,542,763
Fines	1,042,045	980,175	1,005,669	1,034,428
Investment earnings	2,985,705	8,313,283	12,198,928	9,344,728
Gaming	10,705,950	10,549,589	11,963,105	14,855,542
Miscellaneous	<u>576,274</u>	<u>184,496</u>	<u>560,089</u>	<u>861,145</u>
Total revenues	112,283,398	118,316,314	110,471,081	110,048,467
Expenditures				
General government	19,198,943	22,855,391	16,354,723	15,912,726
Public safety	14,370,646	13,534,000	12,065,524	11,511,415
Public works	16,790,072	16,469,725	15,757,109	14,234,547
Sanitation **	5,036,855	5,108,483	4,945,907	3,753,318
Health and welfare	13,112,451	10,752,768	8,916,219	12,532,437
Culture and recreation	3,701,670	1,920,206	1,803,260	1,779,246
Economic development	7,788,494	6,559,342	4,684,263	4,174,585
Debt service:				
Principal	8,954	8,954	16,925	101,925
Interest and fiscal charges	448	895	1,761	5,017
Capital outlay	<u>38,069,913</u>	<u>39,474,445</u>	<u>33,336,014</u>	<u>19,624,639</u>
Total expenditures	<u>118,078,446</u>	<u>116,684,209</u>	<u>97,881,705</u>	<u>83,629,855</u>
Excess of revenues over (under) expenditures	(5,795,048)	1,632,105	12,589,376	26,418,612
Other financing sources (uses)				
Transfers in	13,876,091	15,925,235	14,514,347	11,524,352
Transfers out	(13,451,144)	(16,180,005)	(16,445,420)	(12,421,980)
Special assessments proceeds / Insurance proceeds	<u>744,036</u>	<u>17,853</u>	<u>501,382</u>	<u>1,895,582</u>
Total other financing sources (uses)	<u>1,168,983</u>	<u>(236,917)</u>	<u>(1,429,691)</u>	<u>997,954</u>
Net change in fund balance before reserve change	(4,626,065)	1,395,188	11,159,685	27,416,566
Change in reserves for inventory ++	<u>147,450</u>	<u>142,721</u>	<u>(212,696)</u>	<u>(83,283)</u>
Net change in fund balance	<u>\$ (4,478,615)</u>	<u>\$ 1,537,909</u>	<u>\$ 10,946,989</u>	<u>\$ 27,333,283</u>
Debt service as a percentage of noncapital expenditures	<u>0.01%</u>	<u>0.01%</u>	<u>0.02%</u>	<u>0.15%</u>

Notes:

- (1) Prior year amounts have been restated for any subsequent year's prior period adjustments that are not related to blended component unit presentations.
- (2) In 2004, Fire Protection District No. 2 of Ward 3 became a blended component unit of the Parish and as such a prior period adjustment of \$1,014,077 was made to the beginning fund balance. 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

	2005	2004	2003	2002	2001	2000
\$	47,326,567	\$ 46,034,865	\$ 43,159,594	\$ 46,899,410	\$ 44,300,447	\$ 44,555,465
	1,713,450	1,534,340	1,447,884	1,317,260	1,181,031	1,197,084
	23,195,307	17,162,899	15,893,229	14,420,824	11,563,582	10,175,676
	3,249,441	3,153,741	2,858,279	2,314,514	1,852,876	1,685,457
	1,122,904	1,105,548	1,340,160	1,111,291	1,142,174	992,814
	3,973,062	4,265,027	1,966,531	6,150,539	7,243,689	9,253,072
	11,721,993	10,730,205	10,299,558	9,952,673	7,251,212	7,126,322
	<u>436,375</u>	<u>658,084</u>	<u>442,944</u>	<u>995,613</u>	<u>1,889,321</u>	<u>1,739,570</u>
	92,739,099	84,644,709	77,408,179	83,162,124	76,424,332	76,725,460
	15,221,727	14,479,960	12,753,247	9,594,622	8,926,361	8,057,897
	12,025,534	10,699,137	8,596,066	7,817,719	7,315,272	7,404,595
	18,795,672	14,382,911	13,754,763	15,556,323	15,554,275	19,750,451
	3,572,453	3,391,171	3,333,056	-	-	-
	10,078,142	8,968,633	8,457,158	8,584,289	7,301,090	5,498,810
	1,833,689	2,003,912	2,142,412	513,111	1,166,386	1,292,110
	4,957,854	4,919,474	5,526,934	4,356,258	3,931,434	3,495,798
	114,103	117,286	85,772	3,818,272	3,843,887	3,996,814
	11,147	19,662	12,527	61,704	258,259	529,321
	<u>15,090,184</u>	<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>81,700,505</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>
	11,038,594	9,191,271	6,982,054	15,317,674	15,141,280	17,646,724
	10,414,439	14,054,677	8,613,290	11,039,513	13,045,197	11,113,682
	(10,427,959)	(14,114,356)	(8,651,593)	(13,869,732)	(15,937,390)	(13,430,126)
	<u>344,755</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>79,705</u>
	<u>331,235</u>	<u>(59,679)</u>	<u>(38,303)</u>	<u>(2,830,219)</u>	<u>(2,892,193)</u>	<u>(2,236,739)</u>
	11,369,829	9,131,592	6,943,751	12,487,455	12,249,087	15,409,985
	<u>(11,900)</u>	<u>(96,711)</u>	<u>1,087,167</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$	<u>11,357,929</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>0.17%</u>	<u>0.22%</u>	<u>0.17%</u>	<u>7.13%</u>	<u>7.81%</u>	<u>9.33%</u>

CALCASIEU PARISH POLICE JURY
GENERAL GOVERNMENTAL TAX REVENUES BY SOURCE
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

Year	Property Taxes	Sales Taxes	Other Taxes	Total Taxes
2009	\$ 30,381,484	\$ 31,621,907	\$ 827,430	\$ 62,830,821
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

Notes:

- (1) 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 SIX FISCAL YEARS

Standard Industrial Classification Code	2009	2008	2007	2006	2005	2004
Food group classification	\$ 130,387,849	\$ 137,604,626	\$ 128,062,409	\$ 101,678,940	\$ 118,962,500	\$ 132,517,677
Apparel group classification	15,912,973	13,313,220	16,312,906	9,471,883	8,680,613	6,661,784
Gen. merchandise group classification	213,214,388	193,209,724	180,258,445	239,809,024	181,427,500	178,195,736
Automotive group classification	224,732,903	274,266,640	311,174,158	336,893,637	238,880,085	250,133,564
Home furnishings group classification	126,242,476	142,645,479	158,964,283	183,805,620	150,771,776	102,051,834
Building group classification	355,213,245	439,045,957	458,491,496	491,867,919	362,471,582	272,201,866
Service group classification	142,673,076	173,213,302	163,552,858	176,144,926	145,324,955	125,764,865
Manufacturer group classification	104,738,545	133,115,198	129,146,963	147,508,454	228,651,965	83,802,328
Utilities group classification	16,468,180	14,253,510	19,717,084	15,373,862	11,256,806	14,647,485
Miscellaneous group classification	<u>39,649,428</u>	<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>\$1,369,233,063</u>	<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>0.00%</u>	<u>2.25%</u>	<u>2.25%</u>	<u>2.25%</u>	<u>2.25%</u>

Notes:

- (1) Source: Calcasieu Parish School Board Sales Tax Office
- (2) Only six years of information is available as of December 31, 2009.
- (3) There are no local exemptions for food and drugs, except in the unincorporated areas of Calcasieu Parish under the jurisdiction of the Parish, which allows a full 1% exclusion.
- (4) 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.



**CALCASIEU PARISH POLICE JURY
SALES TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS
LAST SEVEN FISCAL YEARS**

Year	-----Direct Rate-----				-----Total Rate-----	
	Calcasieu Parish Police Jury District 1A Operating Tax <u>(Unincorp. Area)</u>	Calcasieu Parish Police Jury District 1A Capital Tax <u>(Unincorp. Area)</u>	Calcasieu Parish Police Jury District 4A Capital Tax <u>(Unincorp. Area)</u>	Calcasieu Parish Police Jury Total Tax Rate <u>(Unincorp. Area)</u>	Total Sales Tax Rate in the Unincorporated Areas of <u>Calcasieu Parish</u>	Total Sales Tax Rate in the Incorporated Areas of <u>Calcasieu Parish</u>
2009	0.67%	0.33%	1.25%	2.25%	9.00%	9.25%
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%

Year	-----Overlapping Rates-----						
	Calcasieu Parish Sheriff Law Enf Tax <u>(Parishwide)</u>	Calcasieu Parish School Board Salary Tax <u>(Parishwide)</u>	City of Lake Charles Salary & Operations Tax <u>(City Only)</u>	City of Sulphur Operations Tax <u>(City Only)</u>	City of Westlake Operations Tax <u>(City Only)</u>	Towns of Iowa and Vinton Operations Tax <u>(City Only)</u>	City of Dequincy Operations Tax <u>(City Only)</u>
2009	0.75%	2.00%	2.25%	2.50%	2.50%	2.50%	2.50%
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%

Notes:

- (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 Parish, 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 seven fiscal years above.

**CALCASIEU PARISH POLICE JURY
PRINCIPAL SALES TAX REMITTERS
CURRENT YEAR AND FIVE YEARS AGO**

Tax Remitter	-----2009-----			-----2004-----		
	Tax Liability (Note 2)	Rank	Percentage of Total	Tax Liability (Note 2)	Rank	Percentage of Total
Petroleum Refinery	\$ 1,239,472	1	4.14%	\$ 696,299	3	2.95%
Petroleum Refinery	1,166,629	2	3.89%	928,372	1	3.93%
Petroleum Refinery	951,839	3	3.18%	735,786	2	3.12%
Gaming	827,161	4	2.76%	-	-	-
Industrial Manufacturer	446,794	5	1.49%	354,393	4	1.50%
Natural Gas Transmission	446,724	6	1.49%	-	-	-
Natural Gas Transmission	376,927	7	1.26%	-	-	-
Industrial Manufacturer	375,253	8	1.25%	217,615	5	0.92%
Utility Provider	207,945	9	0.69%	-	-	-
Industrial Manufacturer	185,110	10	0.62%	-	-	-
Construction Company	-	-	-	194,352	6	0.82%
Industrial Manufacturer	-	-	-	142,882	7	0.60%
Industrial Manufacturer	-	-	-	136,762	8	0.58%
Leasing & Renting Industry	-	-	-	130,285	9	0.55%
Gaming - Casino	-	-	-	110,421	10	0.47%
Total tax liability	<u>\$ 6,223,855</u>			<u>\$ 3,647,167</u>		
Total sales tax revenue	<u>\$29,973,251</u>			<u>\$23,618,977</u>		

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 entity collects for various businesses and individuals we do not consider these collections to be from a single source therefore the sales tax received from this department is not included in the above schedule.

Table 9

-----2006-----			-----2005-----			-----2004-----		
Tax Liability	Rank	Percentage of Total	Tax Liability	Rank	Percentage of Total	Tax Liability	Rank	Percentage of Total
\$ 1,176,985	2	3.40%	\$ 679,211	3	2.76%	\$ 696,299	3	2.95%
1,299,682	1	3.75%	948,614	1	3.86%	928,372	1	3.93%
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	Net Outstanding Debt Per Capita
	General Obligation Bonds	Special Assessment Bonds	Revenue Bonds	General Obligation Bonds	Water Revenue Bonds			
2009	\$ -	\$ -	\$ -	\$ 95,000	\$ -	\$ 95,000	0.00%	\$ 0.51
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

Notes:

- (1) Details regarding the Parish's outstanding debt can be found in the notes to the financial statements.
- (2) See Table 15 - Demographic and Economic Statistics for personal income and population data.
- (3) 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.
- (4) 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

Year	General Obligation Bonds (1)	Less: Debt Payable from Enterprise Revenues (2)	Net General Bonded Debt	Assessed Value	Percentage of Estimated Actual Taxable Value of Property	Population	Net Bonded Debt Per Capita
2009	\$ 95,000	\$ 95,000	\$ -	\$1,698,828,540	0.000%	186,231	\$ -
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

Notes:

- (1) From 2003 until 2008, the above amounts included two blended component units that were both previously reflected as a discretely presented component units. In 2009, one of the blended component units was transferred back to a discrete presentation when a separate governing board was reappointed.
- (2) These amounts include only general obligation bonds that are being repaid by an Enterprise Fund. See also Note 1 about the blended component units.



CALCASIEU PARISH POLICE JURY
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF DECEMBER 31, 2009

Jurisdiction	Debt Outstanding	Percentage Debt Applicable to the Parish	Estimated Share of Overlapping Debt
Direct:			
Calcasieu Parish Police Jury	\$ 95,000	100%	\$ 95,000
Total direct debt			95,000
Overlapping:			
Calcasieu Parish Police Jury Discrete Component Units:			
Sulphur Parks and Recreation	4,895,000	100%	4,895,000
Fire Protection District No. 1 of Ward 1	1,185,000	100%	1,185,000
Fire Protection District No. 1 of Ward 2	1,550,000	100%	1,550,000
Fire Protection District No. 2 of Ward 4	830,000	100%	830,000
Fire Protection District No. 3 of Ward 4	125,000	100%	125,000
Fire Protection District No. 1 of Ward 7	410,000	100%	410,000
Fire Protection District No. 2 of Ward 8	625,000	100%	625,000
Recreation District No. 1 of Ward 3	5,915,000	100%	5,915,000
Recreation District No. 1 of Ward 4	1,245,000	100%	1,245,000
Total overlapping debt for component units			16,780,000
Cities and towns:			
Calcasieu Parish School Board	234,858,137	100%	234,858,137
City of Lake Charles	58,273,952	100%	58,273,952
City of Sulphur	8,883,536	100%	8,883,536
City of Westlake	1,655,000	100%	1,655,000
City of DeQuincy	557,964	100%	557,964
Town of Vinton	769,358	100%	769,358
Total overlapping debt for cities and towns			304,997,947
Total direct and overlapping debt			\$ 321,872,947

Notes:

- (1) Sources: Debt outstanding data was provided by each governmental unit and includes only governmental activities debt.
- (2) Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the Parish. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the Parish. This process recognizes that, when considering the Parish's ability to issue and repay long-term debt, the entire debt burden borne by the residents and business 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.
- (3) 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 Parish's boundaries and dividing it by each unit's total taxable assessed value.

**CALCASIEU PARISH POLICE JURY
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS**

	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
Debt limit	\$ 169,882,854	\$ 158,262,290	\$ 143,597,656	\$ 131,164,126	\$ 121,559,010
Total net debt applicable to limit	<u>95,000</u>	<u>187,522</u>	<u>226,142</u>	<u>264,579</u>	<u>382,735</u>
Legal debt margin	<u>\$ 169,787,854</u>	<u>\$ 158,074,768</u>	<u>\$ 143,371,514</u>	<u>\$ 130,899,547</u>	<u>\$ 121,176,275</u>
Total net debt applicable to the limit as a percentage of debt limit	<u>0.06%</u>	<u>0.12%</u>	<u>0.16%</u>	<u>0.20%</u>	<u>0.31%</u>

Legal Debt Margin Calculation For Fiscal Year 2009:

Assessed value	\$ 1,428,229,699
Add back: exempt real property	<u>270,598,841</u>
Total assessed value	<u>\$ 1,698,828,540</u>
Debt limitation - 10 percent of total assessed value	\$ 169,882,854
Debt applicable to limitation:	
Total bonded debt	95,000
Less: Special assessment debt (1)	-
Revenue bonds (2)	<u>-</u>
Total debt applicable to limit	<u>95,000</u>
Legal debt margin	<u>\$ 169,787,854</u>

Notes:

- (1) The special assessment debt previously reported was fully retired in 2009.
- (2) From 2003 until 2008, the above amounts were inclusive of a blended component unit that was previously reflected as a discretely presented component unit prior to 2003. In 2009, the presentation of this component unit was transferred back to a discrete presentation after a separate governing board was reappointed.

Table 13

<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>
\$ 134,821,343	\$ 127,194,684	\$ 123,007,778	\$ 120,296,743	\$ 113,379,182
<u>501,034</u>	<u>359,381</u>	<u>-</u>	<u>6,411</u>	<u>12,195</u>
<u>\$ 134,320,309</u>	<u>\$ 126,835,303</u>	<u>\$ 123,007,778</u>	<u>\$ 120,290,332</u>	<u>\$ 113,366,987</u>
<u>0.37%</u>	<u>0.28%</u>	<u>0.00%</u>	<u>0.01%</u>	<u>0.01%</u>

**CALCASIEU PARISH POLICE JURY
PLEGDED REVENUE COVERAGE
LAST TEN FISCAL YEARS**

-----**Special Assessment Bonds**-----

Year	Special Assessment		Debt Service Requirements			Coverage
	Collections		Principal	Interest	Total	
2009	\$ 4,959	\$	\$ 8,954	\$ 448	\$ 9,402	0.53
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

-----**Revenue Bonds**-----

Year	Gross Revenue	Operating Expenses	Net Revenue Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2009	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
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

Notes:

- (1) Details regarding the government's outstanding debt can be found in the notes to the financial statements.
- (2) Gross revenue includes total revenues (including investment earnings) exclusive of tap in fees.
- (3) Operating expenses includes total operating expenses exclusive of depreciation.
- (4) 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.
- (5) 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. In 2009, the Parish reappointed a separate governing board for this District and, as such, the financial reporting was transferred back to a discrete presentation. There are no other revenue bonds for the Parish.

**CALCASIEU PARISH POLICE JURY
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS**

Year	Population	Personal Income	Per Capita Income	Median Age	Public School Enrollment	Unemployment Rate
2009	186,231	\$ 4,270,218,040	\$ 23,146	36	32,975	7.00%
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%

Notes:

- (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.

**CALCASIEU PARISH POLICE JURY
PRINCIPAL EMPLOYERS
CURRENT AND PRIOR YEAR**

Employer	-----2009-----			-----2008-----			Type of Business
	Number of Employees	Rank	Percentage of Total Parish Employment	Number of Employees	Rank	Percentage of Total Parish Employment	
Calcasieu Parish School Board	5,100	1	6.11%	4,850	1	5.55%	Education
L'auberge du Lac Casino & Hotel	2,400	2	2.88%	2,400	2	2.75%	Gaming
Turner Industries, LLC	1,661	3	1.99%	2,250	3	2.57%	Fabrication
PPG Industries	1,280	4	1.53%	1,296	4	1.48%	Chemicals
Lake Charles Memorial Hospital	1,238	5	1.48%	1,039	9	1.19%	Health Care
Citgo Petroleum	1,200	6	1.44%	1,275	5	1.46%	Oil Products
Calcasieu Parish Police Jury	1,167	7	1.40%	1,173	6	1.34%	Parish Government
Isle of Capri Casino & Hotel	1,155	8	1.38%	1,171	7	1.34%	Gaming
City of Lake Charles	1,000	9	1.20%	-	-	-	Local Municipality
Calcasieu Parish Sheriff's Office	834	10	1.00%	-	-	-	Local Elected Official
Christus St. Patrick's Hospital	-	-	-	1,085	8	1.24%	Health Care
McNeese State University	-	-	-	844	10	0.97%	Education

Notes:

- (1) Source: Southwest Louisiana Chamber of Commerce Foundation
- (2) Comparative information for 1999 was not available therefore the 2008 data was used for comparison purposes with the current year.

CALCASIEU PARISH POLICE JURY
FULL-TIME EQUIVALENT PARISH EMPLOYEES BY FUNCTION
LAST TEN FISCAL YEARS

Function	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000
Governmental activities:										
General government	171	168	166	164	163	152	149	146	140	138
Public safety	110	107	105	105	109	108	107	104	87	81
Public works	180	184	179	188	205	195	198	197	198	197
Sanitation (4)	-	-	-	-	-	1	2	2	2	2
Health and welfare (5)	87	85	89	85	77	82	85	85	74	67
Culture and recreation	14	10	10	8	6	6	8	8	9	9
Economic development	45	41	35	30	27	27	24	21	19	19
Business-type activities:										
Water (3)	-	5	4	4	4	4	4	*	*	*
Sewer (3)	-	2	2	2	2	2	2	*	*	*
Total full-time employees	<u>607</u>	<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>

Notes:

- (1) Sources: Various Parish Departments
- (2) Indicators are not available for the interest/fiscal charges or intergovernmental functions.
- (3) The water and sewer business activities are conducted by component units who were discretely presented component units until 2003 when the Parish became the operating board for the Districts and the activity was then blended with that of the Parish. In 2009, the Water District reverted back to a discretely presented component unit when the Parish reappointed a new, separate board for the Water District. While the Parish remained as the operating board for the Sewer District, the Parish contracted out all services to the Water District thereby requiring no Sewer District employees.
- (4) The sanitation function is primarily operated through contractual agreements with an outside vendor.
- (5) 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 SEVEN FISCAL YEARS

Function	2009	2008	2007	2006	2005	2004	2003
Governmental activities:							
Public safety							
Number of animals handled through animal shelter	11,811	11,803	9,970	10,982	10,013	11,291	10,251
Public works							
Road miles constructed / overlaid	121	79	96	81	106	137	47
Sanitation							
Refuse collected (tons/day)	125	152	157	172	(Note 3)	(Note 3)	(Note 3)
Number of residents served	24,840	24,767	25,215	25,215	25,029	24,982	24,717
Health and welfare							
Number of aerial mosquito control assignments	107	73	76	179	126	123	99
Number of ground mosquito control assignments	1,899	1,377	1,449	1,916	1,665	1,594	1,543
Number of workforce center clients assisted (4)	535	568	622	991	724	697	828
Number of clients assisted with energy payments (6)	4,680	2,947	2,470	2,729	2,351	1,568	1,708
Culture and recreation							
Number of park pavilion rentals (5)	429	419	281	236	271	381	355
Economic development							
Number of occupational licenses issued	2,576	2,609	2,160	2,214	2,573	2,054	2,407
Number of zoning variances and zoning exceptions	16 / 46	42 / 34	30 / 61	40 / 85	29 / 42	51 / 61	38 / 79
Number of housing assistance clients	679	661	459	456	506	510	519
Business-type activities:							
Water							
Active customers at year end	(Note 7)	1,576	1,475	1,417	1,039	950	953
New connections	(Note 7)	340	341	245	170	180	157
Average daily consumption (gallons/day)	(Note 7)	472,108	598,198	642,882	643,835	557,175	476,365
Sewer							
Active customers at year end	760	683	642	550	550	550	550
Average daily treatment	203,787	189,899	187,000	185,000	180,000	180,000	180,000

Notes:

- (1) Sources: Various Parish Departments - Information related to activity before 2003 is unavailable.
- (2) Indicators are not available for the general government, interest/fiscal charges or intergovernmental functions.
- (3) Information is not available for 2003, 2004 and 2005.
- (4) Disaster related activities impacted the 2006 increase.
- (5) In 2008, Prien Lake Park opened with three new venues for rent.
- (6) Disaster related activities impacted 2008 increase. In 2009, the Parish received a second allocation of funding which allowed more clients to be assisted with their energy payment needs.
- (7) In 2009, the Parish reappointed a separate governing board for Waterworks District No. 5 of Wards 3 & 8. As such, the corresponding activity has been reclassified from a blended component unit presentation to a discretely presented component unit presentation.

CALCASIEU PARISH POLICE JURY
CAPITAL ASSET STATISTICS BY FUNCTION
LAST SEVEN FISCAL YEARS

Function	2009	2008	2007	2006	2005	2004	2003
Governmental activities:							
General government							
Number of general government buildings	10	10	9	9	6	6	6
Public safety							
Number of correctional facilities (adult and juvenile)	4	4	4	4	4	4	4
Public works							
Paved road miles	1,157	1,147	1,136	1,125	1,117	1,107	1,095
Unpaved road miles	81	81	85	93	96	100	103
Sanitation							
Number of collection trucks	11	11	11	11	11	11	11
Health and welfare							
Number of health and welfare buildings	6	6	6	6	6	6	6
Number mosquito control airplanes/spray trucks	14	14	14	14	14	14	14
Culture and recreation							
Number of parks	11	11	12	11	13	13	13
Number of boat launches	18	18	19	18	19	19	19
Economic development							
Number of economic development buildings	1	1	1	1	1	0	0
Business-type activities:							
Water							
Water mains (miles)	(Note 4)	43	43	35	35	35	35
Maximum daily capacity (thousands of gallons)	(Note 4)	1,080	1,080	1,080	1,080	1,080	1,080
Sewer							
Maximum daily capacity (thousands of gallons)	350	350	350	350	350	350	350

Notes:

- (1) Sources: Various Parish Departments and Parish Fixed Asset Records
- (2) Indicators are not available for the interest/fiscal charges or intergovernmental functions.
- (3) Information related to activity before 2003 is unavailable.
- (4) In 2009, the Parish reappointed a separate governing board for Waterworks District No. 5 of Wards 3 & 8. As such, the corresponding activity has been reclassified from a blended presentation to a discrete presentation.

