

THE POLICE JURY
CALCASIEU PARISH
LOUISIANA



Comprehensive Annual Financial Report

For the Fiscal Year Ended December 31, 2010

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, 2010

Prepared by:

Division of Finance

Service ☆ Vision ☆ Leadership

**Comprehensive Annual Financial Report
for the Year Ended December 31, 2010**

TABLE OF CONTENTS

	<u>Page</u>
I. INTRODUCTORY SECTION	
Letter of Transmittal.....	i
Certificate of Achievement for Excellence in Financial Reporting.....	ix
Organizational Chart.....	xi
Principal Officials.....	xiii
II. FINANCIAL SECTION	
Independent Auditor's Report	1
Management's Discussion and Analysis	5
Basic Financial Statements	
Government-Wide Financial Statements	
Statement of Net Assets.....	19
Statement of Activities.....	20
Governmental Fund Financial Statements	
Balance Sheet.....	22
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Assets.....	25
Statement of Revenues, Expenditures, and Changes in Fund Balances.....	26
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities.....	28
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual Comparison (Non-GAAP Budgetary Basis) - General Fund.....	29
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual Comparison (Non-GAAP Budgetary Basis) - Public Works Operating Fund.....	30
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual Comparison (Non-GAAP Budgetary Basis) - Office of Juvenile Justice Services.....	31
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual Comparison (Non-GAAP Budgetary Basis) - Criminal Court Fund.....	32
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual Comparison (Non-GAAP Budgetary Basis) - Gaming Fund.....	33
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual Comparison (Non-GAAP Budgetary Basis) - Community Development Block Grant Fund.....	34

	<u>Page</u>
Proprietary Fund Financial Statements	
Statement of Net Assets	36
Statement of Revenues, Expenses, and Changes in Fund Net Assets	39
Statement of Cash Flows.....	40
Fiduciary Fund Financial Statement	
Statement of Fiduciary Net Assets	43
Component Unit Financial Statements	
Combining Statement of Net Assets	44
Combining Statement of Activities	46
Notes to the Financial Statements	
Note 1 - Summary of Significant Accounting Policies	50
Note 2 - Deposits and Investments.....	59
Note 3 - Property Taxes	63
Note 4 - Receivables and Payables	64
Note 5 - Unearned/Deferred Revenue.....	65
Note 6 - Interfund Receivables and Payables.....	65
Note 7 - Interfund Transfers.....	67
Note 8 - Capital Assets.....	69
Note 9 - Leases.....	71
Note 10 - Long-Term Obligations.....	73
Note 11 - Other Information.....	76
Note 12 - Stewardship, Compliance and Accountability	86
Note 13 - State Required Disclosures.....	91
Required Supplementary Information Other Than Management's Discussion and Analysis	
Modified Approach for Reporting Infrastructure Assets - Road Infrastructure Condition Assessment and Maintenance Data.....	93
Notes to the Required Supplementary Information - Modified Approach for Reporting Infrastructure Assets	94
Other Postemployment Benefits - Schedule of Funding Progress.....	95
Combining and Individual Fund Statements and Schedules	
Nonmajor Governmental Funds	
Combining Balance Sheet	104
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	112
Schedules of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Nonmajor Special Revenue Funds	120

Nonmajor Enterprise Funds

Combining Statement of Net Assets 160
Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets 161
Combining Statement of Cash Flows..... 162

Internal Service Funds

Combining Statement of Net Assets 166
Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets 167
Combining Statement of Cash Flows..... 168

Fiduciary Funds

Combining Statement of Fiduciary Net Assets - Agency Funds..... 172
Combining Statement of Changes in Assets and Liabilities - Agency Funds 173

Nonmajor Component Units

Combining Statement of Net Assets 176
Combining Statement of Activities 184

Capital Assets Used in the Operation of Governmental Funds

Schedule by Source 191
Schedule by Function and Activity 192
Schedule of Changes by Function and Activity 194

Supplementary Information

Selected Component Units

Balance Sheet 196
Reconciliation of the Balance Sheet to the Statement of Net Assets 200
Statement of Revenues, Expenditures, and Changes in Fund Balances 204
Reconciliation of the Statement of Revenues, Expenditures, and Changes
in Fund Balances to the Statement of Activities..... 208
Combining Balance Sheets and Statements of Revenues, Expenditures,
and Changes in Fund Balances - Individual Funds of Selected
Component Units 214

III. STATISTICAL SECTION

Net Assets by Component (Table 1).....	234
Changes in Net Assets (Table 2).....	236
Governmental Activities Tax Revenues by Source (Table 3).....	241
Fund Balances of Governmental Funds (Table 4).....	242
Changes in Fund Balances of Governmental Funds (Table 5).....	244
General Governmental Tax Revenues by Source (Table 6).....	247
Taxable Sales by Category (Table 7).....	248
Sales Tax Rates - Direct and Overlapping Governments (Table 8).....	250
Principal Sales Tax Remitters (Table 9).....	251
Ratio of Outstanding Debt by Type (Table 10).....	252
Ratio of General Bonded Debt Outstanding (Table 11).....	253
Direct and Overlapping Governmental Activities Debt (Table 12).....	255
Legal Debt Margin Information (Table 13).....	256
Pledged Revenue Coverage (Table 14).....	258
Demographic and Economic Statistics (Table 15).....	259
Principal Employers (Table 16).....	260
Full-Time Equivalent Parish Employees by Function (Table 17).....	261
Operating Indicators by Function (Table 18).....	262
Capital Asset Statistics by Function (Table 19).....	263



CALCASIEU PARISH POLICE JURY
GOVERNING AUTHORITY OF CALCASIEU PARISH, LOUISIANA

BRYAN C. BEAM
ADMINISTRATOR

OFFICE OF THE ADMINISTRATOR

P.O. Box 1583
Lake Charles, Louisiana, 70602
337 / 721-3500
Fax 337 / 437-3399
Web: www.cppj.net

June 28, 2011

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, 2010. 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, 2010, 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 192,768 according to the U.S. Census. 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 services and emergency preparedness and homeland security; parks and recreation; juvenile justice services; planning and zoning; solid waste collection; 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.

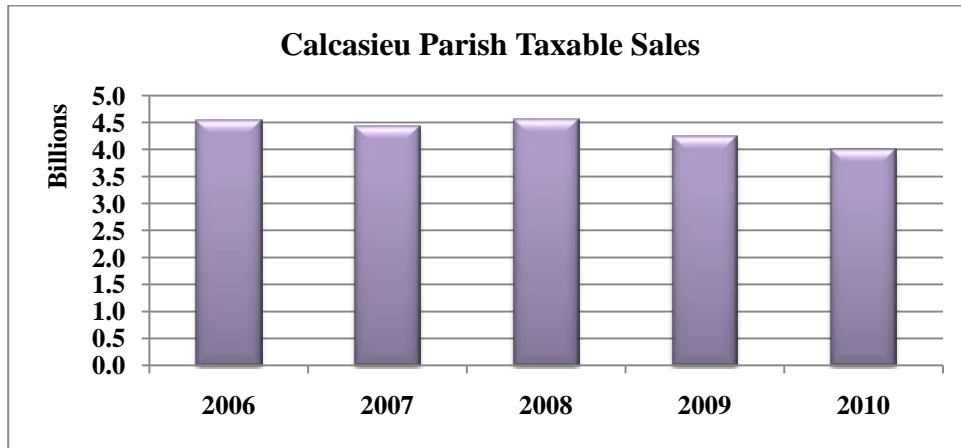
Fund financial control is exercised through the budgetary system. The Parish is required to adopt a final budget for the general fund and all special revenue funds by the close of the fiscal year. Each department supervisor is authorized to expend funds up to the originally adopted budget level for their 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.

LOCAL ECONOMY

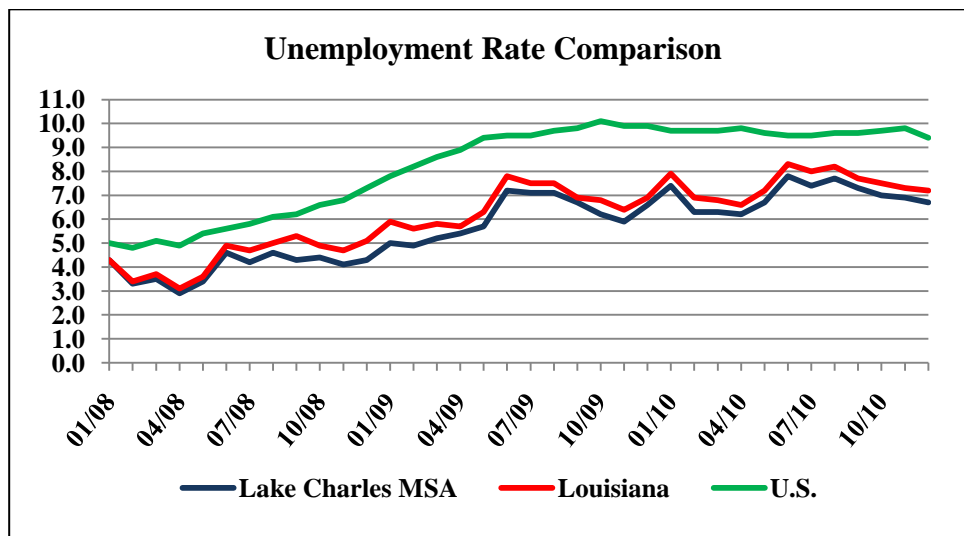
Current Conditions

The state of any local economy is evaluated using many factors. Two of the more meaningful indicators are Taxable Spending and the Unemployment Rate, and they are featured in this section.

The chart below shows taxable sales amounts from 2006 to 2010 for Calcasieu Parish. The period illustrated in the chart begins just after Hurricane Rita struck Southwest Louisiana in September, 2005. Taxable sales in Calcasieu Parish grew significantly during this period due to necessary purchases by households, business and industry for storm recovery. The downward trend for taxable sales in 2009 and 2010 reflect both the drop-off in hurricane recovery spending as well as the impact to our area of the national recession, commonly referred to as the "Great Recession." Taxable sales from January through May, 2011, indicate a pattern of stabilization after two years of decline.



From an employment perspective, Southwest Louisiana has obviously been impacted by the national recession; however, the impact was delayed compared to other areas of the country. The Lake Charles Metropolitan Statistical Area (MSA), which includes Calcasieu and Cameron Parishes, seems to have weathered the downturn well under the circumstances, achieving lower unemployment rates than the state and nation as a whole during this period, as indicated in the chart below.



Positive employment trends have continued for our area in 2011 year-to-date, with the unemployment rate here remaining lower than the state and nation, and with an increase of 1,900 jobs in the Lake Charles MSA between May, 2010, and May, 2011.

The Local Economy - A Look Ahead

Calcasieu Parish is expected to experience significant economic gains over the next two years, and a forecast that our area will be the fastest growing region of the state, along with the Baton Rouge MSA.

The economic discussion below is excerpted from *The Louisiana Economic Outlook: 2011 and 2012*, by Loren C. Scott, James A. Richardson, and M. Dek Terrell. The document was published by the Division of Economic Development, E.J. Ourso College of Business at Louisiana State University, Baton Rouge, Louisiana, in October, 2010.

Forecast for 2011-12

Despite the loss of the Sugarcane Bay Casino project¹, we are projecting that this MSA will tie the Baton Rouge MSA as the fastest growing in the state over 2011-2012. We are expecting Lake Charles to add 800 jobs each year for the next two years. This would represent a growth rate of 0.9 percent per year. Under more normal circumstances we would have even higher growth for this region but we expect a plodding national economy to act as a brake on the MSA's growth.

What will be driving the Lake Charles economy over the next two years? The good news is it is not one sector, but rather a diversity of projects.

- ***Shaw Modular Solutions:*** *This unit of Shaw has spent \$120 million to construct a new facility to manufacture modular components for nuclear power plants. The firm has already hired about 150 workers, should add 600-800 more over 2011-12, and ultimately support a 1,200-person workforce.*
- ***Aeroframe:*** *This firm had dropped from 475 employees down to 250 during the Great Recession. By the end of 2010, the firm plans to be back up to about 650, then add 150 more in 2011, and another 200 in 2012. As the economy has recovered, one of Aeroframe's key customers---FedEx---is flying more planes needing maintenance. The possibility of adding two new customers gives this firm some nice upside potential.*

¹ In the spring of 2011, the Louisiana Gaming Control Board awarded a license for the Mojito Pointe Casino and resort project to be constructed on the same property that was to contain Sugarcane Bay. This project was approved by Calcasieu Parish voters, and it will represent an investment in an amount equal or greater than that of Sugarcane Bay.

- **Petrochemical maintenance:** *A recent survey of the petrochemical complex in the region by the Lake Charles Industrial Alliance indicates the next two years will be big ones for turnaround work at the refineries and chemical plants around Lake Charles. Projections are for \$400.4 million in 2011 and \$800.3 million in 2012---significant bumps compared to the last couple of years.*
- **Northrop Grumman:** *This firm just won a new maintenance contract on the KC10 aircraft, which will boost its workforce by 200 at its Chennault Airpark site. Most of this hiring will be done in 2010.*
- **Cheniere Energy:** *A \$220 million expansion is underway that will be completed in late 2011.*
- **The IFG Company:** *This Company is a funding group that invests in infrastructure projects and is in the process of getting permits to build a grain elevator at the Port of Lake Charles---the first new Greenfield grain elevator in the U.S. in the last 40 years. The first stage will involve a \$50 million investment and hire about 25-40 people.*

In addition to these projects there are several projects near final approval that could boost Lake Charles' employment well above our estimates. One worth special mention is the Leucadia project:

- **Leucadia:** *We have not fully built this project into our forecast. This is a \$1.8 billion synthetic natural gas plant that would be the largest single capital project in Southwest Louisiana history. This project is at an unusual stage where financing is available but a final customer for its output is still pending---close, but pending. Leucadia would create 150 jobs paying in the \$65,000-\$75,000 range. Leucadia has already cleared 70 acres at its proposed site and has applied for the appropriate permits.*

Major Initiatives on the Horizon

The Calcasieu Parish Police Jury has many major initiatives that will unfold over the next year. A sampling of these items is shown below.

A new contract for solid waste collection and disposal will be executed later this year for a five-year period beginning in 2012. This contract will serve approximately 25,000 households in unincorporated areas of the Parish. Also, two quality solid waste convenience centers are being constructed for residents to drop off bulky waste and vegetative debris. The two sites will be completed by the end of 2011.

A Parishwide Master Plan for drainage is very close to completion, and the Police Jury has already begun reserving funds to implement priority projects identified in the plan. Funding will come from a variety of sources, including the Public Works Capital Fund, gaming funds, and long-term recovery funds from the federal government in the wake of two hurricanes which struck SWLA over the past five years.

The Parish continues its evaluation of wastewater treatment needs in light of the large population growth in unincorporated areas over the past twenty years. An implementation plan is underway to work with local municipalities to determine opportunities for expansions into the more densely populated areas near city boundaries. Other solutions to wastewater treatment will likely involve community type systems designed for subdivisions and local neighborhoods. Earlier in 2011, the Police Jury approved policies relating to the inspection of household mechanical wastewater treatment systems to ensure proper operation of the systems, which currently number approximately 33,000.

Relevant Financial Policies

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

AWARDS AND ACKNOWLEDGMENTS

The Government Finance Officers Association (GFOA) of the United States and Canada awarded a Certificate of Achievement for Excellence in Financial Reporting to the Calcasieu Parish Police Jury for its Comprehensive Annual Financial Report for the fiscal year ended December 31, 2009. The Certificate of Achievement is a prestigious national award-recognizing conformance with the highest standards for preparation of state and local government financial reports.

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

Members of the Police Jury
June 28, 2011
Page 8

A Certificate of Achievement is valid for one year only. The Parish has received this award each year for the 19-year period ended December 31, 2009. 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, 2009

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 192,768 est.

CALCASIEU PARISH POLICE JURY

15 Members

OFFICE OF THE ADMINISTRATOR

Legal
Counsel

**ADMINISTRATIVE &
SPECIAL SERVICES**

**DIVISION OF
FINANCE**

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

**DIVISION OF
ENGINEERING &
PUBLIC WORKS**

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

Animal Services

Mosquito Control

Geographic Information
Systems

Facility Management

- Building/Grounds
- Parks Maintenance

**DIVISION OF
PLANNING &
DEVELOPMENT**

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

Calcasieu Government
Channel (C-GOV)

Office of Federal
Program Development

- EEO Compliance
- Grant Opportunities
- Housing

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 Technology

- Network and PC Management
- Software Support

ix.



LIST OF PRINCIPAL OFFICIALS

Calcasieu Parish Police Jury
December 31, 2010

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



McELROY, QUIRK & BURCH

A Professional Corporation • Certified Public Accountants • Since 1925
800 Kirby Street • P.O. Box 3070 • Lake Charles, LA 70602-3070
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03410.000 Audit 12/31/10 1100.001 Independent Auditors' Report

Robert M. Gani, CPA, MT
Mollie C. Broussard, CPA
Jason L. Guillory, CPA
Greg P. Naquin, CPA, CFPSM
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 E. 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. Guy Brame, 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, 2010 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 75.38 percent, 79.17 percent and 72.79 percent, respectively of the assets, the net assets and the revenues of the discretely presented component units reported herein at December 31, 2010 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, 2010 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, 2011 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.

McElroy, Quirk & Beach

Lake Charles, Louisiana

June 28, 2011



**CALCASIEU PARISH POLICE JURY
MANAGEMENT'S DISCUSSION AND ANALYSIS
As of and for the year ended December 31, 2010**

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, 2010. 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, 2010 include:

- The assets of the Parish exceeded its liabilities at the close of the year by \$701.8 million as compared to \$691.5 million at the end of 2009. Of this amount, \$63.4 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 \$10.3 million (compared with \$3 million in 2009). The majority of this difference (58.8%) is attributable to the increase in both property tax and sales tax revenue. The remaining difference is the result of a 13.4% increase in program revenues with only a corresponding increase in expenses of 1.4%. Each of the program revenue categories (i.e. charges for services, operating grants and contributions and capital grants and contributions) increased from 10% to 26% each over last year amounts.
- The liabilities of the Parish increased by \$5 million, or 10.3%, during the current fiscal year to \$53.5 million. The majority of the liability accounts increased from 2009 to 2010 with the largest being accounts payable (\$1.7 million increase), unearned revenue (\$1.6 million), due to other governments (\$1.1 million), and OPEB payable (\$829 thousand).
- As of the close of the current fiscal year, unreserved, undesignated fund balance for the general fund was \$3.6 million, a decrease of \$900 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) and economic development (planning and housing development).
- *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.
- *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 2010, the Parish accounted for its activities in 64 funds, 7 of which are considered major funds. Of the 64 funds with 2010 activity, 56 are governmental funds, 2 are enterprise funds, 4 are internal service funds and 2 are fiduciary in nature. Four of the governmental funds were closed as of December 31, 2010 but reported 2010 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 seven 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 49-91 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

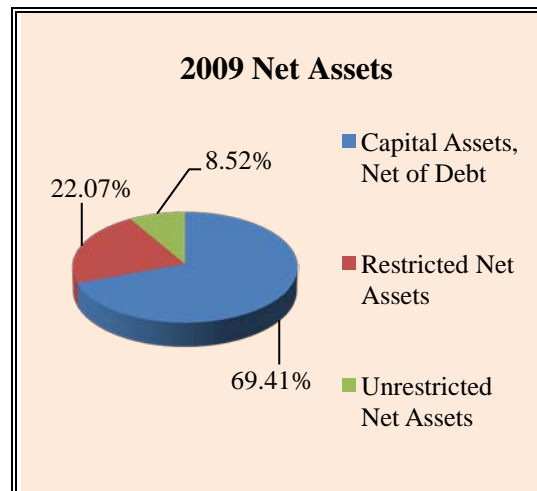
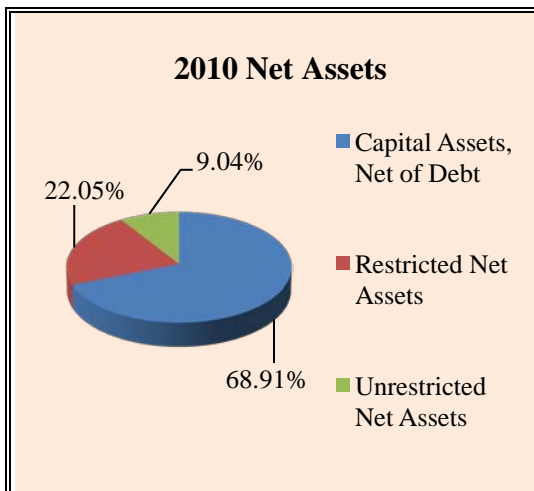
This section contains primarily trend data and nonfinancial information about the Parish's various activities.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The following table reflects the Condensed Comparative Statement of Net Assets as of December 31, 2010 and 2009:

Calcasieu Parish Police Jury Condensed Comparative Statement of Net Assets December 31, 2010 and 2009 (In Thousands)							
	<u>Governmental Activities</u>		<u>Business Activities</u>		<u>Totals</u>		
	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>	
Assets:							
Current and Other Assets	\$ 271,244	\$ 259,536	\$ 363	\$ 300	\$ 271,607	\$ 259,836	
Restricted Assets	—	—	83	132	83	132	
Capital Assets	476,910	475,858	6,788	4,237	483,698	480,095	
Total Assets	748,154	735,394	7,234	4,669	755,388	740,063	
Liabilities:							
Current Liabilities	50,013	45,431	66	60	50,079	45,491	
Non-Current Liabilities	3,462	2,987	—	50	3,462	3,037	
Total Liabilities	53,475	48,418	66	110	53,541	48,528	
Net Assets:							
Invested in Capital Assets Net of Debt	476,910	475,858	6,738	4,142	483,648	480,000	
Restricted	154,683	152,485	81	131	154,764	152,616	
Unrestricted	63,086	58,633	349	286	63,435	58,919	
Total Net Assets	\$ 694,679	\$ 686,976	\$ 7,168	\$ 4,559	\$ 701,847	\$ 691,535	

For more detailed information regarding the above amounts, please refer to Page 19 which presents the Statement of Net Assets. Please note that the 2009 amounts reported above are inclusive of prior period adjustments made in 2010. A discussion of those changes is provided on Page 89 of the notes to the financial statements.



In 2010, approximately 68.9% 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 22.1% of the government's net assets for 2010 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 9% of net assets in 2010, 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 12.

The table below provides a summary of the changes in net assets for the years ended December 31, 2010 and 2009:

Calcasieu Parish Police Jury Condensed Comparative Statement of Activities For the Years Ended December 31, 2010 and 2009 (In Thousands)							
	<u>Governmental Activities</u>		<u>Business Activities</u>		<u>Totals</u>		
	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>	
Revenues:							
Program Revenues:							
Charges for Services	\$ 13,423	\$ 12,205	\$ 242	\$ 221	\$ 13,665	\$ 12,426	
Operating Grants	19,909	17,894	—	—	19,909	17,894	
Capital Grants	8,287	6,593	1	1	8,288	6,594	
General Revenues:							
Property Taxes	32,742	30,381	137	185	32,879	30,566	
Sales Taxes	31,935	29,973	—	—	31,935	29,973	
Gaming Revenues	10,412	10,720	—	—	10,412	10,720	
Unrestricted Grants and Contributions	2,493	2,514	—	—	2,493	2,514	
Other	4,267	4,233	6	12	4,273	4,245	
Total Revenues	123,468	114,513	386	419	123,854	114,932	
Expenses:							
General Government	(26,903)	(24,655)	—	—	(26,903)	(24,655)	
Public Safety	(17,659)	(15,446)	—	—	(17,659)	(15,446)	
Public Works	(38,685)	(41,805)	(453)	(380)	(39,138)	(42,185)	
Sanitation	(5,620)	(5,028)	—	—	(5,620)	(5,028)	
Health & Welfare	(13,459)	(13,797)	—	—	(13,459)	(13,797)	
Culture and Recreation	(3,228)	(2,965)	—	—	(3,228)	(2,965)	
Economic Development	(7,536)	(7,891)	—	—	(7,536)	(7,891)	
Interest and Fiscal Charges	—	(1)	—	—	—	(1)	
Total Expenses	(113,090)	(111,588)	(453)	(380)	(113,543)	(111,968)	
Increase in Net Assets	10,378	2,925	(67)	39	10,311	2,964	
Transfers and Capital Contributions	(2,676)	(154)	2,676	154	—	—	
Change in Net Assets	7,702	2,771	2,609	193	10,311	2,964	
Net Assets, January 1	686,976	684,205	4,559	4,366	691,535	688,571	
Net Assets, December 31	\$ 694,678	\$ 686,976	\$ 7,168	\$ 4,559	\$ 701,846	\$ 691,535	

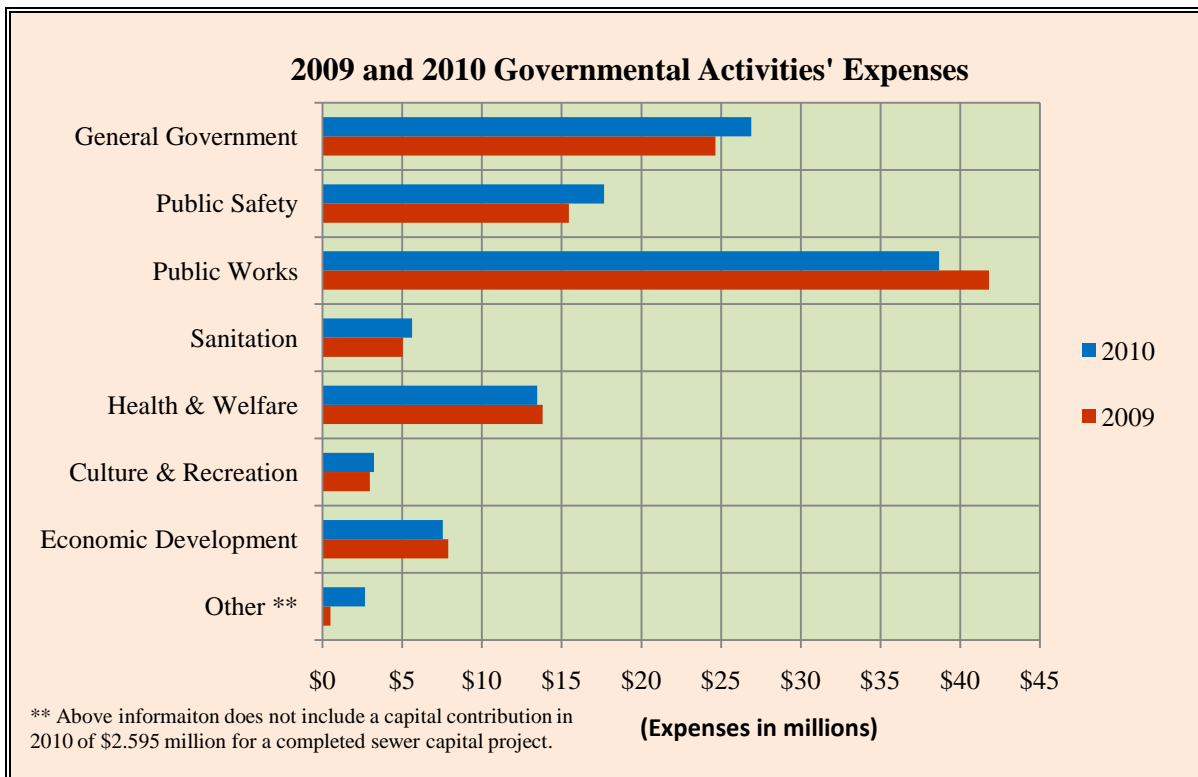
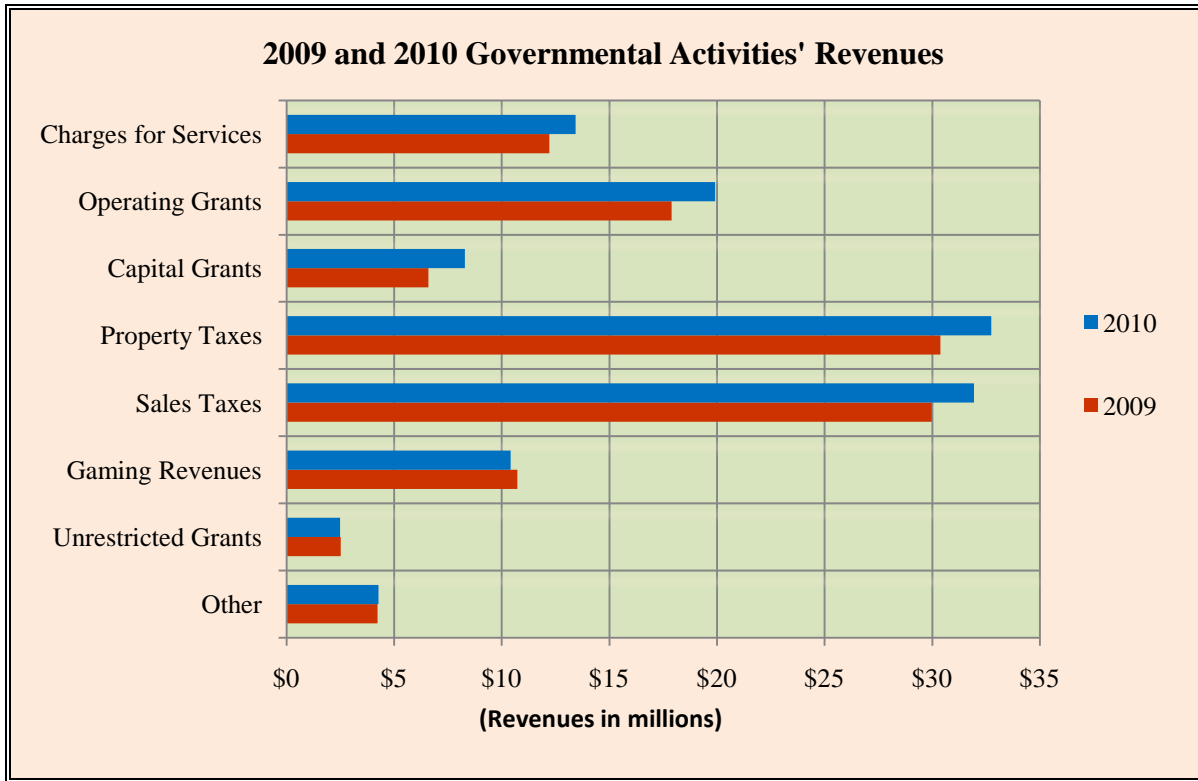
Governmental Activities - As reflected in the previous table, the change in net assets increased from \$2.8 million in 2009 to \$7.7 million in 2010 (a \$4.9 million increase). The \$4.9 change in net assets from 2009 to 2010 is attributable to the following issues:

- Both sales tax and property tax revenues increased in 2010 as compared to 2009 by \$2 million and \$2.4 million respectively. From the sales tax perspective, it appears that the effects of the economic downturn is lessening somewhat at least from a local level. The property tax revenue is continuing to increase even though the last reassessment year was 2008; however, the Parish attributes this increase to the expiration of certain industrial business exemptions previously granted as well as an increase in public utilities reporting.
- Another large contributor to the overall revenue increase relates to operating grants. This line item has increased \$2 million and encompasses a large portion of disaster related recovery and mitigation funding such as the Community Development Block Grant Program which is intended to accelerate governmental entities' abilities to recover from the prior hurricane disasters as well as the Hazard Mitigation Program and the Coastal Impact Assistance Program which are intended to help mitigate future disaster damage to both residential structures and coastal areas.
- In 2010, there was a \$1.5 million increase in total expenses from all functions. The largest increase by function was the general government function which experienced a \$2.2 million increase (or 9.1%). This increase was due primarily to the combination of higher intergovernmental expense allocations to functions and repair projects not meeting the Parish capitalization threshold. The public safety function accounted for another \$2.2 million increase or (14.3%) which is attributed to the additional federal grant fund expenses which were discussed in the previous paragraph about operating grants. Both the operating grant revenue and the public safety function expenses increased due to the disaster related grant funding. The sanitation function reported the third largest increase in the amount of \$592 thousand (or 11.8%) due to higher residential garbage disposal unit rates. Combining the previous increases with the public works function, which reported a reduction of expenses from prior year of \$3.1 million (or 7.4%), accounts for the majority of the overall \$1.5 million increase. The public works function decreased primarily due to the reduction in expenses incurred for road projects. The Parish uses the modified approach for infrastructure whereby the Parish does not record these items as new capital assets but has instead made a commitment to preserve these infrastructure assets at or above pre-determined condition levels. The Parish has exceeded these levels even though the expenses in 2010 for infrastructure projects have decreased. The decrease in expenses is due to lower construction costs in 2010 as compared to 2009.

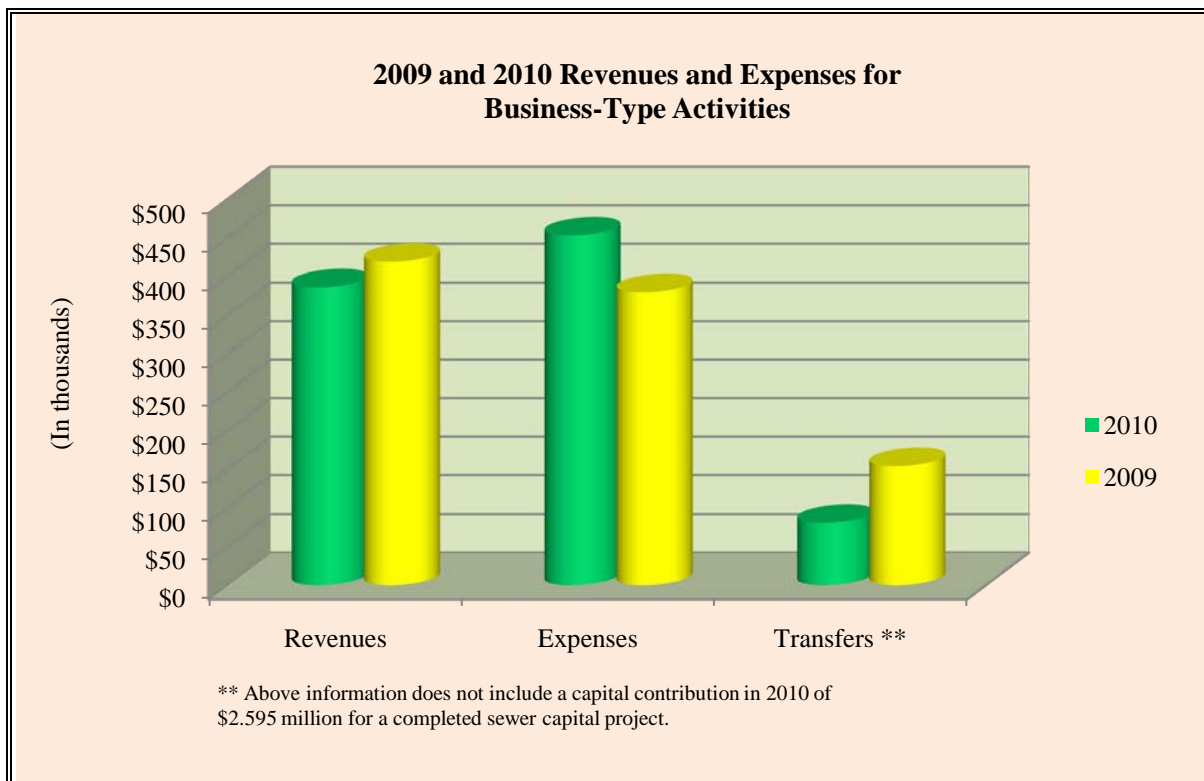
Business-Type Activities - As reflected in the previous table, the change in net assets increased from \$193 thousand in 2009 to \$2.6 million in 2010. The change in net assets from 2009 to 2010 is attributable to the following issues:

- The transfers and capital contribution line item is \$2.5 million larger than in 2009 due primarily to the completion of a multi-year sewer project funded by Parish awarded federal, state and local grants in the amount of \$2.6 million. At completion of the project, the Parish transferred the sewer system to the Sewer District No. 8 of Ward 4 as a capital contribution.
- The largest decrease in revenue was in the property tax revenue category. A property tax being assessed for debt repayment purposes is in its final stages and therefore property tax millages were reduced.
- Expenses increased due to the execution of a new contractual agreement whereby Waterworks District No. 5 of Wards 3 & 8 would operate Sewer District No. 11 of Ward 3. All employees and operational activities were transferred to the Waterworks District.

The following two charts depict the governmental activities' revenues and expenses for 2009 and 2010:



The following chart depicts business type activities' revenues and expenses for 2009 and 2010:



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 \$217.9 million, an increase of \$8.3 million (before any change in inventory reserve) in comparison with the prior year. Approximately 65.4% (or \$142.4 million) of the \$217 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 (\$115.1 million),
- (2) budget stabilization or capital improvement designations (\$18.1 million),
- (3) liquidation of contracts and purchase orders executed before December 31, 2010 (\$7.1 million),
- (4) expenditure usage of certain tax levies based on tax proposition requirements (\$1 million),
- (4) advances to other funds and other long term receivables not anticipated on being collected in the short term (\$439 thousand), and
- (5) investment in inventories and prepaid items which have already been spent (\$701 thousand).

Approximately 34.6% of the fund balance (\$75.5 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 Mosquito Control Special Revenue Fund which is primarily funded by property tax revenue approved by the electorate and collected for a specific purpose. While this fund has \$4.6 million of the \$75.5 million, these funds must legally be spent on mosquito control programs as approved in the initial property tax proposition.

Besides the Mosquito Control Fund, the Office of Juvenile Justice Services Fund, another special revenue fund, has \$6.6 million of the \$75.5 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 \$75.5 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 \$6.8 million unreserved, undesignated fund balance as of December 31, 2010; however, this amount is restricted to future spending for health unit and health services related operations only.

While the above three examples account for almost one-fourth of the \$75.5 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 (90% 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 and again in 2010, Public Works began a diligent effort to contain the level of expenditures within this fund in an effort to lessen the impact of the declining sales tax revenue which was occurring. In 2010, the sales tax revenue for this fund was slightly higher than in 2009 which is hopefully indicative of a trend toward more economic stabilization. As in the past, we are still concerned about the effect of any increased costs, including inflationary effects, on taxpayers' spending which will affect 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 \$10.1 million which is an increase of \$500 thousand over 2009. Of this \$10.1 million unreserved fund balance, \$6.5 million is already designated for budget stabilization and encumbrance activities in 2011. The remaining \$3.6 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 2010 reported unreserved, undesignated balance of \$3.6 million is approximately three 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." In addition, the General Fund will likely be affected to a larger degree than in previous years if our area is struck by another hurricane due to anticipated decreases in the federal share of recovery costs.

Adding to the previous discussion above, at the end of the year, unreserved fund balance of the Public Works Operating Fund was \$30.3 million from \$29.4 million in 2009. Reserved fund balance decreased from \$678 thousand in 2009 to \$615 thousand in 2010. The current year reflected an increase in fund balance of \$810 thousand compared to the decrease in fund balance of \$541 thousand in the previous year. 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. In 2010, sales tax revenue increased by a minimal \$113 thousand or 1.2%. Expenditures decreased by \$794 thousand with \$546 thousand of that being in the capital outlay line item. With the uncertainty of the economic outlook and the vital importance of this fund's activities as a whole, a sufficient fund balance should be maintained 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 \$6.6 million which is an increase of \$889 thousand during 2010. Total fund balance increased by \$889 thousand in 2010 compared to \$699 thousand in 2009. The difference in the increase between 2009 and 2010 appears to be attributable to a reduction of overall expenditures for this fund. As stated previously, these funds are restricted in use to activities related to juvenile services.

The Criminal Court Fund remained relatively unchanged from 2009 to 2010. The fund has an unreserved fund balance of \$1.9 million in 2010 compared with \$1.8 million in 2009. The majority of the \$100 thousand increase from 2009 to 2010 was attributable to lower liabilities in 2010 as compared to 2009. The difference in the increase in net change in fund balance from the operating statement from 2010 (\$134 thousand) and 2009 (\$137 thousand) was a negative \$3 thousand.

The Gaming Fund reported a total fund balance of \$36.2 million in 2010 compared to \$31.7 million in 2009. 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 \$36.2 million, \$24.4 million is reserved or designated while \$11.8 million is unreserved and undesignated. While any grants that have been awarded as of December 31, 2010 are reflected in the unreserved, designated fund balance at year end, the reader is reminded that portions of the \$11.8 million undesignated fund balance have subsequently been awarded in 2011 or have been discussed as being dedicated for a particular project. The gaming fund's net change in fund balance went from \$264 thousand in 2009 to \$4.5 million in 2010. This fluctuation is primarily attributable to the timing of the approval and commencement of construction activity of the individually approved projects while the revenue stream was consistent from 2009 to 2010.

The CDBG Fund reported a total fund balance of \$332. This is a new fund for 2010 and reports activities associated with the disaster related grant funding received from the U.S. Department of Housing and Urban Development for Hurricanes Katrina, Rita, Gustav and Ike. These funds are required to be used for recovery and rebuilding efforts related specifically to the aforementioned disasters. Since this is a federal reimbursement program, fund balance as well as the net change in fund balance reported on the operating statement should not fluctuate significantly from year to year.

The unreserved but designated fund balance for the Road Capital Improvement Fund increased from \$91.8 million in 2009 to \$94.2 million in 2010. The total fund balance is either reserved for construction commitments incurred (\$7.1 million) or designated for capital projects (\$87.2 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 2010 increase in the fund balance is primarily attributable to the decrease in expenditures and transfers from \$32.2 million in 2009 to \$26.5 million in 2010. These expenditures are primarily construction related since the fund's purpose is road maintenance and the ultimate timing and recognition of the expenditures is driven by the construction contracts themselves.

Proprietary Funds

The Parish's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Unrestricted net assets of the two enterprise funds were \$349 thousand at the end of the year. This resulted in an increase in net assets of \$14 thousand which is a combination of the 2010 income and expense activities after transfers but before the capital contribution in the amount of \$2.595 million. Restricted net assets decreased from \$131 thousand in 2009 to \$81 thousand in 2010. Amounts for restricted net assets have consistently been reduced each year as the bonded debt is retired.

General Fund Budgetary Highlights

During 2010, the originally adopted general fund expenditures of \$14.3 million were amended to slightly increase budgeted expenditures in the Facilities Management and Correctional departments. The combined increase was \$118 thousand (\$42 thousand and \$76 thousand respectively) both of which related to amendments necessary to carryover prior year encumbrances outstanding at January 1, 2010.

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

- For revenue, actual ad valorem tax revenue exceeded the budgeted amount by 2.5% or \$245 thousand. Since the budgetary statements are prepared on the cash basis of accounting, the timing of the tax collections is primarily responsible for this variance which represented approximately 68% of the total general fund revenue variance of \$359 thousand.
- For expenditures, total budgeted expenditures of \$14.4 million exceeded the actual expenditures of \$12.6 million by \$1.8 million or 12.9%. The Parish made a concerted effort to reduce the expenditures in the General Fund and ultimately these efforts resulted in a positive reduction of governmental spending for this fund. The reduction in actual expenditures over budgeted expenditures resulted primarily from the following activities:
 - (1) 54% of the total \$1.8 million variance, or \$1 million, is attributable to the Facilities Management Department. \$799 thousand is attributable to the following operating line items of the department's budget: (a) 17% of the reduction is from the salaries and contract labor budget line items, (b) 34% of the reduction came from the utilities budget line items, and (c) 36% came from the capital improvement budget line items. The latter budget line item variance resulted from the timing of some of the Parish capital projects.
 - (2) 15% of the variance, or \$269 thousand, is attributable to the correctional line items budgeted expenditures. This \$269 thousand variance is primarily due to utilities at the correctional facility once again coming in under budget in the amount of \$91 thousand while capital improvement budget line items resulted in another \$177 thousand variance.

Capital Asset and Debt Administration

Capital Assets: The Parish's investment in capital assets for its governmental activities as of December 31, 2010 totaled approximately \$476.9 million (net of accumulated depreciation) as compared to \$475.9 million (net of accumulated depreciation as of December 31, 2009). 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 expenditures 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 2008, 2009 and 2010 have met this Parish minimum level with ratings of 90, 91 and 93, respectively. The Parish not only exceeded the minimum rating of 80 for the calendar year 2010 but the actual maintenance costs incurred were less than the original budget estimates. The 2010 expenditures were lower than the 2009 expenditures due to the lower construction costs. Over the past year, the Parish has seen not only more contractors bidding on the construction projects but the actual bid costs are also coming in lower than expected. 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 before depreciation for the current year was \$5.1 million. Major capital asset events during the current year included the following:

- (1) Southwest Louisiana Entrepreneurial Economic Development (SEED) Center construction project (\$1 million),
- (2) Allen August Multipurpose Center construction project (\$837 thousand),
- (3) Elevator Upgrade project at the 901 Lakeshore Building (\$517 thousand),
- (4) Completion of the Mossville LCDBG Sewer project (\$631 thousand),
- (5) Emergency Back-up Generator project for the Administrative Government Building (\$389 thousand),
- (6) Prien Lake Park Development project (\$206 thousand),
- (7) Ongoing construction at the Burton Coliseum Complex (\$175 thousand),
- (8) Health Unit Audiology Suite project (\$175 thousand), and
- (9) Calcasieu Parish Jail and Administrative Buildings' Chiller and Boiler project (\$122 thousand).

The Parish's investment in capital assets for its business-type activities as of December 31, 2010 totaled approximately \$6.8 million (net of accumulated depreciation) as compared to \$4.2 million (net of accumulated depreciation as of December 31, 2009). The increase in net capital assets is primarily attributable to the completion of a multi-year sewer project funded by Parish awarded federal, state and local grants in the amount of \$2.6 million. At completion of the project, the Parish transferred the sewer system to the Sewer District No. 8 of Ward 4 as a capital contribution.

The following is a schedule of capital assets at December 31, 2010 and 2009:

Calcasieu Parish Police Jury Capital Assets, Net of Depreciation December 31, 2010 and 2009 (In Thousands)						
	<u>Governmental Activities</u>		<u>Business Activities</u>		<u>Totals</u>	
	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>
Land	\$ 15,703	\$ 15,050	\$ 204	\$ 179	\$ 15,907	\$ 15,229
Buildings & Improvements	68,572	62,777	—	—	68,572	62,777
Non-Building Improvements	—	—	6,027	4,036	6,027	4,036
Roads	371,426	371,068	—	—	371,426	371,068
Bridges	7,051	7,055	—	—	7,051	7,055
Machinery & Equipment	9,106	8,153	557	22	9,663	8,175
Construction in Progress	5,052	11,755	—	—	5,052	11,755
Total	\$ 476,910	\$ 475,858	\$ 6,788	\$ 4,237	\$ 483,698	\$ 480,095

Additional information on the Parish's capital assets can be found in Note 8 which begins on Page 69 of this report.

Long-Term Debt: At the end of the current fiscal year, the Parish had total bonded debt outstanding of \$50 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.

Calcasieu Parish Police Jury Outstanding Debt December 31, 2010 and 2009 (In Thousands)						
	<u>Governmental Activities</u>		<u>Business Activities</u>		<u>Totals</u>	
	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>
General Obligation Bonds	\$ —	\$ —	\$ 50	\$ 95	\$ 50	\$ 95

Additional information on the Parish's long-term debt can be found in Note 10 which begins on page 73 of this report.

Economic Factors and Next Year's Budget

The following are currently known Calcasieu Parish economic factors considered in going into the 2011 fiscal year.

- At the end of 2010, the unemployment rate for the Parish was 6.8% compared to the state average of 7.2% and the national average of 9.1%. In April 2011, the unemployment rates remained the same as year-end, at least for the local area. The State average increased to 7.4% in April 2011 while the national average in April 2011 decreased to 8.7%. The April 2011 Parish rate of 6.8% was still lower than the state and national averages. The upwards trend in the unemployment rate from the December 2007 rate of 3.7% hopefully has leveled off and will continue to decrease throughout 2011. However, projections contained in the *Louisiana 2011-2012 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 of 1,600 new jobs over the next two years.
- For the sales tax revenue budget estimates for 2011, the Parish reduced the 2010 anticipated final sales tax revenue amounts by 10%. The actual collections for January 2011 to May 2011 are lower than the actual amounts received in the same periods in 2010 by 12.8%. However, because the 2010 actual collections were reduced for budget purposes, the Parish has exceeded the budgeted estimates by 5.9%.
- In 2011, the sales tax rate for the unincorporated areas of the Parish, except the Ward 1 area, will increase .25%. The 2010 rate of 5.00% will rise to 5.25% as a result of an increase in the Parish District 4-A tax of 1.5% which was renewed by the voters on October 2, 2010 and became effective January 1, 2011. This tax increase is related to the construction and maintenance of Parish roads as well as the collection and disposal of residential solid waste. In 2002, the Parish reduced the assessed rate of 1.5% to 1.25% which was used solely for Parish road construction and maintenance costs. The reserve remaining in the Solid Waste Fund was sufficient to fund the collection and disposal of residential solid waste up until 2010.
- For property tax revenue, the 2011 budget estimates projected a 4.7% parish-wide increase compared to a 6.6% increase for the 2010 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, 2010

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
ASSETS				
Cash and cash equivalents	\$ 39,083,883	\$ 50,261	\$ 39,134,144	\$ 25,914,035
Investments	179,946,000	158,461	180,104,461	63,162,480
Receivables - net	40,351,643	129,586	40,481,229	51,885,911
Due from other governments	9,391,567	-	9,391,567	1,344,935
Internal balances	6,466	(6,466)	-	-
Due from component units	484,089	24,629	508,718	-
Due from primary government	-	-	-	422,370
Loan receivable	127,997	-	127,997	176,371
Prepaid items	1,236,826	-	1,236,826	1,251,735
Inventory	615,013	4,767	619,780	1,529,056
Deferred bond issuance costs	-	-	-	915,924
Other assets	-	2,107	2,107	91,302
Restricted assets:				
Cash and cash equivalents	-	14,124	14,124	5,355,834
Investments	-	68,447	68,447	5,047,728
Receivables - net	-	265	265	3,149,714
Capital assets:				
Non-depreciable	392,181,011	203,920	392,384,931	41,732,823
Depreciable, net	84,728,941	6,584,509	91,313,450	192,175,047
Total assets	<u>\$ 748,153,436</u>	<u>\$ 7,234,610</u>	<u>\$ 755,388,046</u>	<u>\$ 394,155,265</u>
LIABILITIES				
Accounts payable and other current liabilities	\$ 7,629,031	\$ 14,548	\$ 7,643,579	\$ 8,758,733
Due to other governments	4,682,721	-	4,682,721	1,208,448
Due to primary government	-	-	-	508,718
Due to component units	422,370	-	422,370	-
Unearned revenue	34,695,803	-	34,695,803	21,875,576
Other liabilities	496,876	-	496,876	586,530
Current portion of long-term liabilities:				
Compensated absences	561,437	-	561,437	1,520,833
Capital lease obligations	-	-	-	312,886
Liabilities from restricted assets	-	1,915	1,915	694,845
Bonds payable	-	50,000	50,000	8,604,398
Estimated liability for claims	1,525,050	-	1,525,050	-
Noncurrent portion of long-term liabilities:				
Compensated absences	24,007	-	24,007	12,211
Capital lease obligations	-	-	-	1,005,124
Bonds payable	-	-	-	74,841,629
Estimated liability for claims	948,656	-	948,656	-
OPEB payable	2,489,012	-	2,489,012	4,016,572
Total liabilities	<u>53,474,963</u>	<u>66,463</u>	<u>53,541,426</u>	<u>123,946,503</u>
NET ASSETS				
Invested in capital assets, net of related debt	476,909,952	6,738,429	483,648,381	180,841,783
Restricted for:				
Debt service	-	80,921	80,921	8,588,843
External legal constraints	98,060,808	-	98,060,808	-
Capital improvement projects	56,621,705	-	56,621,705	1,166,900
Unrestricted	63,086,008	348,797	63,434,805	79,611,236
Total net assets	<u>\$ 694,678,473</u>	<u>\$ 7,168,147</u>	<u>\$ 701,846,620</u>	<u>\$ 270,208,762</u>

The accompanying notes are an integral part of this statement.

**CALCASIEU PARISH POLICE JURY
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2010**

<u>FUNCTIONS/PROGRAMS</u>	<u>Expenses</u>	Program Revenues		
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
PRIMARY GOVERNMENT				
Governmental activities:				
General government	\$ 26,903,024	\$ 11,381,726	\$ 1,577,070	\$ 316,976
Public safety	17,659,392	962,684	7,670,477	3,928,141
Public works	38,685,063	24,897	29,386	2,313,798
Sanitation	5,619,652	1,538	9,784	-
Health and welfare	13,458,787	171,748	6,544,464	740,000
Culture and recreation	3,228,175	196,575	-	225,500
Economic development	7,535,973	683,782	4,077,806	762,960
Total governmental activities	113,090,066	13,422,950	19,908,987	8,287,375
Business-type activities:				
Sewer	453,040	242,303	-	-
Total business-type activities	453,040	242,303	-	-
Total primary government	\$ 113,543,106	\$ 13,665,253	\$ 19,908,987	\$ 8,287,375
COMPONENT UNITS				
Calcasieu Parish Public Trust Authority	\$ 1,831,738	\$ 1,995,998	\$ -	\$ -
West Calcasieu Cameron Hospital	65,363,181	56,757,539	12,206	-
Sulphur Parks and Recreation	5,273,937	1,794,990	-	-
Gravity Drainage District 4 of Ward 3	2,329,005	-	12,549	-
Parish Library	7,952,947	171,420	22,532	-
Airport Authority District No. 1	3,379,835	1,338,009	107,712	2,778,532
Other component units	36,286,618	14,291,113	5,115,260	5,647,548
Total component units	\$ 122,417,261	\$ 76,349,069	\$ 5,270,259	\$ 8,426,080

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
\$ (13,627,252)		\$ (13,627,252)	
(5,098,090)		(5,098,090)	
(36,316,982)		(36,316,982)	
(5,608,330)		(5,608,330)	
(6,002,575)		(6,002,575)	
(2,806,100)		(2,806,100)	
<u>(2,011,425)</u>		<u>(2,011,425)</u>	
(71,470,754)		(71,470,754)	
-	(210,737)	(210,737)	
-	(210,737)	(210,737)	
<u>(71,470,754)</u>	<u>(210,737)</u>	<u>(71,681,491)</u>	
			\$ 164,260
			(8,593,436)
			(3,478,947)
			(2,316,456)
			(7,758,995)
			844,418
			<u>(11,232,697)</u>
			<u>(32,371,853)</u>
32,741,828	137,342	32,879,170	44,167,936
31,934,930	-	31,934,930	-
845,875	-	845,875	-
10,412,247	-	10,412,247	-
2,493,210	-	2,493,210	1,224,304
3,322,221	5,087	3,327,308	644,776
48,954	-	48,954	4,639
49,686	1,490	51,176	887,431
<u>(2,675,589)</u>	<u>2,675,589</u>	<u>-</u>	<u>-</u>
79,173,362	2,819,508	81,992,870	46,929,086
7,702,608	2,608,771	10,311,379	14,557,233
<u>686,975,865</u>	<u>4,559,376</u>	<u>691,535,241</u>	<u>255,651,529</u>
<u>\$ 694,678,473</u>	<u>\$ 7,168,147</u>	<u>\$ 701,846,620</u>	<u>\$ 270,208,762</u>

**CALCASIEU PARISH POLICE JURY
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2010**

	<u>General Fund</u>	<u>Public Works Operating Fund</u>	<u>Office of Juvenile Justice Services Fund</u>	<u>Criminal Court Fund</u>
ASSETS				
Cash and cash equivalents	\$ 2,014,914	\$ 5,501,830	\$ 1,127,663	\$ 330,297
Investments	8,439,069	24,350,746	5,349,743	1,609,828
Receivable (net of allowances for uncollectibles):				
Property taxes	9,594,515	-	4,371,006	4,135,855
Sales taxes	-	927,383	-	-
Franchise taxes	569,249	-	-	-
Interest receivable	24,132	62,641	15,066	5,482
Due from other governmental units	267,956	141,784	35,445	128,981
Due from other funds	337,355	19,944	253,207	29,457
Due from component units	159,097	2,992	-	-
Advances to other funds	59,760	-	-	-
Loan receivable	31,511	-	-	-
Prepaid items	-	-	19,968	6,622
Other receivables	714	-	50	-
Inventory	-	615,013	-	-
Total assets	<u>\$ 21,498,272</u>	<u>\$ 31,622,333</u>	<u>\$ 11,172,148</u>	<u>\$ 6,246,522</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 1,348,371	\$ 338,747	\$ 35,119	\$ 36,536
Accrued liabilities	42,547	125,590	39,011	40,066
Due to other governmental units	9,718	621	20,965	6,902
Due to other funds	1,111	-	2,902	-
Due to component units	-	-	-	35,319
Advance from other funds	-	-	-	-
Deferred revenues	9,713,233	-	4,438,832	4,200,034
Retainage payable	-	-	-	-
Enterprise zone rebate liability	-	250,000	-	-
Other liabilities	26,564	3,225	-	-
Total liabilities	<u>11,141,544</u>	<u>718,183</u>	<u>4,536,829</u>	<u>4,318,857</u>
Fund balances:				
Reserved for:				
Committed appropriations	-	-	-	-
Advances	59,760	-	-	-
Loan receivable	189,738	-	-	-
Prepaid items	-	-	19,968	6,622
Inventories	-	615,013	-	-
Unreserved, designated for, reported in:				
Encumbrances	8,986	2,854	-	-
Capital improvements	-	-	-	-
Budget stabilization	6,500,000	6,000,000	-	-
Special revenue funds	-	-	-	-
Capital Projects Funds	-	-	-	-
Unreserved/ undesignated, reported in:				
General Fund	3,598,244	-	-	-
Special Revenue Funds	-	24,286,283	6,615,351	1,921,043
Debt Service Funds	-	-	-	-
Total fund balances	<u>10,356,728</u>	<u>30,904,150</u>	<u>6,635,319</u>	<u>1,927,665</u>
Total liabilities and fund balances	<u>\$ 21,498,272</u>	<u>\$ 31,622,333</u>	<u>\$ 11,172,148</u>	<u>\$ 6,246,522</u>

The accompanying notes are an integral part of this statement.

Gaming Fund	CDBG Grant Fund	Road Capital Improvement Fund	Other Governmental Funds	Total Governmental Funds
\$ 5,716,971	\$ 656,850	\$ 16,301,272	\$ 6,065,080	\$ 37,714,877
27,038,693	-	78,344,552	28,542,455	173,675,086
-	-	4,076,467	10,610,378	32,788,221
-	-	2,109,749	-	3,037,132
-	-	-	-	569,249
75,065	-	209,074	81,222	472,682
-	4,038,966	124,806	4,647,075	9,385,013
-	2,500	-	4,007,679	4,650,142
222,000	-	-	-	384,089
-	-	-	-	59,760
96,486	-	-	-	127,997
-	-	-	59,672	86,262
3,190,894	-	-	96,909	3,288,567
-	-	-	-	615,013
<u>\$ 36,340,109</u>	<u>\$ 4,698,316</u>	<u>\$ 101,165,920</u>	<u>\$ 54,110,470</u>	<u>\$ 266,854,090</u>
\$ 43,533	\$ 126,422	\$ 1,948,784	\$ 2,002,709	\$ 5,880,221
-	-	-	178,895	426,109
-	-	-	1,680,808	1,719,014
-	3,912,562	-	727,101	4,643,676
104,389	-	-	-	139,708
-	-	-	59,760	59,760
-	659,000	4,155,225	11,529,479	34,695,803
-	-	817,410	169,871	987,281
-	-	-	-	250,000
-	-	-	117,087	146,876
<u>147,922</u>	<u>4,697,984</u>	<u>6,921,419</u>	<u>16,465,710</u>	<u>48,948,448</u>
4,205,014	-	-	3,682,114	7,887,128
-	-	-	-	59,760
189,544	-	-	-	379,282
-	-	-	59,672	86,262
-	-	-	-	615,013
-	-	7,091,569	-	7,103,409
19,999,600	-	87,152,932	-	107,152,532
-	-	-	-	12,500,000
-	-	-	1,000,854	1,000,854
-	-	-	5,628,685	5,628,685
-	-	-	-	3,598,244
11,798,029	332	-	27,332,384	71,953,422
-	-	-	(58,949)	(58,949)
<u>36,192,187</u>	<u>332</u>	<u>94,244,501</u>	<u>37,644,760</u>	<u>217,905,642</u>
<u>\$ 36,340,109</u>	<u>\$ 4,698,316</u>	<u>\$ 101,165,920</u>	<u>\$ 54,110,470</u>	<u>\$ 266,854,090</u>



**CALCASIEU PARISH POLICE JURY
RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET ASSETS
DECEMBER 31, 2010**

Fund balances - total governmental funds		\$ 217,905,642
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	534,851,613	
Less accumulated depreciation	<u>(58,006,917)</u>	476,844,696
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>5,510</u>	5,510
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	(579,269)	
OPEB payable	<u>(2,471,103)</u>	(3,050,372)
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.		
		(518,762)
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>3,491,759</u>
Net assets of governmental activities		<u>\$ 694,678,473</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, 2010

REVENUES	General Fund	Public Works Operating Fund	Office of Juvenile Justice Services Fund	Criminal Court Fund
Taxes:				
Property	\$ 10,086,455	\$ -	\$ 4,395,865	\$ 4,159,308
Sales	-	9,806,671	-	-
Other taxes	850,802	-	-	-
Special assessments levied	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental revenues	2,137,852	172,304	421,068	1,587,089
Charges for services	874,032	8,394	34,162	315,750
Fines and forfeitures	239,028	-	383	771,857
Investment earnings	176,885	414,906	106,863	46,038
Gaming revenue	50,890	438,943	-	-
Sale of assets	4,184	39,394	209	-
Donations	-	-	21,328	-
Miscellaneous revenues	15,020	31,939	195	-
Total revenues	<u>14,435,148</u>	<u>10,912,551</u>	<u>4,980,073</u>	<u>6,880,042</u>
EXPENDITURES				
Current:				
General government	7,590,562	-	-	3,668,143
Public safety	4,271,027	-	4,013,695	-
Public works	-	12,435,636	-	-
Sanitation	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	50,000	-	-	-
Economic development	358,427	-	-	-
Capital outlay	59,713	32,325	-	-
Intergovernmental	713,517	-	-	3,072,930
Total expenditures	<u>13,043,246</u>	<u>12,467,961</u>	<u>4,013,695</u>	<u>6,741,073</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,391,902</u>	<u>(1,555,410)</u>	<u>966,378</u>	<u>138,969</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	473,833	2,375,817	-	-
Transfers out	<u>(1,481,873)</u>	<u>(10,000)</u>	<u>(77,726)</u>	<u>(5,015)</u>
Total other financing sources and uses	<u>(1,008,040)</u>	<u>2,365,817</u>	<u>(77,726)</u>	<u>(5,015)</u>
Net change in fund balances	383,862	810,407	888,652	133,954
Fund balances at beginning of year	9,972,866	30,030,908	5,746,667	1,793,711
Change in reserves for inventories	-	62,835	-	-
Fund balances at end of year	<u>\$ 10,356,728</u>	<u>\$ 30,904,150</u>	<u>\$ 6,635,319</u>	<u>\$ 1,927,665</u>

The accompanying notes are an integral part of this statement.

<u>Gaming Fund</u>	<u>CDBG Grant Fund</u>	<u>Road Capital Improvement Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ -	\$ -	\$ 4,105,373	\$ 9,994,826	\$ 32,741,827
-	-	22,128,259	-	31,934,930
-	-	-	34,094	884,896
-	-	-	506	506
-	-	-	2,410,240	2,410,240
-	4,188,966	1,378,046	20,334,621	30,219,946
-	-	-	4,474,988	5,707,326
-	-	-	31,520	1,042,788
454,809	421	1,380,804	631,067	3,211,793
9,548,156	-	-	388,052	10,426,041
-	-	-	8,150	51,937
-	-	-	11,354	32,682
168,922	-	-	140,453	356,529
<u>10,171,887</u>	<u>4,189,387</u>	<u>28,992,482</u>	<u>38,459,871</u>	<u>119,021,441</u>
220,526	-	-	4,560,519	16,039,750
-	276,492	-	7,941,996	16,503,210
-	-	1,403,914	1,356,294	15,195,844
97,251	-	-	5,512,199	5,609,450
-	-	-	13,098,309	13,098,309
-	-	-	1,673,643	1,723,643
-	-	-	6,284,998	6,643,425
-	-	22,802,285	5,079,496	27,973,819
2,337,420	-	-	2,051,910	8,175,777
<u>2,655,197</u>	<u>276,492</u>	<u>24,206,199</u>	<u>47,559,364</u>	<u>110,963,227</u>
<u>7,516,690</u>	<u>3,912,895</u>	<u>4,786,283</u>	<u>(9,099,493)</u>	<u>8,058,214</u>
-	-	303,643	11,042,054	14,195,347
<u>(3,007,372)</u>	<u>(3,912,563)</u>	<u>(2,614,637)</u>	<u>(2,863,193)</u>	<u>(13,972,379)</u>
<u>(3,007,372)</u>	<u>(3,912,563)</u>	<u>(2,310,994)</u>	<u>8,178,861</u>	<u>222,968</u>
4,509,318	332	2,475,289	(920,632)	8,281,182
31,682,869	-	91,769,212	38,565,392	209,561,625
-	-	-	-	62,835
<u>\$ 36,192,187</u>	<u>\$ 332</u>	<u>\$ 94,244,501</u>	<u>\$ 37,644,760</u>	<u>\$ 217,905,642</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, 2010**

Net change in fund balances - total governmental funds		\$ 8,281,182
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	5,858,399	
Depreciation expense	<u>(4,780,282)</u>	1,078,117
The net effect of various miscellaneous transactions involving capital assets such as sales, trade-ins, and donations, is to decrease net assets.		
		(20,466)
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		(377,815)
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.		
		62,835
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	13,954	
Compensated absences	8,738	
OPEB payable	<u>(825,456)</u>	(802,764)
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 \$11,127), is reported with governmental activities.		
		<u>(518,481)</u>
Change in net assets of governmental activities		<u>\$ 7,702,608</u>

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, 2010

	<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	\$ 9,664,772	\$ 9,664,772	\$ 9,909,771	\$ 244,999
Other taxes, penalties and interest	743,000	743,000	792,404	49,404
Intergovernmental revenues	1,808,713	1,808,713	1,901,723	93,010
Charges for services	903,575	903,575	889,616	(13,959)
Fines and forfeitures	240,000	240,000	240,934	934
Investment income	200,000	200,000	165,884	(34,116)
Sale of assets	-	-	4,186	4,186
Miscellaneous revenues	-	-	15,020	15,020
Total revenues	<u>13,560,060</u>	<u>13,560,060</u>	<u>13,919,538</u>	<u>359,478</u>
EXPENDITURES				
Current:				
General government				
Legislative	465,184	465,184	445,653	19,531
Registrar of Voters	277,095	277,095	200,718	76,377
Facilities Management	5,545,510	5,586,979	4,580,036	1,006,943
Government Channel	335,007	335,007	292,001	43,006
Parish Promotion	285,123	285,123	246,523	38,600
Public safety:				
Emergency Preparedness	1,066,938	1,066,938	986,785	80,153
Correctional	3,547,540	3,623,949	3,354,725	269,224
Economic development:				
County Agent	295,269	295,269	188,032	107,237
Nondepartmental:				
Intergovernmental grants	1,514,432	1,514,432	1,440,704	73,728
Miscellaneous	978,001	978,001	832,126	145,875
Total expenditures	<u>14,310,099</u>	<u>14,427,977</u>	<u>12,567,303</u>	<u>1,860,674</u>
Excess (deficiency) of revenues over expenditures	<u>(750,039)</u>	<u>(867,917)</u>	<u>1,352,235</u>	<u>2,220,152</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	325,000	325,000	473,833	148,833
Transfers out	<u>(1,473,182)</u>	<u>(1,473,182)</u>	<u>(1,481,873)</u>	<u>(8,691)</u>
Total other financing sources (uses)	<u>(1,148,182)</u>	<u>(1,148,182)</u>	<u>(1,008,040)</u>	<u>140,142</u>
Net change in fund balances	(1,898,221)	(2,016,099)	344,195	2,360,294
Fund balances beginning of year	<u>9,082,371</u>	<u>9,761,339</u>	<u>9,866,379</u>	<u>105,040</u>
Fund balances end of year	<u>\$ 7,184,150</u>	<u>\$ 7,745,240</u>	<u>\$ 10,210,574</u>	<u>\$ 2,465,334</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, 2010**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Sales	\$ 9,000,000	\$ 9,000,000	\$ 9,528,565	\$ 528,565
Intergovernmental revenues	173,284	173,284	240,284	67,000
Investment income	416,000	416,000	359,918	(56,082)
Charges for services	8,000	8,000	10,775	2,775
Gaming revenues	500,000	500,000	423,204	(76,796)
Sale of assets	-	-	37,892	37,892
Miscellaneous revenues	<u>2,500</u>	<u>2,500</u>	<u>34,222</u>	<u>31,722</u>
Total revenues	<u>10,099,784</u>	<u>10,099,784</u>	<u>10,634,860</u>	<u>535,076</u>
EXPENDITURES				
Current:				
Public works:				
Division of Engineering/Public Works	15,879,022	15,968,986	12,142,624	3,826,362
Nondepartmental:				
Enterprise Zone Rebate	<u>250,100</u>	<u>250,100</u>	<u>10</u>	<u>250,090</u>
Total expenditures	<u>16,129,122</u>	<u>16,219,086</u>	<u>12,142,634</u>	<u>4,076,452</u>
Excess (deficiency) of revenues over expenditures	<u>(6,029,338)</u>	<u>(6,119,302)</u>	<u>(1,507,774)</u>	<u>4,611,528</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	2,846,558	2,846,558	2,374,781	(471,777)
Transfers out	<u>(10,000)</u>	<u>(10,000)</u>	<u>(10,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>2,836,558</u>	<u>2,836,558</u>	<u>2,364,781</u>	<u>(471,777)</u>
Net change in fund balances	(3,192,780)	(3,282,744)	857,007	4,139,751
Fund balances beginning of year	<u>26,885,883</u>	<u>29,921,802</u>	<u>29,922,617</u>	<u>815</u>
Fund balances end of year	<u>\$ 23,693,103</u>	<u>\$ 26,639,058</u>	<u>\$ 30,779,624</u>	<u>\$ 4,140,566</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, 2010**

	<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	\$ 4,208,606	\$ 4,208,606	\$ 4,315,084	\$ 106,478
Intergovernmental revenues	433,385	433,385	441,847	8,462
Charges for services	35,700	35,700	34,070	(1,630)
Fines and forfeitures	500	500	-	(500)
Investment income	100,000	100,000	97,125	(2,875)
Sale of assets	500	500	209	(291)
Miscellaneous revenues	300	300	6,698	6,398
Total revenues	<u>4,778,991</u>	<u>4,778,991</u>	<u>4,895,033</u>	<u>116,042</u>
EXPENDITURES				
Current:				
Public safety	<u>4,407,277</u>	<u>4,407,277</u>	<u>3,907,023</u>	<u>500,254</u>
Excess (deficiency) of revenues over expenditures	<u>371,714</u>	<u>371,714</u>	<u>988,010</u>	<u>616,296</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(75,726)</u>	<u>(75,726)</u>	<u>(75,726)</u>	<u>-</u>
Total other financing sources (uses)	<u>(75,726)</u>	<u>(75,726)</u>	<u>(75,726)</u>	<u>-</u>
Net change in fund balances	295,988	295,988	912,284	616,296
Fund balances beginning of year	<u>5,832,925</u>	<u>5,832,925</u>	<u>5,830,087</u>	<u>(2,838)</u>
Fund balances end of year	<u>\$ 6,128,913</u>	<u>\$ 6,128,913</u>	<u>\$ 6,742,371</u>	<u>\$ 613,458</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, 2010**

	<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	\$ 3,982,194	\$ 3,982,194	\$ 4,083,033	\$ 100,839
Intergovernmental revenues	324,582	324,582	275,192	(49,390)
Charges for services	307,000	307,000	315,705	8,705
Fines and forfeitures	680,000	680,000	778,929	98,929
Investment income	47,500	47,500	42,964	(4,536)
Miscellaneous revenues	-	-	250	250
Total revenues	<u>5,341,276</u>	<u>5,341,276</u>	<u>5,496,073</u>	<u>154,797</u>
EXPENDITURES				
Current:				
General government	2,438,037	2,438,037	2,422,793	15,244
Intergovernmental	<u>2,786,151</u>	<u>2,786,151</u>	<u>2,949,082</u>	<u>(162,931)</u>
Total expenditures	<u>5,224,188</u>	<u>5,224,188</u>	<u>5,371,875</u>	<u>(147,687)</u>
Excess (deficiency) of revenues over expenditures	117,088	117,088	124,198	7,110
Fund balances beginning of year	<u>1,784,347</u>	<u>1,784,347</u>	<u>1,853,838</u>	<u>69,491</u>
Fund balances end of year	<u>\$ 1,901,435</u>	<u>\$ 1,901,435</u>	<u>\$ 1,978,036</u>	<u>\$ 76,601</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, 2010**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Gaming revenues	\$ 9,855,993	\$ 9,855,993	\$ 9,576,786	\$ (279,207)
Investment income	500,000	500,000	409,165	(90,835)
Miscellaneous revenue	<u>-</u>	<u>-</u>	<u>168,922</u>	<u>168,922</u>
Total revenues	<u>10,355,993</u>	<u>10,355,993</u>	<u>10,154,873</u>	<u>(201,120)</u>
EXPENDITURES				
Current:				
General government	221,526	221,526	220,747	779
Sanitation	-	-	90,968	(90,968)
Intergovernmental	<u>10,499,472</u>	<u>10,499,472</u>	<u>2,279,011</u>	<u>8,220,461</u>
Total expenditures	<u>10,720,998</u>	<u>10,720,998</u>	<u>2,590,726</u>	<u>8,130,272</u>
Excess (deficiency) of revenues over expenditures	<u>(365,005)</u>	<u>(365,005)</u>	<u>7,564,147</u>	<u>7,929,152</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(5,450,000)</u>	<u>(5,450,000)</u>	<u>(3,007,372)</u>	<u>2,442,628</u>
Net change in fund balances	(5,815,005)	(5,815,005)	4,556,775	10,371,780
Fund balances beginning of year	<u>26,803,972</u>	<u>26,803,972</u>	<u>28,638,154</u>	<u>1,834,182</u>
Fund balances end of year	<u>\$ 20,988,967</u>	<u>\$ 20,988,967</u>	<u>\$ 33,194,929</u>	<u>\$ 12,205,962</u>

The accompanying notes are an integral part of this statement.

**CALCASIEU PARISH POLICE JURY
COMMUNITY DEVELOPMENT BLOCK GRANT FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2010**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ 6,693,298	\$ 125,000	\$ 691,400	\$ 566,400
Investment income	<u>-</u>	<u>-</u>	<u>421</u>	<u>421</u>
Total revenues	<u>6,693,298</u>	<u>125,000</u>	<u>691,821</u>	<u>566,821</u>
EXPENDITURES				
Current:				
Public safety	<u>6,693,298</u>	<u>125,000</u>	<u>34,971</u>	<u>90,029</u>
Excess (deficiency) of revenues over expenditures	-	-	656,850	656,850
Fund balances beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 656,850</u>	<u>\$ 656,850</u>

The accompanying notes are an integral part of this statement.



**CALCASIEU PARISH POLICE JURY
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
DECEMBER 31, 2010**

	Business-type Activities	Governmental Activities
	Nonmajor Enterprise Funds	Internal Service Funds
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 50,261	\$ 1,369,006
Restricted cash and cash equivalents - bond covenants	14,124	-
Investments	158,461	6,270,914
Restricted investments - customer deposits	1,915	-
Restricted investments - bond covenants	66,532	-
Accounts receivable - net	177	-
Taxes receivable - net	128,930	-
Restricted taxes receivable - bond covenants	3	-
Interest receivable	479	21,114
Restricted interest receivable - bond covenants	262	-
Due from component units	24,629	100,000
Due from other governments	-	4,855
Prepaid items	4,767	1,150,564
Other current assets	-	170,867
Total current assets	450,540	9,087,320
Noncurrent assets:		
Deferred charges	2,107	-
Capital assets:		
Land	203,920	-
Improvements other than buildings	7,853,645	-
Equipment	675,768	96,901
Total capital assets	8,733,333	96,901
Accumulated depreciation	(1,944,904)	(31,645)
Net capital assets	6,788,429	65,256
Total noncurrent assets	6,790,536	65,256
Total assets	\$ 7,241,076	\$ 9,152,576

The accompanying notes are an integral part of this statement

	<u>Business-type Activities</u>	<u>Governmental Activities</u>
	<u>Nonmajor Enterprise Funds</u>	<u>Internal Service Funds</u>
LIABILITIES		
Current liabilities:		
Accounts payable	\$ 14,548	\$ 92,827
Due to other governments	-	2,942,171
Due to other funds	6,466	-
Accrued liabilities	-	6,493
Refundable customer deposits	1,915	-
Other liabilities	-	100,000
Compensated absences	-	5,895
Bonds payable	50,000	-
Claims payable	-	1,525,050
Total current liabilities	<u>72,929</u>	<u>4,672,436</u>
Noncurrent long-term liabilities:		
Compensated absences	-	280
Claims payable	-	948,656
OPEB payable	-	17,909
Total noncurrent liabilities	<u>-</u>	<u>966,845</u>
Total liabilities	<u>72,929</u>	<u>5,639,281</u>
NET ASSETS		
Invested in capital assets, net of related debt	6,738,429	65,256
Restricted for:		
Debt service	80,921	-
Unrestricted	<u>348,797</u>	<u>3,448,039</u>
Total net assets	<u>\$ 7,168,147</u>	<u>\$ 3,513,295</u>



**CALCASIEU PARISH POLICE JURY
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN
FUND NET ASSETS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2010**

	Business-type Activities	Governmental Activities
	Nonmajor Enterprise Funds	Internal Service Funds
OPERATING REVENUES		
Charges for services	\$ 242,303	\$ 12,070,276
Miscellaneous revenues	1,490	-
Total operating revenues	243,793	12,070,276
OPERATING EXPENSES		
Personal services	-	247,359
Employee benefits	-	82,557
Supplies	8,016	14,216
Contractual services	240,638	1,147,607
Depreciation	191,636	11,127
Insurance premiums	-	2,363,337
Claims	-	8,526,943
Total operating expenses	440,290	12,393,146
Operating income (loss)	(196,497)	(322,870)
NONOPERATING REVENUES (EXPENSES)		
Property taxes	137,342	-
Investment earnings	5,087	110,428
Interest expense	(7,030)	-
Miscellaneous expense	(5,720)	-
Total nonoperating revenues (expenses)	129,679	110,428
Income (loss) before contributions and transfers	(66,818)	(212,442)
CONTRIBUTIONS AND TRANSFERS		
Capital contributions	2,594,914	5,551
Transfers in	80,675	-
Transfers out	-	(303,643)
Total contributions and transfers	2,675,589	(298,092)
Change in net assets	2,608,771	(510,534)
Total net assets - beginning as restated	4,559,376	4,023,829
Total net assets - ending	\$ 7,168,147	\$ 3,513,295

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, 2010

	Business-type Activities	Governmental Activities
	Nonmajor Enterprise Funds	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers	\$ 236,504	\$ 7,302,126
Receipts from interfund users	-	4,760,243
Other operating receipts	4,105	-
Payments to suppliers for goods and services	(245,775)	(13,156,497)
Payments to employees for services and benefits	-	(323,470)
Net cash provided by (used for) operating activities	(5,166)	(1,417,598)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Receipts from general property taxes	180,437	-
Loan from other funds	4,635	-
Transfers out to other funds	-	(303,643)
Subsidies received	-	1,570,659
Noncapital cash payments on behalf of local government	-	(1,527,898)
Net cash provided by (used for) noncapital financing activities	185,072	(260,882)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Receipt of capital related interfund activity	80,675	-
Acquisition and construction of capital assets	(148,488)	-
Principal paid on debt	(45,000)	-
Interest and fiscal shares paid on debt	(7,030)	-
Net cash provided by (used for) capital and related financing activities	(119,843)	-
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of investments	(787,448)	(19,871,672)
Proceeds from sales and maturities of investments	769,855	22,053,541
Interest received on investments	4,833	146,257
Net cash provided by (used for) investing activities	(12,760)	2,328,126
Net increase (decrease) in cash and cash equivalents	47,303	649,646
Cash and cash equivalents at beginning of year	17,082	719,360
Cash and cash equivalents at end of year	\$ 64,385	\$ 1,369,006
Classified as:		
Current assets	\$ 50,261	\$ 1,369,006
Restricted assets	14,124	-
Totals	\$ 64,385	\$ 1,369,006

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)	\$ (196,497)	\$ (322,870)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:		
Depreciation	191,636	11,127
Amortization	702	-
Changes in assets and liabilities:		
Decrease (increase) in prepaid items	-	(891,779)
Decrease (increase) in due from other governments	-	(4,855)
Decrease (increase) in due from component units	(505)	(97,524)
Decrease (increase) in accounts receivable	(58)	-
Decrease (increase) in other receivables	2,615	58,007
Decrease (increase) in prepaid insurance	(4,767)	-
Increase (decrease) in accounts payable	1,760	35,462
Increase (decrease) in accrued liabilities	-	(195,762)
Increase (decrease) in due to other funds	(192)	-
Increase (decrease) in compensated absences payable and on-behalf payments	-	(425)
Increase (decrease) in due to other governments	-	(12,885)
Increase (decrease) on OPEB payable	-	3,906
Increase (decrease) in refundable customer deposits	140	-
Total adjustments	<u>191,331</u>	<u>(1,094,728)</u>
Net cash provided by (used for) operating activities	<u>\$ (5,166)</u>	<u>\$ (1,417,598)</u>
Non cash investing, capital, and financing activities		
Net decrease in fair value of investments	<u>\$ (416)</u>	<u>\$ (11,468)</u>
Non cash transfer of equipment	<u>\$ 2,594,914</u>	<u>\$ 5,551</u>



**CALCASIEU PARISH POLICE JURY
STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
DECEMBER 31, 2010**

ASSETS	Agency Funds
Cash	\$ 10,182
Investments	47,965
Interest receivable	128
Other receivable	<u>9,387,794</u>
Total assets	<u>\$ 9,446,069</u>
LIABILITIES	
Due to other governmental units	<u>\$ 9,446,069</u>
Total liabilities	<u>\$ 9,446,069</u>

The accompanying notes are an integral part of this statement.

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF NET ASSETS
COMPONENT UNITS
DECEMBER 31, 2010

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	\$ 1,479,964	\$ 1,189,509	\$ 3,017,711	\$ 80,108
Investments	34,305,952	-	-	8,972,269
Receivables - net	-	-	-	-
Taxes	-	-	5,680,445	3,233,755
Accounts	-	6,323,677	-	-
Other	-	6,334,143	-	6,869
Accrued interest receivable	174,029	3,436	-	-
Due from other governments	-	343,818	-	-
Due from primary government	-	-	-	-
Prepaid items	-	727,794	-	-
Loan receivable	176,371	-	-	-
Inventory	-	1,380,678	22,298	-
Deferred bond issuance costs	456,697	-	-	-
Restricted assets:				
Cash and cash equivalents	-	1,140,532	-	-
Investments	-	3,701,666	-	-
Receivables - net	-	3,023,803	-	-
Capital assets:				
Non-depreciable	-	2,576,045	21,329,616	333,417
Depreciable, net	-	42,037,017	22,697,585	13,100,277
Other assets	-	82,832	-	-
Total assets	<u>\$ 36,593,013</u>	<u>\$ 68,864,950</u>	<u>\$ 52,747,655</u>	<u>\$ 25,726,695</u>
LIABILITIES				
Accounts payable and accruals	\$ 276,618	\$ 4,556,930	\$ 410,414	\$ 279,918
Due to other governments	-	-	-	-
Due to primary government	-	-	-	-
Unearned revenue	-	-	-	-
Other liabilities	-	-	-	570,220
Current portion of long-term liabilities:				
Compensated absences	-	672,035	-	-
Capital lease obligations	-	194,924	-	-
Liabilities from restricted assets	-	-	-	-
Bonds payable	1,218,744	2,783,000	1,195,000	-
Noncurrent portion of long-term liabilities:				
Compensated absences	-	-	-	-
Capital lease obligations	-	655,678	-	-
Bonds payable	30,151,099	18,592,000	2,555,000	-
OPEB liability	-	2,585,953	-	-
Total liabilities	<u>31,646,461</u>	<u>30,040,520</u>	<u>4,160,414</u>	<u>850,138</u>
NET ASSETS				
Invested in capital assets, net of related debt	-	22,387,460	40,277,201	13,433,694
Restricted for:				
Capital projects	-	-	-	-
Debt service	1,310,379	864,799	1,863,986	-
Unrestricted	3,636,173	15,572,171	6,446,054	11,442,863
Total net assets	<u>\$ 4,946,552</u>	<u>\$ 38,824,430</u>	<u>\$ 48,587,241</u>	<u>\$ 24,876,557</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
\$ 416,849	\$ 38,993	\$ 19,690,901	\$ 25,914,035
1,957,961	-	17,926,298	63,162,480
8,285,268	511,941	19,468,377	37,179,786
-	109,202	999,777	7,432,656
123	-	684,134	7,025,269
8,267	-	62,468	248,200
-	299,466	701,651	1,344,935
-	-	422,370	422,370
6,836	8,768	508,337	1,251,735
-	-	-	176,371
-	-	126,080	1,529,056
-	-	459,227	915,924
-	777,763	3,437,539	5,355,834
-	-	1,346,062	5,047,728
-	-	125,911	3,149,714
455,971	4,528,671	12,509,103	41,732,823
4,505,319	37,071,514	72,763,335	192,175,047
-	-	8,470	91,302
<u>\$ 15,636,594</u>	<u>\$ 43,346,318</u>	<u>\$ 151,240,040</u>	<u>\$ 394,155,265</u>
\$ 213,068	\$ 437,469	2,584,316	\$ 8,758,733
510	-	1,207,938	1,208,448
2,323	159,097	347,298	508,718
8,414,114	-	13,461,462	21,875,576
-	4,000	12,310	586,530
478,391	-	370,407	1,520,833
42,282	-	75,680	312,886
-	-	694,845	694,845
-	-	3,407,654	8,604,398
1,785	-	10,426	12,211
61,514	-	287,932	1,005,124
-	-	23,543,530	74,841,629
377,126	-	1,053,493	4,016,572
<u>9,591,113</u>	<u>600,566</u>	<u>47,057,291</u>	<u>123,946,503</u>
4,961,290	41,249,863	58,532,275	180,841,783
-	873,293	293,607	1,166,900
-	-	4,549,679	8,588,843
1,084,191	622,596	40,807,188	79,611,236
<u>\$ 6,045,481</u>	<u>\$ 42,745,752</u>	<u>\$ 104,182,749</u>	<u>\$ 270,208,762</u>

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF ACTIVITIES
COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2010**

	<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	\$ 1,831,738	\$ 65,363,181	\$ 5,273,937	\$ 2,329,005
PROGRAM REVENUES				
Charges for services	1,995,998	56,757,539	1,794,990	-
Operating grants and contributions	-	12,206	-	12,549
Capital grants and contributions	-	-	-	-
Total program revenues	<u>1,995,998</u>	<u>56,769,745</u>	<u>1,794,990</u>	<u>12,549</u>
Net program (expenses) revenues	<u>164,260</u>	<u>(8,593,436)</u>	<u>(3,478,947)</u>	<u>(2,316,456)</u>
GENERAL REVENUES				
Property taxes	-	8,087,164	5,687,013	3,083,548
Grants and contributions not restricted to specific program	-	-	76,067	78,038
Investment earnings	-	24,450	17,845	75,239
Gain on sale of capital assets	-	55,944	-	-
Miscellaneous revenue	-	610,427	22,559	12,952
Total general revenues	<u>-</u>	<u>8,777,985</u>	<u>5,803,484</u>	<u>3,249,777</u>
Change in net assets	164,260	184,549	2,324,537	933,321
Net assets beginning of year as restated	<u>4,782,292</u>	<u>38,639,881</u>	<u>46,262,704</u>	<u>23,943,236</u>
Net assets end of year	<u>\$ 4,946,552</u>	<u>\$ 38,824,430</u>	<u>\$ 48,587,241</u>	<u>\$ 24,876,557</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
\$ 7,952,947	\$ 3,379,835	\$ 36,286,618	\$ 122,417,261
171,420	1,338,009	14,291,113	76,349,069
22,532	107,712	5,115,260	5,270,259
-	<u>2,778,532</u>	<u>5,647,548</u>	<u>8,426,080</u>
<u>193,952</u>	<u>4,224,253</u>	<u>25,053,921</u>	<u>90,045,408</u>
<u>(7,758,995)</u>	<u>844,418</u>	<u>(11,232,697)</u>	<u>(32,371,853)</u>
7,541,295	536,799	19,232,117	44,167,936
132,701	12,577	924,921	1,224,304
72,987	8,977	445,278	644,776
(111,875)	-	60,570	4,639
<u>11,562</u>	<u>-</u>	<u>229,931</u>	<u>887,431</u>
<u>7,646,670</u>	<u>558,353</u>	<u>20,892,817</u>	<u>46,929,086</u>
(112,325)	1,402,771	9,660,120	14,557,233
<u>6,157,806</u>	<u>41,342,981</u>	<u>94,522,629</u>	<u>255,651,529</u>
<u>\$ 6,045,481</u>	<u>\$ 42,745,752</u>	<u>\$ 104,182,749</u>	<u>\$ 270,208,762</u>



**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010**

<u>INDEX</u>	<u>PAGE NUMBER</u>
Note 1 - Summary of Significant Accounting Policies.....	50
Note 2 - Deposits and Investments.....	59
Note 3 - Property Taxes.....	63
Note 4 - Receivables and Payables.....	64
Note 5 - Unearned/Deferred Revenue	65
Note 6 - Interfund Receivables and Payables	65
Note 7 - Interfund Transfers.....	67
Note 8 - Capital Assets.....	69
Note 9 - Leases.....	71
Note 10 - Long - Term Obligations	73
Note 11 - Other Information.....	76
Note 12 - Stewardship, Compliance and Accountability	86
Note 13 - State Required Disclosures	91

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010**

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 its 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:

- | |
|---|
| <ul style="list-style-type: none">* Sewer District No. 11 of Ward 3* Sewer District No. 8 of Ward 4* Fire Protection District 2 of Ward 3 |
|---|

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010**

(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 its 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, 2010.

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 2010.

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 2010 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 2010 information.

Calcasieu Parish Public 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 2010 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 2010 information.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010**

(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 2010. 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 2010 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 2010 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 2010, unless otherwise denoted. These districts consist of:

<p><u>Fire Districts:</u></p> <ul style="list-style-type: none"> * 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 <p><u>Recreation Districts:</u></p> <ul style="list-style-type: none"> * No. 1 of Ward 3 * No. 1 of Ward 4 * No. 1 of Ward 8 	<p><u>Waterworks Districts:</u></p> <ul style="list-style-type: none"> No. 1 of Ward 1 (6/30/10) No. 8 of Wards 3 & 8 (6/30/10) No. 2 of Ward 4 (8/31/10) No. 4 of Ward 4 (4/30/10) * No. 5 of Wards 3 & 8 No. 9 of Ward 4 No. 11 of Wards 4 & 7 (6/30/10) No. 7 of Wards 6 & 4 (9/30/10) * No. 14 of Ward 5 * No. 12 of Ward 3 <p><u>Sewer Districts:</u></p> <ul style="list-style-type: none"> * No. 9 of Ward 1 * No. 12 of Ward 4 * No. 13 of Ward 4
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**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010**

<u><i>Community Center and Playground Districts:</i></u>	<u><i>Gravity Drainage Districts:</i></u>
* No. 4 of Ward 1	* No. 8 of Ward 1
* No. 7 of Ward 2	* No. 9 of Ward 2
* No. 5 of Ward 5	No. 5 of Ward 4
* No. 1 of Ward 6	* No. 6 of Wards 5 & 6
No. 3 of Ward 7	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.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010**

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 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 each fund category or type (governmental or enterprise) and at least 5 percent of the corresponding element total for all governmental and enterprise funds combined. Comparability is also a factor in determining the major fund classification.

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**.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010**

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. Funding provided by the Parish to the District Attorney's office is presented as intergovernmental activity in the financial statements since the District Attorney is presented as a discretely presented component unit with all operating activity reported in that classification.

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

Community Development Block Grant (CDBG) Fund - This fund accounts for the disaster related grant funding received from the U.S. Department of Housing and Urban Development for Hurricanes Katrina, Rita, Gustav and Ike. These funds are required to be used for recovery and rebuilding efforts related specifically to the aforementioned disasters.

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 its 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 two fiduciary funds:

- 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.
- 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."

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010**

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 rent and insurance 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 and the internal service funds of the Parish which consist of insurance premium amounts.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010**

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 Asset</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.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010**

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.

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 add those additional years 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, accrued interest, long-term debt or liabilities, assets and liabilities of internal service funds and deferred revenue.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010**

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, 2010. Deposits are listed in terms of whether they are exposed to custodial credit risk.

	Insured or Collateralized with Securities held by the Entity's Agent or the Pledging Institution's Trust Department in the Entity's Name	Uninsured and Collateralized with Securities Held by Pledging Institution or it's Trust Department/ Agent but not in the Entity's Name	Uninsured and Uncollateralized	Total Bank Balances - All Deposits	Total Carrying Value - All Deposits
<u>Primary Government:</u>					
Cash & Cash Equivalents	\$ 9,063,752	\$ —	\$ —	\$ 9,063,752	\$ 5,463,351
Certificate of Deposit Account Registry Service (CDARS)	<u>20,680,138</u>	<u>—</u>	<u>—</u>	<u>20,680,138</u>	<u>20,680,138</u>
Total	<u>\$ 29,743,890</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 29,743,890</u>	<u>\$ 29,743,890</u>
<u>Component Units:</u>					
Cash & Cash Equivalents	\$ 9,247,366	\$ 18,184,628	\$ 18,184,628	\$ 45,616,622	\$ 27,018,172
Certificates of Deposit	1,589,078	3,110,043	24,586	4,723,707	4,723,707
Certificate of Deposit Account Registry Service (CDARS)	<u>1,819,852</u>	<u>—</u>	<u>—</u>	<u>1,819,852</u>	<u>1,819,852</u>
Total	<u>\$ 12,656,296</u>	<u>\$ 21,294,671</u>	<u>\$ 18,209,214</u>	<u>\$ 52,160,181</u>	<u>\$ 33,561,731</u>
The carrying amount of deposits does not include cash on hand of \$3,055 for the primary government and \$4,080 for component units. Cash on hand includes petty cash and cash received but not yet deposited at year end.					

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010**

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 unless the maturities of the investments exceed one year.

The Parish's investments in U.S. 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, 2010, approximately 43% of those securities were invested in over nineteen 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, 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 custodial credit risk for the Parish's investments as of December 31, 2010.

Investments	Uninsured, Unregistered and Underlying Securities 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>Primary Government:</u>				
U. S. Agency Obligations	\$ —	\$ —	\$ 155,404,704	\$155,404,704
Certificate of Deposit Account Registry Service (CDARS)**	—	—	4,136,028	4,136,028
<u>Investments Not Categorized:</u>				
LAMP	—	—	33,692,047	33,692,047
Total	\$ —	\$ —	\$ 193,232,779	\$193,232,779
** The Certificate of Deposit Account Registry Service investments above have maturities exceeding one year from the original purchase date.				

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010**

Investments	Uninsured, Unregistered and Underlying Securities 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	\$ —	\$ —	\$ 1,381,704	\$ 1,381,704
U.S. Agency Obligations	—	—	30,004,957	30,004,957
Mortgage-Backed Securities	—	—	22,564,798	23,622,138
Repurchase Agreements	—	1,915,876	1,915,876	1,915,876
Certificate of Deposit Account Registry Service (CDARS)**	—	—	363,970	363,970
<u>Investments Not Categorized:</u>				
Investment Agreements	—	—	997,586	997,586
Money Market Accounts	—	—	2,207,184	2,207,184
Mutual Funds	—	—	388,912	388,912
LAMP	—	—	6,089,279	6,089,279
Total	\$ —	\$ 1,915,876	\$ 65,914,266	\$ 66,971,606
** The Certificate of Deposit Account Registry Service investments above have maturities exceeding one year from the original purchase date.				

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 thirty-eight current investments with maturities longer than one year, twenty-one of them contain the "step up" provisions.

Investments, classified by maturity dates, at December 31, 2010 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	\$ 155,404,704	\$ 7,352,938	\$ 143,000,298	\$ 5,051,468
Certificate of Deposit Account Registry Service (CDARS)**	4,136,028	—	4,136,028	—
LAMP	33,692,047	33,692,047	—	—
Total	\$ 193,232,779	\$ 41,044,985	\$ 147,136,326	\$ 5,051,468
** The Certificate of Deposit Account Registry Service investments above have maturities exceeding one year from the original purchase date.				

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010**

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	\$ 1,381,704	\$ 20,440	\$ 1,361,264	\$ —
U.S. Agency Obligations	30,004,957	717,865	20,219,000	9,068,092
Mortgage-Backed Securities	23,622,138	—	603,783	23,018,355
Repurchase Agreements	1,915,876	1,915,876	—	—
Investment Agreements	997,586	997,586	—	—
Certificate of Deposit Account Registry Service (CDARS)	363,970	—	363,970	—
LAMP	<u>6,089,279</u>	<u>6,089,279</u>	<u>—</u>	<u>—</u>
Total	\$ 64,375,510	\$ 9,741,046	\$ 22,548,017	\$ 32,086,447
Mutual Funds	388,912			
Money Market Accounts	<u>2,207,184</u>			
Total	\$ 66,971,606			

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	\$ 5,463,351	\$ 27,018,172
Cash on Hand	3,055	4,080
Repurchase Agreements	—	1,915,876
CDARs or Certificates of Deposit	24,816,166	6,907,529
Investments	155,404,704	57,545,141
Louisiana Asset Management Pool	<u>33,692,047</u>	<u>6,089,279</u>
Total	\$ 219,379,323	\$ 99,480,077
<u>Per Statement of Net Assets:</u>		
Cash and Cash Equivalents	\$ 39,134,144	\$ 25,914,035
Investments	180,104,461	63,162,480
Restricted Cash and Cash Equivalents	14,124	5,355,834
Restricted Investments	68,447	5,047,728
<u>Per Fiduciary Funds:</u>		
Cash and Cash Equivalents	10,182	—
Investments	<u>47,965</u>	<u>—</u>
Total	\$ 219,379,323	\$ 99,480,077

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010**

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 any Parish Special Service Districts.

The 2010 property tax calendar is as follows:

Levy Date:	October 2010
Billing Date:	November 2010
Due Date:	December 31, 2010
Lien Date:	February 2011
Collection Dates:	December 2010 to February 2011

The 2010 tax levy is used to finance the 2011 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 2011, the receivable and any collections made on the 2010 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 2010 tax levy (less an amount for estimated uncollectible taxes based on historical collections) as both a receivable and an unearned/deferred revenue. An estimate for back taxes for uncollected prior year taxes has been reflected in the property tax receivable presentations.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010**

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, 2010:

RECEIVABLES (INCLUDING RESTRICTED ASSETS):			
Primary Government:	Governmental Activities	Business-Type Activities	Total
Property Taxes	\$ 32,788,221	\$ 128,933	\$ 32,917,154
Sales Taxes	3,037,132	—	3,037,132
Franchise Taxes	569,249	—	569,249
Accounts	—	177	177
Interest	493,796	741	494,537
Other Receivables ++	<u>3,463,245</u>	<u>—</u>	<u>3,463,245</u>
Total Receivables	<u>40,351,643</u>	<u>129,851</u>	<u>40,481,494</u>
Loan Receivable ^^	<u>127,997</u>	<u>—</u>	<u>127,997</u>
Amounts Not Expected To Be Collected Within One Year	<u>112,055</u>	<u>—</u>	<u>112,055</u>
Allowance for Doubtful Accounts Included Above **	<u>\$ 1,882,996</u>	<u>\$ 9,936</u>	<u>\$ 1,892,932</u>
<p>** For the governmental activities, the allowance includes \$75,835 for delinquent special assessments receivable, \$1,750,452 for a 5% estimated uncollectible property taxes and \$56,709 for a housing assistance recoupment receivable. For the business-type activities, \$3,052 of the allowance account relates to sewer accounts receivable and \$6,884 for estimated uncollectible property taxes.</p>			
<p>++ Includes gaming revenue receivable of \$3,190,894. Another gaming receivable of \$9,387,794 is reported in an Agency fund which is not reflected on the government-wide financial statements.</p>			
<p>^^ See Note 12(B) – Reserved Fund Balance for additional information.</p>			

PAYABLES:			
Primary Government:	Governmental Activities	Business-Type Activities	Total
Accounts Payable	\$ 6,209,148	\$ 14,548	\$ 6,223,696
Accrued Liabilities	432,602	—	432,602
Retainage Payable	<u>987,281</u>	<u>—</u>	<u>987,281</u>
Accounts Payable And Other Current Liabilities	<u>\$ 7,629,031</u>	<u>\$ 14,548</u>	<u>\$ 7,643,579</u>

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010**

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)	\$ 33,258,596
Local, State and Federal Grants	1,329,500
Miscellaneous Revenue	107,707
Total	\$ 34,695,803
<u>Component Units:</u>	
Property Tax Revenue (See Also Note 3)	\$ 21,870,489
Local, State and Federal Grants	4,806
Miscellaneous Revenue	281
Total	\$ 21,875,576

NOTE 6: INTERFUND RECEIVABLES AND PAYABLES

A. Due To/From Other Funds at December 31, 2010 consist of the following:

	Due From Other Funds	Due To Other Funds
<u>Governmental Funds:</u>		
General Fund	\$ 337,355	\$ 1,111
Public Works Operating	19,944	—
Office of Juvenile Justice Services	253,207	2,902
Criminal Court Fund	29,457	—
Gaming Fund	—	—
Road Capital Improvement Fund	—	—
CDBG Fund	2,500	3,912,562
Nonmajor Funds	4,007,679	727,101
Total Governmental Funds	4,650,142	4,643,676
<u>Proprietary Funds:</u>		
Nonmajor Enterprise Funds	—	6,466
Total Proprietary Funds	—	6,466
Grand Total	\$ 4,650,142	\$ 4,650,142

These receivables are a result of short-term loans or interfund grants for operating activity that were not transferred by year end.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010**

B. Advances To/From Other Funds at December 31, 2010 consist of the following:

	Advances To Other Funds	Advances From Other Funds
<u>Governmental Funds:</u>		
General Fund	\$ 59,760	\$ —
Nonmajor Funds	—	59,760
Total Governmental Funds	<u>\$ 59,760</u>	<u>\$ 59,760</u>
Amounts Not Expected to be Remitted Within 1 Year	<u>\$ 59,760</u>	<u>\$ 59,760</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 8 of 1	\$ 612
	Waterworks District 5 of 3 & 8	57
	Library	2,323
General Fund	Airport Authority District 1	159,097
Gaming Fund	Waterworks District 12 of 3	10,000
	Waterworks District 14 of 5	12,000
	Community Center Dist. 4 of 1	200,000
Nonmajor Self Insurance	Waterworks District 5 of 3 & 8	100,000
Nonmajor Sewer District 11 of 3	Waterworks District 5 of 3 & 8	<u>24,629</u>
Primary Government	Due from Component Units	<u>\$ 508,718</u>
Primary Government Payable:		
	Component Unit Receivable:	Amount
Gaming Fund	Gravity Drainage Dist. 8 of 1	\$ 24,514
Gaming Fund	Community Center Dist. 1 of 6	20,000
Gaming Fund	Waterworks District 14 of 5	59,875
Criminal Court Fund	District Attorney	35,319
<u>Government-Wide Adjustment:</u>		
Criminal Court Fund	District Attorney	<u>282,662</u>
Primary Government	Due to Component Units	<u>\$ 422,370</u>

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010**

NOTE 7: INTERFUND TRANSFERS

A summary of transfers in and out at December 31, 2010, is shown below:

	Primary Government	
	Transfers In	Transfers Out
<u>Governmental Funds:</u>		
General Fund	\$ 473,833	\$ 1,481,873
Public Works Operating	2,375,817	10,000
Office of Juvenile Justice Services	—	77,726
Road Capital Improvement Fund	303,643	2,614,637
Gaming Fund	—	3,007,372
CDBG Fund	—	3,912,563
Nonmajor Funds	<u>11,042,054</u>	<u>2,868,208</u>
Total Governmental Funds	14,195,347	13,972,379
<u>Proprietary Funds:</u>		
Nonmajor Enterprise Funds	80,675	—
Internal Service Funds	<u>—</u>	<u>303,643</u>
Total Proprietary Funds	80,675	303,643
Grand Total	<u>\$ 14,276,022</u>	<u>\$ 14,276,022</u>

The above transfers consist of the following:

General Fund made transfers in the amount of \$1,481,873 to other funds to subsidize operations of the following funds:

Governmental Funds:

\$ 350,000	Parks Fund
\$ 250,000	Animal Services Fund
\$ 750,000	Planning Fund
\$ 93,691	Calcasieu Emergency Response Training Center
\$ 12,000	Triad Program - Office of Community Services
\$ 17,000	RSVP Program - Office of Community Services
\$ 9,182	Postal Unit - Office of Community Services

Public Works Operating Fund made transfers in the amount of \$10,000 to the following funds for capital projects:

Governmental Funds:

\$ 10,000	Information Systems Fund
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The Office of Juvenile Justice Services made transfers in the amount of \$77,726 to the following fund for the purpose of capital improvements and operating subsidies respectively:

Governmental Funds:

\$ 32,545	Office of Juvenile Justice Services Construction Fund
\$ 43,181	Drug Court Fund
\$ 2,000	TASC Fund

CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010

Road Capital Improvement Fund made transfers of \$2,614,637 to the following funds to subsidize operations:

Governmental Funds:

\$ 843,854	Public Works Capital Fund
\$1,520,783	Public Works Operating Fund
\$ 250,000	Transit Fund

Gaming Fund made transfers in the amount of \$3,007,372 to the following funds for the purpose of grants for capital or other long-term items:

Governmental Funds:

\$ 400,000	Stormwater Fund
\$ 93,582	Information Systems Fund
\$ 51,071	GIS Fund
\$ 207,837	WIA Fund
\$ 22,971	Animal Services Fund
\$ 143,470	General Fund
\$ 121,860	Planning Fund
\$ 25,906	LCDBG Fund - Starks Water System
\$ 155,000	LCDBG Fund - Mossville Sewer System
\$1,500,000	Solid Waste Fund
\$ 90,000	Calcasieu Emergency Response Training Center
\$ 115,000	Parks Capital Fund

Internal Service Funds:

\$ 80,675	Sewer District No. 11 of Ward 3
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CDBG Fund made transfers in the amount of \$3,912,563 to the following funds for the purpose of grants for capital items specifically approved by the Grantor:

Governmental Funds:

\$3,518,237	Stormwater Fund
\$ 394,326	SEED Center Fund

Below is a discussion of the larger, more significant interfund transfers of the nonmajor funds totaling \$2,658,917 which when combined with \$512,934 in other transfers agrees with the \$3,171,851 of transfers out for nonmajor funds.

Health Unit Fund made transfers of \$1,708,917 to the following funds to subsidize operations:

Governmental Funds:

\$ 650,000	Animal Services Fund
\$ 168,917	Mosquito Control Fund (Rodent Control)
\$ 400,000	Planning Fund
\$ 45,000	Food for Families Fund
\$ 140,000	Medical Reserve Corp Fund
\$ 305,000	General Fund (Prisoner Medical Care)

Administrative Fund made transfers of \$750,000 to the following funds to subsidize operations:

Governmental Funds:

\$ 50,000	Office of Federal Programs Fund
\$ 200,000	Information Technology Fund
\$ 500,000	Planning Fund

Coliseum Tax Fund transferred \$200,000 to the Coliseum Capital Improvement Fund for major capital improvement projects.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010**

NOTE 8: CAPITAL ASSETS

A. Primary Government

Capital asset activity for the year ended December 31, 2010, was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental Activities:				
Capital Assets Not Being Depreciated:				
Land and Right of Ways	\$ 15,049,974	\$ 657,660	\$ (4,565)	\$ 15,703,069
Construction in Progress (^)	11,755,366	7,045,616	(13,749,186)	5,051,796
Roads **	<u>371,068,429</u>	<u>357,717</u>	<u>—</u>	<u>371,426,146</u>
Total Capital Assets Not Being Depreciated	397,873,769	8,060,993	(13,753,751)	392,181,011
Capital Assets Being Depreciated:				
Buildings and Improvements	98,209,171	8,675,977	(160,000)	106,725,148
Machinery and Equipment	23,718,444	2,641,538	(596,623)	25,763,359
Bridges	<u>10,044,368</u>	<u>234,628</u>	<u>—</u>	<u>10,278,996</u>
Total Capital Assets Being Depreciated	131,971,983	11,552,143	(756,623)	142,767,503
Less Accumulated Depreciation:				
Buildings and Improvements	(35,432,818)	(2,878,636)	157,846	(38,153,608)
Machinery and Equipment	(15,565,157)	(1,675,113)	582,876	(16,657,394)
Bridges	<u>(2,989,900)</u>	<u>(237,660)</u>	<u>—</u>	<u>(3,227,560)</u>
Total Accumulated Depreciation	<u>(53,987,875)</u>	<u>(4,791,409)</u>	<u>740,722</u>	<u>(58,038,562)</u>
Total Capital Assets Depreciated, Net	<u>77,984,108</u>	<u>6,760,734</u>	<u>(15,901)</u>	<u>84,728,941</u>
Total Governmental Activities Capital Assets, Net	<u>\$ 475,857,877</u>	<u>\$ 14,821,727</u>	<u>\$ (13,769,652)</u>	<u>\$ 476,909,952</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 \$12,712,628 was reduced by \$957,262 which represents the amount of various repair projects improperly included in construction in progress amounts in the prior period as well as engineering fees inadvertently omitted from the construction in progress amounts in 2009.				

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010**

	Beginning Balance	Additions	Deletions	Ending Balance
<u>Business-Type Activities:</u>				
Capital Assets Not Being Depreciated:				
Land And Right of Ways	\$ 179,334	\$ 24,586	\$ —	\$ 203,920
Total Capital Assets Not Being Depreciated	179,334	24,586	—	203,920
Capital Assets Being Depreciated:				
Non-Building Improvements	5,677,144	2,176,501	—	7,853,645
Machinery and Equipment	<u>133,453</u>	<u>542,315</u>	<u>—</u>	<u>675,768</u>
Total Capital Assets Being Depreciated	5,810,597	2,718,816	—	8,529,413
Less Accumulated Depreciation:				
Non-Building Improvements	(1,642,232)	(183,427)	—	(1,825,659)
Machinery and Equipment	<u>(111,036)</u>	<u>(8,209)</u>	<u>—</u>	<u>(119,245)</u>
Total Accumulated Depreciation	<u>(1,753,268)</u>	<u>(191,636)</u>	<u>—</u>	<u>(1,944,904)</u>
Total Capital Assets Depreciated, Net	<u>4,057,329</u>	<u>2,527,180</u>	<u>—</u>	<u>6,584,509</u>
Total Business-Type Activities Capital Assets, Net	<u>\$ 4,236,663</u>	<u>\$ 2,551,766</u>	<u>\$ —</u>	<u>\$ 6,788,429</u>

Depreciation expense was charged to the following functions as follows:

<u>Governmental Activities:</u>	
General Government	\$ 1,188,379
Public Safety	946,521
Public Works	1,182,021
Sanitation	11,588
Health and Welfare	428,671
Culture and Recreation	947,981
Economic Development	75,121
Capital Assets Held by Government's Internal Service Funds and Charged to Various Functions Based on Usage of Assets	<u>11,127</u>
Total Governmental Activities Depreciation Expense	<u>\$ 4,791,409</u>

<u>Business-Type Activities:</u>	
Total Business-Type Activities Depreciation Expense - Sewer	<u>\$ 191,636</u>

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010**

B. Component Units

	Beginning Balance	Additions	Deletions	Ending Balance
Capital Assets Not Being Depreciated:				
Land and Right Of Ways	\$ 28,800,017	\$ 592,225	\$ (42,606)	\$ 29,349,636
Construction in Progress	<u>18,966,186</u>	<u>13,670,482</u>	<u>(20,253,481)</u>	<u>12,383,187</u>
Total Capital Assets not Being Depreciated	47,766,203	14,262,707	(20,296,087)	41,732,823
Capital Assets Being Depreciated:				
Buildings and Improvements	117,310,397	15,450,239	(1,081,896)	131,678,740
Non-Building Improvements	73,400,629	3,347,523	(18,678)	76,729,474
Infrastructure	36,815,209	4,807,660	—	41,622,869
Machinery and Equipment	<u>63,756,519</u>	<u>7,080,126</u>	<u>(6,380,849)</u>	<u>64,455,796</u>
Total Capital Assets Being Depreciated	291,282,754	30,685,548	(7,481,423)	314,486,879
Less Accumulated Depreciation	<u>(116,475,732)</u>	<u>(12,550,986)</u>	<u>6,714,886</u>	<u>(122,311,832)</u>
Total Capital Assets Depreciated, Net	<u>174,807,022</u>	<u>18,134,562</u>	<u>(766,537)</u>	<u>192,175,047</u>
Total Component Units' Capital Assets, Net *	<u>\$ 222,573,225</u>	<u>\$ 32,397,269</u>	<u>\$ (21,062,624)</u>	<u>\$ 233,907,870</u>
* The beginning total component units' capital assets, net balance of \$222,410,798 was restated to \$222,573,225. See Note 12(B) for additional information.				

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 \$13,332,952; accumulated depreciation \$7,555,370). 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.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010**

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 \$1,021,699 while the accumulated depreciation on such leases was \$102,170 at December 31, 2010. Three other component units have entered into capital leases for the purchase of a fire truck, a generator, a telephone system, and medical equipment with the capitalized costs being \$678,018 while accumulated depreciation on these leases was \$265,170. One other component unit was in the process of purchasing a fire truck at the end of the year. The capital lease proceeds of \$189,697 were transferred into an escrow account for the benefit of the component unit and therefore the liability was recorded at December 31, 2010 while the actual disbursement of funds from the escrow account for the fire truck purchase did not occur until 2011. Interest was accruing on the transfer of the capital lease proceeds in 2010.

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, 2010:

Fiscal Year	West Cal-Cam Hospital	Library	Other Component Units	Total Component Units
2011	\$ 227,231	\$ 48,619	\$ 90,538	\$ 366,388
2012	227,231	48,619	47,136	322,986
2013	227,231	16,206	47,136	290,573
2014	227,231	—	47,136	274,367
2015	37,871	—	47,136	85,007
2016-2020	—	—	167,514	167,514
Sub Total	946,795	113,444	446,596	1,506,835
Less: Interest	(96,194)	(9,648)	(82,983)	(188,825)
Present Value Of Minimum Lease Payments	<u>\$ 850,601</u>	<u>\$ 103,796</u>	<u>\$ 363,613</u>	<u>\$ 1,318,010</u>

Total capital leases by asset class include the following:

Medical Equipment	\$ 1,021,699
Fire Truck	197,947
Telephone System	167,620
Generator	312,451
Total	<u>\$ 1,699,717</u>

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010**

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 2010:

	Beginning Balance	Additions	Deletions	Ending Balance	Due within One Year
<u>Governmental Activities:</u>					
Compensated Absences (+)	\$ 594,607	\$ 1,625,943	\$ (1,635,106)	\$ 585,444	\$ 561,437
Other Post-Employment Benefits (OPEB) Payable (^)	1,659,650	1,081,978	(252,616)	2,489,012	—
Claims/Judgments Payable (*)	<u>2,640,444</u>	<u>8,521,444</u>	<u>(8,688,182)</u>	<u>2,473,706</u>	<u>1,525,050</u>
Total Long Term Obligations For Governmental Activities	<u>\$ 4,894,701</u>	<u>\$ 11,229,365</u>	<u>\$(10,575,904)</u>	<u>\$ 5,548,162</u>	<u>\$ 2,086,487</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 12% and 26% of the total reported liability. All of the December 31, 2010 liability for vacation accrual 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 for vacation to 80 hours and this carryover amount is equal to the minimum number of vacation hours that are accrued each subsequent year by the employees. Therefore, the balance in every employee's vacation leave account as of December 31st of the prior year must be used by the end of the subsequent year or it will lapse by December 31st of the subsequent year because of the additional minimum of two weeks credited to each eligible employee as of January 1st of each subsequent year. As discussed in Note 1, ETO amounts may be carried over subject to the maximum of 120 hours. A long term portion of this liability has been recorded based on historical information.</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> <p>(^) This liability is reflected in the government-wide statement of net assets only and will be liquidated by the fund in which the liability is incurred.</p>					

	Beginning Balance	Additions	Deletions	Ending Balance	Due within One Year
<u>Business - Type Activities:</u>					
General Obligation Bonds					
Sewer District 11 of Ward 3					
Bond Issue (1988)	<u>\$ 95,000</u>	<u>\$ —</u>	<u>\$ (45,000)</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>
Total Long Term Obligations For Business - Type Activities	<u>\$ 95,000</u>	<u>\$ —</u>	<u>\$ (45,000)</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010**

The following is a summary of the original issue amount of the outstanding bonds as of December 31, 2010, including the debt retired in 2010, 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
<u>Business - Type Activities:</u>				
<u>Nonmajor Enterprise Fund:</u>				
General Obligation Bonds				
Bond Issue (1988)	<u>\$500,000</u>	<u>1/1/90</u>	<u>2012</u>	<u>7.40 - 7.60%</u>

B. Other Required Disclosures

1. 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.

2. Changes in Long-Term Debt - Component Units

	Beginning Balance	Additions	Deletions	Ending Balance**
General Obligation Bonds	\$ 42,185,626	\$ —	\$ (5,563,041)	\$ 36,622,585
Revenue Bonds	50,814,867	6,305,000	(9,845,624)	47,274,243
Notes Payable	3,221,000	—	(3,221,000)	—
Compensated Absences	1,508,147	836,117	(811,220)	1,533,044
OPEB Liability	2,622,769	1,911,806	(518,003)	4,016,572
Capital Lease Obligations	<u>425,606</u>	<u>1,183,337</u>	<u>(290,933)</u>	<u>1,318,010</u>
Total Liabilities	<u>\$ 100,778,015</u>	<u>\$ 10,236,260</u>	<u>\$ (20,249,821)</u>	<u>\$ 90,764,454</u>

(**) The balance above is exclusive of the calculated bond discounts and deferred losses in the amount of (\$450,803). The carrying amount of revenue bonds payable on the Statement of Net Assets for component units is \$46,823,440.

C. Debt Service Requirements

<u>Business - Type Activities - Primary Government</u>			
<u>General Obligation Bonds</u>			
<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2011	<u>\$ 50,000</u>	<u>\$ 3,700</u>	<u>\$ 53,700</u>

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010**

<u>Component Units</u>							
Year	<u>General Obligation Bonds</u>			<u>Revenue Bonds</u>			
	Principal	Interest	Total	Principal	Interest	Total	
2011	\$ 5,684,235	\$ 1,414,404	\$ 7,098,639	\$ 2,950,163	\$ 2,210,754	\$ 5,160,917	
2012	5,274,447	1,202,055	6,476,502	2,961,234	2,060,460	5,021,694	
2013	5,524,670	992,118	6,516,788	2,426,749	1,937,908	4,364,657	
2014	4,084,903	796,300	4,881,203	2,151,290	1,836,021	3,987,311	
2015	4,285,149	624,616	4,909,765	2,180,858	1,738,726	3,919,584	
2016-20	10,341,181	1,142,256	11,483,436	10,937,511	7,166,851	18,104,362	
2021-25	885,000	252,806	1,137,806	7,493,535	4,977,923	12,471,458	
2026-30	543,000	37,326	580,326	6,398,383	3,223,106	9,621,489	
2031-35	—	—	—	5,373,038	1,696,372	7,069,410	
2036-40	—	—	—	3,162,827	515,432	3,678,259	
2041-45	—	—	—	617,681	183,016	800,697	
2046-47	—	—	—	620,974	53,028	674,000	
Total	<u>\$ 36,622,585</u>	<u>\$ 6,461,881</u>	<u>\$ 43,084,465</u>	<u>\$ 47,274,243</u>	<u>\$ 27,599,597</u>	<u>\$ 74,873,838</u>	
Revenue Bond Total Principal Payments					\$ 47,274,243		
Discount and Deferred Loss					<u>(450,803)</u>		
Revenue Bonds Outstanding					<u>\$ 46,823,440</u>		

D. Legal Debt Margin

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

Louisiana Revised Statute 39:562 limits the Parish's debt, defined as bonds or bonded debt payable solely from ad valorem taxation, to 10% of the assessed valuation of the taxable property of the Parish including homestead exempt property and nonexempt property. The calculated debt limit is \$175,115,206. The only outstanding bonds of the primary government that are secured by ad valorem taxes of Calcasieu Parish relate to a component unit that is blended with the other funds of the primary government. While this component unit is a legally separate entity, the debt is presented here as a reference since the Parish currently serves as the governing board of this district. The legal debt margin, after subtracting \$50,000 in debt applicable to the debt limit, is \$175,065,206.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010**

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 departments 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 2009 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 \$58,339 in 2010 for stop-loss coverage and \$183,399 for second injury fund reimbursements and \$14,903 in third party subrogation claims for the workmen's compensation fund. An additional receivable in the amount of \$137,988 was recorded for stop-loss coverages, second injury fund claims, third party subrogation claims and a miscellaneous refund that were received in 2011 for reimbursement of claims paid prior to December 31, 2010.

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 2010, the Parish had one employee that was "lasered out" with a \$200,000 individual stop-loss deductible. The Parish received \$755,872 in stop-loss coverages for health claims in 2010 and \$161,642 in subrogation and other third party reimbursement claims. An additional accrual in the amount of \$174,348 and \$50,290 was recorded to offset the year end liability for stop-loss and subrogation or third party reimbursements that were received in 2011 but that related to claims incurred prior to December 31, 2010. 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.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010**

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, 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 \$100,000 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, 2010, the Parish is a defendant in numerous lawsuits. Sixteen (16) lawsuits are being defended by outside counsel or by appropriate insurance defense counsel. There is one (1) claim for which a lawsuit has not been filed yet. The suits and unfiled claim have arisen in the normal course of operations by the Parish. The lawsuits and unfiled claim 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 one of the seventeen 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 \$977,800 in claims for the above lawsuits and unfiled claim. 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.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010**

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

	Beginning of Year Liability	Current Year Claims and Changes In Estimates	Claim Payments	End of Year Liability
<u>(1) Workmen's Compensation Fund</u>				
2010	\$ 884,184	1,062,999	(1,056,817)	\$ 890,366
2009	943,177	757,972	(816,965)	884,184
2008	816,666	866,358	(739,847)	943,177
<u>(2) Health Insurance Fund</u>				
2010	198,834	7,121,115	(6,727,956)	591,993
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>				
2010	1,549,525	288,756	(860,481)	977,800
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>				
2010	7,901	48,574	(42,928)	13,547
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 eligibility 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, 2010:

W.E. McDonald – Project 2008-03	\$ 3,096,977
Civil Construction – Project 2010-15	2,408,490
Civil Construction – Project 2010-10	63,701
R.E. Heidt Construction - Project 2010-06	133,824
Bessette Development - Project 2010-08	170,010
R.E. Heidt Construction - Project 2010-09	1,218,667
Bessette Development – SEED Center	8,489,674
Air Conduit, LLC	<u>54,020</u>
Total Primary Government Construction Commitments	<u>\$ 15,635,363</u>

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010**

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, 2010, regarding operational responsibility for a consolidated animal services and shelter program. The term of the agreement would be for the calendar years 2010 through 2012, 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 2010 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 July 22, 2010 pertaining to the continued funding for various Parish jail facility issues. The Parish agrees to pay the Sheriff an annual amount of \$528,000 beginning in 2010 with an annual inflationary adjustment for each year thereafter. The 2010 payment was \$528,000. 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 2010, the Parish paid \$250,033 in nursing service payments and \$53,000 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 2010, a payment of \$40,103 was made for the program year July 1, 2009 until June 30, 2010.

The Calcasieu Parish Police Jury and the Education and Treatment Council, Inc. (ETC) (a private nonprofit corporation) entered into a contractual arrangement in 2008 regarding juvenile care, shelter, evaluation and treatment services. The term of the agreement is for four years commencing on January 1, 2008 and ending December 31, 2011, with an optional extension of (two) three year periods. A total sum of \$577,953 was paid for 2010.

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 \$585,000 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 \$229,210 in 2010 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 2010, the Parish remitted to the City of Lake Charles \$1,336,059 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 governing board for the Police Jury and the District is the same.

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

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010**

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 are the annual cash payments received by the Parish or the City of Lake Charles. 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 2010:

Collections:		Distributions:	
L'auberge Du Lac Boarding Fees	\$ 13,250,187	City of Lake Charles	\$ 8,846,786
Isle of Capri Boarding Fees	5,162,268	Calcasieu Parish Police Jury	8,846,786
Delta Downs Slot Proceeds	<u>5,580,126</u>	Port of Lake Charles**	2,208,364
Total Collections	23,992,581	Education Entities**	3,090,645
Undistributed Receivable	<u>9,387,794</u>	City of Sulphur	424,300
Total Additions To Fund	<u>\$ 33,380,375</u>	City of Dequincy	195,444
		Town of Iowa	185,616
		Town of Vinton	<u>194,640</u>
		Total Distributions	23,992,581
		Due To Other Governments	<u>9,484,760</u>
		Total Deletions To Fund	<u>\$ 33,477,341</u>

** See discussion under L'auberge Du Lac (Pinnacle) regarding 2007 Agreement and Isle of Capri

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.

In 2010, Pinnacle decided to cancel construction of its proposed second casino and forfeit its gaming license for the proposed second Lake Charles casino site. The Louisiana Gaming Control Board awarded the "forfeited" gaming license once held by Pinnacle to Creative Casinos LLC. The local option election was held in 2011 and the voters approved the addition of the proposed Mojito Pointe Resort. A new agreement with Creative Casinos LLC has not been finalized. No changes have been made to the L'auberge Du Lac agreements referred to in the previous paragraph.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010**

Isle of Capri— The current agreement with St. Charles Gaming Company, Inc. requires that the gaming establishment remit 2.766% of gross gaming revenues on a monthly basis. This is subject to an annual guarantee of \$4,410,495. In addition, .64% of gross gaming revenues is collected by the Parish for the benefit of three educational entities which is remitted by the Parish to the following agencies: (1) Calcasieu Parish School Board – 60% of .64%, (2) McNeese State University – 30% of .64%, and (3) SOWELA Technical Community College – 10% of .64%. The Parish also receives \$1 million as a result of a “Development Agreement” with St. Charles Gaming of which 27%, or \$270,000, is paid to the City of Westlake. The remaining \$730,000 is not included in the Gaming Revenue District.

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, 2009 and 2010, 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, 2010, 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, 2010, was \$27,444,286. The Parish's total payroll was \$28,304,633.

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 2010 was 15.75% while the contribution rates for 2009 and 2008 were 12.25% and 12.75% respectively. The Parish's contribution to the system for the years ended December 31, 2010, 2009 and 2008 were \$4,322,475, \$3,281,608 and \$3,286,599 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.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010**

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, 2010 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 the 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 years ended December 31, 2008 and December 31, 2010. Since GASB Statement No. 45 requires biennially valuations only for plan memberships exceeding 200, the actuarial valuations prepared will be utilized for the two year periods of 2008 and 2009 and 2010 and 2011 with the inclusion of the appropriate second 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 employee's 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	Gravity Drainage Dist. No. 2 of Ward 7
Calcasieu Parish Coroner	Gravity Drainage Dist. No. 8 of Ward 1
Community and Playground Dist. No. 4 of Ward 1	Gravity Drainage Dist. No. 6 of Wards 5 & 6
Sulphur Parks and Recreation	Gravity Drainage Dist. No. 9 of Ward 2
Lake Charles Regional Airport	Recreation District No. 1 of Ward 3
West Calcasieu Community Center	Recreation District No. 1 of Ward 4
Fire Protection Dist. No. 2 of Ward 4	Waterworks Dist. No. 11 of Wards 4 & 7
Fire Protection Dist. No. 1 of Ward 6	Waterworks Dist. No. 14 of Ward 5
Fire Protection Dist. No. 2 of Ward 8	Waterworks Dist. No. 5 of Wards 3 & 8
Calcasieu Parish Communications District	Waterworks Dist. No. 2 of Ward 4
Calcasieu Parish Library System	Waterworks Dist. No. 7 of Wards 6 & 4

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

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010**

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 2010 was \$359,610 which represents \$252,616 for the primary government and \$106,994 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 2010 consisted of \$440 per month if under age 65, \$340 per month if subject to Medicare Supplement Part A, or \$238 per month if subject to Medicare Supplements Parts A & B.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

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 both the January 1, 2008 and January 1, 2010 actuarial valuations. Because the government currently finances OPEB using a "pay-as-you-go" approach, the discount rate is based on the historical and future investment yields that are expected to be used in financing the payment of benefits. The actuarial assumptions for both valuations included a 4% investment rate of return, compounded annually. Life expectancies for the 2010 actuarial valuation report were based on the RP 2000 Male and Female Tables which is consistent with the 2008 valuation report. Turnover rates for both valuation reports were based on the government's historical data and modified based on years of employment.

For the January 1, 2010 actuarial valuation, claim costs were developed for pre-65 and post-65 retirees' costs. Costs were developed based on the current fully insured equivalency rates with costs adjusted for aging since the underlying premium rates are not community rated. This basis was used for the calculation of the present value of total benefits to be paid for retiree coverage. The 2010 actuarial valuation assumed a healthcare cost inflation rate of 10% beginning in 2011, decreasing to an ultimate rate of 5% in 2016 and beyond. The 2010 actuarial valuation also assumes that (1) the member's current marital status and whether spousal coverage is elected will remain unchanged at retirement, (2) female spouses are assumed to be three years younger than male employees and male spouses are assumed to be three years older than female employees, (3) employees electing single coverage as active employees are assumed to continue with single coverage at retirement and employees electing family coverage as active employees are assumed to continue family coverage as retirees 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, 2010 was twenty-eight years.

Annual OPEB Cost and Net OPEB Obligation: The Parish's annual OPEB cost (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 2008. Trend information has been disclosed below for 2008, 2009 and 2010. The ARC was calculated as part of the January 1, 2008 and January 1, 2010 actuarial valuations performed by outside actuary consultants. The 2009 ARC was obtained from the 2008 valuation adjusted for another year's activity as required by GASB Statement 45.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010**

The following table shows the components of the Parish's annual OPEB costs for the current year and the amount actually contributed to the plan during the year:

	Governmental Activities	Total Primary Government	Parish Plan Component Units **	Total OPEB Plan
Annual required contribution (ARC)	\$ 909,217	\$ 909,217	\$ 589,406	\$ 1,498,623
Interest on net OPEB obligation	62,430	62,430	40,470	102,900
Adjustment to ARC	<u>110,331</u>	<u>110,331</u>	<u>71,522</u>	<u>181,853</u>
Annual OPEB cost (expense)	1,081,978	1,081,978	701,398	1,783,376
Less: Contributions	<u>(252,616)</u>	<u>(252,616)</u>	<u>(106,994)</u>	<u>(359,610)</u>
Increase in net OPEB obligation	829,362	829,362	594,404	1,423,766
Net OPEB oblig. at beginning of year *	<u>1,659,650</u>	<u>1,659,650</u>	<u>912,832</u>	<u>2,572,482</u>
Net OPEB oblig. at end of year	<u>\$ 2,489,012</u>	<u>\$ 2,489,012</u>	<u>\$ 1,507,236</u>	<u>\$ 3,996,248</u>

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

<u>Trend Information for OPEB Plan:</u>			
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
December 31, 2010	\$ 1,783,376	20%	\$ 3,996,248

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

	(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**	UAAL as a Percentage of Covered Payroll
01/01/08	\$0	\$12,354,117	\$12,354,117	0.00%	\$23,508,971	52.55%
01/01/10	\$0	\$17,227,969	\$17,227,969	0.00%	\$28,852,177	59.71%

** This payroll amount includes not only the Parish payroll but payroll for all of the discretely presented component units that participate in the Parish OPEB Plan.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010**

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 2010, 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
Sheriffs' Pension and Relief Fund
District Attorneys' Retirement Fund
Registrars of Voters Employees' Retirement System

On-behalf payments recorded as revenues and expenditures (expenses) in the 2010 financial statements are as follows:

	State Supplemented Salaries	Retirement Contributions	Total 2010 On-Behalf Payments
<u>Primary Government:</u>			
Governmental Activities	\$ 1,432,028	\$ 999,251	\$ 2,431,279
Business-Type Activities	—	5,721	5,721
Total Primary Government	1,432,028	1,004,972	2,437,000
<u>Component Units:</u>			
District Attorney	1,119,786	—	1,119,786
Fire Protection District	154,659	189,044	343,703
Other Component Units	—	497,844	497,844
Total Component Units	1,274,445	686,888	1,961,333
Total On-Behalf Payments	\$ 2,706,473	\$ 1,691,860	\$ 4,398,333

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010**

I. Restricted Assets

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

Restricted Account	Nonmajor Enterprise Funds
Cash for Sewer Bond Accounts	\$ 14,124
Investments for Sewer Bond Accounts	66,532
Investments for Customer Deposits	1,915
Property Taxes Receivable for Sewer Debt Service	3
Accrued Interest Receivable on Sewer Bonds	<u>262</u>
Total Restricted Assets	<u>\$ 82,836</u>

NOTE 12: STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgets and Budgetary Accounting

Adoption Process

The basis of budgeting for the Parish is the cash basis. The Parish is legally required to adopt budgets for the general fund and all special revenue funds. The Finance Division compiles for the Administrator estimates of revenues and requests for appropriations of the annual budget. No later than November 20th, the Administrator submits the budget to the Budget Committee of the Parish for adoption or any necessary revision. The Parish conducts public hearings on the budget, which is adopted before the end of the fiscal year, to become effective January 1 of the subsequent year. 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 2010, the Public Works Operating Fund, the Office of Juvenile Justice Services Fund, the Criminal Court, the Gaming Fund and the CDBG 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, 2010, expenditures exceeded appropriations in the Criminal Court Major Fund by \$147,687 due to the availability of additional funding from higher than expected revenue collections therefore additional intergovernmental expenditures were made to the District Attorney's Office.

The following nonmajor governmental funds had expenditures that exceeded appropriations: (1) Shelter Plus Care Program Fund \$81,571, (2) Office of Community Services \$51,535, (3) GIBHLA Grant Fund \$25,246, (4) TASC Fund \$11,604 and (5) Calcasieu Emergency Response Training Center Fund \$19,016.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010**

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	CDBG Fund
Net Change in Fund Balance (GAAP)	\$ 383,862	\$ 810,407	\$ 888,652	\$ 133,954	\$ 4,509,318	\$ 332
<u>Reconciling Adjustments:</u>						
To Adjust For Revenues And Deferrals	21,235	(278,726)	76,547	(16,196)	(17,015)	(3,379,966)
To Adjust For Expenditures And Accruals	<u>(60,902)</u>	<u>325,326</u>	<u>(52,915)</u>	<u>6,440</u>	<u>64,472</u>	<u>4,036,484</u>
Net Change In Fund Balance (Budgetary Basis)	<u>\$ 344,195</u>	<u>\$ 857,007</u>	<u>\$ 912,284</u>	<u>\$ 124,198</u>	<u>\$ 4,556,775</u>	<u>\$ 656,850</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, 2010, the Parish has inventory in the amount of \$615,013. This amount is reported in the Public Works Operating Fund which is a major fund. The change in inventory from 2009 to 2010 was a decrease in the amount of \$62,835.

Reserved Fund Balance

Governmental funds report reservations of fund balance for amounts that are not available for appropriations, such as advances, inventory, prepaid items and loan receivables. With the exception of loan receivables, the asset balance of each specific item corresponds to the reserved fund balance. For loan receivables, \$127,997 is reported as a loan receivable while \$381,097 represents a loan receivable amount but is classified in the due from component unit asset amount. Total loan receivable of \$509,094 is then reduced by the 2011 expected payments of \$129,812 which results in a reservation of fund balance not available for appropriations in the amount of \$379,282.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010**

Net Asset Restatements - Primary Government

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

	Ending 12/31/09 Net Asset Balance	(**) Prior Period Adjustments	Beginning 1/1/2010 Net Asset Balance as Restated
Net Assets - Primary Government	<u>\$ 692,699,159</u>	<u>\$ (1,163,918)</u>	<u>\$ 691,535,241</u>

**** Prior Period Adjustments** - The following adjustments were made to the December 31, 2009 ending balance:

- A decrease of \$6,650 was made to the beginning net assets of the General Fund related to the correction of a prior year long term advance due from the Paving Debt Service Fund. Net assets were reduced by a residual equity transfer of \$6,650 that was made from the Paving Debt Service Fund to the General Fund in 2009 for a closed project. This 2009 residual transfer should not have been reported but instead the funds should have been used to offset the long term advance fund reported in both funds.
- An increase of \$6,650 was made to the beginning net assets of the Paving Debt Service Fund related to the correction of a prior year long term advance. The advance liability to the General Fund previously reported in the Paving Debt Service Fund should have been reduced by a residual equity transfer for a closed project that was made from the Paving Debt Service Fund to the General Fund in 2009.
- A decrease of \$143,852 was made to the Section 8 Housing Program Special Revenue Fund related to the following activities: (1) the 2009 payable to the grantor should have been increased by \$256,885 thereby decreasing net assets, (2) the deferred revenue previously reported should have been decreased by \$104,619 thereby increasing net assets, (3) a receivable related to fraud recoupment activities should have been increased by \$567 thereby increasing net assets and (4) expenditures made in 2009 in the amount of \$7,847 should have been deferred thereby increasing net assets.
- Fixed assets (Construction in Progress Account) was decreased by \$957,262 which represents the net amount of the following three adjustments: (1) two projects in the amount of \$1,024,469 were included in prior year construction in progress when in fact these projects should have been classified as repair projects, (2) a prior year research expenditure in the amount of \$19,218 was written off when the project did not become viable and (3) architect and engineering fees of \$86,425 for five projects were omitted from the prior year's construction in progress schedule.
- A decrease of \$70,475 was made to the Planning Special Revenue Fund to properly record the collection of prior years' sales of adjudicated property into an escrow account pending the final closing of the properties involved in the adjudicated sale process.
- An increase of \$7,671 was made to the Adult Drug Court Program Special Revenue Fund for a reversal of a previously established payable to the grantor agency. Since the grant has since been closed out a reversal of the estimate was needed in the current year.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010**

Net Asset Restatements - Discretely Presented Component Units

The following table discloses restatements of net assets for the discretely presented component units:

	Ending 12/31/09 Net Asset Balance	(**) Prior Period Adjustments	Beginning 1/1/2010 Net Asset Balance as Restated
Net Assets – Component Units	<u>\$ 255,854,775</u>	<u>\$ (203,246)</u>	<u>\$ 255,651,529</u>

The beginning net assets for component units were restated for the following reasons:

- The West Calcasieu Cameron Hospital decreased its beginning net assets by \$229,961 due to the removal of the activities of the West Calcasieu Cameron Hospital Service Corporation (Foundation) which had previously been combined with that of the West Calcasieu Cameron Hospital. Included in the \$229,961 is the reduction of capital assets, net of depreciation of \$7,326.
- The Calcasieu Parish Public Library increased its beginning nets assets by \$24,582 to properly report a prior year purchase of a telephone system utilizing a capital lease. Depreciable assets were increased by \$167,620 and a capital lease liability was increased by \$143,038 for a net effect of \$24,582.
- Fire Protection District No. 1 of Ward 2 increased its net assets by \$2,133 to properly report additional construction in progress activity from a prior year.

Funds with Deficit Fund Balances / Net Assets

The Planning and Development Special Revenue Fund reflects deficit net assets/fund balance in the amount of \$114,964 which relates to the recording of the adjudicated property sales into an escrow account pending the final closing on the respective property as well as the accruals of year end payables which will be funded in 2011.

The GIS Special Revenue Fund reflects deficit net assets/fund balance in the amount of \$8,636 which relates to the accruals of year end payables which will be funded in 2011. This fund was established in 2010.

The Paving Assessment Debt Service Fund also reflects deficit net assets/fund balance in the amount of \$58,949 due to slow collections of receivables.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010**

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 1/4 Cent Sales Tax Dedicated for Road Construction and Improvement	\$ 56,621,705	\$ —	\$ —
Various Sources Of Revenue and Debt Specifically Issued for Construction and Improvement Projects	—	—	1,166,900
Total Net Assets Restricted for Capital Projects	56,621,705	—	1,166,900
<u>Debt Service:</u>			
Dedicated Sales and Property Tax Revenue Authorized by the Electorate to Repay Debt	—	80,921	8,588,843
Total Net Assets Restricted for Debt Service	—	80,921	8,588,843
<u>External Legal Constraints:</u>			
Dedicated Property Taxes Authorized by Electorate to Specific Special Revenue Funds and Purposes	25,924,882	—	—
Dedicated 1 Cent Sales Tax for Road Maintenance and Construction	62,074,105	—	—
State Road Funds Dedicated for Transportation	6,217,931	—	—
Encumbrances	249,753	—	—
Grant Funds Restricted for Specific Programs	3,594,137	—	—
Total Net Assets Restricted for External Legal Constraints	98,060,808	—	—
Total Restricted Net Assets	\$ 154,682,513	\$ 80,921	\$ 9,755,743

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010**

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 2010 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	<u>14,400</u>
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. This revenue will be used to pay the costs of technological enhancements to the E911 system. A total of \$6,020,481 has been spent thus far with \$1,221,430 being spent in 2010. 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	1,421,192
2010	<u>1,304,981</u>
Total	<u>\$ 11,538,751</u>



**CALCASIEU PARISH POLICE JURY
 MODIFIED APPROACH FOR REPORTING INFRASTRUCTURE ASSETS -
 ROAD INFRASTRUCTURE CONDITION ASSESSMENT AND MAINTENANCE DATA
 FOR THE YEAR ENDED DECEMBER 31, 2010**

Completed Condition Assessments (Note 1):

<u>Year</u>	<u>Asphalt Road Infrastructure</u>
December 31, 2010	93*
December 31, 2009	91*
December 31, 2008	90*

* This 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)</u>	<u>Actual</u>
December 31, 2010	\$ 26,029,566	\$ 17,948,145
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

**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, 2010**

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 2008, 2009 and 2010 have met this Parish minimum level. As reflected by the average ratings, there have been no changes to the scale itself or the methodology applied during this three-year period.

Note 2 – Historical Maintenance Information

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

The variance between the 2010 actual expenditures and the 2009 actual expenditures is primarily due to the reduction in construction costs that are currently being experienced. More contractors are submitting bids for the road projects which is increasing competition and decreasing the overall costs of the projects. The Parish was beginning to experience lower construction costs in 2009 but the reduction in actual expenditures from 2008 to 2009 was due more to the combination of the reduction of asphalt prices and the number of miles completed as opposed to more competition with respect to contractors. For example, in 2009, the Parish had a project whereby 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. The 2008 to 2009 actual expenditure variance was also due to more road miles being constructed. In 2008, only 79 miles were completed, while in 2009, 121 road miles were completed. For the 2009 to 2010 actual expenditure variance, the road miles completed were similar therefore more competition appears to be the reason for the lower actual expenditures.

For the calendar years 2006, 2007 and 2008, the actual maintenance costs have exceeded the budget estimates. In 2009 and 2010, the actual costs were 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 dropped from the higher levels that were being experienced since the 2005 Hurricane Season. In 2010, management utilized a budget estimate of \$220,000 per road mile anticipated which was almost 10% less than the 2009 budget estimate of \$250,000 per road mile anticipated. As stated above with respect to actual road miles completed, the anticipated road miles for 2008 was much less than the anticipated road miles for 2009 and 2010. The latter two years’ estimated road miles to be completed were much more comparable.

**CALCASIEU PARISH POLICE JURY
OTHER POSTEMPLOYMENT BENEFITS –
SCHEDULE OF FUNDING PROGRESS
FOR THE YEAR ENDED DECEMBER 31, 2010**

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

Actuarial Valuation Date	(a) Actuarial Value of Assets	(b) Actuarial Accrued Liability (AAL)	(b-a) Unfunded AAL (UAAL)	(a/b) Funded Ratio	(c) Covered Payroll	((b-a)/c) UAAL as a Percentage of Covered Payroll
01/01/08	\$0	\$12,354,117	\$12,354,117	0.00%	\$23,508,971	52.55%
01/01/10	\$0	\$17,227,969	\$17,227,969	0.00%	\$28,852,177	59.71%

Only two years of trend information is available for presentation 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.



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 initially 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 of 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 Technology Fund accounts for various computer oriented activities needed by the Parish. These activities include management of the parish computer network and web page.

GIS Fund (Geographical Information Systems) accounts for activities associated with the integration of hardware, software and data for capturing, managing, analyzing and displaying all forms of geographically referenced information.

Coliseum Tax Fund accounts for the ad valorem tax that is being collected for the maintenance and capital improvements for 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. This fund was closed as of December 31, 2010 therefore there is no balance sheet presented but an activity statement is presented for the 2010 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 and to 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. This fund was closed as of December 31, 2010 therefore there is no balance sheet presented but an activity statement is presented for the 2010 operations.

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.

GIBHLA Grant Fund (Governors Initiative to Build a Healthy Louisiana) accounts for the activity associated with a grant funded by U.S. Department of Health and Human Services whose purpose is to build and operate a juvenile prevention system that is family-focused, evidence-based, outcome-driven and cost effective (i.e. a seamless system of care including primary prevention, intervention and treatment services).

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 supervision, treatment and education of adults fighting substance abuse.

Homeland Security Fund accounts for state and federal grants received for the purpose of protecting the citizens of the Parish by enhancing the capabilities of state and local first responders to prevent and respond to chemical, biological, radiological, nuclear and explosive related incidents.

Flood Mitigation Fund accounts for the operation of federally funded programs to reduce or eliminate the long-term risk of flood damage.

Coastal Impact Assistance Program accounts for various funding activities to be used specifically for the conservation, protection and preservation of coastal areas, including wetlands.

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. This fund was closed as of December 31, 2010 therefore there is no balance sheet presented but an activity statement is presented for the 2010 operations.

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 parish wide 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 primarily comes from grants from the Gaming Fund as well as one-half of video poker fees received.

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 and renovation activities of buildings located at the Office of Juvenile Justice Services' complex. 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 construction of a water system for the Starks community. A combination of federal and state grants was used to fund this construction. This fund was closed as of December 31, 2010 therefore there is no balance sheet presented but an activity statement is presented for the 2010 operations.

L.C.D.B.G. Mossville Sewer Project accounts for the construction of a wastewater collection system for the Mossville area. A combination of federal and state grants was 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, 2010**

	Special Revenue				
	Health Unit	Solid Waste Fund	Mosquito Control	Animal Services Fund	Parks Fund
ASSETS					
Cash and cash equivalents	\$ 1,198,646	\$ 163,174	\$ 803,852	\$ 93,086	\$ 103,157
Investments	5,645,663	768,654	3,786,173	330,356	319,531
Receivable (net of allowances for uncollectibles):					
Taxes	3,098,443	-	3,153,723	-	-
Interest receivable	15,941	2,559	10,979	1,046	1,057
Due from other governmental units	-	-	115,833	4,454	23,027
Due from other funds	-	-	-	-	-
Prepaid items	45,000	-	3,057	-	-
Other receivables	-	-	-	252	3,500
Total assets	\$ 10,003,693	\$ 934,387	\$ 7,873,617	\$ 429,194	\$ 450,272
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 47,602	\$ 491,382	\$ 10,857	\$ 22,915	\$ 24,433
Accrued liabilities	1,656	-	14,163	17,997	5,939
Due to other governmental units	925	-	-	-	-
Due to other funds	90	698	1,380	3,928	237
Advance from other funds	-	-	-	-	-
Deferred revenues	3,154,220	30,216	3,202,701	-	32,074
Retainage payable	-	-	-	-	-
Other liabilities	-	-	-	-	189
Total liabilities	3,204,493	522,296	3,229,101	44,840	62,872
Fund balances:					
Reserved for:					
Prepaid items	45,000	-	3,057	-	-
Committed appropriations	-	-	-	-	-
Unreserved, designated for:					
Encumbrances	-	-	-	9,257	9,602
Capital improvements	-	-	-	-	-
Unreserved, undesignated	6,754,200	412,091	4,641,459	375,097	377,798
Total fund balances	6,799,200	412,091	4,644,516	384,354	387,400
Total liabilities and fund balances	\$ 10,003,693	\$ 934,387	\$ 7,873,617	\$ 429,194	\$ 450,272

Special Revenue

Planning and Development	Administrative Fund	Information Technology Fund	GIS Fund	Coliseum Tax Fund	Section 8 Housing Program	Shelter Plus Care Program	Calcasieu Workforce Center
\$ 1,076	\$ 700,186	\$ 51,510	\$ 18	\$ 101,708	\$ 332,128	\$ 5,227	\$ 106,695
1,789	3,300,934	242,646	86	479,110	2,263,331	-	-
-	-	-	-	1,881,189	-	-	-
317	9,740	746	113	1,369	5,051	-	-
16,928	6,119	-	-	-	6,321	-	20,476
18,877	-	-	-	-	-	-	-
-	-	-	-	-	-	-	4,301
-	1	-	-	-	43,447	-	-
<u>\$ 38,987</u>	<u>\$ 4,016,980</u>	<u>\$ 294,902</u>	<u>\$ 217</u>	<u>\$ 2,463,376</u>	<u>\$ 2,650,278</u>	<u>\$ 5,227</u>	<u>\$ 131,472</u>
\$ 38,173	\$ 134,705	\$ 6,038	\$ 2,077	\$ -	\$ 3,466	\$ -	\$ 27,170
31,921	33,869	9,000	6,776	-	4,302	149	11,309
-	14	-	-	-	253,223	-	-
5,312	210	65	-	-	-	-	111
-	-	-	-	-	-	-	-
-	-	-	-	1,910,383	240,147	-	-
-	-	-	-	-	-	-	-
78,275	-	-	-	-	34,894	-	-
<u>153,681</u>	<u>168,798</u>	<u>15,103</u>	<u>8,853</u>	<u>1,910,383</u>	<u>536,032</u>	<u>149</u>	<u>38,590</u>
-	-	-	-	-	-	-	4,301
-	-	-	-	-	-	-	-
-	95,207	2,497	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>(114,694)</u>	<u>3,752,975</u>	<u>277,302</u>	<u>(8,636)</u>	<u>552,993</u>	<u>2,114,246</u>	<u>5,078</u>	<u>88,581</u>
<u>(114,694)</u>	<u>3,848,182</u>	<u>279,799</u>	<u>(8,636)</u>	<u>552,993</u>	<u>2,114,246</u>	<u>5,078</u>	<u>92,882</u>
<u>\$ 38,987</u>	<u>\$ 4,016,980</u>	<u>\$ 294,902</u>	<u>\$ 217</u>	<u>\$ 2,463,376</u>	<u>\$ 2,650,278</u>	<u>\$ 5,227</u>	<u>\$ 131,472</u>

continued

**CALCASIEU PARISH POLICE JURY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2010**

	Special Revenue				
	Office of Community Services	Transit Program	Food for Seniors Fund	Multipurpose Contract Postal Unit	GIBHLA Grant Fund
ASSETS					
Cash and cash equivalents	\$ 52,885	\$ 739	\$ 1,987	\$ 2,251	\$ 2
Investments	212,520	-	9,361	9,189	8
Receivable (net of allowances for uncollectibles):					
Taxes	-	-	-	-	-
Interest receivable	589	-	48	37	40
Due from other governmental units	231,461	65,754	-	833	281,078
Due from other funds	49,700	-	-	-	-
Prepaid items	-	7,314	-	-	-
Other receivables	-	-	-	-	-
Total assets	<u>\$ 547,155</u>	<u>\$ 73,807</u>	<u>\$ 11,396</u>	<u>\$ 12,310</u>	<u>\$ 281,128</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 126,255	\$ 2,416	\$ 671	\$ 187	\$ 14,335
Accrued liabilities	9,653	8,682	709	800	1,046
Due to other governmental units	10,000	-	-	-	-
Due to other funds	53	57,252	-	-	193,200
Advance from other funds	-	-	-	-	-
Deferred revenues	3,540	-	-	-	-
Retainage payable	-	-	-	-	-
Other liabilities	-	-	-	-	-
Total liabilities	<u>149,501</u>	<u>68,350</u>	<u>1,380</u>	<u>987</u>	<u>208,581</u>
Fund balances:					
Reserved for:					
Prepaid items	-	7,314	-	-	-
Committed appropriations	-	-	-	-	-
Unreserved, designated for:					
Encumbrances	-	-	-	-	-
Capital improvements	-	-	-	-	-
Unreserved, undesignated	397,654	(1,857)	10,016	11,323	72,547
Total fund balances	<u>397,654</u>	<u>5,457</u>	<u>10,016</u>	<u>11,323</u>	<u>72,547</u>
Total liabilities and fund balances	<u>\$ 547,155</u>	<u>\$ 73,807</u>	<u>\$ 11,396</u>	<u>\$ 12,310</u>	<u>\$ 281,128</u>

Special Revenue

TASC Fund	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 Ctr.
\$ 611	\$ 78,522	\$ 6,936	\$ 719	\$ 6	\$ 86	\$ 89,090	\$ 21,920
2,878	330,112	32,672	325	29	408	419,669	103,255
-	-	-	-	-	-	-	-
18	948	132	6	34	116	1,114	170
46,467	48,294	64,750	33,595	484,894	666,164	1,458,788	-
2,000	902	4,419	-	-	19,218	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	947	-	45,254
<u>\$ 51,974</u>	<u>\$ 458,778</u>	<u>\$ 108,909</u>	<u>\$ 34,645</u>	<u>\$ 484,963</u>	<u>\$ 686,939</u>	<u>\$ 1,968,661</u>	<u>\$ 170,599</u>
\$ 858	\$ 7,264	\$ 17,776	\$ 3,201	\$ 427,918	\$ 42,894	\$ 11,550	\$ 6,469
3,081	2,027	1,506	1,305	322	4,525	-	3,100
-	-	-	-	322	76,519	1,339,805	-
47,692	5,436	12,619	29,457	52,020	295,899	14,692	198
-	-	-	-	-	-	-	-
-	-	-	-	-	251,062	101,557	-
-	-	-	-	-	-	-	-
-	-	-	-	-	2,679	-	-
<u>51,631</u>	<u>14,727</u>	<u>31,901</u>	<u>33,963</u>	<u>480,582</u>	<u>673,578</u>	<u>1,467,604</u>	<u>9,767</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
343	444,051	77,008	682	4,381	13,361	501,057	160,832
<u>343</u>	<u>444,051</u>	<u>77,008</u>	<u>682</u>	<u>4,381</u>	<u>13,361</u>	<u>501,057</u>	<u>160,832</u>
<u>\$ 51,974</u>	<u>\$ 458,778</u>	<u>\$ 108,909</u>	<u>\$ 34,645</u>	<u>\$ 484,963</u>	<u>\$ 686,939</u>	<u>\$ 1,968,661</u>	<u>\$ 170,599</u>

continued

**CALCASIEU PARISH POLICE JURY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2010**

	Special Revenue				
	Parish Road and Drainage Trust Fund	Office of Federal Program Development	Riverboat Recreational Endowment Fund	Calcasieu Parish Law Library Commission	Economic Development Fund
ASSETS					
Cash and cash equivalents	\$ 795,874	\$ 4,122	\$ 174,731	\$ 7,286	\$ 42,340
Investments	3,749,063	19,415	823,094	34,227	199,448
Receivable (net of allowances for uncollectibles):					
Taxes	1,000,000	-	-	-	-
Interest receivable	9,992	104	2,160	99	532
Due from other governmental units	-	-	-	3,595	-
Due from other funds	-	-	-	-	-
Prepaid items	-	-	-	-	-
Other receivables	-	-	-	-	-
Total assets	<u>\$ 5,554,929</u>	<u>\$ 23,641</u>	<u>\$ 999,985</u>	<u>\$ 45,207</u>	<u>\$ 242,320</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ -	\$ 361	\$ -	\$ 3,321	\$ -
Accrued liabilities	-	1,961	-	-	-
Due to other governmental units	-	-	-	-	-
Due to other funds	-	-	-	-	-
Advance from other funds	-	-	-	-	-
Deferred revenues	1,000,000	-	-	-	-
Retainage payable	-	-	-	-	-
Other liabilities	-	-	-	-	-
Total liabilities	<u>1,000,000</u>	<u>2,322</u>	<u>-</u>	<u>3,321</u>	<u>-</u>
Fund balances:					
Reserved for:					
Prepaid items	-	-	-	-	-
Committed appropriations	3,682,114	-	-	-	-
Unreserved, designated for:					
Encumbrances	-	-	-	-	-
Capital improvements	872,815	-	-	-	-
Unreserved, undesignated	-	21,319	999,985	41,886	242,320
Total fund balances	<u>4,554,929</u>	<u>21,319</u>	<u>999,985</u>	<u>41,886</u>	<u>242,320</u>
Total liabilities and fund balances	<u>\$ 5,554,929</u>	<u>\$ 23,641</u>	<u>\$ 999,985</u>	<u>\$ 45,207</u>	<u>\$ 242,320</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
\$ 10,590	\$ 108,655	\$ 3,865	\$ 5,896	\$ 164,581	\$ 150,332	\$ 482,493	\$ 25,719
49,884	511,834	18,207	27,775	775,278	708,156	2,438,032	121,155
-	-	-	-	1,477,023	-	-	-
141	1,736	120	53	2,023	2,465	6,204	446
-	-	-	-	-	167,953	-	65,214
-	3,518,237	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	3,508	-	-	-	-
<u>\$ 60,615</u>	<u>\$ 4,140,462</u>	<u>\$ 22,192</u>	<u>\$ 37,232</u>	<u>\$ 2,418,905</u>	<u>\$ 1,028,906</u>	<u>\$ 2,926,729</u>	<u>\$ 212,534</u>
\$ -	\$ 24,824	\$ 2,152	\$ 21,198	\$ 4,996	\$ 105,577	\$ -	\$ -
-	1,226	1,871	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	48	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	11,905	-	1,491,674	100,000	-	-
-	-	-	-	-	61,781	23,074	-
-	-	-	1,050	-	-	-	-
-	26,050	15,976	22,248	1,496,670	267,358	23,074	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	11,476	-	63,863	7,905	23,231
-	-	-	-	-	697,685	2,895,750	189,303
60,615	4,114,412	6,216	3,508	922,235	-	-	-
<u>60,615</u>	<u>4,114,412</u>	<u>6,216</u>	<u>14,984</u>	<u>922,235</u>	<u>761,548</u>	<u>2,903,655</u>	<u>212,534</u>
<u>\$ 60,615</u>	<u>\$ 4,140,462</u>	<u>\$ 22,192</u>	<u>\$ 37,232</u>	<u>\$ 2,418,905</u>	<u>\$ 1,028,906</u>	<u>\$ 2,926,729</u>	<u>\$ 212,534</u>

continued

**CALCASIEU PARISH POLICE JURY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2010**

	Capital Projects			
	Coliseum Capital Improvement Fund	Juvenile Justice Construction Fund	Health Unit Construction Fund	SEED Center Construction Fund
ASSETS				
Cash and cash equivalents	\$ 58,648	\$ 48,162	\$ 23,112	\$ 30,750
Investments	276,269	226,872	108,870	144,851
Receivable (net of allowances for uncollectibles):				
Taxes	-	-	-	-
Interest receivable	779	627	408	829
Due from other governmental units	72,117	-	-	762,960
Due from other funds	-	-	-	394,326
Prepaid items	-	-	-	-
Other receivables	-	-	-	-
Total assets	<u>\$ 407,813</u>	<u>\$ 275,661</u>	<u>\$ 132,390</u>	<u>\$ 1,333,716</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 61,922	\$ -	\$ 2,647	\$ 304,789
Accrued liabilities	-	-	-	-
Due to other governmental units	-	-	-	-
Due to other funds	6,504	-	-	-
Advance from other funds	-	-	-	-
Deferred revenues	-	-	-	-
Retainage payable	-	-	15,300	19,716
Other liabilities	-	-	-	-
Total liabilities	<u>68,426</u>	<u>-</u>	<u>17,947</u>	<u>324,505</u>
Fund balances:				
Reserved for:				
Prepaid items	-	-	-	-
Committed appropriations	-	-	-	-
Unreserved, designated for:				
Encumbrances	-	17,729	-	-
Capital improvements	339,387	257,932	114,443	1,009,211
Unreserved, undesignated	-	-	-	-
Total fund balances	<u>339,387</u>	<u>275,661</u>	<u>114,443</u>	<u>1,009,211</u>
Total liabilities and fund balances	<u>\$ 407,813</u>	<u>\$ 275,661</u>	<u>\$ 132,390</u>	<u>\$ 1,333,716</u>

<u>L.C.D.B.G.</u> <u>Mossville</u> <u>Sewer</u> <u>Project</u>	<u>Debt Service</u>	
	<u>Paving</u> <u>Assessment</u> <u>Fund</u>	<u>Total</u> <u>Nonmajor</u> <u>Governmental</u> <u>Funds</u>
\$ 10,896	\$ 811	\$ 6,065,080
51,326	-	28,542,455
-	-	10,610,378
334	-	81,222
-	-	4,647,075
-	-	4,007,679
-	-	59,672
-	-	96,909
<u>\$ 62,556</u>	<u>\$ 811</u>	<u>\$ 54,110,470</u>

\$ 310	\$ -	\$ 2,002,709
-	-	178,895
-	-	1,680,808
-	-	727,101
-	59,760	59,760
-	-	11,529,479
50,000	-	169,871
-	-	117,087
<u>50,310</u>	<u>59,760</u>	<u>16,465,710</u>

-	-	59,672
-	-	3,682,114
-	-	240,767
12,246	-	6,388,772
-	(58,949)	27,273,435
<u>12,246</u>	<u>(58,949)</u>	<u>37,644,760</u>
<u>\$ 62,556</u>	<u>\$ 811</u>	<u>\$ 54,110,470</u>

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2010

	Special Revenue				
	Health Unit	Solid Waste Fund	Mosquito Control	Animal Services Fund	Parks Fund
REVENUES					
Taxes:					
Property	\$ 3,116,082	\$ -	\$ 3,171,053	\$ -	\$ -
Other taxes	-	-	-	-	34,094
Special assessments levied	-	-	-	-	-
Licenses and permits	-	-	-	359,357	-
Intergovernmental revenues	209,207	9,784	209,584	495,062	105,688
Charges for services	-	-	-	140,470	194,430
Fines and forfeitures	-	1,538	-	27,557	-
Investment earnings	113,547	41,575	77,294	10,207	8,729
Gaming revenue	-	-	-	-	-
Sale of assets	308	-	4,146	138	900
Donations	-	-	-	11,354	-
Miscellaneous revenues	-	-	-	14,301	100
Total revenues	<u>3,439,144</u>	<u>52,897</u>	<u>3,462,077</u>	<u>1,058,446</u>	<u>343,941</u>
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Public safety	-	-	-	1,926,226	-
Public works	-	-	-	-	-
Sanitation	-	5,512,199	-	-	-
Health and welfare	1,956,010	-	2,723,533	-	-
Culture and recreation	-	-	-	-	789,985
Economic development	-	-	-	-	-
Capital outlay	12,348	-	98,892	46,635	22,699
Intergovernmental	-	-	-	-	-
Total expenditures	<u>1,968,358</u>	<u>5,512,199</u>	<u>2,822,425</u>	<u>1,972,861</u>	<u>812,684</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,470,786</u>	<u>(5,459,302)</u>	<u>639,652</u>	<u>(914,415)</u>	<u>(468,743)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	1,500,000	168,917	922,971	385,068
Transfers out	<u>(1,708,917)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources and uses	<u>(1,708,917)</u>	<u>1,500,000</u>	<u>168,917</u>	<u>922,971</u>	<u>385,068</u>
Net change in fund balances	(238,131)	(3,959,302)	808,569	8,556	(83,675)
Fund balances at beginning of year as restated	<u>7,037,331</u>	<u>4,371,393</u>	<u>3,835,947</u>	<u>375,798</u>	<u>471,075</u>
Fund balances at end of year	<u>\$ 6,799,200</u>	<u>\$ 412,091</u>	<u>\$ 4,644,516</u>	<u>\$ 384,354</u>	<u>\$ 387,400</u>

Special Revenue

Planning and Development	Administrative Fund	Information Technology Fund	GIS Fund	Coliseum Tax Fund	Section 8 Housing Program	Shelter Plus Care Program	Homeless Preservation Grant Fund
\$ -	\$ -	\$ -	\$ -	\$ 1,391,375	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
594,483	1,354,423	-	101,977	-	-	-	-
98,541	7,955	-	-	-	3,597,939	153,020	-
73,874	2,358,148	757,636	393,946	-	-	-	-
2,425	-	-	-	-	-	-	-
5,737	70,496	4,328	2,160	11,226	41,177	-	119
-	-	-	-	-	-	-	-
-	75	1,380	-	-	-	-	-
-	-	-	-	-	-	-	-
9,319	99	42	1,408	-	500	-	-
<u>784,379</u>	<u>3,791,196</u>	<u>763,386</u>	<u>499,491</u>	<u>1,402,601</u>	<u>3,639,616</u>	<u>153,020</u>	<u>119</u>
-	2,988,336	875,180	630,362	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	869,545	-	-	-
2,711,209	-	-	-	-	3,406,969	152,183	14,637
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>2,711,209</u>	<u>2,988,336</u>	<u>875,180</u>	<u>630,362</u>	<u>869,545</u>	<u>3,406,969</u>	<u>152,183</u>	<u>14,637</u>
<u>(1,926,830)</u>	<u>802,860</u>	<u>(111,794)</u>	<u>(130,871)</u>	<u>533,056</u>	<u>232,647</u>	<u>837</u>	<u>(14,518)</u>
1,781,860	-	293,582	122,235	-	-	-	-
-	(750,000)	(71,164)	-	(200,000)	-	-	-
<u>1,781,860</u>	<u>(750,000)</u>	<u>222,418</u>	<u>122,235</u>	<u>(200,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
(144,970)	52,860	110,624	(8,636)	333,056	232,647	837	(14,518)
30,276	3,795,322	169,175	-	219,937	1,881,599	4,241	14,518
<u>\$ (114,694)</u>	<u>\$ 3,848,182</u>	<u>\$ 279,799</u>	<u>\$ (8,636)</u>	<u>\$ 552,993</u>	<u>\$ 2,114,246</u>	<u>\$ 5,078</u>	<u>\$ -</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, 2010

Special Revenue

REVENUES	Calcasieu Workforce Center	Office of Community Services	Transit Program	LAJET Fund	Food For Seniors Fund
Taxes:					
Property	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-	-
Special assessments levied	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental revenues	1,429,227	3,989,633	762,621	157,878	-
Charges for services	990	21,140	13,012	-	-
Fines and forfeitures	-	-	-	-	-
Investment earnings	-	2,680	-	-	418
Gaming revenue	-	-	-	-	-
Sale of assets	511	-	-	-	-
Donations	-	-	-	-	-
Miscellaneous revenues	86	2,855	518	-	-
Total revenues	<u>1,430,814</u>	<u>4,016,308</u>	<u>776,151</u>	<u>157,878</u>	<u>418</u>
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Sanitation	-	-	-	-	-
Health and welfare	1,649,710	4,046,859	1,121,724	187,142	61,189
Culture and recreation	-	-	-	-	-
Economic development	-	-	-	-	-
Capital outlay	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Total expenditures	<u>1,649,710</u>	<u>4,046,859</u>	<u>1,121,724</u>	<u>187,142</u>	<u>61,189</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(218,896)</u>	<u>(30,551)</u>	<u>(345,573)</u>	<u>(29,264)</u>	<u>(60,771)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	223,138	29,000	250,000	-	65,000
Transfers out	-	(21,200)	-	(15,301)	-
Total other financing sources and uses	<u>223,138</u>	<u>7,800</u>	<u>250,000</u>	<u>(15,301)</u>	<u>65,000</u>
Net change in fund balances	4,242	(22,751)	(95,573)	(44,565)	4,229
Fund balances at beginning of year as restated	88,640	420,405	101,030	44,565	5,787
Fund balances at end of year	<u>\$ 92,882</u>	<u>\$ 397,654</u>	<u>\$ 5,457</u>	<u>\$ -</u>	<u>\$ 10,016</u>

Special Revenue

Multipurpose Contract Postal Unit	GIBHLA Grant Fund	TASC Fund	Federal Foster Care Program	Drug Court Program	Adult Drug Court Program	Homeland Security Fund	Flood Mitigation Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
36,092	1,112,048	232,639	90,796	237,553	134,573	695,869	2,284,861
1,136	-	-	-	-	32,435	-	-
-	-	-	-	-	-	-	-
259	120	149	6,728	948	41	228	486
-	-	-	-	-	-	-	-
-	-	6	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	102,808
<u>37,487</u>	<u>1,112,168</u>	<u>232,794</u>	<u>97,524</u>	<u>238,501</u>	<u>167,049</u>	<u>696,097</u>	<u>2,388,155</u>
-	-	-	-	-	-	-	-
-	-	240,533	234,837	268,422	171,556	663,902	2,390,546
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
52,349	1,039,621	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	29,043	-
<u>52,349</u>	<u>1,039,621</u>	<u>240,533</u>	<u>234,837</u>	<u>268,422</u>	<u>171,556</u>	<u>692,945</u>	<u>2,390,546</u>
<u>(14,862)</u>	<u>72,547</u>	<u>(7,739)</u>	<u>(137,313)</u>	<u>(29,921)</u>	<u>(4,507)</u>	<u>3,152</u>	<u>(2,391)</u>
9,182	-	2,000	-	32,545	5,015	-	-
-	-	-	-	-	-	-	-
<u>9,182</u>	<u>-</u>	<u>2,000</u>	<u>-</u>	<u>32,545</u>	<u>5,015</u>	<u>-</u>	<u>-</u>
(5,680)	72,547	(5,739)	(137,313)	2,624	508	3,152	(2,391)
17,003	-	6,082	581,364	74,384	174	1,229	15,752
<u>\$ 11,323</u>	<u>\$ 72,547</u>	<u>\$ 343</u>	<u>\$ 444,051</u>	<u>\$ 77,008</u>	<u>\$ 682</u>	<u>\$ 4,381</u>	<u>\$ 13,361</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, 2010

	Special Revenue				
	Coastal Impact Assistance Program	Calcasieu Emergency Response Training Center	Parish Road and Drainage Trust Fund	Office of Federal Program Development	Riverboat Recreational Endowment Fund
REVENUES					
Taxes:					
Property	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -
Other taxes	-	-	-	-	-
Special assessments levied	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental revenues	1,416,973	165,718	-	-	-
Charges for services	-	421,280	-	-	-
Fines and forfeitures	-	-	-	-	-
Investment earnings	6,407	947	68,978	1,040	14,427
Gaming revenue	-	-	-	-	-
Sale of assets	-	686	-	-	-
Donations	-	-	-	-	-
Miscellaneous revenues	-	5,012	-	-	-
Total revenues	<u>1,423,380</u>	<u>593,643</u>	<u>1,068,978</u>	<u>1,040</u>	<u>14,427</u>
EXPENDITURES					
Current:					
General government	-	-	-	-	7
Public safety	84,485	533,660	-	-	-
Public works	-	-	-	-	-
Sanitation	-	-	-	-	-
Health and welfare	-	-	-	86,943	-
Culture and recreation	-	-	-	-	-
Economic development	-	-	-	-	-
Capital outlay	-	85,273	-	-	-
Intergovernmental	1,339,805	-	671,062	-	12,000
Total expenditures	<u>1,424,290</u>	<u>618,933</u>	<u>671,062</u>	<u>86,943</u>	<u>12,007</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(910)</u>	<u>(25,290)</u>	<u>397,916</u>	<u>(85,903)</u>	<u>2,420</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	183,691	-	51,200	-
Transfers out	-	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>183,691</u>	<u>-</u>	<u>51,200</u>	<u>-</u>
Net change in fund balances	(910)	158,401	397,916	(34,703)	2,420
Fund balances at beginning of year as restated	501,967	2,431	4,157,013	56,022	997,565
Fund balances at end of year	<u>\$ 501,057</u>	<u>\$ 160,832</u>	<u>\$ 4,554,929</u>	<u>\$ 21,319</u>	<u>\$ 999,985</u>

Special Revenue

Calcasieu Parish Law Library Commission	Port Industrial Park Development Fund	Economic Development Fund	Calcasieu Junior Golf Program	Stormwater Fund	Medical Reserve Corp. Fund	Big Lake Water System Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	29,829	-	-	15,993	-
49,988	-	-	-	-	-	16,503
-	-	-	-	-	-	-
837	366	3,565	1,030	19,123	1,221	415
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	2,145	-	-	-
<u>50,825</u>	<u>366</u>	<u>33,394</u>	<u>3,175</u>	<u>19,123</u>	<u>17,214</u>	<u>16,918</u>
66,299	-	202	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	1,301,752	-	54,486
-	-	-	-	-	-	-
-	-	-	-	-	173,229	-
-	-	-	14,094	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	13,200
-	-	-	-	-	-	-
<u>66,299</u>	<u>-</u>	<u>202</u>	<u>14,094</u>	<u>1,301,752</u>	<u>173,229</u>	<u>67,686</u>
<u>(15,474)</u>	<u>366</u>	<u>33,192</u>	<u>(10,919)</u>	<u>(1,282,629)</u>	<u>(156,015)</u>	<u>(50,768)</u>
-	-	-	-	3,918,237	140,000	25,000
-	(25,363)	(25,000)	-	-	-	-
-	(25,363)	(25,000)	-	3,918,237	140,000	25,000
(15,474)	(24,997)	8,192	(10,919)	2,635,608	(16,015)	(25,768)
<u>57,360</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>\$ 41,886</u>	<u>\$ -</u>	<u>\$ 242,320</u>	<u>\$ 60,615</u>	<u>\$ 4,114,412</u>	<u>\$ 6,216</u>	<u>\$ 14,984</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, 2010

	<u>Special Revenue</u>	<u>Capital Projects</u>			
	<u>Fire Protection District No. 2 of Ward 3</u>	<u>Courthouse Complex Fund</u>	<u>Parks Capital Improvement Fund</u>	<u>Allen August Multi-Purpose Center Fund</u>	<u>Coliseum Capital Improvement Fund</u>
REVENUES					
Taxes:					
Property	\$ 1,316,316	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-	-
Special assessments levied	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental revenues	119,493	316,975	-	740,000	224,199
Charges for services	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Investment earnings	13,110	26,340	39,828	3,473	7,128
Gaming revenue	-	-	388,052	-	-
Sale of assets	-	-	-	-	-
Donations	-	-	-	-	-
Miscellaneous revenues	1,260	-	-	-	-
Total revenues	<u>1,450,179</u>	<u>343,315</u>	<u>427,880</u>	<u>743,473</u>	<u>231,327</u>
EXPENDITURES					
Current:					
General government	-	-	-	14	-
Public safety	1,427,814	-	-	-	-
Public works	-	-	-	-	-
Sanitation	-	-	-	-	-
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	19	-	-
Economic development	-	-	-	-	-
Capital outlay	-	1,372,118	310,069	837,539	234,784
Intergovernmental	-	-	-	-	-
Total expenditures	<u>1,427,814</u>	<u>1,372,118</u>	<u>310,088</u>	<u>837,553</u>	<u>234,784</u>
Excess (deficiency) of revenues over (under) expenditures	<u>22,365</u>	<u>(1,028,803)</u>	<u>117,792</u>	<u>(94,080)</u>	<u>(3,457)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	115,000	-	200,000
Transfers out	-	-	(35,068)	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>79,932</u>	<u>-</u>	<u>200,000</u>
Net change in fund balances	22,365	(1,028,803)	197,724	(94,080)	196,543
Fund balances at beginning of year as restated	899,870	1,790,351	2,705,931	306,614	142,844
Fund balances at end of year	<u>\$ 922,235</u>	<u>\$ 761,548</u>	<u>\$ 2,903,655</u>	<u>\$ 212,534</u>	<u>\$ 339,387</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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,994,826
-	-	-	-	-	-	34,094
-	-	-	-	-	506	506
-	-	-	-	-	-	2,410,240
11,124	-	762,960	-	480,787	-	20,334,621
-	-	-	-	-	-	4,474,988
-	-	-	-	-	-	31,520
4,610	3,814	10,468	445	1,918	2,925	631,067
-	-	-	-	-	-	388,052
-	-	-	-	-	-	8,150
-	-	-	-	-	-	11,354
-	-	-	-	-	-	140,453
<u>15,734</u>	<u>3,814</u>	<u>773,428</u>	<u>445</u>	<u>482,705</u>	<u>3,431</u>	<u>38,459,871</u>
-	-	-	-	-	119	4,560,519
-	15	-	-	-	-	7,941,996
-	-	-	56	-	-	1,356,294
-	-	-	-	-	-	5,512,199
-	-	-	-	-	-	13,098,309
-	-	-	-	-	-	1,673,643
-	-	-	-	-	-	6,284,998
113,237	167,117	1,018,241	93,228	654,116	-	5,079,496
-	-	-	-	-	-	2,051,910
<u>113,237</u>	<u>167,132</u>	<u>1,018,241</u>	<u>93,284</u>	<u>654,116</u>	<u>119</u>	<u>47,559,364</u>
<u>(97,503)</u>	<u>(163,318)</u>	<u>(244,813)</u>	<u>(92,839)</u>	<u>(171,411)</u>	<u>3,312</u>	<u>(9,099,493)</u>
43,181	-	394,326	25,906	155,000	-	11,042,054
-	-	-	-	-	(11,180)	(2,863,193)
<u>43,181</u>	<u>-</u>	<u>394,326</u>	<u>25,906</u>	<u>155,000</u>	<u>(11,180)</u>	<u>8,178,861</u>
(54,322)	(163,318)	149,513	(66,933)	(16,411)	(7,868)	(920,632)
<u>329,983</u>	<u>277,761</u>	<u>859,698</u>	<u>66,933</u>	<u>28,657</u>	<u>(51,081)</u>	<u>38,565,392</u>
<u>\$ 275,661</u>	<u>\$ 114,443</u>	<u>\$ 1,009,211</u>	<u>\$ -</u>	<u>\$ 12,246</u>	<u>\$ (58,949)</u>	<u>\$ 37,644,760</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, 2010

	<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	\$ 2,983,316	\$ 2,983,316	\$ 3,058,811	\$ 75,495
Intergovernmental revenues	261,982	261,982	203,928	(58,054)
Investment income	100,000	100,000	99,753	(247)
Sale of assets	-	-	308	308
Total revenues	<u>3,345,298</u>	<u>3,345,298</u>	<u>3,362,800</u>	<u>17,502</u>
EXPENDITURES				
Current:				
Health and welfare	<u>2,016,349</u>	<u>2,016,349</u>	<u>1,915,704</u>	<u>100,645</u>
Excess (deficiency) of revenues over expenditures	<u>1,328,949</u>	<u>1,328,949</u>	<u>1,447,096</u>	<u>118,147</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(1,681,142)</u>	<u>(1,681,142)</u>	<u>(1,708,917)</u>	<u>(27,775)</u>
Net change in fund balances	(352,193)	(352,193)	(261,821)	90,372
Fund balances beginning of year	<u>7,097,715</u>	<u>7,097,715</u>	<u>7,132,476</u>	<u>34,761</u>
Fund balances end of year	<u>\$ 6,745,522</u>	<u>\$ 6,745,522</u>	<u>\$ 6,870,655</u>	<u>\$ 125,133</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, 2010**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ 40,000	\$ 40,000	\$ 40,000	\$ -
Fines and forfeitures	1,000	1,000	1,538	538
Investment income	<u>50,000</u>	<u>50,000</u>	<u>27,958</u>	<u>(22,042)</u>
Total revenues	<u>91,000</u>	<u>91,000</u>	<u>69,496</u>	<u>(21,504)</u>
EXPENDITURES				
Current:				
Public works	<u>5,687,871</u>	<u>5,687,871</u>	<u>5,067,504</u>	<u>620,367</u>
Excess (deficiency) of revenues over expenditures	<u>(5,596,871)</u>	<u>(5,596,871)</u>	<u>(4,998,008)</u>	<u>598,863</u>
OTHER FINANCING SOURCES (USES)				
Transfer in	<u>1,500,000</u>	<u>1,500,000</u>	<u>1,500,000</u>	<u>-</u>
Net change in fund balances	(4,096,871)	(4,096,871)	(3,498,008)	598,863
Fund balances beginning of year	<u>4,108,455</u>	<u>4,433,824</u>	<u>4,433,814</u>	<u>(10)</u>
Fund balances end of year	<u>\$ 11,584</u>	<u>\$ 336,953</u>	<u>\$ 935,806</u>	<u>\$ 598,853</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, 2010**

	<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	\$ 3,036,589	\$ 3,036,589	\$ 3,113,486	\$ 76,897
Intergovernmental revenues	101,075	101,075	146,792	45,717
Investment income	75,000	75,000	71,229	(3,771)
Sale of assets	<u>-</u>	<u>-</u>	<u>4,146</u>	<u>4,146</u>
Total revenues	<u>3,212,664</u>	<u>3,212,664</u>	<u>3,335,653</u>	<u>122,989</u>
EXPENDITURES				
Current:				
Health and welfare	<u>3,539,960</u>	<u>3,539,960</u>	<u>2,742,777</u>	<u>797,183</u>
Excess (deficiency) of revenues over expenditures	<u>(327,296)</u>	<u>(327,296)</u>	<u>592,876</u>	<u>920,172</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>191,142</u>	<u>191,142</u>	<u>168,917</u>	<u>(22,225)</u>
Net change in fund balances	(136,154)	(136,154)	761,793	897,947
Fund balances beginning of year	<u>3,971,632</u>	<u>3,971,632</u>	<u>3,846,191</u>	<u>(125,441)</u>
Fund balances end of year	<u>\$ 3,835,478</u>	<u>\$ 3,835,478</u>	<u>\$ 4,607,984</u>	<u>\$ 772,506</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, 2010**

	<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	\$ 465,000	\$ 465,000	\$ 365,095	\$ (99,905)
Intergovernmental revenues	481,966	481,966	491,109	9,143
Charges for services	130,000	130,000	137,130	7,130
Fines and forfeitures	5,000	5,000	27,557	22,557
Investment income	10,000	10,000	9,380	(620)
Miscellaneous revenues	<u>60,000</u>	<u>18,770</u>	<u>22,005</u>	<u>3,235</u>
Total revenues	<u>1,151,966</u>	<u>1,110,736</u>	<u>1,052,276</u>	<u>(58,460)</u>
EXPENDITURES				
Current:				
Public safety	2,164,461	2,104,607	1,930,126	174,481
Capital improvements	<u>100,000</u>	<u>37,967</u>	<u>46,635</u>	<u>(8,668)</u>
Total expenditures	<u>2,264,461</u>	<u>2,142,574</u>	<u>1,976,761</u>	<u>165,813</u>
Excess (deficiency) of revenues over expenditures	(1,112,495)	(1,031,838)	(924,485)	107,353
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>1,050,000</u>	<u>931,376</u>	<u>925,885</u>	<u>(5,491)</u>
Net change in fund balances	(62,495)	(100,462)	1,400	101,862
Fund balances beginning of year	<u>230,355</u>	<u>423,510</u>	<u>423,950</u>	<u>440</u>
Fund balances end of year	<u>\$ 167,860</u>	<u>\$ 323,048</u>	<u>\$ 425,350</u>	<u>\$ 102,302</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, 2010**

	<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	\$ 125,000	\$ 125,000	\$ 154,396	\$ 29,396
Charges for services	200,000	200,000	193,630	(6,370)
Investment income	30,000	30,000	42,883	12,883
Gaming revenue	227,000	27,000	-	(27,000)
Sale of assets	-	-	900	900
Miscellaneous revenue	40,000	40,000	33,606	(6,394)
Total revenues	<u>622,000</u>	<u>422,000</u>	<u>425,415</u>	<u>3,415</u>
EXPENDITURES				
Current:				
Culture and recreation	<u>1,279,119</u>	<u>1,079,119</u>	<u>838,664</u>	<u>240,455</u>
Excess (deficiency) of revenues over expenditures	<u>(657,119)</u>	<u>(657,119)</u>	<u>(413,249)</u>	<u>243,870</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>350,000</u>	<u>350,000</u>	<u>350,000</u>	<u>-</u>
Net change in fund balances	(307,119)	(307,119)	(63,249)	243,870
Fund balances beginning of year	<u>436,259</u>	<u>487,638</u>	<u>487,644</u>	<u>6</u>
Fund balances end of year	<u>\$ 129,140</u>	<u>\$ 180,519</u>	<u>\$ 424,395</u>	<u>\$ 243,876</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, 2010**

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget- Positive (Negative)
	<u>Original</u>	<u>Final</u>		<u>(Negative)</u>
REVENUES				
Licenses and permits	\$ 879,000	\$ 749,000	\$ 594,483	\$ (154,517)
Intergovernmental revenues	130,147	130,147	300,271	170,124
Charges for services	109,375	109,375	73,855	(35,520)
Fines and forfeitures	3,000	3,000	2,425	(575)
Investment income	10,000	10,000	5,697	(4,303)
Miscellaneous revenues	<u>7,500</u>	<u>7,500</u>	<u>9,319</u>	<u>1,819</u>
Total revenues	<u>1,139,022</u>	<u>1,009,022</u>	<u>986,050</u>	<u>(22,972)</u>
EXPENDITURES				
Current:				
Economic development	<u>2,824,534</u>	<u>2,729,534</u>	<u>2,674,090</u>	<u>55,444</u>
Excess (deficiency) of revenues over expenditures	<u>(1,685,512)</u>	<u>(1,720,512)</u>	<u>(1,688,040)</u>	<u>32,472</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>1,582,000</u>	<u>1,837,000</u>	<u>1,781,860</u>	<u>(55,140)</u>
Net change in fund balances	(103,512)	116,488	93,820	(22,668)
Fund balances beginning of year	<u>171,891</u>	<u>(110,430)</u>	<u>(108,401)</u>	<u>2,029</u>
Fund balances end of year	<u>\$ 68,379</u>	<u>\$ 6,058</u>	<u>\$ (14,581)</u>	<u>\$ (20,639)</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, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget-
				Positive
				(Negative)
REVENUES				
Intergovernmental revenues	\$ 5,354	\$ 5,354	\$ 9,293	\$ 3,939
Licenses and permits	1,322,500	1,322,500	1,354,423	31,923
Charges for services	2,353,709	2,353,709	2,361,385	7,676
Investment income	75,000	75,000	63,507	(11,493)
Miscellaneous revenues	400	400	723	323
Total revenues	<u>3,756,963</u>	<u>3,756,963</u>	<u>3,789,331</u>	<u>32,368</u>
EXPENDITURES				
Current:				
General government:				
Administration	782,505	782,505	702,129	80,376
Division of Finance	1,419,129	1,419,129	1,383,769	35,360
Human Resources	518,239	518,239	448,685	69,554
Miscellaneous	491,500	491,500	344,017	147,483
Total expenditures	<u>3,211,373</u>	<u>3,211,373</u>	<u>2,878,600</u>	<u>332,773</u>
Excess (deficiency) of revenues over expenditures	<u>545,590</u>	<u>545,590</u>	<u>910,731</u>	<u>365,141</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(600,000)</u>	<u>(600,000)</u>	<u>(750,000)</u>	<u>(150,000)</u>
Net change in fund balances	(54,410)	(54,410)	160,731	215,141
Fund balances beginning of year	<u>3,745,709</u>	<u>3,745,709</u>	<u>3,856,215</u>	<u>110,506</u>
Fund balances end of year	<u>\$ 3,691,299</u>	<u>\$ 3,691,299</u>	<u>\$ 4,016,946</u>	<u>\$ 325,647</u>

**CALCASIEU PARISH POLICE JURY
INFORMATION TECHNOLOGY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2010**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Charges for services	\$ 804,166	\$ 768,905	\$ 757,636	\$ (11,269)
Investment income	5,000	5,000	3,968	(1,032)
Sale of assets	-	-	1,380	1,380
Miscellaneous revenues	-	-	42	42
Total revenues	<u>809,166</u>	<u>773,905</u>	<u>763,026</u>	<u>(10,879)</u>
EXPENDITURES				
Current:				
General government	<u>1,095,190</u>	<u>1,112,006</u>	<u>936,005</u>	<u>176,001</u>
Excess (deficiency) of revenues over expenditures	<u>(286,024)</u>	<u>(338,101)</u>	<u>(172,979)</u>	<u>165,122</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	300,000	277,275	293,582	16,307
Transfers out	<u>(62,000)</u>	<u>(62,000)</u>	<u>(71,164)</u>	<u>(9,164)</u>
Total other financing sources (uses)	<u>238,000</u>	<u>215,275</u>	<u>222,418</u>	<u>7,143</u>
Net change in fund balances	(48,024)	(122,826)	49,439	172,265
Fund balances beginning of year	<u>124,361</u>	<u>238,336</u>	<u>245,911</u>	<u>7,575</u>
Fund balances end of year	<u>\$ 76,337</u>	<u>\$ 115,510</u>	<u>\$ 295,350</u>	<u>\$ 179,840</u>

CALCASIEU PARISH POLICE JURY
GIS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Charges for services	\$ 538,031	\$ 525,500	\$ 495,924	\$ (29,576)
Investment income	2,000	2,000	2,161	161
Miscellaneous revenues	<u>2,800</u>	<u>2,800</u>	<u>1,408</u>	<u>(1,392)</u>
Total revenues	<u>542,831</u>	<u>530,300</u>	<u>499,493</u>	<u>(30,807)</u>
EXPENDITURES				
Current:				
General government	<u>645,402</u>	<u>633,106</u>	<u>621,510</u>	<u>11,596</u>
Excess (deficiency) of revenues over expenditures	<u>(102,571)</u>	<u>(102,806)</u>	<u>(122,017)</u>	<u>(19,211)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>122,000</u>	<u>122,235</u>	<u>122,235</u>	<u>-</u>
Net change in fund balances	19,429	19,429	218	(19,211)
Fund balances beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances end of year	<u>\$ 19,429</u>	<u>\$ 19,429</u>	<u>\$ 218</u>	<u>\$ (19,211)</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, 2010**

	<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	\$ 1,811,299	\$ 1,811,299	\$ 1,857,113	\$ 45,814
Investment income	<u>7,500</u>	<u>7,500</u>	<u>11,348</u>	<u>3,848</u>
Total revenues	<u>1,818,799</u>	<u>1,818,799</u>	<u>1,868,461</u>	<u>49,662</u>
EXPENDITURES				
Current:				
Recreation	<u>1,063,293</u>	<u>1,063,293</u>	<u>809,408</u>	<u>253,885</u>
Excess (deficiency) of revenues over expenditures	755,506	755,506	1,059,053	303,547
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(677,819)</u>	<u>(677,819)</u>	<u>(700,520)</u>	<u>(22,701)</u>
Net change in fund balances	77,687	77,687	358,533	280,846
Fund balances beginning of year	<u>225,823</u>	<u>225,823</u>	<u>224,538</u>	<u>(1,285)</u>
Fund balances end of year	<u>\$ 303,510</u>	<u>\$ 303,510</u>	<u>\$ 583,071</u>	<u>\$ 279,561</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, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ 3,128,815	\$ 3,128,815	\$ 2,719,622	\$ (409,193)
Investment income	5,000	5,000	35,497	30,497
Miscellaneous revenues	<u>6,500</u>	<u>6,500</u>	<u>31,312</u>	<u>24,812</u>
Total revenues	<u>3,140,315</u>	<u>3,140,315</u>	<u>2,786,431</u>	<u>(353,884)</u>
EXPENDITURES				
Current:				
Economic development	<u>3,588,188</u>	<u>3,588,188</u>	<u>3,396,940</u>	<u>191,248</u>
Excess (deficiency) of revenues over expenditures	(447,873)	(447,873)	(610,509)	(162,636)
Fund balances beginning of year	<u>2,418,322</u>	<u>2,418,322</u>	<u>2,905,814</u>	<u>487,492</u>
Fund balances end of year	<u>\$ 1,970,449</u>	<u>\$ 1,970,449</u>	<u>\$ 2,295,305</u>	<u>\$ 324,856</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, 2010**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ 73,648	\$ 73,648	\$ 170,984	\$ 97,336
EXPENDITURES				
Current:				
Economic development	71,208	71,208	152,779	(81,571)
Excess (deficiency) of revenues over expenditures	2,440	2,440	18,205	15,765
Fund balances beginning of year	6,457	6,457	(12,978)	(19,435)
Fund balances end of year	<u>\$ 8,897</u>	<u>\$ 8,897</u>	<u>\$ 5,227</u>	<u>\$ (3,670)</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, 2010**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ -	\$ -	\$ 280	\$ 280
Investment income	-	-	58	58
Total revenues	<u>-</u>	<u>-</u>	<u>338</u>	<u>338</u>
EXPENDITURES				
Current:				
Economic development	<u>-</u>	<u>18,275</u>	<u>18,275</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>(18,275)</u>	<u>(17,937)</u>	<u>338</u>
Fund balances beginning of year	<u>-</u>	<u>18,275</u>	<u>17,937</u>	<u>(338)</u>
Fund balances end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2010**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ 2,310,531	\$ 1,840,335	\$ 1,524,025	\$ (316,310)
Sale of assets	-	-	512	512
Miscellaneous revenues	-	-	86	86
Total revenues	<u>2,310,531</u>	<u>1,840,335</u>	<u>1,524,623</u>	<u>(315,712)</u>
EXPENDITURES				
Current:				
Health and welfare	<u>2,310,531</u>	<u>1,840,335</u>	<u>1,732,855</u>	<u>107,480</u>
Excess (deficiency) of revenues over expenditures	-	-	(208,232)	(208,232)
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>-</u>	<u>-</u>	<u>223,138</u>	<u>223,138</u>
Net change in fund balances	-	-	14,906	14,906
Fund balances beginning of year	<u>101,094</u>	<u>91,789</u>	<u>91,789</u>	<u>-</u>
Fund balances end of year	<u>\$ 101,094</u>	<u>\$ 91,789</u>	<u>\$ 106,695</u>	<u>\$ 14,906</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, 2010**

	<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	\$ 3,564,672	\$ 3,864,672	\$ 4,044,770	\$ 180,098
Charges for services	53,975	53,975	53,775	(200)
Investment income	3,650	3,650	2,573	(1,077)
Miscellaneous revenues	<u>2,500</u>	<u>2,500</u>	<u>2,955</u>	<u>455</u>
Total revenues	<u>3,624,797</u>	<u>3,924,797</u>	<u>4,104,073</u>	<u>179,276</u>
EXPENDITURES				
Current:				
Health and welfare	<u>3,669,900</u>	<u>3,969,900</u>	<u>4,021,435</u>	<u>(51,535)</u>
Excess (deficiency) of revenues over expenditures	(45,103)	(45,103)	82,638	127,741
OTHER FINANCING SOURCES (USES)				
Transfers in	24,000	24,000	29,000	5,000
Transfers out	<u>(20,000)</u>	<u>(20,000)</u>	<u>(20,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>4,000</u>	<u>4,000</u>	<u>9,000</u>	<u>5,000</u>
Net change in fund balances	(41,103)	(41,103)	91,638	132,741
Fund balances beginning of year	<u>318,617</u>	<u>221,446</u>	<u>224,446</u>	<u>3,000</u>
Fund balances end of year	<u>\$ 277,514</u>	<u>\$ 180,343</u>	<u>\$ 316,084</u>	<u>\$ 135,741</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, 2010**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ 1,115,436	\$ 759,062	\$ 659,181	\$ (99,881)
Charges for services	14,000	14,000	13,012	(988)
Investment income	10	10	-	(10)
Sale of assets	<u>-</u>	<u>-</u>	<u>518</u>	<u>518</u>
Total revenues	<u>1,129,446</u>	<u>773,072</u>	<u>672,711</u>	<u>(100,361)</u>
EXPENDITURES				
Current:				
Health and welfare	<u>1,339,132</u>	<u>982,758</u>	<u>940,297</u>	<u>42,461</u>
Excess (deficiency) of revenues over expenditures	(209,686)	(209,686)	(267,586)	(57,900)
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>-</u>
Net change in fund balances	40,314	40,314	(17,586)	(57,900)
Fund balances beginning of year	<u>28,371</u>	<u>(33,374)</u>	<u>(31,375)</u>	<u>1,999</u>
Fund balances end of year	<u>\$ 68,685</u>	<u>\$ 6,940</u>	<u>\$ (48,961)</u>	<u>\$ (55,901)</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, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ 213,568	\$ 213,568	\$ 235,512	\$ 21,944
Investment income	<u>5</u>	<u>5</u>	<u>-</u>	<u>(5)</u>
Total revenues	<u>213,573</u>	<u>213,573</u>	<u>235,512</u>	<u>21,939</u>
EXPENDITURES				
Current:				
Health and welfare	<u>221,258</u>	<u>221,258</u>	<u>210,728</u>	<u>10,530</u>
Excess (deficiency) of revenues over expenditures	(7,685)	(7,685)	24,784	32,469
Fund balances beginning of year	<u>8,583</u>	<u>8,583</u>	<u>(24,784)</u>	<u>(33,367)</u>
Fund balances end of year	<u>\$ 898</u>	<u>\$ 898</u>	<u>\$ -</u>	<u>\$ (898)</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, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Investment income	\$ 250	\$ 250	\$ 411	\$ 161
EXPENDITURES				
Current:				
Health and welfare	64,870	64,870	61,126	3,744
Excess (deficiency) of revenues over expenditures	(64,620)	(64,620)	(60,715)	(3,583)
OTHER FINANCING SOURCES (USES)				
Transfers in	65,000	65,000	65,000	-
Net change in fund balances	380	380	4,285	(3,583)
Fund balances beginning of year	6,254	6,254	7,128	874
Fund balances end of year	<u>\$ 6,634</u>	<u>\$ 6,634</u>	<u>\$ 11,413</u>	<u>\$ (2,709)</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, 2010**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ 36,092	\$ 36,092	\$ 36,092	\$ -
Investment income	400	400	218	(182)
Charges for services	<u>1,300</u>	<u>1,300</u>	<u>1,136</u>	<u>(164)</u>
Total revenues	<u>37,792</u>	<u>37,792</u>	<u>37,446</u>	<u>(346)</u>
EXPENDITURES				
Current:				
Health and welfare	<u>53,239</u>	<u>53,239</u>	<u>52,282</u>	<u>957</u>
Excess (deficiency) of revenues over expenditures	(15,447)	(15,447)	(14,836)	611
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	(6,265)	(6,265)	(5,654)	611
Fund balances beginning of year	<u>17,332</u>	<u>17,332</u>	<u>17,148</u>	<u>(184)</u>
Fund balances end of year	<u>\$ 11,067</u>	<u>\$ 11,067</u>	<u>\$ 11,494</u>	<u>\$ 427</u>

**CALCASIEU PARISH POLICE JURY
GIBHLA GRANT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2010**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ 1,298,994	\$ 998,994	\$ 830,970	\$ (168,024)
Investment income	-	-	120	120
Total revenues	<u>1,298,994</u>	<u>998,994</u>	<u>831,090</u>	<u>(167,904)</u>
EXPENDITURES				
Current:				
Public safety	<u>1,298,994</u>	<u>998,994</u>	<u>1,024,240</u>	<u>(25,246)</u>
Excess (deficiency) of revenues over expenditures	-	-	(193,150)	(193,150)
Fund balances beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (193,150)</u>	<u>\$ (193,150)</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, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ 251,255	\$ 251,255	\$ 271,708	\$ 20,453
Investment income	<u>275</u>	<u>275</u>	<u>150</u>	<u>(125)</u>
Total revenues	<u>251,530</u>	<u>251,530</u>	<u>271,858</u>	<u>20,328</u>
EXPENDITURES				
Current:				
Public safety	<u>251,530</u>	<u>251,530</u>	<u>263,134</u>	<u>(11,604)</u>
Excess (deficiency) of revenues over expenditures	-	-	8,724	8,724
Fund balances beginning of year	<u>-</u>	<u>-</u>	<u>(52,904)</u>	<u>(52,904)</u>
Fund balances end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (44,180)</u>	<u>\$ (44,180)</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, 2010**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ 168,000	\$ 168,000	\$ 174,237	6,237
Investment income	<u>5,000</u>	<u>5,000</u>	<u>5,774</u>	<u>774</u>
Total revenues	<u>173,000</u>	<u>173,000</u>	<u>180,011</u>	<u>7,011</u>
EXPENDITURES				
Current:				
Public safety	<u>343,124</u>	<u>343,124</u>	<u>233,345</u>	<u>109,779</u>
Excess (deficiency) of revenues over expenditures	(170,124)	(170,124)	(53,334)	116,790
Fund balances beginning of year	<u>449,867</u>	<u>449,867</u>	<u>462,623</u>	<u>12,756</u>
Fund balances end of year	<u>\$ 279,743</u>	<u>\$ 279,743</u>	<u>\$ 409,289</u>	<u>\$ 129,546</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, 2010**

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental revenues	\$ 242,994	\$ 242,994	\$ 225,864	\$ (17,130)
Investment income	750	750	889	139
Fines and forfeitures	<u>50</u>	<u>50</u>	<u>-</u>	<u>(50)</u>
Total revenues	<u>243,794</u>	<u>243,794</u>	<u>226,753</u>	<u>(17,041)</u>
EXPENDITURES				
Current:				
Public safety	<u>276,589</u>	<u>276,589</u>	<u>254,318</u>	<u>22,271</u>
Excess (deficiency) of revenues over expenditures	(32,795)	(32,795)	(27,565)	5,230
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>32,545</u>	<u>32,545</u>	<u>32,545</u>	<u>-</u>
Net change in fund balances	(250)	(250)	4,980	5,230
Fund balances beginning of year	<u>60,134</u>	<u>60,134</u>	<u>34,819</u>	<u>(25,315)</u>
Fund balances end of year	<u>\$ 59,884</u>	<u>\$ 59,884</u>	<u>\$ 39,799</u>	<u>\$ (20,085)</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, 2010**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ 181,797	\$ 181,797	\$ 129,061	\$ (52,736)
Investment income	-	-	39	39
Fines and forfeitures	<u>20,000</u>	<u>20,000</u>	<u>32,435</u>	<u>12,435</u>
Total revenues	<u>201,797</u>	<u>201,797</u>	<u>161,535</u>	<u>(40,262)</u>
EXPENDITURES				
Current:				
Public safety	<u>201,797</u>	<u>201,797</u>	<u>170,764</u>	<u>31,033</u>
Net change in fund balances	-	-	(9,229)	(9,229)
Fund balances beginning of year	<u>-</u>	<u>-</u>	<u>(26,848)</u>	<u>(26,848)</u>
Fund balances end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (36,077)</u>	<u>\$ (36,077)</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, 2010**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ 1,138,270	\$ 797,078	\$ 736,522	\$ (60,556)
Investment income	-	-	227	227
Total revenues	<u>1,138,270</u>	<u>797,078</u>	<u>736,749</u>	<u>(60,329)</u>
EXPENDITURES				
Current:				
Public safety	<u>1,138,270</u>	<u>724,763</u>	<u>708,810</u>	<u>15,953</u>
Excess (deficiency) of revenues over expenditures	-	72,315	27,939	(44,376)
Fund balances beginning of year	<u>-</u>	<u>(72,315)</u>	<u>(79,890)</u>	<u>(7,575)</u>
Fund balances end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (51,951)</u>	<u>\$ (51,951)</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, 2010**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ 7,086,810	\$ 2,824,813	\$ 2,017,890	\$ (806,923)
Investment income	100	100	486	386
Miscellaneous revenue	<u>-</u>	<u>-</u>	<u>1,866</u>	<u>1,866</u>
Total revenues	<u>7,086,910</u>	<u>2,824,913</u>	<u>2,020,242</u>	<u>(804,671)</u>
EXPENDITURES				
Current:				
Public safety	<u>7,086,810</u>	<u>2,631,323</u>	<u>2,378,631</u>	<u>252,692</u>
Excess (deficiency) of revenues over expenditures	100	193,590	(358,389)	(551,979)
Fund balances beginning of year	<u>525</u>	<u>(193,590)</u>	<u>(194,656)</u>	<u>(1,066)</u>
Fund balances end of year	<u>\$ 625</u>	<u>\$ -</u>	<u>\$ (553,045)</u>	<u>\$ (553,045)</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, 2010**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ 5,251,572	\$ 251,572	\$ 177,462	\$ (74,110)
Investment income	<u>5,000</u>	<u>5,000</u>	<u>5,845</u>	<u>845</u>
Total revenues	<u>5,256,572</u>	<u>256,572</u>	<u>183,307</u>	<u>(73,265)</u>
EXPENDITURES				
Current:				
Public safety	<u>5,829,882</u>	<u>650,000</u>	<u>66,108</u>	<u>583,892</u>
Excess (deficiency) of revenues over expenditures	(573,310)	(393,428)	117,199	510,627
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	(537,998)	(358,116)	117,199	475,315
Fund balances beginning of year	<u>559,120</u>	<u>393,447</u>	<u>393,447</u>	<u>-</u>
Fund balances end of year	<u>\$ 21,122</u>	<u>\$ 35,331</u>	<u>\$ 510,646</u>	<u>\$ 475,315</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, 2010**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ 169,000	\$ 169,000	\$ 165,718	\$ (3,282)
Charges for services	328,500	328,500	414,234	85,734
Investment income	<u>1,000</u>	<u>1,000</u>	<u>1,126</u>	<u>126</u>
Total revenues	<u>498,500</u>	<u>498,500</u>	<u>581,078</u>	<u>82,578</u>
EXPENDITURES				
Current:				
Public safety	515,431	515,431	534,404	(18,973)
Capital outlay	<u>90,000</u>	<u>90,000</u>	<u>90,043</u>	<u>(43)</u>
Total expenditures	<u>605,431</u>	<u>605,431</u>	<u>624,447</u>	<u>(19,016)</u>
Excess (deficiency) of revenues over expenditures	(106,931)	(106,931)	(43,369)	63,562
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>180,000</u>	<u>180,000</u>	<u>183,691</u>	<u>3,691</u>
Net change in fund balances	73,069	73,069	140,322	67,253
Fund balances beginning of year	<u>31,670</u>	<u>(14,787)</u>	<u>(14,787)</u>	<u>-</u>
Fund balances end of year	<u>\$ 104,739</u>	<u>\$ 58,282</u>	<u>\$ 125,535</u>	<u>\$ 67,253</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, 2010**

	<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>50,000</u>	<u>50,000</u>	<u>61,444</u>	<u>11,444</u>
Total revenues	<u>1,050,000</u>	<u>1,050,000</u>	<u>1,061,444</u>	<u>11,444</u>
EXPENDITURES				
Current:				
Intergovernmental	<u>1,429,576</u>	<u>1,479,576</u>	<u>671,062</u>	<u>808,514</u>
Excess (deficiency) of revenues over expenditures	(379,576)	(429,576)	390,382	819,958
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(50,000)</u>	<u>(50,000)</u>	<u>-</u>	<u>50,000</u>
Net change in fund balances	(429,576)	(479,576)	390,382	869,958
Fund balances beginning of year	<u>528,451</u>	<u>528,451</u>	<u>4,171,454</u>	<u>3,643,003</u>
Fund balances end of year	<u>\$ 98,875</u>	<u>\$ 48,875</u>	<u>\$ 4,561,836</u>	<u>\$ 4,512,961</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, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Charges for services	\$ -	\$ -	\$ 5,000	\$ 5,000
Investment income	1,000	1,000	896	(104)
Total revenues	<u>1,000</u>	<u>1,000</u>	<u>5,896</u>	<u>4,896</u>
EXPENDITURES				
Current:				
Health and welfare	<u>132,906</u>	<u>132,906</u>	<u>118,881</u>	<u>14,025</u>
Excess (deficiency) of revenues over expenditures	(131,906)	(131,906)	(112,985)	18,921
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>100,000</u>	<u>100,000</u>	<u>83,700</u>	<u>(16,300)</u>
Net change in fund balances	(31,906)	(31,906)	(29,285)	2,621
Fund balances beginning of year	<u>48,851</u>	<u>48,851</u>	<u>52,962</u>	<u>4,111</u>
Fund balances end of year	<u>\$ 16,945</u>	<u>\$ 16,945</u>	<u>\$ 23,677</u>	<u>\$ 6,732</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, 2010**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Investment income	\$ 12,000	\$ 12,000	\$ 12,547	\$ 547
EXPENDITURES				
Current:				
Culture and recreation	12,050	12,050	12,007	43
Excess (deficiency) of revenues over expenditures	(50)	(50)	540	590
Fund balances beginning of year	1,000,050	1,000,050	1,000,961	911
Fund balances end of year	\$ 1,000,000	\$ 1,000,000	\$ 1,001,501	\$ 1,501

**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, 2010**

	<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	\$ 49,000	\$ 49,000	\$ 48,324	\$ (676)
Investment income	1,000	1,000	661	(339)
Miscellaneous revenues	<u>1,000</u>	<u>1,000</u>	<u>2,544</u>	<u>1,544</u>
Total revenues	<u>51,000</u>	<u>51,000</u>	<u>51,529</u>	<u>529</u>
EXPENDITURES				
Current:				
General government	<u>70,225</u>	<u>70,225</u>	<u>68,101</u>	<u>2,124</u>
Excess (deficiency) of revenues over expenditures	(19,225)	(19,225)	(16,572)	2,653
Fund balances beginning of year	<u>60,424</u>	<u>60,424</u>	<u>58,248</u>	<u>(2,176)</u>
Fund balances end of year	<u>\$ 41,199</u>	<u>\$ 41,199</u>	<u>\$ 41,676</u>	<u>\$ 477</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, 2010**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Investment income	\$ 400	\$ 400	\$ 281	\$ (119)
EXPENDITURES				
Current:				
General government	10	10	-	10
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>-</u>	<u>5,010</u>
Excess (deficiency) of revenues over expenditures	(4,610)	(4,610)	281	4,891
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>-</u>	<u>-</u>	<u>(25,363)</u>	<u>(25,363)</u>
Net change in fund balances	(4,610)	(4,610)	(25,082)	(20,472)
Fund balances beginning of year	<u>25,056</u>	<u>25,056</u>	<u>25,082</u>	<u>26</u>
Fund balances end of year	<u>\$ 20,446</u>	<u>\$ 20,446</u>	<u>\$ -</u>	<u>\$ (20,446)</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, 2010**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenue	\$ 29,781	\$ 29,781	\$ 29,829	\$ 48
Investment income	<u>4,000</u>	<u>4,000</u>	<u>3,135</u>	<u>(865)</u>
Total revenue	<u>33,781</u>	<u>33,781</u>	<u>32,964</u>	<u>(817)</u>
EXPENDITURES				
Current:				
General government	<u>225</u>	<u>225</u>	<u>201</u>	<u>24</u>
Excess (deficiency) of revenues over expenditures	<u>33,556</u>	<u>33,556</u>	<u>32,763</u>	<u>(793)</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(25,000)</u>	<u>(25,000)</u>	<u>(25,000)</u>	<u>-</u>
Net change in fund balances	8,556	8,556	7,763	(793)
Fund balances beginning of year	<u>234,524</u>	<u>234,524</u>	<u>234,925</u>	<u>401</u>
Fund balances end of year	<u>\$ 243,080</u>	<u>\$ 243,080</u>	<u>\$ 242,688</u>	<u>\$ (392)</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, 2010**

	<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	\$ 879	\$ 129
Miscellaneous revenue	<u>1,500</u>	<u>1,500</u>	<u>2,145</u>	<u>645</u>
Total revenue	<u>2,250</u>	<u>2,250</u>	<u>3,024</u>	<u>774</u>
EXPENDITURES				
Current:				
General government	<u>22,510</u>	<u>22,510</u>	<u>14,094</u>	<u>8,416</u>
Excess (deficiency) of revenues over expenditures	(20,260)	(20,260)	(11,070)	9,190
Fund balances beginning of year	<u>71,483</u>	<u>71,483</u>	<u>71,777</u>	<u>294</u>
Fund balances end of year	<u>\$ 51,223</u>	<u>\$ 51,223</u>	<u>\$ 60,707</u>	<u>\$ 9,484</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, 2010**

	<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	\$ 14,446	9,446
EXPENDITURES				
Current:				
Health and welfare	1,624,177	1,624,177	1,446,684	177,493
Excess (deficiency) of revenues over expenditures	(1,619,177)	(1,619,177)	(1,432,238)	186,939
OTHER FINANCING SOURCES (USES)				
Transfers in	400,000	400,000	400,000	-
Net change in fund balances	(1,219,177)	(1,219,177)	(1,032,238)	186,939
Fund balances beginning of year	1,282,313	1,655,408	1,655,408	-
Fund balances end of year	<u>\$ 63,136</u>	<u>\$ 436,231</u>	<u>\$ 623,170</u>	<u>\$ 186,939</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, 2010**

	<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	\$ 25,000	\$ 25,000	\$ 27,898	\$ 2,898
Investment income	<u>750</u>	<u>750</u>	<u>1,172</u>	<u>422</u>
Total revenues	<u>25,750</u>	<u>25,750</u>	<u>29,070</u>	<u>3,320</u>
EXPENDITURES				
Current:				
Health and welfare	<u>175,507</u>	<u>175,507</u>	<u>171,059</u>	<u>4,448</u>
Excess (deficiency) of revenues over expenditures	<u>(149,757)</u>	<u>(149,757)</u>	<u>(141,989)</u>	<u>7,768</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>140,000</u>	<u>140,000</u>	<u>140,000</u>	<u>-</u>
Net change in fund balances	(9,757)	(9,757)	(1,989)	7,768
Fund balances beginning of year	<u>18,323</u>	<u>18,323</u>	<u>24,214</u>	<u>5,891</u>
Fund balances end of year	<u>\$ 8,566</u>	<u>\$ 8,566</u>	<u>\$ 22,225</u>	<u>\$ 13,659</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, 2010**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Charges for services	\$ 60,000	\$ 60,000	\$ 44,430	\$ (15,570)
Investment income	400	400	337	(63)
Miscellaneous revenue	<u>-</u>	<u>-</u>	<u>32</u>	<u>32</u>
Total revenues	<u>60,400</u>	<u>60,400</u>	<u>44,799</u>	<u>(15,601)</u>
EXPENDITURES				
Current:				
Health and welfare	<u>86,883</u>	<u>86,883</u>	<u>74,016</u>	<u>12,867</u>
Excess (deficiency) of revenues over expenditures	<u>(26,483)</u>	<u>(26,483)</u>	<u>(29,217)</u>	<u>(2,734)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>-</u>
Net change in fund balances	(1,483)	(1,483)	(4,217)	(2,734)
Fund balances beginning of year	<u>3,187</u>	<u>3,187</u>	<u>36,942</u>	<u>33,755</u>
Fund balances end of year	<u>\$ 1,704</u>	<u>\$ 1,704</u>	<u>\$ 32,725</u>	<u>\$ 31,021</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, 2010**

	<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	\$ 1,372,331	\$ 1,286,331	\$ 1,286,427	\$ 96
Intergovernmental revenues	119,533	119,533	119,493	(40)
Investment income	11,000	11,000	11,481	481
Miscellaneous revenue	<u>-</u>	<u>-</u>	<u>1,260</u>	<u>1,260</u>
Total revenues	<u>1,502,864</u>	<u>1,416,864</u>	<u>1,418,661</u>	<u>1,797</u>
EXPENDITURES				
Current:				
Health and welfare	<u>1,573,653</u>	<u>1,487,653</u>	<u>1,376,337</u>	<u>111,316</u>
Excess (deficiency) of revenues over expenditures	(70,789)	(70,789)	42,324	113,113
Fund balances beginning of year	<u>900,488</u>	<u>900,488</u>	<u>900,986</u>	<u>498</u>
Fund balances end of year	<u>\$ 829,699</u>	<u>\$ 829,699</u>	<u>\$ 943,310</u>	<u>\$ 113,611</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 and to assist funding of operations.

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, 2010**

	<u>Sewer District No. 11 of Ward 3</u>	<u>Sewer District No. 8 of Ward 4</u>	<u>Total Nonmajor Enterprise Funds</u>
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 50,198	\$ 63	\$ 50,261
Restricted cash and cash equivalents - bond covenants	14,124	-	14,124
Investments	158,256	205	158,461
Restricted investments - customer deposits	1,915	-	1,915
Restricted investments - bond covenants	66,532	-	66,532
Accounts receivable - net	-	177	177
Taxes receivable - net	128,930	-	128,930
Restricted taxes receivable - bond covenants	3	-	3
Interest receivable	478	1	479
Restricted interest receivable - bond covenants	262	-	262
Due from component units	24,629	-	24,629
Prepaid insurance	4,767	-	4,767
Total current assets	<u>450,094</u>	<u>446</u>	<u>450,540</u>
Noncurrent assets:			
Deferred charges	2,107	-	2,107
Capital assets:			
Land	179,334	24,586	203,920
Improvements other than buildings	5,825,632	2,028,013	7,853,645
Equipment	125,289	550,479	675,768
Total capital assets	<u>6,130,255</u>	<u>2,603,078</u>	<u>8,733,333</u>
Accumulated depreciation	<u>(1,897,833)</u>	<u>(47,071)</u>	<u>(1,944,904)</u>
Net capital assets	<u>4,232,422</u>	<u>2,556,007</u>	<u>6,788,429</u>
Total noncurrent assets	<u>4,234,529</u>	<u>2,556,007</u>	<u>6,790,536</u>
Total assets	<u>\$ 4,684,623</u>	<u>\$ 2,556,453</u>	<u>\$ 7,241,076</u>
LIABILITIES			
Current liabilities:			
Accounts payable	\$ 14,548	\$ -	\$ 14,548
Due to other funds	131	6,335	6,466
Refundable customer deposits	1,915	-	1,915
Bonds payable	50,000	-	50,000
Total current liabilities	<u>66,594</u>	<u>6,335</u>	<u>72,929</u>
NET ASSETS			
Invested in capital assets, net of related debt	4,182,422	2,556,007	6,738,429
Restricted for:			
Debt service	80,921	-	80,921
Unrestricted	354,686	(5,889)	348,797
Total net assets	<u>\$ 4,618,029</u>	<u>\$ 2,550,118</u>	<u>\$ 7,168,147</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, 2010**

	<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	\$ 241,758	\$ 545	\$ 242,303
Miscellaneous revenues	<u>-</u>	<u>1,490</u>	<u>1,490</u>
Total operating revenues	241,758	2,035	243,793
OPERATING EXPENSES			
Supplies	7,114	902	8,016
Contractual services	235,148	5,490	240,638
Depreciation	<u>152,728</u>	<u>38,908</u>	<u>191,636</u>
Total operating expenses	394,990	45,300	440,290
Operating income (loss)	(153,232)	(43,265)	(196,497)
NONOPERATING REVENUES (EXPENSES)			
Property taxes	137,342	-	137,342
Investment earnings	5,083	4	5,087
Interest expense	(7,030)	-	(7,030)
Miscellaneous expense	<u>(5,720)</u>	<u>-</u>	<u>(5,720)</u>
Total nonoperating revenues (expenses)	129,675	4	129,679
Income (loss) before contributions and transfers	(23,557)	(43,261)	(66,818)
CONTRIBUTIONS AND TRANSFERS			
Capital contributions	-	2,594,914	2,594,914
Transfers in	<u>80,675</u>	<u>-</u>	<u>80,675</u>
Total contributions and transfers	<u>80,675</u>	<u>2,594,914</u>	<u>2,675,589</u>
Change in net assets	57,118	2,551,653	2,608,771
Total net assets at beginning of year	<u>4,560,911</u>	<u>(1,535)</u>	<u>4,559,376</u>
Total net assets at end of year	<u>\$ 4,618,029</u>	<u>\$ 2,550,118</u>	<u>\$ 7,168,147</u>

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2010**

	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	\$ 236,294	\$ 210	\$ 236,504
Other operating receipts	2,615	1,490	4,105
Payments to suppliers for goods and services	<u>(239,660)</u>	<u>(6,115)</u>	<u>(245,775)</u>
Net cash provided by (used for) operating activities	<u>(751)</u>	<u>(4,415)</u>	<u>(5,166)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Receipts from general property taxes	180,437	-	180,437
Loan from other funds	<u>-</u>	<u>4,635</u>	<u>4,635</u>
Net cash provided by (used for) noncapital financing activities	<u>180,437</u>	<u>4,635</u>	<u>185,072</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Receipt of capital related interfund activity	80,675	-	80,675
Acquisition and construction of capital assets	(148,488)	-	(148,488)
Principal paid on debt	(45,000)	-	(45,000)
Interest and fiscal charges paid on debt	<u>(7,030)</u>	<u>-</u>	<u>(7,030)</u>
Net cash provided by (used for) capital and related financing activities	<u>(119,843)</u>	<u>-</u>	<u>(119,843)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of investments	(785,101)	(2,347)	(787,448)
Proceeds from sales and maturities of investments	767,672	2,183	769,855
Interest received on investments	<u>4,829</u>	<u>4</u>	<u>4,833</u>
Net cash provided by (used for) investing activities	<u>(12,600)</u>	<u>(160)</u>	<u>(12,760)</u>
Net increase (decrease) in cash and cash equivalents	47,243	60	47,303
Cash and cash equivalents at beginning of year	<u>17,079</u>	<u>3</u>	<u>17,082</u>
Cash and cash equivalents at end of year	<u>\$ 64,322</u>	<u>\$ 63</u>	<u>\$ 64,385</u>
Classified as:			
Current assets	\$ 50,198	\$ 63	\$ 50,261
Restricted assets	<u>14,124</u>	<u>-</u>	<u>14,124</u>
Totals	<u>\$ 64,322</u>	<u>\$ 63</u>	<u>\$ 64,385</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)	\$ (153,232)	\$ (43,265)	\$ (196,497)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:			
Depreciation	152,728	38,908	191,636
Amortization	702	-	702
Changes in assets and liabilities:			
Decrease (increase) in accounts receivable	-	(58)	(58)
Decrease (increase) in other receivables	2,615	-	2,615
Decrease (increase) in due from component units	(505)	-	(505)
Decrease (increase) in prepaid insurance	(4,767)	-	(4,767)
Increase (decrease) in accounts payable	1,760	-	1,760
Increase (decrease) in due to other funds	(192)	-	(192)
Increase (decrease) in refundable customer deposits	140	-	140
Total adjustments	<u>152,481</u>	<u>38,850</u>	<u>191,331</u>
Net cash provided by (used for) operating activities	<u>\$ (751)</u>	<u>\$ (4,415)</u>	<u>\$ (5,166)</u>
Non cash investing, capital, and financing activities			
Net increase (decrease) in fair value of investments	<u>\$ (415)</u>	<u>\$ (1)</u>	<u>\$ (416)</u>
Noncash transfer of equipment	<u>\$ -</u>	<u>\$ 2,594,914</u>	<u>\$ 2,594,914</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, 2010

	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	\$ 241,737	\$ 986,985	\$ 104,929	\$ 35,355	\$ 1,369,006
Investments	1,067,457	4,542,633	494,279	166,545	6,270,914
Interest receivable	3,514	12,432	4,703	465	21,114
Due from other governments	-	4,855	-	-	4,855
Due from component units	-	-	100,000	-	100,000
Prepaid items	8,100	-	1,142,464	-	1,150,564
Other receivables	137,988	5,530	27,349	-	170,867
Total current assets	<u>1,458,796</u>	<u>5,552,435</u>	<u>1,873,724</u>	<u>202,365</u>	<u>9,087,320</u>
Noncurrent assets:					
Capital assets:					
Equipment	5,551	63,240	28,110	-	96,901
Accumulated depreciation	(92)	(15,008)	(16,545)	-	(31,645)
Net capital assets	<u>5,459</u>	<u>48,232</u>	<u>11,565</u>	<u>-</u>	<u>65,256</u>
Total noncurrent assets	<u>5,459</u>	<u>48,232</u>	<u>11,565</u>	<u>-</u>	<u>65,256</u>
Total assets	<u>1,464,255</u>	<u>5,600,667</u>	<u>1,885,289</u>	<u>202,365</u>	<u>9,152,576</u>
LIABILITIES					
Current liabilities:					
Accounts payable	21,663	36,872	34,292	-	92,827
Accrued liabilities	1,580	2,005	2,908	-	6,493
Due to other governments	-	2,942,171	-	-	2,942,171
Compensated absences	2,866	3,029	-	-	5,895
Other liabilities	-	-	100,000	-	100,000
Claims payable - current portion	593,577	591,993	325,933	13,547	1,525,050
Total current liabilities	<u>619,686</u>	<u>3,576,070</u>	<u>463,133</u>	<u>13,547</u>	<u>4,672,436</u>
Noncurrent liabilities:					
Compensated absences	192	88	-	-	280
Claims payable	296,789	-	651,867	-	948,656
OPEB payable	4,466	5,488	7,955	-	17,909
Total noncurrent liabilities	<u>301,447</u>	<u>5,576</u>	<u>659,822</u>	<u>-</u>	<u>966,845</u>
Total liabilities	<u>921,133</u>	<u>3,581,646</u>	<u>1,122,955</u>	<u>13,547</u>	<u>5,639,281</u>
NET ASSETS					
Invested in capital assets, net of related debt	5,459	48,232	11,565	-	65,256
Unrestricted	537,663	1,970,789	750,769	188,818	3,448,039
Total net assets	<u>\$ 543,122</u>	<u>\$ 2,019,021</u>	<u>\$ 762,334</u>	<u>\$ 188,818</u>	<u>\$ 3,513,295</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, 2010

	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	\$ 993,026	\$ 8,467,131	\$ 2,556,302	\$ 53,817	\$ 12,070,276
OPERATING EXPENSES					
Personal services	58,684	66,793	121,882	-	247,359
Employee benefits	11,489	27,864	43,204	-	82,557
Supplies	7,928	6,288	-	-	14,216
Contractual services	107,158	723,915	316,532	2	1,147,607
Insurance premiums	149,518	785,593	1,428,226	-	2,363,337
Claims	1,163,527	7,121,115	193,727	48,574	8,526,943
Depreciation	92	6,057	4,978	-	11,127
Total operating expenses	<u>1,498,396</u>	<u>8,737,625</u>	<u>2,108,549</u>	<u>48,576</u>	<u>12,393,146</u>
Operating income (loss)	(505,370)	(270,494)	447,753	5,241	(322,870)
NONOPERATING REVENUES					
Investment income	<u>26,301</u>	<u>44,256</u>	<u>36,830</u>	<u>3,041</u>	<u>110,428</u>
Total nonoperating revenues	<u>26,301</u>	<u>44,256</u>	<u>36,830</u>	<u>3,041</u>	<u>110,428</u>
Income (loss) before contributions and transfers	(479,069)	(226,238)	484,583	8,282	(212,442)
CONTRIBUTIONS AND TRANSFERS					
Capital contributions	5,551	-	-	-	5,551
Transfers out	-	-	(303,643)	-	(303,643)
Total contributions and transfers	<u>5,551</u>	<u>-</u>	<u>(303,643)</u>	<u>-</u>	<u>(298,092)</u>
Change in net assets	(473,518)	(226,238)	180,940	8,282	(510,534)
Total net assets beginning 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>
Total net assets end of year	<u>\$ 543,122</u>	<u>\$ 2,019,021</u>	<u>\$ 762,334</u>	<u>\$ 188,818</u>	<u>\$ 3,513,295</u>

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2010**

	<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	\$ 787,319	\$ 4,299,623	\$ 2,183,018	\$ 32,166	\$ 7,302,126
Receipts from insured	205,707	4,159,600	373,285	21,651	4,760,243
Payments to suppliers for goods and services	(1,317,686)	(8,199,062)	(3,596,819)	(42,930)	(13,156,497)
Payments to employees for services and benefits	(64,570)	(104,675)	(154,225)	-	(323,470)
Net cash provided by (used for) operating activities	<u>(389,230)</u>	<u>155,486</u>	<u>(1,194,741)</u>	<u>10,887</u>	<u>(1,417,598)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Transfers out to other funds	-	-	(303,643)	-	(303,643)
Subsidies received	-	1,570,659	-	-	1,570,659
Noncapital cash payments on behalf of local government	-	(1,527,898)	-	-	(1,527,898)
Net cash provided by (used for) noncapital financing activities	<u>-</u>	<u>42,761</u>	<u>(303,643)</u>	<u>-</u>	<u>(260,882)</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
Purchase of investments	(3,469,740)	(11,022,513)	(4,997,286)	(382,133)	(19,871,672)
Proceeds from sales and maturities of investments	3,940,154	11,311,569	6,412,269	389,549	22,053,541
Interest received on investments	25,617	84,414	33,316	2,910	146,257
Net cash provided by (used for) investing activities	<u>496,031</u>	<u>373,470</u>	<u>1,448,299</u>	<u>10,326</u>	<u>2,328,126</u>
Net increase (decrease) in cash and and cash equivalents	106,801	571,717	(50,085)	21,213	649,646
Cash and cash equivalents at beginning of year	<u>134,936</u>	<u>415,268</u>	<u>155,014</u>	<u>14,142</u>	<u>719,360</u>
Cash and cash equivalents at end of year	<u>\$ 241,737</u>	<u>\$ 986,985</u>	<u>\$ 104,929</u>	<u>\$ 35,355</u>	<u>\$ 1,369,006</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)	\$ (505,370)	\$ (270,494)	\$ 447,753	\$ 5,241	\$ (322,870)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:					
Depreciation	92	6,057	4,978	-	11,127
Changes in assets and liabilities:					
Decrease (increase) in prepaid items	(1,247)	85,413	(975,945)	-	(891,779)
Decrease (increase) in due from other governments	-	(4,855)	-	-	(4,855)
Decrease (increase) in due from component units	-	2,476	(100,000)	-	(97,524)
Decrease (increase) in other receivables	90,886	(5,530)	(27,349)	-	58,007
Increase (decrease) in accounts payable	15,680	(715)	20,497	-	35,462
Increase (decrease) in compensated absences payable	3,058	(424)	(3,059)	-	(425)
Increase (decrease) in due to other governments	-	(12,885)	-	-	(12,885)
Increase (decrease) in accrued liabilities	6,706	361,457	(569,571)	5,646	(195,762)
Increase (decrease) on OPEB payable	965	(5,014)	7,955	-	3,906
Total adjustments	<u>116,140</u>	<u>425,980</u>	<u>(1,642,494)</u>	<u>5,646</u>	<u>(1,094,728)</u>
Net cash provided by (used for) operating activities	<u>\$ (389,230)</u>	<u>\$ 155,486</u>	<u>\$ (1,194,741)</u>	<u>\$ 10,887</u>	<u>\$ (1,417,598)</u>
Non cash investing, capital, and financing activities					
Net increase (decrease) in fair value of investments	<u>\$ (1,952)</u>	<u>\$ (8,307)</u>	<u>\$ (904)</u>	<u>\$ (305)</u>	<u>\$ (11,468)</u>
Noncash transfer of equipment	<u>\$ 5,551</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,551</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.

**CALCASIEU PARISH POLICE JURY
 COMBINING STATEMENT OF FIDUCIARY NET ASSETS
 AGENCY FUNDS
 DECEMBER 31, 2010**

	L.E.P.C. Fund	Calcasieu Parish Gaming Pooling District	Total
ASSETS			
Cash and cash equivalents	\$ 10,182	\$ -	\$ 10,182
Investments	47,965	-	47,965
Interest receivable	128	-	128
Other receivable	-	9,387,794	9,387,794
Total assets	<u>\$ 58,275</u>	<u>\$ 9,387,794</u>	<u>\$ 9,446,069</u>
LIABILITIES			
Due to other governmental units	\$ 58,275	\$ 9,387,794	\$ 9,446,069
Total liabilities	<u>\$ 58,275</u>	<u>\$ 9,387,794</u>	<u>\$ 9,446,069</u>

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2010

	Balance January 1, <u>2010</u>	<u>Additions</u>	<u>Deletions</u>	Balance December 31, <u>2010</u>
L.E.P.C. FUND				
<u>Assets</u>				
Cash	\$ 4,401	\$ 19,875	\$ 14,094	\$ 10,182
Investments	54,042	-	6,077	47,965
Interest receivable	195	128	195	128
Total assets	<u>\$ 58,638</u>	<u>\$ 20,003</u>	<u>\$ 20,366</u>	<u>\$ 58,275</u>
<u>Liabilities</u>				
Due to other governmental units	<u>\$ 58,638</u>	<u>\$ 20,003</u>	<u>\$ 20,366</u>	<u>\$ 58,275</u>
Total liabilities	<u>\$ 58,638</u>	<u>\$ 20,003</u>	<u>\$ 20,366</u>	<u>\$ 58,275</u>
 CALCASIEU PARISH GAMING DISTRICT				
<u>Assets</u>				
Cash	\$ -	\$ 23,992,581	\$ 23,992,581	\$ -
Other receivable	9,484,760	9,387,794	9,484,760	9,387,794
Total assets	<u>\$ 9,484,760</u>	<u>\$ 33,380,375</u>	<u>\$ 33,477,341</u>	<u>\$ 9,387,794</u>
<u>Liabilities</u>				
Due to other governmental units	<u>\$ 9,484,760</u>	<u>\$ 33,380,375</u>	<u>\$ 33,477,341</u>	<u>\$ 9,387,794</u>
Total liabilities	<u>\$ 9,484,760</u>	<u>\$ 33,380,375</u>	<u>\$ 33,477,341</u>	<u>\$ 9,387,794</u>
 TOTAL - ALL AGENCY FUNDS				
<u>Assets</u>				
Cash	\$ 4,401	\$ 24,012,456	\$ 24,006,675	\$ 10,182
Investments	54,042	-	6,077	47,965
Interest receivable	195	128	195	128
Other receivables	9,484,760	9,387,794	9,484,760	9,387,794
Total assets	<u>\$ 9,543,398</u>	<u>\$ 33,400,378</u>	<u>\$ 33,497,707</u>	<u>\$ 9,446,069</u>
<u>Liabilities</u>				
Due to other governmental units	<u>\$ 9,543,398</u>	<u>\$ 33,400,378</u>	<u>\$ 33,497,707</u>	<u>\$ 9,446,069</u>
Total liabilities	<u>\$ 9,543,398</u>	<u>\$ 33,400,378</u>	<u>\$ 33,497,707</u>	<u>\$ 9,446,069</u>



COMBINING STATEMENTS OF NONMAJOR COMPONENT UNITS

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF NET ASSETS
NONMAJOR COMPONENT UNITS
DECEMBER 31, 2010

	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	\$ 71,143	\$ 120,271	\$ 182,382	\$ 26,465	\$ 251,982	\$ 44,850
Investments	333,947	565,849	859,131	124,668	293,399	211,272
Receivables - net:						
Taxes	1,090,448	270,200	1,908,494	952,216	186,776	152,064
Accounts	-	-	-	-	-	-
Accrued interest receivable	1,289	1,617	2,711	950	810	587
Other receivables	-	-	-	-	-	-
Due from other governments	-	-	8,381	-	-	-
Due from primary government	-	-	-	-	-	-
Prepaid items	3,032	5,273	59,354	646	1,357	15,103
Inventory	-	-	-	-	-	-
Deferred bond issuance costs	17,836	23,700	-	-	-	-
Restricted assets:						
Cash and cash equivalents	-	-	-	-	-	-
Investments	-	-	-	-	-	-
Receivables - net	-	-	-	-	-	-
Capital assets:						
Non-depreciable	37,336	22,700	10,000	45,000	21,250	52,915
Depreciable, net	1,387,424	1,365,334	1,790,072	1,103,555	320,282	284,984
Other assets	-	-	-	-	-	-
Total assets	<u>2,942,455</u>	<u>2,374,944</u>	<u>4,820,525</u>	<u>2,253,500</u>	<u>1,075,856</u>	<u>761,775</u>
LIABILITIES						
Accounts payable and accruals	36,635	46,223	31,617	26,988	7,919	5,679
Due to other governments	1,030	-	-	-	-	-
Due to primary government	-	-	-	-	-	-
Unearned revenue	1,106,726	272,306	1,919,512	957,366	188,239	152,446
Other liabilities	-	-	-	-	-	-
Current portion of long-term liabilities:						
Compensated absences	-	-	3,221	-	-	-
Capital lease obligations	-	-	-	-	32,929	-
Liabilities from restricted assets	-	-	-	-	-	-
Bonds payable	115,000	55,000	125,000	-	-	-
Noncurrent portion of long-term liabilities:						
Compensated absences	-	-	2,608	-	-	-
Capital lease obligations	-	-	-	-	287,932	-
Bonds payable	960,000	1,445,000	590,000	-	-	-
OPEB liability	67,246	-	62,607	-	-	-
Total liabilities	<u>2,286,637</u>	<u>1,818,529</u>	<u>2,734,565</u>	<u>984,354</u>	<u>517,019</u>	<u>158,125</u>
NET ASSETS						
Invested in capital assets, net of related debt	349,760	145,069	1,085,072	1,148,555	210,368	337,899
Restricted for:						
Capital projects	-	-	-	-	-	-
Debt service	55,846	63,769	374,515	-	-	-
Unrestricted	250,212	347,577	626,373	120,591	348,469	265,751
Total net assets	<u>\$ 655,818</u>	<u>\$ 556,415</u>	<u>\$ 2,085,960</u>	<u>\$ 1,269,146</u>	<u>\$ 558,837</u>	<u>\$ 603,650</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
\$ 69,773	\$ 1,971,246	\$ 123,794	\$ 111,297	\$ 60,065	\$ 5,177,737	\$ 35,264	\$ 67,280	\$ 882,486
327,264	-	583,149	524,090	282,942	-	166,112	505,559	-
268,092	795,506	417,860	553,992	217,838	3,150,144	508,456	543,778	412,824
-	-	-	-	-	-	-	-	-
847	-	1,916	1,531	812	1,404	617	-	88
-	-	-	-	-	-	-	-	-
-	-	-	11,477	-	23,279	-	-	3,101
-	-	-	24,514	-	-	-	-	-
11,597	-	21,652	9,002	4,023	57,037	-	2,541	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
53,500	3,931	-	33,800	-	195,986	263,993	-	-
714,171	1,161,086	768,673	290,156	92,308	6,526,946	163,794	181,004	222,807
-	-	-	-	-	-	-	-	-
<u>1,445,244</u>	<u>3,931,769</u>	<u>1,917,044</u>	<u>1,559,859</u>	<u>657,988</u>	<u>15,132,533</u>	<u>1,138,236</u>	<u>1,300,162</u>	<u>1,521,306</u>
24,958	32,533	13,440	99,788	2,003	54,101	6,964	18,089	7,658
-	-	-	9,800	-	-	-	-	-
-	-	-	612	-	-	-	-	-
269,656	-	421,867	562,276	219,545	-	510,397	-	276,439
-	-	-	-	-	-	-	-	-
1,444	-	80	6,174	1,328	4,861	9,023	-	-
-	-	-	-	-	-	-	-	-
-	95,000	70,000	-	-	-	-	-	-
-	-	-	-	-	-	2,058	-	-
-	-	-	-	-	-	-	-	-
-	220,000	490,000	-	-	-	-	-	-
8,240	-	5,219	23,989	8,842	-	23,603	-	-
<u>304,298</u>	<u>347,533</u>	<u>1,000,606</u>	<u>702,639</u>	<u>231,718</u>	<u>58,962</u>	<u>552,045</u>	<u>18,089</u>	<u>284,097</u>
767,671	846,604	208,673	323,956	92,308	6,722,932	427,787	181,004	222,807
-	-	-	-	-	-	-	-	-
-	845,065	137,662	-	-	-	-	-	-
373,275	1,892,567	570,103	533,264	333,962	8,350,639	158,404	1,101,069	1,014,402
<u>\$ 1,140,946</u>	<u>\$ 3,584,236</u>	<u>\$ 916,438</u>	<u>\$ 857,220</u>	<u>\$ 426,270</u>	<u>\$ 15,073,571</u>	<u>\$ 586,191</u>	<u>\$ 1,282,073</u>	<u>\$ 1,237,209</u>

continued

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF NET ASSETS
NONMAJOR COMPONENT UNITS
DECEMBER 31, 2010**

	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	\$ 373,246	\$ 460,330	\$ 3,462	\$ 100,800	\$ 3,354	\$ 747
Investments	1,758,074	2,165,613	16,305	474,833	15,801	3,521
Receivables - net:						
Taxes	2,936,505	2,544,949	-	868,044	-	-
Accounts	-	-	-	-	-	-
Accrued interest receivable	5,524	6,964	39	1,496	45	8
Other receivables	20	-	-	-	-	-
Due from other governments	-	-	-	291	-	-
Due from primary government	-	-	-	-	-	-
Prepaid items	34,606	18,469	-	11,809	-	-
Inventory	-	-	-	-	-	-
Deferred bond issuance costs	36,206	-	-	-	-	-
Restricted assets:						
Cash and cash equivalents	-	-	-	-	-	-
Investments	-	-	-	-	-	-
Receivables - net	-	-	-	-	-	-
Capital assets:						
Non-depreciable	591,932	811,282	-	1,150,039	10,000	25,500
Depreciable, net	13,602,726	4,574,401	144,323	2,304,947	97,726	-
Other assets	-	-	-	-	-	-
Total assets	<u>19,338,839</u>	<u>10,582,008</u>	<u>164,129</u>	<u>4,912,259</u>	<u>126,926</u>	<u>29,776</u>
LIABILITIES						
Accounts payable and accruals	235,334	186,773	-	89,909	96	-
Due to other governments	-	43,998	-	35,009	-	1,230
Due to primary government	-	-	-	200,000	-	-
Unearned revenue	2,934,172	2,548,482	-	865,824	4,806	-
Other liabilities	-	400	-	-	-	-
Current portion of long-term liabilities:						
Compensated absences	9,788	18,601	-	269	-	-
Capital lease obligations	-	-	-	-	-	-
Liabilities from restricted assets	-	-	-	-	-	-
Bonds payable	910,000	640,000	-	-	-	-
Noncurrent portion of long-term liabilities:						
Compensated absences	273	2,049	-	238	-	-
Capital lease obligations	-	-	-	-	-	-
Bonds payable	4,135,000	-	-	-	-	-
OPEB liability	80,483	153,685	-	1,594	-	-
Total liabilities	<u>8,305,050</u>	<u>3,593,988</u>	<u>-</u>	<u>1,192,843</u>	<u>4,902</u>	<u>1,230</u>
NET ASSETS						
Invested in capital assets, net of related debt	9,149,658	4,745,683	144,323	3,454,986	107,726	25,500
Restricted for:						
Capital projects	293,607	-	-	-	-	-
Debt service	997,273	730,118	-	-	-	-
Unrestricted	593,251	1,512,219	19,806	264,430	14,298	3,046
Total net assets	<u>\$ 11,033,789</u>	<u>\$ 6,988,020</u>	<u>\$ 164,129</u>	<u>\$ 3,719,416</u>	<u>\$ 122,024</u>	<u>\$ 28,546</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			
\$ 64,079	\$ 1,322,146	\$ 4,956	\$ 4,476	\$ 2,361	\$ 674,251	\$ 4,975	\$ 2,030,266
301,853	-	23,347	21,085	8,105	3,176,192	23,437	1,694,669
151,182	588,325	-	-	-	-	-	-
-	-	-	-	-	-	-	-
842	-	61	55	21	9,047	119	14,969
-	-	-	-	-	471,599	-	-
-	6,743	-	-	-	-	148,093	75,688
20,000	-	-	-	-	-	-	317,981
2,245	-	-	-	-	26,977	2,257	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
15,000	772,504	-	-	-	-	-	-
50,048	463,293	-	77,066	-	2,932,367	-	384,595
-	-	-	-	-	-	-	-
<u>605,249</u>	<u>3,153,011</u>	<u>28,364</u>	<u>102,682</u>	<u>10,487</u>	<u>7,290,433</u>	<u>178,881</u>	<u>4,518,168</u>
1,304	129,030	-	-	357	56,378	39,924	263,677
6,221	-	-	-	-	44	-	-
-	-	-	-	-	-	-	-
151,121	-	-	-	280	-	-	-
100	-	-	-	-	-	-	-
-	-	-	-	-	19,448	7,858	282,663
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	2,787	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	100,461	28,881	458,119
<u>158,746</u>	<u>129,030</u>	<u>-</u>	<u>-</u>	<u>637</u>	<u>176,331</u>	<u>79,450</u>	<u>1,004,459</u>
65,048	1,235,797	-	77,066	-	2,932,367	-	384,595
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
381,455	1,788,184	28,364	25,616	9,850	4,181,735	99,431	3,129,114
<u>\$ 446,503</u>	<u>\$ 3,023,981</u>	<u>\$ 28,364</u>	<u>\$ 102,682</u>	<u>\$ 9,850</u>	<u>\$ 7,114,102</u>	<u>\$ 99,431</u>	<u>\$ 3,513,709</u>

continued

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF NET ASSETS
NONMAJOR COMPONENT UNITS
DECEMBER 31, 2010

	Civil	<u>The 14th Judicial District Court</u>		
	Indigent Transcript Fund	Judicial Expense Fund	Child Support Fund	Indigent Transcript Fund
ASSETS				
Cash and cash equivalents	\$ 66,500	\$ 494	\$ 1,061,190	\$ 132,465
Investments	-	-	-	-
Receivables - net:				
Taxes	-	-	-	-
Accounts	-	-	-	-
Accrued interest receivable	-	-	49	-
Other receivables	-	12,107	-	5,706
Due from other governments	1,443	-	51,901	-
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	-	-	24,578	-
Other assets	-	-	-	-
Total assets	<u>67,943</u>	<u>12,601</u>	<u>1,137,718</u>	<u>138,171</u>
LIABILITIES				
Accounts payable and accruals	328	-	250	1,126
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:				
Compensated absences	-	-	-	-
Capital lease obligations	-	-	-	-
Bonds payable	-	-	-	-
OPEB liability	-	-	-	-
Total liabilities	<u>328</u>	<u>-</u>	<u>250</u>	<u>1,126</u>
NET ASSETS				
Invested in capital assets, net of related debt	-	-	24,578	-
Restricted for:				
Capital projects	-	-	-	-
Debt service	-	-	-	-
Unrestricted	67,615	12,601	1,112,890	137,045
Total net assets	<u>\$ 67,615</u>	<u>\$ 12,601</u>	<u>\$ 1,137,468</u>	<u>\$ 137,045</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>
\$ 2,062,925	\$ 261,373	\$ 167,777	\$ 1,368	\$ 53,765	\$ 552,599	\$ 264,145	\$ 188,411
-	806,481	385,654	6,444	-	-	1,486,446	211,039
-	139,145	-	-	-	-	313,518	-
295,407	91,825	69,716	-	31,684	62,485	279,761	110,706
2,080	2,629	-	18	-	-	1,434	-
171,902	21,977	241	-	-	-	-	582
-	-	-	-	-	-	-	12,500
-	-	-	-	-	-	-	-
80,982	14,371	19,252	-	9,352	28,386	9,382	22,545
60,349	-	-	-	-	-	65,731	-
57,433	-	114,759	-	-	-	82,576	101,776
-	-	-	-	-	-	-	-
2,317,118	11,883	221,305	-	13,109	82,303	123,859	245,248
-	258,546	618,427	-	-	-	396,676	61,861
-	-	-	-	-	-	125,911	-
-	-	-	-	-	-	-	-
595,945	24,000	475,045	-	-	8,857	334,761	21,364
8,990,566	2,561,125	3,534,690	-	677,344	651,268	7,229,676	3,354,178
-	320	150	-	-	-	-	-
<u>14,634,707</u>	<u>4,193,675</u>	<u>5,607,016</u>	<u>7,830</u>	<u>785,254</u>	<u>1,385,898</u>	<u>10,713,876</u>	<u>4,330,210</u>
149,598	22,266	107,320	215	43,128	28,898	49,880	42,453
1,106,008	4,598	-	-	-	-	-	-
-	124,686	-	10,000	-	-	-	-
-	-	-	-	-	-	-	-
-	11,810	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	5,245	-	-	-	-	-	-
-	-	-	-	-	-	42,751	-
154,470	83,782	145,984	-	13,109	82,303	8,140	117,445
425,000	13,676	188,000	-	59,867	-	425,000	155,000
-	-	-	-	-	-	-	-
-	116	-	-	-	-	-	-
-	-	-	-	-	-	-	-
2,450,000	135,965	2,532,166	-	198,477	-	2,926,997	2,755,000
-	28,100	-	-	-	-	-	-
<u>4,285,076</u>	<u>430,244</u>	<u>2,973,470</u>	<u>10,215</u>	<u>314,581</u>	<u>111,201</u>	<u>3,452,768</u>	<u>3,069,898</u>
6,768,944	2,639,127	1,159,807	-	419,000	660,125	4,169,689	465,542
-	-	-	-	-	-	-	-
-	66,113	504,256	-	-	-	213,306	-
3,580,687	1,058,191	969,483	(2,385)	51,673	614,572	2,878,113	794,770
<u>\$ 10,349,631</u>	<u>\$ 3,763,431</u>	<u>\$ 2,633,546</u>	<u>\$ (2,385)</u>	<u>\$ 470,673</u>	<u>\$ 1,274,697</u>	<u>\$ 7,261,108</u>	<u>\$ 1,260,312</u>

continued



CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF NET ASSETS
NONMAJOR COMPONENT UNITS
DECEMBER 31, 2010

ASSETS	Waterworks District		Total Nonmajor Component Units
	No. 7 of Wards 6 & 4	No. 14 of Ward 5	
Cash and cash equivalents	\$ 509,646	\$ 122,759	\$ 19,690,901
Investments	-	570,017	17,926,298
Receivables - net:			
Taxes	-	498,021	19,468,377
Accounts	52,191	6,002	999,777
Accrued interest receivable	280	1,609	62,468
Other receivables	-	-	684,134
Due from other governments	-	358,754	701,651
Due from primary government	-	59,875	422,370
Prepaid items	13,175	23,912	508,337
Inventory	-	-	126,080
Deferred bond issuance costs	3,877	21,064	459,227
Restricted assets:			
Cash and cash equivalents	422,714	-	3,437,539
Investments	10,552	-	1,346,062
Receivables - net	-	-	125,911
Capital assets:			
Non-depreciable	38,564	6,893,899	12,509,103
Depreciable, net	2,156,469	2,579,353	72,763,335
Other assets	8,000	-	8,470
Total assets	3,215,468	11,135,265	151,240,040
 LIABILITIES			
Accounts payable and accruals	42,302	679,175	2,584,316
Due to other governments	-	-	1,207,938
Due to primary government	-	12,000	347,298
Unearned revenue	100,002	-	13,461,462
Other liabilities	-	-	12,310
Current portion of long-term liabilities:			
Compensated absences	-	404	370,407
Capital lease obligations	-	-	75,680
Liabilities from restricted assets	89,612	-	694,845
Bonds payable	59,000	72,111	3,407,654
Noncurrent portion of long-term liabilities:			
Compensated absences	-	297	10,426
Capital lease obligations	-	-	287,932
Bonds payable	393,036	4,311,889	23,543,530
OPEB liability	-	2,424	1,053,493
Total liabilities	683,952	5,078,300	47,057,291
 NET ASSETS			
Invested in capital assets, net of related debt	1,742,997	5,089,252	58,532,275
Restricted for:			
Capital projects	-	-	293,607
Debt service	353,202	208,554	4,549,679
Unrestricted	435,317	759,159	40,807,188
Total net assets	\$ 2,531,516	\$ 6,056,965	\$ 104,182,749

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF ACTIVITIES
NONMAJOR COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2010**

	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	\$ 1,275,812	\$ 309,084	\$ 1,340,126	\$ 1,021,279	\$ 123,343	\$ 135,426
PROGRAM REVENUES						
Charges for services	-	-	23,664	-	-	-
Operating grants and contributions	181	-	107,848	-	-	-
Capital grants and contributions	126,798	12,513	15,561	-	-	-
Total program revenues	<u>126,979</u>	<u>12,513</u>	<u>147,073</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net program (expenses) revenues	<u>(1,148,833)</u>	<u>(296,571)</u>	<u>(1,193,053)</u>	<u>(1,021,279)</u>	<u>(123,343)</u>	<u>(135,426)</u>
GENERAL REVENUES						
Property taxes	1,084,908	312,726	1,221,972	796,447	173,025	124,301
Grants and contributions not restricted to specific program	83,963	21,110	42,376	33,911	13,296	9,960
Investment earnings	11,227	12,073	20,776	9,285	5,287	4,329
Gain on sale of capital assets	1,392	-	326	-	742	-
Miscellaneous revenue	376	-	3,110	-	-	250
Total general revenues	<u>1,181,866</u>	<u>345,909</u>	<u>1,288,560</u>	<u>839,643</u>	<u>192,350</u>	<u>138,840</u>
Change in net assets	33,033	49,338	95,507	(181,636)	69,007	3,414
Net assets beginning of year as restated	<u>622,785</u>	<u>507,077</u>	<u>1,990,453</u>	<u>1,450,782</u>	<u>489,830</u>	<u>600,236</u>
Net assets end of year	<u>\$ 655,818</u>	<u>\$ 556,415</u>	<u>\$ 2,085,960</u>	<u>\$ 1,269,146</u>	<u>\$ 558,837</u>	<u>\$ 603,650</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
\$ 325,448	\$ 490,470	\$ 522,581	\$ 777,986	\$ 215,556	\$ 2,136,824	\$ 470,969	\$ 337,725	\$ 350,430
4,538	-	-	-	-	-	-	-	-
2,371	-	-	-	7,013	-	-	-	-
55,770	-	12,435	127,936	-	-	105,000	-	-
62,679	-	12,435	127,936	7,013	-	105,000	-	-
(262,769)	(490,470)	(510,146)	(650,050)	(208,543)	(2,136,824)	(365,969)	(337,725)	(350,430)
218,450	781,186	424,416	547,578	212,617	3,217,331	428,439	528,261	386,385
31,995	26,835	21,382	38,088	8,633	33,880	18,124	6,743	3,209
5,857	5,673	14,795	11,119	5,940	41,157	5,274	1,795	793
-	-	-	24,308	1,440	4,079	-	19,290	-
1,367	1,067	72	149	-	6,289	1,000	-	-
257,669	814,761	460,665	621,242	228,630	3,302,736	452,837	556,089	390,387
(5,100)	324,291	(49,481)	(28,808)	20,087	1,165,912	86,868	218,364	39,957
1,146,046	3,259,945	965,919	886,028	406,183	13,907,659	499,323	1,063,709	1,197,252
\$ 1,140,946	\$ 3,584,236	\$ 916,438	\$ 857,220	\$ 426,270	\$ 15,073,571	\$ 586,191	\$ 1,282,073	\$ 1,237,209

continued

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF ACTIVITIES
NONMAJOR COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2010**

	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	\$ 2,857,992	\$ 2,295,629	\$ 16,457	\$ 659,811	\$ 26,180
PROGRAM REVENUES					
Charges for services	205,367	47,940	-	10,080	-
Operating grants and contributions	1,500	1,500	-	-	1,500
Capital grants and contributions	-	-	7,120	24,558	16,917
Total program revenues	<u>206,867</u>	<u>49,440</u>	<u>7,120</u>	<u>34,638</u>	<u>18,417</u>
Net program (expenses) revenues	<u>(2,651,125)</u>	<u>(2,246,189)</u>	<u>(9,337)</u>	<u>(625,173)</u>	<u>(7,763)</u>
GENERAL REVENUES					
Property taxes	3,103,056	2,605,456	-	857,519	-
Grants and contributions not restricted to specific program	-	-	-	20,635	-
Investment earnings	44,786	55,823	272	11,148	490
Gain on sale of capital assets	-	1,830	-	4,118	-
Miscellaneous revenue	-	2,558	-	1,306	-
Total general revenues	<u>3,147,842</u>	<u>2,665,667</u>	<u>272</u>	<u>894,726</u>	<u>490</u>
Change in net assets	496,717	419,478	(9,065)	269,553	(7,273)
Net assets beginning of year as restated	<u>10,537,072</u>	<u>6,568,542</u>	<u>173,194</u>	<u>3,449,863</u>	<u>129,297</u>
Net assets end of year	<u>\$ 11,033,789</u>	<u>\$ 6,988,020</u>	<u>\$ 164,129</u>	<u>\$ 3,719,416</u>	<u>\$ 122,024</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		
\$ 3,367	\$ 124,970	\$ 295,741	\$ -	\$ 2,428	\$ 4,572	\$ 3,145,787	\$ 870,199
-	8,263	17,639	-	-	6,000	2,660,583	497,873
1,500	1,500	-	-	-	-	-	425,000
-	20,000	184,461	-	-	-	-	-
1,500	29,763	202,100	-	-	6,000	2,660,583	922,873
(1,867)	(95,207)	(93,641)	-	(2,428)	1,428	(485,204)	52,674
-	130,037	584,748	-	-	-	-	-
-	3,265	7,243	-	-	-	19,350	-
73	5,741	3,156	405	366	126	71,211	671
-	-	-	-	-	-	45	-
-	-	14,882	-	-	-	15,894	-
73	139,043	610,029	405	366	126	106,500	671
(1,794)	43,836	516,388	405	(2,062)	1,554	(378,704)	53,345
30,340	402,667	2,507,593	27,959	104,744	8,296	7,492,806	46,086
\$ 28,546	\$ 446,503	\$ 3,023,981	\$ 28,364	\$ 102,682	\$ 9,850	\$ 7,114,102	\$ 99,431

continued

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF ACTIVITIES
NONMAJOR COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2010**

	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	\$ 6,933,748	\$ 10,497	\$ 113,980	\$ 571,982	\$ 124,358
PROGRAM REVENUES					
Charges for services	2,473,738	15,895	121,438	518,863	47,723
Operating grants and contributions	4,516,847	-	-	48,500	-
Capital grants and contributions	-	-	-	-	-
Total program revenues	<u>6,990,585</u>	<u>15,895</u>	<u>121,438</u>	<u>567,363</u>	<u>47,723</u>
Net program (expenses) revenues	<u>56,837</u>	<u>5,398</u>	<u>7,458</u>	<u>(4,619)</u>	<u>(76,635)</u>
GENERAL REVENUES					
Property taxes	-	-	-	-	-
Grants and contributions not restricted to specific program	-	-	-	-	-
Investment earnings	24,848	152	-	559	457
Gain on sale of capital assets	-	-	-	-	-
Miscellaneous revenue	<u>250</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total general revenues	<u>25,098</u>	<u>152</u>	<u>-</u>	<u>559</u>	<u>457</u>
Change in net assets	81,935	5,550	7,458	(4,060)	(76,178)
Net assets beginning of year as restated	<u>3,431,774</u>	<u>62,065</u>	<u>5,143</u>	<u>1,141,528</u>	<u>213,223</u>
Net assets end of year	<u>\$ 3,513,709</u>	<u>\$ 67,615</u>	<u>\$ 12,601</u>	<u>\$ 1,137,468</u>	<u>\$ 137,045</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>
\$ 1,976,291	\$ 968,575	\$ 1,093,281	\$ 1,614	\$ 204,729	\$ 534,594	\$ 1,668,289	\$ 924,596
2,361,153	779,632	736,153	-	177,617	544,522	1,737,691	763,281
-	-	-	-	-	-	-	-
191,902	-	-	-	-	-	-	-
<u>2,553,055</u>	<u>779,632</u>	<u>736,153</u>	<u>-</u>	<u>177,617</u>	<u>544,522</u>	<u>1,737,691</u>	<u>763,281</u>
<u>576,764</u>	<u>(188,943)</u>	<u>(357,128)</u>	<u>(1,614)</u>	<u>(27,112)</u>	<u>9,928</u>	<u>69,402</u>	<u>(161,315)</u>
-	144,606	99,436	-	-	-	427,743	195,144
-	-	408,467	-	-	-	6,366	-
10,766	17,953	3,088	126	357	1,993	20,896	1,195
-	-	-	-	-	-	-	-
<u>25,129</u>	<u>26,240</u>	<u>31,596</u>	<u>-</u>	<u>-</u>	<u>20,386</u>	<u>23,008</u>	<u>51,929</u>
<u>35,895</u>	<u>188,799</u>	<u>542,587</u>	<u>126</u>	<u>357</u>	<u>22,379</u>	<u>478,013</u>	<u>248,268</u>
612,659	(144)	185,459	(1,488)	(26,755)	32,307	547,415	86,953
<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>\$ 10,349,631</u>	<u>\$ 3,763,431</u>	<u>\$ 2,633,546</u>	<u>\$ (2,385)</u>	<u>\$ 470,673</u>	<u>\$ 1,274,697</u>	<u>\$ 7,261,108</u>	<u>\$ 1,260,312</u>

continued

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF ACTIVITIES
NONMAJOR COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2010**

	Waterworks District		Total Nonmajor Component Units
	No. 7 of Wards 6 & 4	No. 14 of Ward 5	
EXPENSES	\$ 693,722	\$ 330,170	\$ 36,286,618
PROGRAM REVENUES			
Charges for services	457,531	73,929	14,291,113
Operating grants and contributions	-	-	5,115,260
Capital grants and contributions	-	4,746,577	5,647,548
Total program revenues	<u>457,531</u>	<u>4,820,506</u>	<u>25,053,921</u>
Net program (expenses) revenues	<u>(236,191)</u>	<u>4,490,336</u>	<u>(11,232,697)</u>
GENERAL REVENUES			
Property taxes	159,194	467,136	19,232,117
Grants and contributions not restricted to specific program	66,090	-	924,921
Investment earnings	2,459	10,781	445,278
Gain on sale of capital assets	3,000	-	60,570
Miscellaneous revenue	<u>1,693</u>	<u>1,380</u>	<u>229,931</u>
Total general revenues	<u>232,436</u>	<u>479,297</u>	<u>20,892,817</u>
Change in net assets	(3,755)	4,969,633	9,660,120
Net assets beginning of year as restated	<u>2,535,271</u>	<u>1,087,332</u>	<u>94,522,629</u>
Net assets end of year	<u>\$ 2,531,516</u>	<u>\$ 6,056,965</u>	<u>\$ 104,182,749</u>

CALCASIEU PARISH POLICE JURY
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY SOURCE (1)
DECEMBER 31, 2010

	<u>2010</u>
Governmental funds capital assets:	
Land	\$ 15,703,069
Buildings	82,525,277
Improvements other than buildings	24,199,871
Roads	371,426,146
Bridges	10,278,996
Equipment	25,666,458
Construction in progress	<u>5,051,796</u>
 Total governmental funds capital assets	 <u>\$ 534,851,613</u>
 Investments in governmental funds capital assets by source:	
General fund	\$ 13,218,234
Special revenue funds	77,031,475
Capital projects funds	438,856,485
Donations	<u>5,745,419</u>
 Total governmental funds capital assets	 <u>\$ 534,851,613</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 \$96,901 (\$31,645 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 \$58,038,562 (inclusive of \$31,645) 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, 2010

<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	1,062,027	-
Finance	-	-	-	-
Facility Management	1,120,500	4,713,905	7,186,126	-
Human Resources	-	-	-	-
Judicial	460,773	11,076,201	645,377	-
Elections	-	-	-	-
Cable Access Channel	-	-	-	-
Other	<u>605,000</u>	<u>681,332</u>	<u>1,422,053</u>	-
Total general government	4,052,823	27,861,673	10,315,583	-
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>	-
Total public safety	562,502	21,767,398	808,641	-
Public works	3,084,859	5,656,690	2,162,106	371,426,146
Sanitation	-	-	-	-
Health and welfare	417,084	9,668,458	579,999	-
Culture and recreation	7,585,801	17,010,800	10,308,501	-
Economic development	<u>-</u>	<u>560,258</u>	<u>25,041</u>	-
Total governmental funds capital assets allocated to functions	<u>\$ 15,703,069</u>	<u>\$ 82,525,277</u>	<u>\$ 24,199,871</u>	<u>\$ 371,426,146</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 \$96,901 (\$31,645 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 \$58,038,562 (inclusive of \$31,645) that is included in the statement of net assets.

<u>Bridges</u>	<u>Equipment</u>	<u>Total</u>
-	107,141	14,425,953
-	107,262	107,262
-	1,034,459	14,054,990
-	48,134	48,134
-	531,600	12,713,951
-	57,268	57,268
-	200,013	200,013
-	<u>865,458</u>	<u>3,573,843</u>
-	2,951,335	45,181,414
-	1,606,195	1,661,039
-	380,117	4,000,061
-	808,542	1,804,932
-	1,281,770	1,519,710
-	1,332,954	18,747,484
-	<u>231,702</u>	<u>1,046,595</u>
-	5,641,280	28,779,821
10,278,996	13,212,136	405,820,933
-	84,013	84,013
-	2,567,137	13,232,678
-	683,759	35,588,861
-	<u>526,798</u>	<u>1,112,097</u>
<u>\$ 10,278,996</u>	<u>\$ 25,666,458</u>	\$ 529,799,817
		<u>5,051,796</u>
		<u>\$ 534,851,613</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, 2010

<u>Function and Activity</u>	Governmental Funds Capital Assets			Governmental Funds Capital Assets
	<u>January 1, 2010</u>	<u>Additions</u>	<u>Deletions</u>	<u>December 31, 2010</u>
General government:				
Administrative	\$ 14,284,607	\$ 181,108	\$ 39,762	\$ 14,425,953
Finance	107,129	5,215	5,082	107,262
Facility Management	12,942,164	1,130,880	18,053	14,054,991
Human Resources	48,134	-	-	48,134
Judicial	12,706,243	7,708	-	12,713,951
Elections	57,267	-	-	57,267
Cable Access Channel	200,013	-	-	200,013
Other	<u>3,470,597</u>	<u>126,346</u>	<u>23,100</u>	<u>3,573,843</u>
Total general government	43,816,154	1,451,257	85,997	45,181,414
Public safety:				
Office of Emergency Preparedness	1,091,294	569,745	-	1,661,039
Office of Juvenile Justice Services	4,002,030	7,250	9,220	4,000,060
Animal Control	1,735,287	69,644	-	1,804,931
Fire protection	1,738,374	33,193	251,857	1,519,710
Correctional institution	18,735,071	134,577	-	18,869,648
Other	<u>962,572</u>	<u>84,023</u>	<u>-</u>	<u>1,046,595</u>
Total public safety	28,264,628	898,432	261,077	28,901,983
Public works	408,896,602	4,696,167	4,146,604	409,446,165
Sanitation	74,013	10,000	-	84,013
Health and welfare	11,899,202	1,419,400	85,924	13,232,678
Culture and recreation	35,557,524	436,091	257,638	35,735,977
Economic development	<u>1,246,281</u>	<u>1,041,545</u>	<u>18,443</u>	<u>2,269,383</u>
Total other functions	457,673,622	7,603,203	4,508,609	460,768,216
Total governmental funds capital assets allocated to functions	<u>\$ 529,754,404</u>	<u>\$ 9,952,892</u>	<u>\$ 4,855,683</u>	<u>\$ 534,851,613</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 \$96,901 (\$31,645 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 \$58,038,562 (inclusive of \$31,645) 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:

<p><u>Major Discretely Presented Component Units</u> Parish Library</p> <p><u>Nonmajor Discretely Presented Component Units</u></p> <p><u>Fire Protection Districts:</u> 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</p> <p><u>Gravity Drainage Districts:</u> No. 8 of Ward 1 No. 9 of Ward 2 No. 6 of Wards 5 & 6</p> <p><u>Recreation Districts:</u> No. 1 of Ward 3 No. 1 of Ward 4 No. 1 of Ward 8</p> <p><u>Community and Playground Districts:</u> No. 4 of Ward 1 No. 7 of Ward 2 No. 5 of Ward 5 No. 1 of Ward 6</p> <p><u>Sewer Districts:</u> No. 9 of Ward 1 No. 12 of Ward 4</p> <p>Waterworks District No. 12 of Ward 3</p> <p>Calcasieu Parish Communications District</p> <p>Calcasieu Parish Coroner's Office</p>
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CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
BALANCE SHEET
DECEMBER 31, 2010

ASSETS	Fire Protection District					
	Parish Library	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:						
Cash and cash equivalents	\$ 416,849	\$ 71,143	\$ 120,271	\$ 182,382	\$ 26,465	\$ 251,982
Investments	1,957,961	333,947	565,849	859,131	124,668	293,399
Receivables (net of allowances for uncollectibles):						
Taxes	8,285,268	1,090,448	270,200	1,908,494	952,216	186,776
Interest receivable	8,267	1,289	1,617	2,711	950	810
Due from other governmental units	-	-	-	8,381	-	-
Due from primary government	-	-	-	-	-	-
Prepaid items	6,836	3,032	5,273	59,354	646	1,357
Other receivables	123	-	-	-	-	-
Total assets	<u>\$ 10,675,304</u>	<u>\$ 1,499,859</u>	<u>\$ 963,210</u>	<u>\$ 3,020,453</u>	<u>\$ 1,104,945</u>	<u>\$ 734,324</u>
LIABILITIES AND FUND BALANCE						
Liabilities:						
Accounts payable	\$ 126,296	8,265	6,353	6,605	26,988	1,680
Accrued liabilities	73,403	12,340	2,160	14,155	-	4,617
Due to primary government	2,324	1,030	-	-	-	-
Due to other governments	510	-	-	-	-	-
Deferred revenues	8,414,114	1,106,726	272,306	1,919,512	957,366	188,239
Retainage payable	4,980	-	-	-	-	-
Other liabilities	-	-	-	-	-	-
Total liabilities	<u>8,621,627</u>	<u>1,128,361</u>	<u>280,819</u>	<u>1,940,272</u>	<u>984,354</u>	<u>194,536</u>
Fund balances:						
Reserved for:						
Debt service	-	54,532	62,563	373,018	-	-
Prepaid items	6,836	3,032	5,273	59,354	646	1,357
Unreserved, designated for:						
Encumbrances	-	7,380	75,347	1,764	-	-
Capital improvement	-	-	257,035	-	-	-
Unreserved, undesignated	<u>2,046,841</u>	<u>306,554</u>	<u>282,173</u>	<u>646,045</u>	<u>119,945</u>	<u>538,431</u>
Total fund balances	<u>2,053,677</u>	<u>371,498</u>	<u>682,391</u>	<u>1,080,181</u>	<u>120,591</u>	<u>539,788</u>
Total liabilities and fund balances	<u>\$ 10,675,304</u>	<u>\$ 1,499,859</u>	<u>\$ 963,210</u>	<u>\$ 3,020,453</u>	<u>\$ 1,104,945</u>	<u>\$ 734,324</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
\$ 44,850	\$ 69,773	\$ 123,794	\$ 111,297	\$ 60,065	\$ 35,264
211,272	327,264	583,149	524,090	282,942	166,112
152,064	268,092	417,860	553,992	217,838	508,456
587	847	1,916	1,531	812	617
-	-	-	11,477	-	-
-	-	-	24,514	-	-
15,103	11,597	21,652	9,002	4,023	-
-	-	-	-	-	-
<u>\$ 423,876</u>	<u>\$ 677,573</u>	<u>\$ 1,148,371</u>	<u>\$ 1,235,903</u>	<u>\$ 565,680</u>	<u>\$ 710,449</u>
5,268	24,126	4,284	94,418	630	2,650
-	777	872	5,370	1,373	4,308
-	-	-	612	-	-
-	-	-	9,800	-	-
152,446	269,656	421,867	562,276	219,545	510,397
-	-	-	-	-	-
-	-	-	-	-	-
<u>157,714</u>	<u>294,559</u>	<u>427,023</u>	<u>672,476</u>	<u>221,548</u>	<u>517,355</u>
-	-	136,783	-	-	-
15,103	11,597	21,652	9,002	4,023	-
-	-	-	-	-	-
-	-	-	-	-	10,489
<u>251,059</u>	<u>371,417</u>	<u>562,913</u>	<u>554,425</u>	<u>340,109</u>	<u>182,605</u>
<u>266,162</u>	<u>383,014</u>	<u>721,348</u>	<u>563,427</u>	<u>344,132</u>	<u>193,094</u>
<u>\$ 423,876</u>	<u>\$ 677,573</u>	<u>\$ 1,148,371</u>	<u>\$ 1,235,903</u>	<u>\$ 565,680</u>	<u>\$ 710,449</u>

continued

**CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
BALANCE SHEET
DECEMBER 31, 2010**

	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	\$ 373,246	\$ 460,330	\$ 3,462	\$ 100,800	\$ 3,354	\$ 747
Investments	1,758,074	2,165,613	16,305	474,833	15,801	3,521
Receivables (net of allowances for uncollectibles):						
Taxes	2,936,505	2,544,949	-	868,044	-	-
Interest receivable	5,524	6,964	39	1,496	45	8
Due from other governmental units	-	-	-	291	-	-
Due from primary government	-	-	-	-	-	-
Prepaid items	34,606	18,469	-	11,809	-	-
Other receivables	20	-	-	-	-	-
Total assets	<u>\$ 5,107,975</u>	<u>\$ 5,196,325</u>	<u>\$ 19,806</u>	<u>\$ 1,457,273</u>	<u>\$ 19,200</u>	<u>\$ 4,276</u>
LIABILITIES AND FUND BALANCE						
Liabilities:						
Accounts payable	\$ 129,886	\$ 136,852	\$ -	\$ 18,754	\$ 96	\$ -
Accrued liabilities	17,958	19,724	-	2,137	-	-
Due to primary government	-	-	-	-	-	-
Due to other governments	-	43,998	-	35,009	4,806	1,230
Deferred revenues	2,934,172	2,548,482	-	865,824	-	-
Retainage payable	11,930	22,767	-	11,390	-	-
Other liabilities	-	400	-	-	-	-
Total liabilities	<u>3,093,946</u>	<u>2,772,223</u>	<u>-</u>	<u>933,114</u>	<u>4,902</u>	<u>1,230</u>
Fund balances:						
Reserved for:						
Debt service	984,288	723,619	-	-	-	-
Prepaid items	34,606	18,469	-	11,809	-	-
Unreserved, designated for:						
Encumbrances	300,970	224,695	-	11,959	-	-
Capital improvement	31,137	-	-	-	-	-
Unreserved, undesignated	<u>663,028</u>	<u>1,457,319</u>	<u>19,806</u>	<u>500,391</u>	<u>14,298</u>	<u>3,046</u>
Total fund balances	<u>2,014,029</u>	<u>2,424,102</u>	<u>19,806</u>	<u>524,159</u>	<u>14,298</u>	<u>3,046</u>
Total liabilities and fund balances	<u>\$ 5,107,975</u>	<u>\$ 5,196,325</u>	<u>\$ 19,806</u>	<u>\$ 1,457,273</u>	<u>\$ 19,200</u>	<u>\$ 4,276</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		
\$ 64,079	\$ 4,956	\$ 4,476	\$ 1,368	\$ 674,251	\$ 4,975
301,853	23,347	21,085	6,444	3,176,192	23,437
151,182	-	-	-	-	-
842	61	55	18	9,047	119
-	-	-	-	-	42,534
20,000	-	-	-	-	-
2,245	-	-	-	26,977	2,257
-	-	-	-	469,956	-
<u>\$ 540,201</u>	<u>\$ 28,364</u>	<u>\$ 25,616</u>	<u>\$ 7,830</u>	<u>\$ 4,356,423</u>	<u>\$ 73,322</u>
\$ 1,304	\$ -	\$ -	\$ -	\$ 27,358	\$ 33,263
-	-	-	215	27,020	6,661
-	-	-	10,000	-	-
6,221	-	-	-	44	-
151,121	-	-	-	-	-
-	-	-	-	2,000	-
100	-	-	-	-	-
<u>158,746</u>	<u>-</u>	<u>-</u>	<u>10,215</u>	<u>56,422</u>	<u>39,924</u>
-	-	-	-	-	-
2,245	-	-	-	26,977	2,257
-	-	-	-	11,135	-
-	-	-	-	-	-
<u>379,210</u>	<u>28,364</u>	<u>25,616</u>	<u>(2,385)</u>	<u>4,261,889</u>	<u>31,141</u>
<u>381,455</u>	<u>28,364</u>	<u>25,616</u>	<u>(2,385)</u>	<u>4,300,001</u>	<u>33,398</u>
<u>\$ 540,201</u>	<u>\$ 28,364</u>	<u>\$ 25,616</u>	<u>\$ 7,830</u>	<u>\$ 4,356,423</u>	<u>\$ 73,322</u>

**CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
RECONCILIATION OF THE BALANCE SHEET
TO THE STATEMENT OF NET ASSETS
DECEMBER 31, 2010**

	<u>Parish Library</u>	<u>Fire Protection District</u>	
		<u>No. 1 of Ward 1</u>	<u>No. 1 of Ward 2</u>
Fund balances - total governmental funds	\$ 2,053,677	\$ 371,498	\$ 682,391
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	15,797,667	2,878,144	1,956,614
Less accumulated depreciation	(10,836,377)	(1,453,384)	(568,580)
Assets used in governmental activities that are not financial resources and, therefore are not reported in the governmental funds			
Deferred bond issuance costs	-	17,836	23,700
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	-	(1,075,000)	(1,500,000)
Capital lease obligations	(103,796)	-	-
Compensated absences	(480,176)	-	-
Accrued interest payable	(647)	(15,965)	(36,165)
OPEB Liability	(377,126)	(67,246)	-
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>(7,741)</u>	<u>(65)</u>	<u>(1,545)</u>
Net assets of governmental activities	<u>\$ 6,045,481</u>	<u>\$ 655,818</u>	<u>\$ 556,415</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
\$ 1,080,181	\$ 120,591	\$ 539,788	\$ 266,162	\$ 383,014	\$ 721,348	\$ 563,427	\$ 344,132	\$ 193,094
2,892,534	1,910,253	662,045	744,583	1,706,034	1,727,596	910,689	372,839	936,829
(1,092,462)	(761,698)	(320,513)	(406,684)	(938,363)	(958,923)	(586,733)	(280,531)	(509,042)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(715,000)	-	-	-	-	(560,000)	-	-	-
-	-	(320,861)	-	-	-	-	-	-
(5,829)	-	-	-	(1,444)	(80)	(6,174)	(1,328)	(11,081)
(9,680)	-	(1,600)	-	-	(8,189)	-	-	-
(62,607)	-	-	-	(8,240)	(5,219)	(23,989)	(8,842)	(23,603)
(1,177)	-	(22)	(411)	(55)	(95)	-	-	(6)
<u>\$ 2,085,960</u>	<u>\$ 1,269,146</u>	<u>\$ 558,837</u>	<u>\$ 603,650</u>	<u>\$ 1,140,946</u>	<u>\$ 916,438</u>	<u>\$ 857,220</u>	<u>\$ 426,270</u>	<u>\$ 586,191</u>

continued

**CALCASIEU PARISH POLICE JURY
 SELECTED COMPONENT UNITS
 RECONCILIATION OF THE BALANCE SHEET
 TO THE STATEMENT OF NET ASSETS
 DECEMBER 31, 2010**

	<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	\$ 2,014,029	\$ 2,424,102	\$ 19,806	\$ 524,159
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	16,645,117	7,485,542	205,573	4,459,401
Less accumulated depreciation	(2,450,459)	(2,099,859)	(61,250)	(1,004,415)
Assets used in governmental activities that are not financial resources and, therefore are not reported in the governmental funds				
Deferred bond issuance costs	36,206	-	-	-
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	(5,045,000)	(640,000)	-	-
Due to primary government	-	-	-	(202,554)
Compensated absences	(10,061)	(20,650)	-	(507)
Accrued interest payable	(75,560)	(7,036)	-	-
OPEB Liability	(80,483)	(153,685)	-	(1,594)
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.				
	-	(394)	-	(55,074)
Net assets of governmental activities	<u>\$ 11,033,789</u>	<u>\$ 6,988,020</u>	<u>\$ 164,129</u>	<u>\$ 3,719,416</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		
\$ 14,298	\$ 3,046	\$ 381,455	\$ 28,364	\$ 25,616	\$ (2,385)	\$ 4,300,001	\$ 33,398
133,074 (25,348)	38,390 (12,890)	128,926 (63,878)	- -	121,364 (44,298)	- -	4,675,990 (1,743,623)	- -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	1,643	105,559
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	(19,448)	(10,645)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	(100,461)	(28,881)
-	-	-	-	-	-	-	-
<u>\$ 122,024</u>	<u>\$ 28,546</u>	<u>\$ 446,503</u>	<u>\$ 28,364</u>	<u>\$ 102,682</u>	<u>\$ (2,385)</u>	<u>\$ 7,114,102</u>	<u>\$ 99,431</u>

CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2010

	Fire Protection District					
	Parish Library	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
REVENUES						
Taxes:						
Ad valorem	\$ 7,541,295	\$ 1,084,908	\$ 312,726	\$ 1,221,972	\$ 796,447	\$ 173,025
Intergovernmental revenues	144,616	209,992	33,623	165,785	33,911	13,296
Charges for services	40,536	-	-	23,664	-	-
Fines and forfeitures	130,883	-	-	-	-	-
Investment income	72,987	11,227	12,073	20,776	9,285	5,287
Sale of assets	15,802	1,392	-	815	-	742
Donations	12,180	-	-	-	-	-
Miscellaneous revenues	11,562	1,326	-	3,110	-	-
Total revenues	<u>7,969,861</u>	<u>1,308,845</u>	<u>358,422</u>	<u>1,436,122</u>	<u>839,643</u>	<u>192,350</u>
EXPENDITURES						
General government	-	-	-	-	-	-
Public safety	-	969,183	137,333	1,130,522	892,861	117,975
Public works	-	-	-	-	-	-
Culture and recreation	7,812,350	-	-	-	-	-
Capital outlay	-	121,156	87,437	-	-	-
Debt service:						
Principal retirement	-	110,000	50,000	115,000	125,000	-
Interest and fiscal charges	-	43,874	86,639	47,746	7,000	-
Total expenditures	<u>7,812,350</u>	<u>1,244,213</u>	<u>361,409</u>	<u>1,293,268</u>	<u>1,024,861</u>	<u>117,975</u>
Excess (deficiency) of revenues over (under) expenditures	<u>157,511</u>	<u>64,632</u>	<u>(2,987)</u>	<u>142,854</u>	<u>(185,218)</u>	<u>74,375</u>
OTHER FINANCING SOURCES (USES)						
Capital leases	-	-	-	-	-	189,697
Net change in fund balances	157,511	64,632	(2,987)	142,854	(185,218)	264,072
Fund balance at beginning 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>
Fund balance at end of year	<u>\$ 2,053,677</u>	<u>\$ 371,498</u>	<u>\$ 682,391</u>	<u>\$ 1,080,181</u>	<u>\$ 120,591</u>	<u>\$ 539,788</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
\$ 124,301	\$ 218,450	\$ 424,416	\$ 547,578	\$ 212,617	\$ 428,439
9,960	90,136	33,817	166,023	15,646	123,124
-	4,538	-	-	-	-
-	-	-	-	-	-
4,329	5,857	14,795	11,119	5,940	5,274
-	-	141	24,309	1,440	-
-	-	-	-	-	-
250	1,367	72	149	-	1,000
<u>138,840</u>	<u>320,348</u>	<u>473,241</u>	<u>749,178</u>	<u>235,643</u>	<u>557,837</u>
-	-	-	-	-	-
129,567	252,899	450,185	-	-	-
-	-	-	746,147	208,166	472,088
-	-	-	-	-	-
-	10,816	-	3,131	-	78,857
-	-	65,000	-	-	-
-	-	40,276	-	-	-
<u>129,567</u>	<u>263,715</u>	<u>555,461</u>	<u>749,278</u>	<u>208,166</u>	<u>550,945</u>
9,273	56,633	(82,220)	(100)	27,477	6,892
-	-	-	-	-	-
9,273	56,633	(82,220)	(100)	27,477	6,892
<u>256,889</u>	<u>326,381</u>	<u>803,568</u>	<u>563,527</u>	<u>316,655</u>	<u>186,202</u>
<u>\$ 266,162</u>	<u>\$ 383,014</u>	<u>\$ 721,348</u>	<u>\$ 563,427</u>	<u>\$ 344,132</u>	<u>\$ 193,094</u>

continued

CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2010

	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	\$ 3,103,056	\$ 2,605,456	\$ -	\$ 857,519	\$ -
Intergovernmental revenues	1,500	1,500	7,120	45,193	18,417
Charges for services	182,867	47,940	-	10,080	-
Fines and forfeitures	-	-	-	-	-
Investment income	44,786	55,823	272	11,148	490
Sale of assets	-	1,830	-	4,118	-
Donations	-	-	-	-	-
Miscellaneous revenues	-	2,558	-	1,306	-
Total revenues	<u>3,332,209</u>	<u>2,715,107</u>	<u>7,392</u>	<u>929,364</u>	<u>18,907</u>
EXPENDITURES					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Culture and recreation	2,092,793	2,078,292	-	412,141	22,442
Capital outlay	428,303	510,020	7,242	297,875	-
Debt service:					
Principal retirement	870,000	605,000	-	100,000	-
Interest and fiscal charges	356,337	46,589	-	2,729	-
Total expenditures	<u>3,747,433</u>	<u>3,239,901</u>	<u>7,242</u>	<u>812,745</u>	<u>22,442</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(415,224)</u>	<u>(524,794)</u>	<u>150</u>	<u>116,619</u>	<u>(3,535)</u>
OTHER FINANCING SOURCES (USES)					
Capital leases	-	-	-	-	-
Net change in fund balances	(415,224)	(524,794)	150	116,619	(3,535)
Fund balance at beginning of year	<u>2,429,253</u>	<u>2,948,896</u>	<u>19,656</u>	<u>407,540</u>	<u>17,833</u>
Fund balance at end of year	<u>\$ 2,014,029</u>	<u>\$ 2,424,102</u>	<u>\$ 19,806</u>	<u>\$ 524,159</u>	<u>\$ 14,298</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		
\$ -	\$ 130,037	\$ -	\$ -	\$ -	\$ -	\$ -
1,500	24,765	-	-	-	19,350	425,000
-	8,263	-	-	-	2,658,940	448,779
-	-	-	-	-	-	-
73	5,741	405	366	126	71,211	671
-	-	-	-	-	45	-
-	-	-	-	-	-	-
-	-	-	-	-	15,894	-
<u>1,573</u>	<u>168,806</u>	<u>405</u>	<u>366</u>	<u>126</u>	<u>2,765,440</u>	<u>874,450</u>
-	-	-	-	1,814	-	863,061
-	-	-	-	-	3,833,123	-
-	-	-	-	-	-	-
3,367	118,567	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>3,367</u>	<u>118,567</u>	<u>-</u>	<u>-</u>	<u>1,814</u>	<u>3,833,123</u>	<u>863,061</u>
<u>(1,794)</u>	<u>50,239</u>	<u>405</u>	<u>366</u>	<u>(1,688)</u>	<u>(1,067,683)</u>	<u>11,389</u>
-	-	-	-	-	-	-
(1,794)	50,239	405	366	(1,688)	(1,067,683)	11,389
4,840	331,216	27,959	25,250	(697)	5,367,684	22,009
<u>\$ 3,046</u>	<u>\$ 381,455</u>	<u>\$ 28,364</u>	<u>\$ 25,616</u>	<u>\$ (2,385)</u>	<u>\$ 4,300,001</u>	<u>\$ 33,398</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, 2010**

	<u>Parish Library</u>	<u>Fire Protection District</u>	
		<u>No. 1 of Ward 1</u>	<u>No. 1 of Ward 2</u>
Net change in fund balances - total governmental funds	\$ 157,511	\$ 64,632	\$ (2,987)
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	930,304	5,653	83,063
Depreciation expense	(930,819)	(114,002)	(78,468)
The net effect of various miscellaneous transactions involving capital assets such as sales, trade-ins, and donations, is to decrease net assets			
	(127,677)	-	-
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.			
Capital leases	-	-	-
Amortization of bond issuance costs	-	(2,365)	(1,961)
Principal payments	-	110,000	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	3,906	40	(1,515)
Accrued interest payable	(647)	1,314	1,206
Capital lease payable	39,242	-	-
Arbitrage payable	-	-	-
Compensated absences	(50,382)	-	-
OPEB payable	(132,201)	(32,239)	-
Change in net assets of governmental activities	<u>\$ (112,325)</u>	<u>\$ 33,033</u>	<u>\$ 49,338</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>
\$ 142,854	\$ (185,218)	\$ 264,072	\$ 9,273	\$ 56,633	\$ (82,220)	\$ (100)	\$ 27,477	\$ 6,892
12,176	-	11,815	30,200	-	51,854	32,438	22,587	117,162
(151,892)	(123,902)	(31,481)	(35,697)	(56,456)	(83,394)	(53,943)	(28,621)	(32,235)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	(189,697)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
115,000	125,000	-	-	-	65,000	-	-	-
118	125	(22)	(362)	(55)	198	16	350	(6)
1,497	2,359	(982)	-	-	879	-	-	-
-	-	15,302	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(3,357)	-	-	-	(483)	(80)	(733)	135	1,155
(20,889)	-	-	-	(4,739)	(1,718)	(6,486)	(1,841)	(6,100)
<u>\$ 95,507</u>	<u>\$ (181,636)</u>	<u>\$ 69,007</u>	<u>\$ 3,414</u>	<u>\$ (5,100)</u>	<u>\$ (49,481)</u>	<u>\$ (28,808)</u>	<u>\$ 20,087</u>	<u>\$ 86,868</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, 2010**

	<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	\$ (415,224)	\$ (524,794)	\$ 150	\$ 116,619
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	471,212	565,881	-	229,988
Depreciation expense	(545,135)	(173,176)	(9,215)	(120,219)
The net effect of various miscellaneous transactions involving capital assets such as sales, trade-ins, and donations, is to decrease net assets	-	-	-	(4,812)
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.				
Capital leases	-	-	-	-
Amortization of bond issuance costs	(3,986)	-	-	-
Principal payments	870,000	605,000	-	100,000
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.				
Accounts payable	575	(332)	-	(50,097)
Accrued interest payable	12,985	6,499	-	175
Capital lease payable	-	-	-	-
Arbitrage payable	144,080	-	-	-
Compensated absences	(2,816)	(3,789)	-	(507)
OPEB payable	(34,974)	(55,811)	-	(1,594)
Change in net assets of governmental activities	<u>\$ 496,717</u>	<u>\$ 419,478</u>	<u>\$ (9,065)</u>	<u>\$ 269,553</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>		
\$ (3,535)	\$ (1,794)	\$ 50,239	\$ 405	\$ 366	\$ (1,688)	\$ (1,067,683)	\$ 11,389
-	-	-	-	-	-	889,428	-
(3,738)	-	(6,403)	-	(2,428)	-	(242,614)	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	1,643	49,094
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	200	74,691	200
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	(3,721)	539
-	-	-	-	-	-	(30,448)	-
<u>\$ (7,273)</u>	<u>\$ (1,794)</u>	<u>\$ 43,836</u>	<u>\$ 405</u>	<u>\$ (2,062)</u>	<u>\$ (1,488)</u>	<u>\$ (378,704)</u>	<u>\$ 61,222</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
FIRE PROTECTION DISTRICT NO. 1 OF WARD 1
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2010**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
ASSETS			
Cash and cash equivalents	\$ 61,197	\$ 9,946	\$ 71,143
Investments	287,096	46,851	333,947
Receivables (net of allowances for uncollectibles):			
Taxes	927,335	163,113	1,090,448
Interest receivable	1,142	147	1,289
Prepaid items	<u>3,032</u>	<u>-</u>	<u>3,032</u>
Total assets	<u>\$ 1,279,802</u>	<u>\$ 220,057</u>	<u>\$ 1,499,859</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 8,265	\$ -	\$ 8,265
Accrued liabilities	12,340	-	12,340
Due to other governmental units	1,030	-	1,030
Deferred revenues	<u>941,201</u>	<u>165,525</u>	<u>1,106,726</u>
Total liabilities	<u>962,836</u>	<u>165,525</u>	<u>1,128,361</u>
Fund balances:			
Reserved for:			
Debt service	-	54,532	54,532
Prepaid items	3,032	-	3,032
Unreserved, designated for:			
Encumbrances	7,380	-	7,380
Unreserved, undesignated	<u>306,554</u>	<u>-</u>	<u>306,554</u>
Total fund balances	<u>316,966</u>	<u>54,532</u>	<u>371,498</u>
Total liabilities and fund balances	<u>\$ 1,279,802</u>	<u>\$ 220,057</u>	<u>\$ 1,499,859</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, 2010**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
REVENUES			
Taxes:			
Ad valorem	\$ 916,209	\$ 168,699	\$ 1,084,908
Intergovernmental revenues	209,992	-	209,992
Investment income	9,714	1,513	11,227
Sale of assets	1,392	-	1,392
Miscellaneous revenues	<u>1,326</u>	<u>-</u>	<u>1,326</u>
Total revenues	<u>1,138,633</u>	<u>170,212</u>	<u>1,308,845</u>
EXPENDITURES			
Current:			
Public safety	969,183	-	969,183
Debt service:			
Principal retirement	-	110,000	110,000
Interest and fiscal charges	-	43,874	43,874
Capital outlay	<u>121,156</u>	<u>-</u>	<u>121,156</u>
Total expenditures	<u>1,090,339</u>	<u>153,874</u>	<u>1,244,213</u>
Excess (deficiency) of revenues over (under) expenditures	48,294	16,338	64,632
Fund balance at beginning of year	<u>268,672</u>	<u>38,194</u>	<u>306,866</u>
Fund balance at end of year	<u>\$ 316,966</u>	<u>\$ 54,532</u>	<u>\$ 371,498</u>

**CALCASIEU PARISH POLICE JURY
 FIRE PROTECTION DISTRICT NO. 1 OF WARD 2
 DISCRETELY PRESENTED COMPONENT UNIT
 COMBINING BALANCE SHEET
 DECEMBER 31, 2010**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
ASSETS				
Cash and cash equivalents	\$ 64,200	\$ 11,178	\$ 44,893	\$ 120,271
Investments	301,718	52,654	211,477	565,849
Receivables (net of allowances for uncollectibles):				
Taxes	126,979	143,221	-	270,200
Interest receivable	810	142	665	1,617
Prepaid items	<u>5,273</u>	<u>-</u>	<u>-</u>	<u>5,273</u>
Total assets	<u>\$ 498,980</u>	<u>\$ 207,195</u>	<u>\$ 257,035</u>	<u>\$ 963,210</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 6,053	\$ 300	\$ -	\$ 6,353
Accrued liabilities	2,160	-	-	2,160
Deferred revenues	<u>127,974</u>	<u>144,332</u>	<u>-</u>	<u>272,306</u>
Total liabilities	<u>136,187</u>	<u>144,632</u>	<u>-</u>	<u>280,819</u>
Fund balances:				
Reserved for:				
Debt service	-	62,563	-	62,563
Prepaid items	5,273	-	-	5,273
Unreserved, designated for:				
Encumbrances	75,347	-	-	75,347
Capital improvement	-	-	257,035	257,035
Unreserved, undesignated	<u>282,173</u>	<u>-</u>	<u>-</u>	<u>282,173</u>
Total fund balances	<u>362,793</u>	<u>62,563</u>	<u>257,035</u>	<u>682,391</u>
Total liabilities and fund balances	<u>\$ 498,980</u>	<u>\$ 207,195</u>	<u>\$ 257,035</u>	<u>\$ 963,210</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, 2010**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
REVENUES				
Taxes:				
Ad valorem	\$ 123,899	\$ 188,827	\$ -	\$ 312,726
Intergovernmental revenues	21,110	-	12,513	33,623
Investment income	5,711	894	5,468	12,073
Total revenues	<u>150,720</u>	<u>189,721</u>	<u>17,981</u>	<u>358,422</u>
EXPENDITURES				
Current:				
Public safety	137,331	-	2	137,333
Debt service:				
Principal retirement	-	50,000	-	50,000
Interest and fiscal charges	-	86,639	-	86,639
Capital outlay	-	-	87,437	87,437
Total expenditures	<u>137,331</u>	<u>136,639</u>	<u>87,439</u>	<u>361,409</u>
Excess (deficiency) of revenues over (under) expenditures	13,389	53,082	(69,458)	(2,987)
Fund balance at beginning of year	<u>349,404</u>	<u>9,481</u>	<u>326,493</u>	<u>685,378</u>
Fund balance at end of year	<u>\$ 362,793</u>	<u>\$ 62,563</u>	<u>\$ 257,035</u>	<u>\$ 682,391</u>

**CALCASIEU PARISH POLICE JURY
 FIRE PROTECTION DISTRICT NO. 2 OF WARD 4
 DISCRETELY PRESENTED COMPONENT UNIT
 COMBINING BALANCE SHEET
 DECEMBER 31, 2010**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
ASSETS			
Cash and cash equivalents	\$ 117,208	\$ 65,174	\$ 182,382
Investments	552,124	307,007	859,131
Receivables (net of allowances for uncollectibles):			
Taxes	1,908,472	22	1,908,494
Interest receivable	1,896	815	2,711
Due from other governments	8,381	-	8,381
Prepaid items	<u>59,354</u>	<u>-</u>	<u>59,354</u>
Total assets	<u>\$ 2,647,435</u>	<u>\$ 373,018</u>	<u>\$ 3,020,453</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 6,605	\$ -	\$ 6,605
Accrued liabilities	14,155	-	14,155
Deferred revenues	<u>1,919,512</u>	<u>-</u>	<u>1,919,512</u>
Total liabilities	<u>1,940,272</u>	<u>-</u>	<u>1,940,272</u>
Fund balances:			
Reserved for:			
Debt service	-	373,018	373,018
Prepaid items	59,354	-	59,354
Unreserved, designated for:			
Encumbrances	1,764	-	1,764
Unreserved, undesignated	<u>646,045</u>	<u>-</u>	<u>646,045</u>
Total fund balances	<u>707,163</u>	<u>373,018</u>	<u>1,080,181</u>
Total liabilities and fund balances	<u>\$ 2,647,435</u>	<u>\$ 373,018</u>	<u>\$ 3,020,453</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, 2010**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
REVENUES			
Taxes:			
Ad valorem	\$ 1,049,166	\$ 172,806	\$ 1,221,972
Intergovernmental revenues	165,785	-	165,785
Charges for services	23,664	-	23,664
Investment income	15,002	5,774	20,776
Sale of assets	815	-	815
Miscellaneous revenue	<u>3,110</u>	<u>-</u>	<u>3,110</u>
Total revenues	<u>1,257,542</u>	<u>178,580</u>	<u>1,436,122</u>
EXPENDITURES			
Current:			
Public safety	1,130,522	-	1,130,522
Debt service:			
Principal retirement	-	115,000	115,000
Interest and fiscal charges	<u>-</u>	<u>47,746</u>	<u>47,746</u>
Total expenditures	<u>1,130,522</u>	<u>162,746</u>	<u>1,293,268</u>
Excess (deficiency) of revenues over (under) expenditures	127,020	15,834	142,854
Fund balance at beginning of year	<u>580,143</u>	<u>357,184</u>	<u>937,327</u>
Fund balance at end of year	<u>\$ 707,163</u>	<u>\$ 373,018</u>	<u>\$ 1,080,181</u>

**CALCASIEU PARISH POLICE JURY
 FIRE PROTECTION DISTRICT NO. 3 OF WARD 4
 DISCRETELY PRESENTED COMPONENT UNIT
 COMBINING BALANCE SHEET
 DECEMBER 31, 2010**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
ASSETS			
Cash and cash equivalents	\$ 26,465	\$ -	\$ 26,465
Investments	124,668	-	124,668
Receivables (net of allowances for uncollectibles):			
Taxes	952,216	-	952,216
Interest receivable	950	-	950
Prepaid items	<u>646</u>	<u>-</u>	<u>646</u>
Total assets	<u>\$ 1,104,945</u>	<u>\$ -</u>	<u>\$ 1,104,945</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 26,988	\$ -	\$ 26,988
Deferred revenues	<u>957,366</u>	<u>-</u>	<u>957,366</u>
Total liabilities	<u>984,354</u>	<u>-</u>	<u>984,354</u>
Fund balances:			
Reserved for:			
Prepaid items	646	-	646
Unreserved, undesignated	<u>119,945</u>	<u>-</u>	<u>119,945</u>
Total fund balances	<u>120,591</u>	<u>-</u>	<u>120,591</u>
Total liabilities and fund balances	<u>\$ 1,104,945</u>	<u>\$ -</u>	<u>\$ 1,104,945</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, 2010**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
REVENUES			
Taxes:			
Ad valorem	\$ 796,344	\$ 103	\$ 796,447
Intergovernmental revenues	33,911	-	33,911
Investment income	<u>7,220</u>	<u>2,065</u>	<u>9,285</u>
Total revenues	<u>837,475</u>	<u>2,168</u>	<u>839,643</u>
EXPENDITURES			
Current:			
Public safety	892,861	-	892,861
Debt service:			
Principal retirement	-	125,000	125,000
Interest and fiscal charges	<u>-</u>	<u>7,000</u>	<u>7,000</u>
Total expenditures	<u>892,861</u>	<u>132,000</u>	<u>1,024,861</u>
Excess (deficiency) of revenues over (under) expenditures	(55,386)	(129,832)	(185,218)
OTHER FINANCING SOURCES (USES)			
Transfers in	38,179	-	38,179
Transfers out	<u>-</u>	<u>(38,179)</u>	<u>(38,179)</u>
Total other financing sources (uses)	<u>38,179</u>	<u>(38,179)</u>	<u>-</u>
Net change in fund balances	(17,207)	(168,011)	(185,218)
Fund balance at beginning of year	<u>137,798</u>	<u>168,011</u>	<u>305,809</u>
Fund balance at end of year	<u>\$ 120,591</u>	<u>\$ -</u>	<u>\$ 120,591</u>

**CALCASIEU PARISH POLICE JURY
FIRE PROTECTION DISTRICT NO. 2 OF WARD 8
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2010**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
ASSETS			
Cash and cash equivalents	\$ 99,751	\$ 24,043	\$ 123,794
Investments	469,890	113,259	583,149
Receivables (net of allowances for uncollectibles):			
Taxes	326,561	91,299	417,860
Interest receivable	1,573	343	1,916
Prepaid items	<u>21,652</u>	<u>-</u>	<u>21,652</u>
Total assets	<u>\$ 919,427</u>	<u>\$ 228,944</u>	<u>\$ 1,148,371</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 4,284	\$ -	\$ 4,284
Accrued liabilities	872	-	872
Deferred revenues	<u>329,706</u>	<u>92,161</u>	<u>421,867</u>
Total liabilities	<u>334,862</u>	<u>92,161</u>	<u>427,023</u>
Fund balances:			
Reserved for:			
Debt service	-	136,783	136,783
Prepaid items	21,652	-	21,652
Unreserved, undesignated	<u>584,565</u>	<u>-</u>	<u>584,565</u>
Total fund balances	<u>606,217</u>	<u>136,783</u>	<u>743,000</u>
Total liabilities and fund balances	<u>\$ 941,079</u>	<u>\$ 228,944</u>	<u>\$ 1,170,023</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, 2010**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
REVENUES			
Taxes:			
Ad valorem	\$ 310,548	\$ 113,868	\$ 424,416
Intergovernmental revenues	33,817	-	33,817
Investment income	12,134	2,661	14,795
Sale of assets	141	-	141
Miscellaneous revenue	<u>72</u>	<u>-</u>	<u>72</u>
Total revenues	<u>356,712</u>	<u>116,529</u>	<u>473,241</u>
EXPENDITURES			
Current:			
Public safety	450,185	-	450,185
Debt service:			
Principal retirement	-	65,000	65,000
Interest and fiscal charges	<u>-</u>	<u>40,276</u>	<u>40,276</u>
Total expenditures	<u>450,185</u>	<u>105,276</u>	<u>555,461</u>
Excess (deficiency) of revenues over (under) expenditures	(93,473)	11,253	(82,220)
Fund balance at beginning of year	<u>678,038</u>	<u>125,530</u>	<u>803,568</u>
Fund balance at end of year	<u>\$ 584,565</u>	<u>\$ 136,783</u>	<u>\$ 721,348</u>

CALCASIEU PARISH POLICE JURY
GRAVITY DRAINAGE DISTRICT NO. 6 OF WARDS 5 & 6
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2010

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
ASSETS			
Cash and cash equivalents	\$ 33,431	\$ 1,833	\$ 35,264
Investments	157,480	8,632	166,112
Receivables (net of allowances for uncollectibles):			
Taxes	508,456	-	508,456
Interest receivable	593	24	617
Total assets	<u>\$ 699,960</u>	<u>\$ 10,489</u>	<u>\$ 710,449</u>
 LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 2,650	\$ -	\$ 2,650
Accrued liabilities	4,308	-	4,308
Deferred revenues	510,397	-	510,397
Total liabilities	<u>517,355</u>	<u>-</u>	<u>517,355</u>
 Fund balances:			
Unreserved, designated for:			
Capital improvement	-	10,489	10,489
Unreserved, undesignated	182,605	-	182,605
Total fund balances	<u>182,605</u>	<u>10,489</u>	<u>193,094</u>
Total liabilities and fund balances	<u>\$ 699,960</u>	<u>\$ 10,489</u>	<u>\$ 710,449</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, 2010**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
REVENUES			
Taxes:			
Ad valorem	\$ 428,439	\$ -	\$ 428,439
Intergovernmental revenues	48,124	75,000	123,124
Investment income	5,037	237	5,274
Miscellaneous revenue	1,000	-	1,000
Total revenues	<u>482,600</u>	<u>75,237</u>	<u>557,837</u>
EXPENDITURES			
Current:			
Public works	472,088	-	472,088
Capital outlay	-	78,857	78,857
Total expenditures	<u>472,088</u>	<u>78,857</u>	<u>550,945</u>
Excess (deficiency) of revenues over (under) expenditures	10,512	(3,620)	6,892
Fund balance at beginning of year	<u>172,093</u>	<u>14,109</u>	<u>186,202</u>
Fund balance at end of year	<u>\$ 182,605</u>	<u>\$ 10,489</u>	<u>\$ 193,094</u>

**CALCASIEU PARISH POLICE JURY
RECREATION DISTRICT NO. 1 OF WARD 3
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2010**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
ASSETS				
Cash and cash equivalents	\$ 144,766	\$ 171,843	\$ 56,637	\$ 373,246
Investments	681,795	809,486	266,793	1,758,074
Receivables (net of allowances for uncollectibles):				
Taxes	2,078,764	857,741	-	2,936,505
Interest receivable	2,717	2,100	707	5,524
Prepaid items	34,606	-	-	34,606
Other receivable	20	-	-	20
Total assets	<u>\$ 2,942,668</u>	<u>\$ 1,841,170</u>	<u>\$ 324,137</u>	<u>\$ 5,107,975</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 100,882	\$ -	\$ 29,004	\$ 129,886
Accrued liabilities	16,432	-	1,526	17,958
Retainage payable	11,930	-	-	11,930
Deferred revenue	<u>2,077,290</u>	<u>856,882</u>	<u>-</u>	<u>2,934,172</u>
Total liabilities	<u>2,206,534</u>	<u>856,882</u>	<u>30,530</u>	<u>3,093,946</u>
Fund balances:				
Reserved for:				
Debt service	-	984,288	-	984,288
Prepaid items	34,606	-	-	34,606
Unreserved, designated for:				
Encumbrances	38,500	-	262,470	300,970
Capital improvement	-	-	31,137	31,137
Unreserved, undesignated	<u>663,028</u>	<u>-</u>	<u>-</u>	<u>663,028</u>
Total fund balances	<u>736,134</u>	<u>984,288</u>	<u>293,607</u>	<u>2,014,029</u>
Total liabilities and fund balances	<u>\$ 2,942,668</u>	<u>\$ 1,841,170</u>	<u>\$ 324,137</u>	<u>\$ 5,107,975</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, 2010**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
REVENUES				
Taxes:				
Ad valorem	\$ 2,069,724	\$ 1,033,332	\$ -	\$ 3,103,056
Intergovernmental revenues	1,500	-	-	1,500
Charges for services	182,867	-	-	182,867
Investment income	25,613	13,992	5,181	44,786
Total revenues	<u>2,279,704</u>	<u>1,047,324</u>	<u>5,181</u>	<u>3,332,209</u>
EXPENDITURES				
Current:				
Recreation	2,092,724	7	62	2,092,793
Debt service:				
Principal retirement	-	870,000	-	870,000
Interest and fiscal charges	144,080	212,257	-	356,337
Capital outlay	368,335	-	59,968	428,303
Total expenditures	<u>2,605,139</u>	<u>1,082,264</u>	<u>60,030</u>	<u>3,747,433</u>
Excess (deficiency) of revenues over (under) expenditures	(325,435)	(34,940)	(54,849)	(415,224)
Fund balance at beginning of year	<u>1,061,569</u>	<u>1,019,228</u>	<u>348,456</u>	<u>2,429,253</u>
Fund balance at end of year	<u>\$ 736,134</u>	<u>\$ 984,288</u>	<u>\$ 293,607</u>	<u>\$ 2,014,029</u>

**CALCASIEU PARISH POLICE JURY
RECREATION DISTRICT NO. 1 OF WARD 4
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2010**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
ASSETS			
Cash and cash equivalents	\$ 333,903	\$ 126,427	\$ 460,330
Investments	1,570,063	595,550	2,165,613
Receivables (net of allowances for uncollectibles):			
Taxes	2,544,900	49	2,544,949
Interest receivable	5,371	1,593	6,964
Prepaid items	18,469	-	18,469
Total assets	<u>\$ 4,472,706</u>	<u>\$ 723,619</u>	<u>\$ 5,196,325</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 136,852	\$ -	\$ 136,852
Accrued liabilities	19,724	-	19,724
Retainage payable	22,767	-	22,767
Due to other governments	43,998	-	43,998
Deferred revenues	2,548,482	-	2,548,482
Other liabilities	400	-	400
Total liabilities	<u>2,772,223</u>	<u>-</u>	<u>2,772,223</u>
Fund balances:			
Reserved for:			
Debt service	-	723,619	723,619
Prepaid items	18,469	-	18,469
Unreserved, designated for:			
Encumbrances	224,695	-	224,695
Unreserved, undesignated	1,457,319	-	1,457,319
Total fund balances	<u>1,700,483</u>	<u>723,619</u>	<u>2,424,102</u>
Total liabilities and fund balances	<u>\$ 4,472,706</u>	<u>\$ 723,619</u>	<u>\$ 5,196,325</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, 2010**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
REVENUES			
Taxes:			
Ad valorem	\$ 2,429,318	\$ 176,138	\$ 2,605,456
Intergovernmental revenues	1,500	-	1,500
Charges for services	47,940	-	47,940
Investment income	41,858	13,965	55,823
Sale of assets	1,830	-	1,830
Miscellaneous revenues	<u>2,558</u>	<u>-</u>	<u>2,558</u>
Total revenues	<u>2,525,004</u>	<u>190,103</u>	<u>2,715,107</u>
EXPENDITURES			
Current:			
Recreation	2,078,287	5	2,078,292
Capital outlay	510,020	-	510,020
Debt service:			
Principal retirement	-	605,000	605,000
Interest and fiscal charges	<u>-</u>	<u>46,589</u>	<u>46,589</u>
Total expenditures	<u>2,588,307</u>	<u>651,594</u>	<u>3,239,901</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(63,303)</u>	<u>(461,491)</u>	<u>(524,794)</u>
Fund balance at beginning of year	<u>1,763,786</u>	<u>1,185,110</u>	<u>2,948,896</u>
Fund balance at end of year	<u>\$ 1,700,483</u>	<u>\$ 723,619</u>	<u>\$ 2,424,102</u>

**CALCASIEU PARISH POLICE JURY
COMMUNITY CENTER AND PLAYGROUND DISTRICT 4 OF WARD 1
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2010**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Senior Center</u>	<u>Totals</u>
ASSETS				
Cash and cash equivalents	\$ 4,905	\$ 91,878	\$ 4,017	\$ 100,800
Investments	23,107	439,097	12,629	474,833
Receivables (net of allowances for uncollectibles):				
Taxes	255,960	509,961	102,123	868,044
Interest receivable	159	1,230	107	1,496
Due from other governments	-	291	-	291
Prepaid items	10,487	-	1,322	11,809
Total assets	<u>\$ 294,618</u>	<u>\$ 1,042,457</u>	<u>\$ 120,198</u>	<u>\$ 1,457,273</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 9,695	\$ 3,061	\$ 5,998	\$ 18,754
Accrued liabilities	1,979	-	158	2,137
Retainage payable	-	11,390	-	11,390
Due to other governments	-	35,009	-	35,009
Deferred revenues	254,654	509,308	101,862	865,824
Total liabilities	<u>266,328</u>	<u>558,768</u>	<u>108,018</u>	<u>933,114</u>
Fund balances:				
Reserved for:				
Prepaid items	10,487	-	-	10,487
Unreserved, designated for:				
Encumbrances	-	11,959	-	11,959
Unreserved, undesignated	17,803	471,730	12,180	501,713
Total fund balances	<u>28,290</u>	<u>483,689</u>	<u>12,180</u>	<u>524,159</u>
Total liabilities and fund balances	<u>\$ 294,618</u>	<u>\$ 1,042,457</u>	<u>\$ 120,198</u>	<u>\$ 1,457,273</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, 2010**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Senior Center Fund</u>	<u>Totals</u>
REVENUES				
Taxes:				
Ad valorem	\$ 253,042	\$ 503,626	\$ 100,851	\$ 857,519
Intergovernmental revenues	22,135	-	23,058	45,193
Charges for services	10,080	-	-	10,080
Investment income	3,058	6,521	1,569	11,148
Sale of assets	4,118	-	-	4,118
Miscellaneous revenues	1,306	-	-	1,306
Total revenues	<u>293,739</u>	<u>510,147</u>	<u>125,478</u>	<u>929,364</u>
EXPENDITURES				
Current:				
Recreation	288,433	39,695	84,013	412,141
Debt service:				
Principal retirement	-	100,000	-	100,000
Interest and fiscal charges	-	2,729	-	2,729
Capital outlay	-	203,002	94,873	297,875
Total expenditures	<u>288,433</u>	<u>345,426</u>	<u>178,886</u>	<u>812,745</u>
Excess (deficiency) of revenues over (under) expenditures	5,306	164,721	(53,408)	116,619
Fund balance at beginning of year	<u>22,984</u>	<u>318,968</u>	<u>65,588</u>	<u>407,540</u>
Fund balance at end of year	<u>\$ 28,290</u>	<u>\$ 483,689</u>	<u>\$ 12,180</u>	<u>\$ 524,159</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	234
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	248
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	252
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	259
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	261
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 EIGHT FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)**

	2010	2009	2008	2007	2006
Governmental activities:					
Invested in capital assets, net of related debt	\$ 476,909,952	\$ 475,857,877	\$ 463,855,199	\$ 446,138,229	\$ 437,155,293
Restricted	154,682,513	152,484,775	163,325,654	154,455,751	146,240,407
Unrestricted	<u>63,086,008</u>	<u>58,633,213</u>	<u>57,024,075</u>	<u>63,446,442</u>	<u>60,553,503</u>
Total governmental activities net assets	<u>\$ 694,678,473</u>	<u>\$ 686,975,865</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	\$ 6,738,429	\$ 4,141,663	\$ 6,484,879	\$ 6,498,364	\$ 5,640,104
Restricted	80,921	131,022	191,416	236,309	221,771
Unrestricted	<u>348,797</u>	<u>286,691</u>	<u>1,325,783</u>	<u>946,679</u>	<u>811,871</u>
Total business-type activities net assets	<u>\$ 7,168,147</u>	<u>\$ 4,559,376</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	\$ 483,648,381	\$ 479,999,540	\$ 470,340,078	\$ 452,636,593	\$ 442,795,397
Restricted	154,763,434	152,615,797	163,517,070	154,692,060	146,462,178
Unrestricted	<u>63,434,805</u>	<u>58,919,904</u>	<u>58,349,858</u>	<u>64,393,121</u>	<u>61,365,374</u>
Total primary government net assets	<u>\$ 701,846,620</u>	<u>\$ 691,535,241</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

2005	2004	2003
\$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 EIGHT FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)

	2010	2009	2008	2007	2006
Expenses					
Governmental activities:					
General government	\$ 26,903,024	\$ 24,654,943	\$ 22,532,498	\$ 21,508,802	\$ 19,569,747
Public safety	17,659,392	15,445,682	14,503,368	13,803,961	12,635,497
Public works	38,685,063	41,805,456	40,387,185	37,295,577	24,622,109
Sanitation	5,619,652	5,028,492	5,117,363	4,955,223	3,705,432
Health and welfare	13,458,787	13,797,120	11,375,831	9,340,428	13,969,254
Culture and recreation	3,228,175	2,964,968	2,888,589	2,000,822	1,032,093
Economic development	7,535,973	7,890,388	6,673,586	4,340,881	4,192,192
Interest and fiscal charges	-	242	689	1,328	3,510
Total governmental activities	<u>113,090,066</u>	<u>111,587,291</u>	<u>103,479,109</u>	<u>93,247,022</u>	<u>79,729,834</u>
Business-type activities:					
Water	-	-	689,352	666,944	526,807
Sewer	<u>453,040</u>	<u>379,532</u>	<u>392,655</u>	<u>380,505</u>	<u>301,461</u>
Total business-type activities	<u>453,040</u>	<u>379,532</u>	<u>1,082,007</u>	<u>1,047,449</u>	<u>828,268</u>
Total primary government expenses	<u>\$ 113,543,106</u>	<u>\$ 111,966,823</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	\$ 11,381,726	\$ 10,015,041	\$ 9,086,319	\$ 8,487,602	\$ 7,668,426
Public safety	962,684	754,398	792,663	684,024	584,632
Public works	24,897	197,900	159,959	217,811	90,725
Sanitation	1,538	3,415	1,150	1,650	1,230
Health and welfare	171,748	275,298	250,627	232,749	226,555
Culture and recreation	196,575	180,270	233,162	108,549	87,485
Economic development	683,782	778,181	782,778	734,128	766,051
Operating grants and contributions	19,908,987	17,893,268	15,201,706	11,649,410	15,056,549
Capital grants and contributions	<u>8,287,375</u>	<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	41,619,312	36,690,832	34,176,550	25,619,311	29,470,226
Business-type activities:					
Charges for services:					
Water	-	-	643,273	629,456	438,536
Sewer	242,303	220,869	270,574	156,018	152,838
Capital grants and contributions	<u>-</u>	<u>731</u>	<u>10,344</u>	<u>178,282</u>	<u>3,590</u>
Total business-type activities program revenues	<u>242,303</u>	<u>221,600</u>	<u>924,191</u>	<u>963,756</u>	<u>594,964</u>
Total primary government program revenues	<u>\$ 41,861,615</u>	<u>\$ 36,912,432</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>

continued

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

	2010	2009	2008	2007	2006
Net (expense)/revenue					
Governmental activities	\$ (71,470,754)	\$ (74,896,459)	\$ (69,302,559)	\$ (67,627,711)	\$ (50,259,608)
Business-type activities	<u>(210,737)</u>	<u>(157,932)</u>	<u>(157,816)</u>	<u>(83,693)</u>	<u>(233,304)</u>
Total primary government net expense	<u>\$ (71,681,491)</u>	<u>\$ (75,054,391)</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	\$ 32,741,828	\$ 30,381,484	\$ 28,454,759	\$ 25,530,882	\$ 23,648,464
Sales taxes	31,934,930	29,973,251	38,521,137	35,000,952	34,620,088
Franchise taxes	845,875	776,419	652,372	534,227	446,225
Gaming revenues	10,412,247	10,719,744	10,549,589	11,963,106	14,855,542
Grants and contributions not restricted	2,493,210	2,513,717	2,696,112	2,522,150	2,922,799
Investment earnings	3,322,221	3,093,580	8,620,170	12,712,156	9,757,370
Miscellaneous	98,640	363,212	137,889	283,354	451,082
Transfers	<u>(2,675,589)</u>	<u>(154,014)</u>	<u>(164,963)</u>	<u>(827,897)</u>	<u>(467,849)</u>
Total governmental activities	79,173,362	77,667,393	89,467,065	87,718,930	86,233,721
Business-type activities:					
Property taxes	137,342	185,207	259,365	206,842	167,317
Investment earnings	5,087	3,389	46,823	56,110	60,453
Miscellaneous	1,490	8,683	7,391	450	29,149
Transfers	<u>2,675,589</u>	<u>154,014</u>	<u>164,963</u>	<u>827,897</u>	<u>467,849</u>
Total business-type activities	<u>2,819,508</u>	<u>351,293</u>	<u>478,542</u>	<u>1,091,299</u>	<u>724,768</u>
Total primary government	<u>\$ 81,992,870</u>	<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	\$ 7,702,608	\$ 2,770,934	\$ 20,164,506	\$ 20,091,219	\$ 35,974,113
Business-type activities	<u>2,608,771</u>	<u>193,361</u>	<u>320,726</u>	<u>1,007,606</u>	<u>491,464</u>
Total primary government	<u>\$ 10,311,379</u>	<u>\$ 2,964,295</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)
<u>(211,403)</u>	<u>(186,742)</u>	<u>(247,252)</u>
<u>\$ (46,213,514)</u>	<u>\$ (49,562,871)</u>	<u>\$ (41,483,922)</u>
\$ 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
<u>-</u>	<u>(50,970)</u>	<u>(88,130)</u>
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
<u>-</u>	<u>50,970</u>	<u>88,130</u>
<u>189,478</u>	<u>243,908</u>	<u>236,731</u>
<u>\$ 66,182,875</u>	<u>\$ 64,184,318</u>	<u>\$ 58,654,818</u>
\$ 19,991,286	\$ 14,564,281	\$ 17,181,417
<u>(21,925)</u>	<u>57,166</u>	<u>(10,521)</u>
<u>\$ 19,969,361</u>	<u>\$ 14,621,447</u>	<u>\$ 17,170,896</u>



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

Year	Property Taxes (3)	Sales Taxes (3)	Franchise Taxes	Total
2010	\$ 32,741,828	\$ 31,934,930	\$ 845,875	\$ 65,522,633
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.
- (3) Traditionally the Parish has received more sales tax revenue than property tax revenue except for 2009 and 2010. The Parish considers the trend for 2009 and 2010 - whereby property tax revenue exceeded sales tax revenue - to be temporary in nature and in 2011 sales tax revenue is expected to exceed property tax revenue once again. Because of this temporary trend and to preserve comparability of the statistical information, the Parish has decided to continue presenting statistical information on its major sole source revenue as sales tax revenue despite the 2009 and 2010 trend. The 2009 trend was due to both economic factors as well as the reversal of a large 2008 audit collection receivable; otherwise, the 2009 sales tax revenue would have exceeded property tax revenue (see Table 6 for modified accrual presentation that excludes the 2008 accrual and 2009 reversal of the audit collection receivable). The 2010 trend is primarily due to economic factors but the difference in the two revenues is only 2.5%. In 2011, the Parish will be collecting a higher tax rate than in prior years therefore the 2009 and 2010 trend should reverse itself out regardless of the economic factors experienced over the past two years.

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

	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
General fund:				
Reserved	\$ 249,498	\$ 371,614	\$ 528,886	\$ 145,819
Unreserved	<u>10,107,230</u>	<u>9,607,902</u>	<u>9,338,347</u>	<u>10,132,509</u>
Total general fund	<u>\$ 10,356,728</u>	<u>\$ 9,979,516</u>	<u>\$ 9,867,233</u>	<u>\$ 10,278,328</u>
All other governmental funds:				
Reserved	\$ 8,777,947	\$ 8,316,334	\$ 24,892,881	\$ 26,558,412
Unreserved, reported in:				
Special revenue funds	98,956,730	93,045,522	94,042,040	99,452,149
Capital projects funds	99,873,186	98,277,984	85,493,479	76,459,969
Debt service funds	<u>(58,949)</u>	<u>(57,731)</u>	<u>(48,737)</u>	<u>(39,871)</u>
Total all other governmental funds	<u>\$ 207,548,914</u>	<u>\$ 199,582,109</u>	<u>\$ 204,379,663</u>	<u>\$ 202,430,659</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

2006	2005	2004	2003	2002	2001
\$ 102,085	\$ 149,596	\$ 216,717	\$ 236,372	\$ 155,740	\$ 282,612
<u>9,360,854</u>	<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>\$ 9,462,939</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>
\$ 988,934	\$ 1,351,042	\$ 1,357,698	\$ 1,280,290	\$ 8,734,401	\$ 2,088,441
100,455,867	89,650,117	88,010,640	90,390,241	106,904,512	102,373,159
90,895,652	74,344,661	63,408,446	50,857,819	18,305,426	16,188,799
<u>(41,394)</u>	<u>(8,922)</u>	<u>4,251</u>	<u>(2,239)</u>	<u>-</u>	<u>-</u>
<u>\$ 192,299,059</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>

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

	2010	2009	2008	2007
Revenues				
Taxes	\$ 65,561,653	\$ 62,830,821	\$ 66,012,280	\$ 61,142,564
Licenses and permits	2,410,240	2,590,315	2,354,151	2,169,256
Intergovernmental	30,219,946	26,696,665	25,471,485	17,617,976
Charges for services	5,707,326	4,656,814	4,450,855	3,813,494
Fines	1,042,788	1,042,045	980,175	1,005,669
Investment earnings	3,211,793	2,985,705	8,313,283	12,198,928
Gaming	10,426,041	10,705,950	10,549,589	11,963,105
Miscellaneous	441,654	576,274	184,496	560,089
Total revenues	119,021,441	112,084,589	118,316,314	110,471,081
Expenditures				
General government	16,039,750	16,005,025	19,839,238	13,470,115
Public safety	16,503,210	14,370,646	13,492,035	12,030,109
Public works	15,195,844	16,019,770	15,758,867	13,820,843
Sanitation **	5,609,450	5,036,855	5,108,483	4,945,907
Health and welfare	13,098,309	13,112,451	10,752,768	8,916,219
Culture and recreation	1,723,643	3,577,670	1,780,206	1,655,260
Economic development	6,643,425	7,776,341	6,473,148	4,597,869
Debt service:				
Principal	-	8,954	8,954	16,925
Interest and fiscal charges	-	448	895	1,761
Intergovernmental	8,175,777	4,108,220	3,995,170	5,090,683
Capital outlay	27,973,819	38,069,913	39,474,445	33,336,014
Total expenditures	110,963,227	118,086,293	116,684,209	97,881,705
Excess of revenues over (under) expenditures	8,058,214	(6,001,704)	1,632,105	12,589,376
Other financing sources (uses)				
Transfers in	14,195,347	13,876,091	15,925,235	14,514,347
Transfers out	(13,972,379)	(13,451,144)	(16,180,005)	(16,445,420)
Special assessments proceeds / Insurance proceeds	-	744,036	17,853	501,382
Total other financing sources (uses)	222,968	1,168,983	(236,917)	(1,429,691)
Net change in fund balance before reserve change	8,281,182	(4,832,721)	1,395,188	11,159,685
Change in reserves for inventory ++	62,835	147,450	142,721	(212,696)
Net change in fund balance	\$ 8,344,017	\$ (4,685,271)	\$ 1,537,909	\$ 10,946,989
Debt service as a percentage of noncapital expenditures	0.00%	0.01%	0.01%	0.02%

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 2 of Ward 3 became a blended component unit of the Parish and as such a prior period adjustment of \$1,014,77 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

	2006	2005	2004	2003	2002	2001
\$	58,764,931	\$ 47,326,567	\$ 46,034,865	\$ 43,159,594	\$ 46,899,410	\$ 44,300,447
	2,093,826	1,713,450	1,534,340	1,447,884	1,317,260	1,181,031
	19,551,104	23,195,307	17,162,899	15,893,229	14,420,824	11,563,582
	3,542,763	3,249,441	3,153,741	2,858,279	2,314,514	1,852,876
	1,034,428	1,122,904	1,105,548	1,340,160	1,111,291	1,142,174
	9,344,728	3,973,062	4,265,027	1,966,531	6,150,539	7,243,689
	14,855,542	11,721,993	10,730,205	10,299,558	9,952,673	7,251,212
	861,145	436,375	658,084	442,944	995,613	1,889,321
	<u>110,048,467</u>	<u>92,739,099</u>	<u>84,644,709</u>	<u>77,408,179</u>	<u>83,162,124</u>	<u>76,424,332</u>
	13,015,805	12,411,750	11,768,696	11,088,953	9,594,622	8,926,361
	11,256,298	11,372,827	10,356,382	8,215,446	7,817,719	7,315,272
	12,235,529	16,135,175	12,197,340	10,603,484	13,064,129	12,583,874
	3,753,318	3,572,453	3,391,171	3,333,056	-	-
	12,508,377	9,895,938	8,840,585	8,310,707	8,584,289	7,301,090
	849,662	1,270,225	1,470,346	1,653,873	513,111	1,166,386
	4,003,373	4,089,243	4,258,966	4,780,323	4,356,258	3,931,434
	101,925	114,103	117,286	85,772	3,818,272	3,843,887
	5,017	11,147	19,662	12,527	61,704	258,259
	6,275,912	7,737,460	6,561,712	6,577,793	2,492,194	2,970,401
	<u>19,624,639</u>	<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>83,629,855</u>	<u>81,700,505</u>	<u>75,453,438</u>	<u>70,426,124</u>	<u>67,844,450</u>	<u>61,283,052</u>
	26,418,612	11,038,594	9,191,271	6,982,055	15,317,674	15,141,280
	11,524,352	10,414,439	14,054,677	8,613,290	11,039,513	13,045,197
	(12,421,980)	(10,427,959)	(14,114,356)	(8,651,593)	(13,869,732)	(15,937,390)
	<u>1,895,582</u>	<u>344,755</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>997,954</u>	<u>331,235</u>	<u>(59,679)</u>	<u>(38,303)</u>	<u>(2,830,219)</u>	<u>(2,892,193)</u>
	27,416,566	11,369,829	9,131,592	6,943,752	12,487,455	12,249,087
	<u>(83,283)</u>	<u>(11,900)</u>	<u>(96,711)</u>	<u>1,087,167</u>	<u>-</u>	<u>-</u>
\$	<u>27,333,283</u>	<u>\$ 11,357,929</u>	<u>\$ 9,034,881</u>	<u>\$ 8,030,919</u>	<u>\$ 12,487,455</u>	<u>\$ 12,249,087</u>
	<u>0.15%</u>	<u>0.17%</u>	<u>0.22%</u>	<u>0.17%</u>	<u>7.13%</u>	<u>7.81%</u>



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

Year	Property Taxes (2)	Sales Taxes (2)	Other Taxes	Total Taxes
2010	\$ 32,741,827	\$ 31,934,930	\$ 884,896	\$ 65,561,653
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

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) For the modified accrual basis, the Parish has traditionally received more sales tax revenue than property tax revenue except for 2010. The Parish considers the 2010 trend - whereby property tax revenue exceeded sales tax revenue - to be temporary in nature and in 2011 sales tax revenue is expected to exceed property tax revenue once again. Because of this temporary trend and to preserve comparability of the statistical information, the Parish has decided to continue presenting statistical information on its major sole source revenue as sales tax revenue despite the 2010 trend. The 2010 trend is primarily due to economic factors but the difference in the two revenues is only 2.5%. In 2011, the Parish will be collecting a higher tax rate than in prior years therefore the 2010 trend should reverse itself regardless of the economic factors experienced in 2010.

**CALCASIEU PARISH POLICE JURY
TAXABLE SALES BY CATEGORY
LAST SEVEN FISCAL YEARS**

Standard Industrial Classification Code	2010	2009	2008	2007
Food group classification	\$ 130,487,449	\$ 130,387,849	\$ 137,604,626	\$ 128,062,409
Apparel group classification	16,583,767	15,912,973	13,313,220	16,312,906
Gen. merchandise group classification	176,998,009	213,214,388	193,209,724	180,258,445
Automotive group classification	219,336,555	224,732,903	274,266,640	311,174,158
Home furnishings group classification	124,891,355	126,242,476	142,645,479	158,964,283
Building group classification	303,851,759	355,213,245	439,045,957	458,491,496
Service group classification	118,567,504	142,673,076	173,213,302	163,552,858
Manufacturer group classification	122,318,965	104,738,545	133,115,198	129,146,963
Utilities group classification	16,249,998	16,468,180	14,253,510	19,717,084
Miscellaneous group classification	<u>38,707,166</u>	<u>39,649,428</u>	<u>56,677,494</u>	<u>53,578,068</u>
Totals	<u>\$ 1,267,992,527</u>	<u>\$ 1,369,233,063</u>	<u>\$ 1,577,345,150</u>	<u>\$ 1,619,258,670</u>
Parish direct sales tax rate	<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 seven years of information is available as of December 31, 2010.
- (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.

Table 7

2006	2005	2004
\$ 101,678,940	\$ 118,962,500	\$ 132,517,677
9,471,883	8,680,613	6,661,784
239,809,024	181,427,500	178,195,736
336,893,637	238,880,085	250,133,564
183,805,620	150,771,776	102,051,834
491,867,919	362,471,582	272,201,866
176,144,926	145,324,955	125,764,865
147,508,454	228,651,965	83,802,328
15,373,862	11,256,806	14,647,485
<u>71,256,118</u>	<u>74,308,545</u>	<u>66,012,243</u>
<u>\$ 1,773,810,383</u>	<u>\$ 1,520,736,327</u>	<u>\$ 1,231,989,382</u>
<u>2.25%</u>	<u>2.25%</u>	<u>2.25%</u>

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

-----Direct Rate-----					-----Total Rate-----	
<u>Year</u>	<u>Calcasieu Parish Police Jury District 1A Operating Tax (Unincorp. Area)</u>	<u>Calcasieu Parish Police Jury District 1A Capital Tax (Unincorp. Area)</u>	<u>Calcasieu Parish Police Jury District 4A Capital Tax (Unincorp. Area)</u>	<u>Calcasieu Parish Police Jury Total Tax Rate (Unincorp. Area)</u>	<u>Total Sales Tax Rate in the Unincorporated Areas of Calcasieu Parish</u>	<u>Total Sales Tax Rate in the Incorporated Areas of Calcasieu Parish</u>
2010	0.67%	0.33%	1.25%	2.25%	9.00%	9.25%
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%

-----Overlapping Rates-----							
<u>Year</u>	<u>Calcasieu Parish Sheriff Law Enf Tax (Parishwide)</u>	<u>Calcasieu Parish School Board Salary Tax (Parishwide)</u>	<u>City of Lake Charles Salary & Operations Tax (City Only)</u>	<u>City of Sulphur Operations Tax (City Only)</u>	<u>City of Westlake Operations Tax (City Only)</u>	<u>Towns of Iowa and Vinton Operations Tax (City Only)</u>	<u>City of Dequincy Operations Tax (City Only)</u>
2010	0.75%	2.00%	2.25%	2.50%	2.50%	2.50%	2.50%
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 eight fiscal years above.

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

Tax Remitter Industry	-----2010-----			-----2004-----		
	Tax Liability (Note 2)	Rank	Percentage of Total	Tax Liability (Note 2)	Rank	Percentage of Total
Petroleum Refinery	\$ 1,750,471	1	5.48%	\$ 696,299	3	2.95%
Petroleum Refinery	1,305,159	2	4.09%	928,372	1	3.93%
Industrial Manufacturer	1,191,807	3	3.73%	735,786	2	3.12%
Gaming - Casino	679,174	4	2.13%	-	-	-
Industrial Manufacturer	554,248	5	1.74%	354,393	4	1.50%
Industrial Manufacturer	451,138	6	1.41%	217,615	5	0.92%
Utility Provider	295,832	7	0.93%	-	-	-
Industrial Manufacturer	201,962	8	0.63%	136,762	8	0.58%
Petroleum Refinery	191,868	9	0.60%	-	-	-
Industrial Manufacturer	168,590	10	0.53%	-	-	-
Gaming - Casino	-	-	-	110,421	10	0.47%
Construction Company	-	-	-	194,352	6	0.82%
Industrial Manufacturer	-	-	-	142,882	7	0.60%
Leasing & Renting Industry	-	-	-	130,285	9	0.55%
Total tax liability	<u>\$ 6,790,249</u>			<u>\$ 3,647,167</u>		
Total sales tax revenue	<u>\$31,934,930</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 ten 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.

**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	Revenue Bonds			
2010	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ 50,000	0.00%	\$ 0.26
2009	-	-	-	95,000	122,751	-	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

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.
- (5) In 2009, the Parish reappointed a separate governing board for Waterworks District 5 of Wards 3 & 8 and, as such, the financial reporting of this District was transferred back to a discrete presentation.

**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
2010	\$ 50,000	\$ 50,000	\$ -	\$ 1,751,152,060	0.000%	192,768	\$ -
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

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 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, 2010**

Jurisdiction	Debt Outstanding	Percentage Debt Applicable to the Parish	Estimated Share of Overlapping Debt
Direct:			
Calcasieu Parish Police Jury	\$ -	100%	\$ -
Total direct debt			-
Overlapping:			
Calcasieu Parish Police Jury Discrete Component Units:			
Sulphur Parks and Recreation	3,750,000	100%	3,750,000
Fire Protection District No. 1 of Ward 1	1,075,000	100%	1,075,000
Fire Protection District No. 1 of Ward 2	1,500,000	100%	1,500,000
Fire Protection District No. 2 of Ward 4	715,000	100%	715,000
Fire Protection District No. 1 of Ward 7	315,000	100%	315,000
Fire Protection District No. 2 of Ward 8	560,000	100%	560,000
Recreation District No. 1 of Ward 3	5,045,000	100%	5,045,000
Recreation District No. 1 of Ward 4	640,000	100%	640,000
Total overlapping debt for component units			13,600,000
Cities and towns:			
Calcasieu Parish School Board	250,772,388	100%	250,772,388
City of Lake Charles	93,481,084	100%	93,481,084
City of Sulphur	7,991,562	100%	7,991,562
City of Westlake	1,405,000	100%	1,405,000
City of DeQuincy	545,667	100%	545,667
Town of Vinton	1,230,264	100%	1,230,264
Total overlapping debt for cities and towns			355,425,965
Total overlapping debt			369,025,965
Total direct and overlapping debt			\$ 369,025,965

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>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
Debt limit	\$ 175,115,206	\$ 169,882,854	\$ 158,262,290	\$ 143,597,656
Total net debt applicable to limit	<u>50,000</u>	<u>95,000</u>	<u>187,522</u>	<u>226,142</u>
Legal debt margin	<u>\$ 175,065,206</u>	<u>\$ 169,787,854</u>	<u>\$ 158,074,768</u>	<u>\$ 143,371,514</u>
Total net debt applicable to the limit as a percentage of debt limit	<u>0.03%</u>	<u>0.06%</u>	<u>0.12%</u>	<u>0.16%</u>

Legal Debt Margin Calculation For Fiscal Year 2010:

Assessed value	\$ 1,478,624,782
Add back: exempt real property	<u>272,527,278</u>
Total assessed value	<u>\$ 1,751,152,060</u>
Debt limitation - 10 percent of total assessed value	\$ 175,115,206
Debt applicable to limitation:	
Total bonded debt	50,000
Less: Special assessment debt (1)	-
Revenue bonds (2)	<u>-</u>
Total debt applicable to limit	<u>50,000</u>
Legal debt margin	<u>\$ 175,065,206</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>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>
\$ 131,164,126	\$ 121,559,010	\$ 134,821,343	\$ 127,194,684	\$ 123,007,778	\$ 120,296,743
<u>264,579</u>	<u>382,735</u>	<u>501,034</u>	<u>359,381</u>	<u>-</u>	<u>6,411</u>
<u>\$ 130,899,547</u>	<u>\$ 121,176,275</u>	<u>\$ 134,320,309</u>	<u>\$ 126,835,303</u>	<u>\$ 123,007,778</u>	<u>\$ 120,290,332</u>
<u>0.20%</u>	<u>0.31%</u>	<u>0.37%</u>	<u>0.28%</u>	<u>0.00%</u>	<u>0.01%</u>

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

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

Year	Special Assessment Collections	Debt Service Requirements			Coverage
		Principal	Interest	Total	
2010 (Note 6)	\$ -	\$ -	\$ -	\$ -	-
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

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

Year	Gross Revenue	Operating Expenses	Net Revenue Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2010	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
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.
- (6) The special assessment debt was fully retired in 2009.

**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
2010	192,768	\$ 4,109,259,789	\$ 22,040	35	32,939	6.80%
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%

Notes:

- (1) Census information for *Population*, *Personal Income*, *Per Capital Income* and *Median Age* was obtained from either the local Economic Development Alliance or similar agencies that distribute census information at the federal, state and local levels. The 2010 Population is obtained from the 2010 Census prepared by the U.S. Census Bureau.
- (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 for the remaining years 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 FOUR YEARS AGO**

Employer	-----2010-----			-----2006-----			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	5,000	1	5.90%	4,650	1	5.22%	Education
L'auberge du Lac Casino & Hotel	2,400	2	2.83%	2,000	3	2.24%	Gaming
Turner Industries, LLC	1,500	3	1.77%	2,800	2	3.14%	Fabrication
PPG Industries	1,250	4	1.48%	1,377	6	1.55%	Chemicals
Lake Charles Memorial Hospital	1,194	5	1.41%	1,157	9	1.30%	Health Care
Citgo Petroleum	1,169	6	1.38%	1,300	7	1.46%	Oil Products
Isle of Capri Casino & Hotel	1,155	7	1.36%	1,494	4	1.68%	Gaming
Calcasieu Parish Sheriff's Office	835	8	0.99%	-	-	-	Local Elected Official
City of Lake Charles	820	9	0.97%	884	10	0.99%	Local Municipality
ERA Helicopters LLC	815	10	0.96%	-	-	-	Aircraft/Transportation
Christus St. Patrick Hospital	-	-	-	1,400	5	1.57%	Health Care
Delta Downs Racetrack	-	-	-	1,200	8	1.35%	Health Care

Notes:

(1) Source: Southwest Louisiana Economic Development Alliance

(2) Comparative information for 2001 was not available. Data from 2006 was the earliest year available.

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

Function	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001
Governmental activities:										
General government	169	171	168	166	164	163	152	149	146	140
Public safety	122	110	107	105	105	109	108	107	104	87
Public works	185	180	184	179	188	205	195	198	197	198
Sanitation (4)	-	-	-	-	-	-	1	2	2	2
Health and welfare (5)	88	87	85	89	85	77	82	85	85	74
Culture and recreation	13	14	10	10	8	6	6	8	8	9
Economic development	43	45	41	35	30	27	27	24	21	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>620</u>	<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>

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 EIGHT FISCAL YEARS

Function	2010	2009	2008	2007	2006	2005	2004	2003
Governmental activities:								
Public safety								
Number of animals handled through animal shelter	10,339	11,811	11,803	9,970	10,982	10,013	11,291	10,251
Public works								
Road miles constructed / overlaid	123	121	79	96	81	106	137	47
Sanitation								
Refuse collected (tons/day)	127	125	152	157	172	Note (3)	Note (3)	Note (3)
Number of residents served	25,016	24,840	24,767	25,215	25,215	25,029	24,982	24,717
Health and welfare								
Number of aerial mosquito control assignments (4)	59	107	73	76	179	126	123	99
Number of ground mosquito control assignments (4)	1,085	1,899	1,377	1,449	1,916	1,665	1,594	1,543
Number of workforce center clients assisted (8)	321	535	568	622	991	724	697	828
Number of clients assisted with energy payments (6)	4,425	4,680	2,947	2,470	2,729	2,351	1,568	1,708
Culture and recreation								
Number of park pavilion rentals (5)	381	429	419	281	236	271	381	355
Economic development								
Number of occupational licenses issued	2,547	2,579	2,609	2,160	2,214	2,573	2,054	2,407
Number of zoning variances and zoning exceptions	14 / 34	16 / 46	42 / 34	30 / 61	40 / 85	29 / 42	51 / 61	38 / 79
Number of housing assistance clients (4)	551	679	661	459	456	506	510	519
Business-type activities:								
Water								
Active customers at year end	(Note 5)	(Note 5)	1,576	1,475	1,417	1,039	950	953
New connections	(Note 5)	(Note 5)	340	341	245	170	180	157
Average daily consumption (gallons/day)	(Note 5)	(Note 5)	472,108	598,198	642,882	643,835	557,175	476,365
Sewer								
Active customers at year end	865	760	683	642	550	550	550	550
Average daily treatment	206,000	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 prior years.
- (4) Increase in 2008 and 2009 due primarily to disaster related activities.
- (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.
- (8) Grant funding for workforce center activity has been reduced along with the depletion of disaster related program funding both of which impacted the 2010 decrease in the service level provided as compared to prior years.

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

Function	2010	2009	2008	2007	2006	2005	2004	2003
General government								
Number of general government buildings	10	10	10	9	9	6	6	6
Public safety								
Number of correctional facilities (adult and juvenile)	4	4	4	4	4	4	4	4
Public works								
Paved road miles	1,164	1,157	1,147	1,136	1,125	1,117	1,107	1,095
Unpaved road miles	77	81	81	85	93	96	100	103
Sanitation								
Number of collection trucks	11	11	11	11	11	11	11	11
Health and welfare								
Number of health and welfare buildings	7	6	6	6	6	6	6	6
Number mosquito control airplanes/spray trucks	13	14	14	14	14	14	14	14
Culture and recreation								
Number of parks	11	11	11	12	11	13	13	13
Number of boat launches	18	18	18	19	18	19	19	19
Economic development								
Number of economic development buildings	1	1	1	1	1	1	0	0
Business-type activities:								
Water								
Water mains (miles)	Note (4)	Note (4)	43	43	35	35	35	35
Maximum daily capacity (thousands of gallons)	Note (4)	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	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.

CALCASIEU PARISH POLICE JURY
OMB CIRCULAR A-133
SUPPLEMENTARY COMPLIANCE REPORT
DECEMBER 31, 2010

CALCASIEU PARISH POLICE JURY
December 31, 2010

TABLE OF CONTENTS

	<u>Page Numbers</u>
<u>GOVERNMENTAL ACCOUNTING REPORTS:</u>	
Report on Internal Control over Financial Reporting and on Compliance and other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	3 - 5
Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control over Compliance in Accordance with OMB Circular A-133	6 - 8
Schedule 1 - Schedule of Expenditures of Federal Awards	9 - 20
Schedule 2a - Schedule of Findings and Questioned Costs - Summary of Auditor Results	21 - 24
Schedule 2b - Schedule of Findings and Questioned Costs - Internal Control Over Financial Reporting and Compliance and Other Matters	25 - 28
Schedule 2c - Schedule of Findings and Questioned Costs - Compliance and Internal Control in Accordance With <i>OMB Circular A-133</i>	29 - 30
Schedule 3 - Summary Schedule of Prior Year Findings	31 - 32
Schedule 4 - Management's Corrective Action Plan for Current Year Findings (Unaudited)	33 - 34
<u>SUPPLEMENTARY INFORMATION:</u>	
Schedule 5 - Schedule of Component Units	35 - 36
Schedule 6 - Schedule of Insurance in Effect	37 - 38
Schedule 7 - Miscellaneous Supplementary Information Related to Component Unit Waterworks District 5 of Ward 3 Revenue Bond Issuance	39 - 42
Schedule 8 - Miscellaneous Supplementary Information Related to Component Unit Waterworks District 14 of Ward 5 Revenue Bond Issuance	43 - 44

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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Mr. Guy Brame, President
and the Members of the
Calcasieu Parish Police Jury
Lake Charles, Louisiana

We have audited the 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, 2010, which collectively comprise the Calcasieu Parish Police Jury's basic financial statements and have issued our report thereon dated June 28, 2011. 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. We did not audit the financial statements of certain discretely presented component units of the Police Jury, as described in Schedule 5, and accordingly, the separately issued reports should be referred to with respect to items covered by these supplemental compliance reports.

Internal Control Over Financial Reporting

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

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. However, as discussed in the accompanying schedule of finding and questioned costs, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and questioned costs to be material weaknesses.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompany schedule of findings and questioned costs to be significant deficiencies in internal control over financial reporting as items 2010-1 to 2010-4. Item 2010-5 refers to internal control findings in the separately audited component units' audit reports. Reference to the separately issued audit reports of the component units listed in item 2010-5 is required to identify which internal control findings the auditors considered to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Calcasieu Parish Police Jury's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*, which are described in the accompanying schedule of findings and questioned costs (Schedule 2b) as item 2010-6. Item 2010-6 refers to compliance findings in the separately audited component units' audit reports. Reference to the separately issued audit reports of the component units listed in item 2010-6 is required for discussion of these compliance findings.

In the course of our audit, nothing came to our attention that caused us to believe there has been any lack of compliance with the Parish Transportation Act (LA RS 48:755 and 48:758), the Victims Assistance Program (LA RS 16:17) or with the material accounting or reporting requirements of the various bond ordinances under which outstanding bonds have been issued.

The Calcasieu Parish Police Jury's responses to the findings identified in our audit are described in the management's corrective action plan for current year findings (Schedule 4). We did not audit the Calcasieu Parish Police Jury's responses and, accordingly, we express no opinion on it.

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

Ms Elroy Quirk & Burch

Lake Charles, Louisiana

June 28, 2011

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REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Mr. Guy Brame, President
and the Members of the
Calcasieu Parish Police Jury
Lake Charles, Louisiana

Compliance

We have audited the compliance of the Calcasieu Parish Police Jury, with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133 *Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2010. The Calcasieu Parish Police Jury's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs (Schedule 2a, Item 6). Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Calcasieu Parish Police Jury's management. Our responsibility is to express an opinion on the Calcasieu Parish Police Jury's compliance based on our audit.

The Calcasieu Parish Police Jury's financial statements include the operations of three discretely presented component units disclosed in Schedule 5 which received \$3,248,416 in federal awards, which is not included in the Police Jury's Schedule of Expenditures of Federal Awards, during the year ended December 31, 2010. Our audit described below did not include the operations of these component units since these entities engaged separate audits of their financial statements in accordance with OMB Circular A-133, where applicable.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB

Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Calcasieu Parish Police Jury's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Calcasieu Parish Police Jury's compliance with those requirements.

In our opinion, the Calcasieu Parish Police Jury complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2010. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as item 2010-9.

Internal Control Over Compliance

The management of the Calcasieu Parish Police Jury is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Calcasieu Parish Police Jury's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Calcasieu Parish Police Jury's internal control over compliance.

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

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. Item 2010-8 refers to internal control findings over compliance in the separately audited component units' audit reports. Reference to the separately issued audit reports of the component units listed in item 2010-8 is required to identify which internal control findings over compliance the auditors considered to be significant deficiencies.

Schedule of Expenditures of Federal Awards

We have audited the 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, 2010, and have issued our report thereon dated June 28, 2011, which contained unqualified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements as a whole. The schedule of expenditures of federal awards is presented for the purposes of additional analysis as required by U. S. Office of Management and Budget Circular A-133, *Audits of States, Local Government, and Non-Profit Organizations*, and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 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 additional 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 as a whole.

The Calcasieu Parish Police Jury's response to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs (Schedule 4). We did not audit the Calcasieu Parish Police Jury's responses and, accordingly, we express no opinion on the responses.

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

MS Elroy Quirk & Busch

Lake Charles, Louisiana
June 28, 2011

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 DECEMBER 31, 2010

<u>Federal Grantor/ Pass-Through Grantor/ Program File</u>	<u>Federal CFDA Number</u>	<u>Disbursements In the Twelve Months Ended (Note B)</u>
<u>U.S. Department of Agriculture</u>		
Family Day Care Home Program (LA Dept. of Education)	10.558	\$ 267,976
Louisiana Job Employment Training - CFMS 590025 (LA Dept. of Social Services)	10.561	157,878
National School Lunch Program and Commodities	10.555	27,136
<u>U.S. Department of Housing and Urban Development</u>		
Section 8 Rental Voucher Program	14.871	3,108,332
CDBG Mossville Sewer Project - 616856	14.218	277,864
Shelter-Plus Care Rental Assistance Program	14.238	35,325
Shelter-Plus Care Permanent Supportive Housing Program - DRU	14.235	117,694
GOHSEP/FEMA Reimbursable Grant (Disaster Planning Grant Activities)	14.228	66,963
Housing Counseling Program	14.169	3,767
CDBG Ike - Gustav	14.228	151,404
CDBG Rita - Katrina	14.228	3,912,562
Louisiana Land Trust	14.228	125,000
<u>U.S. Department of Labor</u>		
Workforce Incentive Act:		
Adult	17.258	432,293
Youth	17.259	430,626
Dislocated Workers	17.260	116,466
Dislocated Workers - National Emergency Grant	17.260	5,309
ARRA - Adult	17.258	75,409
ARRA - Dislocated Workers	17.260	129,881
ARRA - Adult 15% Discretionary	17.258	40,791
ARRA - Youth (LA Dept. of Labor)	17.259	87,258

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 DECEMBER 31, 2010

<u>Federal Grantor/ Pass-Through Grantor/ Program File</u>	<u>Federal CFDA Number</u>	<u>Disbursements In the Twelve Months Ended (Note B)</u>
<u>U.S. Department of Health and Human Services</u>		
Community Services Block Grant (CSBG) - 10/1/09 - 9/30/10 (LA Dept. of Labor)	93.569	374,235
Community Services Block Grant (CSBG) - 10/1/10 - 9/30/11 (LA Dept. of Labor)	93.569	134,202
Low Income Home Energy Assistance Payment Program (LA Housing Finance Agency)	93.568	2,342,083
Drug Court Grant - SCDC (LA Supreme Court)	93.558	177,923
Job Access Reverse Commute (JARC) (LA Dept. of Social Services)	93.558	130,530
Title IV-E - Federal Foster Care Program - 7/1/09 - 6/30/10 (LA Dept. of Public Safety)	93.658	42,502
Title IV-E - Federal Foster Care Program - 7/1/10 - 6/30/11 (LA Dept. of Public Safety)	93.658	48,294
Strategies to Empower People (STEP) (LA Dept. of Labor)	93.558	32,557
National Association of County & City Health Officials NACHO - 1/22/10 - 7/31/10 (LA Secretary of State)	93.008	3,095
National Association of County & City Health Officials LAVA - 11/1/08 - 6/30/09 (LA Dept. of Health & Hospitals)	93.069	5,000
Adult Drug Court Program - 7/1/08 - 6/30/09 (LA Dept. of Social Services)	93.558	36,933

CALCASIEU PARISH POLICE JURY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2010

<u>Federal Grantor/ Pass-Through Grantor/ Program File</u>	<u>Federal CFDA Number</u>	<u>Disbursements In the Twelve Months Ended (Note B)</u>
Adult Drug Court Program - 7/1/09 - 6/30/10 (LA Dept. of Social Services)	93.558	19,809
Adult Drug Court Program - 7/1/10 - 6/30/11 (LA Dept. of Social Services)	93.558	4,679
Governor's Initiative to Build a Healthy Louisiana - CFMS # 655719 (LA Department of Health & Hospitals)	93.243	1,111,548
Community Services Block Grant - ARRA	93.710	812,566
<u>Corporation for National and Community Services</u>		
Retired Senior Volunteer Program (RSVP) 7/1/07 - 6/30/10	94.002	6,940
Retired Senior Volunteer Program (RSVP) 7/1/10 - 6/30/13	94.002	28,130
<u>U.S. Department of Justice</u>		
Juvenile Justice (LA Commission on Law Enforcement)		
Family Strengthening - Mental Health Services J08-6-004	16.540	3,469
Family Strengthening - Delinquency Prevention J08-6-003	16.540	3,469
Domestic Violence Prosecution	16.588	51,926
Severe Child Abuse	16.575	53,349
Child Abuse Counseling - C07-6-008	16.575	21,689
Construction Detention A07-8-015	16.523	11,124
FINS - Child Advocacy C07-6-009	16.575	18,415
FINS - Child Advocacy C08-6-009	16.575	9,894

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 DECEMBER 31, 2010

<u>Federal Grantor/ Pass-Through Grantor/ Program File</u>	<u>Federal CFDA Number</u>	<u>Disbursements In the Twelve Months Ended (Note B)</u>
Domestic Violence Program (Note C)	16.575	27,877
Mental Health Court - 7/1/08 - 6/30/11	16.548	90,759
Restitution/Community Service	16.523	6,176
Juvenile Drug Court Treatment Program Enhancement ARRA Byrne JAG - B82-8-011	16.803	59,630
Byrne/JAG-ARRA 14th JDC Court Delay Reduction	16.803	43,015
Report/Resource Center - J09-8-008	16.540	4,455
Wraparound Services - J08-8-009	16.540	10,000
Juvenile Assessment Center - A09-8-016	16.523	5,603
Juvenile Justice & Mental Health Collaboration Project - 2010 - MO-BX-003	16.745	3,725
Combination Prosecution ARRA - M82-8-063	16.588	37,643
<u>U.S. Department of Homeland Security</u>		
State Homeland Security Grant Program FY 2007 SHSGP 07 (LA Office of Homeland Security & Emergency Preparedness)	97.067	1,713
State Homeland Security Grant Program FY 2008 - 2008-GE-T8-0013 - 9/1/08 - 7/15/11 (LA Office of Homeland Security & Emergency Preparedness)	97.067	12,898

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 DECEMBER 31, 2010

<u>Federal Grantor/ Pass-Through Grantor/ Program File</u>	<u>Federal CFDA Number</u>	<u>Disbursements In the Twelve Months Ended (Note B)</u>
State Homeland Security Grant Program FY 2009 SHSP 09-2009-SS-T9-0059 (LA Office of Homeland Security & Emergency Preparedness)	97.067	1,200
Emergency Management Performance Grant (EMPG) - FY 2008 - EMPG 08 (LA Office of Homeland Security & Emergency Preparedness)	97.067	6,004
Emergency Management Performance Grant (EMPG) - FY 2009 - EMPG 09 (LA Office of Homeland Security & Emergency Preparedness)	97.042	24,319
Emergency Management Performance Grant (EMPG) - FY 2010 - EMPG 10 (LA Office of Homeland Security & Emergency Preparedness)	97.042	94,822
FEMA Public Assistance Program - Gustav - FEMA-1786-DR-LA (LA Office of Homeland Security & Emergency Preparedness)	97.036	730
FEMA Public Assistance Program - Ike - FEMA-1792-DR-LA (LA Office of Homeland Security & Emergency Preparedness)	97.036	74,317
Hazard Mitigation Grant Program 1603-019-0001 (LA Office of Homeland Security & Emergency Preparedness)	97.039	19,354
Hazard Mitigation Grant Program 1607-019-0002 (LA Office of Homeland Security & Emergency Preparedness)	97.039	12,681

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 DECEMBER 31, 2010

<u>Federal Grantor/ Pass-Through Grantor/ Program File</u>	<u>Federal CFDA Number</u>	<u>Disbursements In the Twelve Months Ended (Note B)</u>
Hazard Mitigation Grant Program 1603-019-0002 (LA Office of Homeland Security & Emergency Preparedness)	97.039	7,339
Hazard Mitigation Grant Program 1607-019-0003 (LA Office of Homeland Security & Emergency Preparedness)	97.039	1,060
Hazard Mitigation Grant Program 1603-019-0003 (LA Office of Homeland Security & Emergency Preparedness)	97.039	8,162
Hazard Mitigation Grant Program 1603-019-0005 (LA Office of Homeland Security & Emergency Preparedness)	97.039	501
Hazard Mitigation Grant Program 1603-019-0004 (LA Office of Homeland Security & Emergency Preparedness)	97.039	34,635
Hazard Mitigation Grant Program 1603-019-0006 (LA Office of Homeland Security & Emergency Preparedness)	97.039	455,445
Hazard Mitigation Grant Program 1607-019-0006 (LA Office of Homeland Security & Emergency Preparedness)	97.039	6,818
Hazard Mitigation Grant Program 1603-019-0008 (LA Office of Homeland Security & Emergency Preparedness)	97.039	65,981

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 DECEMBER 31, 2010

<u>Federal Grantor/ Pass-Through Grantor/ Program File</u>	<u>Federal CFDA Number</u>	<u>Disbursements In the Twelve Months Ended (Note B)</u>
Hazard Mitigation Grant Program 1603-019-0009 (LA Office of Homeland Security & Emergency Preparedness)	97.039	3,609
Hazard Mitigation Grant Program 1603-019-0010 (LA Office of Homeland Security & Emergency Preparedness)	97.039	1,592
Hazard Mitigation Grant Program 1603-019-0011 (LA Office of Homeland Security & Emergency Preparedness)	97.039	3,482
Hazard Mitigation Grant Program 1603-019-0013 (LA Office of Homeland Security & Emergency Preparedness)	97.039	2
Hazard Mitigation Grant Program 1603-019-0014 (LA Office of Homeland Security & Emergency Preparedness)	97.039	1
Hazard Mitigation Grant Program 1603-019-0015 (LA Office of Homeland Security & Emergency Preparedness)	97.039	6
Hazard Mitigation Grant Program 1603-019-0016 (LA Office of Homeland Security & Emergency Preparedness)	97.039	2
Hazard Mitigation Grant Program 1603-019-0017 (LA Office of Homeland Security & Emergency Preparedness)	97.039	309,135

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 DECEMBER 31, 2010

<u>Federal Grantor/ Pass-Through Grantor/ Program File</u>	<u>Federal CFDA Number</u>	<u>Disbursements In the Twelve Months Ended (Note B)</u>
Hazard Mitigation Grant Program 1603-019-0020 (LA Office of Homeland Security & Emergency Preparedness)	97.039	63,501
Hazard Mitigation Grant Program 1603-019-0022 (LA Office of Homeland Security & Emergency Preparedness)	97.039	636
Hazard Mitigation Grant Program SRL 2008 (LA Office of Homeland Security & Emergency Preparedness)	97.039	12,874
Hazard Mitigation Grant Program SRL 2009 (LA Office of Homeland Security & Emergency Preparedness)	97.039	905,845
Disaster Housing Assistance Program (Federal Department of Housing and and Urban Development)	97.109	47,047
DMA 2000 Hazard Mitigation Planning Pilot Grant - 1607-019-0004 (LA Office of Homeland Security & Emergency Preparedness)	97.039	1,875
DMA 2000 Hazard Mitigation 5% Statewide Generator Project - FEMA-1603-DR-LA-0079 (Note C) (LA Office of Homeland Security & Emergency Preparedness)	97.039	714,117
Disaster Housing Assistance Program IKE (Federal Department of Housing and and Urban Development)	97.048	246,645
<u>U.S. Bureau of Land Management, Department of Interior</u>		
Payment in Lieu of Taxes Program	15.226	343
CIAP - Clear Marais (LA Office of Coastal Protection)	15.426	29,106

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 DECEMBER 31, 2010

<u>Federal Grantor/ Pass-Through Grantor/ Program File</u>	<u>Federal CFDA Number</u>	<u>Disbursements In the Twelve Months Ended (Note B)</u>
and Restoration)		
CIAP - Rabbit Island (LA Office of Coastal Protection and Restoration)	15.426	4,325
CIAP - Horseshoe Lake (LA Office of Coastal Protection and Restoration)	15.426	26,911
CIAP - South GIWW (LA Office of Coastal Protection and Restoration)	15.426	16,825
CIAP - Black Lake BUDA (Note C) (LA Office of Coastal Protection and Restoration)	15.426	1,339,805
<u>U.S. Department of Transportation</u>		
Job Access Reverse Commute (JARC) (LA Dept. of Transportation)	20.507	130,532
Rural Transportation (LA Dept. of Transportation)	20.509	203,412
Highway Planning and Construction (Federal-Aid Highway Program) State Project # 744-10-0021 (LA Dept. of Transportation)	20.205	3,264
Federal Transit Administration	20.500	25,011
Federal Transit Capital Investment Grant - ARRA	20.500	200,292
DWI Prosecution Grant	20.600	9,557

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 DECEMBER 31, 2010

<u>Federal Grantor/ Pass-Through Grantor/ Program File</u>	<u>Federal CFDA Number</u>	<u>Disbursements In the Twelve Months Ended (Note B)</u>
<u>U.S. Army Corps of Engineers</u>		
Calcasieu Ship Channel	12.109	48,210
<u>U.S. Department of Commerces</u>		
National Oceanic & Atmospheric Administration		
Coastal Zone Management (LA Department of Natural Resources)	11.419	18,457
State Homeland Security Grant Program FY 2007 PSIC 07 (LA Office of Homeland Security & Emergency Preparedness)	11.555	398,875
State Homeland Security Grant Program FY 2009 IECGP (LA Office of Homeland Security & Emergency Preparedness)	11.555	24,699
State Homeland Security Grant Program FY 2009 IECGP (LA Office of Homeland Security & Emergency Preparedness)	11.555	13,353
EDA Rita - Katrina	11.300	<u>762,960</u>
Primary Government Totals		<u>\$ 21,737,463</u>

CALCASIEU PARISH POLICE JURY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2010

Federal Grantor/ Pass-Through Grantor/ Program File	Federal CFDA Number	Disbursements In the Twelve Months Ended (Note B)
The following are amounts of federal funds received by component units of the Calcasieu Parish Police Jury:		
<u>U.S. Department of Agriculture</u>		
Waterworks District No. 5 of Wards 3 & 8		
Water and Waste Disposal Systems for Rural Communities Loan Program	10.770	148,677
Waterworks District No. 14 of Ward 5		
Water and Waste Disposal Systems for Rural Communities Loan Program	10.760	3,221,000
Water and Waste Disposal Systems for Rural Communities Grant Program	10.760	3,274,824
<u>U.S. Department of Homeland Security</u>		
FEMA Public Assistance Program - Hurricane Rita - FEMA-1607-DR-LA (LA Office of Homeland Security & Emergency Preparedness)		
Fire Protection District No. 1 of Ward 6	97.036	19
Community Center & Playground District 7 of Ward 2	97.036	16,917
FEMA Public Assistance Program - Ike - FEMA-1792-DR-LA (LA Office of Homeland Security & Emergency Preparedness)		
Fire Protection District No. 1 of Ward 1	97.036	181
SAFER Grant (LA Agriculture & Forestry)		
Fire Protection District No. 2 of Ward 4	97.083	<u>35,556</u>
Total Component Unit Assistance		\$ <u><u>6,697,174</u></u>

CALCASIEU PARISH POLICE JURY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2010

Note A: Scope of Audit - The audit was performed pursuant to the *Single Audit Act of 1996* and *OMB Circular A-133*.

Summary of Significant Accounting Policies - The above Schedule of Expenditures of Federal Awards has been prepared on the full accrual basis of accounting used by the Police Jury in preparation of the government wide financial statements that report these awards.

Schedule of Insurance in Effect - See Schedule 6.

Note B: Disbursements reported in the Schedule of Expenditures of Federal Awards cannot be traced, in every case, directly to the disbursements reported in the Police Jury's Comprehensive Annual Financial Report (CAFR), which is bound separately, due to the combining of various programs in the Police Jury's CAFR that are reported individually on the Schedule of Expenditures of Federal Awards. However, the detailed information regarding the disbursements reflected in both issued reports can be traced to the Police Jury's detailed general ledger with adjustments for any year-end financial statement accruals and reversals.

Note C: Subrecipient Payments:

1. The Police Jury's Domestic Violence Program grant had subrecipient payments to The Fourteenth District Court Child Support Fund in the amount of \$27,877 in 2010.
2. The Police Jury's DMA 2000 Hazard Mitigation 5% Statewide Generator Project grant program had subrecipient payments in the amount of \$29,043 for 2010 to the City of Lake Charles.
3. The Police Jury's CIAP - Black Lake BUDA grant program had subrecipient payments in the amount of \$1,339,805 for 2010 to the Lake Charles Harbor and Terminal District.

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 SUMMARY OF AUDITOR RESULTS
 FOR THE YEAR ENDED DECEMBER 31, 2010

1. Type of Auditors' Report on Financial Statements

Unqualified opinion

2. Significant Deficiencies and Material Weaknesses in Audit of Financial Statements

Schedule 2b, items 2010-1 to 2010-5 lists significant deficiencies noted. Items 2010-1 through 2010-4 were considered to be material weaknesses. Reference to the separately issued audit reports of the component units listed in item 2010-5 is required to identify which internal control findings the auditors' considered to be material weaknesses.

3. Noncompliance Material to the Financial Statements

Schedule 2b, item 2010-6 lists noncompliance material to the financial statements. Reference to the separately issued reports of the component units listed in item 2010-6 is required for discussion of these compliance findings.

4. Significant Deficiencies and Material Weaknesses Over Major Programs

Schedule 2c, item 2010-7 lists significant deficiencies. Reference to the separately issued reports of the component units listed in item 2010-7 is required for discussion of these compliance findings.

5. Type of Auditors' Report on Compliance for Major Programs

Unqualified opinion

6. Identification of Major Programs

Department of Housing and Urban Development

Section 8 Rental Voucher Program	14.871
CDBG Ike - Gustav	14.228
CDBG Rita - Katrina	14.228

Department of Labor

Workforce Incentive Act - Adult	17.258
Workforce Incentive Act - Youth	17.259
Workforce Incentive Act - Dislocated Worker	17.260

(Continuation of Summary of Auditor Results)

Workforce Incentive Act - Dislocated Worker - National Emergency Grant	17.260
American Recovery and Reinvestment Act - Workforce Incentive Act - Adult	17.258
American Recovery and Reinvestment Act - Workforce Incentive Act - Dislocated Workers	17.260
American Recovery and Reinvestment Act - Workforce Incentive Act - Adult 15% Discretionary	17.258
American Recovery and Reinvestment Act - Workforce Incentive Act - Youth	17.259
<u>Department of Health and Human Services</u>	
Community Service Block Grant - 10/1/09 - 9/30/10	93.569
Community Service Block Grant - 10/1/10 - 9/30/11	93.569
Low Income Home Energy Assistance Program	93.568
Governor's Initiative to Build a Healthy Louisiana - CFMS # 655719	93.243
American Recovery and Reinvestment Act - Community Service Block Grant	93.710
<u>Department of Homeland Security</u>	
Hazard Mitigation Grant Program - 1603-019-0001	97.039
Hazard Mitigation Grant Program - 1607-019-0002	97.039
Hazard Mitigation Grant Program - 1603-019-0002	97.039
Hazard Mitigation Grant Program - 1607-019-0003	97.039
Hazard Mitigation Grant Program - 1603-019-0003	97.039
Hazard Mitigation Grant Program - 1603-019-0005	97.039
Hazard Mitigation Grant Program - 1603-019-0004	97.039
Hazard Mitigation Grant Program - 1603-019-0006	97.039

(Continuation of Summary of Auditor Results)

Hazard Mitigation Grant Program - 1607-019-0006	97.039
Hazard Mitigation Grant Program - 1603-019-0008	97.039
Hazard Mitigation Grant Program - 1603-019-0009	97.039
Hazard Mitigation Grant Program - 1603-019-0010	97.039
Hazard Mitigation Grant Program - 1603-019-0011	97.039
Hazard Mitigation Grant Program - 1603-019-0013	97.039
Hazard Mitigation Grant Program - 1603-019-0014	97.039
Hazard Mitigation Grant Program - 1603-019-0015	97.039
Hazard Mitigation Grant Program - 1603-019-0016	97.039
Hazard Mitigation Grant Program - 1603-019-0017	97.039
Hazard Mitigation Grant Program - 1603-019-0020	97.039
Hazard Mitigation Grant Program - 1603-019-0022	97.039
Hazard Mitigation Grant Program - SRL 2008	97.039
Hazard Mitigation Grant Program - SRL 2009	97.039
 <u>Department of Interior</u>	
CIAP - Clear Marais	15.426
CIAP - Rabbit Island	15.426
CIAP - Horseshoe Lake	15.426
CIAP - South GIWW	15.426
CIAP - Black Lake BUDA	15.426
 <u>Department of Commerce</u>	
EDA Rita - Katrina	11.300
 <u>Department of Agriculture</u>	
Water and Waste Disposal Systems for Rural Communities Loan Program	10.760
Water and Waste Disposal Systems for Rural Communities Grant Program	10.760

(Continuation of Summary of Auditor Results)

7. Dollar Threshold Used to Distinguish Type A Programs

Type A programs are the programs with total program expended funds of \$756,409 or more.

8. Compliance Findings and Questioned Costs for Federal Awards

Schedule 2c, item 2010-8 lists noncompliance with *OMB Circular A-133*.

9. Low Risk Auditee

The entity was not considered a low risk auditee.

CALCASIEU PARISH POLICE JURY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
INTERNAL CONTROL OVER FINANCIAL REPORTING AND
COMPLIANCE AND OTHER MATTERS
FOR THE YEAR ENDED DECEMBER 31, 2010

I. INTERNAL CONTROL - FINANCIAL STATEMENT AUDIT

COMPONENT UNITS

Component Units Audited by Principal Auditors

2010-1 The Fourteenth District Court Indigent Transcript Fund

Finding: Because of the entity's size and the limited number of accounting personnel, it is not feasible to maintain a complete segregation of duties to achieve effective internal control.

Criteria: Effective internal control requires adequate segregation of duties among client personnel.

Effect: Without proper segregation of duties, errors within the financial records or fraud could go undetected.

Cause: Because of the entity's size, it is not feasible to segregate duties to achieve effective internal accounting control.

Recommendation: To the extent cost effective, duties should be segregated and management should attempt to mitigate this weakness by supervision and review procedures.

Management's Response: Management concurs with the findings and recommendations. See Schedule 4 for management's corrective action plan (unaudited).

2010-2 Civil Indigent Transcript Fund

Finding: Because of the entity's size and the limited number of accounting personnel, it is not feasible to maintain a complete segregation of duties to achieve effective internal control.

Criteria: Effective internal control requires adequate segregation of duties among client personnel.

Effect: Without proper segregation of duties, errors within the financial records or fraud could go undetected.

(Continuation of Internal Control-Financial Statement)

Cause: Because of the entity's size, it is not feasible to segregate duties to achieve effective internal accounting control.

Recommendation: To the extent cost effective, duties should be segregated and management should attempt to mitigate this weakness by supervision and review procedures.

Management's Response: Management concurs with the findings and recommendations. See Schedule 4 for management's corrective action plan (unaudited).

2010-3

The Fourteenth District Court Judicial Expense Fund

Finding: Because of the entity's size and the limited number of accounting personnel, it is not feasible to maintain a complete segregation of duties to achieve effective internal control.

Criteria: Effective internal control requires adequate segregation of duties among client personnel.

Effect: Without proper segregation of duties, errors within the financial records or fraud could go undetected.

Cause: Because of the entity's size, it is not feasible to segregate duties to achieve effective internal accounting control.

Recommendation: To the extent cost effective, duties should be segregated and management should attempt to mitigate this weakness by supervision and review procedures.

Management's Response: Management concurs with the findings and recommendations. See Schedule 4 for management's corrective action plan (unaudited).

2010-4

Waterworks District No. 5 of Wards 3 and 8

Finding: Due to the entity's size and number of employees in the administrative office, there is a lack of segregation of duties with regard to both cash and accounts receivable activities. As such, the District's Board of Directors should be actively involved in the day-to-day operations in order to provide some degree of oversight/review control.

Criteria: Proper internal controls and accounting requirements necessitate that the above items be reviewed to ensure that the system will function as anticipated.

Effect: There is no immediate financial impact (or not one that can be reasonably estimated).

(Continuation of Internal Control-Financial Statement)

Cause: Because of the District's size, it is not feasible to segregate duties to achieve effective internal accounting control.

Recommendations: We recommend the District's Board of Directors take an active interest in all of the aspects of the accounting process.

Management's Response: Management concurs with the findings and recommendations. See Schedule 4 for management's corrective action plan (unaudited).

2010-5

Component Units with Separately Issued Audit Reports

Listed below are component units that had finding(s) in their audit reports regarding the presence of internal control weaknesses and/or comments. Also listed are the name of the auditor and the date of their report.

<u>Component Unit</u>	<u>Auditor</u>	<u>Date of Report</u>
14 th Judicial District Court Child Support Enforcement Fund	McElroy, Quirk & Burch, CPAs	5-13-11
Airport Authority for Airport District No.1 of Calcasieu Parish Community Center	Stulb & Associates Langley, Williams & Company, LLC	6-17-11 5-26-11
District 3 of 7 District Attorney of the 14 th Judicial District	Langley, Williams & Company, LLC	5-28-11
Gravity Drainage 2 of 7 Gravity Drainage 4 of 3	Langley, Williams & Company, LLC Langley, Williams & Company, LLC	5-17-11 6-14-11
Gravity Drainage 5 of 4 Gravity Drainage 7 of 8	Stutzman & Gates, LLC Gragson, Casiday & Guillory, LLP	5-27-11 6-3-11
Fire Protection 1 of 7	Langley, Williams & Company, LLC	6-6-11
Waterworks 8 of 3 & 8 Waterworks 11 of 4 & 7 Waterworks 2 of 4 Waterworks 4 of 4 Waterworks 7 of 6 & 4 Waterworks 9 of 4	Steven M. DeRouen, CPA Steven M. DeRouen, CPA Steven M. DeRouen, CPA Steven M. DeRouen, CPA Steven M. DeRouen, CPA Steven M. DeRouen, CPA	11-2-10 10-28-10 2-25-11 8-2-10 1-13-11 4-6-11

II. COMPLIANCE WITH LAWS AND REGULATIONS - FINANCIAL STATEMENT AUDITCOMPONENT UNITS2010-6 Component Units with Separately Issued Audit Reports

Listed below are component units that had finding(s) in their audit reports regarding the presence of compliance issues. Also listed are the name of the auditor and the date of their report.

<u>Component Unit</u>	<u>Auditor</u>	<u>Date of Report</u>
Gravity Drainage 2 of 7	Langley, Williams & Company, LLC	5-17-11
Gravity Drainage 4 of 3	Langley, Williams & Company, LLC	6-14-11
Fire Protection 1 of 7	Langley, Williams & Company, LLC	6-6-11
Waterworks 8 of 3 & 8	Steven M. DeRouen, CPA	11-2-10
Waterworks 1 of 1	Steven M. DeRouen, CPA	12-15-10

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 COMPLIANCE AND INTERNAL CONTROL IN ACCORDANCE
 WITH OMB CIRCULAR A-133
 FOR THE YEAR ENDED DECEMBER 31, 2010

I. INTERNAL CONTROL - FEDERAL AWARDS (A-133)

COMPONENT UNITS

Component Units with Separately Issued Audit Reports

2010-7 Listed below are component units that had finding(s) in their audit reports regarding the presence of internal control weaknesses and/or comments. Also listed are the name of the auditor and the date of their report.

Airport Authority for Airport District No.1 of Calcasieu Parish	Stulb & Associates	6-17-11
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II. COMPLIANCE - FEDERAL AWARDS (A-133)

COMPONENT UNITS

Component Units Audited by Principal Auditors

2010-8 Waterworks District No. 14 of Ward 5

Finding: The District is not in compliance with one of the bond reporting requirements that requires the District to submit a completed audit to their Board of Directors 30 days prior to the six month state and federal deadline for audit submittals.

Criteria: As part of the District's bond with the USDA, the District is required to have an audit completed and submitted to the District's Board of Directors by May 31, 2011.

Effect: The District is not in compliance with USDA bond requirements. There is no immediate financial impact (or not one that can be reasonably estimated).

Cause: The District's financial statements are not audited separately. Their financial statements are audited in connection with the Calcasieu Parish Police Jury's financial statements. The audit of the Calcasieu Parish Police Jury's financial statements was not completed until June 28, 2011. Therefore, the District could not submit their audited financial statements to the District's Board of Directors by May 31, 2011. The District requested a waiver

(Continuation of Compliance-OMB Circular A-133)

of this bond requirement from the USDA, however, the USDA did not grant a waiver to the District. The USDA is aware of the audited financial statements not being presented to the District's board within the required time limit. The USDA does not consider this noncompliance to be a material noncompliance.

Recommendations: We recommend the District continues to communicate with the USDA regarding the District's financial statements not being submitted to the Board within the required time limit.

Management's Response: Management concurs with the findings and recommendations. See Schedule 4 for management's corrective action plan (unaudited).

CALCASIEU PARISH POLICE JURY
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
DECEMBER 31, 2010

SECTION I - INTERNAL CONTROL - FINANCIAL STATEMENT AUDIT

<u>No.</u>	<u>Finding</u>	<u>Status</u>
<u>COMPONENT UNITS</u>		
2009-1	<u>The Fourteenth District Court Indigent Transcript Fund - Lack of Segregation of Duties</u>	Due to the entity's size and number of employees in the administrative office, there continues to be a lack of segregation of duties.
2009-2	<u>Civil Indigent Transcript Fund - Lack of Segregation of Duties</u>	Due to the entity's size and number of employees in the administrative office, there continues to be a lack of segregation of duties.
2009-3	<u>The Fourteenth District Court Judicial Expense Fund - Lack of Segregation of Duties</u>	Due to the entity's size and number of employees in the administrative office, there continues to be a lack of segregation of duties.
2009-4	<u>Waterworks District No. 5 of Wards 3 and 8 - of Segregation of Duties</u>	Due to the entity's size and number of employees in the administrative office, there continues to be a lack of segregation of duties.
2009-5	<u>Waterworks District No. 5 of Wards 3 and 8 - Approval for Adjustments</u>	This has been resolved.
2009-6	<u>Component Units with Separately Issued Audit Reports</u>	See separately issued reports of these component units for the status of the 2009 findings.

<u>Component Unit</u>	<u>Current Auditor</u>
14 th Judicial District Court Child Support Enforcement Fund	McElroy, Quirk & Burch, CPAs
Airport Authority for Airport District No. 1 of Calcasieu Parish	Stulb & Associates

(Continuation of Prior Year's Findings)

Community Center District 2 of 4	Gragson, Casiday & Guillory, LLP
Community Center District 3 of 7	Langley, Williams & Company, LLC
District Attorney of the 14 th Judicial District	Langley, Williams & Company, LLC
Gravity Drainage 2 of 7	Langley, Williams & Company, LLC
Gravity Drainage 4 of 3	Langley, Williams & Company, LLC
Gravity Drainage 5 of 4	Stutzman & Gates, LLC
Gravity Drainage 7 of 8	Gragson, Casiday & Guillory, LLP
Fire Protection 1 of 7	Langley, Williams & Company, LLC
Waterworks 8 of 3 & 8	Steven M. DeRouen, CPA
Waterworks 11 of 4 & 7	Steven M. DeRouen, CPA
Waterworks 2 of 4	Steven M. DeRouen, CPA
Waterworks 4 of 4	Steven M. DeRouen, CPA
Waterworks 7 of 6 & 4	Steven M. DeRouen, CPA
Waterworks 9 of 4	Steven M. DeRouen, CPA

SECTION II - COMPLIANCE WITH LAWS AND REGULATIONS - FINANCIAL STATEMENT AUDIT

PRIMARY GOVERNMENT

<u>No.</u>	<u>Finding</u>	<u>Status</u>
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COMPONENT UNITS

2009-7	<u>Component Units with Separately Issued Audit Reports</u>	See separately issued reports of these component units for the status of the 2009 findings.
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<u>Component Unit</u>	<u>Current Auditor</u>
Gravity Drainage 5 of 4	Stutzman & Gates, LLC

CALCASIEU PARISH POLICE JURY
MANAGEMENT'S CORRECTIVE ACTION PLAN FOR CURRENT YEAR FINDINGS (UNAUDITED)
DECEMBER 31, 2010

SECTION I - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS

<u>No.</u>	<u>Finding</u>	<u>Corrective Action</u>
2010-1	<u>The Fourteenth District Court Indigent Transcript Fund - Lack Segregation of Duties</u>	Management has responded that it does not believe it is cost effective to employ adequate personnel to achieve an adequate level of segregation of responsibilities. Management has implemented supervision and review procedures such as review and approval of supporting documents related to expenditures and periodic review of bank reconciliations.
2010-2	<u>Civil Transcript Fund - Lack of Segregation of Duties</u>	Management has responded that it does not believe it is cost effective to employ adequate personnel to achieve an adequate level of segregation of responsibilities. Management has implemented supervision and review procedures such as review and approval of supporting documents related to expenditures and periodic review of bank reconciliations.
2010-3	<u>The Fourteenth District Court Judicial Expense Fund - Lack of Segregation of Duties</u>	Management has responded that it does not believe it is cost effective to employ adequate personnel to achieve an adequate level of segregation of responsibilities. Management has implemented supervision and review procedures such as review and approval of supporting documents related to expenditures and periodic review of bank reconciliations.
2010-4	<u>Waterworks District No. 5 of Wards 3 and 8 - Lack of Segregation of Duties</u>	Management has responded that they are in the process of training new personnel. In the meantime, a board member plans on coming in at least once a week to review reports.
2010-5 & 2010-6	<u>Component Units with Separately Issued Audit Reports</u>	Reference to the separately issued audit reports of these component units is required to identify individual component unit's corrective action plan.

(Continuation of Management's Corrective Action Plan)

SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

2010-7	<u>Component Units with Separately Issued Audit Reports</u>	Reference to the separately issued audit reports of these component units is required to identify individual component unit's corrective action plan.
2010-8	<u>Waterworks District No. 14 of Ward 5 - Bond Reporting Requirements</u>	Because of cost saving factors, the District has its annual financial information audited with that of the Calcasieu Parish Police Jury. The District recognizes that the Parish is not able to issue its financial statements by May 31st of each year due to time constraints involving the reporting of all of the other Parish special service districts. However, the District believes that the budgetary constraints with contracting for a separate audit from the Parish far outweigh the immaterial finding that the District's financial statements were not approved by the Board of Directors thirty days prior to the District's submission of the financial statements to USDA which was within the specified bond reporting time frame. The District will continue to communicate with USDA regarding this issue and will continue to comply with all other bond reporting requirements.

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF COMPONENT UNITS
 DECEMBER 31, 2010

As required by generally accepted accounting principles, the basic financial statements (bound separately from these reports) present the Calcasieu Parish Police Jury (the primary government) and its component units. The component units listed below are included in the Police Jury's reporting entity because of the significance of their operations or financial relationship with the Police Jury. These supplemental compliance reports have also been drafted on a "reporting entity" basis. However, reference to the outside auditors' reports is necessary to obtain detail compliance or internal control comments. The "reporting entity" reports have simply made reference to the "outside auditors'" reports when compliance or internal control comments were made.

The component units audited by McElroy, Quirk & Burch (APC) (the principal auditor) are denoted with an asterisk (*). Any comments with respect to the entities with an asterisk have been included in detail in these reports, except where separately issued financial statements were issued, where indicated.

- * Calcasieu Parish Library Board
- * Calcasieu Parish Communications District
- Calcasieu Parish Public Trust Authority
- District Attorney of the Fourteenth Judicial District
- * Calcasieu Parish Coroner
- * Fire Protection District No. 1 of Ward 1
- * Fire Protection District No. 1 of Ward 2
- * Fire Protection District No. 2 of Ward 3
- * Fire Protection District No. 2 of Ward 4
- * Fire Protection District No. 3 of Ward 4
- * Fire Protection District No. 4 of Ward 4
- * Fire Protection District No. 1 of Ward 5
- * Fire Protection District No. 1 of Ward 6
- * Fire Protection District No. 1 of Ward 7
- * Fire Protection District No. 2 of Ward 8
- * Gravity Drainage District No. 8 of Ward 1
- * Gravity Drainage District No. 9 of Ward 2
- Gravity Drainage District No. 4 of Ward 3
- Gravity Drainage District No. 5 of Ward 4
- * Gravity Drainage District No. 6 of Wards 5 & 6
- Gravity Drainage District No. 2 of Ward 7
- Gravity Drainage District No. 7 of Ward 8
- * Recreation District No. 1 of Ward 3
- * Recreation District No. 1 of Ward 4
- * Recreation District No. 1 of Ward 8
- * Community Center and Playground District No. 4 of Ward 1
- * Community Center and Playground District No. 7 of Ward 2
- * Community Center and Playground District No. 2 of Ward 4
 (Sulphur Parks and Recreation)

(Continuation of Schedule of Component Units)

- * Community Center and Playground District No. 5 of Ward 5
- * Community Center and Playground District No. 1 of Ward 6
- * Community Center and Playground District No. 3 of Ward 7
- Airport Authority for Airport District No.1 of Calcasieu Parish
- West Calcasieu Cameron Hospital
- Waterworks District No. 1 of Ward 1
- * Waterworks District No. 5 of Wards 3 & 8
- Waterworks District No. 8 of Wards 3 & 8
- Waterworks District No. 2 of Ward 4
- Waterworks District No. 4 of Ward 4
- Waterworks District No. 9 of Ward 4
- Waterworks District No. 11 of Ward 4 & 7
- Waterworks District No. 7 of Wards 6 & 4
- * Waterworks District No. 14 of Ward 5
- * Waterworks District No. 12 of Ward 3
- * Sewer District No. 11 of Ward 3
- * Sewer District No. 8 of Ward 4
- * Sewer District No. 9 of Ward 1
- * Sewer District No. 12 of Ward 4
- * Sewer District No. 13 of Ward 4
- * The Fourteenth Judicial District Court Indigent Transcript Fund
- * The Fourteenth Judicial District Court Judicial Expense Fund
- * The Fourteenth District Court Child Support Fund(Separate Financial Statements Issued)
- * Civil Indigent Transcript Fund

The following component units had a separate audit conducted in accordance with Office of Management and Budget Circular A-133 by "outside auditors" and, as such, references to the respective information (federal funds, findings, etc.) are not presented in these reports:

Airport Authority for Airport District No.1 of Calcasieu Parish
Waterworks District No. 8 of Wards 3 & 8

The following component unit had federal funds during 2010. The funds received were below the threshold required for an audit conducted in accordance with Office of Management and Budget Circular A-133. However, their financial statements were audited separate from the Police Jury's and, therefore, any information respective to their federal awards (federal funds, findings, etc.) are not required to be presented in these reports:

The Fourteenth District Court Child Support Fund

CALCASIEU PARISH POLICE JURY
SCHEDULE OF INSURANCE IN EFFECT
DECEMBER 31, 2010

The following is a summary of the major insurance policies in effect for the oversight entity and its component units that are included in its self insurance fund:

Name of Insurer Type of Coverage Policy Number	Period Covered	Coverage Amount
The Travelers Insurance Co. GP06301167	1/31/10- 1/31/11	<u>Management Liability:</u> \$3,000,000 Each Act \$3,000,000 Annual Aggregate <u>Law:</u> \$3,000,000 Each Act \$3,000,000 Annual Aggregate <u>EPL:</u> \$3,000,000 Each Act \$3,000,000 Annual Aggregate <u>Automobile Liability:</u> \$3,000,000 Each Accident
The Travelers Insurance Co. 104845493	1/31/10- 1/31/11	<u>Crime:</u> \$1,000,000
Essex 5TRD4199-0	5/1/10- 5/1/11	<u>Automobile Physical:</u> \$1,000,000 Per Occurrence
AmRisc AMR25659	11/22/10- 1/31/12	<u>Property:</u> Layered participation between four different insurance companies. Overall policy limits shared between all four insurance companies are as follows: \$236,617,586 per occurrence, Scheduled Limits Except \$100,000,000 Per Occurrence as Regards to Windstorm, Hail, Named Windstorm, Named Storm or All Other Wind. Special Perils, Including Flood and Earthquake.
Princeton Excess & Surplus Lines Insurance Co. D7A3CM0001663-00		
QBE Specialty Insurance Co. MSP-11684		
Steadfast Insurance Co. CPP9653069		

(Continuation of Schedule of Insurance in Effect)

Westchester Fire AACN05623376	2/15/10- 2/15/11	<u>Aircraft:</u> \$5,000,000 each occurrence \$36,000 medical payment each occurrence
Zurich BM92664342-00	5/1/10- 5/1/11	<u>Boiler & Machinery:</u> \$50,000,000 per one breakdown
Underwriters at Lloyd's, London J117307	5/1/10- 5/1/11	<u>Terrorism Property:</u> \$10,000,000 each occurrence \$10,000,000 annual aggregate

The Police Jury has also obtained stop loss insurance coverage for its workers compensation and health insurance claims. Any individual claim or annual claims in excess of established amounts are covered by this stop loss insurance. These items are discussed in further detail in Note 11(A) to the financial statements.

Other insurance coverage includes fidelity bond coverage on various employees.

CALCASIEU PARISH POLICE JURY
 MISCELLANEOUS SUPPLEMENTARY INFORMATION RELATED TO
 COMPONENT UNIT WATERWORKS DISTRICT 5 OF WARD 3
 REVENUE BOND ISSUANCE
 DECEMBER 31, 2010

In compliance with Section 13 of the Revenue Bond Indenture, the following information is provided:

Section I:

List of the insurance policies in force at the end of the fiscal year:

Name of Insurer Type of Coverage Policy Number	Premium Period Covered	Coverage Amount
Calcasieu Parish Self-Insured Property Fund(1)	2/5/10- 1/31/11	Various limits for each premise
Southern Insurance Co. RGP1000075-01	\$17,224 6/1/10- 6/1/11	<u>General Liability:</u> \$1,000,000 Each Occurrence \$ 100,000 Damage to Rented Premises \$1,000,000 Personal & Adv Injury \$1,000,000 General Aggregate \$1,000,000 Products - Comp/Op Agg \$1,000,000 Employee Benefits <u>Automobile Liability:</u> \$1,000,000 Combined Single Limit (Each Accident)
LUBA Casualty Insurance Co. 028000017702110	\$8,952 6/9/10- 6/9/11	<u>Workers Compensation:</u> \$1,000,000 each accident \$1,000,000 each employee for disease \$1,000,000 policy limit for disease
Darwin Select 0202-2001	\$2,306 6/1/10- 6/1/11	<u>Public Officials Professional Liability:</u> \$1,000,000 Per Claim for Public Officials Profession Liability \$1,000,000 Per Claim for Employment Practices Liability \$1,000,000 Policy Aggregate for all Losses from all Claims \$50,000 Defense Expenses from Each Claim

(Continuation of Miscellaneous Supplementary Information related to Component Unit Waterworks District 5 of Ward 3)

\$100,000 Policy Aggregate Defense Expenses from all Claims

Travelers Casualty & Surety Co. of America 105468198	\$1,314 6/11/10- 6/11/13	<u>Employee Theft:</u> \$1,000,000 single loss; \$10,000 single loss retention <u>Forgery or Alteration:</u> \$1,000,000 single loss; \$10,000 single loss retention <u>Funds Transfer Fraud:</u> \$1,000,000 single loss; \$10,000 single loss retention
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(1)Waterworks District 5 Ward 3 is covered by the Police Jury's self-insured general liability\property fund. The self-insured general liability\property fund is discussed in further detail in Note 11(A) to the financial statements.

Section II:

There were 1,357 metered water customers at December 31, 2010.

There were 849 metered and 80 unmetered sewer customers at December 31, 2010. (The unmetered customers are on the City of Lake Charles' water system).

Section III:

Analysis of additions, deletion and replacements to the physical properties of the system:

Asset	12/31/09 Balance	Additions (Deletions)	12/31/10 Balance
Water Tank	\$ 926,897	\$ -0-	\$ 926,897
Vehicles	131,598	-0-	131,598
Building	100,350	-0-	100,350
Machinery & Equipment	252,968	-0-	252,968
Furniture & Fixtures	52,992	-0-	52,992
Distribution System	3,011,159	1,570	3,012,729
Water wells	115,187	-0-	115,187
Land Improvements	59,221	-0-	59,221
Treatment Plant	<u>384,612</u>	<u>-0-</u>	<u>384,612</u>
Net Value	<u>\$5,034,984</u>	<u>\$ 1,570</u>	<u>\$5,036,554</u>
Accumulated Depreciation			(2,475,429)
Land			<u>24,000</u>
Net Cost			<u>\$2,585,125</u>

(Continuation of Miscellaneous Supplementary Information related to Component Unit Waterworks District 5 of Ward 3)

Section IV:

Requirement: Statement of all schedules of rates in effect during the fiscal year, the aggregate dollar amount billed for water sold during such year, and the average monthly billing per customer:

Water Rate Classification and Schedule:

Class I Residential

\$12.81 up to 2,000 gallons (minimum billing)

\$2.24 per 1,000 gallons or part thereof all over 2,000 gallons

Class II Commercial

\$47.78 up to 10,000 gallons (minimum billing)

\$1.98 per 1,000 gallons or part thereof all over 10,000 gallons

Class III Industrial

\$47.78 up to 10,000 gallons (minimum billing)

\$1.98 per 1,000 gallons or part thereof all over 10,000 gallons

Section V:

The following are the recalculated balances of reserves per bond indenture as well as other management reserves at December 31, 2010:

Sinking Fund Requirement	\$ 14,693
Reserve Fund Requirement	14,693
Depreciation and Contingency Fund	67,014
General Obligation Fund Requirements	6,465
Customer Deposits Reserve	<u>83,782</u>
Total Reserves	<u>\$186,647</u>

Section VI:

The following is a schedule of aged accounts receivable (for both water and sewer, net of an allowance account of \$18,348) as of December 31, 2010:

<u>1-30</u> <u>Days</u>	<u>31-60</u> <u>Days</u>	<u>Over 60</u> <u>Days</u>	<u>Total</u>
<u>\$83,149</u>	<u>\$5,125</u>	<u>\$3,551</u>	<u>\$91,825</u>

(Continuation of Miscellaneous Supplementary Information related to Component Unit Waterworks District 5 of Ward 3)

Section VII:

The financial statements of the District were not presented on a comparative basis since the District's financial activity was combined with the oversight entity's comprehensive annual financial report, which, for various reasons, is not presented on a comparative basis. Comparative information is available upon further request. An unqualified opinion was issued on the financial statement presentation for the previous year.

CALCASIEU PARISH POLICE JURY
 MISCELLANEOUS SUPPLEMENTARY INFORMATION RELATED TO
 COMPONENT UNIT WATERWORKS DISTRICT 14 OF WARD 5
 REVENUE BOND ISSUANCE
 DECEMBER 31, 2010

In compliance with the Bond Indenture, the following information is provided:

Section I:

A current list of Council/Board Members, offices held, and terms of office:

George Miller	President	Term Expires February 2012
Dick Dickerson	Vice-President	Term Expires February 2011
Brian Corbello		Term Expires February 2013
Gregory P. Gillis		Term Expires February 2015
Marian Ruth Sparks		Term Expires February 2014

Section II:

There were 14 commercial customers, 9 governmental customers and 397 residential customers on the system at December 31, 2010.

Section III:

Present Rates:

Water Rate Classification and Schedule:

Residential

\$ 8.76 up to 2,000 gallons
 \$ 2.25 per 1,000 gallons or part thereof all over 2,000 gallons

Commercial

\$13.00 up to 2,000 gallons
 \$ 2.00 per 1,000 gallons or part thereof all over 2,000 gallons

Section IV:

A Schedule of Insurance with expiration dates:

American Alternative Ins	\$24,428	<u>General Liability:</u>
GPPA-PF-6053438-00/000	12/10/10-	\$1,000,000 Each Occurrence
	12/10/11	\$1,000,000 Each Occurrence for Damage to Rented Premises
		\$ 10,000 Medical expense (Any one person)
		\$1,000,000 Personal & Adv Injury
		\$3,000,000 General Aggregate
		\$3,000,000 Products-Comp/Op Agg

(Continuation of Miscellaneous Supplementary Information related to Component Unit Waterworks District 14 of Ward 5)

Automobile Liability:
\$1,000,000 Combined Single Limit
(Each accident)

Crime:
\$ 250,000 Employee Dishonesty
\$ 250,000 Theft Inside/Outside
\$ 250,000 Forgery or Alteration
\$ 100,000 Computer Fraud
\$ 100,000 Funds Transfer
\$ 100,000 Money Orders

Property:
\$ 5,000 Business Personal Property
\$ 520,000 Building & Equipment
(Big Woods Rd)
\$1,462,529 Building & Equipment
(Old River Rd)
\$ 738,500 Tower & Equipment
\$ 81,432 Equipment - 261 meters
\$ 83,200 Equipment

American Alternative Ins SDIS-SX-9251521-01	Premium Included Above 12/10/10- 12/10/11
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Excess/Umbrella Liability:
\$1,000,000 Each Occurrence

Louisiana Worker's Compensation Corp. 133950-A	\$3,428 7/13/10- 1/19/11
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Workers Compensation:
\$1,000,000 Each Accident
\$1,000,000 Disease - Each Employee
\$1,000,000 Disease - Policy Limit

Section V:

The following is a schedule of aged accounts receivable as of December 31, 2010:

<u>1-30</u> <u>Days</u>	<u>31-60</u> <u>Days</u>	<u>Over 60</u> <u>Days</u>	<u>Total</u>
<u>\$ 4,748</u>	<u>\$ 77</u>	<u>\$1,177</u>	<u>\$6,002</u>