

THE POLICE JURY
CALCASIEU PARISH
LOUISIANA



Comprehensive Annual Financial Report

For the Fiscal Year Ended December 31, 2011

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, 2011

Prepared by:

Division of Finance

Service ☆ Vision ☆ Leadership

**Comprehensive Annual Financial Report
For the Year Ended December 31, 2011**

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) – Calcasieu Parish Library Fund	31

	<u>Page</u>
Proprietary Fund Financial Statements	
Statement of Net Assets	32
Statement of Revenues, Expenses, and Changes in Fund Net Assets	35
Statement of Cash Flows	36
Fiduciary Fund Financial Statement	
Statement of Fiduciary Net Assets	39
Component Unit Financial Statements	
Combining Statement of Net Assets	40
Combining Statement of Activities	42
Notes to the Financial Statements	
Note 1 - Summary of Significant Accounting Policies	46
Note 2 - Deposits and Investments	55
Note 3 - Property Taxes	60
Note 4 - Receivables and Payables	61
Note 5 - Unearned/Deferred Revenue	62
Note 6 - Interfund Receivables and Payables.....	62
Note 7 - Interfund Transfers.....	64
Note 8 - Capital Assets.....	66
Note 9 - Leases.....	68
Note 10 - Long-Term Obligations.....	70
Note 11 - Other Information.....	73
Note 12 - Stewardship, Compliance and Accountability	84
Note 13 - State Required Disclosures.....	88
Required Supplementary Information Other Than Management's Discussion and Analysis	
Modified Approach for Reporting Infrastructure Assets - Road Infrastructure Condition Assessment and Maintenance Data.....	91
Notes to the Required Supplementary Information - Modified Approach for Reporting Infrastructure Assets	92
Other Postemployment Benefits - Schedule of Funding Progress.....	93
Combining and Individual Fund Statements and Schedules	
Nonmajor Governmental Funds	
Combining Balance Sheet	100
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	104
Schedules of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Nonmajor Special Revenue Funds	110

Nonmajor Enterprise Funds

Combining Statement of Net Assets	128
Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets	129
Combining Statement of Cash Flows.....	130

Internal Service Funds

Combining Statement of Net Assets	134
Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets	135
Combining Statement of Cash Flows.....	136

Fiduciary Funds

Combining Statement of Fiduciary Net Assets - Agency Funds.....	140
Combining Statement of Changes in Assets and Liabilities - Agency Funds	141

Nonmajor Component Units

Combining Statement of Net Assets	144
Combining Statement of Activities	152

Capital Assets Used in the Operation of Governmental Funds

Schedule by Source	159
Schedule by Function and Activity	160
Schedule of Changes by Function and Activity	162

Supplementary Information

Selected Component Units

Balance Sheet.....	164
Reconciliation of the Balance Sheet to the Statement of Net Assets	168
Statement of Revenues, Expenditures, and Changes in Fund Balances	172
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities.....	176
Combining Balance Sheets and Statements of Revenues, Expenditures, and Changes in Fund Balances - Individual Funds of Selected Component Units	180

III. STATISTICAL SECTION

Net Assets by Component (Table 1).....	200
Changes in Net Assets (Table 2).....	202
Governmental Activities Tax Revenues by Source (Table 3).....	207
Fund Balances of Governmental Funds (Table 4).....	208
Changes in Fund Balances of Governmental Funds (Table 5).....	210
General Governmental Tax Revenues by Source (Table 6).....	212
Assess Value and Estimate Actual Value of Taxable Property (Table 7).....	213
Direct and Overlapping Property Tax Rates (Table 8).....	214
Principal Property Taxpayers (Table 9).....	216
Property Tax Levies and Collections (Table 10).....	217
Ratio of Outstanding Debt by Type (Table 11).....	218
Ratio of General Bonded Debt Outstanding (Table 12).....	219
Direct and Overlapping Governmental Activities Debt (Table 13).....	221
Legal Debt Margin Information (Table 14).....	222
Pledged Revenue Coverage (Table 15).....	224
Demographic and Economic Statistics (Table 16).....	225
Principal Employers (Table 17).....	226
Full-Time Equivalent Parish Employees by Function (Table 18).....	227
Operating Indicators by Function (Table 19).....	228
Capital Asset Statistics by Function (Table 20).....	230



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 27, 2012

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, 2011. 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, 2011, 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 192,316. 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 appointing the Parish Administrator, Parish Treasurer, Parish Secretary 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 roadways 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 Parish, 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, 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 is at the department level while the Special Revenue Funds' legal level of budgetary control is at the fund level. Because the General Fund reports activities for multiple departments, such as Facilities Management, Government Channel, Emergency Preparedness, etc., the legal level of budgetary control is 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

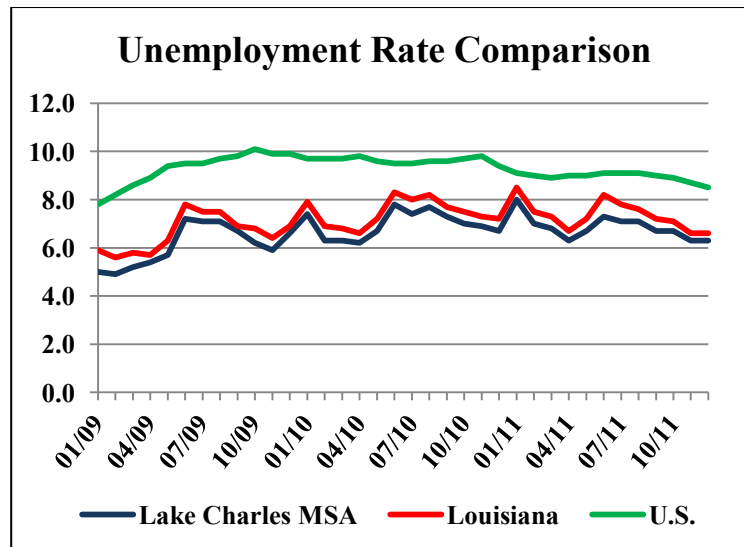
Current Conditions

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 2011 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 in 2011 and the early part of 2012 indicate a pattern of stabilization and indeed growth after two years of decline. If this trend continues through rest of 2012, year-end figures will be above those of the previous year.



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 (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 and beyond, as indicated in the chart below.



The Local Economy - A Look Ahead

Calcasieu Parish is expected to experience significant economic gains over the next two years, with the forecast that our area will be the fastest growing region in the state.

The economic discussion below is excerpted from *The Louisiana Economic Outlook: 2012 and 2013*, by Loren C. Scott, James A. Richardson, and Judy S. Collins. 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, 2011.

Forecast for 2012-13

We are projecting that the Lake Charles MSA will be by far the fastest growing in the state, in percentage terms, over 2012-13. We are expecting Lake Charles to add 2,500 jobs in 2012 and another 2,700 jobs in 2013 – an increase of 5.6% over the two years. The closest MSA to Lake Charles would be Houma at 2.4%.

What is behind this projected stellar performance and why might our numbers be too conservative? The answer is this region is poised for a run of construction projects that far outpace any previous record for the southwestern part of the state – a number we estimate to be a remarkable \$10.6 billion – including the single largest project ever in the region's history. Among these are:

- **Cheniere Energy** has received approval from the Department of Energy to convert its LNG import terminal to an export terminal. The construction of this \$6.5 billion liquefaction plant is scheduled to start in January, 2012, and be completed by 2015. This project, by far the largest single project in southwest Louisiana history, will create 148 new jobs and retain 77 at an average salary of \$100,000 a year. When Cheniere filed for its 10-year industrial tax exemption, the firm estimated it would require 3,000 construction workers on this massive project. While not built into our forecast, two other LNG import terminals in the area, Sempra and Trunkline, are seeking approval from FERC to export, rather than import, gas through their terminals. Should these two firms move forward on their projects it would add even more jobs to our already optimistic forecast for the Lake Charles MSA.
- After about three years of discussion and planning, it appears that **Leucadia** will pull the trigger on its \$2.2 billion synthetic natural gas plant in 2012 – another huge investment that would be a new record absent the Cheniere liquefaction plant. The firm has already sold \$1 billion in Go Zone bonds and has cleared 70 acres at its site. When it opens it will have 150 permanent employees whose annual wage will be \$65,000-\$75,000 per year.
- **Rain CII Carbon** broke ground in August, 2011, on its \$70 million heat recovery project, ultimately producing 5 permanent jobs.
- Area petrochemical firms are poised to double their spending on **turnaround projects**, with spending rising from \$400.4 million in 2011 to \$800.3 million in 2012.

- **Sasol** has a \$175 million expansion project underway that will be finished in mid-2013, creating 36 new jobs.
- A company called **IFG** is constructing the first Greenfield grain elevator in the U.S. in the last 25 years. IFG will spend \$59.5 million on Phase I of the project, while Union Pacific Railroad will invest \$7 million to service the new site, and the Port of Lake Charles will add \$12 million in infrastructure improvements for the company. Thirty-six permanent jobs will result, and the company plans a \$50 million Phase II in the not distant future.
- Governor Jindal recently announced sizeable state funding support for a new \$18.5 million **hangar at Chennault Airpark**. It was announced that the new terminal would result in 500 new jobs at the site, either at existing tenants or at new tenants.

This \$10.6 billion construction spending represents a huge injection of funds into this MSA's economy. We have not built into our forecasts for the region the potentially full impact of all this work. However, if all that is currently projected materializes, our employment projections for the region will be far too small.

Subsequent to the publication of Dr. Scott's report, in May, 2012, Sempra Energy LNG Operations finalized agreements to proceed with a \$6 billion liquefied natural gas export facility in the Lake Charles MSA, representing an investment equal to that of Cheniere Energy. Both of these projects will bring an unprecedented level of investment in the local economy.

Additionally, in June, 2012, the Louisiana Gaming Control Board gave final approval to Ameristar securing a riverboat gaming license from Creative Casinos for construction of a \$500 million casino resort in Lake Charles to begin this year. When completed, the casino will consist of 700 guest rooms and 70 suites, a golf course, tennis courts, a resort pool and spa, conference and meeting rooms, a falconry, a croquet court, and pleasure boat dock. When completed, the resort is anticipated to have 2,000+ employees.

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.

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 nearing completion to work with local municipalities to determine

opportunities for expansions into the more densely populated areas near city boundaries. Calcasieu Parish was recently awarded capital outlay funding from the state toward this effort, which may result in \$10 million in wastewater improvements over the next two budget cycles. Other solutions to wastewater treatment will likely involve community type systems designed for subdivisions and local neighborhoods.

The Parish's Burton Coliseum Complex has experienced substantial improvements over the past six years, with completion of a new outdoor arena and a new roof for the Ag Barn area. Significant improvements are now underway for the Coliseum itself which will take approximately 18 months to complete. These improvements include a new roof and exterior facility covering, renovated restroom and concession areas, ADA compliance projects, a renovated community meeting room, and many other upgrades. These improvements will set the stage for a more dynamic slate of events for the facility on an annual basis, thereby generating more economic activity for the region.

By the end of 2012, construction will be completed on the new Southwest Louisiana Entrepreneurial and Economic Development Center (SEED Center) on the campus of McNeese State University. This 50,000 square foot facility was developed as a partnership between the Parish, the City of Lake Charles, the SWLA Economic Development Alliance, and McNeese, and it will be the economic development epicenter for our region. It will house the offices of the SWLA Economic Alliance, IMCAL, Small Business Development Center at McNeese, business faculty, and a business incubator to focus on small business growth in our region, which is a strong need. Most of the funding for this project is from hurricane recovery grants.

Relevant Financial Policies

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

AWARDS AND ACKNOWLEDGMENTS

The Government Finance Officers Association (GFOA) of the United States and Canada awarded a Certificate of Achievement for Excellence in Financial Reporting to the Calcasieu Parish Police Jury for its Comprehensive Annual Financial Report for the fiscal year ended December 31, 2010. The Certificate of Achievement is a prestigious national award-recognizing conformance with the highest standards for preparation of state and local government financial reports.

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

A Certificate of Achievement is valid for one year only. The Parish has received this award each year for the 20-year period ended December 31, 2010. 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

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, 2010

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.



Linda C. Danison

President

Jeffrey R. Emer

Executive Director



PEOPLE OF CALCASIEU PARISH

Population 192,316 est.

CALCASIEU PARISH POLICE JURY

15 Members

OFFICE OF THE ADMINISTRATOR

Legal
Counsel

**DIVISION OF
ENGINEERING &
PUBLIC WORKS**

**DIVISION OF
FINANCE**

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

**DIVISION OF
PLANNING &
DEVELOPMENT**

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

**Office of Juvenile
Justice Services**

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

Human Resources

- Personnel Administration
- Employee Classification Plan

**Office of Homeland Security and
Emergency Preparedness**

- Emergency Plans
- Drills / Exercises
- Public Education

Human Services Department

- Community Services - Public Transit, Elderly and Child Services
- Business/Career Solutions Center - Job Referral and Placement, Career Planning and Training
- Housing Department
- Workforce Investment Board

Information Technology

- Network and PC Management
- Software Support

**Calcasieu Government
Channel (C-GOV)**

Engineering

- Engineering & Surveying
- Road Construction
- Bridge Construction

Public Works

- Road / Ditch Maintenance
- Vegetation Management
- Drainage / Solid Waste

**Geographic
Information Systems**

Animal Services

Mosquito Control

Facility Management

- Building/Grounds
- Parks Maintenance

ix



LIST OF PRINCIPAL OFFICIALS

Calcasieu Parish Police Jury
As of December 31, 2011

<u>Title</u>	<u>Name</u>
Police Jury President.....	Guy Brame
Police Jury Vice President	Shannon Spell
Police Juror	Calvin Collins
Police Juror	Elizabeth C. Griffin
Police Juror	Claude A. Syas
Police Juror	Charles S. Mackey, D.D.S.
Police Juror	Dennis Scott
Police Juror	Chris Landry
Police Juror	Kevin Guidry
Police Juror	Tony Stelly
Police Juror	Sandy Treme
Police Juror	Brent Clement
Police Juror	Francis Andrepont
Police Juror	Hal McMillin
Police Juror	Les Farnum
Parish Administrator	Bryan C. Beam
Parish Engineer.....	Timothy M. Conner
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
337 433-1063 • Fax 337 436-6618 • Web page: www.mqb-cpa.com

03410.000 Audit 12/31/11 1100.001 Independent Auditors' Report

Robert M. Gani, CPA, MT
Mollie C. Broussard, CPA
Jason L. Guillory, CPA
Greg P. Naquin, CPA, CFP™
Billy D. Fisher, CPA
Joe G. Peshoff, II, CPA, CVA
David M. DesOrmeaux, CPA

Michael N. McGee, CPA
Paula J. Thompson, CPA
Robin Anderson Conrad, CPA



Judson J. McCann, Jr., CPA, Retired
Marilyn L. Chebotsky, CPA, CFE, CFP™
Carl W. Comeaux, CPA, Retired

CPE - Certified Fraud Examiner
CFF - Certified Financial Forensic
MT - Masters of Taxation
CVA - Certified Valuation Analyst
CFP - Certified Financial Planner

INDEPENDENT AUDITORS' REPORT

Mr. Les Farnum, 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, 2011 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 77.61 percent, 80.37 percent and 78.66 percent, respectively, of the assets, the net assets and the revenues of the discretely presented component units reported herein at December 31, 2011 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, 2011, 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 26, 2012 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 financial statements taken as a whole. 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 20), 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 them.

Ms Eray Quirk + Beach

Lake Charles, Louisiana
June 26, 2012



**CALCASIEU PARISH POLICE JURY
MANAGEMENT'S DISCUSSION AND ANALYSIS
As of and for the year ended December 31, 2011**

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 (Parish) for the year ended December 31, 2011. 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, 2011 include:

- The assets of the Parish exceeded its liabilities at the close of the year by \$729.7 million as compared to \$708.2 million at the end of 2010. Of this amount, \$70 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 \$21.5 million (compared with \$10.5 million in 2010). The majority of this difference (71.9%) is once again attributable to the increase in both property tax and sales tax revenue.
- The liabilities of the Parish increased by \$1.82 million, or 2.9%, during the current fiscal year to \$64.9 million. The majority of the increase is attributable to an increase in OPEB payable of \$1.5 million. All governmental entities are experiencing this trend with respect to liabilities associated with other post employment benefits. An increase in due to component units accounted for the remaining increase which relates to grant funding for one of the Gravity Drainage Districts.
- As of the close of the current fiscal year, unassigned fund balance for the General Fund was \$25.4 million, a decrease of \$1.3 million in comparison with the prior year.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis provided here are intended to serve as an introduction to the basic financial statements of the Parish, which comprise the following:

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

This report also contains required supplementary information intended to furnish additional detail to support the basic financial statements themselves.

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 (property and sales 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, housing), sanitation (collection of garbage and trash), public works (maintenance of roads and bridges), culture and recreation (libraries and parks) and economic development (planning).
- *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 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. For the 2011 financial statements, the Parish implemented Governmental Accounting Standards Board (GASB) Statement No. 56 – “Fund Balance Reporting and Governmental Fund Type Definition,” which provided new definitions and requirements for the use of certain funds. As such, there were several previously presented nonmajor governmental funds that are now combined with the General Fund, the Public Works Operating Fund or other nonmajor

governmental funds because the activity in the aforementioned funds no longer met the definition of a special revenue or capital projects fund as required by GASB Statement No. 54. In 2011, the Parish accounted for its activities in thirty-five (35) funds, four (4) of which are considered major funds. Of the thirty-five (35) funds with 2011 activity, twenty-seven (27) are governmental funds, two (2) are enterprise funds, four (4) are internal service funds and two (2) are fiduciary in nature as compared to sixty-four (64) funds in 2010. One (1) of the twenty-seven (27) governmental funds was closed as of December 31, 2011 but reported 2011 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 four 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 100 - 109 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 128-131 and 134-137, 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. The Parish has two fiduciary Agency funds that report resources held by the Parish in a custodial capacity for other governments. These funds can be found on pages 140-141.

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 45-89 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 91-93 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

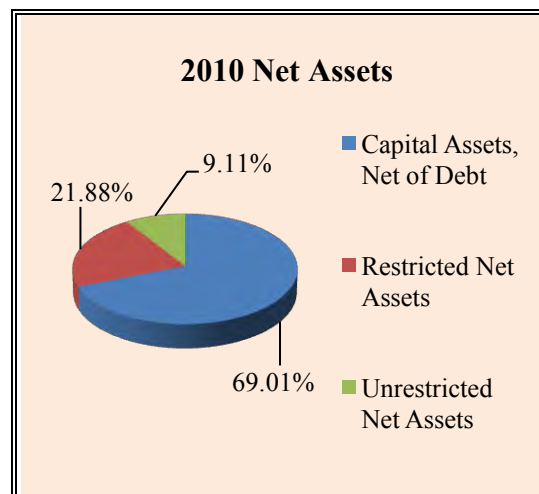
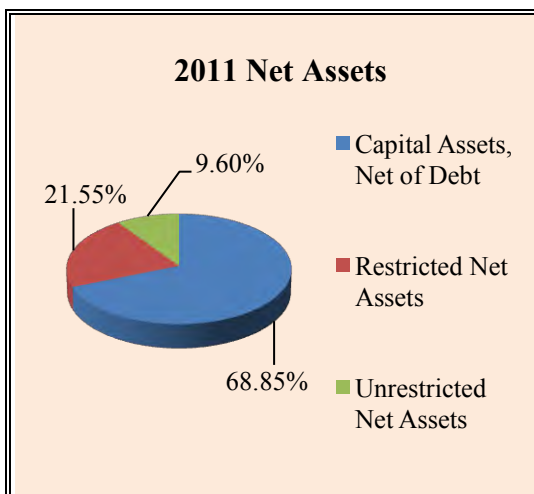
This section contains primarily trend data and nonfinancial information about the Parish's various activities.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The following table reflects the Condensed Comparative Statement of Net Assets as of December 31, 2011 and 2010:

Calcasieu Parish Police Jury Condensed Comparative Statement of Net Assets December 31, 2011 and 2010 (In Thousands)						
	<u>Governmental Activities</u>		<u>Business Activities</u>		<u>Totals</u>	
	<u>2011</u>	<u>2010</u>	<u>2011</u>	<u>2010</u>	<u>2011</u>	<u>2010</u>
Assets:						
Current and Other Assets	\$ 291,615	\$ 282,044	\$ 467	\$ 363	\$ 292,082	\$ 282,407
Restricted Assets	—	—	2	83	2	83
Capital Assets	495,810	481,951	6,629	6,788	502,439	488,739
Total Assets	787,425	763,995	7,098	7,234	794,523	771,229
Liabilities:						
Current Liabilities	59,787	59,081	36	66	59,823	59,147
Non-Current Liabilities	5,047	3,902	—	—	5,047	3,902
Total Liabilities	64,834	62,983	36	66	64,870	63,049
Net Assets:						
Invested in Capital Assets Net of Debt	495,749	481,951	6,629	6,738	502,378	488,689
Restricted	157,234	154,891	—	81	157,234	154,972
Unrestricted	69,608	64,170	433	349	70,041	64,519
Total Net Assets	\$ 722,591	\$ 701,012	\$ 7,062	\$ 7,168	\$ 729,653	\$ 708,180

For more detailed information regarding the above amounts, please refer to Page 19 which presents the Statement of Net Assets. Please note that the 2010 amounts reported above are inclusive of prior period adjustments made in 2011. A discussion of those changes is provided on Page 86 of the notes to the financial statements.



In 2011, 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 21.6% of the government's net assets for 2011 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 9.6% of net assets in 2011, 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 Financial Analysis of the Government's Funds information beginning on page 12.

The table below provides a summary of the changes in net assets for the years ended December 31, 2011 and 2010:

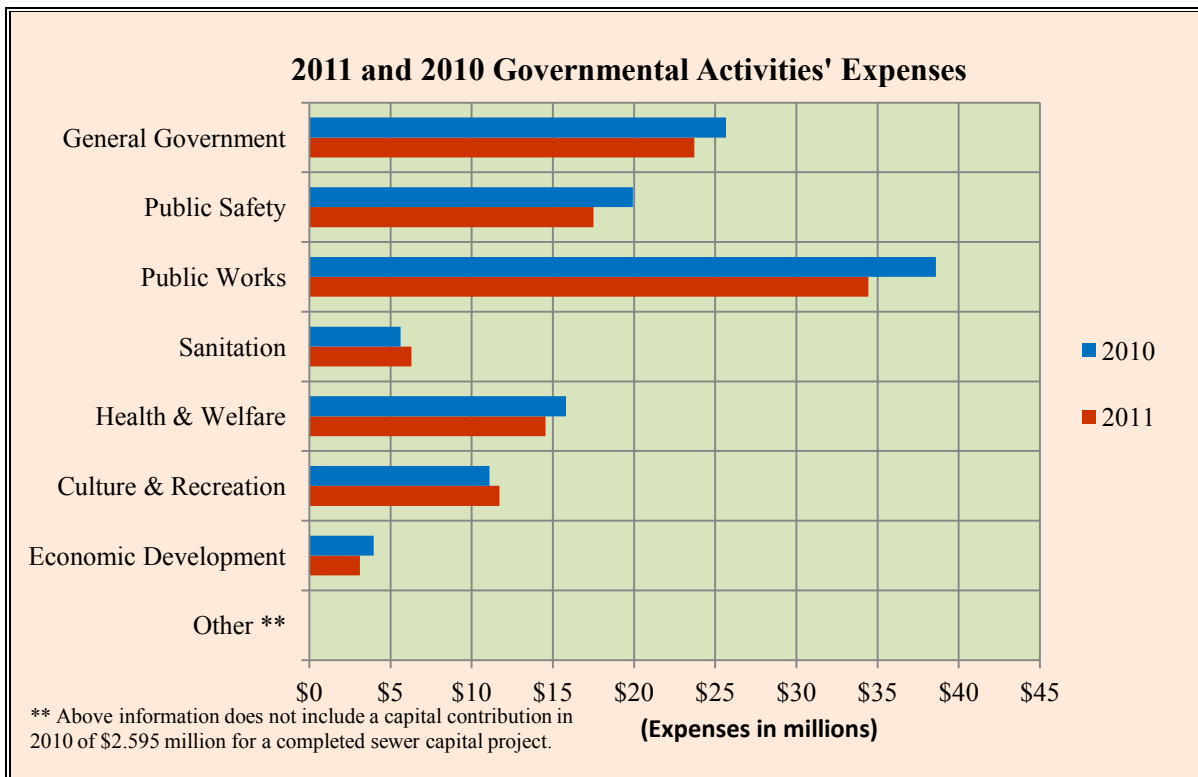
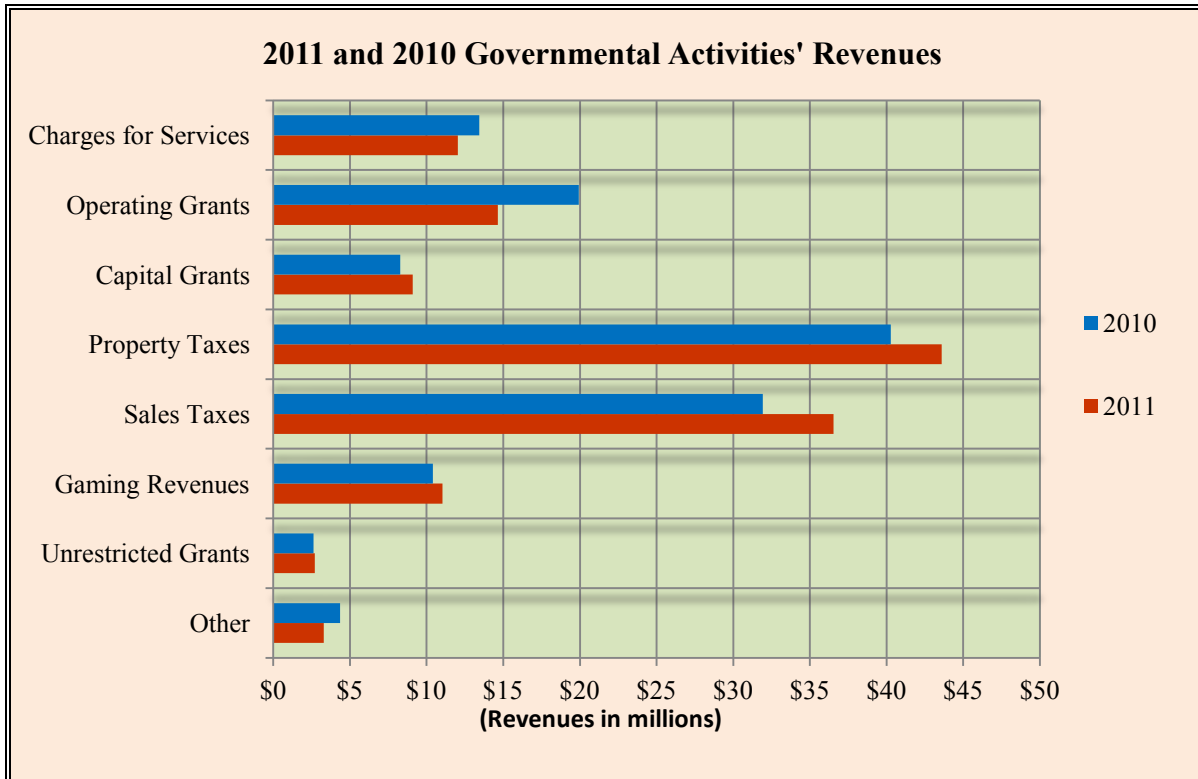
Calcasieu Parish Police Jury Condensed Comparative Statement of Activities For the Years Ended December 31, 2011 and 2010 (In Thousands)						
	<u>Governmental Activities</u>		<u>Business Activities</u>		<u>Totals</u>	
	<u>2011</u>	<u>2010</u>	<u>2011</u>	<u>2010</u>	<u>2011</u>	<u>2010</u>
Revenues:						
Program Revenues:						
Charges for Services	\$ 12,043	\$ 13,435	\$ 288	\$ 242	\$ 12,331	\$ 13,677
Operating Grants	14,646	19,932	—	—	14,646	19,932
Capital Grants	9,102	8,287	—	—	9,102	8,287
General Revenues:						
Property Taxes	43,586	40,283	134	137	43,720	40,420
Sales Taxes	36,535	31,935	—	—	36,535	31,935
Gaming Revenues	11,041	10,412	—	—	11,041	10,412
Unrestricted Grants	2,702	2,626	—	—	2,702	2,626
Other	3,292	4,351	—	7	3,292	4,358
Total Revenues	132,947	131,261	422	386	133,369	131,647
Expenses:						
General Government	(23,707)	(25,664)	—	—	(23,707)	(25,664)
Public Safety	(17,500)	(19,938)	—	—	(17,500)	(19,938)
Public Works	(34,442)	(38,602)	(569)	(453)	(35,011)	(39,055)
Sanitation	(6,298)	(5,620)	—	—	(6,298)	(5,620)
Health & Welfare	(14,554)	(15,810)	—	—	(14,554)	(15,810)
Culture and Recreation	(11,705)	(11,101)	—	—	(11,705)	(11,101)
Economic	(3,115)	(3,962)	—	—	(3,115)	(3,962)
Interest and Fiscal Charges	(6)	(10)	—	—	(6)	(10)
Total Expenses	(111,327)	(120,707)	(569)	(453)	(111,896)	(121,160)
Increase in Net Assets	21,620	10,554	(147)	(67)	21,473	10,487
Transfers and Capital Contributions	(41)	(2,676)	41	2,676	—	—
Change in Net Assets	21,579	7,878	(106)	2,609	21,473	10,487
Net Assets, January 1	701,012	693,134	7,168	4,559	708,180	697,693
Net Assets, December 31	\$ 722,591	\$ 701,012	\$ 7,062	\$ 7,168	\$ 729,653	\$708,180

Governmental Activities - As reflected in the previous table, the change in net assets increased from \$10.5 million in 2010 to \$21.5 million in 2011 (an \$11 million increase). The change in net assets from 2010 to 2011 is attributable to the following issues:

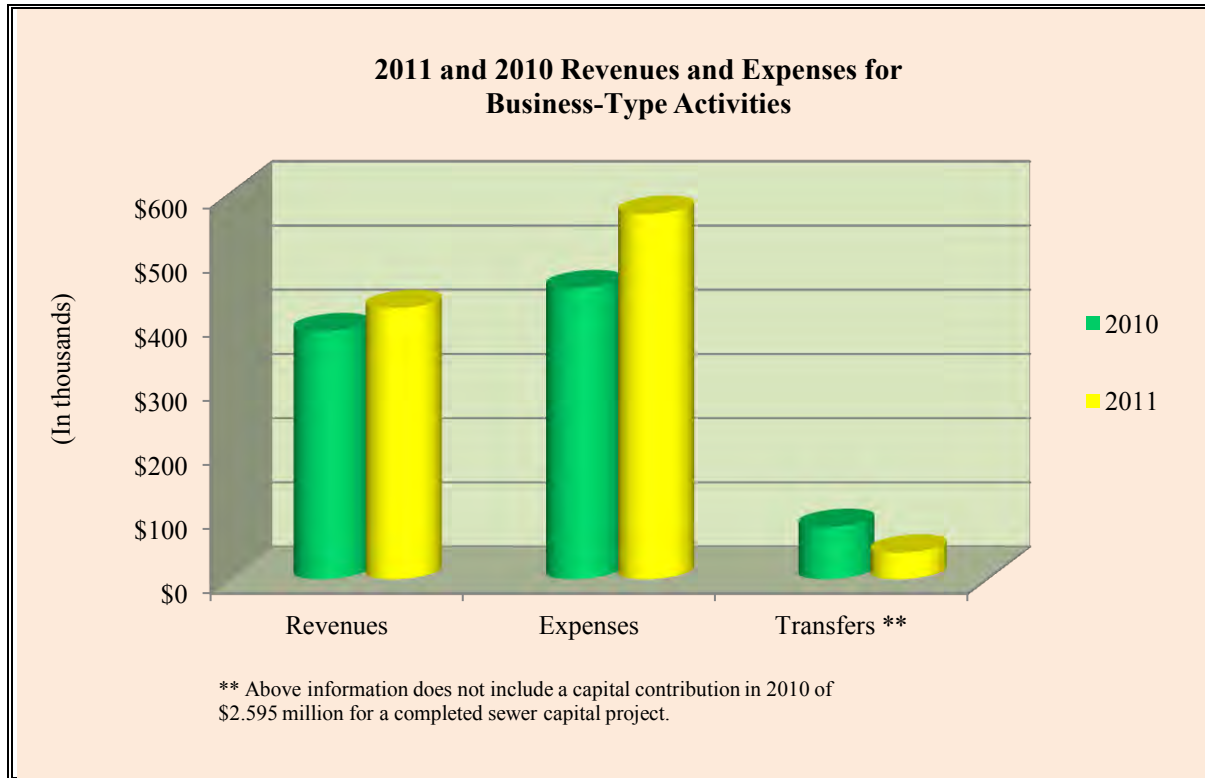
- Both sales tax and property tax revenues continued to increase in 2011 as compared to 2010 by \$3.3 million and \$4.6 million respectively. From the sales tax perspective, it appears that the effects of the economic downturn continued to decrease - at least at the local level. The property tax revenue increased once again even though the last reassessment year was 2008. Each of the taxable categories (residential property taxes at 10%, public services property taxed at 25%, and personal/other property taxed at 15%) continued to increase in the last two assessment periods.
- Operating and capital grants decreased in total by \$4.5 million which was primarily attributable to the reduction of certain grant funding as well as the progression of specific grant projects funded by disaster related recovery and mitigation funding. The latter involves 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 2011, there was a \$9.4 million decrease in total expenses from all functions. The largest percentage decrease by function was the public safety function which experienced a \$2.4 million, (or 12.2%), decrease. This decrease is primarily due to the reduction in grant funding for several programs. One of these programs involves grants that are disaster related where timing of the recovery activities caused fluctuations in year to year expense totals. The public works function accounted for another \$4.2 million, or (10.8%), decrease which is attributed to the reduction of 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 2011 for infrastructure projects have decreased. The third function to experience a decrease is the general government function which reported a \$2 million, (or 7.6%), decrease which was primarily attributable to the required reclassifications of intergovernmental transfers and insurance proceeds to the various governmental activities function categories.

Business-Type Activities - As reflected in the previous table, the change in net assets decreased from \$2.6 million in 2010 to a loss of \$106 thousand in 2011. The change in net assets from 2010 to 2011 is primarily attributable to the 2010 capital contribution line item. In 2010, the Parish completed a \$2.6 million dollar multi-year sewer project funded by Parish awarded federal, state and local grants. At the completion of the project, the Parish transferred the sewer system to Sewer District No. 8 of Ward 4 and reflected the transfer as a capital contribution.

The following two charts depict the governmental activities' revenues and expenses for 2011 and 2010:



The following chart depicts business type activities' revenues and expenses for 2011 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. Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. As such, fund balance is classified into the following categories: (1) nonspendable, (2) restricted, (3) unrestricted – committed, (4) unrestricted – assigned, or (5) unrestricted – unassigned. In particular, *unassigned fund balance* may serve as a useful measure of the Parish's net resources available for discretionary use as they represent the portion of fund balance which has not yet been limited to use for a particular purpose by either an external party (restricted), the members of the Police Jury (assigned), or the Parish Administrator or Finance Director (assigned) who have been delegated authority by the members of the Police Jury to assign resources for use for particular purposes. The majority of the restricted fund balance is attributable to property and sales tax revenue as well as grant revenue all of which must be used according to the property tax or sales tax propositions approved by the electorate or the grant requirements established by the third party grantor.

As of December 31, 2011, the Parish's governmental funds reported combined fund balances of \$228.2 million, an increase of \$8 million (before any change in inventory reserve) in comparison with the prior year. Approximately 11.1% (or \$25.3 million) of the \$228.2 million fund balance constitutes unassigned fund balance, which is available for spending at the Parish's discretion. The remainder of the fund balance is either nonspendable, restricted or assigned to indicate that it is (1) not in spendable form (\$1.3 million), (2) restricted for particular purposes (\$162.1 million) or (3) assigned for particular purposes (\$39.5 million).

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 needs. At the end of December 31, 2011, unassigned fund balance of the General Fund was \$25.4 million compared to \$26.7 million in 2010. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total General Fund expenditures. Unassigned fund balance represents approximately 99.7% of total General Fund expenditures while total fund balance represents approximately 233.7% of that same amount. Liquidity appears to be very good at this point but caution should be exercised since unassigned fund balance of the General Fund may have to be utilized to offset any unexpected increase in future expenditures or short-falls in revenue collections. 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.

The Parish's General Fund reported total fund balance of \$59.5 million at the end of 2011 compared to \$52.8 million at the end of 2010. The increase of \$6.7 million is attributable to primarily two factors the first being the timing of gaming fund expenditures. It is the policy of the Parish to use gaming revenues for non-recurring purposes. As such, collections in one year are not disbursed until the subsequent year, or later, depending on the progression of the individual awarded project. This timing accounts for \$4.5 million, or 67.2%, of the overall General Fund increase in fund balance. The second factor contributing to the overall increase of \$6.7 million is that fact that property tax revenue in the General Fund increased again in 2011.

The Public Works Operating Fund, a major special revenue fund, reported total fund balance of \$34 million at the end of 2011 compared to \$35.1 million at the end of 2010. This decrease is primarily attributable to a \$3.5 million dollar CDBG grant received in 2010 for Stormwater activities that was spent on drainage projects in 2011. It is noteworthy to mention that this fund 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 should be maintained since this fund provides critical services to the public. Any reduction in sales tax collections, or unanticipated expenditures, will require use of the restricted fund balance.

The Calcasieu Parish Library Fund, a major special revenue fund, reported total fund balance of \$2.9 million at the end of 2011 compared to \$2.1 million at the end of 2010. The increase in fund balance is attributable to higher property tax revenue. In 2011, the Library renewed its property tax millage at the 5.99 mills original levy approved by the electorate. In 2010, the assessed millage was 5.42. It is also noteworthy to mention that the Calcasieu Parish Library was presented as a discretely presented component unit in prior years. However, in 2011, it was determined that the Library was technically not a separate legal entity apart from the Parish; therefore, the activity of the Library was moved to a department of the Parish and prior years' information was restated where applicable.

The Road Capital Improvement Fund, a major capital projects fund, reported total fund balance of \$92.5 million at the end of 2011 compared to \$94.2 million at the end of 2010. The decrease of \$1.7 million is primarily the result of lower sales tax revenue being allocated to this fund. In 2011, the Parish began collecting 1 ½ cent sales tax for both road construction/maintenance as well as solid waste collection. The sales tax rate for 2010 was 1 ¼ cent sales tax and was allocated in total to road construction/maintenance activities. In previous years, the Parish elected to lower the original sales tax rate of 1 ½ cent to 1 ¼ cent with respect to the solid waste collection since that fund balance for solid waste activity had accumulated sufficient amounts to cover several years of expenditures. However, the fund balance for solid waste activity was depleted therefore, when the sales tax was up for renewal, the Parish elected to collect the original 1 ½ cent sales tax rate and allocate ½ cent to solid waste collection activity that is reported in another special revenue fund. This allocation resulted in a decrease of sales tax collections allocated to road construction/maintenance of ¼ cent from 2010 to 2011.

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 \$433 thousand at the end of 2011 compared to \$349 thousand at the end of 2010. This resulted in an increase in net assets of \$84 thousand which is a combination of a shift between the components of net assets and the fact that there was a net loss from operations. The fund balance component shift reflected an increase in invested in capital assets due to the retirement of the debt attributable to capital asset acquisition and a reduction in restricted net assets when the related debt was retired and the bond provisions were removed.

General Fund Budgetary Highlights

During 2011, the Parish did not amend its originally adopted General Fund budget. The material differences between the actual results and original budgeted amounts in the General Fund are as follows:

- For revenue, actual ad valorem tax revenue exceeded the budgeted amount by 1.1% or \$116 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 25% of the total General Fund revenue variance of \$463 thousand.
- For expenditures, total budgeted expenditures of \$13.9 million exceeded the actual expenditures of \$12.4 million by \$1.5 million. 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) 45% of the total \$1.5 million variance, or \$692 thousand, is attributable to the Facilities Management Department. \$692 thousand is attributable to the following operating line items of the department's budget: (a) 40% of the reduction is from the salaries, fringe benefits and contract labor budget line items, (b) 10% of the reduction came from the utilities budget line items, and (c) 11% of the reduction came from the repairs and maintenance budget line items.
 - (2) 41% of the variance, or \$624 thousand, is attributable to the correctional center line items budgeted expenditures. This \$624 thousand variance is primarily due to utilities at the correctional facility once again coming in under budget in the amount of \$187 thousand while capital improvement budget line items resulted in another \$412 thousand variance. The timing of capital projects did affect the latter item.

Capital Asset and Debt Administration

Capital Assets: The Parish's investment in capital assets for its governmental activities as of December 31, 2011 totaled approximately \$495.8 million (net of accumulated depreciation) as compared to \$482 million (net of accumulated depreciation) as of December 31, 2010. 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 2009, 2010 and 2011 have met this Parish minimum level with ratings of 91, 93 and 94, respectively. The Parish not only exceeded the minimum rating of 80 for the calendar year 2011 but the actual maintenance costs incurred were less than the original budget estimates. The 2011 expenditures were lower than the 2010 expenditures due to the lower construction costs and less road miles completed. 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 91 - 93) 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 \$20.8 million. Major capital asset events during the current year included the following:

- (1) Various road projects – construction in progress (\$10.3 million),
- (2) Southwest Louisiana Entrepreneurial Economic Development (SEED) Center - construction in progress (\$4.1 million),
- (3) Solid Waste Disposal sites – construction in progress (\$473 thousand),
- (4) 901 Lakeshore Building renovations – construction in progress (\$1.7 million),
- (5) OJJS M.A.R.C. Building renovations – (\$233 thousand),
- (6) Mosquito Control metal building (\$189 thousand),
- (7) Riverbluff Park Development – construction in progress (\$114 thousand),
- (8) Burton Coliseum Complex – construction in progress (\$281 thousand), and
- (9) Calcasieu Parish Jail and Administrative Buildings' Chiller and Boiler project (\$279 thousand).

The Parish's investment in capital assets for its business-type activities as of December 31, 2011 totaled approximately \$6.6 million (net of accumulated depreciation) as compared to \$6.8 million (net of accumulated depreciation as of December 31, 2010). The decrease in net capital assets is primarily attributable to the current year's depreciation sin only \$78 thousand was expended for sewer system improvements.

The following is a schedule of capital assets at December 31, 2011 and 2010:

Calcasieu Parish Police Jury Capital Assets, Net of Depreciation December 31, 2011 and 2010 (In Thousands)						
	<u>Governmental Activities</u>		<u>Business Activities</u>		<u>Totals</u>	
	<u>2011</u>	<u>2010</u>	<u>2011</u>	<u>2010</u>	<u>2011</u>	<u>2010</u>
Land	\$ 16,657	\$ 16,159	\$ 204	\$ 204	\$ 16,861	\$ 16,363
Buildings & Improvements	68,663	71,642	—	—	68,663	71,642
Non-Building Improvements	—	—	6,419	6,570	6,419	6,570
Roads	371,426	371,426	—	—	371,426	371,426
Bridges	6,814	7,051	—	—	6,814	7,051
Machinery & Equipment	10,243		6	14	10,249	10,555
Construction in Progress	22,007	5,132	—	—	22,007	5,132
Total	\$ 495,810	\$ 481,951	\$ 6,629	\$ 6,788	\$ 502,439	\$ 488,739

Additional information on the Parish's capital assets can be found in Note 8 which begins on Page 66 of this report.

Long-Term Debt: At the end of the current fiscal year, the Parish had total long-term debt outstanding of \$62 thousand which includes a capital lease obligation for the Calcasieu Parish Library Fund. This debt relates to a lease purchase of a telephone system.

Calcasieu Parish Police Jury Outstanding Debt December 31, 2011 and 2010						
	<u>Governmental Activities</u>		<u>Business Activities</u>		<u>Totals</u>	
	<u>2011</u>	<u>2010</u>	<u>2011</u>	<u>2010</u>	<u>2011</u>	<u>2010</u>
Capital Lease Obligation	\$ 61,514	\$ 103,796	\$ —	\$ —	\$ 61,514	\$ 103,796
General Obligation Bonds	—	—	—	50	—	50
Total Outstanding Debt	<u>\$ 61,514</u>	<u>\$ 103,796</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 61,514</u>	<u>\$ 103,796</u>

Additional information on the Parish's long-term debt can be found in Note 10 which begins on page 70 of this report.

Economic Factors and Next Year's Budget

The following are currently known Calcasieu Parish economic factors considered in going into the 2012 fiscal year.

- At the end of 2011, the unemployment rate for the Parish was 6.3% compared to the State average of 7% and the national average of 8.5%. In April 2012, the unemployment rates were 6.1% for the Parish, 7.1% for the State and 8.1% for the nation.
- Projections contained in the *Louisiana Economic Outlook for 2012-2013* report by Loren D. Scott, James A. Richardson, and Judy S. Collins reflect that the Lake Charles Metropolitan Statistical Area, which encompasses Calcasieu and Cameron Parishes, will possibly be the "fastest growing area in the State" with new construction estimated in excess of \$10 billion and new job growth of 2,500 in 2012 and 2,700 in 2013.
- For the sales tax revenue budget estimates for 2012, the Parish projected the same revenue as the 2011 anticipated final sales tax revenue amounts. The actual collections for January 2012 to May 2012 are in fact higher than the actual amounts budgeted for the same periods in 2012 by 18%. The actual 2012 collections for the first five months exceed the collections for the first five months in 2011 by 25%. Hopefully, this trend will continue throughout 2012 and into the future.
- For property tax revenue, the 2012 budget estimates projected a 1.6% parish-wide increase compared to a 4.7% increase for the 2011 budget. In 2011, the property tax revenue exceeded the budgeted amounts and it appears that trend is occurring through the first five months in 2012.

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, 2011

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
ASSETS				
Cash and cash equivalents	\$ 33,953,148	\$ 38,521	\$ 33,991,669	\$ 32,034,099
Investments	199,481,295	237,593	199,718,888	45,078,563
Receivables - net	50,634,796	128,725	50,763,521	47,210,086
Due from other governments	5,864,250	28,192	5,892,442	1,250,641
Due from component units	314,729	30,079	344,808	-
Due from primary government	-	-	-	1,252,180
Loan receivable	96,299	-	96,299	70,274
Prepaid items	622,651	3,631	626,282	1,068,918
Inventory	647,458	-	647,458	1,740,319
Deferred bond issuance costs	-	-	-	683,441
Other assets	-	-	-	92,865
Restricted assets:				
Cash and cash equivalents	-	-	-	5,221,355
Investments	-	1,945	1,945	4,905,232
Receivables - net	-	-	-	3,248,205
Capital assets:				
Non-depreciable	410,090,837	203,920	410,294,757	38,919,818
Depreciable, net	85,719,343	6,425,546	92,144,889	193,296,159
Total assets	<u>\$ 787,424,806</u>	<u>\$ 7,098,152</u>	<u>\$ 794,522,958</u>	<u>\$ 376,072,155</u>
LIABILITIES				
Accounts payable and other current liabilities	\$ 8,465,582	\$ 33,939	\$ 8,499,521	\$ 8,695,870
Due to other governments	3,440,580	-	3,440,580	1,283,441
Due to primary government	-	-	-	344,808
Due to component units	1,252,180	-	1,252,180	-
Unearned revenue	43,874,569	-	43,874,569	13,293,583
Other liabilities	417,123	-	417,123	580,560
Current portion of long-term liabilities:				
Compensated absences	788,685	-	788,685	1,078,848
Capital lease obligations	45,557	-	45,557	397,650
Liabilities from restricted assets	-	1,945	1,945	701,944
Contracts payable	-	-	-	947,936
Bonds payable	-	-	-	6,222,220
Estimated liability for claims	1,503,604	-	1,503,604	-
Noncurrent portion of long-term liabilities:				
Compensated absences	235,683	-	235,683	11,356
Capital lease obligations	15,957	-	15,957	1,291,042
Contracts payable	-	-	-	483,786
Bonds payable	-	-	-	54,701,522
Estimated liability for claims	840,226	-	840,226	-
OPEB payable	3,954,758	-	3,954,758	5,378,139
Total liabilities	<u>64,834,504</u>	<u>35,884</u>	<u>64,870,388</u>	<u>95,412,705</u>
NET ASSETS				
Invested in capital assets, net of related debt	495,748,666	6,629,466	502,378,132	186,040,978
Restricted for:				
Debt service	-	-	-	6,514,941
External legal constraints	105,571,389	-	105,571,389	-
Capital improvement projects	51,661,609	-	51,661,609	1,192,811
Unrestricted	69,608,638	432,802	70,041,440	86,910,720
Total net assets	<u>\$ 722,590,302</u>	<u>\$ 7,062,268</u>	<u>\$ 729,652,570</u>	<u>\$ 280,659,450</u>

The accompanying notes are an integral part of this statement.

**CALCASIEU PARISH POLICE JURY
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2011**

<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	\$ 23,706,647	\$ 9,749,500	\$ 1,866,651	\$ 100,000
Public safety	17,499,975	972,273	4,015,092	1,530,469
Public works	34,442,456	105,398	174,695	2,425,209
Sanitation	6,297,991	720	22,902	-
Health and welfare	14,554,017	188,609	8,244,418	-
Culture and recreation	11,704,725	391,492	248,261	264
Economic development	3,115,429	634,598	74,301	5,045,817
Interest	6,074	-	-	-
Total governmental activities	111,327,314	12,042,590	14,646,320	9,101,759
Business-type activities:				
Sewer	568,761	287,687	-	-
Total business-type activities	568,761	287,687	-	-
Total primary government	\$ 111,896,075	\$ 12,330,277	\$ 14,646,320	\$ 9,101,759
COMPONENT UNITS				
Calcasieu Parish Public Trust Authority	\$ 1,845,967	\$ 1,607,627	\$ -	\$ -
West Calcasieu Cameron Hospital	70,005,907	64,133,041	26,869	-
Sulphur Parks and Recreation	5,545,729	1,893,053	-	-
Gravity Drainage District 4 of Ward 3	2,538,915	-	-	-
Airport Authority District No. 1	3,366,927	1,371,898	103,395	2,148,672
Other component units	37,695,729	15,423,557	5,168,959	3,638,195
Total component units	\$ 120,999,174	\$ 84,429,176	\$ 5,299,223	\$ 5,786,867

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
\$ (11,990,496)		\$ (11,990,496)	
(10,982,141)		(10,982,141)	
(31,737,154)		(31,737,154)	
(6,274,369)		(6,274,369)	
(6,120,990)		(6,120,990)	
(11,064,708)		(11,064,708)	
2,639,287		2,639,287	
(6,074)		(6,074)	
(75,536,645)		(75,536,645)	
-	(281,074)	(281,074)	
-	(281,074)	(281,074)	
(75,536,645)	(281,074)	(75,817,719)	
			\$ (238,340)
			(5,845,997)
			(3,652,676)
			(2,538,915)
			257,038
			(13,465,018)
			(25,483,908)
43,585,993	130,693	43,716,686	38,583,577
36,535,322	-	36,535,322	-
901,864	-	901,864	-
11,040,904	-	11,040,904	-
2,702,293	-	2,702,293	854,591
2,205,969	3,366	2,209,335	474,190
95,965	-	95,965	27,742
87,841	-	87,841	2,302,402
(41,136)	41,136	-	-
97,115,015	175,195	97,290,210	42,242,502
21,578,370	(105,879)	21,472,491	16,758,594
701,011,932	7,168,147	708,180,079	263,900,856
\$ 722,590,302	\$ 7,062,268	\$ 729,652,570	\$ 280,659,450

**CALCASIEU PARISH POLICE JURY
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2011**

	General Fund	Public Works Operating Fund	Calcasieu Parish Library Fund	Road Capital Improvement Fund
ASSETS				
Cash and cash equivalents	\$ 8,701,863	\$ 4,515,067	\$ 444,764	\$ 12,755,485
Investments	48,217,003	28,129,802	2,754,105	79,097,758
Receivable (net of allowances for uncollectibles):				
Property taxes	9,911,452	-	8,532,228	4,231,949
Sales taxes	-	1,015,541	-	1,932,013
Franchise taxes	610,537	-	-	-
Interest receivable	74,279	39,640	5,623	118,301
Due from other governmental units	337,794	166,059	-	902,871
Due from other funds	290,619	-	-	-
Due from component units	269,144	638	-	-
Loan receivable	96,299	-	-	-
Prepaid items	-	-	47	-
Other receivables	3,378,778	-	140	-
Inventory	-	647,458	-	-
Total assets	<u>\$ 71,887,768</u>	<u>\$ 34,514,205</u>	<u>\$ 11,736,907</u>	<u>\$ 99,038,377</u>
LIABILITIES				
Accounts payable	\$ 1,720,006	\$ 179,443	\$ 121,596	\$ 1,333,243
Accrued liabilities	157,370	131,796	84,816	-
Due to other governmental units	23,638	-	-	-
Due to other funds	340,656	125	1,111	-
Due to component units	49,283	6,507	-	-
Deferred revenues	10,005,257	-	8,639,021	4,297,049
Retainage payable	-	-	-	930,368
Enterprise zone rebate liability	-	167,000	-	-
Other liabilities	122,326	-	-	-
Total liabilities	<u>12,418,536</u>	<u>484,871</u>	<u>8,846,544</u>	<u>6,560,660</u>
FUND BALANCES				
Nonspendable:				
Prepaid items	-	-	47	-
Inventories	-	647,458	-	-
Loans receivable	64,428	-	-	-
Restricted:				
Agriculture and community services	796,575	-	-	-
Public works operations	-	33,381,876	-	-
Library purposes	-	-	2,890,316	-
Roads and infrastructure	-	-	-	92,477,717
Other restrictions	-	-	-	-
Assigned:				
Animal services	507,607	-	-	-
Parks operations	493,022	-	-	-
Training center operations	188,653	-	-	-
Future capital needs	18,215,000	-	-	-
Matching funds for capital grants	8,163,729	-	-	-
Major infrastructure	4,087,091	-	-	-
Cooperative endeavor agreements	1,590,360	-	-	-
Unassigned	25,362,767	-	-	-
Total fund balances	<u>59,469,232</u>	<u>34,029,334</u>	<u>2,890,363</u>	<u>92,477,717</u>
Total liabilities and fund balances	<u>\$ 71,887,768</u>	<u>\$ 34,514,205</u>	<u>\$ 11,736,907</u>	<u>\$ 99,038,377</u>

The accompanying notes are an integral part of this statement.

Other Governmental Funds	Total Governmental Funds
\$ 6,289,329	\$ 32,706,508
33,802,357	192,001,025
19,724,220	42,399,849
712,122	3,659,676
-	610,537
51,457	289,300
4,401,140	5,807,864
379,212	669,831
4,739	274,521
-	96,299
556,476	556,523
32,630	3,411,548
-	647,458
<u>\$ 65,953,682</u>	<u>\$ 283,130,939</u>

\$ 3,166,770	\$ 6,521,058
157,645	531,627
658,912	682,550
322,685	664,577
686,622	742,412
21,261,239	44,202,566
357,402	1,287,770
-	167,000
23,190	145,516
<u>26,634,465</u>	<u>54,945,076</u>

556,006	556,053
-	647,458
-	64,428
-	796,575
-	33,381,876
-	2,890,316
-	92,477,717
32,624,598	32,624,598
-	507,607
-	493,022
-	188,653
6,245,307	24,460,307
-	8,163,729
-	4,087,091
-	1,590,360
(106,694)	25,256,073
<u>39,319,217</u>	<u>228,185,863</u>
<u>\$ 65,953,682</u>	<u>\$ 283,130,939</u>



**CALCASIEU PARISH POLICE JURY
RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET ASSETS
DECEMBER 31, 2011**

Fund balances - total governmental funds		\$ 228,185,863
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	567,362,579	
Less accumulated depreciation	(71,607,529)	495,755,050
Some revenues were collected more than sixty days after year end and therefore, are not available soon enough to pay for current-period expenditures.		
		536,578
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:		
Capital lease obligations	(61,514)	
Compensated absences	(1,018,823)	
OPEB payable	(3,928,602)	(5,008,939)
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.		
		(470,060)
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.		
		3,591,810
Net assets of governmental activities		\$ 722,590,302

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, 2011

REVENUES	General Fund	Public Works Operating Fund	Calcasieu Parish Library Fund	Road Capital Improvement Fund
Taxes:				
Property	\$ 10,617,292	\$ -	\$ 8,760,167	\$ 4,368,598
Sales	-	10,209,117	-	19,227,702
Other taxes	936,732	-	-	-
Special assessments levied	343	-	-	-
Licenses and permits	2,337,081	-	-	88,000
Intergovernmental revenues	3,342,825	328,228	128,405	2,231,361
Charges for services	4,292,667	13,348	43,426	-
Fines and forfeitures	262,000	-	130,344	-
Investment earnings	538,175	282,675	54,075	883,160
Gaming revenue	10,468,863	404,143	-	-
Sale of assets	35,490	87,999	5,927	-
Donations	9,687	-	2,806	-
Miscellaneous revenues	40,663	11,483	4,798	-
Total revenues	<u>32,881,818</u>	<u>11,336,993</u>	<u>9,129,948</u>	<u>26,798,821</u>
EXPENDITURES				
Current:				
General government	11,308,687	-	-	-
Public safety	6,464,090	-	-	-
Public works	1,860	14,160,315	-	1,272,290
Sanitation	176,896	-	-	-
Health and welfare	259,345	-	-	-
Culture and recreation	1,114,952	-	8,244,643	-
Economic development	2,891,096	-	-	-
Capital outlay	212,143	-	-	24,655,485
Debt service:				
Principal retirement	-	-	42,282	-
Interest and fiscal charges	-	-	6,337	-
Intergovernmental	3,015,739	261,980	-	-
Total expenditures	<u>25,444,808</u>	<u>14,422,295</u>	<u>8,293,262</u>	<u>25,927,775</u>
Excess (deficiency) of revenues over (under) expenditures	<u>7,437,010</u>	<u>(3,085,302)</u>	<u>836,686</u>	<u>871,046</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	1,967,973	2,334,004	-	-
Transfers out	(2,779,843)	(360,000)	-	(2,637,830)
Insurance proceeds	77,666	6,625	-	-
Total other financing sources and uses	<u>(734,204)</u>	<u>1,980,629</u>	<u>-</u>	<u>(2,637,830)</u>
Net change in fund balances	6,702,806	(1,104,673)	836,686	(1,766,784)
Fund balances at beginning of year	52,766,426	35,101,562	2,053,677	94,244,501
Change in reserves for inventories	-	32,445	-	-
Fund balances at end of year	<u>\$ 59,469,232</u>	<u>\$ 34,029,334</u>	<u>\$ 2,890,363</u>	<u>\$ 92,477,717</u>

The accompanying notes are an integral part of this statement.

Other Governmental Funds	Total Governmental Funds
\$ 19,507,858	\$ 43,253,915
7,098,503	36,535,322
-	936,732
-	343
-	2,425,081
20,214,583	26,245,402
420,773	4,770,214
750,990	1,143,334
388,211	2,146,296
-	10,873,006
28,582	157,998
105,448	117,941
46,337	103,281
<u>48,561,285</u>	<u>128,708,865</u>

3,975,496	15,284,183
8,705,604	15,169,694
145,047	15,579,512
6,591,215	6,768,111
13,723,101	13,982,446
848,879	10,208,474
-	2,891,096
7,285,867	32,153,495
-	42,282
-	6,337
<u>5,497,523</u>	<u>8,775,242</u>
<u>46,772,732</u>	<u>120,860,872</u>

<u>1,788,553</u>	<u>7,847,993</u>
------------------	------------------

3,692,989	7,994,966
(2,258,429)	(8,036,102)
95,000	179,291
<u>1,529,560</u>	<u>138,155</u>

3,318,113	7,986,148
-----------	-----------

36,001,104	220,167,270
-	32,445
<u>\$ 39,319,217</u>	<u>\$ 228,185,863</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, 2011

Net change in fund balances - total governmental funds		\$	7,986,148
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			20,751,351
Depreciation expense		<u>(5,925,233)</u>	14,826,118
The net effect of various miscellaneous transactions involving capital assets such as sales, trade-ins, and donations, is to decrease net assets.			
			(957,081)
Because some revenues will not be collected for several months after year-end, they are not considered "available" revenues in the governmental funds.			
			531,068
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.			
			32,445
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			56,827
Accrued interest payable			263
Capital lease			42,282
Compensated absences			40,622
OPEB payable		<u>(1,080,373)</u>	(940,379)
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 \$10,126), is reported with governmental activities.			
			<u>100,051</u>
Change in net assets of governmental activities		\$	<u>21,578,370</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, 2011

	<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	\$ 10,148,217	\$ 10,148,217	\$ 10,263,967	\$ 115,750
Other taxes, penalties and interest	775,000	775,000	860,575	85,575
Intergovernmental revenues	1,831,633	1,831,633	2,124,869	293,236
Charges for services	865,800	865,800	885,709	19,909
Gaming	450,000	450,000	421,892	(28,108)
Fines and forfeitures	270,000	270,000	264,326	(5,674)
Investment income	150,000	150,000	103,867	(46,133)
Sale of assets	-	-	21,261	21,261
Miscellaneous revenues	-	-	7,478	7,478
Total revenues	<u>14,490,650</u>	<u>14,490,650</u>	<u>14,953,944</u>	<u>463,294</u>
EXPENDITURES				
Current:				
General government				
Legislative	471,936	471,936	448,108	23,828
Registrar of Voters	285,513	285,513	223,771	61,742
Facilities Management	5,218,160	5,218,160	4,526,574	691,586
Government Channel	320,839	320,839	294,069	26,770
Special Programs/Cultural Affairs	229,995	229,995	231,969	(1,974)
Public safety:				
Emergency Preparedness	957,109	957,109	835,317	121,792
Correctional	3,803,570	3,803,570	3,179,498	624,072
Economic development:				
County Agent	295,316	295,316	227,858	67,458
Nondepartmental:				
Intergovernmental grants	1,552,726	1,552,726	1,746,708	(193,982)
Miscellaneous	751,131	751,131	648,652	102,479
Total expenditures	<u>13,886,295</u>	<u>13,886,295</u>	<u>12,362,524</u>	<u>1,523,771</u>
Excess (deficiency) of revenues over expenditures	<u>604,355</u>	<u>604,355</u>	<u>2,591,420</u>	<u>1,987,065</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	561,600	561,600	350,000	(211,600)
Transfers out	(1,426,182)	(1,426,182)	(1,613,725)	(187,543)
Insurance proceeds	-	-	62,174	62,174
Total other financing sources (uses)	<u>(864,582)</u>	<u>(864,582)</u>	<u>(1,201,551)</u>	<u>(336,969)</u>
Net change in fund balances	(260,227)	(260,227)	1,389,869	1,650,096
Fund balances beginning of year	<u>10,802,492</u>	<u>10,802,492</u>	<u>10,210,574</u>	<u>(591,918)</u>
Fund balances end of year	<u>\$ 10,542,265</u>	<u>\$ 10,542,265</u>	<u>\$ 11,600,443</u>	<u>\$ 1,058,178</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, 2011**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Sales	\$ 8,500,000	\$ 8,500,000	\$ 10,120,959	\$ 1,620,959
Intergovernmental revenues	173,284	173,284	252,007	78,723
Investment income	315,000	315,000	217,311	(97,689)
Charges for services	8,000	8,000	11,691	3,691
Gaming revenues	450,000	450,000	421,892	(28,108)
Sale of assets	-	-	87,999	87,999
Miscellaneous revenues	1,000	1,000	12,323	11,323
Total revenues	<u>9,447,284</u>	<u>9,447,284</u>	<u>11,124,182</u>	<u>1,676,898</u>
EXPENDITURES				
Current:				
Public works:				
Division of Engineering/Public Works	15,751,258	15,751,258	13,471,358	2,279,900
Nondepartmental:				
Enterprise Zone Rebate	250,050	250,050	36	250,014
Total expenditures	<u>16,001,308</u>	<u>16,001,308</u>	<u>13,471,394</u>	<u>2,529,914</u>
Excess (deficiency) of revenues over expenditures	<u>(6,554,024)</u>	<u>(6,554,024)</u>	<u>(2,347,212)</u>	<u>4,206,812</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	2,839,349	2,839,349	2,288,866	(550,483)
Transfers out	<u>(1,360,000)</u>	<u>(1,360,000)</u>	<u>(950,000)</u>	<u>410,000</u>
Total other financing sources (uses)	<u>1,479,349</u>	<u>1,479,349</u>	<u>1,338,866</u>	<u>(140,483)</u>
Net change in fund balances	(5,074,675)	(5,074,675)	(1,008,346)	4,066,329
Fund balances beginning of year	<u>29,427,618</u>	<u>29,427,618</u>	<u>30,563,111</u>	<u>1,135,493</u>
Fund balances end of year	<u>\$ 24,352,943</u>	<u>\$ 24,352,943</u>	<u>\$ 29,554,765</u>	<u>\$ 5,201,822</u>

The accompanying notes are an integral part of this statement.

**CALCASIEU PARISH POLICE JURY
CALCASIEU PARISH LIBRARY FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2011**

	<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	\$ 8,356,638	\$ 8,356,638	\$ 8,464,961	\$ 108,323
Intergovernmental	140,522	140,522	127,895	(12,627)
Fines and fees	165,000	165,000	174,095	9,095
Investment income	70,000	70,000	50,908	(19,092)
Sale of assets	-	-	5,927	5,927
Miscellaneous revenue	8,500	8,500	7,604	(896)
Total revenues	<u>8,740,660</u>	<u>8,740,660</u>	<u>8,831,390</u>	<u>90,730</u>
EXPENDITURES				
Current:				
Cultural and recreation	8,067,935	8,067,935	7,629,997	437,938
Capital improvements	453,451	453,451	382,804	70,647
Total expenditures	<u>8,521,386</u>	<u>8,521,386</u>	<u>8,012,801</u>	<u>508,585</u>
Excess (deficiency) of revenues over expenditures	<u>219,274</u>	<u>219,274</u>	<u>818,589</u>	<u>599,315</u>
Fund balances beginning of year	<u>1,832,744</u>	<u>1,832,744</u>	<u>2,386,498</u>	<u>553,754</u>
Fund balances end of year	<u>\$ 2,052,018</u>	<u>\$ 2,052,018</u>	<u>\$ 3,205,087</u>	<u>\$ 1,153,069</u>

The accompanying notes are an integral part of this statement.

**CALCASIEU PARISH POLICE JURY
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
DECEMBER 31, 2011**

	Business-type Activities	Governmental Activities
	Nonmajor Enterprise Funds	Internal Service Funds
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 38,521	\$ 1,246,640
Investments	237,593	7,480,270
Restricted investments - customer deposits	1,945	-
Accounts receivable - net	4,900	4,917
Taxes receivable - net	123,397	-
Interest receivable	428	11,739
Due from other funds	-	1,236
Due from component units	30,079	40,208
Due from other governments	28,192	5,825
Prepaid items	3,631	66,128
Other current assets	-	93,291
Total current assets	468,686	8,950,254
Noncurrent assets:		
Capital assets:		
Land	203,920	-
Improvements other than buildings	8,473,636	-
Equipment	133,454	96,901
Total capital assets	8,811,010	96,901
Accumulated depreciation	(2,181,544)	(41,771)
Net capital assets	6,629,466	55,130
Total noncurrent assets	6,629,466	55,130
Total assets	\$ 7,098,152	\$ 9,005,384

The accompanying notes are an integral part of this statement

	Business-type Activities	Governmental Activities
	Nonmajor Enterprise Funds	Internal Service Funds
LIABILITIES		
Current liabilities:		
Accounts payable	\$ 33,939	\$ 59,319
Due to other governments	-	2,758,030
Due to other funds	-	6,490
Due to component units	-	100,000
Unearned revenue	-	4,081
Accrued liabilities	-	5,516
Refundable customer deposits	1,945	-
Other liabilities	-	104,607
Compensated absences	-	5,301
Claims payable	-	1,503,604
Total current liabilities	<u>35,884</u>	<u>4,546,948</u>
Noncurrent long-term liabilities:		
Compensated absences	-	244
Claims payable	-	840,226
OPEB payable	-	26,156
Total noncurrent liabilities	<u>-</u>	<u>866,626</u>
Total liabilities	<u>35,884</u>	<u>5,413,574</u>
NET ASSETS		
Invested in capital assets, net of related debt	6,629,466	55,130
Unrestricted	<u>432,802</u>	<u>3,536,680</u>
Total net assets	<u>\$ 7,062,268</u>	<u>\$ 3,591,810</u>



**CALCASIEU PARISH POLICE JURY
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN
FUND NET ASSETS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2011**

	Business-type Activities	Governmental Activities
	Nonmajor Enterprise Funds	Internal Service Funds
OPERATING REVENUES		
Charges for services	\$ 287,687	\$ 12,640,866
OPERATING EXPENSES		
Personal services	-	227,809
Employee benefits	-	108,318
Supplies	20,386	28,794
Contractual services	301,724	1,075,393
Depreciation	238,747	10,126
Insurance premiums	-	2,132,485
Claims	-	9,039,097
Total operating expenses	560,857	12,622,022
Operating income (loss)	(273,170)	18,844
NONOPERATING REVENUES (EXPENSES)		
Property taxes	130,693	-
Investment earnings	3,366	59,671
Interest expense	(3,700)	-
Miscellaneous expense	(4,204)	-
Total nonoperating revenues (expenses)	126,155	59,671
Income (loss) before contributions and transfers	(147,015)	78,515
CONTRIBUTIONS AND TRANSFERS		
Transfers in	41,136	-
Change in net assets	(105,879)	78,515
Total net assets - beginning as restated	7,168,147	3,513,295
Total net assets - ending	\$ 7,062,268	\$ 3,591,810

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, 2011**

	Business-type Activities	Governmental Activities
	Nonmajor Enterprise Funds	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers	\$ 255,247	\$ 8,449,005
Receipts from interfund users	-	4,264,155
Payments to suppliers for goods and services	(307,609)	(11,151,150)
Payments to employees for services and benefits	-	(359,925)
Net cash provided by (used for) operating activities	<u>(52,362)</u>	<u>1,202,085</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Receipts from general property taxes	132,024	-
Loan from other funds	(6,335)	-
Transfers out to other funds	-	(400,000)
Transfers in from other funds	20,095	400,000
Subsidies received	-	1,526,686
Noncapital cash payments on behalf of local government	-	(1,736,630)
Net cash provided by (used for) noncapital financing activities	<u>145,784</u>	<u>(209,944)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Receipt of capital related interfund activity	21,041	-
Acquisition and construction of capital assets	(77,676)	-
Principal paid on debt	(50,000)	-
Interest and fiscal chares paid on debt	(3,700)	-
Net cash provided by (used for) capital and related financing activities	<u>(110,335)</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of investments	(617,080)	(14,936,320)
Proceeds from sales and maturities of investments	604,833	13,737,391
Interest received on investments	3,296	84,422
Net cash provided by (used for) investing activities	<u>(8,951)</u>	<u>(1,114,507)</u>
Net increase (decrease) in cash and cash equivalents	(25,864)	(122,366)
Cash and cash equivalents at beginning of year	<u>64,385</u>	<u>1,369,006</u>
Cash and cash equivalents at end of year	<u>\$ 38,521</u>	<u>\$ 1,246,640</u>
Classified as:		
Current assets	\$ 38,521	\$ 1,246,640
Restricted assets	-	-
Totals	<u>\$ 38,521</u>	<u>\$ 1,246,640</u>

The accompanying notes are an integral part of this statement.

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

Operating income (loss)	\$ (273,170)	\$ 18,844
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:		
Depreciation	236,640	10,126
Amortization	2,107	-
Changes in assets and liabilities:		
Decrease (increase) in prepaid items	-	1,084,436
Decrease (increase) in due from other governments	(28,192)	(970)
Decrease (increase) in due from component units	(5,450)	59,792
Decrease (increase) in due from other funds	-	(1,236)
Decrease (increase) in accounts receivable	(4,723)	(4,917)
Decrease (increase) in other receivables	-	77,576
Decrease (increase) in prepaid insurance	1,136	-
Increase (decrease) in accounts payable	19,391	(33,508)
Increase (decrease) in accrued liabilities	-	(126,246)
Increase (decrease) in due to other funds	(131)	6,490
Increase (decrease) in compensated absences payable and on-behalf payments	-	(630)
Increase (decrease) in due to component units	-	104,081
Increase (decrease) on OPEB payable	-	8,247
Increase (decrease) in refundable customer deposits	<u>30</u>	<u>-</u>
Total adjustments	<u>220,808</u>	<u>1,183,241</u>
Net cash provided by (used for) operating activities	<u>\$ (52,362)</u>	<u>\$ 1,202,085</u>
Non cash investing, capital, and financing activities		
Net decrease in fair value of investments	<u>\$ (33)</u>	<u>\$ (1,034)</u>



**CALCASIEU PARISH POLICE JURY
STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
DECEMBER 31, 2011**

ASSETS	Agency Funds
Cash	\$ 9,279
Investments	57,538
Interest receivable	84
Other receivable	<u>10,580,364</u>
Total assets	<u>\$ 10,647,265</u>
LIABILITIES	
Due to other governmental units	\$ 10,647,265
Total liabilities	<u>\$ 10,647,265</u>

The accompanying notes are an integral part of this statement.

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF NET ASSETS
COMPONENT UNITS
DECEMBER 31, 2011

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	\$ 2,434,940	\$ 1,729,665	\$ 3,799,007	\$ 2,526,340
Investments	19,506,455	-	-	7,087,541
Receivables - net				
Taxes	-	-	5,578,628	3,304,381
Accounts	-	8,255,512	-	-
Other	-	8,429,572	-	83
Accrued interest receivable	94,898	3,436	-	-
Due from other governments	-	324,931	-	-
Due from primary government	-	-	-	-
Prepaid items	-	519,796	-	-
Loan receivable	70,274	-	-	-
Inventory	-	1,575,432	22,737	-
Deferred bond issuance costs	232,594	-	-	-
Restricted assets:				
Cash and cash equivalents	-	599,381	-	-
Investments	-	3,436,216	-	-
Receivables - net	-	2,991,396	-	-
Capital assets:				
Non-depreciable	-	2,307,495	21,272,048	628,883
Depreciable, net	-	41,092,615	22,937,596	12,915,386
Other assets	-	84,395	-	-
Total assets	<u>\$ 22,339,161</u>	<u>\$ 71,349,842</u>	<u>\$ 53,610,016</u>	<u>\$ 26,462,614</u>
LIABILITIES				
Accounts payable and accruals	\$ 184,672	\$ 4,795,784	\$ 651,973	\$ 116,374
Due to other governments	-	-	-	-
Due to primary government	-	-	-	-
Unearned revenue	-	-	-	-
Other liabilities	-	-	-	570,220
Current portion of long-term liabilities:				
Compensated absences	-	680,470	-	-
Capital lease obligations	-	365,140	-	-
Liabilities from restricted assets	-	-	-	-
Contracts payable	-	-	-	-
Bonds payable	693,355	2,210,000	1,250,000	-
Noncurrent portion of long-term liabilities:				
Compensated absences	-	-	-	-
Capital lease obligations	-	1,035,620	-	-
Contracts payable	-	-	-	-
Bonds payable	16,752,922	15,400,000	1,305,000	-
OPEB liability	-	3,873,138	-	-
Total liabilities	<u>17,630,949</u>	<u>28,360,152</u>	<u>3,206,973</u>	<u>686,594</u>
NET ASSETS				
Invested in capital assets, net of related debt	-	24,389,350	41,654,644	13,544,269
Restricted for:				
Capital projects	-	-	-	-
Debt service	595,088	1,380,777	1,582,270	-
Unrestricted	<u>4,113,124</u>	<u>17,219,563</u>	<u>7,166,129</u>	<u>12,231,751</u>
Total net assets	<u>\$ 4,708,212</u>	<u>\$ 42,989,690</u>	<u>\$ 50,403,043</u>	<u>\$ 25,776,020</u>

The accompanying notes are an integral part of this statement

Airport Authority District No. 1	Nonmajor Component Units	Total Component Units
\$ 542,600	\$ 21,001,547	\$ 32,034,099
-	18,484,567	45,078,563
525,364	19,437,382	28,845,755
128,933	1,086,000	9,470,445
-	328,264	8,757,919
-	37,633	135,967
368,968	556,742	1,250,641
-	1,252,180	1,252,180
8,768	540,354	1,068,918
-	-	70,274
-	142,150	1,740,319
-	450,847	683,441
1,002,885	3,619,089	5,221,355
-	1,469,016	4,905,232
-	256,809	3,248,205
3,378,772	11,332,620	38,919,818
38,726,744	77,623,818	193,296,159
-	8,470	92,865
<u>\$ 44,683,034</u>	<u>\$ 157,627,488</u>	<u>\$ 376,072,155</u>
\$ 31,840	2,915,227	\$ 8,695,870
-	1,283,441	1,283,441
200,352	144,456	344,808
-	13,293,583	13,293,583
4,000	6,340	580,560
-	398,378	1,078,848
-	32,510	397,650
-	701,944	701,944
883,431	64,505	947,936
-	2,068,865	6,222,220
-	11,356	11,356
-	255,422	1,291,042
-	483,786	483,786
-	21,243,600	54,701,522
-	1,505,001	5,378,139
<u>1,119,623</u>	<u>44,408,414</u>	<u>95,412,705</u>
41,222,085	65,230,630	186,040,978
1,065,421	127,390	1,192,811
-	2,956,806	6,514,941
<u>1,275,905</u>	<u>44,904,248</u>	<u>86,910,720</u>
<u>\$ 43,563,411</u>	<u>\$ 113,219,074</u>	<u>\$ 280,659,450</u>

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF ACTIVITIES
COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2011**

	<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	\$ 1,845,967	\$ 70,005,907	\$ 5,545,729	\$ 2,538,915
PROGRAM REVENUES				
Charges for services	1,607,627	64,133,041	1,893,053	-
Operating grants and contributions	-	26,869	-	-
Capital grants and contributions	-	-	-	-
Total program revenues	<u>1,607,627</u>	<u>64,159,910</u>	<u>1,893,053</u>	<u>-</u>
Net program (expenses) revenues	<u>(238,340)</u>	<u>(5,845,997)</u>	<u>(3,652,676)</u>	<u>(2,538,915)</u>
GENERAL REVENUES				
Property taxes	-	8,158,233	5,347,731	3,195,104
Grants and contributions not restricted to specific program	-	-	77,331	78,038
Investment earnings	-	15,669	15,041	107,898
Gain on sale of capital assets	-	-	-	-
Miscellaneous revenue	-	1,837,355	28,375	57,338
Total general revenues	<u>-</u>	<u>10,011,257</u>	<u>5,468,478</u>	<u>3,438,378</u>
Change in net assets	(238,340)	4,165,260	1,815,802	899,463
Net assets beginning of year as restated	<u>4,946,552</u>	<u>38,824,430</u>	<u>48,587,241</u>	<u>24,876,557</u>
Net assets end of year	<u>\$ 4,708,212</u>	<u>\$ 42,989,690</u>	<u>\$ 50,403,043</u>	<u>\$ 25,776,020</u>

The accompanying notes are an integral part of this statement.

Airport Authority District No. 1	Nonmajor Component Units	Total Component Units
\$ 3,366,927	\$ 37,695,729	\$ 120,999,174
1,371,898	15,423,557	84,429,176
103,395	5,168,959	5,299,223
<u>2,148,672</u>	<u>3,638,195</u>	<u>5,786,867</u>
<u>3,623,965</u>	<u>24,230,711</u>	<u>95,515,266</u>
<u>257,038</u>	<u>(13,465,018)</u>	<u>(25,483,908)</u>
544,276	21,338,233	38,583,577
12,696	686,526	854,591
3,649	331,933	474,190
-	27,742	27,742
<u>-</u>	<u>379,334</u>	<u>2,302,402</u>
<u>560,621</u>	<u>22,763,768</u>	<u>42,242,502</u>
817,659	9,298,750	16,758,594
<u>42,745,752</u>	<u>103,920,324</u>	<u>263,900,856</u>
<u>\$ 43,563,411</u>	<u>\$ 113,219,074</u>	<u>\$ 280,659,450</u>



**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2011**

<u>INDEX</u>	<u>PAGE NUMBER</u>
Note 1 - Summary of Significant Accounting Policies.....	46
Note 2 - Deposits and Investments.....	55
Note 3 - Property Taxes.....	60
Note 4 - Receivables and Payables.....	61
Note 5 - Unearned/Deferred Revenue	62
Note 6 - Interfund Receivables and Payables	62
Note 7 - Interfund Transfers.....	64
Note 8 - Capital Assets.....	66
Note 9 - Leases.....	68
Note 10 - Long - Term Obligations	70
Note 11 - Other Information.....	73
Note 12 - Stewardship, Compliance and Accountability	84
Note 13 - State Required Disclosures	88

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2011**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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 reporting 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 Governmental Accounting Standards Board (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 No. 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:

- | |
|--|
| <p>* Sewer District No. 11 of Ward 3</p> <p>* Sewer District No. 8 of Ward 4</p> <p>* Fire Protection District No. 2 of Ward 3</p> |
|--|

(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, 2011.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2011**

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 2011.

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 2011 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 2011 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 2011 information.

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

Criminal Court Fund Related Activity encompasses several legally separate entities who are fiscally dependent on the Parish as defined by GASB Statement No. 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 2011. These entities consist of:

<p>District Attorney of the Fourteenth Judicial District</p> <ul style="list-style-type: none">*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 2011 information.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2011**

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 2011 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 Districts is for the calendar year 2011, unless otherwise denoted. These Districts consist of:

<u>Fire Districts:</u>	<u>Waterworks Districts:</u>
	No. 1 of Ward 1 (6/30/11)
* No. 1 of Ward 1	* No. 5 of Wards 3 & 8
* No. 1 of Ward 2	No. 8 of Wards 3 & 8 (6/30/11)
* No. 2 of Ward 4	* No. 12 of Ward 3
* No. 3 of Ward 4	No. 2 of Ward 4 (8/31/11)
* No. 4 of Ward 4	No. 4 of Ward 4 (4/30/11)
* No. 1 of Ward 5	No. 9 of Ward 4
* No. 1 of Ward 6	No. 11 of Wards 4 & 7 (6/30/11)
No. 1 of Ward 7	No. 7 of Wards 6 & 4 (9/30/11)
* No. 2 of Ward 8	* No. 14 of Ward 5
<u>Recreation Districts:</u>	<u>Sewer Districts:</u>
* No. 1 of Ward 3	* No. 9 of Ward 1
* No. 1 of Ward 4	* No. 12 of Ward 4
* No. 1 of Ward 8	* No. 13 of Ward 4
<u>Community Center and Playground Districts:</u>	<u>Gravity Drainage Districts:</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.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2011**

(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 accompanying basic financial statements of the Parish have been prepared in conformity with generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board (GASB). The financial section of the comprehensive annual financial report consists of Management Discussion and Analysis (MD&A), basic financial statements, notes to the basic financial statements, required supplemental information other than the MD&A, and information on individual funds and discretely presented component units not specifically required by generally accepted accounting principles. The MD&A provides an analytical overview of the financial activities of the Parish. The basic financial statements include the **government-wide financial statements, fund financial statements and notes to the basic financial statements.**

GOVERNMENT-WIDE FINANCIAL STATEMENTS:

The government-wide statements consist of a Statement of Net Assets and a Statement of Activities for all non-fiduciary activities of the primary government and the total for its component units. As a general rule, the effect of interfund activity has been removed from these statements. Exceptions to the general rule are transactions between the governmental type funds and the enterprise funds. These government-wide statements are prepared using the economic resources measurement focus and accrual basis of accounting, with revenues recognized in the period earned and expenses recognized in the accounting period in which the associated liability is incurred. The statements distinguish between the governmental and business-type activities of the primary government and between the total primary government and its component units by reporting each in separate columns.

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

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

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

The Statement of Net Assets reflects all capital (long-lived) assets, receivables and long-term obligations. The Statement of Activities reports revenues and expenses in a format that allows the reader to focus on the net cost of each function of the Parish. Both the gross and net cost of each function, which is otherwise being supported by general government revenues, is compared to the revenues generated directly by the function. Gross expenses, including depreciation, are reduced by related program revenues, operating grants 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.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2011**

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 Statement of Net Assets, a Statement of Revenues, Expenses, and Changes in Fund Net Assets and a Statement of Cash Flows. Each statement has one column for all of the nonmajor enterprise funds and one column for all of the 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, 2011**

Governmental Funds

The major governmental funds of the Parish are the General Fund, Public Works Operating Fund, Calcasieu Parish Library 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.

Calcasieu Parish Library Fund – This fund accounts for all of the operations of the libraries located within the Parish which are primarily funded through ad valorem taxes.

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.”*

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 Statement No. 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.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2011**

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.

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." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financials as "internal balances," where applicable. 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, 2011**

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, 2011**

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 except for the employees of the Calcasieu Parish Library System, presented herein as a major special revenue fund, and the Registrar of Voters and Ward 4 City Court, both presented herein as part of the General Fund. The Library employees may carry over four hundred hours of vacation leave while the Registrar of Voters and Ward 4 City Court have unlimited carry over amounts.

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.

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.

Fund Balance Policy and Flow Assumptions

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. As such, fund balance is classified into the following categories: (1) nonspendable, (2) restricted, (3) unrestricted – committed, (4) unrestricted – assigned, or (5) unrestricted – unassigned.

Nonspendable fund balance is reported when a resource cannot ever be converted to cash at any time or quickly enough to affect the current period or the resource must remain intact (i.e. inventory amounts, prepaid items, loan receivables or trust principal). Third parties establish limitations on the use of resources for restricted fund balance while the Parish establishes limitations on the use of resources through either a commitment or an assignment.

Restricted fund balance is utilized for a number of Parish funds that receive ad valorem taxes, sales taxes or grant proceeds. Those funds may only be expended for the purposes approved in the tax proposition or grant award. Any deviation from the original purpose must be approved by the original third party whether that is the electorate or grantor.

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by formal action of the Parish's highest level of decision-making authority. The Police Jury, comprised of fifteen elected officials, is the highest level of decision-making authority for the Parish that can, by adoption of an ordinance prior to the end of the year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the Parish for specific purposes but that do not meet the criteria to be classified as committed. The Police Jury has by resolution authorized the Parish Administrator and/or Division of Finance Director to assign fund balance. The Police Jury may also assign fund balance. Unlike commitments, assignments generally only exist temporarily – additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, additional action is essential to either remove or revise a commitment.

Any residual fund balance not previously allocated to one of the other categories is classified as unrestricted – unassigned.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2011**

There are times that the Parish will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned and unassigned). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to have been depleted. The Parish has adopted the following flow assumptions regarding the order in which resources are utilized:

- For General Fund activity - Restricted Fund Balance, Committed Fund Balance, Assigned Fund Balance, and Unassigned Fund Balance.
- For Non-Grant Special Revenue Fund activities – Assigned Fund Balance, Committed Fund Balance and Restricted Fund Balance.
- For Grant Special Revenue Fund activities – Restricted Fund Balance, Committed Fund Balance, and Assigned Fund Balance.
- For Capital Project Fund activities – Restricted Fund Balance, Committed Fund Balance, and Assigned Fund Balance.
- For Debt Service Fund activities – Assigned Fund Balance, Committed Fund Balance and Restricted Fund Balance.

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 unearned/deferred revenue.

NOTE 2: DEPOSITS AND INVESTMENTS

A. Cash and Cash Equivalents

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

Custodial Credit Risk - Deposits

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

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2011**

The following chart represents bank balances for the primary government and its component units as of December 31, 2011. 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	\$27,235,892	\$ —	\$ —	\$27,235,892	\$24,574,090
Certificate of Deposit Account Registry Service (CDARS)	<u>21,498,282</u>	<u>—</u>	<u>—</u>	<u>21,498,282</u>	<u>21,498,282</u>
Total	<u>\$48,734,174</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$48,734,174</u>	<u>\$46,072,372</u>
<u>Component Units:</u>					
Cash & Cash Equivalents	\$13,784,497	\$22,071,822	\$ —	\$35,856,319	\$35,372,567
Certificates of Deposit	1,557,511	3,163,982	—	4,721,493	4,720,811
Certificate of Deposit Account Registry Service (CDARS)	<u>1,501,719</u>	<u>—</u>	<u>—</u>	<u>1,501,719</u>	<u>1,501,719</u>
Total	<u>\$16,843,727</u>	<u>\$25,235,804</u>	<u>\$ —</u>	<u>\$42,079,531</u>	<u>\$41,595,097</u>
The carrying amount of deposits does not include cash on hand of \$3,255 for the primary government and \$3,993 for component units. Cash on hand includes petty cash and cash received but not yet deposited at year end.					

B. Investments

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

Credit Risk - Investments

Investments permitted by state statute include obligations issued, insured or guaranteed by the U. S. government including certificates or other evidences of ownership interest in such obligations and/or investments in registered mutual or trust funds consisting solely of U. S. government securities. As stated in the Parish's "Statement of Cash Management and Investment Policy," it is the policy of the Parish to limit its investment program to purchases of investment securities which are of the highest quality, including but are not limited to, fully-insured or fully-collateralized time deposits, U.S. Treasury and government agency obligations, repurchase agreements involving U.S. Treasury and government agency obligations, as well as investments in the Louisiana Asset Management Pool, Inc. (LAMP). LAMP is a nonprofit corporation formed by an initiative of the State Treasurer to operate a local government investment pool. In 2009, the Parish also began purchasing certificates of deposits through the Certificate of Deposit Account Registry Service (CDARS) which is an investment vehicle providing full FDIC insurance for the purchase of certificates of deposit. For credit risk disclosures, the CDAR investments are considered deposits unless the maturities of the investments exceed one year.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2011**

The Parish's investments in U.S. Agency Securities were primarily rated AA+ 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, 2011, approximately thirty-eight percent (38%) of those securities were invested in over twenty (20) 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, 2011.

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	\$ —	\$ —	\$176,878,028	\$176,878,028
Certificate of Deposit Account Registry Service (CDARS)**	—	—	1,402,062	1,402,062
<u>Investments Not Categorized:</u>				
LAMP	—	—	<u>9,423,602</u>	<u>9,423,602</u>
Total	<u>\$ —</u>	<u>\$ —</u>	<u>\$187,703,692</u>	<u>\$187,703,692</u>
** 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, 2011**

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	\$ —	\$ —	\$ 1,218,986	\$ 1,218,986
U.S. Agency Obligations	—	—	19,611,267	19,611,267
Mortgage-Backed Securities ++	—	—	11,733,304	12,430,896
Repurchase Agreements	—	5,000,000	5,000,000	5,000,000
Certificate of Deposit Account Registry Service (CDARS)**	—	—	97,939	97,939
<u>Investments Not Categorized:</u>				
Investment Agreements	—	—	796,625	796,625
Money Market Accounts	—	—	1,931,422	1,931,422
Mutual Funds	—	—	418,492	418,492
LAMP	—	—	<u>4,832,124</u>	<u>4,832,124</u>
Total	<u>\$ —</u>	<u>\$ 5,000,000</u>	<u>\$45,640,159</u>	<u>\$46,337,751</u>
** The Certificate of Deposit Account Registry Service investments above have maturities exceeding one year from the original purchase date.				
++ The Mortgage-Backed Securities above are reported on the Statement of Net Assets at amortized cost (fair value above less accumulated amortization of \$697,592).				

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 forty-five (45) current investments with maturities longer than one year, thirty-four (34) of them contain the "step up" provisions.

Investments, classified by maturity dates, at December 31, 2011 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	\$176,878,028	\$10,313,960	\$157,016,646	\$9,547,422
Certificate of Deposit Account Registry Service (CDARS)**	1,402,062	—	1,402,062	—
LAMP	<u>9,423,602</u>	<u>9,423,602</u>	<u>—</u>	<u>—</u>
Total	<u>\$187,703,692</u>	<u>\$19,737,562</u>	<u>\$158,418,708</u>	<u>\$9,547,422</u>
** 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, 2011**

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	\$ 1,218,986	\$ 995,924	\$ 223,062	\$ —
U.S. Agency Obligations	19,611,267	986,211	11,126,460	7,498,596
Mortgage-Backed Securities	12,430,896	—	375,562	12,055,334
Repurchase Agreements	5,000,000	5,000,000	—	—
Investment Agreements	796,625	796,625	—	—
Certificate of Deposit Account Registry Service (CDARS)	97,939	97,939	—	—
LAMP	<u>4,832,124</u>	<u>4,832,124</u>	<u>—</u>	<u>—</u>
Total	\$43,987,837	<u>\$12,708,823</u>	<u>\$11,725,084</u>	<u>\$19,553,930</u>
Mutual Funds	418,492			
Money Market Accounts	<u>1,931,422</u>			
Total	<u>\$46,337,751</u>			

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 schedules above, the following reconciliation is provided:

	Primary Government	Component Units
<u>Carrying Values Per Note 2:</u>		
Deposits	\$ 24,574,090	\$35,372,567
Cash on Hand	3,255	3,993
Repurchase Agreements	—	5,000,000
CDARs or Certificates of Deposit	22,900,344	6,320,469
Investments	176,878,028	35,710,096
Louisiana Asset Management Pool	<u>9,423,602</u>	<u>4,832,124</u>
Total	<u>\$233,779,319</u>	<u>\$87,239,249</u>
<u>Per Statement of Net Assets:</u>		
Cash and Cash Equivalents	\$ 33,991,669	\$32,034,099
Investments	199,718,888	45,078,563
Restricted Cash and Cash Equivalents	—	5,221,355
Restricted Investments	1,945	4,905,232
<u>Per Fiduciary Funds:</u>		
Cash and Cash Equivalents	9,279	—
Investments	<u>57,538</u>	<u>—</u>
Total	<u>\$233,779,319</u>	<u>\$ 87,239,249</u>

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2011**

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 District.

The 2011 property tax calendar is as follows:

Levy Date:	October, 2011
Billing Date:	November, 2011
Due Date:	December 31, 2011
Lien Date:	February, 2012
Collection Dates:	December, 2011 to February, 2012

The 2011 tax levy is used to finance the 2012 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 2012, the receivable and any collections made on the 2011 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 2011 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, 2011**

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, 2011:

RECEIVABLES (INCLUDING RESTRICTED ASSETS):			
Primary Government:	Governmental Activities	Business-Type Activities	Total
Property Taxes	\$43,111,971	\$123,397	\$43,235,368
Sales Taxes	2,947,554	—	2,947,554
Franchise Taxes	610,537	—	610,537
Accounts	—	4,900	4,900
Interest	295,416	428	295,844
Other Receivables ++	<u>3,669,318</u>	<u>—</u>	<u>3,669,318</u>
Total Receivables	<u>\$50,634,796</u>	<u>\$128,725</u>	<u>\$50,763,521</u>
Loan Receivable	<u>\$96,299</u>	<u>—</u>	<u>\$96,299</u>
Amounts Not Expected To Be Collected Within One Year	<u>\$64,428</u>	<u>—</u>	<u>\$64,428</u>
Allowance for Doubtful Accounts Included Above **	<u>\$ 2,392,625</u>	<u>\$ 8,460</u>	<u>\$ 2,401,085</u>
<p>** For the governmental activities, the allowance includes \$75,077 for delinquent special assessments receivable, \$2,240,831 for a five percent (5%) estimated uncollectible property taxes and \$76,717 for a housing assistance recoupment receivable. For the business-type activities, \$1,783 of the allowance account relates to sewer accounts receivable and \$6,677 for estimated uncollectible property taxes.</p> <p>++ Includes gaming revenue receivable of \$3,337,028. Another gaming receivable of \$10,580,364 is reported in an Agency fund which is not reflected on the government-wide financial statements.</p>			

PAYABLES:			
Primary Government:	Governmental Activities	Business-Type Activities	Total
Accounts Payable	\$6,640,285	\$ 33,939	\$6,674,224
Accrued Liabilities	537,143	—	537,143
Accrued Interest	384	—	384
Retainage Payable	<u>1,287,770</u>	<u>—</u>	<u>1,287,770</u>
Accounts Payable and Other Current Liabilities	<u>\$8,465,582</u>	<u>\$ 33,939</u>	<u>\$8,499,521</u>

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2011**

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)	\$42,575,784
Local, State and Federal Grants	1,284,962
Miscellaneous Revenue	13,823
Total	\$43,874,569
<u>Component Units:</u>	
Property Tax Revenue (See Also Note 3)	\$13,293,423
Miscellaneous Revenue	160
Total	\$13,293,583

NOTE 6: INTERFUND RECEIVABLES AND PAYABLES

A. Due To/From Other Funds at December 31, 2011 consists of the following:

	Due From Other Funds	Due To Other Funds
<u>Governmental Funds:</u>		
General Fund	\$290,620	\$340,656
Public Works Operating Fund	—	125
Calcasieu Parish Library Fund	—	1,111
Nonmajor Funds	379,211	322,685
Total Governmental Funds	669,831	664,577
<u>Proprietary Funds:</u>		
Nonmajor Internal Service Funds	1,236	6,490
Total Proprietary Funds	1,236	6,490
Grand Total	\$671,067	\$671,067

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, 2011**

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

Primary Government Receivable:	Component Unit Payable:	Amount
General Fund	Airport Authority District 1	\$160,144
General Fund	Waterworks District 14 of 5	9,000
General Fund	Community Center 4 of 1	100,000
Public Works Fund	Gravity Drainage Dist 6 of 5 & 6	638
Nonmajor Governmental Fund	District Attorney	4,739
Nonmajor Internal Service Fund	Airport Authority District 1	40,208
Nonmajor Enterprise Fund	Waterworks District 5 of 3 & 8	<u>30,079</u>
Primary Government	Due from Component Units	<u>\$344,808</u>
Primary Government Payable:	Component Unit Receivable:	Amount
General Fund	Fire Protection District 1 of 2	\$18,372
General Fund	Waterworks District 14 of 5	30,912
Public Works Fund	Gravity Drainage District 8 of 1	6,507
Nonmajor Governmental Fund	Gravity Drainage Dist 6 of 5 & 6	632,883
Nonmajor Governmental Fund	District Attorney	53,738
Nonmajor Self Insurance Fund	Waterworks District 5 of 3 & 8	100,000
<u>Government-Wide Adjustment:</u>		
Nonmajor Governmental Fund	District Attorney	<u>409,768</u>
Primary Government	Due to Component Units	<u>\$1,252,180</u>

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2011**

NOTE 7: INTERFUND TRANSFERS

A summary of transfers in and out at December 31, 2011 is shown below:

	Primary Government	
	Transfers In	Transfers Out
<u>Governmental Funds:</u>		
General Fund	\$1,967,973	\$2,779,843
Public Works Operating Fund	2,334,004	360,000
Road Capital Improvement Fund	—	2,637,830
Nonmajor Funds	<u>3,692,989</u>	<u>2,258,429</u>
Total Governmental Funds	7,994,966	8,036,102
<u>Proprietary Funds:</u>		
Nonmajor Enterprise Funds	<u>41,136</u>	—
Total Proprietary Funds	<u>41,136</u>	—
Grand Total	<u>\$8,036,102</u>	<u>\$8,036,102</u>

The above transfers consist of the following:

General Fund made transfers in the amount of \$2,779,843 to other funds for capital related items and to subsidize operations of the following funds:

Governmental Funds:

\$474,487	General Fund to Solid Waste Fund
\$2,000,000	General Fund to Courthouse Complex Fund
\$100,000	General Fund to Parks Capital Fund
\$46,174	General Fund to Public Works Stormwater Fund
\$22,163	General Fund to Workforce Investment Act Fund
\$38,182	General Fund to Office of Community Services Fund
\$44,575	General Fund to Workforce Investment Act Fund
\$17,242	General Fund to Homeland Security Fund

Proprietary Funds:

\$9,000	General Fund to Sewer District No. 11 of Ward 3
\$7,925	General Fund to Sewer District No. 8 of Ward 4
\$20,095	General Fund to Sewer District No. 8 of Ward 4

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2011**

Public Works Operating Fund made transfers in the amount of \$360,000 to the following funds for capital and operational projects:

Governmental Funds:

\$350,000	Public Works Operating Fund to General Fund
\$10,000	Public Works Operating Fund to General Fund

Road Capital Improvement Fund made transfers of \$2,637,830 to the following funds to subsidize operations:

Governmental Funds:

\$2,287,830	Road Capital Fund to Public Works Operating Fund
\$350,000	Road Capital Fund to Office of Community Services Fund

Nonmajor Governmental Funds - Below is a discussion of the larger, more significant interfund transfers of the nonmajor funds totaling \$2,196,341 which when combined with \$62,088 in other transfers agrees with the \$2,258,429 of transfers out for nonmajor funds.

Coliseum Tax Fund transferred \$300,000 to the Coliseum Capital Improvement Fund for major capital improvement projects.

Office of Juvenile Justice Fund transferred \$200,000 to the Juvenile Justice Construction Fund for major capital improvement projects.

Health Unit Fund made transfers of \$1,696,341 to the following funds to subsidize operations:

Governmental Funds:

\$700,000	Health Unit Fund to General Fund (Animal Services)
\$101,341	Health Unit Fund to Mosquito Control Fund (Rodent Control)
\$500,000	Health Unit Fund to General Fund
\$45,000	Health Unit Fund to Office of Community Services Fund
\$350,000	Health Unit Fund to General Fund (Prisoner Medical Care)

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2011**

NOTE 8: CAPITAL ASSETS

A. Primary Government

Capital asset activity for the year ended December 31, 2011 was as follows:

	Beginning Balance ++	Additions	Deletions	Ending Balance
<u>Governmental Activities:</u>				
Capital Assets Not Being Depreciated:				
Land and Right of Ways	\$16,159,040	\$ 603,462	(\$ 105,000)	\$ 16,657,502
Construction in Progress (++)	5,131,822	17,536,791	(661,424)	22,007,189
Roads **	<u>371,426,146</u>	—	—	<u>371,426,146</u>
Total Capital Assets Not Being Depreciated	392,717,008	18,140,253	(766,424)	410,090,837
Capital Assets Being Depreciated:				
Buildings and Improvements	117,873,041	163,973	(825,121)	117,211,893
Machinery and Equipment	29,957,162	2,447,125	(2,526,533)	29,877,754
Bridges	<u>10,278,996</u>	—	—	<u>10,278,996</u>
Total Capital Assets Being Depreciated	158,109,199	2,611,098	(3,351,654)	157,368,643
Less Accumulated Depreciation:				
Buildings and Improvements	(46,231,088)	(3,172,475)	854,423	(48,549,140)
Machinery and Equipment	(19,416,290)	(2,525,224)	2,306,574	(19,634,940)
Bridges	<u>(3,227,560)</u>	<u>(237,660)</u>	—	<u>(3,465,220)</u>
Total Accumulated Depreciation	<u>(68,874,938)</u>	<u>(5,935,359)</u>	<u>3,160,997</u>	<u>(71,649,300)</u>
Total Capital Assets Depreciated, Net	<u>89,234,261</u>	<u>(3,324,261)</u>	<u>(190,657)</u>	<u>85,719,343</u>
Total Governmental Activities Capital Assets, Net	<u>\$481,951,269</u>	<u>\$14,815,992</u>	<u>(\$ 957,081)</u>	<u>\$495,810,180</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 \$476,909,952 was increased by \$5,041,317 which represents: (1) the addition of the Calcasieu Parish Library Fund which was previously reported as a separate component unit in the amount of \$4,961,291 (see Note 12(B) for further information) and (2) increased by \$80,026 in construction in progress which represents engineering and architect fees for two projects inadvertently omitted in 2010 and the removal of one old project that never proceeded beyond the engineering and architectural phase. At December 31, 2010, the Calcasieu Parish Library had \$455,971 in land, \$11,147,893 in buildings and improvements, \$4,193,803 in equipment and books and \$10,836,376 in accumulated depreciation.				

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2011**

	Beginning Balance	Additions	Deletions	Ending Balance
<u>Business-Type Activities:</u>				
Capital Assets Not Being Depreciated:				
Land and Right of Ways	\$ 203,920	\$ —	\$ —	\$ 203,920
Total Capital Assets Not Being Depreciated	203,920	—	—	203,920
Capital Assets Being Depreciated:				
Non-Building Improvements	8,395,960	77,676	—	8,473,636
Machinery and Equipment	<u>133,454</u>	<u>—</u>	<u>—</u>	<u>133,454</u>
Total Capital Assets Being Depreciated	8,529,414	77,676	—	8,607,090
Less Accumulated Depreciation:				
Non-Building Improvements	(1,825,659)	(228,657)	—	(2,054,316)
Machinery and Equipment	<u>(119,245)</u>	<u>(7,983)</u>	<u>—</u>	<u>(127,228)</u>
Total Accumulated Depreciation	<u>(1,944,904)</u>	<u>(236,640)</u>	<u>—</u>	<u>(2,181,544)</u>
Total Capital Assets Depreciated, Net	<u>6,584,510</u>	<u>(158,964)</u>	<u>—</u>	<u>6,425,546</u>
Total Business-Type Activities Capital Assets, Net	<u>\$ 6,788,430</u>	<u>\$ (158,964)</u>	<u>\$ —</u>	<u>\$ 6,629,466</u>

Depreciation expense was charged to the following functions as follows:

<u>Governmental Activities:</u>	
General Government	\$1,177,346
Public Safety	1,032,212
Public Works	1,183,813
Sanitation	12,191
Health and Welfare	492,791
Culture and Recreation	1,967,856
Economic Development	<u>69,150</u>
Total Governmental Activities Depreciation Expense	<u>\$5,935,359</u>

<u>Business-Type Activities:</u>	
Total Business-Type Activities Depreciation Expense - Sewer	<u>\$236,640</u>

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2011**

B. Component Units

	Beginning Balance**	Additions	Deletions	Ending Balance
Capital Assets Not Being Depreciated:				
Land and Right of Ways	\$ 28,893,665	\$ 237,176	(\$ —)	\$ 29,130,841
Construction in Progress	<u>12,416,641</u>	<u>7,079,343</u>	<u>(9,707,007)</u>	<u>9,788,977</u>
Total Capital Assets Not Being Depreciated	41,310,306	7,316,519	(9,707,007)	38,919,818
Capital Assets Being Depreciated:				
Buildings and Improvements	121,132,590	4,429,595	(145,488)	125,416,697
Non-Building Improvements	76,127,731	7,629,063	(24,022)	83,732,772
Infrastructure	41,622,869	1,331,589	—	42,954,458
Machinery and Equipment	<u>60,261,992</u>	<u>5,760,235</u>	<u>(2,098,836)</u>	<u>63,923,391</u>
Total Capital Assets Being Depreciated	299,145,182	19,150,482	(2,268,346)	316,027,318
Less Accumulated Depreciation	<u>(111,475,456)</u>	<u>(13,417,614)</u>	<u>2,161,911</u>	<u>(122,731,159)</u>
Total Capital Assets Depreciated, Net	<u>187,669,726</u>	<u>5,732,868</u>	<u>(106,435)</u>	<u>193,296,159</u>
Total Component Units' Capital Assets, Net	<u><u>\$228,980,032</u></u>	<u><u>\$ 13,049,387</u></u>	<u><u>(9,813,442)</u></u>	<u><u>\$ 232,215,977</u></u>
** The beginning total component units' capital assets, net balance of \$233,907,869 was decreased by \$4,927,837 which represents: (1) the removal of the Calcasieu Parish Library Fund which was previously reported as a separate component unit in the amount of \$4,961,291 (see Note 12(B) for further information) and (2) increased by \$33,454 in construction in progress which represents the engineering and architect fees for one project inadvertently omitted in 2010. At December 31, 2010, the Calcasieu Parish Library had \$455,971 in land, \$11,147,893 in buildings and improvements, \$4,193,803 in equipment and books and \$10,836,376 in accumulated depreciation.				

NOTE 9: LEASES

A. Operating Leases

Primary Government

In December 2003, the Parish authorized the renewal of a lease to McNeese State University for the use of the Burton Memorial Coliseum and grounds (cost including improvements \$13,332,952; accumulated depreciation \$7,888,694). 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, 2011**

B. Capital Leases

Primary Government

The Calcasieu Parish Library Fund, a major special revenue fund, entered into a lease agreement for the financing of a telephone system in 2009. The capitalized cost on this lease was \$167,620 while the accumulated depreciation at December 31, 2011 was \$33,524.

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 \$1,871,453 while the accumulated depreciation on such leases was \$405,648 at December 31, 2011. One other component unit has entered into two capital leases for the purchase of two fire trucks with the capitalized costs being \$407,644 while accumulated depreciation on these leases was \$55,704.

Future Minimum Lease Payments

The following is a schedule of the future minimum lease payments under these capital leases for both the primary government and the component units as well as the present value of the net minimum lease payments at December 31, 2011:

Fiscal Year	Primary Government	Component Units		
	Calcasieu Parish Library Fund	West Cal-Cam Hospital	Other Component Units	Total Component Units
2012	\$ 48,619	\$ 413,190	\$ 47,136	\$ 460,326
2013	16,206	413,190	47,136	460,326
2014	—	413,190	47,136	460,326
2015	—	223,831	47,136	270,967
2016	—	61,986	47,136	109,122
2017-2021	—	—	<u>120,378</u>	<u>120,378</u>
Sub Total	64,825	1,525,387	356,058	1,881,445
Less: Interest	<u>(3,311)</u>	<u>(124,627)</u>	<u>(68,126)</u>	<u>(192,753)</u>
Present Value Of Minimum Lease Payments	<u>\$ 61,514</u>	<u>\$1,400,760</u>	<u>\$287,932</u>	<u>\$1,688,692</u>

Total capital leases by asset class include the following:

	Primary Government	Component Units
Medical Equipment	\$ —	\$1,871,453
Telephone System	167,620	—
Fire Truck	—	<u>407,644</u>
Total	<u>\$167,620</u>	<u>\$2,279,097</u>

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2011**

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 2011:

	Beginning Balance (^)	Additions	Deletions	Ending Balance	Due within One Year
<u>Governmental Activities:</u>					
Compensated Absences (+)	\$1,065,620	\$ 1,776,068	(\$1,817,320)	\$1,024,368	\$788,685
Capital Lease Obligation (^)	103,796	—	(42,282)	61,514	45,557
Other Post-Employment Benefits (OPEB) Payable	2,866,136	1,319,894	(231,272)	3,954,758	—
Claims/Judgments Payable (*)	<u>2,473,706</u>	<u>8,778,947</u>	<u>(8,908,823)</u>	<u>2,343,830</u>	<u>1,503,604</u>
Total Long-Term Obligations for Governmental Activities	<u>\$6,509,258</u>	<u>\$11,874,909</u>	<u>(\$10,999,697)</u>	<u>\$7,384,470</u>	<u>\$2,337,846</u>

(+) This liability will be liquidated in the various funds that report the related salary expenditure. The liabilities reported in the General Fund, Public Works Special Revenue Fund and Calcasieu Parish Library Special Revenue Fund account for 7%, 13% and 43% of the total reported liability. Except for the Calcasieu Parish Library Special Revenue Fund and the Registrar of Voters and Ward 4 City Court in the General Fund, all of the December 31, 2011 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 eighty (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(C), ETO amounts may be carried over subject to the maximum of one hundred twenty (120) hours. A long term portion of this liability has been recorded based on historical information for all ETO amounts as well as the vacation amounts for the Calcasieu Parish Library Special Revenue Fund and the Registrar of Voters Department in the General Fund.

(*) Internal service funds serve predominantly the governmental funds. Accordingly, long-term liabilities are included as part of the totals for governmental activities. The claims/judgment payable amounts are reflected in the various Internal Service Funds, and as such, those funds will be responsible for liquidating these amounts.

(^) The beginning total long term obligations of \$5,548,160 was increased by \$961,098 which represents the addition of the long term debt for the Calcasieu Parish Library Fund which was previously reported as a separate component unit but now is reported as a department of the Parish in the amount of \$961,098 (see Note 12(B) for further information). At December 31, 2010, the Calcasieu Parish Library had \$480,176 in compensated absences, \$103,796 in a capital lease obligation and \$377,126 in OPEB liability. The capital lease obligation will be liquidated with Library funds.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2011**

	Beginning Balance	Additions	Deletions	Ending Balance	Due within One Year
<u>Business - Type Activities:</u>					
Nonmajor Enterprise Fund:					
General Obligation Bonds (1988)	\$50,000	\$ —	(\$50,000)	\$ —	\$ —
Total Long-Term Obligations for Business - Type Activities	<u>\$50,000</u>	<u>\$ —</u>	<u>(\$50,000)</u>	<u>\$ —</u>	<u>\$ —</u>

The following is a summary of the bonds retired in 2011:

	Amount of Original Issue	Original Issue Date	Range of Final Maturity Dates	Range of Interest Rates
<u>Business - Type Activities:</u>				
Nonmajor Enterprise Fund:				
General Obligation Bonds (1988)	\$500,000	1/1/90	2012	7.40 - 7.60%

B. Changes in Long-Term Debt - Component Units

	Beginning Balance	Additions	Deletions	Ending Balance**	Due within One Year
General Obligation Bonds	\$36,622,585	\$3,250,000	(\$ 9,818,942)	\$30,053,643	\$4,349,433
Revenue Bonds	47,635,664	275,000	(16,582,427)	31,328,237	1,872,787
Contracts Payable	—	645,048	(96,757)	548,291	64,505
Compensated Absences	1,052,868	585,711	(548,375)	1,090,204	1,078,848
OPEB Liability	3,639,446	3,074,724	(1,336,031)	5,378,139	—
Capital Lease Obligations	<u>1,214,214</u>	<u>550,158</u>	<u>(75,680)</u>	<u>1,688,692</u>	<u>397,650</u>
Total Long-Term Obligations for Component Units	<u>\$90,164,777</u>	<u>\$8,380,641</u>	<u>(\$28,458,212)</u>	<u>\$70,087,206</u>	<u>\$7,763,223</u>
** The balance above is exclusive of the calculated bond discounts and deferred losses in the amount of (\$458,138). The carrying amount of revenue bonds payable on the Statement of Net Assets for component units is \$30,870,099.					
^^ The beginning total liabilities of \$90,764,454 was decreased by \$599,677 which represents: (1) the removal of the long term debt for the Calcasieu Parish Library Fund which was previously reported as a separate component unit in the amount of \$961,098 (see Note 12(B) for further information) and (2) increased by \$361,421 for Waterworks District No. 8 of Wards 3 & 8 for debt amounts previously inadvertently omitted in 2010. At December 31, 2010, the Calcasieu Parish Library had \$480,176 in compensated absences, \$103,796 in notes payable and \$377,126 in OPEB liability.					

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2011**

C. Debt Service Requirements – Component Units

Year	Component Units					
	<u>General Obligation Bonds</u>			<u>Revenue Bonds</u>		
	Principal	Interest	Total	Principal	Interest	Total
2012	\$4,349,433	\$1,117,765	\$5,467,198	\$1,872,787	\$1,433,942	\$3,306,729
2013	5,549,655	955,730	6,505,385	1,633,493	1,325,763	2,959,256
2014	4,099,887	772,697	4,872,584	1,673,432	1,254,696	2,928,128
2015	4,285,132	613,814	4,898,946	1,704,162	1,183,067	2,887,229
2016	3,155,388	470,003	3,625,391	1,713,726	1,114,119	2,827,845
2017-21	7,351,148	740,167	8,091,315	7,838,515	4,374,085	12,212,600
2022-26	925,000	207,369	1,132,369	5,099,988	2,976,755	8,076,743
2027-31	338,000	14,927	352,927	3,674,123	1,892,237	5,566,360
2032-36	—	—	—	3,303,439	1,018,215	4,321,654
2037-41	—	—	—	1,662,595	337,744	2,000,339
2042-46	—	—	—	669,522	159,138	828,660
2047-51	—	—	—	<u>482,455</u>	<u>31,407</u>	<u>513,862</u>
Total	<u>\$30,053,643</u>	<u>\$4,892,472</u>	<u>\$34,946,115</u>	<u>\$31,328,237</u>	<u>\$17,101,168</u>	<u>\$48,429,405</u>
					Revenue Bond Total Principal Payments	\$31,328,237
					Discount and Deferred Loss	<u>(458,138)</u>
					Revenue Bonds Outstanding	<u>\$30,870,099</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 \$178,031,766. As of December 31, 2011 there is no outstanding bonded debt for the primary government that is secured by ad valorem taxes of Calcasieu Parish therefore the legal debt margin is \$178,031,766.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2011**

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.).

Both the Parish and Huey T. Littleton Claims Service, Inc. administer the claims services for the workmen's compensation fund. Benefit Management Services 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 2010 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 \$39,871 in 2011 for stop-loss coverage, \$182,479 for second injury fund reimbursements and \$11,324 in third party subrogation claims for the workmen's compensation fund. An additional receivable in the amount of \$93,122 was recorded for stop-loss coverages, second injury fund claims, and third party subrogation claims that were received in 2012 for reimbursement of claims paid prior to December 31, 2011. Another non-claim related receivable of \$169 is reflected in this fund.

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. In addition to the individual stop-loss of \$200,000 and the aggregate stop-loss coverage, the Parish is also responsible for the first \$75,000 for all individual stop-loss claims exceeding \$200,000. Once the Parish has paid \$75,000 for all individual claims exceeding \$200,000 then the individual stop-loss coverage will apply. Since the insurance carrier has implemented this \$75,000 aggregate amount for individual stop-loss claims, there is no longer a "laser" whereby the carrier would exclude a specific employee from the individual stop-loss coverage based on the employee's past claim history. 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 Parish received \$115,548 in stop-loss coverages for health claims in 2011 and \$77,092 in subrogation and other third party reimbursement claims. An additional accrual in the amount of \$58,286 and \$54,303 was recorded to offset the year end liability for stop-loss and subrogation or third party reimbursements that were received in 2012 but that related to claims incurred prior to December 31, 2011. 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

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2011**

stop-loss and aggregate stop-loss coverages as discussed in the previous paragraph also apply 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 once an additional \$75,000 is paid for the combination of all individual claims exceeding \$200,000. In addition, a maximum aggregate stop-loss coverage amount has been calculated for both pool participants. This stop-loss activity would be considered an insurance purchasing pool.

On February 1, 2007, the Parish became fully self insured as to general liability coverage with no excess stop loss coverage. With the trend of increasing litigation activity, the Parish has decided, in its fiduciary capacity to the citizens of Calcasieu Parish, 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 as well as other peril related insurance such as employment, crime, aviation and marine insurance from third party carriers. The main automobile policy for the Parish carries a \$100,000 deductible per incident while the other policies have varying deductibles based on the specific covered peril but range from \$1,000 per incident to 3% per insured property location value.

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, 2011, the Parish is a defendant in numerous lawsuits. Twenty (20) 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 claims cover a variety of allegations including wrongful death, alleged defects in a Parish road and auto accidents allegedly caused by Parish employees. In the opinion of the Parish, as supported by the Parish's legal counsel, the likelihood of material liability for the Parish resulting from two of the twenty 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 \$911,020 in claims for the above lawsuits and claims. 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 No. 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. Estimated incremental expenses of \$55,000 for five workmen's compensation cases have been recorded in lieu of any other liability for these cases since they involve third party stop loss coverages or the State's second injury fund reimbursement. Management does not anticipate significant incremental claim adjustment expenses for any health or unemployment claims and has accordingly not recorded any additional liability.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2011**

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

	<u>Beginning of Year Liability</u>	<u>Current Year Claims and Changes In Estimates</u>	<u>Claim Payments</u>	<u>End of Year Liability</u>
<u>(1) Workmen's Compensation Fund</u>				
2011	\$890,366	1,062,410	(1,254,138)	\$ 698,638
2010	\$884,184	1,062,999	(1,056,817)	\$ 890,366
<u>(2) Health Insurance Fund</u>				
2011	\$591,993	7,529,403	(7,399,704)	\$721,692
2010	\$198,834	7,121,115	(6,727,956)	\$591,993
<u>(3) General Liability Fund</u>				
2011	\$ 977,800	148,567	(215,347)	\$911,020
2010	\$1,549,525	288,756	(860,481)	\$977,800
<u>(4) Unemployment Insurance Fund</u>				
2011	\$13,547	38,567	(39,634)	\$12,480
2010	\$ 7,901	48,574	(42,928)	\$13,547

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, 2011:

W.E. McDonald – Project 2008-03	\$ 304,617
Civil Construction – Project 2010-15	161,945
W.E. McDonald – Project 2011-07	7,651,610
Pat Williams Construction – 901 Lakeshore Renovations	85,733
Bessette Development - Project 2011-06	1,064,959
R.E. Heidt Construction - Project 2011-05	1,717,540
Bessette Development – SEED Center	<u>4,708,178</u>
Total Primary Government Construction Commitments	<u>\$15,694,582</u>

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2011**

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 2011 payment was \$524,561. 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 2011 payment was \$533,280. 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 the Calcasieu Correctional Complex, which includes the Correctional Center and Administrative Building. The Parish has also entered into three other joint service agreements with the Sheriff's Office related to providing nursing, dental and mental health services to the parish inmates. In 2011, the Parish paid \$260,802 in nursing service payments, \$22,482 in dental payments and \$54,600 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 2011, a payment of \$48,536 was made for the program year July 1, 2010 through June 30, 2011.

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 from January 1, 2008 through December 31, 2011, with an optional extension of (two) three year periods. A total sum of \$633,379 was paid in 2011.

The Louisiana Department of Health and Human Resources (DHHR) operates the Calcasieu Parish Health Unit. The Parish has agreed to contribute \$540,000 towards the operational costs of the Health Unit. In 2011, the Parish paid DHHR directly \$348,976 while paying direct nursing costs for the Health Unit in the amount of \$191,024.

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 2011 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 No. 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 2011, the Parish remitted to the City of Lake Charles \$1,480,596 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 Parish and the District is the same.

The Parish and the West Calcasieu Parish Community Center Authority entered into a cooperative endeavor agreement effective for a ten year period beginning January 1, 2004. The agreement provides \$100,000 from the Parish's Burton Coliseum and Agricultural Services Tax to the Authority for the purpose of building, maintaining, and operating a rodeo arena, sports complex or community center, and/or for funding of agricultural and community services.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2011**

The Parish has agreed to participate in a joint funding project with the six municipalities in Calcasieu Parish for the Southwest Louisiana Economic Development Alliance's "On the Move" public and private partnership economic development program. The funding for the program is spread over five years beginning in 2009. The Parish paid the annual allocation of \$106,524 in 2011. There are two years remaining for this program.

The Parish has entered into a cooperative endeavor agreement with the Louisiana Cooperative Extension Service to provide funding for the Parish Agricultural Center located at the Burton Complex. In 2011, the Parish paid \$154,106 specifically for salary and fringe benefit supplements. The Parish also directly paid \$70,686 in other expenditures associated with providing the Agricultural Center with suitable office space, furnishings, utilities, communication and technology charges and office supplies.

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

D. Gaming Activity Agreements

Gaming Revenue District - In 2007, the Parish and the City of Lake Charles entered into a cooperative endeavor agreement thereby creating the Calcasieu Parish Gaming Revenue District which will be responsible for collecting fees and assessments related to gaming activity conducted within the boundaries of the Parish and the City of Lake Charles and then distributing those collections to participating entities. The entities eligible for participation in this distribution are currently the Parish, the City of Lake Charles, the City of Sulphur, the City of Dequincy, the Town of Vinton and the Town of Iowa. Specifically excluded from the definition of gaming revenues to be collected by the new district 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 2011:

Collections:		Distributions:	
L'auberge Du Lac	\$13,585,379	City of Lake Charles	\$ 9,188,586
Isle of Capri Boarding Fees	5,415,079	Calcasieu Parish Police Jury	9,188,586
Delta Downs Slot Proceeds	<u>5,809,016</u>	Port of Lake Charles**	2,264,230
		Education Entities**	3,168,070
Total Collections	24,809,474	City of Sulphur	423,542
Undistributed Receivable	<u>10,580,364</u>	City of Dequincy	193,521
Total Additions to Fund	<u>\$ 35,389,838</u>	Town of Iowa	189,767
		Town of Vinton	<u>193,172</u>
		Total Distributions	24,809,474
** See discussion under L'auberge Du Lac (Pinnacle) regarding 2007 Agreement and Isle of Capri		Due to Other Governments	<u>10,580,364</u>
		Total Deletions to Fund	<u>\$35,389,838</u>

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

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2011**

revenue from the anticipated opening of Pinnacle's second casino. This 2007 agreement specifically allocated 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 was executed in December, 2011 stipulating gaming revenues, similar to the Pinnacle revenues disclosed above, to be paid upon completion of the casino construction. Construction of the second casino has not started. No changes have been made to the L'auberge Du Lac agreements referred to in the previous paragraph.

Isle of Capri – The current agreement with St. Charles Gaming Company, Inc. and Grand Palais Riverboat Inc. for the operation of the two gaming vessels hereinafter referred to as "Isle of Capri" requires that the gaming establishments 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 one 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.

In 2011, a decision was made by St. Charles Gaming Company, Inc. and Grand Palais Riverboat, Inc. to transfer one of the two gaming vessels and its respective license from Calcasieu Parish to another Parish. The effective date of this proposed transfer is in 2012.

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. Since 2008, the slot proceeds were included in the collection and distribution of gaming funds allocated to the newly created Calcasieu Parish Gaming Revenue District.

E. Termination Benefits

At December 31, 2011, 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 for terminated employees who separated from service before May 31, 2010 and were eligible for COBRA premium reductions for up to 15 months after separation (through August 31, 2011). This COBRA "benefit" and offsetting tax credit do not meet the definition of a termination benefit as established by Governmental Accounting Standards Board Statement No. 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." Louisiana Revised Statutes 11:1901 through 2016 provides the legal basis for the operations of the current retirement system which is administered by a Board of Trustees consisting of seven members.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2011**

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, 2011, was \$27,651,684. The Parish's total payroll was \$28,874,596.

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 a percentage within a range of 8% to 11% as established by the Retirement System. The System currently requires employees to contribute 9.5% of their total compensation for Plan A. The Parish is also required by Louisiana Revised Statutes 11:103 and 11:2014 to contribute an actuarial determined rate of total compensation which for 2011 was 15.75% while the contribution rates for 2010 and 2009 were 15.75% and 12.25% respectively. The Parish's contribution to the System for the years ended December 31, 2011, 2010 and 2009 were \$4,355,139, \$4,322,475, and \$3,281,608 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 sixty (60) months).

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

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's December 31, 2011 audit report.

G. Other Postemployment Benefits (OPEB)

In 2008, the Parish implemented Governmental Accounting Standards Board (GASB) Statement No. 45, *"Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions"* (OPEB). This Statement addresses the fact that certain postemployment benefits other than pensions, which for the Parish consist of healthcare benefits only, are related to employee services and salaries received presently but that will benefit the employee in the future - upon retirement and whose costs will be borne by the Parish in the future. This Statement attempts to quantify the future "retirement" costs that have been earned by the employee during his active years of employment. The Parish will finance the postemployment benefits on a "pay-as-you-go" basis. Accordingly, a liability is recognized in the financial statements for the actuarial determined amount of postemployment benefits that are associated with the normal costs of benefits attributable to service in the current year as well as an amortization of any unfunded actuarial accrued liability for costs of benefits associated with prior years of employment.

The notes to the financial statements contain other required disclosure information such as the estimated costs today of providing the postemployment benefits to all of your current employees once they retire not just the liability referred to above that is actually recognized in the Statement of Net Assets. The Parish contracted with a third party consultant to perform the actuarial valuation required by GASB Statement No. 45 for the 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.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2011**

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
Gravity Drainage Dist. No. 4 of Ward 3	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
West Calcasieu Community Center	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, dental and life plans. While there is no specific written plan or trust for the Parish OPEB plan alone and therefore no separate annual report is issued, the Parish has reported this plan information based on communications to plan members via the written health plan maintained by the Parish. Any amendments to the general health plan as related to types of benefits offered are required to be approved by Parish management before being distributed to Plan members.

Funding Policy: The contribution requirements of the retirees and the participating employers are established in the annual operating budget and may be amended in subsequent years with the approval of Parish management. As stated previously, the required contribution is based on projected “pay-as-you-go” financing requirements. The employer contribution to the OPEB plan for 2011 was \$269,117 which represents \$231,272 for the primary government and \$37,845 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 2011 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 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.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2011**

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. A 1% inflation factor was utilized each year. 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 Statement No. 45, there was no net OPEB obligation at the beginning of 2008. Trend information has been disclosed below for 2009, 2010 and 2011. The ARC was calculated as part of the January 1, 2008 and January 1, 2010 actuarial valuations performed by outside actuary consultants. The 2009 and 2011 ARC was obtained from the 2008 and 2010 valuation reports, respectively and adjusted for another year's activity as required by GASB Statement No. 45.

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)	\$1,074,821	\$1,074,821	\$ 423,801	\$ 1,498,622
Interest on Net OPEB Obligation	114,646	114,646	45,204	159,850
Adjustment to ARC	<u>130,427</u>	<u>130,427</u>	<u>51,427</u>	<u>181,854</u>
Annual OPEB Cost (Expense)	1,319,894	1,319,894	520,432	1,840,326
Less: Contributions	<u>(231,272)</u>	<u>(231,272)</u>	<u>(37,845)</u>	<u>(269,117)</u>
Increase in Net OPEB Obligation	1,088,622	1,088,622	482,587	1,571,209
Net OPEB Oblig. at Beginning of Year ^^	<u>2,866,136</u>	<u>2,866,136</u>	<u>1,130,110</u>	<u>3,996,246</u>
Net OPEB Oblig. at End of Year	<u>\$3,954,758</u>	<u>\$3,954,758</u>	<u>\$1,612,697</u>	<u>\$5,567,455</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.				
^^ The Calcasieu Parish Library was previously presented as a discretely presented component unit. In 2011, the Library was presented as a department of the Parish. (See Note 12(B) for further information). The net OPEB obligation at the beginning of the year was increased by \$377,126 to reflect the activity for the Library.				

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2011**

<u>Trend Information for OPEB Plan:</u>			
Fiscal Year Ended	Primary Government ^{^^}	Component Units**	OPEB Plan Totals
<u>December 31, 2009:</u>			
Annual OPEB Cost	\$1,199,733	\$375,308	\$1,575,041
% of Annual OPEB Cost Contributed	28%	9%	23%
Net OPEB Obligation	\$1,904,575	\$667,907	\$2,572,482
<u>December 31, 2010:</u>			
Annual OPEB Cost	\$1,246,422	\$536,954	\$1,783,376
% of Annual OPEB Cost Contributed	23%	14%	20%
Net OPEB Obligation	\$2,866,138	\$1,130,110	\$3,996,248
<u>December 31, 2011:</u>			
Annual OPEB Cost	\$1,319,894	\$520,432	\$1,840,326
% of Annual OPEB Cost Contributed	18%	7%	15%
Net OPEB Obligation	\$3,954,758	\$1,612,697	\$5,567,455
** 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.			
^^ The Calcasieu Parish Library was previously presented as a discretely presented component unit. In 2011, the Library was presented as a department of the Parish. (See Note 12(B) for further information). The net OPEB obligation for 2010 and 2009 were increased by \$377,126 and \$244,926 respectively while the annual OPEB costs for 2010 and 2009 were increased by \$164,444 and \$151,926 respectively to reflect the activity for the Library.			

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, 2011**

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 2011, 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
Teachers' Retirement System of Louisiana

On-behalf payments recorded as revenues and expenditures (expenses) in the 2011 financial statements are as follows:

	State Supplemented Salaries	Retirement Contributions	Total 2011 On-Behalf Payments
<u>Primary Government:</u>			
Governmental Activities	\$1,472,848	\$1,031,000	\$2,503,848
Business-Type Activities	—	<u>4,204</u>	<u>4,204</u>
Total Primary Government	1,472,848	1,035,204	2,508,052
<u>Component Units:</u>			
District Attorney	1,198,738	—	1,198,738
Fire Protection Districts	160,667	178,375	339,042
Other Component Units	—	<u>548,340</u>	<u>548,340</u>
Total Component Units	<u>1,359,405</u>	<u>726,715</u>	<u>2,086,120</u>
Total On-Behalf Payments	<u>\$2,832,253</u>	<u>\$1,761,919</u>	<u>\$4,594,172</u>

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2011**

I. Restricted Assets

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

Restricted Account	Nonmajor Enterprise Funds
Investments for Customer Deposits	<u>\$1,945</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.

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 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 2011, the Public Works Operating Fund and the Calcasieu Parish Library Fund are the only major 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 nonmajor governmental fund presentations 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

The legal level of budgetary control for the General Fund is at the department level. While the expenditures for the General Fund as a whole did not exceed the appropriated amounts, the Special Programs/Cultural Affairs department line item had expenditures in excess of appropriations by \$1,974 which was the result of minor, unexpected expenditures. The Intergovernmental Grants, a non-departmental line item in the General Fund, also reported expenditures in excess of appropriations due to the receipt of a pass through grant that was disbursed to another governmental agency. The Parish received the funds and then disbursed the funds to another entity. Neither of these line items required formal budgetary amendments according to state law since the General Fund's total expenditures did not exceed appropriated expenditures by more than five percent.

The following nonmajor governmental funds had expenditures that exceeded appropriations: (1) Community Development Block Grant (CDBG) Fund \$99,754, (2) Homeless Prevention Fund \$4,293, and (3) Calcasieu Parish Law Library \$3,742.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2011**

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 basis difference 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. Upon implementation of Governmental Accounting Standards Board (GASB) Statement No. 54 – “Fund Balance Reporting and Governmental Fund Type Definition,” there were several previously presented nonmajor governmental funds with legally adopted budgets that are now combined with the General Fund, the Public Works Operating Fund or other nonmajor governmental funds because the activity in the aforementioned funds no longer met the definition of a special revenue or capital projects fund as required by GASB Statement No. 54. The 2011 activity related to these previously presented nonmajor governmental funds has been reflected in the table below as a perspective budgetary reporting difference in order to present the legally adopted budget for the major funds which as stated before did not include the budgetary information for the nonmajor governmental fund activity. 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 and basis differences which are further reconciled below.

	General Fund	Public Works Operating Fund	Calcasieu Parish Library Fund
Net Change in Fund Balance (GAAP)	\$ 6,702,806	(\$1,104,673)	\$ 836,686
<u>Adjustment for Perspective Differences:</u>			
To Adjust for Activity Related to GASB Statement No. 54 Implementation for Funds with Separate Legally Adopted Budgets (See Discussion Above)	(5,337,995)	301,880	—
<u>Adjustment for Basis Differences:</u>			
To Adjust for Revenues and Deferrals	(653,574)	(37,807)	(298,559)
To Adjust for Expenditures and Accruals	<u>678,632</u>	<u>(167,746)</u>	<u>280,462</u>
Net Change in Fund Balance (Budgetary Basis)	<u>\$ 1,389,869</u>	<u>(\$1,008,346)</u>	<u>\$ 818,589</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, 2011, the Parish has inventory in the amount of \$647,458. This amount is reported in the Public Works Operating Fund which is a major fund. The change in inventory from 2010 to 2011 was an increase in the amount of \$32,445.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2011**

Net Asset Restatements - Primary Government

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

	Ending 12/31/10 Net Asset Balance	(**) Prior Period Adjustments	Beginning 1/1/2011 Net Asset Balance as Restated
Governmental Activities Net Assets	<u>\$694,678,473</u>	<u>\$6,333,459</u>	<u>\$701,011,932</u>

**** Prior Period Adjustments** - The following adjustments were made to the December 31, 2010 ending balance:

- The Calcasieu Public Library was previously presented as a discretely presented component unit. In 2011, it was determined that the Library was not a separate legal entity from the Parish and, as such, the prior years' presentation was changed to reflect the activity of the Calcasieu Public Library system as a department of the Parish. Net assets were increased by \$6,045,481.
- Fixed assets (Construction in Progress account) was increased by \$80,026 which represents the net amount of engineering and architect fees for two projects in the amount of \$104,871 which were previously omitted from the prior year construction in progress amount while \$24,845 in prior year engineering and architect fees were removed for older projects that never reached the construction phase.
- An increase of \$83,000 was made to Public Works Operating Fund to properly reflect an estimated liability for the Enterprise Zone Program which provides certain sales tax rebates for eligible entities. The December 31, 2010 liability estimate of \$250,000 was adjusted to \$167,000 based on updated estimates.
- An increase of \$124,952 was made to Mosquito Control nonmajor special revenue fund for a 2010 receivable estimate of \$48,208 on a contract that will not be collected and for a 2010 prepaid expenditure amount of \$173,160 which was previously not recorded in 2010.

Net Asset Restatements - Discretely Presented Component Units

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

	Ending 12/31/10 Net Asset Balance	(**) Prior Period Adjustments	Beginning 1/1/2011 Net Asset Balance as Restated
Net Assets – Component Units	<u>\$270,208,762</u>	<u>(\$6,307,906)</u>	<u>\$263,900,856</u>

**** Prior Period Adjustments** - The following adjustments were made to the December 31, 2010 ending balance:

- The Calcasieu Public Library was previously presented as a discretely presented component unit. In 2011, it was determined that the Library was not a separate legal entity from the Parish and as such the prior years' presentation was changed to reflect the activity of the Calcasieu Public Library system as a department of the Parish. Net assets were decreased by \$6,045,481.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2011**

- Waterworks District No. 8 of Wards 3 & 8 recorded a decrease of \$295,879 in its 2011 beginning net assets to correct the reporting of grant revenues.
- Gravity Drainage District No. 8 of Ward 1 recorded an increase of \$33,454 in its 2011 beginning net assets. Construction in progress previously omitted \$33,454 in engineering and architect fees for one project.

Funds with Deficit Fund Balances / Net Assets

The Flood Mitigation Fund, a nonmajor special revenue fund, reflects deficit net assets/fund balance in the amount of \$106,694 which primarily relates to administrative expenses incurred prior to the awarding of a grant to reimburse for those expenses. The Parish believes that the grant will be awarded and upon that occurrence will offset the expenditures with a revenue receivable.

Net Asset Restrictions

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

	Governmental Activities	Component Units
<u>Capital Projects:</u>		
Dedicated 1 and ½ Cent Sales Tax for Road Construction and Improvement	\$ 51,661,609	\$ —
Various Sources of Revenue and Debt Specifically Issued for Construction and Improvement Projects	—	<u>1,192,811</u>
Total Net Assets Restricted for Capital Projects	51,661,609	1,192,811
<u>Debt Service:</u>		
Dedicated Sales and Property Tax Revenue Authorized by the Electorate to Repay Debt	—	<u>6,514,941</u>
Total Net Assets Restricted for Debt Service	—	6,514,941
<u>External Legal Constraints:</u>		
Dedicated Property Taxes Authorized by Electorate to Specific Special Revenue Funds and Purposes	28,287,974	—
Dedicated 1 and ½ Cent Sales Tax for Road Maintenance and Construction	65,760,874	—
State Road Funds Dedicated for Transportation	7,938,632	—
Dedicated Sales Tax for Trash Pickups	1,420,744	—
Grant Funds Restricted for Specific Programs	<u>2,163,165</u>	—
Total Net Assets Restricted for External Legal Constraints	<u>105,571,389</u>	—
Total Restricted Net Assets	<u>\$157,232,998</u>	<u>\$7,707,752</u>

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2011**

Fund Balance Restrictions

The face of the Balance Sheet for the fund financial statements identifies the details associated with the categories of fund balance except for the line item “Other Restrictions” under the Restricted Fund Balances. The details of this line items are as follows:

	Governmental Funds
<u>External Legal Constraints:</u>	
Dedicated Property Taxes Authorized by Electorate to Specific Special Revenue Funds and Purposes	\$28,622,944
Statutory Court Related Assessments	18,678
Dedicated Sales Tax for Trash Pickups	1,427,356
Grant Funds Restricted for Specific Programs	<u>2,555,620</u>
Total Restricted Fund Balance – “Other Restrictions”	<u>\$32,624,598</u>

NOTE 13: STATE REQUIRED DISCLOSURES

A. Police Jurors' Compensation

Members of the Police Jury are paid a monthly salary of \$1,200 per month. The total amount paid for 2011 is as follows:

Francis L. Andrepont	\$ 14,400	Charles S. Mackey, D.D.S.	\$ 14,400
Guy Brame	14,400	Hal McMillin	14,400
Brent Clement	7,200	Dennis Scott	14,400
Calvin Collins	14,400	Shannon Spell	14,400
Les Farnum	14,400	Tony Stelly	14,400
Elizabeth C. Griffin	14,400	Claude Syas	14,400
Kevin Guidry	14,400	Sandy Treme	<u>14,400</u>
Ellis Hassien	7,200	Total Compensation	<u>\$216,000</u>
Chris Landry	14,400		

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2011**

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 \$7,324,536 has been spent thus far with \$1,304,055 being spent in 2011. 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	1,304,981
2011	<u>1,378,444</u>
Total	<u>\$12,917,195</u>



**CALCASIEU PARISH POLICE JURY
 MODIFIED APPROACH FOR REPORTING INFRASTRUCTURE ASSETS -
 ROAD INFRASTRUCTURE CONDITION ASSESSMENT AND MAINTENANCE DATA
 FOR THE YEAR ENDED DECEMBER 31, 2011**

Completed Condition Assessments (Note 1):

<u>Year</u>	<u>Asphalt Road Infrastructure</u>
December 31, 2011	94*
December 31, 2010	93*
December 31, 2009	91*

* 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, 2011	\$ 16,592,517	\$ 12,998,851
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

**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, 2011**

Note 1 – Modified Approach

Calcasieu Parish maintains a comprehensive inventory of road infrastructure. This includes approximately 1,167 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 2009, 2010 and 2011 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 No. 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 actual expenditures and estimated expenditures for 2011, 2010 and 2009 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 2011 to 2010 actual expenditure variance, the road miles completed in 2011 were less than 2010.

For the calendar years 2007 and 2008, the actual maintenance costs have exceeded the budget estimates. In 2009, 2010 and 2011, 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 2011, management utilized a budget estimate of \$200,000 per road mile anticipated which was 10% less than the 2010 budget estimate of \$220,000 per road mile anticipated. As stated above with respect to actual road miles completed, the anticipated road miles for 2011 was much less than the anticipated road miles for 2009 and 2010.

**CALCASIEU PARISH POLICE JURY
OTHER POSTEMPLOYMENT BENEFITS –
SCHEDULE OF FUNDING PROGRESS
FOR THE YEAR ENDED DECEMBER 31, 2011**

**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

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

Criminal Court 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.

Health Unit Fund 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 Fund accounts for the special property tax levy required to cover the costs of controlling mosquitoes.

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

Housing Fund accounts for federal funds provided for rental assistance to lower income families.

Office of Community Services Fund 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.

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

Community Development Block Grant (CDBG) 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.

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

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.

Homeless Prevention Fund accounts for the federal funds provided for the temporarily assistance to lower income families who are homeless.

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.

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

Fire Protection District No. 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.

Coliseum Capital Improvement Fund accounts for major capital improvement activity at the Burton Complex. 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 and is funded through federal grants as well as transfers from the Office of Juvenile Justice Service.

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 Parish, 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. 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. This fund was closed as of December 31, 2011 therefore there is no balance sheet presented but an activity statement is presented for the 2011 operations.



**CALCASIEU PARISH POLICE JURY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2011**

	Special Revenue			
	Office of Juvenile Justice Services Fund	Criminal Court Fund	Health Unit Fund	Solid Waste Fund
ASSETS				
Cash and cash equivalents	\$ 1,074,395	\$ 333,469	\$ 999,436	\$ 110,544
Investments	6,676,107	1,882,770	6,202,166	685,493
Receivable (net of allowances for uncollectibles):				
Property	4,504,888	4,262,522	3,193,342	-
Sales	-	-	-	712,122
Interest receivable	10,380	3,429	9,423	683
Due from other governmental units	237,249	166,925	10,683	-
Due from other funds	-	-	-	334,501
Due from component units	-	4,739	-	-
Prepaid items	25,565	7,055	11,024	-
Other receivables	771	1,191	-	-
Total assets	<u>\$ 12,529,355</u>	<u>\$ 6,662,100</u>	<u>\$ 10,426,074</u>	<u>\$ 1,843,343</u>
LIABILITIES				
Accounts payable	\$ 62,518	\$ 27,470	\$ 51,835	\$ 363,005
Accrued liabilities	56,461	42,827	3,854	1,265
Due to other governmental units	-	14,003	-	-
Due to other funds	-	-	-	-
Due to component units	-	53,738	-	-
Deferred revenues	4,564,545	4,315,580	3,262,818	7,314
Retainage payable	-	-	-	44,403
Other liabilities	-	-	-	-
Total liabilities	<u>4,683,524</u>	<u>4,453,618</u>	<u>3,318,507</u>	<u>415,987</u>
FUND BALANCES				
Nonspendable:				
Prepaid items	25,565	7,055	11,024	-
Restricted	7,820,266	2,201,427	7,096,543	1,427,356
Assigned:				
Capital improvements	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	<u>7,845,831</u>	<u>2,208,482</u>	<u>7,107,567</u>	<u>1,427,356</u>
Total liabilities and fund balances	<u>\$ 12,529,355</u>	<u>\$ 6,662,100</u>	<u>\$ 10,426,074</u>	<u>\$ 1,843,343</u>

Special Revenue

Mosquito Control Fund	Coliseum Tax Fund	Housing Fund	Office of Community Services Fund	Calcasieu Workforce Center Fund	CDBG Fund	Flood Mitigation Fund	Coastal Impact Assistance Fund
\$ 711,525	\$ 130,298	\$ 120,228	\$ 83,206	\$ 119,738	\$ 860,809	\$ 184	\$ 75,550
4,439,132	807,990	1,867,143	416,576	-	-	1,142	468,490
3,250,297	1,938,812	-	-	-	-	-	-
-	-	-	-	-	-	-	-
7,495	1,218	2,517	532	-	-	70	706
4,231	-	11,964	142,919	30,540	636,847	584,716	228,069
-	-	-	-	-	-	32,425	6,130
-	-	-	-	-	-	-	-
500,075	-	-	8,761	3,996	-	-	-
-	-	29,320	-	-	-	1,348	-
<u>\$ 8,912,755</u>	<u>\$ 2,878,318</u>	<u>\$ 2,031,172</u>	<u>\$ 651,994</u>	<u>\$ 154,274</u>	<u>\$ 1,497,656</u>	<u>\$ 619,885</u>	<u>\$ 778,945</u>
\$ 46,867	\$ 19,125	4,111	\$ 47,322	\$ 22,282	\$ 27,297	\$ 65,433	\$ 185,860
13,672	-	4,760	17,294	11,936	-	5,329	-
-	-	438,262	-	-	-	142,522	-
4,700	-	-	-	-	-	227,987	33,591
-	-	-	-	-	589,576	-	-
3,290,810	1,962,939	6,654	3,540	-	879,932	282,629	81,294
17,344	-	-	-	-	-	-	-
-	-	20,511	-	-	-	2,679	-
<u>3,373,393</u>	<u>1,982,064</u>	<u>474,298</u>	<u>68,156</u>	<u>34,218</u>	<u>1,496,805</u>	<u>726,579</u>	<u>300,745</u>
500,075	-	-	8,291	3,996	-	-	-
5,039,287	896,254	1,556,874	399,086	116,060	851	-	478,200
-	-	-	176,461	-	-	-	-
-	-	-	-	-	-	(106,694)	-
<u>5,539,362</u>	<u>896,254</u>	<u>1,556,874</u>	<u>583,838</u>	<u>120,056</u>	<u>851</u>	<u>(106,694)</u>	<u>478,200</u>
<u>\$ 8,912,755</u>	<u>\$ 2,878,318</u>	<u>\$ 2,031,172</u>	<u>\$ 651,994</u>	<u>\$ 154,274</u>	<u>\$ 1,497,656</u>	<u>\$ 619,885</u>	<u>\$ 778,945</u>

continued

**CALCASIEU PARISH POLICE JURY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2011**

	Special Revenue				
	Homeland Security Fund	Homeless Prevention Fund	Parish Road and Drainage Trust Fund	Calcasieu Parish Law Library Commission	Fire Protection District No. 2 of Ward 3
ASSETS					
Cash and cash equivalents	\$ 5,808		\$ 689,103	\$ 2,972	\$ 136,051
Investments	36,016		4,273,178	18,308	843,662
Receivable (net of allowances for uncollectibles):					
Property	-	-	1,000,000	-	1,574,359
Sales	-	-	-	-	-
Interest receivable	41		6,356	35	1,244
Due from other governmental units	26,332	54,165	-	3,500	-
Due from other funds	5,586	-	-	-	570
Due from component units	-	-	-	-	-
Prepaid items	-	-	-	-	-
Other receivables	-	-	-	-	-
Total assets	<u>\$ 73,783</u>	<u>\$ 54,165</u>	<u>\$ 5,968,637</u>	<u>\$ 24,815</u>	<u>\$ 2,555,886</u>
LIABILITIES					
Accounts payable	\$ 4,862	\$ -	\$ 300,932	\$ 6,137	\$ 7,932
Accrued liabilities	247	-	-	-	-
Due to other governmental units	64,125	-	-	-	-
Due to other funds	-	54,165	-	-	-
Due to component units	-	-	43,308	-	-
Deferred revenues	-	-	1,000,000	-	1,603,184
Retainage payable	-	-	-	-	-
Other liabilities	-	-	-	-	-
Total liabilities	<u>69,234</u>	<u>54,165</u>	<u>1,344,240</u>	<u>6,137</u>	<u>1,611,116</u>
FUND BALANCES					
Nonspendable:					
Prepaid items	-	-	-	-	-
Restricted	4,549	-	4,624,397	18,678	944,770
Assigned:					
Capital improvements	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	<u>4,549</u>	<u>-</u>	<u>4,624,397</u>	<u>18,678</u>	<u>944,770</u>
Total liabilities and fund balances	<u>\$ 73,783</u>	<u>\$ 54,165</u>	<u>\$ 5,968,637</u>	<u>\$ 24,815</u>	<u>\$ 2,555,886</u>

Capital Projects

Courthouse Complex Fund	Parks Capital Improvement Fund	Coliseum Capital Improvement Fund	Juvenile Justice Construction Fund	SEED Center Construction Fund	Total Nonmajor Governmental Funds
\$ 147,485	\$ 393,655	\$ 59,036	\$ 28,545	\$ 207,292	\$ 6,289,329
914,568	2,441,083	366,086	177,012	1,285,435	33,802,357
-	-	-	-	-	19,724,220
-	-	-	-	-	712,122
1,566	3,627	599	296	1,240	51,457
-	-	6,949	-	2,256,051	4,401,140
-	-	-	-	-	379,212
-	-	-	-	-	4,739
-	-	-	-	-	556,476
-	-	-	-	-	32,630
<u>\$ 1,063,619</u>	<u>\$ 2,838,365</u>	<u>\$ 432,670</u>	<u>\$ 205,853</u>	<u>\$ 3,750,018</u>	<u>\$ 65,953,682</u>
\$ 264,799	\$ 1,848	\$ 99,153	\$ -	\$ 1,557,982	3,166,770
-	-	-	-	-	157,645
-	-	-	-	-	658,912
-	-	2,242	-	-	322,685
-	-	-	-	-	686,622
-	-	-	-	-	21,261,239
79,203	-	-	-	216,452	357,402
-	-	-	-	-	23,190
<u>344,002</u>	<u>1,848</u>	<u>101,395</u>	<u>-</u>	<u>1,774,434</u>	<u>26,634,465</u>
-	-	-	-	-	556,006
-	-	-	-	-	32,624,598
719,617	2,836,517	331,275	205,853	1,975,584	6,245,307
-	-	-	-	-	(106,694)
<u>719,617</u>	<u>2,836,517</u>	<u>331,275</u>	<u>205,853</u>	<u>1,975,584</u>	<u>39,319,217</u>
<u>\$ 1,063,619</u>	<u>\$ 2,838,365</u>	<u>\$ 432,670</u>	<u>\$ 205,853</u>	<u>\$ 3,750,018</u>	<u>\$ 65,953,682</u>

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2011

	<u>Special Revenue</u>				
	<u>Office of Juvenile Justice Services Fund</u>	<u>Criminal Court Fund</u>	<u>Health Unit Fund</u>	<u>Solid Waste Fund</u>	<u>Mosquito Control Fund</u>
REVENUES					
Taxes:					
Property	\$ 4,622,536	\$ 4,371,967	\$ 3,276,738	\$ -	\$ 3,334,908
Sales	-	-	-	7,098,503	-
Intergovernmental revenues	1,321,095	1,806,943	224,381	22,902	84,406
Charges for services	34,730	323,658	-	-	-
Fines and forfeitures	330	749,940	-	720	-
Investment earnings	80,027	25,725	72,366	2,869	58,470
Gaming revenue	-	-	-	-	-
Sale of assets	2,269	-	6,493	-	2,982
Donations	103,034	-	-	-	-
Miscellaneous revenues	113	-	-	7,000	-
Total revenues	<u>6,164,134</u>	<u>7,278,233</u>	<u>3,579,978</u>	<u>7,131,994</u>	<u>3,480,766</u>
EXPENDITURES					
Current:					
General government	-	3,899,089	-	-	-
Public safety	5,347,571	194,264	-	-	-
Public works	-	-	-	-	-
Sanitation	-	-	-	6,591,215	-
Health and welfare	-	-	1,670,035	-	2,664,670
Culture and recreation	-	-	-	-	-
Capital outlay	-	-	25,894	-	147,542
Intergovernmental	-	2,904,745	-	-	-
Total expenditures	<u>5,347,571</u>	<u>6,998,098</u>	<u>1,695,929</u>	<u>6,591,215</u>	<u>2,812,212</u>
Excess (deficiency) of revenues over (under) expenditures	<u>816,563</u>	<u>280,135</u>	<u>1,884,049</u>	<u>540,779</u>	<u>668,554</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	474,486	101,341
Transfers out	(200,000)	-	(1,696,341)	-	-
Insurance proceeds	-	-	-	-	-
Total other financing sources and uses	<u>(200,000)</u>	<u>-</u>	<u>(1,696,341)</u>	<u>474,486</u>	<u>101,341</u>
Net change in fund balances	616,563	280,135	187,708	1,015,265	769,895
Fund balances at beginning of year as restated	<u>7,229,268</u>	<u>1,928,347</u>	<u>6,919,859</u>	<u>412,091</u>	<u>4,769,467</u>
Fund balances at end of year	<u>\$ 7,845,831</u>	<u>\$ 2,208,482</u>	<u>\$ 7,107,567</u>	<u>\$ 1,427,356</u>	<u>\$ 5,539,362</u>

Special Revenue

<u>Coliseum Tax Fund</u>	<u>Housing Fund</u>	<u>Office of Community Services Fund</u>	<u>Calcasieu Workforce Center Fund</u>	<u>CDBG Fund</u>	<u>Flood Mitigation Fund</u>	<u>Coastal Impact Assistance Fund</u>	<u>Homeland Security Fund</u>
\$ 1,481,574	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	3,313,747	3,302,543	1,298,192	984,168	1,289,550	245,372	681,133
-	-	61,193	-	-	-	-	-
-	-	-	-	-	-	-	-
10,538	21,965	4,383	10	707	121	4,982	93
-	-	-	-	-	-	-	-
-	-	16,268	-	-	-	-	-
-	1,000	1,414	-	-	-	-	-
-	8,744	4	728	-	29,748	-	-
<u>1,492,112</u>	<u>3,345,456</u>	<u>3,385,805</u>	<u>1,298,930</u>	<u>984,875</u>	<u>1,319,419</u>	<u>250,354</u>	<u>681,226</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	1,083,485	260,058	279,554
-	-	-	-	144,783	-	-	-
-	-	-	-	-	-	-	-
-	3,907,906	3,833,169	1,338,494	-	-	-	-
848,851	-	-	-	-	-	-	-
-	-	37,764	-	-	-	13,153	-
-	-	-	-	839,573	355,989	-	418,746
<u>848,851</u>	<u>3,907,906</u>	<u>3,870,933</u>	<u>1,338,494</u>	<u>984,356</u>	<u>1,439,474</u>	<u>273,211</u>	<u>698,300</u>
<u>643,261</u>	<u>(562,450)</u>	<u>(485,128)</u>	<u>(39,564)</u>	<u>519</u>	<u>(120,055)</u>	<u>(22,857)</u>	<u>(17,074)</u>
-	-	433,182	66,738	-	-	-	17,242
(300,000)	-	(1,200)	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>(300,000)</u>	<u>-</u>	<u>431,982</u>	<u>66,738</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,242</u>
343,261	(562,450)	(53,146)	27,174	519	(120,055)	(22,857)	168
552,993	2,119,324	636,984	92,882	332	13,361	501,057	4,381
<u>\$ 896,254</u>	<u>\$ 1,556,874</u>	<u>\$ 583,838</u>	<u>\$ 120,056</u>	<u>\$ 851</u>	<u>\$ (106,694)</u>	<u>\$ 478,200</u>	<u>\$ 4,549</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, 2011

	Special Revenue			
	Homeless Prevention Fund	Parish Road and Drainage Trust Fund	Calcasieu Parish Law Library Commission	Fire Protection District No. 2 of Ward 3
REVENUES				
Taxes:				
Property	\$ -	\$ 1,000,000	\$ -	\$ 1,420,135
Sales	-	-	-	-
Intergovernmental revenues	308,823	-	51,667	133,580
Charges for services	-	-	1,192	-
Fines and forfeitures	-	-	-	-
Investment earnings	4	47,938	340	8,922
Gaming revenue	-	-	-	-
Sale of assets	-	-	-	570
Donations	-	-	-	-
Miscellaneous revenues	-	-	-	-
Total revenues	<u>308,827</u>	<u>1,047,938</u>	<u>53,199</u>	<u>1,563,207</u>
EXPENDITURES				
Current:				
General government	-	-	76,407	-
Public safety	-	-	-	1,540,672
Public works	-	-	-	-
Sanitation	-	-	-	-
Health and welfare	308,827	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
Intergovernmental	-	978,470	-	-
Total expenditures	<u>308,827</u>	<u>978,470</u>	<u>76,407</u>	<u>1,540,672</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>69,468</u>	<u>(23,208)</u>	<u>22,535</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Insurance proceeds	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	69,468	(23,208)	22,535
Fund balances at beginning of year as restated	-	4,554,929	41,886	922,235
Fund balances at end of year	<u>\$ -</u>	<u>\$ 4,624,397</u>	<u>\$ 18,678</u>	<u>\$ 944,770</u>

Capital Projects

Courthouse Complex Fund	Parks Capital Improvement Fund	Coliseum Capital Improvement Fund	Juvenile Justice Construction Fund	SEED Center Construction Fund	L.C.D.B.G. Mossville Sewer Project
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
100,000	-	264	-	5,045,817	-
-	-	-	-	-	-
-	-	-	-	-	-
7,810	26,549	4,643	2,951	6,378	420
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>107,810</u>	<u>26,549</u>	<u>4,907</u>	<u>2,951</u>	<u>5,052,195</u>	<u>420</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	264	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	28	-	-	-	-
2,244,741	136,887	312,755	272,759	4,085,822	8,550
-	-	-	-	-	-
<u>2,244,741</u>	<u>136,915</u>	<u>313,019</u>	<u>272,759</u>	<u>4,085,822</u>	<u>8,550</u>
<u>(2,136,931)</u>	<u>(110,366)</u>	<u>(308,112)</u>	<u>(269,808)</u>	<u>966,373</u>	<u>(8,130)</u>
2,000,000	100,000	300,000	200,000	-	-
-	(56,772)	-	-	-	(4,116)
95,000	-	-	-	-	-
<u>2,095,000</u>	<u>43,228</u>	<u>300,000</u>	<u>200,000</u>	<u>-</u>	<u>(4,116)</u>
(41,931)	(67,138)	(8,112)	(69,808)	966,373	(12,246)
761,548	2,903,655	339,387	275,661	1,009,211	12,246
<u>\$ 719,617</u>	<u>\$ 2,836,517</u>	<u>\$ 331,275</u>	<u>\$ 205,853</u>	<u>\$ 1,975,584</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, 2011

	Total Nonmajor Governmental Funds
REVENUES	
Taxes:	
Property	\$ 19,507,858
Sales	7,098,503
Intergovernmental revenues	20,214,583
Charges for services	420,773
Fines and forfeitures	750,990
Investment earnings	388,211
Gaming revenue	-
Sale of assets	28,582
Donations	105,448
Miscellaneous revenues	46,337
Total revenues	48,561,285
EXPENDITURES	
Current:	
General government	3,975,496
Public safety	8,705,604
Public works	145,047
Sanitation	6,591,215
Health and welfare	13,723,101
Culture and recreation	848,879
Capital outlay	7,285,867
Intergovernmental	5,497,523
Total expenditures	46,772,732
Excess (deficiency) of revenues over (under) expenditures	1,788,553
OTHER FINANCING SOURCES (USES)	
Transfers in	3,692,989
Transfers out	(2,258,429)
Insurance proceeds	95,000
Total other financing sources and uses	1,529,560
Net change in fund balances	3,318,113
Fund balances at beginning of year as restated	36,001,104
Fund balances at end of year	\$ 39,319,217

CALCASIEU PARISH POLICE JURY
OFFICE OF JUVENILE JUSTICE SERVICES FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2011

	<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	\$ 4,408,510	\$ 4,408,510	\$ 4,466,669	\$ 58,159
Intergovernmental revenues	423,416	423,416	439,100	15,684
Charges for services	35,000	35,000	34,730	(270)
Fines and forfeitures	500	500	280	(220)
Investment income	115,000	115,000	67,176	(47,824)
Sale of assets	500	500	2,269	1,769
Donations	-	-	85,050	85,050
Miscellaneous revenues	700	700	577	(123)
Total revenues	<u>4,983,626</u>	<u>4,983,626</u>	<u>5,095,851</u>	<u>112,225</u>
EXPENDITURES				
Current:				
Public safety	<u>4,339,615</u>	<u>4,339,615</u>	<u>4,118,969</u>	<u>220,646</u>
Excess (deficiency) of revenues over expenditures	<u>644,011</u>	<u>644,011</u>	<u>976,882</u>	<u>332,871</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	66,962	66,962
Transfers out	<u>(209,216)</u>	<u>(209,216)</u>	<u>(245,621)</u>	<u>(36,405)</u>
Total other financing sources (uses)	<u>(209,216)</u>	<u>(209,216)</u>	<u>(178,659)</u>	<u>30,557</u>
Net change in fund balances	434,795	434,795	798,223	363,428
Fund balances beginning of year	<u>6,625,077</u>	<u>6,625,077</u>	<u>6,742,371</u>	<u>117,294</u>
Fund balances end of year	<u>\$ 7,059,872</u>	<u>\$ 7,059,872</u>	<u>\$ 7,540,594</u>	<u>\$ 480,722</u>

**CALCASIEU PARISH POLICE JURY
CRIMINAL COURT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2011**

	<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	\$ 4,171,344	\$ 4,171,344	\$ 4,224,497	\$ 53,153
Intergovernmental revenues	325,501	325,501	345,443	19,942
Charges for services	305,685	305,685	279,316	(26,369)
Fines and forfeitures	755,000	755,000	677,715	(77,285)
Investment income	31,000	31,000	23,036	(7,964)
Miscellaneous revenues	-	-	250	250
Total revenues	<u>5,588,530</u>	<u>5,588,530</u>	<u>5,550,257</u>	<u>(38,273)</u>
EXPENDITURES				
Current:				
General government	2,528,337	2,528,337	2,444,297	84,040
Intergovernmental	<u>2,917,147</u>	<u>2,917,147</u>	<u>2,847,008</u>	<u>70,139</u>
Total expenditures	<u>5,445,484</u>	<u>5,445,484</u>	<u>5,291,305</u>	<u>154,179</u>
Excess (deficiency) of revenues over expenditures	143,046	143,046	258,952	115,906
Fund balances beginning of year	<u>1,877,564</u>	<u>1,877,564</u>	<u>1,978,036</u>	<u>100,472</u>
Fund balances end of year	<u>\$ 2,020,610</u>	<u>\$ 2,020,610</u>	<u>\$ 2,236,988</u>	<u>\$ 216,378</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, 2011

	<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	\$ 3,125,020	\$ 3,125,020	\$ 3,166,255	\$ 41,235
Intergovernmental revenues	198,651	198,651	204,908	6,257
Investment income	95,000	95,000	61,209	(33,791)
Sale of assets	<u>-</u>	<u>-</u>	<u>6,494</u>	<u>6,494</u>
Total revenues	<u>3,418,671</u>	<u>3,418,671</u>	<u>3,438,866</u>	<u>20,195</u>
EXPENDITURES				
Current:				
Health and welfare	<u>1,556,628</u>	<u>1,556,628</u>	<u>1,368,592</u>	<u>188,036</u>
Excess (deficiency) of revenues over expenditures	<u>1,862,043</u>	<u>1,862,043</u>	<u>2,070,274</u>	<u>208,231</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(1,790,812)</u>	<u>(1,790,812)</u>	<u>(1,836,341)</u>	<u>(45,529)</u>
Net change in fund balances	71,231	71,231	233,933	162,702
Fund balances beginning of year	<u>6,829,954</u>	<u>6,829,954</u>	<u>6,870,654</u>	<u>40,700</u>
Fund balances end of year	<u>\$ 6,901,185</u>	<u>\$ 6,901,185</u>	<u>\$ 7,104,587</u>	<u>\$ 203,402</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, 2011

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Sales	\$ 6,000,000	\$ 6,109,278	\$ 6,386,381	\$ 277,103
Fines and forfeitures	1,000	1,000	720	(280)
Investment income	5,000	5,000	1,554	(3,446)
Miscellaneous revenue	-	-	7,000	7,000
Total revenues	<u>6,006,000</u>	<u>6,115,278</u>	<u>6,395,655</u>	<u>280,377</u>
EXPENDITURES				
Current:				
Public works	6,063,326	6,930,901	6,472,098	458,803
Capital improvements	<u>350,000</u>	<u>480,000</u>	<u>202,525</u>	<u>277,475</u>
Total expenditures	<u>6,413,326</u>	<u>7,410,901</u>	<u>6,674,623</u>	<u>736,278</u>
Excess (deficiency) of revenues over expenditures	<u>(407,326)</u>	<u>(1,295,623)</u>	<u>(278,968)</u>	<u>(455,901)</u>
OTHER FINANCING SOURCES (USES)				
Transfer in	<u>300,000</u>	<u>415,000</u>	<u>139,986</u>	<u>(275,014)</u>
Net change in fund balances	(107,326)	(880,623)	(138,982)	(730,915)
Fund balances beginning of year	<u>445,686</u>	<u>935,806</u>	<u>935,806</u>	<u>-</u>
Fund balances end of year	<u>\$ 338,360</u>	<u>\$ 55,183</u>	<u>\$ 796,824</u>	<u>\$ (730,915)</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, 2011**

	<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	\$ 3,180,824	\$ 3,180,824	\$ 3,222,471	\$ 41,647
Intergovernmental revenues	80,060	80,060	147,798	67,738
Investment income	70,000	70,000	52,205	(17,795)
Sale of assets	<u>-</u>	<u>-</u>	<u>2,982</u>	<u>2,982</u>
Total revenues	<u>3,330,884</u>	<u>3,330,884</u>	<u>3,425,456</u>	<u>94,572</u>
EXPENDITURES				
Current:				
Health and welfare	<u>3,558,487</u>	<u>3,558,487</u>	<u>2,975,915</u>	<u>582,572</u>
Excess (deficiency) of revenues over expenditures	<u>(227,603)</u>	<u>(227,603)</u>	<u>449,541</u>	<u>677,144</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>125,812</u>	<u>125,812</u>	<u>101,341</u>	<u>(24,471)</u>
Net change in fund balances	(101,791)	(101,791)	550,882	652,673
Fund balances beginning of year	<u>4,412,876</u>	<u>4,412,876</u>	<u>4,607,984</u>	<u>195,108</u>
Fund balances end of year	<u>\$ 4,311,085</u>	<u>\$ 4,311,085</u>	<u>\$ 5,158,866</u>	<u>\$ 847,781</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, 2011**

	<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	\$ 1,897,000	\$ 1,897,000	\$ 1,922,352	\$ 25,352
Investment income	<u>10,000</u>	<u>10,000</u>	<u>9,783</u>	<u>(217)</u>
Total revenues	<u>1,907,000</u>	<u>1,907,000</u>	<u>1,932,135</u>	<u>25,135</u>
EXPENDITURES				
Current:				
Recreation	<u>1,082,278</u>	<u>1,082,278</u>	<u>767,708</u>	<u>314,570</u>
Excess (deficiency) of revenues over expenditures	824,722	824,722	1,164,427	339,705
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(801,079)</u>	<u>(801,079)</u>	<u>(807,863)</u>	<u>(6,784)</u>
Net change in fund balances	23,643	23,643	356,564	332,921
Fund balances beginning of year	<u>568,799</u>	<u>568,799</u>	<u>583,070</u>	<u>14,271</u>
Fund balances end of year	<u>\$ 592,442</u>	<u>\$ 592,442</u>	<u>\$ 939,634</u>	<u>\$ 347,192</u>

**CALCASIEU PARISH POLICE JURY
HOUSING FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2011**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ 1,902,297	\$ 2,166,396	\$ 3,069,174	\$ 902,778
Investment income	10,000	10,000	18,116	8,116
Miscellaneous revenues	<u>10,000</u>	<u>10,000</u>	<u>14,531</u>	<u>4,531</u>
Total revenues	<u>1,922,297</u>	<u>2,186,396</u>	<u>3,101,821</u>	<u>915,425</u>
EXPENDITURES				
Current:				
Health and welfare	<u>3,207,078</u>	<u>3,471,177</u>	<u>3,440,360</u>	<u>30,817</u>
Excess (deficiency) of revenues over expenditures	(1,284,781)	(1,284,781)	(338,539)	946,242
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(4,534)</u>	<u>(4,534)</u>	<u>-</u>	<u>4,534</u>
Net change in fund balances	(1,289,315)	(1,289,315)	(338,539)	950,776
Fund balances beginning of year	<u>2,365,845</u>	<u>2,295,305</u>	<u>2,295,305</u>	<u>-</u>
Fund balances end of year	<u>\$ 1,076,530</u>	<u>\$ 1,005,990</u>	<u>\$ 1,956,766</u>	<u>\$ 950,776</u>

**CALCASIEU PARISH POLICE JURY
OFFICE OF COMMUNITY SERVICES FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2011**

	<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	\$ 2,492,826	\$ 2,749,909	\$ 2,798,756	\$ 48,847
Charges for services	53,975	53,975	51,651	(2,324)
Investment income	2,050	2,050	1,807	(243)
Miscellaneous revenues	<u>2,500</u>	<u>2,500</u>	<u>1,390</u>	<u>(1,110)</u>
Total revenues	<u>2,551,351</u>	<u>2,808,434</u>	<u>2,853,604</u>	<u>45,170</u>
EXPENDITURES				
Current:				
Health and welfare	<u>2,641,207</u>	<u>2,898,290</u>	<u>2,823,491</u>	<u>74,799</u>
Excess (deficiency) of revenues over expenditures	(89,856)	(89,856)	30,113	119,969
OTHER FINANCING SOURCES (USES)				
Transfers in	22,000	22,000	29,000	7,000
Transfers out	<u>(21,200)</u>	<u>(21,200)</u>	<u>(21,200)</u>	<u>-</u>
Total other financing sources (uses)	<u>800</u>	<u>800</u>	<u>7,800</u>	<u>7,000</u>
Net change in fund balances	(89,056)	(89,056)	37,913	126,969
Fund balances beginning of year	<u>380,674</u>	<u>380,674</u>	<u>316,085</u>	<u>(64,589)</u>
Fund balances end of year	<u>\$ 291,618</u>	<u>\$ 291,618</u>	<u>\$ 353,998</u>	<u>\$ 62,380</u>

**CALCASIEU PARISH POLICE JURY
CALCASIEU WORKFORCE CENTER FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2011**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ 1,486,771	\$ 1,414,371	\$ 1,288,129	\$ (126,242)
Investment income	-	-	10	10
Miscellaneous revenues	-	-	1,130	1,130
Total revenues	<u>1,486,771</u>	<u>1,414,371</u>	<u>1,289,269</u>	<u>(125,102)</u>
EXPENDITURES				
Current:				
Health and welfare	<u>1,486,771</u>	<u>1,461,630</u>	<u>1,342,964</u>	<u>118,666</u>
Excess (deficiency) of revenues over expenditures	-	(47,259)	(53,695)	(6,436)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	<u>66,738</u>	<u>66,738</u>
Net change in fund balances	-	(47,259)	13,043	60,302
Fund balances beginning of year	-	<u>106,695</u>	<u>106,695</u>	-
Fund balances end of year	<u>\$ -</u>	<u>\$ 59,436</u>	<u>\$ 119,738</u>	<u>\$ 60,302</u>

CALCASIEU PARISH POLICE JURY
CDBG FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ 14,228,863	\$ 7,708,979	\$ 6,621,761	\$ (1,087,218)
Investment income	<u>2,620</u>	<u>2,620</u>	<u>707</u>	<u>(1,913)</u>
Total revenues	<u>14,231,483</u>	<u>7,711,599</u>	<u>6,622,468</u>	<u>(1,089,131)</u>
EXPENDITURES				
Current:				
Public safety	<u>4,265,183</u>	<u>888,325</u>	<u>988,079</u>	<u>(99,754)</u>
Excess (deficiency) of revenues over expenditures	9,966,300	6,823,274	5,634,389	(1,188,885)
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(9,966,300)</u>	<u>(6,823,274)</u>	<u>(5,430,431)</u>	<u>1,392,843</u>
Net change in fund balances	-	-	203,958	203,958
Fund balances beginning of year	<u>880,000</u>	<u>880,000</u>	<u>656,850</u>	<u>(223,150)</u>
Fund balances end of year	<u>\$ 880,000</u>	<u>\$ 880,000</u>	<u>\$ 860,808</u>	<u>\$ (19,192)</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, 2011**

	<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	\$ 4,222,147	\$ 1,922,753	\$ 1,398,939	\$ (523,814)
Investment income	100	100	122	22
Miscellaneous revenue	<u>428,165</u>	<u>428,165</u>	<u>43,097</u>	<u>(385,068)</u>
Total revenues	<u>4,650,412</u>	<u>2,351,018</u>	<u>1,442,158</u>	<u>(908,860)</u>
EXPENDITURES				
Current:				
Public safety	<u>4,660,312</u>	<u>1,807,943</u>	<u>1,382,845</u>	<u>425,098</u>
Excess (deficiency) of revenues over expenditures	(9,900)	543,075	59,313	(483,762)
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>(10,000)</u>
Net change in fund balances	100	553,075	59,313	(493,762)
Fund balances beginning of year	<u>-</u>	<u>(553,045)</u>	<u>(554,595)</u>	<u>(1,550)</u>
Fund balances end of year	<u>\$ 100</u>	<u>\$ 30</u>	<u>\$ (495,282)</u>	<u>\$ (495,312)</u>

**CALCASIEU PARISH POLICE JURY
COASTAL IMPACT ASSISTANCE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2011**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ 5,996,000	\$ 2,127,077	\$ 1,455,829	\$ (671,248)
Investment income	<u>5,000</u>	<u>5,000</u>	<u>4,283</u>	<u>(717)</u>
Total revenues	<u>6,001,000</u>	<u>2,132,077</u>	<u>1,460,112</u>	<u>(671,965)</u>
EXPENDITURES				
Current:				
Public safety	<u>6,890,000</u>	<u>3,021,077</u>	<u>1,425,937</u>	<u>1,595,140</u>
Excess (deficiency) of revenues over expenditures	(889,000)	(889,000)	34,175	923,175
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>400,000</u>	<u>400,000</u>	<u>-</u>	<u>(400,000)</u>
Net change in fund balances	(489,000)	(489,000)	34,175	523,175
Fund balances beginning of year	<u>509,226</u>	<u>510,646</u>	<u>510,646</u>	<u>-</u>
Fund balances end of year	<u>\$ 20,226</u>	<u>\$ 21,646</u>	<u>\$ 544,821</u>	<u>\$ 523,175</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, 2011**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ 430,289	\$ 1,756,119	\$ 1,199,112	\$ (557,007)
Investment income	-	-	98	98
Total revenues	<u>430,289</u>	<u>1,756,119</u>	<u>1,199,210</u>	<u>(556,909)</u>
EXPENDITURES				
Current:				
Public safety	<u>430,289</u>	<u>1,749,188</u>	<u>1,122,631</u>	<u>626,557</u>
Excess (deficiency) of revenues over expenditures	-	6,931	76,579	69,648
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>-</u>	<u>44,000</u>	<u>17,242</u>	<u>(26,758)</u>
Net change in fund balances	-	50,931	93,821	42,890
Fund balances beginning of year	<u>-</u>	<u>(50,931)</u>	<u>(51,951)</u>	<u>(1,020)</u>
Fund balances end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 41,870</u>	<u>\$ 41,870</u>

**CALCASIEU PARISH POLICE JURY
HOMELESS PREVENTION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2011**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Investment income	\$ -	\$ -	\$ 4	\$ 4
EXPENDITURES				
Current:				
Health and welfare	304,534	304,534	308,827	(4,293)
Excess (deficiency) of revenues over expenditures	(304,534)	(304,534)	(308,823)	(4,289)
OTHER FINANCING SOURCES (USES)				
Transfers in	304,534	304,534	254,658	(49,876)
Net change in fund balances	-	-	(54,165)	(54,165)
Fund balances beginning of year	-	-	-	-
Fund balances end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (54,165)</u>	<u>\$ (54,165)</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, 2011**

	<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>41,707</u>	<u>(8,293)</u>
Total revenues	<u>1,050,000</u>	<u>1,050,000</u>	<u>1,041,707</u>	<u>(8,293)</u>
EXPENDITURES				
Current:				
Intergovernmental	<u>1,589,000</u>	<u>1,589,000</u>	<u>634,230</u>	<u>954,770</u>
Excess (deficiency) of revenues over expenditures	(539,000)	(539,000)	407,477	946,477
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	(589,000)	(589,000)	407,477	996,477
Fund balances beginning of year	<u>1,075,129</u>	<u>1,075,129</u>	<u>4,561,836</u>	<u>3,486,707</u>
Fund balances end of year	<u>\$ 486,129</u>	<u>\$ 486,129</u>	<u>\$ 4,969,313</u>	<u>\$ 4,483,184</u>

**CALCASIEU PARISH POLICE JURY
CALCASIEU PARISH LAW LIBRARY COMMISSION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2011**

	<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	\$ 48,750	\$ 48,750	\$ 52,954	\$ 4,204
Investment income	500	500	280	(220)
Miscellaneous revenues	-	-	-	-
Total revenues	<u>49,250</u>	<u>49,250</u>	<u>53,234</u>	<u>3,984</u>
EXPENDITURES				
Current:				
General government	<u>69,850</u>	<u>69,850</u>	<u>73,592</u>	<u>(3,742)</u>
Excess (deficiency) of revenues over expenditures	(20,600)	(20,600)	(20,358)	242
Fund balances beginning of year	<u>40,367</u>	<u>40,367</u>	<u>41,676</u>	<u>1,309</u>
Fund balances end of year	<u>\$ 19,767</u>	<u>\$ 19,767</u>	<u>\$ 21,318</u>	<u>\$ 1,551</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, 2011**

	<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	\$ 1,471,207	\$ 1,471,207	\$ 1,428,823	\$ (42,384)
Intergovernmental revenues	117,633	117,633	133,581	15,948
Investment income	11,000	11,000	7,628	(3,372)
Miscellaneous revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>1,599,840</u>	<u>1,599,840</u>	<u>1,570,032</u>	<u>(29,808)</u>
EXPENDITURES				
Current:				
Health and welfare	<u>1,772,691</u>	<u>1,772,691</u>	<u>1,532,252</u>	<u>240,439</u>
Excess (deficiency) of revenues over expenditures	(172,851)	(172,851)	37,780	210,631
Fund balances beginning of year	<u>970,572</u>	<u>970,572</u>	<u>943,310</u>	<u>(27,262)</u>
Fund balances end of year	<u>\$ 797,721</u>	<u>\$ 797,721</u>	<u>\$ 981,090</u>	<u>\$ 183,369</u>

NONMAJOR ENTERPRISE FUNDS

Sewer District No. 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 No. 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, 2011**

	<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	\$ 38,510	\$ 11	\$ 38,521
Investments	237,593	-	237,593
Restricted investments - customer deposits	1,945	-	1,945
Accounts receivable - net	-	4,900	4,900
Taxes receivable - net	123,397	-	123,397
Interest receivable	428	-	428
Due from other governments	-	28,192	28,192
Due from component units	30,079	-	30,079
Prepaid insurance	3,631	-	3,631
Total current assets	<u>435,583</u>	<u>33,103</u>	<u>468,686</u>
Noncurrent assets:			
Capital assets:			
Land	179,334	24,586	203,920
Improvements other than buildings	5,890,642	2,582,994	8,473,636
Equipment	125,290	8,164	133,454
Total capital assets	6,195,266	2,615,744	8,811,010
Accumulated depreciation	<u>(2,056,446)</u>	<u>(125,098)</u>	<u>(2,181,544)</u>
Net capital assets	<u>4,138,820</u>	<u>2,490,646</u>	<u>6,629,466</u>
Total noncurrent assets	<u>4,138,820</u>	<u>2,490,646</u>	<u>6,629,466</u>
Total assets	<u>\$ 4,574,403</u>	<u>\$ 2,523,749</u>	<u>\$ 7,098,152</u>
LIABILITIES			
Current liabilities:			
Accounts payable	\$ 14,431	\$ 19,508	\$ 33,939
Refundable customer deposits	1,945	-	1,945
Total current liabilities	16,376	19,508	35,884
NET ASSETS			
Invested in capital assets, net of related debt	4,138,820	2,490,646	6,629,466
Restricted for:			
Unrestricted	<u>419,207</u>	<u>13,595</u>	<u>432,802</u>
Total net assets	<u>\$ 4,558,027</u>	<u>\$ 2,504,241</u>	<u>\$ 7,062,268</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, 2011**

	<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	\$ 254,509	\$ 33,178	\$ 287,687
Total operating revenues	254,509	33,178	287,687
OPERATING EXPENSES			
Supplies	19,284	1,102	20,386
Contractual services	269,659	32,065	301,724
Depreciation and amortization	<u>160,720</u>	<u>78,027</u>	<u>238,747</u>
Total operating expenses	449,663	111,194	560,857
Operating income (loss)	(195,154)	(78,016)	(273,170)
NONOPERATING REVENUES (EXPENSES)			
Property taxes	130,693	-	130,693
Investment earnings	3,364	2	3,366
Interest expense	(3,700)	-	(3,700)
Miscellaneous expense	<u>(4,204)</u>	<u>-</u>	<u>(4,204)</u>
Total nonoperating revenues (expenses)	126,153	2	126,155
Income (loss) before contributions and transfers	(69,001)	(78,014)	(147,015)
CONTRIBUTIONS AND TRANSFERS			
Transfers in	<u>9,000</u>	<u>32,136</u>	<u>41,136</u>
Change in net assets	(60,001)	(45,878)	(105,879)
Total net assets at beginning of year	<u>4,618,029</u>	<u>2,550,118</u>	<u>7,168,147</u>
Total net assets at end of year	<u>\$ 4,558,028</u>	<u>\$ 2,504,240</u>	<u>\$ 7,062,268</u>

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2011**

	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	\$ 254,984	\$ 263	\$ 255,247
Payments to suppliers for goods and services	<u>(293,950)</u>	<u>(13,659)</u>	<u>(307,609)</u>
Net cash provided by (used for) operating activities	<u>(38,966)</u>	<u>(13,396)</u>	<u>(52,362)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Receipts from general property taxes	132,024	-	132,024
Loan repayment from other funds	-	(6,335)	(6,335)
Transfer in from other funds	<u>-</u>	<u>20,095</u>	<u>20,095</u>
Net cash provided by (used for) noncapital financing activities	<u>132,024</u>	<u>13,760</u>	<u>145,784</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Receipt of capital related interfund activity	9,000	12,041	21,041
Acquisition and construction of capital assets	(65,010)	(12,666)	(77,676)
Principal paid on debt	(50,000)	-	(50,000)
Interest and fiscal charges paid on debt	<u>(3,700)</u>	<u>-</u>	<u>(3,700)</u>
Net cash provided by (used for) capital and related financing activities	<u>(109,710)</u>	<u>(625)</u>	<u>(110,335)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of investments	(616,036)	(1,044)	(617,080)
Proceeds from sales and maturities of investments	603,582	1,251	604,833
Interest received on investments	<u>3,294</u>	<u>2</u>	<u>3,296</u>
Net cash provided by (used for) investing activities	<u>(9,160)</u>	<u>209</u>	<u>(8,951)</u>
Net increase (decrease) in cash and cash equivalents	(25,812)	(52)	(25,864)
Cash and cash equivalents at beginning of year	<u>64,322</u>	<u>63</u>	<u>64,385</u>
Cash and cash equivalents at end of year	<u>\$ 38,510</u>	<u>\$ 11</u>	<u>\$ 38,521</u>
Classified as:			
Current assets	\$ 38,510	\$ 11	\$ 38,521
Restricted assets	<u>-</u>	<u>-</u>	<u>-</u>
Totals	<u>\$ 38,510</u>	<u>\$ 11</u>	<u>\$ 38,521</u>

	Sewer District No. <u>11 of Ward 3</u>	Sewer District No. <u>8 of Ward 4</u>	Total Nonmajor Enterprise Funds
Reconciliation of operating income to net cash provided by (used for) operating activities			
Operating income (loss)	\$ (195,154)	\$ (78,016)	\$ (273,170)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:			
Depreciation	158,613	78,027	236,640
Amortization	2,107	-	2,107
Changes in assets and liabilities:			
Decrease (increase) in accounts receivable	-	(4,723)	(4,723)
Decrease (increase) in due from other governments	-	(28,192)	(28,192)
Decrease (increase) in due from component units	(5,450)	-	(5,450)
Decrease (increase) in prepaid insurance	1,136	-	1,136
Increase (decrease) in accounts payable	(117)	19,508	19,391
Increase (decrease) in due to other funds	(131)	-	(131)
Increase (decrease) in refundable customer deposits	30	-	30
Total adjustments	<u>156,188</u>	<u>64,620</u>	<u>220,808</u>
Net cash provided by (used for) operating activities	<u>\$ (38,966)</u>	<u>\$ (13,396)</u>	<u>\$ (52,362)</u>
Non cash investing, capital, and financing activities			
Net increase (decrease) in fair value of investments	<u>\$ (33)</u>	<u>\$ -</u>	<u>\$ (33)</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, 2011

ASSETS	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	\$ 106,968	\$ 859,401	\$ 249,675	\$ 30,596	\$ 1,246,640
Investments	535,940	5,033,314	1,721,290	189,726	7,480,270
Accounts receivable	-	4,917	-	-	4,917
Interest receivable	1,012	7,880	2,563	284	11,739
Due from other governments	-	5,825	-	-	5,825
Due from other funds	1,236	-	-	-	1,236
Due from component units	5,575	-	34,633	-	40,208
Prepaid items	6,499	-	59,629	-	66,128
Other receivables	93,291	-	-	-	93,291
Total current assets	<u>750,521</u>	<u>5,911,337</u>	<u>2,067,790</u>	<u>220,606</u>	<u>8,950,254</u>
Noncurrent assets:					
Capital assets:					
Equipment	5,551	63,240	28,110	-	96,901
Accumulated depreciation	(647)	(21,065)	(20,059)	-	(41,771)
Net capital assets	<u>4,904</u>	<u>42,175</u>	<u>8,051</u>	<u>-</u>	<u>55,130</u>
Total noncurrent assets	<u>4,904</u>	<u>42,175</u>	<u>8,051</u>	<u>-</u>	<u>55,130</u>
Total assets	<u>755,425</u>	<u>5,953,512</u>	<u>2,075,841</u>	<u>220,606</u>	<u>9,005,384</u>
LIABILITIES					
Current liabilities:					
Accounts payable	13,977	34,394	10,948	-	59,319
Accrued liabilities	1,911	2,092	1,513	-	5,516
Due to other governments	-	2,758,030	-	-	2,758,030
Due to other funds	-	6,490	-	-	6,490
Due to component units	-	-	100,000	-	100,000
Unearned revenue	-	4,081	-	-	4,081
Compensated absences	3,029	2,272	-	-	5,301
Other liabilities	-	4,607	100,000	-	104,607
Claims payable - current portion	465,759	721,692	303,673	12,480	1,503,604
Total current liabilities	<u>484,676</u>	<u>3,533,658</u>	<u>516,134</u>	<u>12,480</u>	<u>4,546,948</u>
Noncurrent liabilities:					
Compensated absences	237	7	-	-	244
Claims payable	232,879	-	607,347	-	840,226
OPEB payable	6,523	8,015	11,618	-	26,156
Total noncurrent liabilities	<u>239,639</u>	<u>8,022</u>	<u>618,965</u>	<u>-</u>	<u>866,626</u>
Total liabilities	<u>724,315</u>	<u>3,541,680</u>	<u>1,135,099</u>	<u>12,480</u>	<u>5,413,574</u>
NET ASSETS					
Invested in capital assets, net of related debt	4,904	42,175	8,051	-	55,130
Unrestricted	26,206	2,369,657	932,691	208,126	3,536,680
Total net assets	<u>\$ 31,110</u>	<u>\$ 2,411,832</u>	<u>\$ 940,742</u>	<u>\$ 208,126</u>	<u>\$ 3,591,810</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, 2011

	<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>
OPERATING REVENUES					
Charges for services	\$ 921,231	\$ 9,142,104	\$ 2,521,778	\$ 55,753	\$ 12,640,866
OPERATING EXPENSES					
Personal services	67,608	53,143	107,058	-	227,809
Employee benefits	25,861	38,901	43,556	-	108,318
Supplies	9,267	5,173	14,354	-	28,794
Contractual services	58,242	781,885	235,264	2	1,075,393
Insurance premiums	163,917	655,370	1,313,198	-	2,132,485
Claims	1,119,086	7,635,234	246,210	38,567	9,039,097
Depreciation	555	6,057	3,514	-	10,126
Total operating expenses	<u>1,444,536</u>	<u>9,175,763</u>	<u>1,963,154</u>	<u>38,569</u>	<u>12,622,022</u>
Operating income (loss)	(523,305)	(33,659)	558,624	17,184	18,844
NONOPERATING REVENUES					
Investment income	<u>11,293</u>	<u>26,470</u>	<u>19,784</u>	<u>2,124</u>	<u>59,671</u>
Total nonoperating revenues	<u>11,293</u>	<u>26,470</u>	<u>19,784</u>	<u>2,124</u>	<u>59,671</u>
Income (loss) before contributions and transfers	(512,012)	(7,189)	578,408	19,308	78,515
TRANSFERS					
Transfers in (out)	<u>-</u>	<u>400,000</u>	<u>(400,000)</u>	<u>-</u>	<u>-</u>
Total contributions and transfers	<u>-</u>	<u>400,000</u>	<u>(400,000)</u>	<u>-</u>	<u>-</u>
Change in net assets	(512,012)	392,811	178,408	19,308	78,515
Total net assets beginning of year	<u>543,122</u>	<u>2,019,021</u>	<u>762,334</u>	<u>188,818</u>	<u>3,513,295</u>
Total net assets end of year	<u>\$ 31,110</u>	<u>\$ 2,411,832</u>	<u>\$ 940,742</u>	<u>\$ 208,126</u>	<u>\$ 3,591,810</u>

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2011**

	<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	\$ 840,153	\$ 5,206,283	\$ 2,364,691	\$ 37,878	\$ 8,449,005
Receipts from insured	75,503	3,948,323	222,454	17,875	4,264,155
Payments to suppliers for goods and services	(1,508,391)	(8,911,249)	(691,874)	(39,636)	(11,151,150)
Payments to employees for services and benefits	(87,346)	(127,141)	(145,438)	-	(359,925)
Net cash provided by (used for) operating activities	<u>(680,081)</u>	<u>116,216</u>	<u>1,749,833</u>	<u>16,117</u>	<u>1,202,085</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Transfers out to other funds	-	-	(400,000)	-	(400,000)
Transfers in from other funds	-	400,000	-	-	400,000
Subsidies received	-	1,526,686	-	-	1,526,686
Noncapital cash payments on behalf of local government	-	(1,736,630)	-	-	(1,736,630)
Net cash provided by (used for) noncapital financing activities	<u>-</u>	<u>190,056</u>	<u>(400,000)</u>	<u>-</u>	<u>(209,944)</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
Purchase of investments	(1,623,570)	(8,474,982)	(4,529,947)	(307,821)	(14,936,320)
Proceeds from sales and maturities of investments	2,156,969	7,991,912	3,303,592	284,918	13,737,391
Interest received on investments	11,913	49,214	21,268	2,027	84,422
Net cash provided by (used for) investing activities	<u>545,312</u>	<u>(433,856)</u>	<u>(1,205,087)</u>	<u>(20,876)</u>	<u>(1,114,507)</u>
Net increase (decrease) in cash and and cash equivalents	(134,769)	(127,584)	144,746	(4,759)	(122,366)
Cash and cash equivalents at beginning of year	<u>241,737</u>	<u>986,985</u>	<u>104,929</u>	<u>35,355</u>	<u>1,369,006</u>
Cash and cash equivalents at end of year	<u>\$ 106,968</u>	<u>\$ 859,401</u>	<u>\$ 249,675</u>	<u>\$ 30,596</u>	<u>\$ 1,246,640</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)	\$ (523,305)	\$ (33,659)	\$ 558,624	\$ 17,184	\$ 18,844
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:					
Depreciation	555	6,057	3,514	-	10,126
Changes in assets and liabilities:					
Decrease (increase) in prepaid items	1,601	-	1,082,835	-	1,084,436
Decrease (increase) in due from other governments	-	(970)	-	-	(970)
Decrease (increase) in due from other funds	(1,236)	-	-	-	(1,236)
Decrease (increase) in due from component units	(5,575)	-	65,367	-	59,792
Decrease (increase) in accounts receivable	-	(4,917)	-	-	(4,917)
Decrease (increase) in other receivables	44,697	5,530	27,349	-	77,576
Increase (decrease) in accounts payable	(7,686)	(2,478)	(23,344)	-	(33,508)
Increase (decrease) in compensated absences payable	208	(838)	-	-	(630)
Increase (decrease) in due to component units	-	4,081	100,000	-	104,081
Increase (decrease) in due to other funds	-	6,490	-	-	6,490
Increase (decrease) in accrued liabilities	(191,397)	134,393	(68,175)	(1,067)	(126,246)
Increase (decrease) on OPEB payable	2,057	2,527	3,663	-	8,247
Total adjustments	<u>(156,776)</u>	<u>149,875</u>	<u>1,191,209</u>	<u>(1,067)</u>	<u>1,183,241</u>
Net cash provided by (used for) operating activities	<u>\$ (680,081)</u>	<u>\$ 116,216</u>	<u>\$ 1,749,833</u>	<u>\$ 16,117</u>	<u>\$ 1,202,085</u>
Non cash investing, capital, and financing activities					
Net increase (decrease) in fair value of investments	<u>\$ (74)</u>	<u>\$ (696)</u>	<u>\$ (238)</u>	<u>\$ (26)</u>	<u>\$ (1,034)</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, 2011**

	L.E.P.C. Fund	Calcasieu Parish Gaming Pooling District	Total
ASSETS			
Cash and cash equivalents	\$ 9,279	\$ -	\$ 9,279
Investments	57,538	-	57,538
Interest receivable	84	-	84
Other receivable	-	10,580,364	10,580,364
Total assets	<u>\$ 66,901</u>	<u>\$ 10,580,364</u>	<u>\$ 10,647,265</u>
LIABILITIES			
Due to other governmental units	<u>\$ 66,901</u>	<u>\$ 10,580,364</u>	<u>\$ 10,647,265</u>
Total liabilities	<u>\$ 66,901</u>	<u>\$ 10,580,364</u>	<u>\$ 10,647,265</u>

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2011

	<u>Balance</u> <u>January 1,</u> <u>2011</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>December 31,</u> <u>2011</u>
L.E.P.C. FUND				
<u>Assets</u>				
Cash	\$ 10,182	\$ 1,450	\$ 2,353	\$ 9,279
Investments	47,965	9,573	-	57,538
Interest receivable	128	-	44	84
Total assets	<u>\$ 58,275</u>	<u>\$ 11,023</u>	<u>\$ 2,397</u>	<u>\$ 66,901</u>
<u>Liabilities</u>				
Due to other governmental units	<u>\$ 58,275</u>	<u>\$ 11,023</u>	<u>\$ 2,397</u>	<u>\$ 66,901</u>
Total liabilities	<u>\$ 58,275</u>	<u>\$ 11,023</u>	<u>\$ 2,397</u>	<u>\$ 66,901</u>
 CALCASIEU PARISH GAMING DISTRICT				
<u>Assets</u>				
Cash	\$ -	\$ 24,809,474	\$ 24,809,474	\$ -
Other receivable	9,387,794	10,580,364	9,387,794	10,580,364
Total assets	<u>\$ 9,387,794</u>	<u>\$ 35,389,838</u>	<u>\$ 34,197,268</u>	<u>\$ 10,580,364</u>
<u>Liabilities</u>				
Due to other governmental units	<u>\$ 9,387,794</u>	<u>\$ 35,389,838</u>	<u>\$ 34,197,268</u>	<u>\$ 10,580,364</u>
Total liabilities	<u>\$ 9,387,794</u>	<u>\$ 35,389,838</u>	<u>\$ 34,197,268</u>	<u>\$ 10,580,364</u>
 TOTAL - ALL AGENCY FUNDS				
<u>Assets</u>				
Cash	\$ 10,182	\$ 24,810,924	\$ 24,811,827	\$ 9,279
Investments	47,965	9,573	-	57,538
Interest receivable	128	-	44	84
Other receivables	9,387,794	10,580,364	9,387,794	10,580,364
Total assets	<u>\$ 9,446,069</u>	<u>\$ 35,400,861</u>	<u>\$ 34,199,665</u>	<u>\$ 10,647,265</u>
<u>Liabilities</u>				
Due to other governmental units	<u>\$ 9,446,069</u>	<u>\$ 35,400,861</u>	<u>\$ 34,199,665</u>	<u>\$ 10,647,265</u>
Total liabilities	<u>\$ 9,446,069</u>	<u>\$ 35,400,861</u>	<u>\$ 34,199,665</u>	<u>\$ 10,647,265</u>



COMBINING STATEMENTS OF NONMAJOR COMPONENT UNITS

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF NET ASSETS
NONMAJOR COMPONENT UNITS
DECEMBER 31, 2011

	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	\$ 69,237	\$ 111,741	\$ 186,438	\$ 51,381	\$ 58,061	\$ 47,300
Investments	427,791	486,854	1,156,118	318,622	360,044	293,312
Receivables - net:						
Taxes	1,083,390	240,514	1,990,065	959,053	232,345	154,674
Accounts	-	-	-	-	-	-
Accrued interest receivable	835	775	2,068	776	554	446
Other receivables	-	1,647	-	-	-	-
Due from other governments	-	-	-	-	-	-
Due from primary government	-	18,371	-	-	-	-
Prepaid items	69,983	9,271	76,453	676	1,794	14,999
Inventory	-	-	-	-	-	-
Deferred bond issuance costs	15,471	21,739	-	-	-	-
Restricted assets:						
Cash and cash equivalents	-	-	-	-	-	-
Investments	-	-	-	-	-	-
Receivables - net	-	-	-	-	-	-
Capital assets:						
Non-depreciable	37,336	167,478	10,000	45,000	21,250	52,915
Depreciable, net	1,278,049	1,299,432	1,723,029	982,606	519,279	254,197
Other assets	-	-	-	-	-	-
Total assets	<u>2,982,092</u>	<u>2,357,822</u>	<u>5,144,171</u>	<u>2,358,114</u>	<u>1,193,327</u>	<u>817,843</u>
LIABILITIES						
Accounts payable and accruals	\$ 53,651	\$ 86,429	\$ 53,086	\$ 25,048	\$ 8,319	\$ 4,847
Due to other governments	1,030	-	502	-	-	-
Due to primary government	-	-	-	-	-	-
Unearned revenue	1,100,989	243,063	1,954,251	962,351	213,777	155,118
Other liabilities	-	-	-	-	-	-
Current portion of long-term liabilities:						
Compensated absences	-	-	32,640	-	-	-
Capital lease obligations	-	-	-	-	32,510	-
Liabilities from restricted assets	-	-	-	-	-	-
Contracts payable	-	-	-	-	-	-
Bonds payable	120,000	55,000	135,000	-	-	-
Noncurrent portion of long-term liabilities:						
Compensated absences	-	-	7,040	-	-	-
Capital lease obligations	-	-	-	-	255,422	-
Contracts payable	-	-	-	-	-	-
Bonds payable	840,000	1,390,000	455,000	-	-	-
OPEB liability	98,214	-	83,028	-	-	-
Total liabilities	<u>2,213,884</u>	<u>1,774,492</u>	<u>2,720,547</u>	<u>987,399</u>	<u>510,028</u>	<u>159,965</u>
NET ASSETS						
Invested in capital assets, net of related debt	355,385	178,100	1,143,029	1,027,606	252,597	307,112
Restricted for:						
Capital projects	-	127,390	-	-	-	-
Debt service	73,607	79,491	216,386	-	-	-
Unrestricted	<u>339,216</u>	<u>198,349</u>	<u>1,064,209</u>	<u>343,109</u>	<u>430,702</u>	<u>350,766</u>
Total net assets	<u>\$ 768,208</u>	<u>\$ 583,330</u>	<u>\$ 2,423,624</u>	<u>\$ 1,370,715</u>	<u>\$ 683,299</u>	<u>\$ 657,878</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
\$ 65,442	\$ 2,411,996	\$ 111,815	\$ 94,295	\$ 32,308	\$ 6,046,354	\$ 51,247	\$ 144,688
403,951	-	698,905	588,948	200,347	-	317,788	606,188
318,683	787,630	336,379	588,577	219,802	3,262,200	552,797	543,211
-	-	-	-	-	-	-	-
555	-	1,118	938	418	1,575	530	-
-	-	-	-	-	-	-	-
-	-	-	18,621	-	23,279	-	-
-	-	-	6,508	-	-	632,884	-
10,218	-	24,862	10,277	11,183	53,654	6,555	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
53,500	3,931	-	251,292	-	195,986	1,052,611	-
673,057	1,001,919	694,365	255,802	227,296	6,813,297	137,813	202,753
-	-	-	-	-	-	-	-
<u>1,525,406</u>	<u>4,205,476</u>	<u>1,867,444</u>	<u>1,815,258</u>	<u>691,354</u>	<u>16,396,345</u>	<u>2,752,225</u>	<u>1,496,840</u>
\$ 9,546	\$ 35,141	\$ 17,888	\$ 17,525	\$ 5,733	\$ 84,389	\$ 659,492	\$ 19,719
2,352	-	-	9,800	-	-	-	-
-	-	-	-	-	-	638	-
276,460	-	341,403	598,765	222,132	-	516,928	-
-	-	-	-	-	-	-	-
1,487	-	624	7,238	1,328	4,861	1,839	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	105,000	70,000	-	-	-	-	-
-	-	-	-	-	-	5	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	110,000	420,000	-	-	-	-	-
12,035	-	7,622	35,036	8,709	-	30,268	-
<u>301,880</u>	<u>250,141</u>	<u>857,537</u>	<u>668,364</u>	<u>237,902</u>	<u>89,250</u>	<u>1,209,170</u>	<u>19,719</u>
726,557	1,005,850	204,365	507,094	227,296	7,009,283	1,190,424	202,753
-	-	-	-	-	-	-	-
-	807,225	130,153	-	-	-	-	-
496,969	2,142,260	675,389	639,800	226,156	9,297,812	352,631	1,274,368
<u>\$ 1,223,526</u>	<u>\$ 3,955,335</u>	<u>\$ 1,009,907</u>	<u>\$ 1,146,894</u>	<u>\$ 453,452</u>	<u>\$ 16,307,095</u>	<u>\$ 1,543,055</u>	<u>\$ 1,477,121</u>

continued

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF NET ASSETS
NONMAJOR COMPONENT UNITS
DECEMBER 31, 2011

	Gravity Drainage District		Recreation District			Community Center & Playground District	
	No. 7 of Ward 8	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	
ASSETS							
Cash and cash equivalents	\$ 997,981	\$ 99,920	\$ 281,845	\$ 2,772	\$ 95,982	\$ 1,137	
Investments	-	619,333	1,744,021	17,191	595,191	7,054	
Receivables - net:							
Taxes	425,970	2,473,028	2,718,837	-	906,320	-	
Accounts	-	-	-	-	-	-	
Accrued interest receivable	146	2,205	2,955	25	986	10	
Other receivables	-	20	-	-	-	-	
Due from other governments	2,076	-	-	-	291	-	
Due from primary government	-	-	-	-	-	-	
Prepaid items	-	39,442	37,327	-	12,246	-	
Inventory	-	-	-	-	-	-	
Deferred bond issuance costs	-	69,499	-	-	-	-	
Restricted assets:							
Cash and cash equivalents	-	-	-	-	-	-	
Investments	-	-	-	-	-	-	
Receivables - net	-	-	-	-	-	-	
Capital assets:							
Non-depreciable	-	307,043	300,500	-	1,052,181	10,000	
Depreciable, net	176,297	13,704,369	5,330,540	135,109	2,756,629	101,944	
Other assets	-	-	-	-	-	-	
Total assets	<u>1,602,470</u>	<u>17,314,859</u>	<u>10,416,025</u>	<u>155,097</u>	<u>5,419,826</u>	<u>120,145</u>	
LIABILITIES							
Accounts payable and accruals	\$ 7,574	\$ 62,139	\$ 59,242	\$ -	\$ 300,304	\$ 601	
Due to other governments	-	-	43,998	-	35,009	4,806	
Due to primary government	-	-	-	-	100,000	-	
Unearned revenue	276,439	2,533,492	2,723,733	-	922,011	-	
Other liabilities	-	-	400	-	-	-	
Current portion of long-term liabilities:							
Compensated absences	-	11,344	19,073	-	69	-	
Capital lease obligations	-	-	-	-	-	-	
Liabilities from restricted assets	-	-	-	-	-	-	
Contracts payable	-	-	-	-	-	-	
Bonds payable	-	35,000	-	-	-	-	
Noncurrent portion of long-term liabilities:							
Compensated absences	-	160	1,479	-	31	-	
Capital lease obligations	-	-	-	-	-	-	
Contracts payable	-	-	-	-	-	-	
Bonds payable	-	3,159,337	-	-	-	-	
OPEB liability	-	117,547	220,254	-	2,328	-	
Total liabilities	<u>284,013</u>	<u>5,919,019</u>	<u>3,068,179</u>	<u>-</u>	<u>1,359,752</u>	<u>5,407</u>	
NET ASSETS							
Invested in capital assets, net of related debt	176,297	10,817,075	5,631,040	135,109	3,808,810	111,944	
Restricted for:							
Capital projects	-	-	-	-	-	-	
Debt service	-	-	-	-	-	-	
Unrestricted	<u>1,142,160</u>	<u>578,765</u>	<u>1,716,806</u>	<u>19,988</u>	<u>251,264</u>	<u>2,794</u>	
Total net assets	<u>\$ 1,318,457</u>	<u>\$ 11,395,840</u>	<u>\$ 7,347,846</u>	<u>\$ 155,097</u>	<u>\$ 4,060,074</u>	<u>\$ 114,738</u>	

Community Center & 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		
\$ 218	\$ 63,248	\$ 1,335,909	\$ 3,970	\$ 3,585	\$ 2,233	\$ 527,575	\$ 11,669
1,352	386,675	-	24,619	22,233	10,625	3,271,873	72,359
-	171,173	587,604	-	-	-	-	-
-	-	-	-	-	-	-	-
1	572	-	36	33	15	4,937	77
-	100	-	-	-	-	296,300	-
-	-	6,743	-	-	-	-	85,588
-	-	-	-	-	-	-	-
-	2,042	-	-	-	-	29,946	2,264
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
25,500	15,000	55,362	-	-	-	-	-
-	45,443	1,398,118	-	74,639	-	3,245,862	-
-	-	-	-	-	-	-	-
<u>27,071</u>	<u>684,253</u>	<u>3,383,736</u>	<u>28,625</u>	<u>100,490</u>	<u>12,873</u>	<u>7,376,493</u>	<u>171,957</u>
\$ 386	\$ 8,348	\$ 26,341	\$ -	\$ -	\$ 237	\$ 37,276	\$ 53,364
1,230	6,221	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	152,509	-	-	-	160	-	-
-	50	-	-	-	-	-	-
-	-	-	-	-	-	25,702	9,825
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	1,781
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	142,520	42,181
<u>1,616</u>	<u>167,128</u>	<u>26,341</u>	<u>-</u>	<u>-</u>	<u>397</u>	<u>205,498</u>	<u>107,151</u>
25,500	60,443	1,453,480	-	74,639	-	3,245,862	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
(45)	456,682	1,903,915	28,625	25,851	12,476	3,925,133	64,806
<u>\$ 25,455</u>	<u>\$ 517,125</u>	<u>\$ 3,357,395</u>	<u>\$ 28,625</u>	<u>\$ 100,490</u>	<u>\$ 12,476</u>	<u>\$ 7,170,995</u>	<u>\$ 64,806</u>

continued

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF NET ASSETS
NONMAJOR COMPONENT UNITS
DECEMBER 31, 2011

	The 14th Judicial District Court				
	District Attorney of the 14th Judicial District	Civil Indigent Transcript Fund	Judicial Expense Fund	Child Support Fund	Indigent Transcript Fund
ASSETS					
Cash and cash equivalents	\$ 2,068,737	\$ 74,053	\$ 494	\$ 1,117,410	\$ 90,590
Investments	1,673,806	-	-	-	-
Receivables - net:					
Taxes	-	-	-	-	-
Accounts	-	-	-	-	-
Accrued interest receivable	9,563	-	-	49	-
Other receivables	5,115	-	2,726	1,776	2,604
Due from other governments	70,709	51	-	57,803	-
Due from primary government	463,506	-	-	-	-
Prepaid items	5,678	-	-	-	-
Inventory	-	-	-	-	-
Deferred bond issuance costs	-	-	-	-	-
Restricted assets:					
Cash and cash equivalents	-	-	-	-	-
Investments	-	-	-	-	-
Receivables - net	-	-	-	-	-
Capital assets:					
Non-depreciable	-	-	-	-	-
Depreciable, net	337,795	-	-	16,589	-
Other assets	-	-	-	-	-
Total assets	<u>4,634,909</u>	<u>74,104</u>	<u>3,220</u>	<u>1,193,627</u>	<u>93,194</u>
LIABILITIES					
Accounts payable and accruals	\$ 287,056	\$ 358	\$ -	\$ -	\$ 1,074
Due to other governments	67,887	-	-	-	-
Due to primary government	4,739	-	-	-	-
Unearned revenue	-	-	-	-	-
Other liabilities	-	-	-	-	-
Current portion of long-term liabilities:					
Compensated absences	272,586	-	-	-	-
Capital lease obligations	-	-	-	-	-
Liabilities from restricted assets	-	-	-	-	-
Contracts payable	-	-	-	-	-
Bonds payable	-	-	-	-	-
Noncurrent portion of long-term liabilities:					
Compensated absences	-	-	-	-	-
Capital lease obligations	-	-	-	-	-
Contracts payable	-	-	-	-	-
Bonds payable	-	-	-	-	-
OPEB liability	660,679	-	-	-	-
Total liabilities	<u>1,292,947</u>	<u>358</u>	<u>-</u>	<u>-</u>	<u>1,074</u>
NET ASSETS					
Invested in capital assets, net of related debt	337,795	-	-	16,589	-
Restricted for:					
Capital projects	-	-	-	-	-
Debt service	-	-	-	-	-
Unrestricted	<u>3,004,167</u>	<u>73,746</u>	<u>3,220</u>	<u>1,177,038</u>	<u>92,120</u>
Total net assets	<u>\$ 3,341,962</u>	<u>\$ 73,746</u>	<u>\$ 3,220</u>	<u>\$ 1,193,627</u>	<u>\$ 92,120</u>

Waterworks District

No. 1 of Ward 1	No. 5 of Wards 3 & 8	No. 8 of Wards 3 & 8	No. 12 of Ward 3	No. 2 of Ward 4	No. 4 of Ward 4	No. 9 of Ward 4	No. 11 of Wards 4 & 7
\$ 2,239,064	\$ 191,956	\$ 82,951	\$ 146	\$ 74,731	\$ 704,845	\$ 581,564	\$ 135,228
-	974,511	356,451	908	-	-	1,956,749	200,296
-	136,394	-	-	-	-	319,728	-
348,803	86,177	93,231	1,974	18,530	55,298	281,334	128,080
1,276	1,724	-	9	-	-	1,053	-
-	17,015	241	-	-	-	-	582
-	-	-	-	-	-	-	-
-	100,000	-	-	-	-	-	-
-	10,599	18,201	9,577	2,609	7,040	17,854	19,588
66,998	-	-	-	-	-	49,900	25,252
51,690	-	106,016	-	-	-	70,347	93,926
2,401,800	9,215	261,570	-	13,679	83,288	69,561	337,864
-	264,033	620,232	-	-	-	501,039	73,160
-	-	-	-	-	-	256,809	-
979,838	33,292	45,667	145,000	-	143,782	243,534	21,364
9,369,323	2,349,095	3,857,257	551,930	640,067	657,134	6,967,063	3,299,343
-	320	150	-	-	-	-	-
<u>15,458,792</u>	<u>4,174,331</u>	<u>5,441,967</u>	<u>709,544</u>	<u>749,616</u>	<u>1,651,387</u>	<u>11,316,535</u>	<u>4,334,683</u>
\$ 83,968	\$ 29,036	\$ 72,973	\$ 6,976	\$ 73,229	\$ 78,997	\$ 26,110	\$ 75,812
1,106,008	4,598	-	-	-	-	-	-
-	30,079	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	4,690	-	1,200	-	-	-	-
-	5,773	-	-	-	-	-	-
-	-	-	-	-	-	-	-
160,690	83,997	147,339	-	13,679	83,288	5,573	116,161
64,505	-	-	-	-	-	-	-
450,000	14,311	229,211	-	79,459	-	445,000	160,000
-	70	-	-	-	-	-	-
-	-	-	-	-	-	-	-
483,786	-	-	-	-	-	-	-
2,000,000	122,638	2,645,400	-	178,885	-	2,512,161	2,595,000
-	41,040	-	-	-	-	-	-
<u>4,348,957</u>	<u>336,232</u>	<u>3,094,923</u>	<u>8,176</u>	<u>345,252</u>	<u>162,285</u>	<u>2,988,844</u>	<u>2,946,973</u>
7,402,560	2,245,438	1,028,313	696,930	381,723	800,916	4,253,436	565,707
-	-	-	-	-	-	-	-
-	65,890	505,252	-	-	-	376,836	134,863
<u>3,707,275</u>	<u>1,526,771</u>	<u>813,479</u>	<u>4,438</u>	<u>22,641</u>	<u>688,186</u>	<u>3,697,419</u>	<u>687,140</u>
<u>\$ 11,109,835</u>	<u>\$ 3,838,099</u>	<u>\$ 2,347,044</u>	<u>\$ 701,368</u>	<u>\$ 404,364</u>	<u>\$ 1,489,102</u>	<u>\$ 8,327,691</u>	<u>\$ 1,387,710</u>

continued



CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF NET ASSETS
NONMAJOR COMPONENT UNITS
DECEMBER 31, 2011

ASSETS	Waterworks District		Total
	No. 7 of Wards 6 & 4	No. 14 of Ward 5	Nonmajor Component Units
Cash and cash equivalents	\$ 617,757	\$ 111,674	\$ 21,001,547
Investments	-	690,452	18,484,567
Receivables - net:			
Taxes	-	429,008	19,437,382
Accounts	61,522	11,051	1,086,000
Accrued interest receivable	280	1,093	37,633
Other receivables	-	138	328,264
Due from other governments	-	291,581	556,742
Due from primary government	-	30,911	1,252,180
Prepaid items	13,467	22,549	540,354
Inventory	-	-	142,150
Deferred bond issuance costs	2,981	19,178	450,847
Restricted assets:			
Cash and cash equivalents	428,766	13,346	3,619,089
Investments	10,552	-	1,469,016
Receivables - net	-	-	256,809
Capital assets:			
Non-depreciable	38,564	6,024,694	11,332,620
Depreciable, net	2,107,284	4,439,094	77,623,818
Other assets	8,000	-	8,470
Total assets	3,289,173	12,084,769	157,627,488
 LIABILITIES			
Accounts payable and accruals	\$ 65,688	\$ 477,325	\$ 2,915,227
Due to other governments	-	-	1,283,441
Due to primary government	-	9,000	144,456
Unearned revenue	100,002	-	13,293,583
Other liabilities	-	-	6,340
Current portion of long-term liabilities:			
Compensated absences	-	3,989	398,378
Capital lease obligations	-	-	32,510
Liabilities from restricted assets	91,217	-	701,944
Contracts payable	-	-	64,505
Bonds payable	61,000	109,884	2,068,865
Noncurrent portion of long-term liabilities:			
Compensated absences	-	790	11,356
Capital lease obligations	-	-	255,422
Contracts payable	-	-	483,786
Bonds payable	338,174	4,477,005	21,243,600
OPEB liability	-	3,540	1,505,001
Total liabilities	656,081	5,081,533	44,408,414
 NET ASSETS			
Invested in capital assets, net of related debt	1,746,674	5,876,899	65,230,630
Restricted for:			
Capital projects	-	-	127,390
Debt service	358,549	208,554	2,956,806
Unrestricted	527,869	917,783	44,904,248
Total net assets	\$ 2,633,092	\$ 7,003,236	\$ 113,219,074

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF ACTIVITIES
NONMAJOR COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2011**

	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	\$ 1,260,358	\$ 487,824	\$ 1,885,769	\$ 943,744	\$ 150,973	\$ 122,779
PROGRAM REVENUES						
Charges for services	-	-	28,601	-	-	-
Operating grants and contributions	1,650	-	76,165	-	-	-
Capital grants and contributions	84,000	198,262	-	-	32,712	-
Total program revenues	<u>85,650</u>	<u>198,262</u>	<u>104,766</u>	<u>-</u>	<u>32,712</u>	<u>-</u>
Net program (expenses) revenues	<u>(1,174,708)</u>	<u>(289,562)</u>	<u>(1,781,003)</u>	<u>(943,744)</u>	<u>(118,261)</u>	<u>(122,779)</u>
GENERAL REVENUES						
Property taxes	1,167,106	285,507	2,050,150	1,007,784	216,606	159,152
Grants and contributions not restricted to specific program	108,309	22,800	50,572	30,765	22,025	9,826
Investment earnings	7,691	6,685	17,868	6,764	4,092	3,228
Gain on sale of capital assets	-	1,485	-	-	-	-
Miscellaneous revenue	3,992	-	77	-	-	4,801
Total general revenues	<u>1,287,098</u>	<u>316,477</u>	<u>2,118,667</u>	<u>1,045,313</u>	<u>242,723</u>	<u>177,007</u>
Change in net assets	112,390	26,915	337,664	101,569	124,462	54,228
Net assets beginning of year as restated	<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>
Net assets end of year	<u>\$ 768,208</u>	<u>\$ 583,330</u>	<u>\$ 2,423,624</u>	<u>\$ 1,370,715</u>	<u>\$ 683,299</u>	<u>\$ 657,878</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
\$ 397,100	\$ 467,706	\$ 392,612	\$ 684,122	\$ 220,003	\$ 2,212,127	\$ 413,521	\$ 371,482	\$ 352,474
10,825	-	-	-	-	-	-	-	-
3,648	-	6,000	20,644	6,253	-	-	-	-
108,525	35,379	-	281,006	-	-	777,998	-	-
122,998	35,379	6,000	301,650	6,253	-	777,998	-	-
(274,102)	(432,327)	(386,612)	(382,472)	(213,750)	(2,212,127)	364,477	(371,482)	(352,474)
321,289	784,112	442,034	592,851	228,327	3,270,857	570,083	536,567	428,344
30,594	12,901	29,358	38,142	8,644	33,929	18,150	6,753	5,182
4,467	5,697	8,659	7,699	3,961	45,876	4,154	2,210	196
-	-	-	-	-	1,747	-	21,000	-
332	716	30	-	-	93,242	-	-	-
356,682	803,426	480,081	638,692	240,932	3,445,651	592,387	566,530	433,722
82,580	371,099	93,469	256,220	27,182	1,233,524	956,864	195,048	81,248
1,140,946	3,584,236	916,438	890,674	426,270	15,073,571	586,191	1,282,073	1,237,209
<u>\$ 1,223,526</u>	<u>\$ 3,955,335</u>	<u>\$ 1,009,907</u>	<u>\$ 1,146,894</u>	<u>\$ 453,452</u>	<u>\$ 16,307,095</u>	<u>\$ 1,543,055</u>	<u>\$ 1,477,121</u>	<u>\$ 1,318,457</u>

continued

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF ACTIVITIES
NONMAJOR COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2011**

	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	2,942,676	\$ 2,513,111	\$ 9,214	\$ 594,548	\$ 8,493
PROGRAM REVENUES					
Charges for services	223,377	55,107	-	7,245	-
Operating grants and contributions	1,100	1,100	-	1,100	1,100
Capital grants and contributions	<u>55,375</u>	<u>104,500</u>	-	-	-
Total program revenues	<u>279,852</u>	<u>160,707</u>	-	<u>8,345</u>	<u>1,100</u>
Net program (expenses) revenues	<u>(2,662,824)</u>	<u>(2,352,404)</u>	<u>(9,214)</u>	<u>(586,203)</u>	<u>(7,393)</u>
GENERAL REVENUES					
Property taxes	2,984,899	2,679,504	-	897,908	-
Grants and contributions not restricted to specific program	1,680	-	-	20,665	-
Investment earnings	22,773	28,465	182	8,288	107
Gain on sale of capital assets	-	-	-	-	-
Miscellaneous revenue	<u>15,523</u>	<u>4,261</u>	-	-	-
Total general revenues	<u>3,024,875</u>	<u>2,712,230</u>	<u>182</u>	<u>926,861</u>	<u>107</u>
Change in net assets	362,051	359,826	(9,032)	340,658	(7,286)
Net assets beginning of year as restated	<u>11,033,789</u>	<u>6,988,020</u>	<u>164,129</u>	<u>3,719,416</u>	<u>122,024</u>
Net assets end of year	<u>\$ 11,395,840</u>	<u>\$ 7,347,846</u>	<u>\$ 155,097</u>	<u>\$ 4,060,074</u>	<u>\$ 114,738</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		
\$ 4,212	\$ 118,982	\$ 348,229	\$ -	\$ 2,427	\$ 3,326	\$ 2,918,603	\$ 866,415
-	4,733	27,615	-	-	5,780	2,619,401	331,341
1,100	1,100	43,745	-	-	-	-	500,000
-	-	-	-	-	-	195,629	-
<u>1,100</u>	<u>5,833</u>	<u>71,360</u>	<u>-</u>	<u>-</u>	<u>5,780</u>	<u>2,815,030</u>	<u>831,341</u>
<u>(3,112)</u>	<u>(113,149)</u>	<u>(276,869)</u>	<u>-</u>	<u>(2,427)</u>	<u>2,454</u>	<u>(103,573)</u>	<u>(35,074)</u>
-	176,271	588,659	-	-	-	-	-
-	3,269	8,843	-	-	-	-	-
21	4,231	3,117	261	235	100	36,763	449
-	-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>9,664</u>	<u>-</u>	<u>-</u>	<u>72</u>	<u>123,703</u>	<u>-</u>
<u>21</u>	<u>183,771</u>	<u>610,283</u>	<u>261</u>	<u>235</u>	<u>172</u>	<u>160,466</u>	<u>449</u>
(3,091)	70,622	333,414	261	(2,192)	2,626	56,893	(34,625)
<u>28,546</u>	<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>\$ 25,455</u>	<u>\$ 517,125</u>	<u>\$ 3,357,395</u>	<u>\$ 28,625</u>	<u>\$ 100,490</u>	<u>\$ 12,476</u>	<u>\$ 7,170,995</u>	<u>\$ 64,806</u>

continued

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF ACTIVITIES
NONMAJOR COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2011**

	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	\$ 7,570,103	\$ 10,246	\$ 129,498	\$ 581,226	\$ 92,385
PROGRAM REVENUES					
Charges for services	2,964,208	16,331	120,117	584,445	47,382
Operating grants and contributions	4,409,292	-	-	52,382	-
Capital grants and contributions	-	-	-	-	-
Total program revenues	<u>7,373,500</u>	<u>16,331</u>	<u>120,117</u>	<u>636,827</u>	<u>47,382</u>
Net program (expenses) revenues	<u>(196,603)</u>	<u>6,085</u>	<u>(9,381)</u>	<u>55,601</u>	<u>(45,003)</u>
GENERAL REVENUES					
Property taxes	-	-	-	-	-
Grants and contributions not restricted to specific program	-	-	-	-	-
Investment earnings	24,766	46	-	558	78
Gain on sale of capital assets	-	-	-	-	-
Miscellaneous revenue	<u>90</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total general revenues	<u>24,856</u>	<u>46</u>	<u>-</u>	<u>558</u>	<u>78</u>
Change in net assets	(171,747)	6,131	(9,381)	56,159	(44,925)
Net assets beginning of year as restated	<u>3,513,709</u>	<u>67,615</u>	<u>12,601</u>	<u>1,137,468</u>	<u>137,045</u>
Net assets end of year	<u>\$ 3,341,962</u>	<u>\$ 73,746</u>	<u>\$ 3,220</u>	<u>\$ 1,193,627</u>	<u>\$ 92,120</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>
\$ 1,898,755	\$ 892,564	\$ 1,032,734	\$ 101,519	\$ 229,773	\$ 512,807	\$ 1,650,005	\$ 983,529
2,592,632	786,711	802,811	16,579	163,011	537,495	2,079,695	802,343
-	-	-	42,580	-	-	-	-
56,669	-	-	746,044	-	-	-	-
<u>2,649,301</u>	<u>786,711</u>	<u>802,811</u>	<u>805,203</u>	<u>163,011</u>	<u>537,495</u>	<u>2,079,695</u>	<u>802,343</u>
<u>750,546</u>	<u>(105,853)</u>	<u>(229,923)</u>	<u>703,684</u>	<u>(66,762)</u>	<u>24,688</u>	<u>429,690</u>	<u>(181,186)</u>
-	143,920	229,576	-	-	-	589,288	246,877
-	-	-	-	-	169,856	4,244	-
9,658	13,073	2,582	69	453	4,277	31,174	1,211
-	-	-	-	-	-	-	-
<u>-</u>	<u>23,528</u>	<u>7,142</u>	<u>-</u>	<u>-</u>	<u>15,584</u>	<u>12,187</u>	<u>60,496</u>
<u>9,658</u>	<u>180,521</u>	<u>239,300</u>	<u>69</u>	<u>453</u>	<u>189,717</u>	<u>636,893</u>	<u>308,584</u>
760,204	74,668	9,377	703,753	(66,309)	214,405	1,066,583	127,398
<u>10,349,631</u>	<u>3,763,431</u>	<u>2,337,667</u>	<u>(2,385)</u>	<u>470,673</u>	<u>1,274,697</u>	<u>7,261,108</u>	<u>1,260,312</u>
<u>\$ 11,109,835</u>	<u>\$ 3,838,099</u>	<u>\$ 2,347,044</u>	<u>\$ 701,368</u>	<u>\$ 404,364</u>	<u>\$ 1,489,102</u>	<u>\$ 8,327,691</u>	<u>\$ 1,387,710</u>

continued

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF ACTIVITIES
NONMAJOR COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2011**

	Waterworks District		Total Nonmajor Component Units
	No. 7 of Wards 6 & 4	No. 14 of Ward 5	
EXPENSES	\$ 714,241	\$ 603,514	\$ 37,695,729
PROGRAM REVENUES			
Charges for services	469,478	126,294	15,423,557
Operating grants and contributions	-	-	5,168,959
Capital grants and contributions	-	962,096	3,638,195
Total program revenues	<u>469,478</u>	<u>1,088,390</u>	<u>24,230,711</u>
Net program (expenses) revenues	<u>(244,763)</u>	<u>484,876</u>	<u>(13,465,018)</u>
GENERAL REVENUES			
Property taxes	294,129	446,433	21,338,233
Grants and contributions not restricted to specific program	50,019	-	686,526
Investment earnings	1,431	8,318	331,933
Gain on sale of capital assets	-	3,510	27,742
Miscellaneous revenue	<u>760</u>	<u>3,134</u>	<u>379,334</u>
Total general revenues	<u>346,339</u>	<u>461,395</u>	<u>22,763,768</u>
Change in net assets	101,576	946,271	9,298,750
Net assets beginning of year as restated	<u>2,531,516</u>	<u>6,056,965</u>	<u>103,920,324</u>
Net assets end of year	<u>\$ 2,633,092</u>	<u>\$ 7,003,236</u>	<u>\$ 113,219,074</u>

CALCASIEU PARISH POLICE JURY
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY SOURCE (1)
DECEMBER 31, 2011

	<u>2011</u>
Governmental funds capital assets:	
Land and right-of-way	\$ 16,657,502
Buildings	93,260,357
Improvements other than buildings	23,951,536
Roads	371,426,146
Bridges	10,278,996
Equipment	29,780,853
Construction in progress	<u>22,007,189</u>
 Total governmental funds capital assets	 <u>\$ 567,362,579</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 (\$41,771 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 \$71,649,300 (inclusive of \$41,771) 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, 2011

<u>Function and Activity</u>	<u>Land and Right of Way</u>	<u>Buildings</u>	<u>Improvements (Other than Buildings)</u>	<u>Roads</u>
General government:				
Administrative	1,866,550	11,390,235	1,128,500	-
Finance	-	-	-	-
Facility Management	1,120,500	4,713,905	7,283,627	-
Human Resources	-	-	-	-
Judicial	460,773	11,076,201	645,377	-
Elections	-	-	-	-
Cable Access Channel	-	-	-	-
Other	<u>500,000</u>	<u>671,684</u>	<u>-</u>	<u>-</u>
Total general government	3,947,823	27,852,025	9,057,504	-
Public safety:				
Office of Emergency Preparedness	-	-	-	-
Office of Juvenile Justice Services	137,725	3,350,410	364,881	-
Animal Control	-	996,390	-	-
Fire protection	18,000	219,940	48,692	-
Correctional	306,777	16,570,704	718,130	-
Other	<u>100,000</u>	<u>629,954</u>	<u>84,939</u>	<u>-</u>
Total public safety	562,502	21,767,398	1,216,642	-
Public works	3,688,321	5,656,690	2,162,106	371,426,146
Sanitation	-	-	-	-
Health and welfare	417,084	9,867,036	579,999	-
Culture and recreation	8,041,772	27,556,950	10,910,244	-
Economic development	<u>-</u>	<u>560,258</u>	<u>25,041</u>	<u>-</u>
Total governmental funds capital assets allocated to functions	<u>\$ 16,657,502</u>	<u>\$ 93,260,357</u>	<u>\$ 23,951,536</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 (\$41,771 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 \$71,649,300 (inclusive of \$41,771) that is included in the statement of net assets.

<u>Bridges</u>	<u>Equipment</u>	<u>Total</u>
-	120,598	14,505,883
-	119,916	119,916
-	972,534	14,090,566
-	60,644	60,644
-	574,386	12,756,737
-	57,267	57,267
-	216,072	216,072
-	<u>896,947</u>	<u>2,068,631</u>
-	3,018,364	43,875,716
-	1,388,207	1,388,207
-	403,732	4,256,748
-	790,407	1,786,797
-	1,272,378	1,559,010
-	1,332,954	18,928,565
-	<u>230,979</u>	<u>1,045,872</u>
-	5,418,657	28,965,199
10,278,996	13,090,193	406,302,452
-	67,028	67,028
-	2,483,089	13,347,208
-	5,176,724	51,685,690
-	<u>526,798</u>	<u>1,112,097</u>
<u>\$ 10,278,996</u>	<u>\$ 29,780,853</u>	\$ 545,355,390
		<u>22,007,189</u>
		<u>\$ 567,362,579</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, 2011

<u>Function and Activity</u>	Governmental Funds Capital Assets			Governmental Funds Capital Assets
	<u>January 1, 2011</u>	<u>Additions</u>	<u>Deletions</u>	<u>December 31, 2011</u>
General government:				
Administrative	\$ 14,425,953	\$ 79,930	\$ -	\$ 14,505,883
Finance	107,262	12,653	-	119,915
Facility Management	14,150,388	1,790,993	76,089	15,865,292
Human Resources	48,134	12,511	-	60,645
Judicial	12,713,951	42,786	-	12,756,737
Elections	57,267	-	-	57,267
Cable Access Channel	200,013	16,059	-	216,072
Other	<u>3,573,843</u>	<u>127,388</u>	<u>1,632,600</u>	<u>2,068,631</u>
Total general government	45,276,811	2,082,320	1,708,689	45,650,442
Public safety:				
Office of Emergency Preparedness	1,661,039	72,845	345,676	1,388,208
Office of Juvenile Justice Services	4,000,060	310,477	53,790	4,256,747
Animal Control	1,804,931	68,952	81,781	1,792,102
Fire protection	1,519,710	48,693	9,392	1,559,011
Correctional institution	18,869,648	58,917	-	18,928,565
Other	<u>1,046,595</u>	<u>18,468</u>	<u>7,599</u>	<u>1,057,464</u>
Total public safety	28,901,983	578,352	498,238	28,982,097
Public works	409,431,320	11,689,354	903,358	420,217,316
Sanitation	74,013	473,058	6,985	540,086
Health and welfare	13,242,151	406,747	288,736	13,360,162
Culture and recreation	51,533,644	1,435,705	712,072	52,257,277
Economic development	<u>2,269,383</u>	<u>4,085,816</u>	<u>-</u>	<u>6,355,199</u>
Total other functions	476,550,511	18,090,680	1,911,151	492,730,040
Total governmental funds capital assets allocated to functions	<u>\$ 550,729,305</u>	<u>\$ 20,751,352</u>	<u>\$ 4,118,078</u>	<u>\$ 567,362,579</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 (\$41,771 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 \$71,649,300 (inclusive of \$41,771) 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:

Nonmajor Discretely Presented Component Units

Fire Protection Districts:

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

Gravity Drainage Districts:

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

Recreation Districts:

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

Community and Playground Districts:

No. 4 of Ward 1
No. 7 of Ward 2
No. 5 of Ward 5
No. 1 of Ward 6

Sewer Districts:

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

Calcasieu Parish Communications District

Calcasieu Parish Coroner's Office

CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
BALANCE SHEET
DECEMBER 31, 2011

	Fire Protection District				
	No. 1 of Ward 1	No. 1 of Ward 2	No. 2 of Ward 4	No. 3 of Ward 4	No. 4 of Ward 4
ASSETS					
Assets:					
Cash and cash equivalents	\$ 69,237	\$ 111,741	\$ 186,438	\$ 51,381	\$ 58,061
Investments	427,791	486,854	1,156,118	318,622	360,044
Receivables (net of allowances for uncollectibles):					
Taxes	1,083,390	240,514	1,990,065	959,053	232,345
Interest receivable	835	775	2,068	776	554
Due from other governmental units	-	-	-	-	-
Due from primary government	-	18,371	-	-	-
Prepaid items	69,983	9,271	76,453	676	1,794
Other receivables	-	1,647	-	-	-
Total assets	<u>\$ 1,651,236</u>	<u>\$ 869,173</u>	<u>\$ 3,411,142</u>	<u>\$ 1,330,508</u>	<u>\$ 652,798</u>
LIABILITIES AND FUND BALANCE					
Liabilities:					
Accounts payable	21,454	3,964	21,869	25,048	933
Accrued liabilities	14,596	4,096	22,755	-	3,946
Due to primary government	1,030	-	502	-	-
Due to other governments	-	-	-	-	-
Deferred revenues	1,115,694	243,063	1,999,042	962,351	232,162
Retainage payable	-	13,221	-	-	-
Other liabilities	-	-	-	-	-
Total liabilities	<u>1,152,774</u>	<u>264,344</u>	<u>2,044,168</u>	<u>987,399</u>	<u>237,041</u>
Fund balances:					
Nonspendable	69,983	9,271	76,453	676	1,794
Restricted for:					
Debt Service	72,155	78,165	214,597	-	-
Capital Improvement	-	156,190	-	-	-
Unassigned	356,324	361,203	1,075,924	342,433	413,963
Total fund balances	<u>498,462</u>	<u>604,829</u>	<u>1,366,974</u>	<u>343,109</u>	<u>415,757</u>
Total liabilities and fund balances	<u>\$ 1,651,236</u>	<u>\$ 869,173</u>	<u>\$ 3,411,142</u>	<u>\$ 1,330,508</u>	<u>\$ 652,798</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
\$ 47,300	\$ 65,442	\$ 111,815	\$ 94,295	\$ 32,308	\$ 51,247
293,312	403,951	698,905	588,948	200,347	317,788
154,674	318,683	336,379	588,577	219,802	552,797
446	555	1,118	938	418	530
-	-	-	18,622	-	-
-	-	-	6,507	-	632,884
14,999	10,218	24,862	10,277	11,183	6,555
-	-	-	-	-	-
<u>\$ 510,731</u>	<u>\$ 798,849</u>	<u>\$ 1,173,079</u>	<u>\$ 1,308,164</u>	<u>\$ 464,058</u>	<u>\$ 1,561,801</u>
4,741	6,985	9,322	10,616	3,229	636,742
65	2,506	1,364	6,909	2,504	2,798
-	2,352	-	-	-	638
-	-	-	9,800	-	-
155,118	316,639	341,403	606,185	222,132	548,381
-	-	-	-	-	13,202
-	-	-	-	-	-
<u>159,924</u>	<u>328,482</u>	<u>352,089</u>	<u>633,510</u>	<u>227,865</u>	<u>1,201,761</u>
14,999	10,218	24,862	10,277	11,183	6,555
-	-	129,071	-	-	-
-	-	-	-	-	4,388
<u>335,808</u>	<u>460,149</u>	<u>667,057</u>	<u>664,377</u>	<u>225,010</u>	<u>349,097</u>
<u>350,807</u>	<u>470,367</u>	<u>820,990</u>	<u>674,654</u>	<u>236,193</u>	<u>360,040</u>
<u>\$ 510,731</u>	<u>\$ 798,849</u>	<u>\$ 1,173,079</u>	<u>\$ 1,308,164</u>	<u>\$ 464,058</u>	<u>\$ 1,561,801</u>

continued

CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
BALANCE SHEET
DECEMBER 31, 2011

	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
ASSETS					
Assets:					
Cash and cash equivalents	\$ 99,920	\$ 281,845	\$ 2,772	\$ 95,982	\$ 1,137
Investments	619,333	1,744,021	17,191	595,191	7,054
Receivables (net of allowances for uncollectibles):					
Taxes	2,473,028	2,718,837	-	906,320	-
Interest receivable	2,205	2,955	25	986	10
Due from other governmental units	-	-	-	291	-
Due from primary government	-	-	-	-	-
Prepaid items	39,442	37,327	-	12,246	-
Other receivables	20	-	-	-	-
Total assets	<u>\$ 3,233,948</u>	<u>\$ 4,784,985</u>	<u>\$ 19,988</u>	<u>\$ 1,611,016</u>	<u>\$ 8,201</u>
LIABILITIES AND FUND BALANCE					
Liabilities:					
Accounts payable	\$ 41,329	\$ 19,273	\$ -	\$ 262,104	\$ 531
Accrued liabilities	17,554	19,747	-	1,233	-
Due to primary government	-	-	-	-	-
Due to other governments	-	43,998	-	35,009	4,806
Deferred revenues	2,533,492	2,723,733	-	933,436	-
Retainage payable	-	19,782	-	35,950	-
Other liabilities	-	400	-	-	-
Total liabilities	<u>2,592,375</u>	<u>2,826,933</u>	<u>-</u>	<u>1,267,732</u>	<u>5,337</u>
Fund balances:					
Nonspendable	39,442	37,327	-	12,246	-
Restricted for:					
Debt Service	-	-	-	-	-
Capital Improvement	-	-	-	-	-
Unassigned	<u>602,131</u>	<u>1,920,725</u>	<u>19,988</u>	<u>331,038</u>	<u>2,864</u>
Total fund balances	<u>641,573</u>	<u>1,958,052</u>	<u>19,988</u>	<u>343,284</u>	<u>2,864</u>
Total liabilities and fund balances	<u>\$ 3,233,948</u>	<u>\$ 4,784,985</u>	<u>\$ 19,988</u>	<u>\$ 1,611,016</u>	<u>\$ 8,201</u>

Community Center and Plygrd. Dist.		Sewer 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		
\$ 218	\$ 63,248	\$ 3,970	\$ 3,585	\$ 527,575	\$ 11,669
1,352	386,675	24,619	22,233	3,271,873	72,359
-	171,173	-	-	-	-
1	572	36	33	4,937	77
-	-	-	-	-	45,684
-	-	-	-	-	-
-	2,042	-	-	29,946	2,264
-	100	-	-	294,618	-
<u>\$ 1,571</u>	<u>\$ 623,810</u>	<u>\$ 28,625</u>	<u>\$ 25,851</u>	<u>\$ 4,128,949</u>	<u>\$ 132,053</u>
\$ 386	\$ 8,348	\$ -	\$ -	\$ 10,429	\$ 46,283
-	-	-	-	26,847	6,831
-	-	-	-	-	-
1,230	6,221	-	-	-	-
-	168,932	-	-	-	-
-	-	-	-	-	-
-	50	-	-	-	-
<u>1,616</u>	<u>183,551</u>	<u>-</u>	<u>-</u>	<u>37,276</u>	<u>53,114</u>
-	2,042	-	-	29,946	2,264
-	-	-	-	-	-
-	-	-	-	-	-
(45)	438,217	28,625	25,851	4,061,727	76,675
(45)	440,259	28,625	25,851	4,091,673	78,939
<u>\$ 1,571</u>	<u>\$ 623,810</u>	<u>\$ 28,625</u>	<u>\$ 25,851</u>	<u>\$ 4,128,949</u>	<u>\$ 132,053</u>

**CALCASIEU PARISH POLICE JURY
 SELECTED COMPONENT UNITS
 RECONCILIATION OF THE BALANCE SHEET
 TO THE STATEMENT OF NET ASSETS
 DECEMBER 31, 2011**

	Fire Protection District	
	No. 1 of Ward 1	No. 1 of Ward 2
Fund balances - total governmental funds	\$ 498,462	\$ 604,829
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	2,885,074	2,105,653
Less accumulated depreciation	(1,569,689)	(638,743)
Assets used in governmental activities that are not financial resources and, therefore are not reported in the governmental funds		
Deferred bond issuance costs	15,471	21,739
Some revenues were collected more than sixty days after year end and therefore, are not available soon enough to pay for current-period expenditures.		
	14,705	-
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	(960,000)	(1,445,000)
Capital lease obligations	-	-
Compensated absences	-	-
Accrued interest payable	(14,513)	(34,839)
OPEB Liability	(98,214)	-
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.		
	(3,088)	(30,309)
Net assets of governmental activities	<u>\$ 768,208</u>	<u>\$ 583,330</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
\$ 1,366,974	\$ 343,109	\$ 415,757	\$ 350,807	\$ 470,367	\$ 820,990	\$ 674,654	\$ 236,193	\$ 360,040
2,968,419	1,910,253	904,456	744,583	1,719,614	1,736,096	1,142,060	532,739	1,730,897
(1,235,390)	(882,647)	(363,927)	(437,471)	(993,057)	(1,041,731)	(634,966)	(305,443)	(540,473)
-	-	-	-	-	-	-	-	-
44,791	-	18,385	-	40,179	-	7,420	-	31,453
(590,000)	-	-	-	-	(490,000)	-	-	-
-	-	(287,932)	-	-	-	-	-	-
(39,680)	-	-	-	(1,487)	(624)	(7,238)	(1,328)	(1,844)
(7,891)	-	(3,418)	-	-	(7,107)	-	-	-
(83,028)	-	-	-	(12,035)	(7,622)	(35,036)	(8,709)	(30,268)
(571)	-	(22)	(41)	(55)	(95)	-	-	(6,750)
<u>\$ 2,423,624</u>	<u>\$ 1,370,715</u>	<u>\$ 683,299</u>	<u>\$ 657,878</u>	<u>\$ 1,223,526</u>	<u>\$ 1,009,907</u>	<u>\$ 1,146,894</u>	<u>\$ 453,452</u>	<u>\$ 1,543,055</u>

continued

**CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
RECONCILIATION OF THE BALANCE SHEET
TO THE STATEMENT OF NET ASSETS
DECEMBER 31, 2011**

	<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	\$ 641,573	\$ 1,958,052	\$ 19,988	\$ 343,284
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	17,040,997	7,927,988	205,573	4,945,996
Less accumulated depreciation	(3,029,585)	(2,296,948)	(70,464)	(1,137,186)
Assets used in governmental activities that are not financial resources and, therefore are not reported in the governmental funds				
Deferred bond issuance costs	69,499	-	-	-
Some revenues were collected more than sixty days after year end and therefore, are not available soon enough to pay for current-period expenditures.				
	-	-	-	11,425
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	(3,194,337)	-	-	-
Due to primary government	-	-	-	(100,000)
Compensated absences	(11,504)	(20,552)	-	(100)
Accrued interest payable	(2,796)	-	-	(752)
OPEB Liability	(117,547)	(220,254)	-	(2,328)
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>(460)</u>	<u>(440)</u>	<u>-</u>	<u>(265)</u>
Net assets of governmental activities	<u>\$ 11,395,840</u>	<u>\$ 7,347,846</u>	<u>\$ 155,097</u>	<u>\$ 4,060,074</u>

Community Center and Playground District			Sewer 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		
\$ 2,864	\$ (45)	\$ 440,259	\$ 28,625	\$ 25,851	\$ 4,091,673	\$ 78,939
142,621 (30,677)	38,390 (12,890)	128,926 (68,483)	-	121,364 (46,725)	5,272,990 (2,027,128)	-
-	-	-	-	-	-	-
-	-	16,423	-	-	1,682	39,904
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	(25,702)	(11,606)
-	-	-	-	-	-	-
-	-	-	-	-	(142,520)	(42,181)
(70)	-	-	-	-	-	(250)
<u>\$ 114,738</u>	<u>\$ 25,455</u>	<u>\$ 517,125</u>	<u>\$ 28,625</u>	<u>\$ 100,490</u>	<u>\$ 7,170,995</u>	<u>\$ 64,806</u>

CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2011

	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
REVENUES					
Taxes:					
Ad valorem	\$ 1,152,401	\$ 285,507	\$ 2,005,359	\$ 1,007,784	\$ 198,221
Intergovernmental revenues	192,309	221,062	126,737	30,765	54,737
Charges for services	-	-	28,601	-	-
Fines and forfeitures	-	-	-	-	-
Investment income	7,691	6,685	17,868	6,764	4,092
Sale of assets	-	1,485	413	-	-
Donations	1,650	-	-	-	-
Miscellaneous revenues	3,992	-	77	-	-
Total revenues	<u>1,358,043</u>	<u>514,739</u>	<u>2,179,055</u>	<u>1,045,313</u>	<u>257,050</u>
EXPENDITURES					
General government	-	-	-	-	-
Public safety	1,075,121	257,219	1,696,113	822,795	381,081
Public works	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Capital outlay	-	197,470	-	-	-
Debt service:					
Principal retirement	115,000	55,000	125,000	-	-
Interest and fiscal charges	40,958	82,612	71,149	-	-
Total expenditures	<u>1,231,079</u>	<u>592,301</u>	<u>1,892,262</u>	<u>822,795</u>	<u>381,081</u>
Excess (deficiency) of revenues over (under) expenditures	<u>126,964</u>	<u>(77,562)</u>	<u>286,793</u>	<u>222,518</u>	<u>(124,031)</u>
OTHER FINANCING SOURCES (USES)					
Refunding bonds issued	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-
Insurance proceeds	-	-	-	-	-
Net change in fund balances	126,964	(77,562)	286,793	222,518	(124,031)
Fund balance at beginning of year	<u>371,498</u>	<u>682,391</u>	<u>1,080,181</u>	<u>120,591</u>	<u>539,788</u>
Fund balance at end of year	<u>\$ 498,462</u>	<u>\$ 604,829</u>	<u>\$ 1,366,974</u>	<u>\$ 343,109</u>	<u>\$ 415,757</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
\$ 159,152	\$ 281,110	\$ 442,034	\$ 585,431	\$ 228,327	\$ 538,630
9,826	142,767	35,358	339,792	14,897	796,148
-	10,825	-	-	-	-
-	-	-	-	-	-
3,228	4,467	8,659	7,699	3,961	4,154
-	-	8	-	-	-
-	-	-	-	-	-
4,801	332	30	-	-	-
<u>177,007</u>	<u>439,501</u>	<u>486,089</u>	<u>932,922</u>	<u>247,185</u>	<u>1,338,932</u>
-	-	-	-	-	-
92,362	221,009	280,413	-	-	-
-	-	-	541,341	355,124	387,797
-	-	-	-	-	-
-	131,139	-	280,354	-	784,189
-	-	70,000	-	-	-
-	-	36,034	-	-	-
<u>92,362</u>	<u>352,148</u>	<u>386,447</u>	<u>821,695</u>	<u>355,124</u>	<u>1,171,986</u>
<u>84,645</u>	<u>87,353</u>	<u>99,642</u>	<u>111,227</u>	<u>(107,939)</u>	<u>166,946</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
84,645	87,353	99,642	111,227	(107,939)	166,946
<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>\$ 350,807</u>	<u>\$ 470,367</u>	<u>\$ 820,990</u>	<u>\$ 674,654</u>	<u>\$ 236,193</u>	<u>\$ 360,040</u>

continued

CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2011

	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	\$ 2,984,899	\$ 2,679,504	\$ -	\$ 886,483	\$ -
Intergovernmental revenues	56,475	105,600	-	21,765	1,100
Charges for services	185,537	55,107	-	7,245	-
Fines and forfeitures	-	-	-	-	-
Investment income	22,773	28,465	182	8,288	107
Sale of assets	-	-	-	-	-
Donations	1,680	-	-	-	-
Miscellaneous revenues	15,906	4,261	-	-	-
Total revenues	<u>3,267,270</u>	<u>2,872,937</u>	<u>182</u>	<u>923,781</u>	<u>1,207</u>
EXPENDITURES					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Culture and recreation	2,192,466	2,169,236	-	453,669	12,641
Capital outlay	382,752	515,531	-	548,433	-
Debt service:					
Principal retirement	1,870,000	640,000	-	100,000	-
Interest and fiscal charges	194,508	14,220	-	2,554	-
Total expenditures	<u>4,639,726</u>	<u>3,338,987</u>	<u>-</u>	<u>1,104,656</u>	<u>12,641</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,372,456)</u>	<u>(466,050)</u>	<u>182</u>	<u>(180,875)</u>	<u>(11,434)</u>
OTHER FINANCING SOURCES (USES)					
Refunding bonds issued	3,250,000	-	-	-	-
Payment to refunded bond escrow agent	(4,225,360)	-	-	-	-
Insurance proceeds	-	-	-	-	-
Net change in fund balances	<u>(1,372,456)</u>	<u>(466,050)</u>	<u>182</u>	<u>(180,875)</u>	<u>(11,434)</u>
Fund balance at beginning of year	<u>2,014,029</u>	<u>2,424,102</u>	<u>19,806</u>	<u>524,159</u>	<u>14,298</u>
Fund balance at end of year	<u>\$ 641,573</u>	<u>\$ 1,958,052</u>	<u>\$ 19,988</u>	<u>\$ 343,284</u>	<u>\$ 2,864</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. 9 of Ward 1	No. 12 of Ward 4		
\$ -	\$ 159,848	\$ -	\$ -	\$ -	\$ -
1,100	4,369	-	-	166,731	500,000
-	4,733	-	-	2,452,631	396,996
-	-	-	-	-	-
21	4,231	261	235	36,763	449
-	-	-	-	192	-
-	-	-	-	-	-
-	-	-	-	26,043	-
<u>1,121</u>	<u>173,181</u>	<u>261</u>	<u>235</u>	<u>2,682,360</u>	<u>897,445</u>
-	-	-	-	-	851,904
-	-	-	-	2,988,348	-
-	-	-	-	-	-
4,212	114,377	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>4,212</u>	<u>114,377</u>	<u>-</u>	<u>-</u>	<u>2,988,348</u>	<u>851,904</u>
<u>(3,091)</u>	<u>58,804</u>	<u>261</u>	<u>235</u>	<u>(305,988)</u>	<u>45,541</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	97,660	-
<u>(3,091)</u>	<u>58,804</u>	<u>261</u>	<u>235</u>	<u>(208,328)</u>	<u>45,541</u>
<u>3,046</u>	<u>381,455</u>	<u>28,364</u>	<u>25,616</u>	<u>4,300,001</u>	<u>33,398</u>
<u>\$ (45)</u>	<u>\$ 440,259</u>	<u>\$ 28,625</u>	<u>\$ 25,851</u>	<u>\$ 4,091,673</u>	<u>\$ 78,939</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, 2011**

	<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	\$ 126,964	\$ (77,562)
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	6,930	166,408
Depreciation expense	(116,305)	(87,532)
The net effect of various miscellaneous transactions involving capital assets such as sales, trade-ins, and donations, is to decrease net assets	-	-
Because some revenues will not be collected for several months after year-end, they are not considered "available" revenues in the governmental funds.	14,705	-
The issuance of long-term debt (e.g.; bonds, leases) 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. This amount is the net effect of these differences in the treatment of long-term debt and related items.	112,635	53,039
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	(3,023)	(28,764)
Accrued interest payable	1,452	1,326
Capital lease payable	-	-
Compensated absences	-	-
OPEB payable	(30,968)	-
Change in net assets of governmental activities	<u>\$ 112,390</u>	<u>\$ 26,915</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>
\$ 286,793	\$ 222,518	\$ (124,031)	\$ 84,645	\$ 87,353	\$ 99,642	\$ 111,227	\$ (107,939)	\$ 166,946
75,885	-	242,411	-	13,580	8,500	205,638	159,900	794,068
(142,928)	(120,949)	(43,414)	(30,787)	(54,694)	(82,808)	(55,954)	(24,912)	(31,431)
-	-	-	-	-	-	-	-	-
44,791	-	18,385	-	40,179	-	7,420	-	31,453
125,000	-	-	-	-	70,000	-	-	-
606	-	-	370	-	-	-	-	(6,744)
1,789	-	(1,818)	-	-	1,082	-	-	-
-	-	32,929	-	-	-	-	-	-
(33,851)	-	-	-	(43)	(544)	(1,064)	-	9,237
(20,421)	-	-	-	(3,795)	(2,403)	(11,047)	133	(6,665)
<u>\$ 337,664</u>	<u>\$ 101,569</u>	<u>\$ 124,462</u>	<u>\$ 54,228</u>	<u>\$ 82,580</u>	<u>\$ 93,469</u>	<u>\$ 256,220</u>	<u>\$ 27,182</u>	<u>\$ 956,864</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, 2011**

	Recreation District			
	<u>No. 1 of Ward 3</u>	<u>No. 1 of Ward 4</u>	<u>No. 1 of Ward 8</u>	<u>No. 4 of Ward 1</u>
Net change in fund balances - total governmental funds	\$ (1,372,456)	\$ (466,050)	\$ 182	\$ (180,875)
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	410,789	442,446	-	486,595
Depreciation expense	(587,450)	(197,089)	(9,214)	(132,771)
The net effect of various miscellaneous transactions involving capital assets such as sales, trade-ins, and donations, is to decrease net assets	(6,585)	-	-	-
Because some revenues will not be collected for several months after year-end, they are not considered "available" revenues in the governmental funds.	-	-	-	11,425
The issuance of long-term debt (e.g., bonds, leases) 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. This amount is the net effect of these differences in the treatment of long-term debt and related items.	1,883,956	640,000	-	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	(460)	(46)	-	54,809
Accrued interest payable	72,764	7,036	-	1,802
Capital lease payable	-	-	-	-
Compensated absences	(1,443)	98	-	407
OPEB payable	(37,064)	(66,569)	-	(734)
Change in net assets of governmental activities	<u>\$ 362,051</u>	<u>\$ 359,826</u>	<u>\$ (9,032)</u>	<u>\$ 340,658</u>

<u>Community and Playground District</u>			<u>Sewer 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>		
\$ (11,434)	\$ (3,091)	\$ 58,804	\$ 261	\$ 235	\$ (208,328)	\$ 45,541
9,547	-	-	-	-	695,755	-
(5,329)	-	(4,605)	-	(2,427)	(334,117)	-
-	-	-	-	-	(48,143)	-
-	-	16,423	-	-	39	(65,655)
-	-	-	-	-	-	-
(70)	-	-	-	-	-	(250)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	(6,254)	(961)
-	-	-	-	-	(42,059)	(13,300)
<u>\$ (7,286)</u>	<u>\$ (3,091)</u>	<u>\$ 70,622</u>	<u>\$ 261</u>	<u>\$ (2,192)</u>	<u>\$ 56,893</u>	<u>\$ (34,625)</u>

**CALCASIEU PARISH POLICE JURY
FIRE PROTECTION DISTRICT NO. 1 OF WARD 1
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2011**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
ASSETS			
Cash and cash equivalents	\$ 58,796	\$ 10,441	\$ 69,237
Investments	363,046	64,745	427,791
Receivables (net of allowances for uncollectibles):			
Taxes	985,226	98,164	1,083,390
Interest receivable	736	99	835
Prepaid items	<u>69,983</u>	<u>-</u>	<u>69,983</u>
Total assets	<u>\$ 1,477,787</u>	<u>\$ 173,449</u>	<u>\$ 1,651,236</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 21,154	\$ 300	\$ 21,454
Accrued liabilities	14,596	-	14,596
Due to other governmental units	1,030	-	1,030
Deferred revenues	<u>1,014,700</u>	<u>100,994</u>	<u>1,115,694</u>
Total liabilities	<u>1,051,480</u>	<u>101,294</u>	<u>1,152,774</u>
Fund balances:			
Nonspendable	69,983	-	69,983
Restricted	-	72,155	72,155
Unassigned	<u>356,324</u>	<u>-</u>	<u>356,324</u>
Total fund balances	<u>426,307</u>	<u>72,155</u>	<u>498,462</u>
Total liabilities and fund balances	<u>\$ 1,477,787</u>	<u>\$ 173,449</u>	<u>\$ 1,651,236</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, 2011**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
REVENUES			
Taxes:			
Ad valorem	\$ 979,951	\$ 172,450	\$ 1,152,401
Intergovernmental revenues	192,309	-	192,309
Investment income	6,560	1,131	7,691
Donations	1,650	-	1,650
Miscellaneous revenues	<u>3,992</u>	<u>-</u>	<u>3,992</u>
Total revenues	<u>1,184,462</u>	<u>173,581</u>	<u>1,358,043</u>
EXPENDITURES			
Current:			
Public safety	1,075,121	-	1,075,121
Debt service:			
Principal retirement	-	115,000	115,000
Interest and fiscal charges	<u>-</u>	<u>40,958</u>	<u>40,958</u>
Total expenditures	<u>1,075,121</u>	<u>155,958</u>	<u>1,231,079</u>
Excess (deficiency) of revenues over (under) expenditures	109,341	17,623	126,964
Fund balance at beginning of year	<u>316,966</u>	<u>54,532</u>	<u>371,498</u>
Fund balance at end of year	<u>\$ 426,307</u>	<u>\$ 72,155</u>	<u>\$ 498,462</u>

**CALCASIEU PARISH POLICE JURY
FIRE PROTECTION DISTRICT NO. 1 OF WARD 2
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2011**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
ASSETS				
Cash and cash equivalents	\$ 19,742	\$ 11,048	\$ 80,951	\$ 111,741
Investments	348,444	68,508	69,902	486,854
Receivables (net of allowances for uncollectibles):				
Taxes	128,124	112,390	-	240,514
Interest receivable	488	100	187	775
Due from primary government	-	-	18,371	18,371
Prepaid items	9,271	-	-	9,271
Other receivable	1,647	-	-	1,647
Total assets	<u>\$ 507,716</u>	<u>\$ 192,046</u>	<u>\$ 169,411</u>	<u>\$ 869,173</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 3,664	\$ 300	\$ -	\$ 3,964
Accrued liabilities	4,096	-	-	4,096
Retainage payable	-	-	13,221	13,221
Deferred revenues	129,482	113,581	-	243,063
Total liabilities	<u>137,242</u>	<u>113,881</u>	<u>13,221</u>	<u>264,344</u>
Fund balances:				
Nonspendable	9,271	-	-	9,271
Restricted	-	78,165	156,190	234,355
Unassigned	361,203	-	-	361,203
Total fund balances	<u>370,474</u>	<u>78,165</u>	<u>156,190</u>	<u>604,829</u>
Total liabilities and fund balances	<u>\$ 507,716</u>	<u>\$ 192,046</u>	<u>\$ 169,411</u>	<u>\$ 869,173</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, 2011**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
REVENUES				
Taxes:				
Ad valorem	\$ 133,094	\$ 152,413	\$ -	\$ 285,507
Intergovernmental revenues	126,448	-	94,614	221,062
Investment income	3,871	801	2,013	6,685
Sale of assets	1,485	-	-	1,485
Total revenues	<u>264,898</u>	<u>153,214</u>	<u>96,627</u>	<u>514,739</u>
EXPENDITURES				
Current:				
Public safety	257,217	-	2	257,219
Debt service:				
Principal retirement	-	55,000	-	55,000
Interest and fiscal charges	-	82,612	-	82,612
Capital outlay	-	-	197,470	197,470
Total expenditures	<u>257,217</u>	<u>137,612</u>	<u>197,472</u>	<u>592,301</u>
Excess (deficiency) of revenues over (under) expenditures	7,681	15,602	(100,845)	(77,562)
Fund balance at beginning of year	<u>362,793</u>	<u>62,563</u>	<u>257,035</u>	<u>682,391</u>
Fund balance at end of year	<u>\$ 370,474</u>	<u>\$ 78,165</u>	<u>\$ 156,190</u>	<u>\$ 604,829</u>

**CALCASIEU PARISH POLICE JURY
FIRE PROTECTION DISTRICT NO. 2 OF WARD 4
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2011**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
ASSETS			
Cash and cash equivalents	\$ 156,672	\$ 29,766	\$ 186,438
Investments	971,536	184,582	1,156,118
Receivables (net of allowances for uncollectibles):			
Taxes	1,982,286	7,779	1,990,065
Interest receivable	1,795	273	2,068
Due from other governments	-	-	-
Prepaid items	<u>76,453</u>	<u>-</u>	<u>76,453</u>
Total assets	<u>\$ 3,188,742</u>	<u>\$ 222,400</u>	<u>\$ 3,411,142</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 21,869	\$ -	\$ 21,869
Accrued liabilities	22,755	-	22,755
Due to other governments	502	-	502
Deferred revenues	<u>1,991,239</u>	<u>7,803</u>	<u>1,999,042</u>
Total liabilities	<u>2,036,365</u>	<u>7,803</u>	<u>2,044,168</u>
Fund balances:			
Nonspendable	76,453	-	76,453
Restricted	-	214,597	214,597
Unassigned	<u>1,075,924</u>	<u>-</u>	<u>1,075,924</u>
Total fund balances	<u>1,152,377</u>	<u>214,597</u>	<u>1,366,974</u>
Total liabilities and fund balances	<u>\$ 3,188,742</u>	<u>\$ 222,400</u>	<u>\$ 3,411,142</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, 2011**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
REVENUES			
Taxes:			
Ad valorem	\$ 1,970,152	\$ 35,207	\$ 2,005,359
Intergovernmental revenues	126,737	-	126,737
Charges for services	28,601	-	28,601
Investment income	15,347	2,521	17,868
Sale of assets	413	-	413
Miscellaneous revenue	<u>77</u>	<u>-</u>	<u>77</u>
Total revenues	<u>2,141,327</u>	<u>37,728</u>	<u>2,179,055</u>
EXPENDITURES			
Current:			
Public safety	1,696,113	-	1,696,113
Debt service:			
Principal retirement	-	125,000	125,000
Interest and fiscal charges	<u>-</u>	<u>71,149</u>	<u>71,149</u>
Total expenditures	<u>1,696,113</u>	<u>196,149</u>	<u>1,892,262</u>
Excess (deficiency) of revenues over (under) expenditures	445,214	(158,421)	286,793
Fund balance at beginning of year	<u>707,163</u>	<u>373,018</u>	<u>1,080,181</u>
Fund balance at end of year	<u>\$ 1,152,377</u>	<u>\$ 214,597</u>	<u>\$ 1,366,974</u>

**CALCASIEU PARISH POLICE JURY
FIRE PROTECTION DISTRICT NO. 2 OF WARD 8
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2011**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
ASSETS			
Cash and cash equivalents	\$ 93,916	\$ 17,899	\$ 111,815
Investments	587,912	110,993	698,905
Receivables (net of allowances for uncollectibles):			
Taxes	336,379	-	336,379
Interest receivable	939	179	1,118
Prepaid items	<u>24,862</u>	<u>-</u>	<u>24,862</u>
Total assets	<u>\$ 1,044,008</u>	<u>\$ 129,071</u>	<u>\$ 1,173,079</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 9,322	\$ -	\$ 9,322
Accrued liabilities	1,364	-	1,364
Deferred revenues	<u>341,403</u>	<u>-</u>	<u>341,403</u>
Total liabilities	<u>352,089</u>	<u>-</u>	<u>352,089</u>
Fund balances:			
Nonspendable	24,862	-	24,862
Restricted	-	129,071	129,071
Unassigned	<u>667,057</u>	<u>-</u>	<u>667,057</u>
Total fund balances	<u>691,919</u>	<u>129,071</u>	<u>820,990</u>
Total liabilities and fund balances	<u>\$ 1,044,008</u>	<u>\$ 129,071</u>	<u>\$ 1,173,079</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, 2011**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
REVENUES			
Taxes:			
Ad valorem	\$ 345,379	\$ 96,655	\$ 442,034
Intergovernmental revenues	35,358	-	35,358
Investment income	6,992	1,667	8,659
Sale of assets	8	-	8
Miscellaneous revenue	<u>30</u>	<u>-</u>	<u>30</u>
Total revenues	<u>387,767</u>	<u>98,322</u>	<u>486,089</u>
EXPENDITURES			
Current:			
Public safety	280,413	-	280,413
Debt service:			
Principal retirement	-	70,000	70,000
Interest and fiscal charges	<u>-</u>	<u>36,034</u>	<u>36,034</u>
Total expenditures	<u>280,413</u>	<u>106,034</u>	<u>386,447</u>
Excess (deficiency) of revenues over (under) expenditures	107,354	(7,712)	99,642
Fund balance at beginning of year	<u>584,565</u>	<u>136,783</u>	<u>721,348</u>
Fund balance at end of year	<u>\$ 691,919</u>	<u>\$ 129,071</u>	<u>\$ 820,990</u>

**CALCASIEU PARISH POLICE JURY
GRAVITY DRAINAGE DISTRICT NO. 8 OF WARD 1
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2011**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
ASSETS			
Cash and cash equivalents	\$ 94,295	\$ -	\$ 94,295
Investments	588,947	1	588,948
Receivables (net of allowances for uncollectibles):			
Taxes	588,577	-	588,577
Interest receivable	938	-	938
Due from other governments	18,622	-	18,622
Due from primary government	-	6,507	6,507
Prepaid expense	10,277	-	10,277
Total assets	<u>\$ 1,301,656</u>	<u>\$ 6,508</u>	<u>\$ 1,308,164</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 4,109	\$ 6,507	\$ 10,616
Accrued liabilities	6,909	-	6,909
Due to other governments	9,800	-	9,800
Retainage payable	-	-	-
Deferred revenues	606,185	-	606,185
Total liabilities	<u>627,003</u>	<u>6,507</u>	<u>633,510</u>
Fund balances:			
Nonspendable	10,277	-	10,277
Restricted	-	-	-
Unassigned	664,376	1	664,377
Total fund balances	<u>674,653</u>	<u>1</u>	<u>674,654</u>
Total liabilities and fund balances	<u>\$ 1,301,656</u>	<u>\$ 6,508</u>	<u>\$ 1,308,164</u>

**CALCASIEU PARISH POLICE JURY
GRAVITY DRAINAGE DISTRICT NO. 8 OF WARD 1
DISCRETELY PRESENTED COMPONENT UNITS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2011**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
REVENUES			
Taxes:			
Ad valorem	\$ 585,431	\$ -	\$ 585,431
Intergovernmental revenues	58,786	281,006	339,792
Investment income	7,687	12	7,699
Miscellaneous revenue	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>651,904</u>	<u>281,018</u>	<u>932,922</u>
EXPENDITURES			
Current:			
Public works	541,341	-	541,341
Capital outlay	<u>-</u>	<u>280,354</u>	<u>280,354</u>
Total expenditures	<u>541,341</u>	<u>280,354</u>	<u>821,695</u>
Excess (deficiency) of revenues over (under) expenditures	110,563	664	111,227
Fund balance at beginning of year	<u>564,090</u>	<u>(663)</u>	<u>563,427</u>
Fund balance at end of year	<u>\$ 674,653</u>	<u>\$ 1</u>	<u>\$ 674,654</u>

CALCASIEU PARISH POLICE JURY
GRAVITY DRAINAGE DISTRICT NO. 6 OF WARDS 5 & 6
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2011

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
ASSETS			
Cash and cash equivalents	\$ 50,639	\$ 608	\$ 51,247
Investments	314,016	3,772	317,788
Receivables (net of allowances for uncollectibles):			
Taxes	552,797	-	552,797
Interest receivable	522	8	530
Due from primary government	-	632,884	632,884
Prepaid expense	6,555	-	6,555
Total assets	<u>\$ 924,529</u>	<u>\$ 637,272</u>	<u>\$ 1,561,801</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 17,060	\$ 619,682	\$ 636,742
Accrued liabilities	2,798	-	2,798
Due to primary government	638	-	638
Retainage payable	-	13,202	13,202
Deferred revenues	548,381	-	548,381
Total liabilities	<u>568,877</u>	<u>632,884</u>	<u>1,201,761</u>
Fund balances:			
Nonspendable	6,555	-	6,555
Restricted	-	4,388	4,388
Unassigned	349,097	-	349,097
Total fund balances	<u>355,652</u>	<u>4,388</u>	<u>360,040</u>
Total liabilities and fund balances	<u>\$ 924,529</u>	<u>\$ 637,272</u>	<u>\$ 1,561,801</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, 2011**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
REVENUES			
Taxes:			
Ad valorem	\$ 538,630	\$ -	\$ 538,630
Intergovernmental revenues	18,150	777,998	796,148
Investment income	4,064	90	4,154
Miscellaneous revenue	-	-	-
Total revenues	<u>560,844</u>	<u>778,088</u>	<u>1,338,932</u>
EXPENDITURES			
Current:			
Public works	387,797	-	387,797
Capital outlay	-	784,189	784,189
Total expenditures	<u>387,797</u>	<u>784,189</u>	<u>1,171,986</u>
Excess (deficiency) of revenues over (under) expenditures	173,047	(6,101)	166,946
Fund balance at beginning of year	<u>182,605</u>	<u>10,489</u>	<u>193,094</u>
Fund balance at end of year	<u>\$ 355,652</u>	<u>\$ 4,388</u>	<u>\$ 360,040</u>

**CALCASIEU PARISH POLICE JURY
RECREATION DISTRICT NO. 1 OF WARD 3
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2011**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
ASSETS			
Cash and cash equivalents	\$ 99,891	\$ 29	\$ 99,920
Investments	619,152	181	619,333
Receivables (net of allowances for uncollectibles):			
Taxes	2,064,002	409,026	2,473,028
Interest receivable	1,432	773	2,205
Due from other funds	191,000	-	191,000
Prepaid items	39,442	-	39,442
Other receivable	20	-	20
Total assets	<u>\$ 3,014,939</u>	<u>\$ 410,009</u>	<u>\$ 3,424,948</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 41,029	\$ 300	\$ 41,329
Accrued liabilities	17,554	-	17,554
Due to other funds	-	191,000	191,000
Deferred revenue	<u>2,115,651</u>	<u>417,841</u>	<u>2,533,492</u>
Total liabilities	<u>2,174,234</u>	<u>609,141</u>	<u>2,783,375</u>
Fund balances:			
Nonspendable	39,442	-	39,442
Unassigned	<u>801,263</u>	<u>(199,132)</u>	<u>602,131</u>
Total fund balances	<u>840,705</u>	<u>(199,132)</u>	<u>641,573</u>
Total liabilities and fund balances	<u>\$ 3,014,939</u>	<u>\$ 410,009</u>	<u>\$ 3,424,948</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, 2011**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
REVENUES				
Taxes:				
Ad valorem	\$ 2,111,159	\$ 873,740	\$ -	\$ 2,984,899
Intergovernmental revenues	56,475	-	-	56,475
Charges for services	185,537	-	-	185,537
Investment income	14,402	7,356	1,015	22,773
Donations	1,680	-	-	1,680
Miscellaneous revenues	15,906	-	-	15,906
Total revenues	<u>2,385,159</u>	<u>881,096</u>	<u>1,015</u>	<u>3,267,270</u>
EXPENDITURES				
Current:				
Recreation	2,192,458	8	-	2,192,466
Debt service:				
Principal retirement	-	910,000	-	910,000
Interest and fiscal charges	-	179,148	-	179,148
Refunding bond issuance cost	-	70,451	-	70,451
Capital outlay	104,533	-	278,219	382,752
Total expenditures	<u>2,296,991</u>	<u>1,159,607</u>	<u>278,219</u>	<u>3,734,817</u>
Excess (deficiency) of revenues over (under) expenditures	88,168	(278,511)	(277,204)	(467,547)
OTHER FINANCING SOURCES (USES)				
Refunding debt issuance	-	3,250,000	-	3,250,000
Payment to refunding agent	-	(4,203,616)	-	(4,203,616)
Refunding debt premium	-	48,707	-	48,707
Transfers in	16,403	-	-	16,403
Transfers out	-	-	(16,403)	(16,403)
Total other financing sources (uses)	<u>16,403</u>	<u>(904,909)</u>	<u>(16,403)</u>	<u>(904,909)</u>
Net change in fund balances	<u>104,571</u>	<u>(1,183,420)</u>	<u>(293,607)</u>	<u>(1,372,456)</u>
Fund balance at beginning of year	<u>736,134</u>	<u>984,288</u>	<u>293,607</u>	<u>2,014,029</u>
Fund balance at end of year	<u>\$ 840,705</u>	<u>\$ (199,132)</u>	<u>\$ -</u>	<u>\$ 641,573</u>

**CALCASIEU PARISH POLICE JURY
RECREATION DISTRICT NO. 1 OF WARD 4
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2011**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
ASSETS			
Cash and cash equivalents	\$ 281,845	\$ -	\$ 281,845
Investments	1,744,021	-	1,744,021
Receivables (net of allowances for uncollectibles):			
Taxes	2,718,837	-	2,718,837
Interest receivable	2,955	-	2,955
Due from other funds	-	-	-
Prepaid items	37,327	-	37,327
Other receivable	-	-	-
Total assets	<u>\$ 4,784,985</u>	<u>\$ -</u>	<u>\$ 4,784,985</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 19,273	\$ -	\$ 19,273
Accrued liabilities	19,747	-	19,747
Due to other governments	43,998	-	43,998
Deferred revenue	2,723,733	-	2,723,733
Retainage payable	19,782	-	19,782
Other liabilities	400	-	400
Total liabilities	<u>2,826,933</u>	<u>-</u>	<u>2,826,933</u>
Fund balances:			
Nonspendable	37,327	-	37,327
Unassigned	1,920,725	-	1,920,725
Total fund balances	<u>1,958,052</u>	<u>-</u>	<u>1,958,052</u>
Total liabilities and fund balances	<u>\$ 4,784,985</u>	<u>\$ -</u>	<u>\$ 4,784,985</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, 2011**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
REVENUES			
Taxes:			
Ad valorem	\$ 2,679,292	\$ 212	\$ 2,679,504
Intergovernmental revenues	105,600	-	105,600
Charges for services	55,107	-	55,107
Investment income	26,202	2,263	28,465
Miscellaneous revenue	4,261	-	4,261
Total revenues	<u>2,870,462</u>	<u>2,475</u>	<u>2,872,937</u>
EXPENDITURES			
Current:			
Recreation	2,169,236	-	2,169,236
Debt service:			
Principal retirement	-	640,000	640,000
Interest and fiscal charges	-	14,220	14,220
Capital outlay	515,531	-	515,531
Total expenditures	<u>2,684,767</u>	<u>654,220</u>	<u>3,338,987</u>
Excess (deficiency) of revenues over (under) expenditures	185,695	(651,745)	(466,050)
OTHER FINANCING SOURCES (USES)			
Transfers in	71,874	-	71,874
Transfers out	-	(71,874)	(71,874)
Total other financing sources (uses)	<u>71,874</u>	<u>(71,874)</u>	<u>-</u>
Net change in fund balances	<u>257,569</u>	<u>(723,619)</u>	<u>(466,050)</u>
Fund balance at beginning of year	<u>1,700,483</u>	<u>723,619</u>	<u>2,424,102</u>
Fund balance at end of year	<u>\$ 1,958,052</u>	<u>\$ -</u>	<u>\$ 1,958,052</u>

**CALCASIEU PARISH POLICE JURY
COMMUNITY CENTER AND PLAYGROUND DISTRICT 4 OF WARD 1
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2011**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Senior Center</u>	<u>Totals</u>
ASSETS				
Cash and cash equivalents	\$ 1,793	\$ 85,582	\$ 8,607	\$ 95,982
Investments	11,122	530,697	53,372	595,191
Receivables (net of allowances for uncollectibles):				
Taxes	267,373	532,456	106,491	906,320
Interest receivable	46	852	88	986
Due from other governments	-	291	-	291
Prepaid items	-	10,714	1,532	12,246
Total assets	<u>\$ 280,334</u>	<u>\$ 1,160,592</u>	<u>\$ 170,090</u>	<u>\$ 1,611,016</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 8,388	\$ 246,466	\$ 7,250	\$ 262,104
Accrued liabilities	1,071	-	162	1,233
Retainage payable	-	35,950	-	35,950
Due to other governments	-	35,009	-	35,009
Deferred revenues	<u>274,540</u>	<u>549,080</u>	<u>109,816</u>	<u>933,436</u>
Total liabilities	<u>283,999</u>	<u>866,505</u>	<u>117,228</u>	<u>1,267,732</u>
Fund balances:				
Nonspendable	-	10,714	1,532	12,246
Unassigned	<u>(3,665)</u>	<u>283,373</u>	<u>51,330</u>	<u>331,038</u>
Total fund balances	<u>(3,665)</u>	<u>294,087</u>	<u>52,862</u>	<u>343,284</u>
Total liabilities and fund balances	<u>\$ 280,334</u>	<u>\$ 1,160,592</u>	<u>\$ 170,090</u>	<u>\$ 1,611,016</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, 2011**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Senior Center Fund</u>	<u>Totals</u>
REVENUES				
Taxes:				
Ad valorem	\$ 260,082	\$ 522,110	\$ 104,291	\$ 886,483
Intergovernmental revenues	21,765	-	-	21,765
Charges for services	5,970	-	1,275	7,245
Investment income	922	6,726	640	8,288
Sale of assets	-	-	-	-
Miscellaneous revenues	-	-	-	-
Total revenues	<u>288,739</u>	<u>528,836</u>	<u>106,206</u>	<u>923,781</u>
EXPENDITURES				
Current:				
Recreation	320,694	67,451	65,524	453,669
Debt service:				
Principal retirement	-	100,000	-	100,000
Interest and fiscal charges	-	2,554	-	2,554
Capital outlay	-	548,433	-	548,433
Total expenditures	<u>320,694</u>	<u>718,438</u>	<u>65,524</u>	<u>1,104,656</u>
Excess (deficiency) of revenues over (under) expenditures	(31,955)	(189,602)	40,682	(180,875)
Fund balance at beginning of year	<u>28,290</u>	<u>483,689</u>	<u>12,180</u>	<u>524,159</u>
Fund balance at end of year	<u>\$ (3,665)</u>	<u>\$ 294,087</u>	<u>\$ 52,862</u>	<u>\$ 343,284</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	200
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	213
These schedules contain information to help the reader assess the factors affecting the Parish's ability to generate its significant own-source revenue - property taxes.	
Debt Capacity	218
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	225
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	227
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 Governmental Accounting Standards Board Statement No. 34 in 2003 therefore schedules presenting government-wide information include information beginning in that year.

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

	2011	2010	2009	2008	2007
Governmental activities:					
Invested in capital assets, net of related debt	\$ 495,748,666	\$ 481,951,269	\$ 480,804,321	\$ 468,282,263	\$ 450,904,529
Restricted	157,232,998	154,890,465	152,484,775	164,213,280	155,535,274
Unrestricted	<u>69,608,638</u>	<u>64,170,198</u>	<u>59,844,575</u>	<u>58,102,358</u>	<u>64,795,541</u>
Total governmental activities net assets	<u>\$ 722,590,302</u>	<u>\$ 701,011,932</u>	<u>\$ 693,133,671</u>	<u>\$ 690,597,901</u>	<u>\$ 671,235,344</u>
Business-type activities:					
Invested in capital assets, net of related debt	\$ 6,629,466	\$ 6,738,430	\$ 4,141,663	\$ 6,484,879	\$ 6,498,364
Restricted	-	80,921	131,022	191,416	236,309
Unrestricted	<u>432,802</u>	<u>348,796</u>	<u>286,691</u>	<u>1,325,783</u>	<u>946,679</u>
Total business-type activities net assets	<u>\$ 7,062,268</u>	<u>\$ 7,168,147</u>	<u>\$ 4,559,376</u>	<u>\$ 8,002,078</u>	<u>\$ 7,681,352</u>
Primary government:					
Invested in capital assets, net of related debt	\$ 502,378,132	\$ 488,689,699	\$ 484,945,984	\$ 474,767,142	\$ 457,402,893
Restricted	157,232,998	154,971,386	152,615,797	164,404,696	155,771,583
Unrestricted	<u>70,041,440</u>	<u>64,518,994</u>	<u>60,131,266</u>	<u>59,428,141</u>	<u>65,742,220</u>
Total primary government net assets	<u>\$ 729,652,570</u>	<u>\$ 708,180,079</u>	<u>\$ 697,693,047</u>	<u>\$ 698,599,979</u>	<u>\$ 678,916,696</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.
- (4) In 2011, the reporting of the activities of the Calcasieu Parish Library was changed from a discretely presented component unit to a Parish department when it was determined that the Library was technically not a separate legal entity. As such, the above current and prior years' presentations were restated to reflect this change.

Table 1

2006	2005	2004	2003
\$440,058,227	\$427,031,068	\$419,654,925	\$412,682,478
147,466,992	124,674,480	117,039,569	112,717,779
<u>61,919,801</u>	<u>60,357,238</u>	<u>54,211,940</u>	<u>47,608,257</u>
<u>\$649,445,020</u>	<u>\$612,062,786</u>	<u>\$590,906,434</u>	<u>\$573,008,514</u>
\$ 5,640,104	\$ 4,941,520	\$ 5,046,995	\$ 4,941,104
221,771	177,304	195,131	241,639
<u>811,871</u>	<u>1,062,458</u>	<u>962,081</u>	<u>964,298</u>
<u>\$ 6,673,746</u>	<u>\$ 6,181,282</u>	<u>\$ 6,204,207</u>	<u>\$ 6,147,041</u>
\$445,698,331	\$431,972,588	\$424,701,920	\$417,623,582
147,688,763	124,851,784	117,234,700	112,959,418
<u>62,731,672</u>	<u>61,419,696</u>	<u>55,174,021</u>	<u>48,572,555</u>
<u>\$656,118,766</u>	<u>\$618,244,068</u>	<u>\$597,110,641</u>	<u>\$579,155,555</u>

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

	2011	2010	2009	2008
Expenses				
Governmental activities:				
General government	\$ 23,706,647	\$ 25,663,905	\$ 24,654,943	\$ 22,532,498
Public safety	17,499,975	19,938,132	15,445,682	14,503,368
Public works	34,442,456	38,602,063	41,805,456	40,387,185
Sanitation	6,297,991	5,619,652	5,028,492	5,117,363
Health and welfare	14,554,017	15,810,322	18,310,101	15,176,320
Culture and recreation	11,704,725	11,100,546	10,641,480	10,985,500
Economic development	3,115,429	3,962,184	3,369,560	2,873,097
Interest and fiscal charges	6,074	10,023	18,822	35,613
Total governmental activities	<u>111,327,314</u>	<u>120,706,827</u>	<u>119,274,536</u>	<u>111,610,944</u>
Business-type activities:				
Water	-	-	-	689,352
Sewer	568,761	453,040	379,532	392,655
Total business-type activities	<u>568,761</u>	<u>453,040</u>	<u>379,532</u>	<u>1,082,007</u>
Total primary government expenses	<u>\$ 111,896,075</u>	<u>\$ 121,159,867</u>	<u>\$ 119,654,068</u>	<u>\$ 112,692,951</u>
Program revenues				
Governmental activities:				
Charges for services:				
General government	\$ 9,749,500	\$ 11,381,726	\$ 10,015,041	\$ 9,086,319
Public safety	972,273	962,684	754,398	792,663
Public works	105,398	24,897	197,900	159,959
Sanitation	720	1,538	3,415	1,150
Health and welfare	188,609	123,540	275,298	250,627
Culture and recreation	391,492	256,120	347,594	400,980
Economic development	634,598	683,782	778,181	782,778
Operating grants and contributions	14,646,320	19,931,519	17,918,348	15,373,128
Capital grants and contributions	9,101,759	8,287,375	6,593,061	7,668,186
Total governmental activities program	<u>35,790,669</u>	<u>41,653,181</u>	<u>36,883,236</u>	<u>34,515,790</u>
Business-type activities:				
Charges for services:				
Water	-	-	-	643,273
Sewer	287,687	242,303	220,869	270,574
Capital grants and contributions	-	-	731	10,344
Total business-type activities program	<u>287,687</u>	<u>242,303</u>	<u>221,600</u>	<u>924,191</u>
Total primary government program	<u>\$ 36,078,356</u>	<u>\$ 41,895,484</u>	<u>\$ 37,104,836</u>	<u>\$ 35,439,981</u>

Table 2

	2007	2006	2005	2004	2003
\$	21,508,802	\$ 19,569,747	\$ 18,877,697	\$ 19,111,138	\$ 14,282,860
	13,803,961	12,635,497	11,999,899	11,424,005	9,385,968
	37,295,577	24,622,109	26,219,446	21,838,740	19,005,422
	4,955,223	3,705,432	3,573,107	3,392,317	3,265,960
	11,737,345	16,249,189	13,011,738	11,927,131	10,440,649
	8,814,655	7,242,240	8,763,604	8,206,456	7,776,605
	1,943,964	1,912,257	1,916,128	2,239,646	2,934,704
	104,732	157,591	217,655	275,296	310,101
	<u>100,164,259</u>	<u>86,094,062</u>	<u>84,579,274</u>	<u>78,414,729</u>	<u>67,402,269</u>
	666,944	526,807	526,720	480,492	469,579
	<u>380,505</u>	<u>301,461</u>	<u>216,659</u>	<u>216,649</u>	<u>251,371</u>
	<u>1,047,449</u>	<u>828,268</u>	<u>743,379</u>	<u>697,141</u>	<u>720,950</u>
\$	<u>101,211,708</u>	<u>\$ 86,922,330</u>	<u>\$ 85,322,653</u>	<u>\$ 79,111,870</u>	<u>\$ 68,123,219</u>
\$	8,487,602	\$ 7,668,426	\$ 7,050,175	\$ 6,527,222	\$ 5,891,363
	684,024	584,632	705,773	460,475	475,204
	217,811	90,725	107,804	155,068	47,160
	1,650	1,230	2,025	1,125	2,015
	232,749	226,555	251,226	250,456	225,764
	264,619	250,754	211,149	232,908	240,004
	734,128	766,051	606,936	549,220	509,603
	11,839,742	15,484,080	18,292,483	11,302,148	12,954,320
	4,175,716	5,003,675	5,424,623	4,519,395	749,177
	<u>26,638,041</u>	<u>30,076,128</u>	<u>32,652,194</u>	<u>23,998,017</u>	<u>21,094,610</u>
	629,456	438,536	398,857	390,630	356,340
	156,018	152,838	119,105	113,884	117,358
	<u>178,282</u>	<u>3,590</u>	<u>14,014</u>	<u>5,885</u>	<u>-</u>
	<u>963,756</u>	<u>594,964</u>	<u>531,976</u>	<u>510,399</u>	<u>473,698</u>
\$	<u>27,601,797</u>	<u>\$ 30,671,092</u>	<u>\$ 33,184,170</u>	<u>\$ 24,508,416</u>	<u>\$ 21,568,308</u>

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

	2011	2010	2009	2008
Net (expense)/revenue				
Governmental activities	\$ (75,536,645)	\$ (79,053,646)	\$ (82,391,300)	\$ (77,095,154)
Business-type activities	(281,074)	(210,737)	(157,932)	(157,816)
Total primary government net expense	<u>\$ (75,817,719)</u>	<u>\$ (79,264,383)</u>	<u>\$ (82,549,232)</u>	<u>\$ (77,252,970)</u>
General revenues and other changes in				
Governmental activities:				
Taxes				
Property taxes	\$ 43,585,993	\$ 40,283,123	\$ 37,410,774	\$ 35,062,819
Sales taxes	36,535,322	31,934,930	29,973,251	38,521,137
Franchise taxes	901,864	845,875	776,419	652,372
Gaming revenues	11,040,904	10,412,247	10,719,744	10,549,589
Grants and contributions not restricted	2,702,293	2,625,911	2,642,652	2,843,846
Investment earnings	2,205,969	3,395,208	3,179,513	8,847,297
Miscellaneous	183,806	110,202	378,728	145,614
Transfers	(41,136)	(2,675,589)	(154,014)	(164,963)
Total governmental activities	97,115,015	86,931,907	84,927,067	96,457,711
Business-type activities:				
Property taxes	130,693	137,342	185,207	259,365
Investment earnings	3,366	5,087	3,389	46,823
Miscellaneous	-	1,490	8,683	7,391
Transfers	41,136	2,675,589	154,014	164,963
Total business-type activities	<u>175,195</u>	<u>2,819,508</u>	<u>351,293</u>	<u>478,542</u>
Total primary government	<u>\$ 97,290,210</u>	<u>\$ 89,751,415</u>	<u>\$ 85,278,360</u>	<u>\$ 96,936,253</u>
Changes in net assets				
Governmental activities	\$ 21,578,370	\$ 7,878,261	\$ 2,535,767	\$ 19,362,557
Business-type activities	(105,879)	2,608,771	193,361	320,726
Total primary government	<u>\$ 21,472,491</u>	<u>\$ 10,487,032</u>	<u>\$ 2,729,128</u>	<u>\$ 19,683,283</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. Information for prior to 2003 is unavailable.
- (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.
- (4) In 2011, the reporting of the activities of the Calcasieu Parish Library was changed from a discretely presented component unit to a Parish department when it was determined that the Library was technically not a separate legal entity. As such the above current and prior years' presentations were restated to reflect this change.

Table 2

	2007	2006	2005	2004	2003
\$	(73,526,218)	\$ (56,017,934)	\$ (51,927,080)	\$ (54,416,712)	\$ (46,307,659)
	<u>(83,693)</u>	<u>(233,304)</u>	<u>(211,403)</u>	<u>(186,742)</u>	<u>(247,252)</u>
\$	<u><u>(73,609,911)</u></u>	<u><u>(56,251,238)</u></u>	<u><u>(52,138,483)</u></u>	<u><u>(54,603,454)</u></u>	<u><u>(46,554,911)</u></u>
\$	32,642,559	\$ 30,205,979	\$ 28,703,594	\$ 28,216,859	\$ 26,253,796
	35,000,952	34,620,088	24,594,053	23,618,977	22,454,091
	534,227	446,225	413,437	426,433	389,833
	11,963,106	14,855,542	11,721,994	10,704,058	10,778,934
	2,659,291	3,241,421	2,793,758	2,785,519	2,184,515
	13,032,141	10,032,178	4,329,214	4,666,999	2,197,448
	312,163	467,584	526,382	110,601	438,738
	<u>(827,897)</u>	<u>(467,849)</u>	<u>-</u>	<u>(50,970)</u>	<u>(88,130)</u>
	95,316,542	93,401,168	73,082,432	70,478,476	64,609,225
	206,842	167,317	148,982	141,111	127,583
	56,110	60,453	26,330	31,412	16,116
	450	29,149	14,166	20,415	4,902
	<u>827,897</u>	<u>467,849</u>	<u>-</u>	<u>50,970</u>	<u>88,130</u>
	<u>1,091,299</u>	<u>724,768</u>	<u>189,478</u>	<u>243,908</u>	<u>236,731</u>
\$	<u><u>96,407,841</u></u>	<u><u>94,125,936</u></u>	<u><u>73,271,910</u></u>	<u><u>70,722,384</u></u>	<u><u>64,845,956</u></u>
\$	21,790,324	\$ 37,383,234	\$ 21,155,352	\$ 16,061,764	\$ 18,301,566
	<u>1,007,606</u>	<u>491,464</u>	<u>(21,925)</u>	<u>57,166</u>	<u>(10,521)</u>
\$	<u><u>22,797,930</u></u>	<u><u>37,874,698</u></u>	<u><u>21,133,427</u></u>	<u><u>16,118,930</u></u>	<u><u>18,291,045</u></u>



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

Year	Property Taxes	Sales Taxes	Franchise Taxes	Total
2011	\$ 43,585,993	\$ 36,535,322	\$ 901,864	\$ 81,023,179
2010	40,283,123	31,934,930	845,875	73,063,928
2009	37,410,774	29,973,251	776,419	68,160,444
2008	35,062,819	38,521,137	652,372	74,236,328
2007	32,642,559	35,000,952	534,227	68,177,738
2006	30,205,979	34,620,088	446,225	65,272,292
2005	28,703,594	24,594,053	413,437	53,711,084
2004	28,216,859	23,618,977	426,433	52,262,269
2003	26,253,796	22,454,091	389,833	49,097,720

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) In 2011, the reporting of the activities of the Calcasieu Parish Library was changed from a discretely presented component unit to a Parish department when it was determined that the Library was technically not a separate legal entity. As such, the above current and prior years' presentations were restated to reflect this change.

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

	2011	2010	2009	2008
General fund (Note 4):				
Reserved	\$ -	\$ 863,002	\$ 772,630	\$ 903,179
Unreserved	-	9,493,726	9,206,886	8,964,054
Total general fund	<u>\$ -</u>	<u>\$ 10,356,728</u>	<u>\$ 9,979,516</u>	<u>\$ 9,867,233</u>
Nonspendable	\$ 64,428	\$ -	\$ -	\$ -
Restricted	796,575	-	-	-
Assigned	33,245,462	-	-	-
Unassigned	25,362,767	-	-	-
Total general fund	<u>\$ 59,469,232</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
All other governmental funds (Note 4):				
Reserved	\$ -	\$ 8,784,783	\$ 8,316,334	\$ 25,777,052
Unreserved, reported in:				
Special revenue funds	-	101,211,523	94,941,688	95,684,513
Capital projects funds	-	99,873,186	98,277,984	85,493,479
Debt service funds	-	(58,949)	(57,731)	(48,737)
Total all other governmental funds	<u>\$ -</u>	<u>\$ 209,810,543</u>	<u>\$ 201,478,275</u>	<u>\$ 206,906,307</u>
Nonspendable	\$ 1,203,511	\$ -	\$ -	\$ -
Restricted	161,374,507	-	-	-
Assigned	6,245,307	-	-	-
Unassigned	(106,694)	-	-	-
Total all other governmental funds	<u>\$ 168,716,631</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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.
- (3) In 2011, the reporting of the activities of the Calcasieu Parish Library was changed from a discretely presented component unit to a Parish department when it was determined that the Library was technically not a separate legal entity. As such, the above current and prior years' presentations were restated to reflect this change.
- (4) Upon implementation of Governmental Accounting Standards Board Statement No. 54 - *Fund Balance Reporting and Governmental Fund Type Definitions*, the classification of fund balances into specifically defined categories was necessary thereby changing the presentation of the above information. In addition, there were certain funds that no longer met the definition of a special revenue or capital projects fund that had to be combined with the General Fund or another governmental fund. The Parish elected to present the effects of these changes prospectively in the statistical section beginning in 2011 as opposed to retroactive application.

Table 4

2007	2006	2005	2004	2003	2002
\$ 392,961	\$ 305,032	\$ 291,098	\$ 769,761	\$ 712,304	\$ 905,740
<u>9,885,367</u>	<u>9,157,907</u>	<u>8,800,719</u>	<u>9,519,990</u>	<u>9,783,413</u>	<u>10,140,831</u>
<u>\$ 10,278,328</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>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 27,876,515	\$ 1,904,050	\$ 2,541,906	\$ 2,857,382	\$ 2,860,914	\$ 10,456,021
100,877,239	102,581,726	91,582,520	90,190,624	91,960,305	108,464,219
76,459,969	90,895,652	74,344,661	63,408,446	50,857,819	18,305,426
<u>(39,871)</u>	<u>(41,394)</u>	<u>(8,922)</u>	<u>4,251</u>	<u>(2,239)</u>	<u>-</u>
<u>\$ 205,173,852</u>	<u>\$ 195,340,034</u>	<u>\$ 168,460,165</u>	<u>\$ 156,460,703</u>	<u>\$ 145,676,799</u>	<u>\$ 137,225,666</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	2011	2010	2009	2008
Revenues				
Taxes	\$ 80,725,969	\$ 73,102,948	\$ 69,860,111	\$ 72,620,340
Licenses and permits	2,425,081	2,410,240	2,590,315	2,354,151
Intergovernmental	26,245,402	30,316,354	26,845,813	25,693,121
Charges for services	4,770,214	5,747,862	4,704,420	4,484,165
Fines and forfeitures	1,143,334	1,173,671	1,161,764	1,114,683
Investment earnings	2,146,296	3,284,780	3,071,638	8,540,410
Gaming	10,873,006	10,426,041	10,705,950	10,549,589
Miscellaneous	379,563	481,198	603,478	289,741
Total revenues	<u>128,708,865</u>	<u>126,943,094</u>	<u>119,543,489</u>	<u>125,646,200</u>
Expenditures				
General government	15,284,183	16,039,750	16,005,025	19,839,238
Public safety	15,169,694	17,542,831	14,370,646	13,492,035
Public works	15,579,512	15,112,844	16,019,770	15,758,867
Sanitation **	6,768,111	5,609,450	5,036,855	5,108,483
Health and welfare	13,982,446	15,459,317	17,625,432	14,553,257
Culture and recreation	10,208,474	9,487,374	11,057,881	8,787,523
Economic development	2,891,096	3,069,636	3,263,360	2,672,659
Debt service:				
Principal	42,282	39,243	588,954	193,954
Interest and fiscal charges	6,337	9,376	29,615	39,274
Intergovernmental	8,775,242	8,175,777	4,108,220	3,995,170
Capital outlay	32,153,495	27,973,819	38,069,913	39,790,184
Total expenditures	<u>120,860,872</u>	<u>118,519,417</u>	<u>126,175,671</u>	<u>124,230,644</u>
Excess of revenues over (under) expenditures	7,847,993	8,423,677	(6,632,182)	1,415,556
Other financing sources (uses)				
Transfers in	7,994,966	14,195,347	13,876,091	15,925,235
Transfers out	(8,036,102)	(13,972,379)	(13,451,144)	(16,180,005)
Special assessments / insurance / lease proceeds	179,291	-	744,036	17,853
Total other financing sources (uses)	<u>138,155</u>	<u>222,968</u>	<u>1,168,983</u>	<u>(236,917)</u>
Net change in fund balance before reserve change	7,986,148	8,646,645	(5,463,199)	1,178,639
Change in reserves for inventory ++	32,445	62,835	147,450	142,721
Net change in fund balance	<u>\$ 8,018,593</u>	<u>\$ 8,709,480</u>	<u>\$ (5,315,749)</u>	<u>\$ 1,321,360</u>
Debt service as a percentage of noncapital expenditures	<u>0.04%</u>	<u>0.04%</u>	<u>0.56%</u>	<u>0.23%</u>

Notes:

** In 2003, the 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 No. 34. Prior year amounts are unavailable.

- (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 \$1,014,77 was made to the beginning fund balance. No prior year amounts have been presented for this blended component unit.
- (3) In 2011, the reporting of the activities of the Calcasieu Parish Library was changed from a discretely presented component unit to a Parish department when it was determined that the Library was technically not a separate legal entity. As such the above current and prior years' presentations were restated to reflect this change.

Table 5

	2007	2006	2005	2004	2003	2002
\$	68,254,241	\$ 65,322,446	\$ 53,711,541	\$ 52,262,124	\$ 49,089,921	\$ 52,721,946
	2,169,256	2,093,826	1,713,450	1,534,340	1,447,884	1,317,260
	18,512,296	20,153,412	23,457,773	18,152,867	16,292,783	14,591,808
	3,847,064	3,584,041	3,296,614	3,190,624	2,889,982	2,343,881
	1,128,169	1,156,419	1,218,234	1,210,386	1,445,490	1,209,426
	12,518,913	9,619,536	4,137,961	4,415,032	2,079,161	6,391,976
	11,963,105	14,855,542	11,721,993	10,730,205	10,299,558	9,952,673
	606,146	1,033,533	512,365	730,172	466,911	1,033,458
	<u>118,999,190</u>	<u>117,818,755</u>	<u>99,769,931</u>	<u>92,225,750</u>	<u>84,011,690</u>	<u>89,562,428</u>
	13,470,115	13,015,805	12,411,750	11,768,696	11,088,953	9,594,622
	12,030,109	11,256,298	11,372,827	10,356,382	8,215,446	7,817,719
	13,820,843	12,235,529	16,135,175	12,197,340	10,603,484	13,064,129
	4,945,907	3,753,318	3,572,453	3,391,171	3,333,056	-
	11,313,136	14,788,312	12,444,721	11,547,467	11,023,773	11,018,475
	8,242,139	6,985,448	7,301,959	7,153,936	7,058,473	5,590,664
	2,200,952	1,723,438	1,540,460	1,552,084	2,067,257	1,922,072
	971,925	1,371,925	1,299,103	1,217,286	1,105,772	4,773,272
	121,912	181,368	240,099	296,333	330,278	417,062
	5,090,683	6,275,912	7,737,460	6,561,712	6,577,793	2,492,194
	<u>34,582,108</u>	<u>20,335,176</u>	<u>15,242,835</u>	<u>16,471,292</u>	<u>15,764,190</u>	<u>17,542,152</u>
	<u>106,789,829</u>	<u>91,922,529</u>	<u>89,298,842</u>	<u>82,513,699</u>	<u>77,168,475</u>	<u>74,232,361</u>
	12,209,361	25,896,226	10,471,089	9,712,051	6,843,215	15,330,067
	14,514,347	11,524,352	10,414,439	14,054,677	8,613,290	11,326,085
	(16,445,420)	(12,421,980)	(10,427,959)	(14,114,356)	(8,651,593)	(13,869,732)
	<u>583,615</u>	<u>2,335,676</u>	<u>355,859</u>	<u>8,200</u>	<u>8,200</u>	<u>-</u>
	<u>(1,347,458)</u>	<u>1,438,048</u>	<u>342,339</u>	<u>(51,479)</u>	<u>(30,103)</u>	<u>(2,543,647)</u>
	10,861,903	27,334,274	10,813,428	9,660,572	6,813,112	12,786,420
	<u>(212,696)</u>	<u>(83,283)</u>	<u>(11,900)</u>	<u>(96,711)</u>	<u>1,087,167</u>	<u>-</u>
\$	<u>10,649,207</u>	<u>\$ 27,250,991</u>	<u>\$ 10,801,528</u>	<u>\$ 9,563,861</u>	<u>\$ 7,900,279</u>	<u>\$ 12,786,420</u>
	<u>1.20%</u>	<u>1.97%</u>	<u>1.95%</u>	<u>2.16%</u>	<u>2.25%</u>	<u>8.53%</u>

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

Year	Property Taxes	Sales Taxes	Other Taxes	Total Taxes
2011	\$ 43,253,915	\$ 36,535,322	\$ 936,732	\$ 80,725,969
2010	40,283,122	31,934,930	884,896	73,102,948
2009	37,410,774	31,621,907	827,430	69,860,111
2008	35,062,819	36,872,481	685,040	72,620,340
2007	32,642,559	35,000,952	610,730	68,254,241
2006	30,205,979	34,620,088	496,379	65,322,446
2005	28,703,594	24,594,053	413,894	53,711,541
2004	28,216,859	23,618,977	426,288	52,262,124
2003	26,253,796	22,454,091	382,034	49,089,921
2002	25,721,323	26,696,163	304,460	52,721,946

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 2011, the reporting of the activities of the Calcasieu Parish Library was changed from a discretely presented component unit to a Parish department when it was determined that the Library was not a separate legal entity. As such, the above current and prior years' presentations were restated to reflect this change.

**CALCASIEU PARISH POLICE JURY
 ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
 LAST SIX FISCAL YEARS**

Fiscal Year	Residential Property (10%)	Public Services Property (25%)	Personal / Other Property (15%)	Less: Homestead Exemptions	Total Taxable Assessed Value	Estimated Actual Taxable Value	Taxable Assessed Value as a Percentage of Actual Taxable Value
2011	\$ 789,628,640	\$ 249,088,110	\$ 712,435,310	\$ 272,527,278	\$ 1,478,624,782	\$10,916,934,793	13.54%
2010	772,742,850	225,884,730	700,200,960	270,598,841	1,428,229,699	10,592,985,413	13.48%
2009	746,710,602	181,223,950	654,688,350	264,589,106	1,318,033,796	9,910,699,756	13.30%
2008	642,331,340	174,124,490	619,520,730	253,266,522	1,182,710,038	8,717,284,340	13.57%
2007	617,898,690	170,154,790	523,587,780	249,227,118	1,062,414,142	7,857,920,080	13.52%
2006	575,777,950	175,561,830	477,630,000	245,438,715	983,531,065	7,189,839,670	13.68%

Notes:

- (1) Source: Calcasieu Parish Tax Assessor - Information prior to 2006 is unavailable.
- (2) Property taxes are levied in October of each year and are used to finance the budget for the upcoming year; therefore, the prior year levy is used for each of the fiscal year disclosures (i.e. 2011 property tax activity is based upon the 2010 levy).
- (3) Property taxes are assessed on land and residential property at 10% of the assessed value after homestead exemption, on public services property at 25% of the assessed value and on personal or other property at 15% of the assessed value. Millage rates are per \$1,000 of assessed value.

**CALCASIEU PARISH POLICE JURY
DIRECT AND OVERLAPPING PROPERTY TAX RATES
LAST TEN FISCAL YEARS**

Fiscal Year	Calcasieu Parish Police Jury	Calcasieu Parish School Board	Law Enforcement	Fire Protection	Gravity Drainage	Recreation and Community Centers
2011	31.57	210.59	8.15	146.74	67.19	67.85
2010	31.00	215.69	8.15	145.11	66.69	69.45
2009	31.00	234.39	14.98	141.96	66.69	74.10
2008	32.70	243.89	15.83	142.54	68.45	75.53
2007	33.80	251.34	15.83	146.11	70.39	74.88
2006	33.80	272.59	15.83	153.77	70.50	74.13
2005	33.06	289.09	15.83	153.21	69.04	63.33
2004	34.53	307.66	15.83	176.29	71.17	69.15
2003	34.50	321.76	15.83	163.57	70.88	54.05
2002	34.50	247.06	15.83	150.57	70.88	59.70

Notes:

- (1) Source: Calcasieu Parish Tax Assessor
- (2) *Cities* includes Lake Charles, Sulphur, Westlake, Dequincy, Vinton, and Iowa.
- (3) Property taxes are levied in October of each year and are used to finance the budget for the upcoming year; therefore, the prior year levy is used for each of the fiscal year disclosures (i.e. 2011 property tax activity is based upon the 2010 levy).

Table 8

Airport and Harbor & Terminals	Water and Sewerage	Cities	Other	Total
5.56	70.82	51.88	17.52	677.87
5.56	65.81	51.88	10.94	670.28
5.56	76.81	51.88	11.09	708.46
5.74	71.61	54.35	9.30	719.94
5.74	46.85	54.55	8.10	707.59
5.74	49.71	54.60	7.01	737.68
5.74	47.37	54.60	6.95	738.22
5.88	49.98	57.27	7.26	795.02
5.88	52.53	57.27	7.26	783.53
5.88	51.53	55.46	7.26	698.67

Table 9

**CALCASIEU PARISH POLICE JURY
PRINCIPAL PROPERTY TAXPAYERS
CURRENT YEAR AND FIVE YEARS AGO**

Fiscal Year	2011 (2010 Assessed Valuation)			2006 (2005 Assessed Valuation)		
	Taxable Value	Rank	Percentage of Total Parish Taxable Assessed Value	Taxable Value	Rank	Percentage of Total Parish Taxable Assessed Value
Entergy Gulf States Louisiana, Inc.	\$ 63,962,080	1	4.33%	\$ 68,839,370	1	7.00%
Conoco-Phillips Co.	58,743,090	2	3.97%	40,290,570	2	4.10%
PPG Industries, Inc.	45,443,500	3	3.07%	36,664,190	3	3.73%
Citgo Petroleum Corporation	38,294,610	4	2.59%	22,391,530	4	2.28%
Kinder Morgan Louisiana	35,909,470	5	2.43%	-	-	-
Excel Paralubes	34,286,950	6	2.32%	-	-	-
Sasol North America, Inc.	31,879,220	7	2.16%	23,741,620	5	2.41%
Cameron Interstate Pipe	23,099,870	8	1.56%	-	-	-
PNK (Lake Charles) LLC	28,753,570	9	1.94%	-	-	-
WPT Corporation	16,037,360	10	1.08%	-	-	-
Bellsouth Telecommunication	-	-	-	16,058,410	6	1.63%
Harrah's Entertainment	-	-	-	12,378,700	7	1.26%
Westlake Petrochemical	-	-	-	12,014,530	8	1.22%
Lyondell Chemical Company	-	-	-	12,969,700	9	1.32%
Louisiana Pigment Co LP	-	-	-	9,989,440	10	1.02%
Total for principal taxpayers	<u>\$ 376,409,720</u>		<u>21.13%</u>	<u>\$ 255,338,060</u>		<u>18.96%</u>
Total for all taxpayers	<u>\$ 1,478,624,782</u>			<u>\$ 983,531,065</u>		

Notes:

- (1) Source: Calcasieu Parish Tax Assessor - Information prior to 2006 is unavailable.
- (2) Property taxes are levied in October of each year and are used to finance the budget for the upcoming year; therefore, the prior year levy is used for each of the above fiscal year disclosures (i.e. 2011 property tax activity is based upon the 2010 levy).

**CALCASIEU PARISH POLICE JURY
PROPERTY TAX LEVIES AND COLLECTIONS
LAST SEVEN FISCAL YEARS**

Fiscal Year	Taxes Levied for the Fiscal Year	Collected within the Budgeted Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2011	\$ 43,703,394	\$ 43,227,186	98.91%	\$ -	\$ 43,227,186	98.91%
2010	41,104,858	40,658,283	98.91%	87,787.00	40,746,070	99.13%
2009	37,417,371	37,079,247	99.10%	64,103.00	37,143,350	99.27%
2008	35,417,288	34,968,489	98.73%	205,899.00	35,174,388	99.31%
2007	32,961,121	32,698,140	99.20%	231,288.00	32,929,428	99.90%
2006	30,357,874	30,083,026	99.09%	242,182.00	30,325,208	99.89%
2005	28,828,352	28,660,790	99.42%	121,116.00	28,781,906	99.84%

Notes:

- (1) Source: Calcasieu Parish Sheriff's Office as Tax Collector - Information prior to 2005 is unavailable.
- (2) Property taxes are levied in October of each year and are used to finance the budget for the upcoming year; therefore, the prior year levy collections are used for each of the fiscal year disclosures (i.e. 2011 property tax collections are based upon the 2010 levy).
- (3) The Tax Collector utilizes the original levy as provided by the Assessor's Office. However, there are minor supplemental adjustments that are made by the Tax Assessor and Tax Collector and are included in the above amounts.

**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	Capital Leases	General Obligation Bonds	Water Revenue Bonds			
2011	\$ -	\$ -	\$ 61,514	\$ -	\$ -	\$ 61,514	0.00%	\$ 0.32
2010	-	-	103,796	50,000	-	153,796	0.00%	0.80
2009	-	-	143,038	95,000	122,751	360,789	0.01%	1.94
2008	580,000	8,954	-	187,522	122,751	899,227	0.02%	4.84
2007	765,000	17,908	-	226,142	130,818	1,139,868	0.03%	6.18
2006	1,720,000	34,833	-	264,579	146,296	2,165,708	0.05%	11.74
2005	3,075,000	51,758	-	297,735	161,379	3,585,872	0.10%	19.34
2004	4,345,000	80,861	-	331,034	177,004	4,933,899	0.12%	26.68
2003	5,275,000	118,147	42,956	359,381	201,024	5,996,508	0.14%	32.47
2002	6,295,000	203,919	97,661	-	-	6,596,580	0.16%	35.80

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 for that District is presented above.
- (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.
- (6) In 2011, the reporting of the activities of the Calcasieu Parish Library was changed from a discretely presented component unit to a Parish department when it was determined that the Library was technically not a separate legal entity. The debt for the Library is presented above.

**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
2011	\$ -	\$ -	\$ -	\$ 1,780,317,660	0.000%	192,316	\$ -
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	767,522	187,522	580,000	1,582,622,902	0.037%	185,697	3.12
2007	991,142	226,142	765,000	1,435,976,560	0.053%	184,512	4.15
2006	1,984,579	264,579	1,720,000	1,311,641,260	0.131%	184,524	9.32
2005	3,372,735	297,735	3,075,000	1,228,969,780	0.250%	185,419	16.58
2004	4,676,034	331,034	4,345,000	1,348,213,430	0.322%	184,961	23.49
2003	5,634,381	359,381	5,275,000	1,271,946,840	0.415%	184,693	28.56
2002	6,295,000	-	6,295,000	1,230,077,780	0.512%	184,279	34.16

Notes:

- (1) From 2003 until 2008, the above amounts included two blended component units that were both previously reflected as 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.
- (3) In 2011, the reporting of the activities of the Calcasieu Parish Library was changed from a discretely presented component unit to a Parish department when it was determined that the Library was technically not a separate legal entity. The general obligation debt for the Library is presented above.
- (4) The 2011 assessed value (before homestead exemptions) was utilized for this schedule since the Parish's December 31, 2011 debt is limited to the most recent assessment value. Other statistical presentations are using the prior year's assessed value due to the fact that the Parish budgets the assessment levies in the subsequent year as opposed to the levy year.



**CALCASIEU PARISH POLICE JURY
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF DECEMBER 31, 2011**

<u>Jurisdiction</u>	<u>Debt Outstanding</u>	<u>Percentage Debt Applicable to the Parish</u>	<u>Estimated Share of Overlapping Debt</u>
Direct:			
Calcasieu Parish Police Jury	\$ 61,514	100%	\$ 61,514
Total direct debt			61,514
Overlapping:			
Calcasieu Parish Police Jury Discrete Component Units:			
Fire Protection District No. 1 of Ward 1	960,000	100%	960,000
Fire Protection District No. 1 of Ward 2	1,445,000	100%	1,445,000
Fire Protection District No. 2 of Ward 4	590,000	100%	590,000
Fire Protection District No. 4 of Ward 4	445,119	100%	445,119
Fire Protection District No. 1 of Ward 7	215,000	100%	215,000
Fire Protection District No. 2 of Ward 8	490,000	100%	490,000
Recreation District No. 1 of Ward 3	3,194,337	100%	3,194,337
Sulphur Parks and Recreation	2,555,000	100%	2,555,000
Total overlapping debt for component units			9,894,456
Cities and towns:			
Calcasieu Parish School Board	232,078,880	100%	232,078,880
City of Lake Charles	95,119,183	100%	95,119,183
City of Sulphur	466,324	100%	466,324
City of Westlake	1,345,452	100%	1,345,452
City of Dequincy	530,468	100%	530,468
Town of Vinton	1,119,791	100%	1,119,791
Total overlapping debt for cities and towns			330,660,098
Total overlapping debt			340,554,554
Total direct and overlapping debt			\$ 340,616,068

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.
- (4) Debt is limited to long-term debt instruments including, but not limited to, bonds, notes, capital leases and loans.
- (5) In 2011, the reporting of the activities of the Calcasieu Parish Library was changed from a discretely presented component unit to a Parish department when it was determined that the Library was technically not a separate legal entity. The general obligation debt for the Library is presented above.

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

	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
Debt limit	\$ -	\$ 175,115,206	\$ 169,882,854	\$ 158,262,290
Total net debt applicable to limit	<u>-</u>	<u>50,000</u>	<u>95,000</u>	<u>767,522</u>
Legal debt margin	<u>\$ -</u>	<u>\$ 175,065,206</u>	<u>\$ 169,787,854</u>	<u>\$ 157,494,768</u>
Total net debt applicable to the limit as a percentage of debt limit	<u>0.00%</u>	<u>0.03%</u>	<u>0.06%</u>	<u>0.48%</u>

Legal Debt Margin Calculation For Fiscal Year 2011:

Assessed value (2011 Assessed Valuation)	\$ 1,507,165,524
Add back: exempt real property	<u>273,152,136</u>
Total assessed value	<u>\$ 1,780,317,660</u>
Debt limitation - 10 percent of total assessed value	\$ 178,031,766
Debt applicable to limitation:	
Total bonded debt	-
Less: Special assessment debt	-
Revenue bonds	<u>-</u>
Total debt applicable to limit	<u>-</u>
Legal debt margin	<u>\$ 178,031,766</u>

Notes:

- (1) The 2011 assessed value was utilized for this schedule since the Parish's December 31, 2011 debt is limited to the most recent assessment value. Other statistical presentations are using the prior year's assessed value due to the fact that the Parish budgets the assessment levies in the subsequent year as opposed to the levy year.
- (2) The legal debt margin statutory limitation only applies to bonded debt payable solely from ad valorem taxes.
- (3) 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.
- (4) In 2011, the reporting of the activities of the Calcasieu Parish Library was changed from a discretely presented component unit to a Parish department when it was determined that the Library was technically not a separate legal entity. The general obligation debt for the Library is presented above.

Table 14

<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
\$ 143,597,656	\$ 131,164,126	\$ 121,559,010	\$ 134,821,343	\$ 127,194,684	\$ 123,007,778
<u>991,142</u>	<u>1,984,579</u>	<u>3,372,735</u>	<u>4,676,034</u>	<u>5,634,381</u>	<u>6,295,000</u>
<u>\$ 142,606,514</u>	<u>\$ 129,179,547</u>	<u>\$ 118,186,275</u>	<u>\$ 130,145,309</u>	<u>\$ 121,560,303</u>	<u>\$ 116,712,778</u>
<u>0.69%</u>	<u>1.51%</u>	<u>2.77%</u>	<u>3.47%</u>	<u>4.43%</u>	<u>5.12%</u>

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

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

Year	Special	Debt Service Requirements			Coverage
	Assessment Collections	Principal	Interest	Total	
2011	\$ -	\$ -	\$ -	\$ -	-
2010	-	-	-	-	-
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

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

Year	Gross Revenue	Operating Expenses	Net Revenue	Debt Service Requirements			Coverage
			Available for Debt Service	Principal	Interest	Total	
2011	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
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
2002	-	-	-	-	-	-	-

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
2011	192,316	\$ 4,192,164,162	\$ 21,976	35	33,134	6.30%
2010	192,768	4,109,259,789	22,040	36	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%

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. 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 FIVE YEARS AGO**

Employer	-----2011-----			-----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	6.06%	4,650	1	5.22%	Education
L'auberge du Lac Casino & Hotel	2,400	2	2.91%	2,000	3	2.24%	Gaming
Turner Industries, LLC	1,500	3	1.82%	2,800	2	3.14%	Fabrication
PPG Industries	1,250	4	1.51%	1,377	6	1.55%	Chemicals
Lake Charles Memorial Hospital	1,194	5	1.45%	1,157	9	1.30%	Health Care
Citgo Petroleum	1,160	6	1.41%	1,300	7	1.46%	Oil Products
Isle of Capri Casino & Hotel	1,155	7	1.40%	1,494	4	1.68%	Gaming
City of Lake Charles	1,032	8	1.25%	884	10	0.99%	Local Municipality
Calcasieu Parish Sheriff's Office	972	9	1.18%	-	-	-	Local Elected Official
Christus St. Patrick Hospital	871	10	1.06%	1,400	5	1.57%	Health Care
Delta Downs Racetrack	-	-	-	1,200	8	1.35%	Gaming

Notes:

- (1) Source: Southwest Louisiana Economic Development Alliance
- (2) Comparative data from before 2006 was not available.

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

Function	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
Governmental activities:										
General government	163	169	171	168	166	164	163	152	149	146
Public safety	119	122	110	107	105	105	109	108	107	104
Public works	188	185	180	184	179	188	205	195	198	197
Sanitation (4)	-	-	-	-	-	-	-	1	2	2
Health and welfare	87	95	95	92	96	91	83	88	90	89
Culture and recreation (5)	103	101	97	88	83	83	75	74	86	76
Economic development	36	36	37	34	28	24	21	21	19	17
Business-type activities:										
Water (3)	-	-	-	5	4	4	4	4	4	*
Sewer (3)	-	-	-	2	2	2	2	2	2	*
Total full-time employees	<u>696</u>	<u>708</u>	<u>690</u>	<u>680</u>	<u>663</u>	<u>661</u>	<u>662</u>	<u>645</u>	<u>657</u>	<u>631</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) In 2011, the reporting of the activities of the Calcasieu Parish Library was changed from a discretely presented component unit to a Parish department when it was determined that the Library was technically not a separate legal entity. As such, the above current and prior years' presentations were restated to reflect this change.

**CALCASIEU PARISH POLICE JURY
OPERATING INDICATORS BY FUNCTION
LAST NINE FISCAL YEARS**

Function	2011	2010	2009	2008
Governmental activities:				
Public safety				
Number of animals handled through animal shelter	11,016	10,339	11,811	11,803
Public works				
Road miles constructed / overlaid	93	123	121	79
Sanitation				
Refuse collected (tons/day)	116	127	125	152
Number of residents served	25,073	25,016	24,840	24,767
Health and welfare				
Number of aerial mosquito control assignments (4)	79	59	107	73
Number of ground mosquito control assignments (4)	1,204	1,085	1,899	1,377
Number of workforce center clients assisted (8)	281	321	535	568
Number of clients assisted with energy payments (6)	5,982	4,425	4,680	2,947
Number of housing assistance clients (4)	543	551	679	661
Culture and recreation				
Number of park pavilion rentals (5)	372	381	429	419
Total circulation for library materials (9)	1,126,479	1,061,485	1,008,544	857,585
Number of library visits by patrons (9)	761,736	705,416	632,787	681,044
Economic development				
Number of occupational licenses issued	2,488	2,547	2,579	2,609
Number of zoning variances and zoning exceptions	19 / 36	14 / 34	16 / 46	42 / 34
Business-type activities:				
Water				
Active customers at year end	(Note 7)	(Note 7)	(Note 7)	1,576
New connections	(Note 7)	(Note 7)	(Note 7)	340
Average daily consumption (gallons/day)	(Note 7)	(Note 7)	(Note 7)	472,108
Sewer				
Active customers at year end	854	865	760	683
Average daily treatment	213,000	206,000	203,787	189,899

Notes:

- (1) Sources: Various Parish Departments
- (2) Indicators are not available for the general government, interest/fiscal charges or intergovernmental functions.
- (3) Specific information is not available for these 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.
- (9) In 2011, the reporting of the activities of the Calcasieu Parish Library was changed from a discretely presented component unit to a Parish department when it was determined that the Library was technically not a separate legal entity. As such, the above current and prior years' presentations were restated to reflect this change.

Table 19

2007	2006	2005	2004	2003
9,970	10,982	10,013	11,291	10,251
96	81	106	137	47
157	172	Note (3)	Note (3)	Note (3)
25,215	25,215	25,029	24,982	24,717
76	179	126	123	99
1,449	1,916	1,665	1,594	1,543
622	991	724	697	828
2,470	2,729	2,351	1,568	1,708
459	456	506	510	519
281	236	271	381	355
884,343	892,567	910,994	1,047,940	1,016,761
624,728	681,044	626,808	630,032	Note (3)
2,160	2,214	2,573	2,054	2,407
30 / 61	40 / 85	29 / 42	51 / 61	38 / 79
1,475	1,417	1,039	950	953
341	245	170	180	157
598,198	642,882	643,835	557,175	476,365
642	550	550	550	550
187,000	185,000	180,000	180,000	180,000

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

Function	2011	2010	2009	2008
General government				
Number of general government buildings	10	10	10	10
Public safety				
Number of correctional facilities (adult and juvenile)	4	4	4	4
Public works				
Paved road miles	1,167	1,164	1,157	1,147
Unpaved road miles	72	77	81	81
Sanitation				
Number of collection trucks	11	11	11	11
Health and welfare				
Number of health and welfare buildings	7	7	6	6
Number mosquito control airplanes/spray trucks	16	13	14	14
Culture and recreation				
Number of parks	11	11	11	11
Number of boat launches	18	18	18	18
Number of central and branch libraries (5)	13	13	14	14
Economic development				
Number of planning inspection vehicles	14	14	13	11
Business-type activities:				
Water				
Water mains (miles)	Note (4)	Note (4)	Note (4)	43
Maximum daily capacity (thousands of gallons)	Note (4)	Note (4)	Note (4)	1,080
Sewer				
Maximum daily capacity (thousands of gallons)	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.
- (5) In 2011, the reporting of the activities of the Calcasieu Parish Library was changed from a discretely presented component unit to a Parish department when it was determined that the Library was technically not a separate legal entity. As such, the above current and prior years' presentations were restated to reflect this change.

Table 20

2007	2006	2005	2004	2003
9	9	6	6	6
4	4	4	4	4
1,136	1,125	1,117	1,107	1,095
85	93	96	100	103
11	11	11	11	11
6	6	6	6	6
14	14	14	14	14
12	11	13	13	13
19	18	19	19	19
14	14	14	14	14
10	6	3	3	3
43	35	35	35	35
1,080	1,080	1,080	1,080	1,080
350	350	350	350	350



CALCASIEU PARISH POLICE JURY
OMB CIRCULAR A-133
SUPPLEMENTARY COMPLIANCE REPORT
DECEMBER 31, 2011

CALCASIEU PARISH POLICE JURY
December 31, 2011

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
Independent Auditors' Report on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control over Compliance in Accordance with OMB Circular A-133	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 - 23
Schedule 2b - Schedule of Findings and Questioned Costs - Internal Control Over Financial Reporting and Compliance and Other Matters	24 - 26
Schedule 2c - Schedule of Findings and Questioned Costs - Compliance and Internal Control in Accordance With <i>OMB Circular A-133</i>	27 - 28
Schedule 3 - Summary Schedule of Prior Year Findings	29 - 31
Schedule 4 - Management's Corrective Action Plan for Current Year Findings (Unaudited)	32 - 33
<u>SUPPLEMENTARY INFORMATION:</u>	
Schedule 5 - Schedule of Component Units	34 - 35
Schedule 6 - Schedule of Insurance in Effect	36 - 37
Schedule 7 - Miscellaneous Supplementary Information Related to Component Unit Waterworks District 5 of Ward 3 Revenue Bond Issuance	38 - 41
Schedule 8 - Miscellaneous Supplementary Information Related to Component Unit Waterworks District 14 of Ward 5 Revenue Bond Issuance	42 - 44

McELROY, QUIRK & BURCH

A Professional Corporation • Certified Public Accountants • Since 1925
800 Kirby Street • P.O. Box 3070 • Lake Charles, LA 70602-3070
337 433-1063 • Fax 337 436-6618 • Web page: www.mqb-cpa.com

Robert M. Gani, CPA, MT
Mollie C. Broussard, CPA
Jason L. Guillory, CPA
Greg P. Naquin, CPA, CFP™
Billy D. Fisher, CPA
Joe G. Peshoff, II, CPA, CVA
David M. DesOrmeaux, CPA

Michael N. McGee, CPA
Paula J. Thompson, CPA
Robin Anderson Conrad, CPA



Judson J. McCann, Jr., CPA, Retired
Martin L. Chehotsky, CPA, CFE, CFP™
Carl W. Comeaux, CPA, Retired

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

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. Les Farnum, 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, 2011, which collectively comprise the Calcasieu Parish Police Jury's basic financial statements and have issued our report thereon dated June 26, 2012. 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 significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. 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 as items 2011-1 to 2011-4. Item 2011-5 refers to deficiencies in the separately audited component units' audit reports. Reference to the separately issued audit reports of the component units listed in item 2011-5 is required for discussion of these deficiencies.

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 2011-1 to 2011-4. Item 2011-5 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 2011-5 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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 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 & Burch

Lake Charles, Louisiana
June 26, 2012

McELROY, QUIRK & BURCH

A Professional Corporation • Certified Public Accountants • Since 1925
800 Kirby Street • P.O. Box 3070 • Lake Charles, LA 70602-3070
337 433-1063 • Fax 337 436-6618 • Web page: www.mqb-cpa.com

Robert M. Gani, CPA, MT
Mollie C. Broussard, CPA
Jason L. Guillory, CPA
Greg P. Naquin, CPA, CFP™
Billy D. Fisher, CPA
Joe G. Peshoff, II, CPA, CVA
David M. DesOrmeaux, CPA

Michael N. McGee, CPA
Paula J. Thompson, CPA
Robin Anderson Conrad, CPA



Judson J. McCann, Jr., CPA, Retired
Martin L. Chehotsky, CPA, CFE, CFPSM
Carl W. Comeaux, CPA, Retired

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

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH
REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL
EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL
CONTROL OVER COMPLIANCE IN ACCORDANCE WITH
OMB CIRCULAR A-133

Mr. Les Farnum, 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 could have a direct and material effect on each of its major federal programs for the year ended December 31, 2011. The Calcasieu Parish Police Jury's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs (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 two discretely presented component units disclosed in Schedule 5 which received \$977,267 in federal awards, which is not included in the Police Jury's Schedule of Expenditures of Federal Awards, during the year ended December 31, 2011. 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 compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2011. 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 2011-7.

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 to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the 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 over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, detect and correct, 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 2011-6 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 2011-6 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, 2011, and have issued our report thereon dated June 26, 2012, 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 responses 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 & Beach

Lake Charles, Louisiana

June 26, 2012

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 DECEMBER 31, 2011

Federal Grantor/ Pass-Through Grantor/ Program File	Federal CFDA Number	Disbursements In the Twelve Months Ended (Note B)
<u>U.S. Department of Agriculture</u>		
Family Day Care Home Program (LA Dept. of Education)	10.558	\$ 242,928
National School Lunch Program and Commodities	10.555	29,558
<u>U.S. Department of Housing and Urban Development</u>		
Section 8 Rental Voucher Program	14.871	3,593,252
Shelter-Plus Care Rental Assistance Program	14.238	48,350
Shelter-Plus Care Permanent Supportive Housing Program - DRU	14.235	124,428
GOHSEP/FEMA Reimbursable Grant (Disaster Planning Grant Activities) (LA Office of Community Development)	14.228	69,362
Housing Counseling Program	14.169	31,725
CDBG Ike - Gustav (Note C) (LA Office of Community Development)	14.228	699,891
CDBG Rita - Katrina (LA Office of Community Development)	14.228	4,680,439
Tenant Based Rental Assistance Program (LA Housing Finance Agency)	14.239	13,819
<u>U.S. Department of Labor</u>		
Workforce Incentive Act:		
Adult	17.258	411,676
Youth	17.259	474,932
Dislocated Workers	17.260	138,386
ARRA - Adult	17.258	30,014
ARRA - Dislocated Workers (LA Dept. of Labor)	17.260	48,065
<u>U.S. Department of Health and Human Services</u>		
Community Services Block Grant (CSBG) - 10/1/10 - 9/30/11 (LA Dept. of Labor)	93.569	404,934

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 DECEMBER 31, 2011

Federal Grantor/ Pass-Through Grantor/ Program File	Federal CFDA Number	Disbursements In the Twelve Months Ended (Note B)
Community Services Block Grant (CSBG) - 10/1/11 - 9/30/12 (LA Dept. of Labor)	93.569	116,896
Low Income Home Energy Assistance Payment Program (LA Housing Finance Agency)	93.568	1,831,958
Drug Court Grant - SCDC (LA Supreme Court)	93.558	158,891
Job Access Reverse Commute (JARC) (LA Dept. of Social Services)	93.558	131,667
Title IV-E - Federal Foster Care Program - 7/1/10 - 6/30/11 (LA Dept. of Public Safety)	93.658	53,085
Title IV-E - Federal Foster Care Program - 7/1/11 - 6/30/12 (LA Dept. of Public Safety)	93.658	37,601
National Association of County & City Health Officials NACHO - 1/22/10 - 7/31/10 (LA Secretary of State)	93.008	1,905
Adult Drug Court Program - 7/1/10 - 6/30/11 (LA Dept. of Social Services)	93.558	48,717
Adult Drug Court Program - 7/1/11 - 6/30/12 (LA Dept. of Social Services)	93.558	31,095
Governor's Initiative to Build a Healthy Louisiana - CFMS # 685074 (LA Department of Health & Hospitals)	93.243	337,446
<u>Corporation for National and Community Services</u>		
Retired Senior Volunteer Program (RSVP) 7/1/10 - 6/30/11	94.002	12,905

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 DECEMBER 31, 2011

Federal Grantor/ Pass-Through Grantor/ Program File	Federal CFDA Number	Disbursements In the Twelve Months Ended (Note B)
Retired Senior Volunteer Program (RSVP) 7/1/11 - 3/31/12	94.002	24,621
<u>U.S. Department of Justice</u>		
Juvenile Justice (LA Commission on Law Enforcement)		
Domestic Violence Prosecution	16.588	16,832
Severe Child Abuse	16.575	60,777
Child Abuse Counseling - C07-6-008	16.575	11,604
FINS - Child Advocacy C08-6-009	16.575	14,321
FINS - Child Advocacy C09-6-005	16.575	11,852
Domestic Violence Program (Note C) 2/1/10 - 1/31/11 C09-6-002	16.575	9,245
Domestic Violence Program (Note C) 2/1/11 - 1/31/12 C10-6-002	16.575	30,039
Mental Health Court - 7/1/11 - 6/30/12	16.548	88,665
Restitution/Community Service A08-8-016	16.523	4,018
Juvenile Drug Court Treatment Program Enhancement ARRA Byrne JAG - B82-8-011	16.803	29,181
Byrne/JAG-ARRA 14th JDC Court Delay Reduction	16.803	51,892
Report/Resource Center - J10-8-010	16.540	6,903
Juvenile Assessment Center - A09-8-016	16.523	18,443

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 DECEMBER 31, 2011

Federal Grantor/ Pass-Through Grantor/ Program File	Federal CFDA Number	Disbursements In the Twelve Months Ended (Note B)
Juvenile Justice & Mental Health Collaboration Project - 2010 - MO-BX-003	16.745	35,932
Detention Center Assistance A08-8-036	16.523	2,849
<u>U.S. Department of Homeland Security</u>		
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	55,255
State Homeland Security Grant Program FY 2009 SHSP 09-2009-SS-T9-0059 (Note C) (LA Office of Homeland Security & Emergency Preparedness)	97.067	278,221
Emergency Management Performance Grant (EMPG) - FY 2010 - EMPG 11 (LA Office of Homeland Security & Emergency Preparedness)	97.042	97,885
FEMA Public Assistance Program - Ike - FEMA-1792-DR-LA (LA Office of Homeland Security & Emergency Preparedness)	97.036	28,740
Hazard Mitigation Grant Program 1603-019-0001 (LA Office of Homeland Security & Emergency Preparedness)	97.039	100,163
Hazard Mitigation Grant Program 1607-019-0002 (LA Office of Homeland Security & Emergency Preparedness)	97.039	146,408
Hazard Mitigation Grant Program 1603-019-0002 (Note C) (LA Office of Homeland Security & Emergency Preparedness)	97.039	11,531
Hazard Mitigation Grant Program 1607-019-0003	97.039	18,221

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 DECEMBER 31, 2011

Federal Grantor/ Pass-Through Grantor/ Program File	Federal CFDA Number	Disbursements In the Twelve Months Ended (Note B)
(LA Office of Homeland Security & Emergency Preparedness)		
Hazard Mitigation Grant Program 1603-019-0003 (LA Office of Homeland Security & Emergency Preparedness)	97.039	69,066
Hazard Mitigation Grant Program 1603-019-0005 (LA Office of Homeland Security & Emergency Preparedness)	97.039	489
Hazard Mitigation Grant Program 1603-019-0004 (LA Office of Homeland Security & Emergency Preparedness)	97.039	280,316
Hazard Mitigation Grant Program 1603-019-0006 (LA Office of Homeland Security & Emergency Preparedness)	97.039	307,374
Hazard Mitigation Grant Program 1607-019-0006 (LA Office of Homeland Security & Emergency Preparedness)	97.039	3,575
Hazard Mitigation Grant Program 1603-019-0008 (Note C) (LA Office of Homeland Security & Emergency Preparedness)	97.039	62,019
Hazard Mitigation Grant Program 1603-019-0009 (Note C) (LA Office of Homeland Security & Emergency Preparedness)	97.039	173,237

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 DECEMBER 31, 2011

Federal Grantor/ Pass-Through Grantor/ Program File	Federal CFDA Number	Disbursements In the Twelve Months Ended (Note B)
Hazard Mitigation Grant Program 1603-019-0010 (Note C) (LA Office of Homeland Security & Emergency Preparedness)	97.039	12,914
Hazard Mitigation Grant Program 1603-019-0011 (Note C) (LA Office of Homeland Security & Emergency Preparedness)	97.039	6,628
Hazard Mitigation Grant Program 1603-019-0013 (Note C) (LA Office of Homeland Security & Emergency Preparedness)	97.039	19,637
Hazard Mitigation Grant Program 1603-019-0014 (Note C) (LA Office of Homeland Security & Emergency Preparedness)	97.039	9,534
Hazard Mitigation Grant Program 1603-019-0015 (Note C) (LA Office of Homeland Security & Emergency Preparedness)	97.039	44,821
Hazard Mitigation Grant Program 1603-019-0016 (Note C) (LA Office of Homeland Security & Emergency Preparedness)	97.039	721
Hazard Mitigation Grant Program 1603-019-0017 (LA Office of Homeland Security & Emergency Preparedness)	97.039	119,254
Hazard Mitigation Grant Program 1603-019-0020 (LA Office of Homeland Security & Emergency Preparedness)	97.039	37,589

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 DECEMBER 31, 2011

Federal Grantor/ Pass-Through Grantor/ Program File	Federal CFDA Number	Disbursements In the Twelve Months Ended (Note B)
Hazard Mitigation Grant Program 1603-019-0022 (Note C) (LA Office of Homeland Security & Emergency Preparedness)	97.039	95,147
Hazard Mitigation Grant Program 1786-019-0002 (LA Office of Homeland Security & Emergency Preparedness)	97.039	2,231
Hazard Mitigation Grant Program 1603-019-0027 (Note C) (LA Office of Homeland Security & Emergency Preparedness)	97.039	1,790
Disaster Housing Assistance Program Katrina/Rita (Federal Department of Housing and and Urban Development)	97.109	30,596
Disaster Housing Assistance Program IKE (Federal Department of Housing and and Urban Development)	97.048	69,443
Fire Act Grant Program EWM-2010-FR-00129 (Note C) (LA Office of Homeland Security & Emergency Preparedness)	97.044	271,796
State Homeland Security Grant Program FY 2008 - CCP 2008-GE-T8-0013 (LA Office of Homeland Security & Emergency Preparedness)	97.067	7,594
State Homeland Security Grant Program FY 2009 - CCP 2009-SS-T9-0059 (LA Office of Homeland Security & Emergency Preparedness)	97.067	10,688
Severe Repetitive Loss Program - SRL 2008 (LA Office of Homeland Security & Emergency Preparedness)	97.110	1,392
Severe Repetitive Loss Program - SRL 2009 ACQ (LA Office of Homeland Security &	97.110	5,475

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 DECEMBER 31, 2011

Federal Grantor/ Pass-Through Grantor/ Program File	Federal CFDA Number	Disbursements In the Twelve Months Ended (Note B)
Emergency Preparedness)		
Severe Repetitive Loss Program - SRL 2010 ACQ (LA Office of Homeland Security & Emergency Preparedness)	97.110	240,969
Severe Repetitive Loss Program - SRL 2011 ACQ (LA Office of Homeland Security & Emergency Preparedness)	97.110	939
Severe Repetitive Loss Program - SRL 2009 ELEV (LA Office of Homeland Security & Emergency Preparedness)	97.110	6,128
Severe Repetitive Loss Program - SRL 2010 ELEV (LA Office of Homeland Security & Emergency Preparedness)	97.110	1,832
Severe Repetitive Loss Program - SRL 2011 ELEV (LA Office of Homeland Security & Emergency Preparedness)	97.110	15,630
<u>U.S. Bureau of Land Management, Department of Interior</u>		
Payment in Lieu of Taxes Program	15.226	346
CIAP - Clear Marais (LA Office of Coastal Protection and Restoration)	15.668	6,032
CIAP - Rabbit Island (LA Office of Coastal Protection and Restoration)	15.668	158,219
CIAP - Horseshoe Lake (LA Office of Coastal Protection and Restoration)	15.668	67,878

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 DECEMBER 31, 2011

Federal Grantor/ Pass-Through Grantor/ Program File	Federal CFDA Number	Disbursements In the Twelve Months Ended (Note B)
CIAP - South GIWW (LA Office of Coastal Protection and Restoration)	15.668	13,245
<u>U.S. Department of Transportation</u>		
Job Access Reverse Commute (JARC) (LA Dept. of Transportation)	20.507	140,899
Rural Transportation (LA Dept. of Transportation)	20.509	181,244
Highway Planning and Construction (Federal-Aid Highway Program) State Project # 700-10-0129; 700-10-0131; 742-10-0114; 742-10-0124 (LA Dept. of Transportation)	20.205	769,920
Federal Transit Capital Investment Grant - ARRA (LA Dept. of Transportation)	20.500	95,252
DWI Prosecution Grant (LA Hwy Safety Commission)	20.600	86,129
<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 2010 IECGP (LA Office of Homeland Security & Emergency Preparedness)	11.555	26,332
EDA Rita - Katrina (LA Economic Development Administration)	11.300	111,107

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 DECEMBER 31, 2011

Federal Grantor/ Pass-Through Grantor/ Program File	Federal CFDA Number	Disbursements In the Twelve Months Ended (Note B)
Stormwater DEQ Grant (LA Department of Environmental Quality)	66.460	4,395
Primary Government Totals		<u>\$ 18,545,802</u>

The following are amounts of federal funds received by component units of the Calcasieu Parish Police Jury:

U.S. Department of Agriculture

Waterworks District No. 5 of Wards 3 & 8

Water and Waste Disposal Systems for Rural Communities Loan Program	10.770	136,948
--	--------	---------

Waterworks District No. 14 of Ward 5

Water and Waste Disposal Systems for Rural Communities Loan Program	10.760	3,194,078
--	--------	-----------

Water and Waste Disposal Systems for Rural Communities Grant Program	10.760	861,909
---	--------	---------

U.S. Department of Homeland Security

FEMA Public Assistance Program -
Hurricane Rita - FEMA-1607-DR-LA
(LA Office of Homeland Security &
Emergency Preparedness)

Community Center & Playground District 7 of Ward 2	97.036	17,219
---	--------	--------

Fire Act Grant Program EWM-2009-FO-00799

Fire Protection District No. 1 of Ward 2 (LA Office of Homeland Security & Emergency Preparedness)	97.036	95,148
--	--------	--------

Total Component Unit Assistance		<u>\$ 4,305,302</u>
---------------------------------	--	---------------------

CALCASIEU PARISH POLICE JURY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2011

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 CDBG Ike - Gustav grant had subrecipient payments in the amount of \$336,211 to the Town of Iowa; DeQuincy Fire Department; City of Sulphur; and City of Lake Charles.
2. The Police Jury's Domestic Violence Program grant had subrecipient payments to The Fourteenth District Court Child Support Fund in the amount of \$39,284 in 2011.
3. The Police Jury's State Homeland Security Grant Program had subrecipient payments in the amount of \$91,447 for 2011 to the Calcasieu Parish Sherriff Office and the City of Lake Charles.
4. The Police Jury's following Hazard Mitigation Grant Programs had subrecipient payments in the amount of \$437,978 for 2011 to entities noted.
 - a. Project # 1603-019-0002 Gravity Drainage District 4 of Ward 3
 - b. Project # 1603-019-0008 Waterworks District 4 of Ward 4
 - c. Project # 1603-019-0009 West Calcasieu Cameron Hospital
 - d. Project # 1603-019-0010 Gravity Drainage District 4 of Ward 3
 - e. Project # 1603-019-0011 City of Lake Charles Fire Departments

(Continuation of Schedule of Expenditures of Federal Awards)

- f. Project # 1603-019-0013 Calcasieu Parish Sherriff Office
 - g. Project # 1603-019-0014 Calcasieu Parish Sherriff Office
 - h. Project # 1603-019-0015 Calcasieu Parish Sherriff Office
 - i. Project # 1603-019-0016 Calcasieu Parish Sherriff Office
 - j. Project # 1603-019-0022 Calcasieu Parish Sherriff Office
 - k. Project # 1603-019-0027 City of Lake Charles
5. The Police Jury's Fire Act Grant Program had subrecipient payments in the amount of \$311,080 for 2011 to the following fire departments.
- a. Fire Protection District 1 of Ward 1
 - b. Fire Protection District 1 of Ward 2
 - c. Fire Protection District 4 of Ward 4
 - d. Fire Protection District 1 of Ward 5
 - e. Fire Protection District 1 of Ward 6
 - f. Fire Protection District 1 of Ward 7
 - g. Fire Protection District 1 of Ward 8
 - h. Fire Protection District 2 of Ward 8
 - i. DeQuincy Fire Department
 - j. Sulphur Fire Department
 - k. Vinton Fire Department
 - l. Westlake Fire Department

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 SUMMARY OF AUDITOR RESULTS
 FOR THE YEAR ENDED DECEMBER 31, 2011

1. Type of Auditors' Report on Financial Statements

Unqualified opinion

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

Schedule 2b, items 2011-1 to 2011-5 list significant deficiencies noted. Items 2011-1 through 2011-4 were considered to be material weaknesses. Reference to the separately issued audit reports of the component units listed in item 2011-5 is required to identify which internal control findings the auditors' considered to be material weaknesses.

3. Noncompliance Material to the Financial Statements

None noted.

4. Significant Deficiencies and Material Weaknesses Over Major Programs

Schedule 2c, item 2011-6 lists significant deficiencies. Reference to the separately issued audit reports of the component units listed in item 2011-6 is required to identify which internal control findings the auditors' considered to be material weaknesses.

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)

American Recovery and Reinvestment Act - Workforce Incentive Act - Adult	17.258
American Recovery and Reinvestment Act - Workforce Incentive Act - Dislocated Workers	17.260
<u>Department of Health and Human Services</u>	
Low Income Home Energy Assistance Program	93.568
<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
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

(Continuation of Summary of Auditor Results)

Hazard Mitigation Grant Program - 1603-019-0020	97.039
Hazard Mitigation Grant Program - 1603-019-0022	97.039
Hazard Mitigation Grant Program - 1786-019-0002	97.039
Hazard Mitigation Grant Program - 1603-019-0027	97.039

Department of Transportation

Highway Planning and Construction	20.505
-----------------------------------	--------

Department of Agriculture

Water and Waste Disposal Systems for Rural Communities Loan Program	10.760
Water and Waste Disposal Systems for Rural Communities Grant Program	10.760

7. Dollar Threshold Used to Distinguish Type A Programs

Type A programs are the programs with total program expended funds of \$589,711 or more.

8. Compliance Findings and Questioned Costs for Federal Awards

Schedule 2c, item 2011-7 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, 2011

I. INTERNAL CONTROL - FINANCIAL STATEMENT AUDIT

COMPONENT UNITS

Component Units Audited by Principal Auditors

2011-1 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).

2011-2 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).

2011-3

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).

2011-4

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).

2011-5

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	6-18-12
Airport Authority for Airport District No.1 of Calcasieu Parish Community Center	Stulb & Associates	6-18-12
District 3 of 7	Langley, Williams & Company, LLC	5-30-12
District Attorney of the 14 th Judicial District	Langley, Williams & Company, LLC	6-8-12
Gravity Drainage 2 of 7	Langley, Williams & Company, LLC	5-10-12
Gravity Drainage 4 of 3	Langley, Williams & Company, LLC	5-20-12
Gravity Drainage 5 of 4	Stutzman & Gates, LLC	5-30-12
Gravity Drainage 7 of 8	Gragson, Casiday & Guillory, LLP	6-18-12
Fire Protection 1 of 7	Langley, Williams & Company, LLC	3-22-12
Waterworks 8 of 3 & 8	Steven M. DeRouen, CPA	10-4-11
Waterworks 11 of 4 & 7	Steven M. DeRouen, CPA	10-13-11
Waterworks 2 of 4	Steven M. DeRouen, CPA	2-20-12
Waterworks 4 of 4	Steven M. DeRouen, CPA	8-5-11
Waterworks 7 of 6 & 4	Steven M. DeRouen, CPA	12-8-11
Waterworks 9 of 4	Steven M. DeRouen, CPA	3-9-12

II. COMPLIANCE WITH LAWS AND REGULATIONS - FINANCIAL STATEMENT AUDIT

None.

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, 2011

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

COMPONENT UNITS

Component Units with Separately Issued Audit Reports

2011-6 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	6-18-12
---	--------------------	---------

II. COMPLIANCE - FEDERAL AWARDS (A-133)

COMPONENT UNITS

Component Units Audited by Principal Auditors

2011-7 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, 2012.

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 26, 2012. Therefore, the District could not submit their audited financial statements to the District's

(Continuation of Compliance-OMB Circular A-133)

Board of Directors by May 31, 2012. The USDA is unable to grant a waiver for this compliance requirement. 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, 2011

SECTION I - INTERNAL CONTROL - FINANCIAL STATEMENT AUDIT

<u>No.</u>	<u>Finding</u>	<u>Status</u>
<u>COMPONENT UNITS</u>		
2010-1	<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.
2010-2	<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.
2010-3	<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.
2010-4	<u>Waterworks District No. 5 of Wards 3 and 8 - 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.
2010-5	<u>Component Units with Separately Issued Audit Reports</u>	See separately issued reports of these component units for the status of the 2010 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 Community Center	Stulb & Associates Langley, Williams & Company, LLC
District 3 of 7 District Attorney of the 14 th Judicial District	Langley, Williams & Company, LLC
Gravity Drainage 2 of 7	Langley, Williams & Company, LLC

(Continuation of Prior Year's Findings)

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

<u>No.</u>	<u>Finding</u>	<u>Status</u>
	<u>COMPONENT UNITS</u>	
2010-6	<u>Component Units with Separately Issued Audit Reports</u>	See separately issued reports of these component units for the status of the 2010 findings.

<u>Component Unit</u>	<u>Current Auditor</u>
Gravity Drainage 2 of 7	Langley, Williams & Company, LLC
Gravity Drainage 4 of 3	Langley, Williams & Company, LLC
Fire Protection 1 of 7	Langley, Williams & Company, LLC
Waterworks 8 of 3 & 8	Steven M. DeRouen, CPA
Waterworks 1 of 1	Steven M. DeRouen, CPA

SECTION III - INTERNAL CONTROL - FEDERAL AWARDS (A-133)

2010-7	<u>Component Units with Separately Issued Audit Reports</u>	See separately issued reports of these component units for the status of the 2010 findings.
--------	---	---

<u>Component Unit</u>	<u>Current Auditor</u>
Airport Authority for Airport District No. 1 of Calcasieu Parish	Stulb & Associates

(Continuation of Prior Year's Findings)

SECTION IV - COMPLIANCE - FEDERAL AWARDS (A-133)

<u>No.</u>	<u>Finding</u>	<u>Status</u>
	<u>COMPONENT UNITS</u>	
2010-8	<u>Waterworks District No. 14 of Ward 5 - Bond Reporting Requirements</u>	Because of the District's financial statements being audited with the Calcasieu Parish Police Jury's financial statements, the District is unable to issue its financial statements by May 31, 2012. Therefore, this is an ongoing compliance finding.

CALCASIEU PARISH POLICE JURY
MANAGEMENT'S CORRECTIVE ACTION PLAN FOR CURRENT YEAR FINDINGS (UNAUDITED)
DECEMBER 31, 2011

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

<u>No.</u>	<u>Finding</u>	<u>Corrective Action</u>
2011-1	<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.
2011-2	<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.
2011-3	<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.
2011-4	<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. Also, a board member comes in at least once a week to review reports. In addition, the District is in contract with a temp agency and has acquired one of the temp agency's employees to work with the District to help segregate the duties.

(Continuation of Management's Corrective Action Plan)

2011-5	<u>Component Units with</u> & <u>Separately Issued</u>	Reference to the separately issued audit reports of these component units is required to identify individual component unit's corrective action plan.
2011-6	<u>Audit Reports</u>	

SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

2011-7	<u>Component Units with</u> <u>Separately Issued</u> <u>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.
2011-8	<u>Waterworks District No.</u> <u>14 of Ward 5 - Bond</u> <u>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, 2011

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 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

The following component unit had federal funds during 2011. 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, 2011

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. GP06302556	1/31/11- 1/31/12	<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>Employee Benefits Liability:</u> \$1,000,000 Each Employee \$3,000,000 Annual Aggregate
The Travelers Insurance Co. H8109159P902IND11	1/31/11- 1/31/12	<u>Automobile Liability:</u> \$3,000,000 Each Accident
The Travelers Insurance Co. 105557155	1/31/11- 1/31/12	<u>Identity Fraud:</u> \$25,000 Each Employee
The Travelers Insurance Co. H6602496X635IND11	1/31/11- 1/31/12	<u>Crime:</u> <u>Employee Theft</u> - \$1,000,000 Per Loss Coverage <u>Forgery or Alteration</u> - \$1,000,000 <u>Inside the Premises - Theft of Money and Securities</u> - \$50,000 <u>Outside The Premises</u> - \$50,000 <u>Funds Transfer Fraud</u> - \$50,000
Essex 5TRD4526	1/31/11- 1/31/12	<u>Automobile Physical:</u> \$1,000,000 Per Occurrence

(Continuation of Schedule of Insurance in Effect)

AGS Marine MXI9302672	11/22/10- 1/31/12	<u>Property:</u> \$222,995,595 per occurrence, \$50,000 deductibles all other perils except Named Storm which is 3% of total insured value at each location with a minimum of \$100,000
Westchester Fire AACN05623376	1/31/11- 1/31/12	<u>Aircraft:</u> \$5,000,000 each occurrence \$3,000 medical payment each occurrence
Zurich BM92664342-01	1/31/11- 1/31/12	<u>Boiler & Machinery:</u> \$50,000,000 per one breakdown
Underwriters at Lloyd's, London J117307	1/31/11- 1/31/12	<u>Terrorism Property:</u> \$10,000,000 each occurrence \$10,000,000 annual aggregate
Underwriters at Lloyd's, London PSR081593	1/31/11- 1/31/12	<u>Maritime:</u> \$1,000,000 each occurrence

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.

CALCASIEU PARISH POLICE JURY
 MISCELLANEOUS SUPPLEMENTARY INFORMATION RELATED TO
 COMPONENT UNIT WATERWORKS DISTRICT 5 OF WARD 3
 REVENUE BOND ISSUANCE
 DECEMBER 31, 2011

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
Southern Insurance Co. RGP1000075-02	\$18,556 6/1/11- 6/1/12	<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. 028000017702111	\$3,020 6/9/11- 6/9/12	<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 6/1/11- 6/1/12	<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 \$100,000 Policy Aggregate Defense Expenses from all Claims

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

Travelers Casualty & Surety	\$1,314	<u>Employee Theft:</u>
Co. of America	6/11/10-	\$1,000,000 single loss; \$10,000
105468198	6/11/13	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

Section II:

There were 1,339 metered water customers at December 31, 2011.

There were 839 metered and 73 unmetered sewer customers at December 31, 2011. (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	12/31/10 Balance	Additions (Deletions)	12/31/11 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	1,678	54,670
Distribution System	3,012,729	-0-	3,012,729
Water wells	115,187	-0-	115,187
Land Improvements	59,221	-0-	59,221
Treatment Plant	384,612	-0-	384,612
Construction in Progress	<u>-0-</u>	<u>9,291</u>	<u>9,291</u>
Net Value	<u>\$5,036,554</u>	<u>\$ 10,969</u>	\$5,047,523
Accumulated Depreciation			(2,689,136)
Land			<u>24,000</u>
Net Cost			<u>\$2,382,387</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, 2011:

Sinking Fund Requirement	\$ 14,693
Reserve Fund Requirement	14,693
Depreciation and Contingency Fund	69,234
General Obligation Fund Requirements	6,465
Customer Deposits Reserve	<u>84,167</u>
 Total Reserves	 <u>\$189,252</u>

Section VI:

The following is a schedule of aged accounts receivable (for both water and sewer, net of an allowance account of \$8,292) as of December 31, 2011:

1-30 Days	31-60 Days	Over 60 Days	Total
<u>\$75,745</u>	<u>\$5,437</u>	<u>\$4,995</u>	<u>\$86,177</u>

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

Section VII:

A current list of Board of Commissioners, offices held, and terms of office:

Ronald Rider	President	Term Expires May 2014
Kenneth George	Vice President	Term Expires May 2013
Benita January	Secretary/Treasurer	Term Expires January 2012
Willie Irving		Term Expires January 2012
Raywood Joubert		Term Expires January 2012

Section VIII:

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, 2011

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

Section I:

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

George E. Miller	Chairman	Term Expires February 2012
Dick Dickerson	Vice-Chairman	Term Expires February 2013
Brian Corbello		Term Expires February 2016
Gregory P. Gillis		Term Expires February 2015
Marian Ruth Sparks		Term Expires February 2014

Section II:

There were 9 commercial customers, 8 governmental customers, 11 civic/non-profit customers and 682 residential customers on the system at December 31, 2011.

Section III:

Present Rates:

Water Rate Classification and Schedule:

Residential - Ward 5

\$ 11.76 up to 2,000 gallons
 \$ 2.50 per 1,000 gallons or part thereof all over 2,000 gallons
 \$ 1.50 per 1,000 gallons or part thereof all over 4,000 gallons

Residential - Ward 7

\$ 15.26 up to 2,000 gallons
 \$ 2.50 per 1,000 gallons or part thereof all over 2,000 gallons
 \$ 1.50 per 1,000 gallons or part thereof all over 4,000 gallons

Commercial

\$30.00 up to 10,000 gallons
 \$ 2.50 per 1,000 gallons or part thereof all over 10,000 gallons

Churches, Fire Department & Lions Club

\$11.76 Flat rate per month

Commercial Contractor

\$100.00 up to 2,000 gallons
 \$ 3.00 per 1,000 gallons or part thereof all over 2,000 gallons

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

Section IV:

A Schedule of Insurance with expiration dates:

American Alternative Ins. GPPAPF605343801	\$21,369 12/10/11- 12/10/12	<u>General Liability:</u> \$1,000,000 Each Occurrence \$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
		<u>Automobile Liability:</u> \$1,000,000 Combined Single Limit (Each accident)
		<u>Crime:</u> \$ 250,000 Employee Dishonesty \$ 250,000 Theft Inside/Outside \$ 100,000 Computer Fraud \$ 100,000 Funds Transfer \$ 100,000 Money Orders
		<u>Property:</u> \$ 540,800 Building & Equipment (Big Woods Rd) \$1,861,032 Building & Equipment (Old River Rd) \$ 768,040 Tower & Equipment \$ 42,120 Equipment - 261 meters
		<u>Excess/Umbrella Liability:</u> \$1,000,000 Each Occurrence
LUBA Insurance 028000018448111	\$4,174 7/29/11- 7/29/12	<u>Workers Compensation:</u> \$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, 2011:

<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>\$3,364</u>	<u>\$2,445</u>	<u>\$5,242</u>	<u>\$11,051</u>

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

Section VI:

The following are the calculated balances of reserves per bond indenture at December 31, 2011:

Reserve Fund Requirement	\$ 6,673
Contingency Fund Requirement	<u>6,673</u>
Total Reserves	<u>\$13,346</u>