

THE POLICE JURY
CALCASIEU PARISH
LOUISIANA



Comprehensive Annual Financial Report

For the Fiscal Year Ended December 31, 2012

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, 2012

Prepared by:

Division of Finance

Service ☆ Vision ☆ Leadership

**Comprehensive Annual Financial Report
For the Year Ended December 31, 2012**

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BRYAN C. BEAM
ADMINISTRATOR

C A L C A S I E U P A R I S H P O L I C E J U R Y
GOVERNING AUTHORITY OF CALCASIEU PARISH, LOUISIANA

OFFICE OF THE ADMINISTRATOR

P.O. Box 1583
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June 26, 2013

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, 2012. 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.

Members of the Police Jury
June 26, 2013

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, 2012, 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 occupies a land area of 1,086 square miles and serves a population of 195,616. 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 health and 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 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.

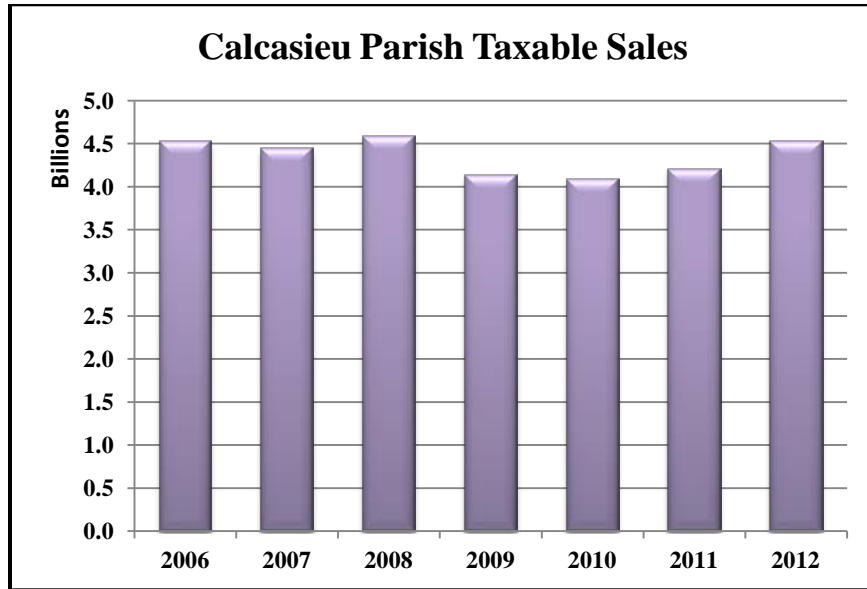
Fund financial control is exercised through the budgetary system. The Parish is required to adopt a final budget for the General Fund and all special revenue funds by the close of the fiscal year. Each department director is authorized to expend funds up to the originally adopted budget level for their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

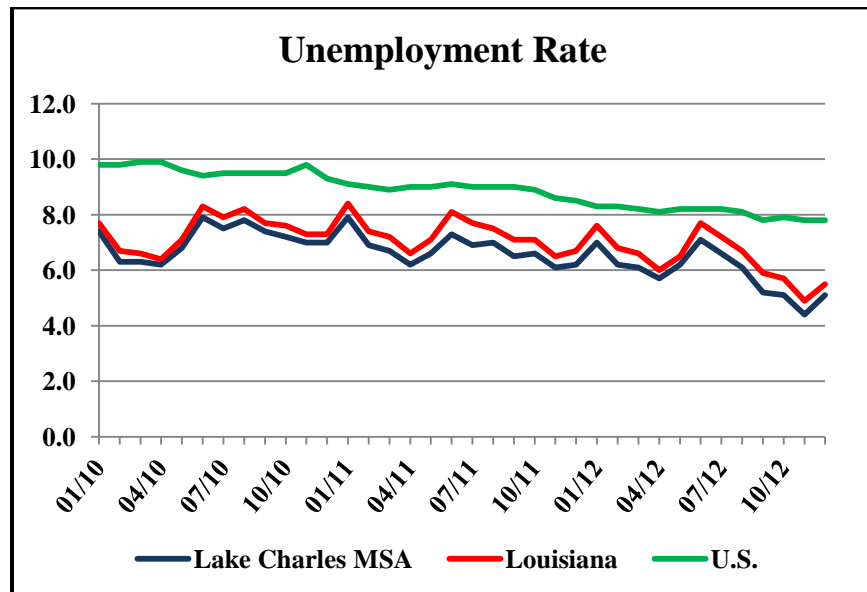
Current Conditions

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

The chart below shows taxable sales amounts from 2006 to 2012 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 2012 indicate a pattern of stabilization and indeed growth after two years of decline.



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



Members of the Police Jury
June 26, 2013

The Local Economy – A Look Ahead

Over the next five to six years, Calcasieu Parish is expected to experience economic growth at a level that may be unprecedented for our area. While the region has witnessed growth in a number of sectors including gaming, aviation and health care, the strongest driver of the anticipated economic wave involves natural gas. Substantial “mega projects” have been announced locally for the export of Liquefied Natural Gas (LNG), a Gas-to-Liquids (GTL) facility and a Natural Gas-to-Gasoline plant. These projects and others have resulted in a forecasted private investment of a whopping \$46 billion in our region through 2018, with over 37,000+ direct, indirect, and construction jobs expected during this period.

More details on the economic forecast for Southwest Louisiana are included in the economic discussion below, which is excerpted from *The Louisiana Economic Outlook: 2013 and 2014*, 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, 2012.

Forecast for 2013-14

Looking at the Lake Charles MSA we see not only an economy that is steadily advancing after three years of decline, but also one where there is the potential for growth like the area has never seen before. **We are expecting Lake Charles to add 2,300 jobs in 2013 and another 2,800 jobs in 2014 --- a stellar increase of 5.7% over this period. Lake Charles will basically have regained all the jobs lost between 2009 - 2011.** And it is important to note that we do not include in these numbers any of the special announcements that could occur soon.

A nice mix of projects are producing our optimistic forecast for this area. For example:

- This region is home to the second largest concentration of **chemical industries** in the state, and the chemical industry is in an expansionary mode as it captures market share from European chemical firms. One of the expansions already underway is a \$175 million tetramerization unit expansion of the **Sasol** plant. We expect more announcements and additional hiring at these plants as we enter 2013-2014.
- Ground-breaking took place in July, 2012 on the new \$500 million **Ameristar Casino** which will include a 700-room hotel. The casino should open in mid-2014 and hire 1,500 people. We expect little cannibalization from other casinos in the area, so this opening will be a huge boost to the area’s employment picture. Because the casino will be opening in mid-2014, we have added only 700 jobs to the MSA’s job numbers due to Ameristar.

Members of the Police Jury
June 26, 2013

- One of the side effects of the country's new abundant supplies of natural gas is the incentive to export some of it via LNG tanker. Lake Charles is home to three LNG import terminals and all three are in the process of getting the necessary approvals to switch from import terminals to export terminals. Sabine Pass LNG --- owned by **Cheniere Energy** --- is the farthest along in this process. Liquefaction plants are very complex and very expensive to build. The first two of four "trains" the plant is building costs an estimated \$5.6 billion. Operations of the plant will begin in 2015 and hiring of 148 new workers will occur in late 2014. At this point, **this will be the largest single construction project in southwest Louisiana history.**
- At the Lake Charles Port, **IFG** is in the process of building the first greenfield grain elevator in the U.S. in 25 years. Phase I --- which is underway --- will cost \$59.5 million, and will involve a separate \$7 million investment by Union Pacific Railroad. This project should be finished in the 2013-II/III time frame and require 36 new workers. Plans are to start Phase II, a \$50 million project, as soon as Phase I is operational.
- There are some smaller, but important construction projects for the MSA. **Carboline** is spending \$5.5 million on a new, 100,000 square foot warehouse. There are \$76.3 million in **state road projects** that are either underway or let for the 2013-2014 period. Ground-breaking took place in June, 2012 on a new \$10 million, 45,000 square foot **West Calcasieu Event Center** to open in the spring of 2014.

Is this Big A Boom Possible?

What we have tabulated for this region is about **\$6.5 billion** in construction projects that we know of that are either underway or officially announced. This alone is an historically high figure for this region. But what is mind boggling is the potential --- what we have estimated at a remarkable **\$28.1 billion in projects.**

- The most likely of these is about \$11.2 billion to convert the other two LNG import terminals in the area to export terminals. **Sempra's** Cameron LNG has asked FERC for authority to re-export. The firm has inked deals with Mitsubishi and Mitsui Corporations to work together in exchange for 1.7 billion cubic feet per day (bcfd) of export capacity to Japan, and GDF Suez of France has agreed to receive about 0.4 bcfd. Construction is projected to start in late 2013, with operations beginning in 2016 and 130 new jobs. Energy Transfer Equity (formerly Trunkline LNG) has received permission from the Department of Energy (DOE) to export domestic gas from its terminal and has applied to Federal Energy Regulatory Commission (FERC) to start construction by 2014.

Members of the Police Jury
June 26, 2013

- Economic developers are anxiously awaiting the results of two feasibility studies being conducted by **Sasol Corporation**. One study is examining the possibility of a \$10.2 billion gas-to-liquids plant that would produce 96,000 barrels a day of diesel, naphtha, and other chemicals. The plant would employ 700 people once operational. Sasol's second feasibility study is for a \$4.1 billion ethylene cracker and derivatives complex that would be constructed over the 2013-2017 periods. Once operational this plant would employ 528 Sasol employees and 358 contract workers. A final decision on both studies is expected by the end of 2012.
- We will continue to remind readers of the \$2.6 billion **Leucadia** project as long as progress is being reported on it. Initially, this plant was to manufacture synthetic natural gas, but now the last thing the country really needs is more gas. So the group has changed its model to producing methanol from coke secured from nearby refineries. Seventy acres have been cleared at the site, and in June the company was working an environmental impact study to be submitted to the DOE. Plans now aim at a 2013 construction start date.

Clearly there is the potential for a most remarkable couple of years for this MSA. The Lake Area Industrial Alliance has projected manpower needs in the region from around 5,500 in 2012 to about 14,000 in 2016. For an MSA of this size, that is a boom.

Subsequent to the publication of Dr. Scott's report, in December, 2012, **Sasol** announced that it would invest between \$16 billion and \$21 billion in an integrated GTL plant and ethane cracker complex in Calcasieu Parish. The project is expected to create 1,253 direct jobs, an additional 5,886 new indirect jobs, and 7,000 construction jobs. Governor Bobby Jindal announced that **this would be the largest single manufacturing investment in the history of Louisiana.**

In early 2013, **Magnolia LNG** announced the company's plans to develop a \$2.2 billion natural gas liquefaction production and export facility along the Industrial Canal. Also announced in the first quarter of 2013 was **G2X Energy's** plans for a \$1.3 billion natural gas-to-gasoline facility in this same area. Both of these projects, along with the Sasol announcement, will bring an unprecedented level of investment in the local economy.

A Look Ahead at Priority Initiatives

The region's economic forecast is exceptional by any measure, which is of course good news. But the substantial increase in economic activity will also place great demands on public services and infrastructure over the next five to seven years and beyond.

Members of the Police Jury
June 26, 2013

Over the past six months, the Parish, along with several other local agencies, has formed the Southwest Louisiana Task Force for Growth and Opportunity, more commonly known as the “Go Group”. The establishment of the GO Group recognizes that a special planning and coordination effort is needed locally to adequately prepare for the “boom” that is heading our way. Focus areas of the group include Workforce Development, Education, Transportation & Infrastructure, Housing, Public Safety, Small Business Development, and others.

Many of the priority initiatives the Parish is undertaking over the next year dovetail with the framework and goals of the GO Group’s efforts. A sampling of these items is shown below.

For a good while now, the Parish has evaluated wastewater treatment needs in light of the large population growth in unincorporated areas over the past twenty years, which is expected to continue. Results indicate that a critical first phase of wastewater expansion into these areas needs to be the establishment of a “backbone” system along main corridors that can provide a high level of economic impact initially, and set the stage for further expansion in the future. We continue to work with municipalities to assemble the elements of a parishwide wastewater system, and to utilize community/neighborhood sewer systems as an alternative where this option is more feasible. The Parish is currently evaluating a wastewater expansion proposal for voter consideration in the spring of 2014.

The Parish’s Burton Coliseum Complex has experienced substantial improvements over the past seven years, with completion of a new outdoor arena and a new roof for the Ag Barn area. Improvements are now underway for the Coliseum itself which will take approximately one year to complete. These enhancements include a new roof and exterior facility covering, new power and lighting systems, ADA compliance projects, and other items. The investment in renovations of the complex over the past several years has paid dividends by the Parish being awarded the state high school and junior high rodeo finals for a seven year period and more recently being awarded the state high school boys and girls basketball championships for 2014 and 2015. These events and others will provide a substantial economic benefit to the parish and region for years to come.

In August, 2013 the Southwest Louisiana Entrepreneurial and Economic Development Center (SEED Center) will be opened 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 become the economic development epicenter for our region. The SEED Center 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 in light of the upcoming mega-projects in our region. Most of the funding for the SEED Center is from hurricane recovery grants.

Members of the Police Jury
June 26, 2013

Over the next year, the Parish will develop detailed plans and specifications for upgrading Family & Juvenile Court facilities. The provision of court facilities is a statutory obligation of parishes, and funds have been placed in reserve over the past two years toward this goal.

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, 2011. 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 21-year period ended December 31, 2011. 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.

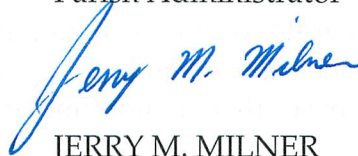
Members of the Police Jury
June 26, 2013

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

Sincerely,



BRYAN C. BEAM
Parish Administrator



JERRY M. MILNER
Director of Finance

jdw

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Calcasieu Parish Police Jury
Louisiana

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2011

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.



Christopher P. Mouill

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**

**DIVISION OF
PLANNING &
DEVELOPMENT**

**Office of Juvenile
Justice Services**

Human Resources

- Personnel Administration
- Employee Classification Plan

**Office of Homeland Security and
Emergency Preparedness**

- Emergency Plans
- Drills / Exercises
- Public Education

Information Technology

- Network and PC Management
- Software Support

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

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

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

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

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

Engineering

- Engineering & Surveying
- Road Construction
- Bridge Construction

**Geographic
Information Systems**

Public Works

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

Animal Services

Mosquito Control

Facility Management

- Building/Grounds
- Parks Maintenance

ix



LIST OF PRINCIPAL OFFICIALS

Calcasieu Parish Police Jury
As of December 31, 2012

<u>Title</u>	<u>Name</u>
Police Jury President	Les Farnum
Police Jury Vice President	Dennis Scott
Police Juror	Shannon Spell
Police Juror	James Mayo
Police Juror	Elizabeth C. Griffin
Police Juror	Tony Guillory
Police Juror	Nic Hunter
Police Juror	Chris Landry
Police Juror	Guy Brame
Police Juror	Kevin Guidry
Police Juror	Tony Stelly
Police Juror	Sandy Treme
Police Juror	Ray Taylor
Police Juror	Francis Andrepont
Police Juror	Hal McMillin
Parish Administrator	Bryan C. Beam
Parish Treasurer	Jerry M. Milner
Parish Secretary	Kathy P. Smith



McELROY, QUIRK & BURCH

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

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

INDEPENDENT AUDITORS' REPORT

Mr. Shannon Spell, President
and the Members of the Calcasieu
Parish Police Jury
Lake Charles, Louisiana

Report on the Financial Statements

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, 2012, and the related notes to the financial statements, which collectively comprise the Police Jury's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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 77.25 percent, 81.06 percent and 79.20 percent, respectively, of the assets, the net position and the revenues of the discretely presented component units reported herein at December 31, 2012 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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Calcasieu Parish Police Jury as of December 31, 2012, 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 accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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.

Other Information

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 basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 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 fairly stated in all material respects in relation to the basic 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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 26, 2013 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Calcasieu Parish Police Jury's internal control over financial reporting and compliance.


Lake Charles, Louisiana
June 26, 2013



**CALCASIEU PARISH POLICE JURY
MANAGEMENT'S DISCUSSION AND ANALYSIS
As of and for the year ended December 31, 2012**

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, 2012. 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, 2012 include:

- The assets of the Parish exceeded its liabilities at the close of the year by \$759.9 million as compared to \$733.5 million at the end of 2011. Of this amount, \$77.6 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 \$26.4 million (compared with \$21.6 million in 2011). The majority of the \$4.8 million difference was attributable to an increase in sales tax revenue of \$3.2 million.
- The liabilities of the Parish decreased by \$427 thousand, or .65%, during the current fiscal year to \$64.8 million.
- As of the close of the current fiscal year, unassigned fund balance for the General Fund was \$28.5 million, an increase of \$3.1 million in comparison with the prior year. The majority of this increase was due to the reclassifications of capital project funding from the assigned fund balance category to the unassigned fund balance category.

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 Position (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 Waterworks District No. 5 of Wards 3 & 8, Sewer District No. 11 of Ward 3 and Sewer District No. 8 of Ward 4. These component units are blended into the Parish's primary government financial statements because the Parish acts as the governing board of these districts.
- *Component units* - Certain component units are discretely presented as part of the Parish's reporting entity in the government-wide financial statements due to the financial accountability of the Parish for these entities; however, they have certain independent qualities as well. Among the component units included are the special service districts for fire protection, gravity drainage, recreation, water services, as well as the 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. The Parish implemented Governmental Accounting Standards Board (GASB) Statement No. 56 – "Fund Balance Reporting and Governmental Fund Type Definition," in 2011, 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 2012, the Parish accounted for its activities in thirty-seven (37) funds, four (4) of which are considered major funds. Of the thirty-seven (37) funds with 2012 activity, twenty-eight (28) are governmental funds, three (3) are enterprise funds, four (4) are internal service funds and two (2) are fiduciary in nature. 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 104-113 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 132-135 and 138-141, 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 144-145.

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 45-94 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 95-97 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

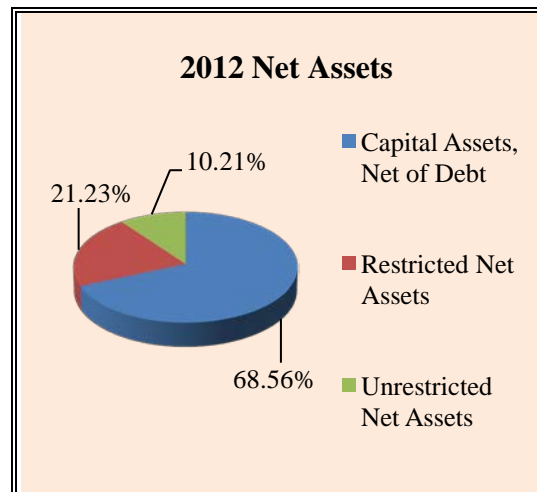
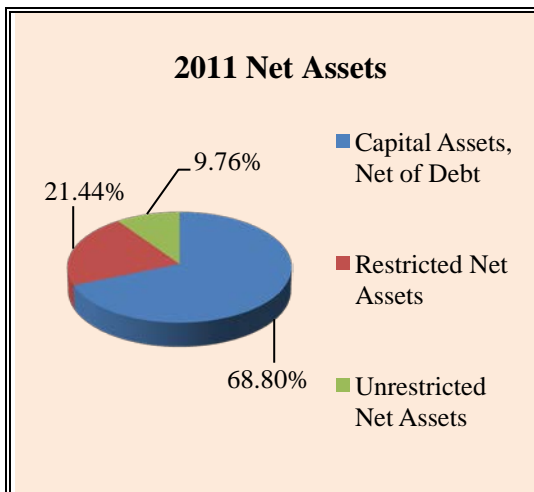
This section contains primarily trend data and nonfinancial information about the Parish's various activities.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The following table reflects the Condensed Comparative Statement of Net Assets as of December 31, 2012 and 2011:

Calcasieu Parish Police Jury Condensed Comparative Statement of Net Assets December 31, 2012 and 2011 (In Thousands)						
	<u>Governmental Activities</u>		<u>Business Activities</u>		<u>Totals</u>	
	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>
Assets:						
Current and Other Assets	\$ 301,209	\$ 291,614	\$ 2,182	\$ 2,005	\$ 303,391	\$ 293,619
Restricted Assets	-	-	204	275	204	275
Capital Assets	512,370	495,810	8,751	9,012	521,121	504,822
Total Assets	813,579	787,424	11,137	11,292	824,716	798,716
Liabilities:						
Current Liabilities	58,785	59,787	270	208	59,055	59,995
Non-Current Liabilities	5,617	5,047	107	164	5,724	5,211
Total Liabilities	64,402	64,834	377	372	64,779	65,206
Net Assets:						
Invested in Capital Assets Net of Debt	512,354	495,749	8,629	8,875	520,983	504,624
Restricted	161,255	157,234	102	185	161,357	157,300
Unrestricted	75,568	69,607	2,029	1,860	77,597	71,586
Total Net Assets	\$ 749,177	\$ 722,590	\$ 10,760	\$ 10,920	\$ 759,937	\$ 733,510

For more detailed information regarding the above amounts, please refer to page 19 which presents the Statement of Net Assets. Please note that the 2011 amounts reported above are inclusive of prior period adjustments made in 2012. A discussion of those changes is provided on page 91 of the notes to the financial statements.



In 2012, approximately 68.56% 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 21.23% of the government's net assets for 2012 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 10.21% of net assets in 2012, 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 on pages 12-14.

The table below provides a summary of the changes in net assets for the years ended December 31, 2012 and 2011:

Calcasieu Parish Police Jury						
Condensed Comparative Statement of Activities						
For the Years Ended December 31, 2012 and 2011						
(In Thousands)						
	<u>Governmental Activities</u>		<u>Business Activities</u>		<u>Totals</u>	
	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>
Revenues:						
Program Revenues:						
Charges for Services	\$ 12,629	\$ 12,043	\$ 1,127	\$ 1,093	\$ 13,756	\$ 13,136
Operating Grants	15,272	14,646	-	-	15,272	14,646
Capital Grants	11,467	9,102	-	-	11,467	9,102
General Revenues:						
Property Taxes	43,646	43,586	295	274	43,941	43,860
Sales Taxes	39,758	36,535	-	-	39,758	36,535
Gaming Revenues	11,339	11,041	-	-	11,339	11,041
Unrestricted Grants	2,673	2,702	-	-	2,673	2,702
Other	2,983	3,291	36	40	3,019	3,331
Total Revenues	139,767	132,946	1,458	1,407	141,225	134,353
Expenses:						
General Government	(24,696)	(23,707)	-	-	(24,696)	(23,707)
Public Safety	(17,637)	(17,500)	-	-	(17,637)	(17,500)
Public Works	(37,259)	(34,442)	(1,653)	(1,461)	(38,912)	(35,903)
Sanitation	(5,965)	(6,298)	-	-	(5,965)	(6,298)
Health & Welfare	(13,912)	(14,554)	-	-	(13,912)	(14,554)
Culture and Recreation	(10,589)	(11,705)	-	-	(10,589)	(11,705)
Economic	(3,084)	(3,115)	-	-	(3,084)	(3,115)
Interest and Fiscal Charges	(3)	(6)	-	-	(3)	(6)
Total Expenses	(113,145)	(111,327)	(1,653)	(1,461)	(114,798)	(112,788)
Increase in Net Assets	26,622	21,619	(195)	(54)	26,427	21,565
Transfers	(35)	(41)	35	41	-	-
Change in Net Assets	26,587	21,578	(160)	(13)	26,427	21,565
Net Assets, January 1	722,590	701,012	10,920	10,933	733,510	711,945
Net Assets, December 31	\$ 749,177	\$ 722,590	\$ 10,760	\$ 10,920	\$ 759,937	\$733,510

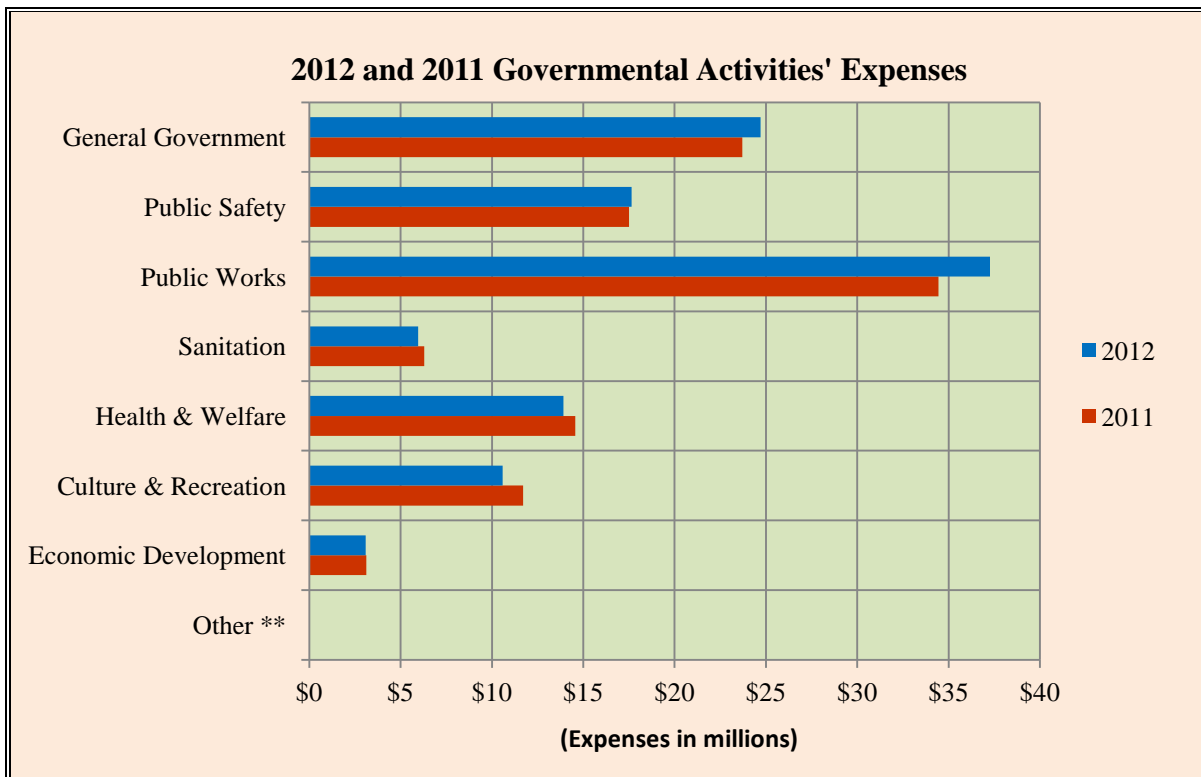
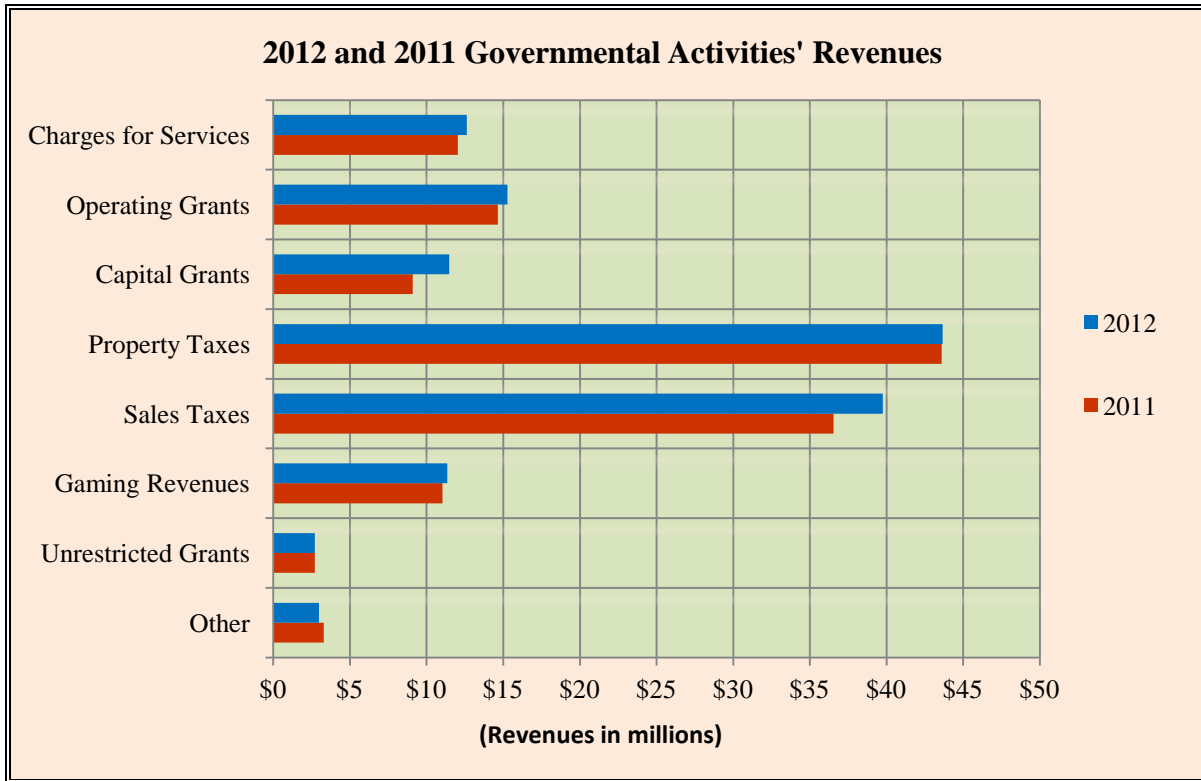
Governmental Activities - As reflected in the previous table, the change in net assets increased by \$4.8 million from \$21.6 million in 2011 to \$26.4 million in 2012. The change in net assets from 2011 to 2012 was attributable to a combination of the following issues:

- Over two-thirds of the \$4.8 million increase was attributable to sales tax revenue. As in prior years, the trend of sales tax revenue increases continued. From 2011 to 2012, sales tax revenue increased another \$3.2 million. The post hurricane effects on sales tax appeared to peak in 2008 with sales tax revenue rising to an all time high of \$38.5 million then significantly dropping in 2009 to \$30 million. Since 2009 the annual sales tax revenue has steadily increased by 6.5% (or \$2 million), 14.4% (or \$4.6 million) and 8.8% (or \$3.2 million), respectively. This trend is expected to continue with the increased industrial growth that is also expected to occur within the Southwest Louisiana area in the short term future.
- Capital grant revenue increased in total by \$2.4 million which was primarily attributable to the completion of the Intracoastal Park project in the amount of \$927 thousand. This coastal restoration project was funded by the Coastal Impact Assistance Program, a federal program whose purpose is to help mitigate the impact of future disaster damage to coastal areas. Additional capital grant revenue in the amount of \$645 thousand was received in association with road infrastructure capital projects in 2012 as compared to the same amount received in 2011.
- The above two revenue increases were offset by an increase of \$1.6 million in total expenses from all functions. This expense increase was primarily the result of an increase in the public works function of \$2.8 million. When analyzing the public works function, the intergovernmental activity appears to account for the higher function category expenses. Additional gaming grants in the amount of \$900 thousand were classified in the public works function while pass through grants received by the Parish and its blended component units were \$1 million higher in 2012. Some of these pass through grants related to fire fighter grants for radios as well as Community Development Block Grant (CDBG) funds used for drainage projects, fire trucks and other eligible activities related to mitigation activities or first responder disaster preparation activities.

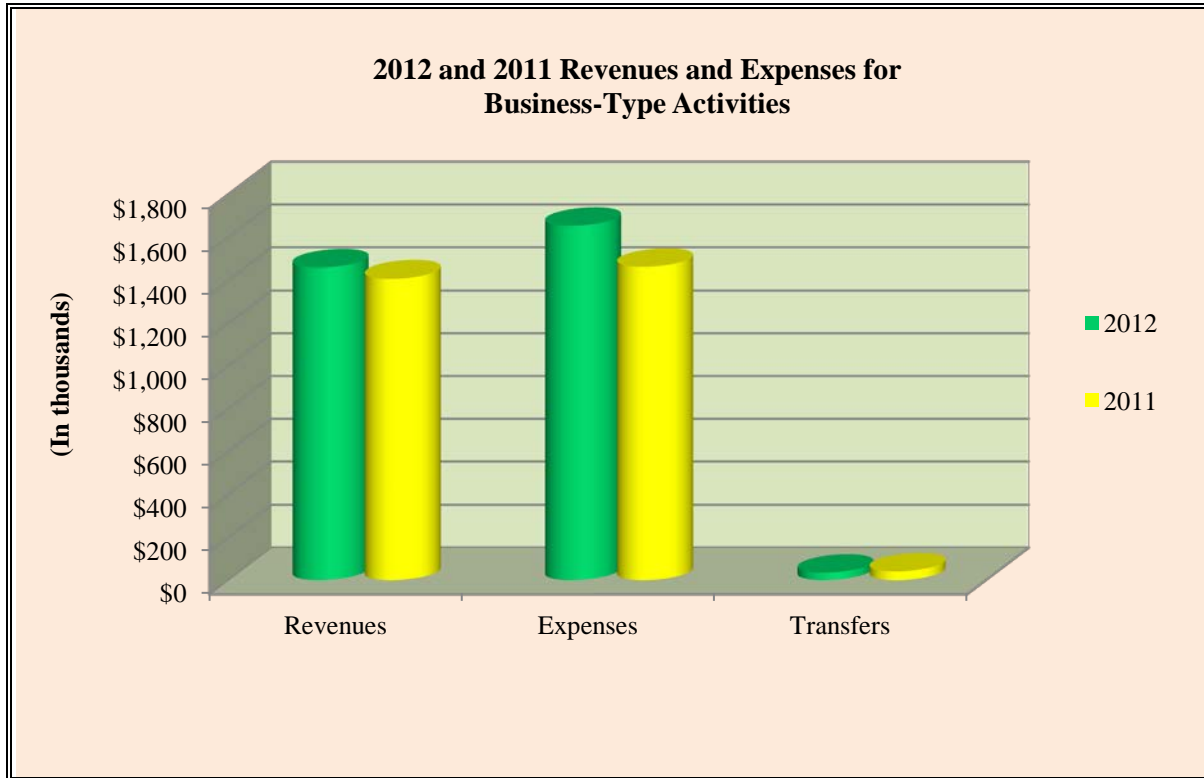
Business-Type Activities – The 2012 business-type activities information has been restated since Waterworks District No. 5 of Wards 3 and 8 was previously presented as a discretely presented component unit and, in 2012, the Parish dissolved the separate governing board for the District and became the governing board for that District. Because both the Parish and the Water District had the same governing board, governmental reporting standards require that a blended presentation be presented for the component unit as opposed to the previous reporting as a discretely presented component unit.

As reflected in the previous table, the change in net assets increased from a loss of \$13 thousand in 2011 to a loss of \$160 thousand in 2012. The change in net assets from 2011 to 2012 was primarily attributable to increased maintenance expenses for the water and sewer activities.

The following two charts depict the governmental activities' revenues and expenses for 2012 and 2011:



The following chart depicts business type activities' revenues and expenses for 2012 and 2011:



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 it represents 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 was 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, 2012, the Parish's governmental funds reported combined fund balances of \$239.5 million, an increase of \$10.9 million (before any change in inventory reserve) in comparison with the prior year. Approximately 11.9% (or \$28.4 million) of the \$239.5 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 (\$1.2 million), (2) restricted for particular purposes (\$167.6 million) or (3) assigned for particular purposes (\$42.1 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, 2012, unassigned fund balance of the General Fund was \$28.5 million compared to \$25.4 million in 2011. The majority of the increase in unassigned fund balance relates to a revision of the assigned fund balance amount for future capital needs. The assigned amount in 2011 was \$18.2 million compared to \$11.2 million in 2012. Some of the 2011 assigned amount related to capital projects that will not be completed or that had actual construction amounts that did not exceed the initial budget estimates and therefore amounts were "freed up" and transferred back to the unassigned fund balance amount. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to total General Fund expenditures. Unassigned fund balance represents approximately 106.8% of total General Fund expenditures. 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 \$57.2 million at the end of 2012 compared to \$59.5 million at the end of 2011. The decrease of \$2.3 million in 2012 (compared with an increase of \$6.7 million in 2011) was attributable to the additional operating transfers for capital related projects. In 2012, operating transfers out were \$11.2 million compared to \$2.8 million in 2011. Additional transfers of \$8 million were made in 2012 for the Courthouse Complex capital projects (\$3.3 million), Parks capital projects (\$3.5 million), Juvenile Justice capital projects (\$500 thousand) and the South Ward 3 Sewer Main proposed project (\$700 thousand).

The Public Works Operating Fund, a major special revenue fund, reported total fund balance of \$33 million at the end of 2012 compared to \$34 million at the end of 2011. This decrease was primarily attributable to intergovernmental grants to special service districts for drainage related approved projects. It is noteworthy to mention that this fund is heavily dependent on sales tax collections to fund its annual budget (92% 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 \$3.7 million at the end of 2012 compared to \$2.9 million at the end of 2011. The increase in fund balance was attributable to the fact that the Library consistently experiences fewer expenditures than revenue. For both 2012 and 2011, the Library has reported an excess of revenues or expenditures, inclusive of transfers, of \$812 thousand and \$837 thousand respectively. Part of this excess of revenues was attributable to the growing property tax revenue that was \$8.1 million in 2010, \$8.8 million in 2011, and \$9 million in 2012.

The Road Capital Improvement Fund, a major capital projects fund, reported total fund balance of \$95.4 million at the end of 2012 compared to \$92.5 million at the end of 2011. The increase of \$2.9 million was primarily the result of the combination of slightly higher sales tax and property tax revenue allocations along with lower capital outlay expenditures of \$2 million.

Proprietary Funds

The Parish's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Unrestricted net assets of the three enterprise funds were \$2.03 million at the end of 2012 compared to \$1.86 million at the end of 2011. This increase in unrestricted net assets was the result of a combination of two shifts between the components of net assets. The first fund balance component shift reflected a decrease in invested in capital assets due to the retirement of the debt attributable to a capital asset acquisition and the second shift reflected a decrease in restricted net assets when a portion of the bonded debt was retired and the bond provisions were removed. These two shifts were reduced by the fact that there was a net loss from operations.

General Fund Budgetary Highlights

During 2012, 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 3.7% or \$385 thousand. This variance represents approximately 75% of the total General Fund revenue variance of \$512 thousand. The budgetary statements are prepared on the cash basis of accounting; therefore, the timing of the tax collections was the primary factor for year to year variances. However, approximately \$89 thousand of this year's variance was a result of taxes paid in protest in previous years that were resolved and released by the tax collector in 2012.
- For expenditures, total budgeted expenditures of \$14.9 million exceeded the actual expenditures of \$12.6 million by \$2.3 million. The reduction in actual expenditures over budgeted expenditures resulted primarily from the following activities:
 - (1) 53% of the total \$2.3 million variance, or \$1.2 million, was attributable to the Facilities Management Department. The majority of the \$1.2 million resulted from the following operating line items of the department's budget: (a) \$436 thousand (or 36%) was from the salaries, fringe benefits and contract labor budget line items, (b) \$322 thousand (or 27%) came from the utilities budget line items, (c) \$108 thousand (or 9%) came from the capital budget line items and (d) \$200 thousand (or 17%) resulted from a major planned software purchase that did not happen in 2012.
 - (2) 35% of the total \$2.3 million variance, or \$801 thousand, was attributable to the correctional center line items budgeted expenditures. This \$801 thousand variance was primarily due to utilities at the correctional facility once again coming in under budget in the amount of \$180 thousand while capital improvement budget line items also came in under budget in the amount of \$632 thousand. The timing of the capital projects did affect the latter item. These under budgeted amounts were offset by a few other line items that had actual expenditures in excess of budgeted estimates in the amount of \$11 thousand resulting in a net variance of \$801 thousand.

Capital Asset and Debt Administration

Capital Assets: The Parish's investment in capital assets for its governmental activities as of December 31, 2012 totaled approximately \$512.4 million (net of accumulated depreciation) as compared to \$495.8 million (net of accumulated depreciation) as of December 31, 2011. 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 Notes 1(C) and 8).

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 2010, 2011 and 2012 have met this Parish minimum level with ratings of 93, 94 and 93, respectively. The Parish not only exceeded the minimum rating of 80 for the calendar year 2012 but the actual expenditures were in line with both the budget estimates (4% variance) as well as the prior year costs (less than 1% variance). See the Required Supplementary Information (pages 95-96) for a discussion of the "modified approach" for infrastructure assets.

The net increase in the Parish's total capital assets for governmental activities before depreciation for the current year was \$20.6 million. Major capital asset events during the current year included the following:

- (1) Various road and bridge projects – construction in progress (\$8.2 million),
- (2) Southwest Louisiana Entrepreneurial Economic Development (SEED) Center - construction in progress (\$5.3 million),
- (3) 901 Lakeshore Building renovations – construction in progress (\$1 million),
- (4) Library parking lot – (\$249 thousand),
- (5) Intracoastal Park improvements (\$1.1 million),
- (6) Calcasieu Point improvements – construction in progress (\$247 thousand),
- (7) Burton Coliseum Complex – construction in progress (\$1.7 million), and
- (8) Bridges – capital contribution (\$871 thousand).

The Parish's investment in capital assets for its business-type activities as of December 31, 2012 totaled approximately \$8.8 million (net of accumulated depreciation) as compared to \$9 million (net of accumulated depreciation as of December 31, 2011). The decrease in net capital assets was primarily attributable to the current year's depreciation of \$436 thousand.

The following is a schedule of capital assets at December 31, 2012 and 2011:

Calcasieu Parish Police Jury Capital Assets, Net of Depreciation December 31, 2012 and 2011 (In Thousands)						
	<u>Governmental Activities</u>		<u>Business Activities</u>		<u>Totals</u>	
	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>
Land	\$ 16,833	\$ 16,657	\$ 228	\$ 228	\$ 17,061	\$ 16,885
Buildings & Improvements	70,501	68,663	19	21	70,520	68,684
Non-Building Improvements	-	-	6,985	7,176	6,985	7,176
Roads and Infrastructure	382,296	371,426	1,383	1,503	383,679	372,929
Bridges	8,198	6,814	-	-	8,198	6,814
Machinery & Equipment	10,697	10,243	45	75	10,742	10,318
Construction in Progress	23,845	22,007	91	9	23,936	22,016
Total	\$ 512,370	\$ 495,810	\$ 8,751	\$ 9,012	\$ 521,121	\$ 504,822

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

Long-Term Debt: At the end of the current fiscal year, the Parish had secured debt outstanding from governmental activities of \$16 thousand which includes a capital lease obligation for the purchase of a telephone system for the Calcasieu Parish Library Fund which is expected to be fully retired in 2013. Other long term debt from governmental activities is reported for portions of compensated absences, general liability claims, worker’s compensation claims and other post employment benefit liabilities that are not expected to be paid in 2013. The Parish also had long-term debt of \$122 thousand for its business-type activities related to general obligation and revenue bonds for water and sewer services. A recap of the secured outstanding debt is presented below.

Calcasieu Parish Police Jury Outstanding Debt December 31, 2012 and 2011						
	<u>Governmental Activities</u>		<u>Business Activities</u>		<u>Totals</u>	
	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>
Capital Lease Obligation	\$ 15,957	\$ 61,514	\$ -	\$ -	\$ 15,957	\$ 61,514
Revenue Bonds	-	-	85,861	96,306	85,861	96,306
General Obligation Bonds	-	-	<u>35,970</u>	<u>40,643</u>	<u>35,970</u>	<u>40,643</u>
Total Outstanding Debt	<u>\$ 15,957</u>	<u>\$ 61,514</u>	<u>\$ 121,831</u>	<u>\$ 136,949</u>	<u>\$ 137,788</u>	<u>\$ 198,463</u>

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

Economic Factors and Next Year’s Budget

The following are currently known Calcasieu Parish economic factors considered in going into the 2013 fiscal year.

- At the end of 2012, the unemployment rate for the Parish was 5.1% compared to the State average of 5.5% and the national average of 7.6%. In April 2013, the unemployment rates were 5.5% for the Parish, 6.2% for the State and 7.1% for the nation.
- The *Louisiana Economic Outlook for 2013-2014* report by Loren C. Scott, James A. Richardson, and Judy S. Collins reflect that the Lake Charles Metropolitan Statistical Area (MSA), which encompasses Calcasieu and Cameron Parishes, projects that this area will “gain jobs from the chemical boom and associated industrial construction activity” and that “huge potential projects ... could create the largest construction boom in the MSA’s history.” The report further projects additions of “2,300 jobs in 2013 and 2,800 jobs in 2014.”
- For the sales tax revenue budget estimates for 2013, the Parish projected the same revenue as the 2012 anticipated final sales tax revenue amounts. The actual collections for January 2013 to May 2013 are in fact higher than the actual amounts budgeted for the same periods in 2013 by 4%. The actual 2013 collections for the first five months exceed the collections for the first five months in 2012 by 2%. Hopefully, this trend will continue throughout 2013 and into the future.
- For property tax revenue, the 2013 budget estimates projected a 5.9% parish-wide increase compared to a 1.6% increase for the 2012 budget.

Request for Information

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



CALCASIEU PARISH POLICE JURY
STATEMENT OF NET POSITION
DECEMBER 31, 2012

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
ASSETS				
Cash and cash equivalents	\$ 58,815,851	\$ 446,773	\$ 59,262,624	\$ 29,873,914
Investments	184,260,911	1,300,749	185,561,660	43,157,287
Receivables (net of allowance for uncollectibles)	51,891,124	389,191	52,280,315	51,998,390
Intergovernmental receivable	4,808,304	20,057	4,828,361	1,081,070
Internal balances	6,867	(6,867)	-	-
Due from component units	163,385	-	163,385	-
Due from primary government	-	-	-	426,206
Loan receivable	65,159	-	65,159	36,102
Prepaid items	206,290	31,358	237,648	1,058,395
Inventory	991,477	-	991,477	1,892,727
Deferred bond issuance costs	-	-	-	697,896
Other assets	-	320	320	121,758
Restricted assets:				
Cash and cash equivalents	-	15,305	15,305	5,932,741
Investments	-	188,860	188,860	8,500,945
Receivables - net	-	-	-	3,341,761
Other assets	-	-	-	489,258
Capital assets:				
Non-depreciable	422,974,014	319,223	423,293,237	33,082,407
Depreciable, net	89,395,757	8,431,991	97,827,748	204,273,923
Total assets	<u>813,579,139</u>	<u>11,136,960</u>	<u>824,716,099</u>	<u>385,964,780</u>
LIABILITIES				
Accounts payable and other accrued liabilities	6,110,985	152,952	6,263,937	8,992,171
Intergovernmental payable	3,328,617	-	3,328,617	1,123,982
Due to primary government	-	-	-	163,385
Due to component units	426,206	-	426,206	-
Unearned revenue	46,215,326	-	46,215,326	15,548,557
Liabilities payable from restricted assets	-	101,750	101,750	708,820
Other liabilities	424,074	-	424,074	38,304
Noncurrent liabilities:				
Due within one year	2,279,847	15,066	2,294,913	8,698,960
Due in more than one year	5,616,907	106,765	5,723,672	53,578,852
Total liabilities	<u>64,401,962</u>	<u>376,533</u>	<u>64,778,495</u>	<u>88,853,031</u>
NET POSITION				
Invested in capital assets, net of related debt	512,353,814	8,629,383	520,983,197	198,436,032
Restricted for:				
Debt service	-	102,415	102,415	5,855,776
External legal constraints	107,184,884	-	107,184,884	-
Capital improvement projects	54,070,357	-	54,070,357	1,002,899
Unrestricted	75,568,122	2,028,629	77,596,751	91,817,042
Total net position	<u>\$ 749,177,177</u>	<u>\$ 10,760,427</u>	<u>\$ 759,937,604</u>	<u>\$ 297,111,749</u>

The accompanying notes are an integral part of this statement.

**CALCASIEU PARISH POLICE JURY
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2012**

<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	\$ 24,695,583	\$ 10,321,606	\$ 1,846,482	\$ -
Public safety	17,636,613	935,107	5,228,324	435,156
Public works	37,259,008	133,999	236,549	4,751,130
Sanitation	5,964,802	555	2,485	-
Health and welfare	13,912,288	174,338	7,809,778	-
Culture and recreation	10,589,188	364,603	750	1,085,760
Economic development	3,083,787	698,598	147,247	5,194,910
Interest	2,928	-	-	-
Total governmental activities	113,144,197	12,628,806	15,271,615	11,466,956
Business-type activities:				
Water	972,626	811,667	-	-
Sewer	679,978	314,996	-	-
Total business-type activities	1,652,604	1,126,663	-	-
Total primary government	\$ 114,796,801	\$ 13,755,469	\$ 15,271,615	\$ 11,466,956
COMPONENT UNITS				
Calcasieu Parish Public Trust Authority	\$ 921,974	\$ 836,904	\$ -	\$ -
West Calcasieu Cameron Hospital	76,555,792	71,342,228	4,840	-
Sulphur Parks and Recreation	5,297,134	1,769,045	-	-
Gravity Drainage District 4 of Ward 3	2,342,666	-	-	58,253
Airport Authority District No. 1	3,448,380	1,397,564	276,652	3,412,989
Other component units	39,372,141	15,387,424	5,778,103	5,012,067
Total component units	\$ 127,938,087	\$ 90,733,165	\$ 6,059,595	\$ 8,483,309

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 position

Net position - beginning of year, as restated
Net position - 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
\$ (12,527,495)		\$ (12,527,495)	
(11,038,026)		(11,038,026)	
(32,137,330)		(32,137,330)	
(5,961,762)		(5,961,762)	
(5,928,172)		(5,928,172)	
(9,138,075)		(9,138,075)	
2,956,968		2,956,968	
(2,928)		(2,928)	
(73,776,820)		(73,776,820)	
-	(160,959)	(160,959)	
-	(364,982)	(364,982)	
-	(525,941)	(525,941)	
(73,776,820)	(525,941)	(74,302,761)	
			\$ (85,070)
			(5,208,724)
			(3,528,089)
			(2,284,413)
			1,638,825
			(13,194,547)
			(22,662,018)
43,646,109	294,673	43,940,782	39,627,685
39,758,081	-	39,758,081	-
968,536	-	968,536	-
11,339,252	-	11,339,252	-
2,672,640	-	2,672,640	804,051
1,583,446	14,307	1,597,753	318,139
168,064	2,469	170,533	207,678
262,067	20,531	282,598	1,994,863
(34,500)	34,500	-	-
100,363,695	366,480	100,730,175	42,952,416
26,586,875	(159,461)	26,427,414	20,290,398
722,590,302	10,919,888	733,510,190	276,821,351
\$ 749,177,177	\$ 10,760,427	\$ 759,937,604	\$ 297,111,749

**CALCASIEU PARISH POLICE JURY
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2012**

	General Fund	Public Works Operating Fund	Calcasieu Parish Library Fund	Road Capital Improvement Fund
ASSETS				
Cash and cash equivalents	\$ 13,399,818	\$ 7,623,570	\$ 984,880	\$ 22,422,180
Investments	40,365,725	24,407,299	3,162,753	71,972,956
Receivable (net of allowances for uncollectibles):				
Property taxes	9,733,169	-	8,848,102	4,413,176
Sales taxes	-	1,035,872	-	1,970,664
Franchise taxes	656,110	-	-	-
Interest receivable	71,184	39,655	6,740	116,857
Intergovernmental receivable	242,658	164,119	-	386,750
Due from other funds	1,272,444	863	-	-
Due from component units	161,121	-	-	-
Loans receivable	65,159	-	-	-
Prepaid items	427	-	285	-
Other receivables	3,519,748	-	190	-
Inventory	-	724,235	-	-
Total assets	\$ 69,487,563	\$ 33,995,613	\$ 13,002,950	\$ 101,282,583
LIABILITIES				
Accounts payable	\$ 1,377,312	\$ 663,161	\$ 118,710	\$ 677,151
Accrued liabilities	199,255	148,907	104,364	-
Intergovernmental payable	3,917	737	-	-
Due to other funds	14,739	-	-	-
Due to component units	141,808	-	-	-
Deferred revenue	10,505,276	-	9,053,669	4,538,900
Retainage payable	-	10,788	23,628	699,329
Enterprise zone rebate liability	-	136,214	-	-
Other liabilities	91,385	420	-	-
Total liabilities	12,333,692	960,227	9,300,371	5,915,380
FUND BALANCES				
Nonspendable:				
Prepaid items	427	-	285	-
Inventories	-	724,235	-	-
Componet unit - long term receivable	79,007	-	-	-
Loans receivable	51,898	-	-	-
Restricted:				
Agriculture and community services	914,240	-	-	-
Public works operations	-	32,311,151	-	-
Library purposes	-	-	3,702,294	-
Roads and infrastructure	-	-	-	95,367,203
Other restrictions	-	-	-	-
Assigned:				
Animal services	399,258	-	-	-
Parks operations	606,097	-	-	-
Training center operations	228,682	-	-	-
Future capital needs	11,233,574	-	-	-
Matching funds for capital grants	10,163,729	-	-	-
Major infrastructure	3,310,437	-	-	-
Cooperative endeavor agreements	1,710,313	-	-	-
Unassigned	28,456,209	-	-	-
Total fund balances	57,153,871	33,035,386	3,702,579	95,367,203
Total liabilities and fund balances	\$ 69,487,563	\$ 33,995,613	\$ 13,002,950	\$ 101,282,583

The accompanying notes are an integral part of this statement.

Nonmajor Governmental Funds	Total Governmental Funds
\$ 12,179,195	\$ 56,609,643
38,237,551	178,146,284
20,383,722	43,378,169
726,364	3,732,900
-	656,110
62,460	296,896
3,977,343	4,770,870
119,972	1,393,279
88,548	249,669
-	65,159
63,109	63,821
63,918	3,583,856
267,242	991,477
<u>\$ 76,169,424</u>	<u>\$ 293,938,133</u>

\$ 965,362	\$ 3,801,696
206,842	659,368
393,648	398,302
1,534,471	1,549,210
80,000	221,808
22,113,651	46,211,496
571,435	1,305,180
-	136,214
84,533	176,338
<u>25,949,942</u>	<u>54,459,612</u>

63,109	63,821
267,242	991,477
-	79,007
-	51,898
-	914,240
-	32,311,151
-	3,702,294
-	95,367,203
35,426,301	35,426,301
-	399,258
-	606,097
-	228,682
14,486,201	25,719,775
-	10,163,729
-	3,310,437
-	1,710,313
(23,371)	28,432,838
<u>50,219,482</u>	<u>239,478,521</u>
<u>\$ 76,169,424</u>	<u>\$ 293,938,133</u>



**CALCASIEU PARISH POLICE JURY
RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2012**

Fund balances - total governmental funds		\$ 239,478,521
Amounts reported for governmental activities in the statement of net position because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in governmental funds.		
Governmental capital assets	587,504,528	
Less accumulated depreciation	<u>(75,560,566)</u>	511,943,962
Some revenues were collected more than sixty days after year end and therefore, are not available soon enough to pay for current-period expenditures.		
		37,434
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	(15,957)	
Compensated absences	(990,860)	
Other liabilities	(74,283)	
OPEB payable	<u>(4,640,886)</u>	(5,721,986)
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.		
		(434,577)
Internal service funds are used by management to charge the cost of its self insured insurance programs to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets.		
		<u>3,873,823</u>
Net position of governmental activities		<u>\$ 749,177,177</u>

The accompanying notes are an integral part of this statement.

CALCASIEU PARISH POLICE JURY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

REVENUES	General Fund	Public Works Operating Fund	Calcasieu Parish Library Fund	Road Capital Improvement Fund
Taxes:				
Property	\$ 10,326,926	\$ -	\$ 8,997,851	\$ 4,517,238
Sales	-	11,085,380	-	20,962,697
Other taxes	1,001,058	-	-	-
Special assessments levied	4,289	-	-	-
Licenses and permits	2,455,323	-	-	85,000
Intergovernmental revenues	3,089,481	173,186	121,716	2,876,734
Charges for services	4,565,027	48,999	45,352	-
Fines and forfeitures	284,221	-	128,639	-
Investment earnings	386,662	199,265	45,823	590,969
Gaming revenue	11,064,554	442,596	-	-
Sale of assets	24,377	82,966	1,213	-
Donations	16,860	-	2,298	-
Miscellaneous revenues	50,440	8,642	6,528	-
Total revenues	<u>33,269,218</u>	<u>12,041,034</u>	<u>9,349,420</u>	<u>29,032,638</u>
EXPENDITURES				
Current:				
General government	11,854,662	-	-	-
Public safety	6,753,915	-	-	-
Public works	-	14,181,636	-	1,089,839
Sanitation	-	-	-	-
Health and welfare	311,226	-	-	-
Culture and recreation	939,395	-	8,244,647	-
Economic development	2,666,965	-	-	-
Capital outlay	455,391	-	278,938	22,674,410
Debt service:				
Principal retirement	-	-	45,557	-
Interest and fiscal charges	-	-	3,062	-
Intergovernmental	3,645,285	861,276	-	-
Total expenditures	<u>26,626,839</u>	<u>15,042,912</u>	<u>8,572,204</u>	<u>23,764,249</u>
Excess (deficiency) of revenues over (under) expenditures	<u>6,642,379</u>	<u>(3,001,878)</u>	<u>777,216</u>	<u>5,268,389</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	2,197,759	2,286,220	35,000	-
Transfers out	(11,155,499)	(360,000)	-	(2,378,903)
Insurance proceeds	-	4,933	-	-
Total other financing sources and uses	<u>(8,957,740)</u>	<u>1,931,153</u>	<u>35,000</u>	<u>(2,378,903)</u>
Net change in fund balances	(2,315,361)	(1,070,725)	812,216	2,889,486
Fund balances at beginning of year	59,469,232	34,029,334	2,890,363	92,477,717
Change in reserves for inventories	-	76,777	-	-
Fund balances at end of year	<u>\$ 57,153,871</u>	<u>\$ 33,035,386</u>	<u>\$ 3,702,579</u>	<u>\$ 95,367,203</u>

The accompanying notes are an integral part of this statement.

Nonmajor Governmental Funds	Total Governmental Funds
\$ 20,136,170	\$ 43,978,185
7,710,003	39,758,080
-	1,001,058
-	4,289
-	2,540,323
22,203,590	28,464,707
396,899	5,056,277
912,760	1,325,620
319,038	1,541,757
-	11,507,150
99,616	208,172
44,186	63,344
<u>213,973</u>	<u>279,583</u>
<u>52,036,235</u>	<u>135,728,545</u>

3,993,710	15,848,372
9,129,424	15,883,339
496,183	15,767,658
5,938,780	5,938,780
13,124,827	13,436,053
1,288,523	10,472,565
-	2,666,965
10,846,741	34,255,480

-	45,557
-	3,062
<u>5,961,287</u>	<u>10,467,848</u>
<u>50,779,475</u>	<u>124,785,679</u>

<u>1,256,760</u>	<u>10,942,866</u>
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12,337,012	16,855,991
(2,980,496)	(16,874,898)
<u>19,747</u>	<u>24,680</u>
<u>9,376,263</u>	<u>5,773</u>

10,633,023	10,948,639
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39,319,217	228,185,863
<u>267,242</u>	<u>344,019</u>
<u>\$ 50,219,482</u>	<u>\$ 239,478,521</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, 2012**

Net change in fund balances - total governmental funds \$ 10,948,639

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	22,491,235	
Depreciation expense	<u>(5,965,295)</u>	16,525,940

The net effect of various miscellaneous transactions involving capital assets such as sales, trade-ins, and donations, is to decrease net position. (337,028)

Because some revenues will not be collected for several months after year-end, they are not considered "available" revenues in the governmental funds. (499,144)

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. 344,019

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	35,349	
Accrued interest payable	134	
Capital lease	45,557	
Compensated absences	27,963	
Other liabilities	(74,283)	
OPEB payable	<u>(712,284)</u>	(677,564)

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 \$88,112), is reported with governmental activities. 282,013

Change in net position of governmental activities \$ 26,586,875

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, 2012

	<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	\$ 10,318,405	\$ 10,318,405	\$ 10,703,252	\$ 384,847
Other taxes, penalties and interest	855,000	855,000	922,963	67,963
Intergovernmental revenues	1,862,134	1,862,134	1,937,720	75,586
Charges for services	836,840	836,840	775,904	(60,936)
Gaming	425,000	425,000	432,541	7,541
Fines and forfeitures	263,000	263,000	279,332	16,332
Investment income	100,000	100,000	90,109	(9,891)
Sale of assets	-	-	3,134	3,134
Miscellaneous revenues	-	-	27,080	27,080
Total revenues	<u>14,660,379</u>	<u>14,660,379</u>	<u>15,172,035</u>	<u>511,656</u>
EXPENDITURES				
Current:				
General government				
Legislative	484,733	484,733	469,534	15,199
Registrar of Voters	329,281	329,281	257,885	71,396
Facilities Management	5,699,422	5,699,422	4,497,023	1,202,399
Government Channel	316,633	316,633	309,718	6,915
Special Programs/Cultural Affairs	271,849	271,849	241,984	29,865
Public safety:				
Emergency Preparedness	994,831	994,831	929,011	65,820
Correctional	4,132,694	4,132,694	3,331,863	800,831
Economic development:				
County Agent	295,356	295,356	298,427	(3,071)
Nondepartmental:				
Intergovernmental grants	1,600,193	1,600,193	1,504,688	95,505
Miscellaneous	738,818	738,818	754,242	(15,424)
Total expenditures	<u>14,863,810</u>	<u>14,863,810</u>	<u>12,594,375</u>	<u>2,269,435</u>
Excess (deficiency) of revenues over expenditures	<u>(203,431)</u>	<u>(203,431)</u>	<u>2,577,660</u>	<u>2,781,091</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	950,500	950,500	400,000	(550,500)
Transfers out	<u>(1,570,470)</u>	<u>(1,570,470)</u>	<u>(1,605,369)</u>	<u>(34,899)</u>
Total other financing sources (uses)	<u>(619,970)</u>	<u>(619,970)</u>	<u>(1,205,369)</u>	<u>(585,399)</u>
Net change in fund balances	(823,401)	(823,401)	1,372,291	2,195,692
Fund balances beginning of year	<u>10,869,798</u>	<u>10,869,798</u>	<u>11,600,305</u>	<u>730,507</u>
Fund balances end of year	<u>\$ 10,046,397</u>	<u>\$ 10,046,397</u>	<u>\$ 12,972,596</u>	<u>\$ 2,926,199</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, 2012**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Sales	\$ 9,500,000	\$ 9,500,000	\$ 11,065,049	\$ 1,565,049
Intergovernmental revenues	173,284	173,284	184,261	10,977
Investment income	210,000	210,000	176,290	(33,710)
Charges for services	8,000	8,000	12,028	4,028
Gaming revenues	425,000	425,000	432,541	7,541
Sale of assets	-	-	82,161	82,161
Miscellaneous revenues	1,000	1,000	20,170	19,170
Total revenues	<u>10,317,284</u>	<u>10,317,284</u>	<u>11,972,500</u>	<u>1,655,216</u>
EXPENDITURES				
Current:				
Public works:				
Division of Engineering/Public Works	15,536,355	15,536,355	13,330,396	2,205,959
Nondepartmental:				
Enterprise Zone Rebate	<u>250,050</u>	<u>250,050</u>	<u>3</u>	<u>250,047</u>
Total expenditures	<u>15,786,405</u>	<u>15,786,405</u>	<u>13,330,399</u>	<u>2,456,006</u>
Excess (deficiency) of revenues over expenditures	<u>(5,469,121)</u>	<u>(5,469,121)</u>	<u>(1,357,899)</u>	<u>4,111,222</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	2,903,950	2,903,950	1,928,903	(975,047)
Transfers out	<u>(360,000)</u>	<u>(360,000)</u>	<u>(360,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>2,543,950</u>	<u>2,543,950</u>	<u>1,568,903</u>	<u>(975,047)</u>
Net change in fund balances	(2,925,171)	(2,925,171)	211,004	3,136,175
Fund balances beginning of year	<u>28,898,371</u>	<u>28,898,371</u>	<u>29,554,765</u>	<u>656,394</u>
Fund balances end of year	<u>\$ 25,973,200</u>	<u>\$ 25,973,200</u>	<u>\$ 29,765,769</u>	<u>\$ 3,792,569</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, 2012**

	<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	\$ 8,490,142	\$ 8,490,142	\$ 8,818,010	\$ 327,868
Intergovernmental	155,522	155,522	156,716	1,194
Fines and fees	165,000	165,000	173,991	8,991
Investment income	50,000	50,000	45,702	(4,298)
Sale of assets	-	-	1,213	1,213
Miscellaneous revenue	<u>7,500</u>	<u>7,500</u>	<u>8,826</u>	<u>1,326</u>
Total revenues	<u>8,868,164</u>	<u>8,868,164</u>	<u>9,204,458</u>	<u>336,294</u>
EXPENDITURES				
Current:				
Cultural and recreation	8,381,902	8,381,902	7,760,780	621,122
Capital improvements	<u>563,692</u>	<u>563,692</u>	<u>493,868</u>	<u>69,824</u>
Total expenditures	<u>8,945,594</u>	<u>8,945,594</u>	<u>8,254,648</u>	<u>690,946</u>
Excess (deficiency) of revenues over expenditures	<u>(77,430)</u>	<u>(77,430)</u>	<u>949,810</u>	<u>1,027,240</u>
Fund balances beginning of year	<u>2,807,858</u>	<u>2,807,858</u>	<u>3,205,087</u>	<u>397,229</u>
Fund balances end of year	<u>\$ 2,730,428</u>	<u>\$ 2,730,428</u>	<u>\$ 4,154,897</u>	<u>\$ 1,424,469</u>

The accompanying notes are an integral part of this statement.

**CALCASIEU PARISH POLICE JURY
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2012**

	Business-type Activities Nonmajor Enterprise Funds	Governmental Activities Internal Service Funds
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 446,773	\$ 2,206,208
Restricted cash and cash equivalents	15,305	-
Investments	1,300,749	6,114,627
Restricted investments	188,860	-
Accounts receivable - net	105,187	18,727
Special assessment receivable (net of allowance for uncollectibles)	6,138	-
Taxes receivable (net of allowance for uncollectibles)	275,396	-
Interest receivable	2,470	11,193
Due from other funds	-	158,835
Intergovernmental receivable	20,057	-
Prepaid items	31,358	142,469
Other current assets	320	213,273
Total current assets	2,392,613	8,865,332
Noncurrent assets:		
Capital assets:		
Land	287,140	-
Buildings	100,350	40,881
Improvements other than buildings	13,000,621	375,275
Construction in progress	91,303	97,765
Equipment	512,283	-
Total capital assets	13,991,697	513,921
Accumulated depreciation	(5,240,483)	(88,112)
Net capital assets	8,751,214	425,809
Total noncurrent assets	8,751,214	425,809
Total assets	\$ 11,143,827	\$ 9,291,141

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	\$ 152,952	\$ 195,456
Accrued interest payable	4,890	-
Intergovernmental payable	-	2,930,315
Due to other funds	-	2,904
Unearned revenue	-	3,830
Accrued liabilities	-	5,390
Refundable customer deposits	96,860	-
Other liabilities	-	37,239
Bonds payable	15,066	-
Claims payable	-	1,458,364
Total current liabilities	<u>269,768</u>	<u>4,633,498</u>
Noncurrent long-term liabilities:		
Claims payable	-	789,676
Bonds payable	106,765	-
OPEB payable	-	1,011
Total noncurrent liabilities	<u>106,765</u>	<u>790,687</u>
Total liabilities	<u>376,533</u>	<u>5,424,185</u>
NET POSITION		
Invested in capital assets, net of related debt	8,629,383	425,809
Restricted for:		
Debt Service	102,415	-
Unrestricted	<u>2,035,496</u>	<u>3,441,147</u>
Total net position	10,767,294	<u>\$ 3,866,956</u>
Reconciliation to government-wide statements of net position:		
Adjustment to reflect the consolidation of internal services fund activities related to enterprise funds	<u>(6,867)</u>	
Net position of business-type activities	<u>\$ 10,760,427</u>	



CALCASIEU PARISH POLICE JURY
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN
FUND NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

	Business-type Activities	Governmental Activities
	Nonmajor Enterprise Funds	Internal Service Funds
OPERATING REVENUES		
Charges for services	\$ 1,126,663	\$ 13,295,365
OPERATING EXPENSES		
Personal services	222,960	19,124
Employee benefits	67,478	2,180
Supplies	111,289	12,178
Contractual services	801,668	1,465,782
Depreciation	436,101	17,656
Insurance premiums	-	1,946,695
Claims	-	9,873,868
Total operating expenses	<u>1,639,496</u>	<u>13,337,483</u>
Operating income (loss)	(512,833)	(42,118)
NONOPERATING REVENUES (EXPENSES)		
Property taxes	294,673	-
Investment earnings	14,307	41,689
Miscellaneous revenue	20,531	-
Gain on sale of assets	2,469	-
Interest expense	<u>(6,241)</u>	<u>-</u>
Total nonoperating revenues (expenses)	325,739	41,689
Income (loss) before contributions and transfers	(187,094)	(429)
CONTRIBUTIONS AND TRANSFERS		
Capital contributions	-	296,072
Transfers in	34,500	-
Transfers out	<u>-</u>	<u>(20,497)</u>
Total contributions and transfers	34,500	275,575
Change in net position	(152,594)	275,146
Net position - beginning as restated	<u>10,919,888</u>	<u>3,591,810</u>
Net position - ending	<u>\$ 10,767,294</u>	<u>\$ 3,866,956</u>
Reconciliation to government-wide statements of activities:		
Change in net position - proprietary funds	\$ (152,594)	
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds	<u>(6,867)</u>	
Change in net position - business-type activities	<u>\$ (159,461)</u>	

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, 2012

	Business-type Activities	Governmental Activities
	Nonmajor Enterprise Funds	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers	\$ 939,178	\$ 10,995,999
Other operating receipts	209,444	-
Receipts from interfund users	-	2,222,559
Payments for claims	-	(9,982,418)
Payments to suppliers for goods and services	(791,958)	(3,574,529)
Payments to employees for services and benefits	(343,389)	(10,611)
Payments to interfund provider of services	(30,482)	-
Net cash provided by (used for) operating activities	<u>(17,207)</u>	<u>(349,000)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Receipts from general property taxes	270,504	-
Receipts from rental and other noncapital activities	20,531	-
Payments for noncapital related activity	(4,598)	-
Transfers out to other funds	-	(174,427)
Transfers in from other funds	134,500	-
Subsidies received	-	1,429,373
Noncapital cash payments on behalf of local government	-	(1,274,825)
Net cash provided by (used for) noncapital financing activities	<u>420,937</u>	<u>(19,879)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Proceeds from sale of assets	2,469	-
Acquisition and construction of capital assets	(175,463)	(97,168)
Principal and interest received on special assessment levy	11,609	-
Principal paid on debt	(14,358)	-
Interest and fiscal chares paid on debt	(6,800)	-
Net cash provided by (used for) capital and related financing activities	<u>(182,543)</u>	<u>(97,168)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of investments	(2,715,061)	(9,428,583)
Proceeds from sales and maturities of investments	2,703,583	10,794,615
Interest received on investments	12,677	59,583
Net cash provided by (used for) investing activities	<u>1,199</u>	<u>1,425,615</u>
Net increase (decrease) in cash and cash equivalents	222,386	959,568
Cash and cash equivalents at beginning of year	<u>239,692</u>	<u>1,246,640</u>
Cash and cash equivalents at end of year	<u>\$ 462,078</u>	<u>\$ 2,206,208</u>
Classified as:		
Current assets	\$ 446,773	\$ 2,206,208
Restricted assets	<u>15,305</u>	<u>-</u>
Totals	<u>\$ 462,078</u>	<u>\$ 2,206,208</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)	\$ (512,833)	\$ (42,118)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:		
Depreciation	436,101	17,656
Prior period adjustment	19,522	-
Changes in assets and liabilities:		
Decrease (increase) in prepaid items	(17,129)	(76,341)
Decrease (increase) in due from other governments	-	5,825
Decrease (increase) in due from component units	-	5,575
Decrease (increase) in due from other funds	-	35,869
Decrease (increase) in accounts receivable	(14,110)	(13,810)
Decrease (increase) in other receivables	8,665	(119,982)
Increase (decrease) in accounts payable	89,979	136,137
Increase (decrease) in accrued liabilities	-	(126)
Increase (decrease) in other liabilities	-	(67,619)
Increase (decrease) in due to other funds	-	(103,586)
Increase (decrease) in compensated absences payable and on-behalf payments	2,720	(5,545)
Increase (decrease) in claims payable	-	(95,790)
Increase (decrease) on OPEB payable	(41,040)	(25,145)
Increase (decrease) in refundable customer deposits	<u>10,918</u>	<u>-</u>
Total adjustments	<u>495,626</u>	<u>(306,882)</u>
Net cash provided by (used for) operating activities	<u>\$ (17,207)</u>	<u>\$ (349,000)</u>

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

Net decrease in fair value of investments	<u>\$ (158)</u>	<u>\$ (647)</u>
Non cash transfer of asset	<u>\$ -</u>	<u>\$ (4,904)</u>



**CALCASIEU PARISH POLICE JURY
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2012**

ASSETS	<u>Agency Funds</u>
Cash	\$ 17,975
Investments	57,699
Interest receivable	94
Other receivable	<u>10,189,091</u>
Total assets	<u>\$ 10,264,859</u>
LIABILITIES	
Due to other governmental units	\$ 10,264,859
Total liabilities	<u>\$ 10,264,859</u>

The accompanying notes are an integral part of this statement.

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF NET POSITION
COMPONENT UNITS
DECEMBER 31, 2012

	<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>
ASSETS				
Cash and cash equivalents	\$ 1,734,705	\$ 774,835	\$ 3,615,039	\$ 1,706,909
Investments	16,866,428	-	-	8,590,121
Receivables (net of allowance for uncollectibles)				
Taxes	-	-	5,723,407	3,316,806
Accounts	-	12,162,275	-	-
Other	-	6,971,724	174,256	6,333
Accrued interest receivable	72,864	3,436	-	-
Intergovernmental receivable	-	175,973	50,872	-
Due from primary government	-	-	-	-
Prepaid items	-	489,933	-	38,629
Loan receivable	36,102	-	-	-
Inventory	-	1,746,371	19,197	-
Deferred bond issuance costs	196,784	-	-	-
Restricted assets:				
Cash and cash equivalents	-	741,103	-	-
Investments	-	5,902,336	-	-
Receivables - net	-	3,148,135	-	-
Other assets	-	489,258	-	-
Capital assets:				
Non-depreciable	-	3,044,114	22,833,251	425,896
Depreciable, net	-	38,946,279	22,451,821	13,166,386
Other assets	-	86,404	-	-
Total assets	<u>\$ 18,906,883</u>	<u>\$ 74,682,176</u>	<u>\$ 54,867,843</u>	<u>\$ 27,251,080</u>
LIABILITIES				
Accounts payable and other accrued liabilities	\$ 149,030	\$ 5,578,384	\$ 631,894	\$ 142,176
Intergovernmental payable	-	-	-	-
Due to primary government	-	-	-	-
Unearned revenue	-	-	-	-
Liabilities payable from restricted assets	-	-	-	-
Other liabilities	-	-	-	33,854
Current portion of long-term liabilities:				
Compensated absences	-	767,390	-	-
Capital lease obligations	-	-	-	-
Contracts payable	-	-	-	-
Bonds payable	582,574	2,305,000	1,305,000	-
Noncurrent portion of long-term liabilities:				
Compensated absences	-	-	-	-
Capital lease obligations	-	-	-	-
Contracts payable	-	-	-	-
Bonds payable	13,552,137	13,095,000	-	-
Other liabilities	-	-	-	-
OPEB liability	-	4,509,508	-	-
Total liabilities	<u>14,283,741</u>	<u>26,255,282</u>	<u>1,936,894</u>	<u>176,030</u>
NET POSITION				
Invested in capital assets, net of related debt	-	26,590,393	43,980,072	13,592,282
Restricted for:				
Capital projects	-	-	-	-
Debt service	508,334	1,584,238	1,473,540	-
Unrestricted	<u>4,114,808</u>	<u>20,252,263</u>	<u>7,477,337</u>	<u>13,482,768</u>
Total net position	<u>\$ 4,623,142</u>	<u>\$ 48,426,894</u>	<u>\$ 52,930,949</u>	<u>\$ 27,075,050</u>

The accompanying notes are an integral part of this statement.

Airport Authority District No. 1	Nonmajor Component Units	Total Component Units
\$ 172,996	\$ 21,869,430	\$ 29,873,914
-	17,700,738	43,157,287
569,166	21,272,464	30,881,843
183,984	923,044	13,269,303
-	587,248	7,739,561
-	31,383	107,683
350,140	504,085	1,081,070
-	426,206	426,206
12,972	516,861	1,058,395
-	-	36,102
-	127,159	1,892,727
-	501,112	697,896
735,441	4,456,197	5,932,741
-	2,598,609	8,500,945
-	193,626	3,341,761
-	-	489,258
3,023,552	3,755,594	33,082,407
41,178,833	88,530,604	204,273,923
-	35,354	121,758
<u>\$ 46,227,084</u>	<u>\$ 164,029,714</u>	<u>\$ 385,964,780</u>
\$ 278,047	2,212,640	\$ 8,992,171
-	1,123,982	1,123,982
131,821	31,564	163,385
-	15,548,557	15,548,557
-	708,820	708,820
4,000	450	38,304
-	406,120	1,173,510
-	174,974	174,974
-	64,505	64,505
-	3,093,397	7,285,971
-	5,506	5,506
-	528,618	528,618
-	417,635	417,635
-	19,837,539	46,484,676
-	20,564	20,564
-	1,612,345	6,121,853
<u>413,868</u>	<u>45,787,216</u>	<u>88,853,031</u>
44,006,568	70,266,717	198,436,032
873,315	129,584	1,002,899
-	2,289,664	5,855,776
933,333	45,556,533	91,817,042
<u>\$ 45,813,216</u>	<u>\$ 118,242,498</u>	<u>\$ 297,111,749</u>

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF ACTIVITIES
COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2012**

	<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	\$ 921,974	\$ 76,555,792	\$ 5,297,134	\$ 2,342,666
PROGRAM REVENUES				
Charges for services	836,904	71,342,228	1,769,045	-
Operating grants and contributions	-	4,840	-	-
Capital grants and contributions	-	-	-	58,253
Total program revenues	<u>836,904</u>	<u>71,347,068</u>	<u>1,769,045</u>	<u>58,253</u>
Net program (expenses) revenues	<u>(85,070)</u>	<u>(5,208,724)</u>	<u>(3,528,089)</u>	<u>(2,284,413)</u>
GENERAL REVENUES				
Property taxes	-	9,041,549	5,941,550	3,187,884
Grants and contributions not restricted to specific program	-	-	77,277	78,374
Investment earnings	-	19,567	16,328	50,105
Gain on sale of capital assets	-	40,084	-	60,377
Miscellaneous revenue	-	1,544,728	20,840	206,703
Total general revenues	<u>-</u>	<u>10,645,928</u>	<u>6,055,995</u>	<u>3,583,443</u>
Change in net assets	(85,070)	5,437,204	2,527,906	1,299,030
Net position beginning of year as restated	<u>4,708,212</u>	<u>42,989,690</u>	<u>50,403,043</u>	<u>25,776,020</u>
Net position end of year	<u>\$ 4,623,142</u>	<u>\$ 48,426,894</u>	<u>\$ 52,930,949</u>	<u>\$ 27,075,050</u>

The accompanying notes are an integral part of this statement.

Airport Authority District No. 1	Nonmajor Component Units	Total Component Units
\$ 3,448,380	\$ 39,372,141	\$ 127,938,087
1,397,564	15,387,424	90,733,165
276,652	5,778,103	6,059,595
<u>3,412,989</u>	<u>5,012,067</u>	<u>8,483,309</u>
<u>5,087,205</u>	<u>26,177,594</u>	<u>105,276,069</u>
<u>1,638,825</u>	<u>(13,194,547)</u>	<u>(22,662,018)</u>
594,569	20,862,133	39,627,685
12,607	635,793	804,051
3,804	228,335	318,139
-	107,217	207,678
<u>-</u>	<u>222,592</u>	<u>1,994,863</u>
<u>610,980</u>	<u>22,056,070</u>	<u>42,952,416</u>
2,249,805	8,861,523	20,290,398
<u>43,563,411</u>	<u>109,380,975</u>	<u>276,821,351</u>
<u>\$ 45,813,216</u>	<u>\$ 118,242,498</u>	<u>\$ 297,111,749</u>



**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2012**

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**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2012**

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*, and as amended by GASB Statement No. 61, *The Financial Reporting Entity: Omnibus*, 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 and there is a potential financial benefit/burden to 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:

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

(2) Discretely Presented Component Units

Discretely presented component units are entities that are legally separate from the Parish but who are either financially accountable to the Parish or 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, 2012.

**CALCASIEU PARISH POLICE JURY
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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 2012.

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 2012 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 2012 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 2012 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 2012. These entities consist of:

<p>District Attorney of the Fourteenth Judicial District</p> <p>*The Fourteenth Judicial District Court Indigent Transcript Fund</p> <p>*The Fourteenth Judicial District Court Judicial Expense Fund</p> <p>*The Fourteenth Judicial District Court Child Support Fund</p> <p>*Civil Indigent Transcript Fund</p>

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 2012 information.

**CALCASIEU PARISH POLICE JURY
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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 2012 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 2012, unless otherwise denoted. These Districts consist of:

<p><u>Fire Districts:</u></p> <ul style="list-style-type: none"> * No. 1 of Ward 1 * No. 1 of Ward 2 * No. 2 of Ward 4 * No. 3 of Ward 4 * No. 4 of Ward 4 * No. 1 of Ward 5 * No. 1 of Ward 6 No. 1 of Ward 7 * No. 2 of Ward 8 <p><u>Recreation Districts:</u></p> <ul style="list-style-type: none"> * No. 1 of Ward 3 * No. 1 of Ward 4 * No. 1 of Ward 8 <p><u>Community Center and Playground Districts:</u></p> <ul style="list-style-type: none"> * No. 4 of Ward 1 * No. 7 of Ward 2 * No. 5 of Ward 5 * No. 1 of Ward 6 No. 3 of Ward 7 	<p><u>Waterworks Districts:</u></p> <ul style="list-style-type: none"> No. 1 of Ward 1 (6/30/12) No. 8 of Wards 3 & 8 (6/30/12) * No. 12 of Ward 3 No. 2 of Ward 4 (8/31/12) No. 4 of Ward 4 (4/30/12) No. 9 of Ward 4 No. 11 of Wards 4 & 7 (6/30/12) No. 7 of Wards 6 & 4 (9/30/12) * No. 14 of Ward 5 <p><u>Sewer Districts:</u></p> <ul style="list-style-type: none"> * No. 9 of Ward 1 * No. 12 of Ward 4 * No. 13 of Ward 4 <p><u>Gravity Drainage Districts:</u></p> <ul style="list-style-type: none"> * No. 8 of Ward 1 * No. 9 of Ward 2 No. 5 of Ward 4 * No. 6 of Wards 5 & 6 No. 2 of Ward 7 No. 7 of Ward 8
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(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
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(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 70601.

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 Position 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 Position 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
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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 to be measurable in the calendar year of the tax levy, these taxes are not considered to be available since they 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 Position, a Statement of Revenues, Expenses, and Changes in Fund Net Position 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, 2012**

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. The General Fund reports revenues associated primarily with ad valorem taxes, gaming revenue, charges for services, intergovernmental revenues and occupational licenses.

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. These activities are primarily funded through sales taxes.

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 accounts 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
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C. Assets, Liabilities and Net Position, 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 and funds associated with customer utility deposits of nonmajor enterprise funds are legally restricted as to purpose. These assets have been classified as restricted assets on the Statement of Net Position 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 other funds" 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 water fees, sewer fees and the internal service funds of the Parish which consist of insurance premium amounts.

Capital Assets

Capital assets, which include land and land improvements, buildings and building improvements, machinery and equipment and infrastructure assets are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. 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.

**CALCASIEU PARISH POLICE JURY
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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.

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 Position 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 for discretely presented component units are deferred and amortized over the life of the bonds using either the straight line method or the effective interest method. Bond payable costs are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

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

Compensated Absences

All Parish full-time employees earn vacation leave and sick leave in varying amounts according to the employee’s number of years of continuous service. Only eighty hours of vacation leave is allowed to be carried over to the beginning of the next fiscal year 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, the Registrar of Voters may carry over three hundred hours of vacation leave and Ward 4 City Court has an unlimited carry over amount.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
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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 and a liability for the actuarial calculated value has been recorded in the government-wide financial statements.

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 Position

Net position represents the difference between assets and liabilities. Assets are segregated into three categories on the government-wide statement of net position: (1) invested in capital assets, net of related debt, (2) restricted and (3) unrestricted. 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
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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.

E. Budgetary Information

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 2012, 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.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
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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 County Agent and Miscellaneous department line items had expenditures in excess of appropriations by \$3,071 and \$15,424, respectively which were the result of minor, unexpected expenditures. 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) Office of Community Services Fund \$3,486, (2) Community Development Block Grant (CDBG) Fund \$218,472 and (3) Continuum of Care Fund \$4,592.

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.

Deposits are listed in terms of whether they are exposed to custodial credit risk. The following chart represents bank balances for the primary government and its component units as of December 31, 2012.

	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	\$14,471,786	\$ -	\$ -	\$14,471,786	\$11,173,006
Certificate of Deposit Account Registry Service (CDARS)	<u>13,484,545</u>	-	-	<u>13,484,545</u>	<u>13,484,545</u>
Total	<u>\$27,956,331</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$40,720,437</u>	<u>\$24,657,551</u>
The carrying amount of deposits does not include cash on hand of \$4,505. Cash on hand includes petty cash and cash received but not yet deposited at year end.					

**CALCASIEU PARISH POLICE JURY
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	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>Component Units:</u>					
Cash & Cash Equivalents	\$12,188,358	\$20,906,853	\$ -	\$33,095,211	\$31,004,488
Certificates of Deposit	4,134,450	611,947	-	4,746,397	4,747,450
Certificate of Deposit Account Registry Service (CDARS)	<u>1,015,445</u>	<u>-</u>	<u>-</u>	<u>1,015,445</u>	<u>1,015,445</u>
Total	<u>\$17,338,253</u>	<u>\$21,518,800</u>	<u>\$ -</u>	<u>\$38,857,053</u>	<u>\$36,767,383</u>
The carrying amount of deposits does not include cash on hand of \$3,110 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.

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, 2012, approximately sixty-five percent (65%) of those securities were invested in over thirty (30) Federal Home Loan Bank securities with varying maturity dates. LAMP has a Standard & Poor's Rating of AAAm.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
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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, 2012.

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	\$ -	\$ -	\$167,673,832	\$167,673,832
Certificate of Deposit Account Registry Service (CDARS)**	-	-	4,649,843	4,649,843
<u>Investments Not Categorized:</u>				
LAMP	-	-	48,118,392	48,118,392
Total	\$ -	\$ -	\$220,442,067	\$220,442,067
** The Certificate of Deposit Account Registry Service investments above have maturities exceeding one year from the original purchase date.				

**CALCASIEU PARISH POLICE JURY
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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	\$ -	\$ -	\$ 221,061	\$ 221,061
U.S. Agency Obligations	-	-	20,161,230	20,161,230
Mortgage-Backed Securities ++	-	-	9,922,268	10,470,348
Repurchase Agreements	-	5,000,000	5,000,000	5,000,000
Certificate of Deposit Account Registry Service (CDARS)**	-	-	350,157	350,157
<u>Investments Not Categorized:</u>				
Investment Agreements	-	-	2,188,562	2,188,562
Money Market Accounts	-	-	4,873,922	4,873,922
Mutual Funds	-	-	428,005	428,005
LAMP	-	-	<u>8,038,447</u>	<u>8,038,447</u>
Total	<u>\$ -</u>	<u>\$ 5,000,000</u>	<u>\$51,183,652</u>	<u>\$51,731,732</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 Position at amortized cost (fair value above less accumulated amortization of \$548,080).				

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-five (35) of them contain the "step up" provisions.

**CALCASIEU PARISH POLICE JURY
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Investments, classified by maturity dates, at December 31, 2012 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	\$167,673,832	\$ 4,649,843	\$150,518,561	\$12,505,428
Certificate of Deposit Account Registry Service (CDARS)**	4,649,843	-	4,649,843	-
LAMP	<u>48,118,392</u>	<u>48,118,392</u>	-	-
Total	<u>\$220,442,067</u>	<u>\$ 52,768,235</u>	<u>\$155,168,404</u>	<u>\$12,505,428</u>
** The Certificate of Deposit Account Registry Service investments above have maturities exceeding one year from the original purchase date.				

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	\$ 221,061	\$ 221,061	\$ -	\$ -
U.S. Agency Obligations	20,161,230	506,269	14,334,814	5,320,147
Mortgage-Backed Securities	10,470,348	-	2,365,180	8,105,168
Repurchase Agreements	5,000,000	5,000,000	-	-
Investment Agreements	2,188,562	-	-	2,188,562
Certificate of Deposit Account Registry Service (CDARS)	350,157	-	350,157	-
LAMP	<u>8,038,447</u>	<u>8,038,447</u>	-	-
Total	\$46,429,805	<u>\$13,765,777</u>	<u>\$17,050,151</u>	<u>\$13,613,877</u>
Mutual Funds	428,005			
Money Market Accounts	<u>4,873,922</u>			
Total	<u>\$51,731,732</u>			

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2012**

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	\$ 11,173,006	\$31,004,488
Cash on Hand	4,505	3,110
Repurchase Agreements	-	5,000,000
CDARs or Certificates of Deposit	18,134,388	6,113,052
Investments	167,673,832	37,795,048
Louisiana Asset Management Pool	<u>48,118,392</u>	<u>8,038,447</u>
Total	<u>\$245,104,123</u>	<u>\$87,954,145</u>
<u>Per Statement of Net Position:</u>		
Cash and Cash Equivalents	\$ 59,262,624	\$29,873,914
Investments	185,561,660	43,157,287
Restricted Cash and Cash Equivalents	15,305	5,932,741
Restricted Investments	188,860	8,500,945
Other Assets	-	489,258
<u>Per Fiduciary Funds:</u>		
Cash and Cash Equivalents	17,975	-
Investments	<u>57,699</u>	-
Total	<u>\$245,104,123</u>	<u>\$87,954,145</u>

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 2012 was a 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 2012 property tax calendar is as follows:

Levy Date:	October, 2012
Billing Date:	November, 2012
Due Date:	December 31, 2012
Lien Date:	February, 2013
Collection Dates:	December, 2012 to February, 2013

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
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The 2012 tax levy is used to finance the 2013 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 2013, the receivable and any collections made on the 2012 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 2012 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.

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, 2012:

RECEIVABLES:			
Primary Government:	Governmental Activities	Business-Type Activities	Total
Property Taxes	\$43,378,169	\$275,396	\$43,653,565
Sales Taxes	3,732,900	-	3,732,900
Franchise Taxes	656,110	-	656,110
Special Assessments	-	6,138	6,138
Accounts	-	105,187	105,187
Interest	308,089	2,470	310,559
Other Receivables ++	<u>3,815,856</u>	<u>-</u>	<u>3,815,856</u>
Total Receivables	<u>\$51,891,124</u>	<u>\$ 389,191</u>	<u>\$52,280,315</u>
Loan Receivable	<u>\$65,159</u>	<u>\$ -</u>	<u>\$65,159</u>
Amounts Not Expected To Be Collected Within One Year	<u>\$56,889</u>	<u>\$ -</u>	<u>\$48,898</u>
Allowance for Doubtful Accounts Included Above **	<u>\$ 2,364,848</u>	<u>\$ 14,891</u>	<u>\$ 2,379,739</u>
<p>** For the governmental activities, the allowance includes \$70,649 for delinquent special assessments receivable, \$2,364,848 for a five percent (5%) estimated uncollectible property taxes and \$75,088 for a housing assistance recoupment receivable. For the business-type activities, \$31,414 of the allowance account relates to water and sewer accounts receivable and \$14,891 for estimated uncollectible property taxes.</p>			
<p>++ Includes gaming revenue receivable of \$3,465,515. Another gaming receivable of \$10,189,091 is reported in an Agency fund which is not reflected on the government-wide financial statements.</p>			

**CALCASIEU PARISH POLICE JURY
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PAYABLES:			
Primary Government:	Governmental Activities	Business-Type Activities	Total
Accounts Payable	\$4,140,797	\$ 152,952	\$4,293,749
Accrued Liabilities	664,758	-	664,758
Accrued Interest	250	-	250
Retainage Payable	<u>1,305,180</u>	<u>-</u>	<u>1,305,180</u>
Accounts Payable and Other Accrued Liabilities	<u>\$6,110,985</u>	<u>\$ 152,952</u>	<u>\$6,263,937</u>
Refundable Customer Deposits	\$ -	\$ 96,860	\$ 96,860
Accrued Interest	<u>-</u>	<u>4,890</u>	<u>4,890</u>
Liabilities Payable from Restricted Assets	<u>\$ -</u>	<u>\$ 101,750</u>	<u>\$ 101,750</u>

NOTE 5: UNEARNED / DEFERRED REVENUE

Unearned / deferred revenue consists of the following amounts:

	Unearned / Deferred Revenue
<u>Primary Government:</u>	
Property Tax Revenue (See Also Note 3)	\$44,932,090
Local, State and Federal Grants	1,279,406
Other Revenue (Insurance Premiums)	<u>3,830</u>
Total	<u>\$46,215,326</u>
<u>Component Units:</u>	
Property Tax Revenue (See Also Note 3)	\$15,548,337
Miscellaneous Revenue	<u>220</u>
Total	<u>\$15,548,557</u>

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
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NOTE 6: INTERFUND RECEIVABLES AND PAYABLES

A. Due to/from other funds at December 31, 2012 consists of the following:

	Due From Other Funds	Due To Other Funds
<u>Governmental Funds:</u>		
General Fund	\$1,272,444	\$ 18,739
Public Works Operating Fund	863	-
Calcasieu Parish Library Fund	-	-
Nonmajor Funds	<u>119,972</u>	<u>1,530,471</u>
Total Governmental Funds	1,393,279	1,549,210
<u>Proprietary Funds:</u>		
Nonmajor Internal Service Funds	<u>158,835</u>	<u>2,904</u>
Grand Total	<u>\$1,552,114</u>	<u>\$1,552,114</u>
<p>These receivables are a result of short-term loans or interfund grants for operating activity that were not transferred by year end. Not all interfund amounts that are reported in the governmental fund and proprietary fund financial statements are included in the government-wide presentations. The Combining Statement of Net Position – Nonmajor Enterprise Funds reported a \$36,700 interfund receivable and payable that was eliminated in the Statement of Net Position – Proprietary Funds.</p>		

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	\$131,821
General Fund	Waterworks District 14 of 5	6,000
General Fund	Gravity Drainage Dist 6 of 5 & 6	23,300
Nonmajor Governmental Fund	Gravity Drainage Dist 8 of 1	2,264
Nonmajor Governmental Fund	District Attorney	86,284
<u>Government-Wide Adjustment:</u>		
Nonmajor Governmental Fund	District Attorney	<u>(86,284)</u>
Primary Government	Due from Component Units	<u>\$163,385</u>

**CALCASIEU PARISH POLICE JURY
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Primary Government Payable:	Component Unit Receivable:	Amount
General Fund	Gravity Drainage Dist 6 of 5 & 6	\$141,808
Nonmajor Governmental Fund	Communications District (E-911)	80,000
<u>Government-Wide Adjustment:</u>		
Nonmajor Governmental Fund	District Attorney	<u>204,398</u>
Primary Government	Due to Component Units	<u>\$426,206</u>

NOTE 7: INTERFUND TRANSFERS

A summary of transfers in and out at December 31, 2012 is shown below:

	<u>Primary Government</u>	
	<u>Transfers In</u>	<u>Transfers Out</u>
<u>Governmental Funds:</u>		
General Fund	\$ 2,197,759	\$11,155,499
Public Works Operating Fund	2,286,220	360,000
Road Capital Improvement Fund	-	2,378,903
Nonmajor Funds	<u>12,372,012</u>	<u>2,980,496</u>
Total Governmental Funds	16,855,991	16,874,898
<u>Proprietary Funds:</u>		
Nonmajor Internal Service Funds **	-	15,593
Nonmajor Enterprise Funds	<u>34,500</u>	-
Total Proprietary Funds	<u>34,500</u>	<u>15,593</u>
Subtotal	<u>\$16,890,491</u>	16,890,491
Measurement Focus and Basis of Accounting Adjustment:		
Transfer of Proprietary Capital Asset to General Government **		<u>4,904</u>
Grand Total		<u>\$16,895,395</u>
Not all interfund amounts that are reported in the governmental fund and proprietary fund financial statements are included in the government-wide presentations.		

**CALCASIEU PARISH POLICE JURY
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The above transfers consist of the following:

General Fund made transfers in the amount of \$11,155,499 to other funds for capital related items and to subsidize operations of the following funds:

Governmental Funds:

\$5,500,000	General Fund to Courthouse Complex Fund
\$3,550,000	General Fund to Parks Capital Fund
\$500,000	General Fund to Juvenile Justice Construction Fund
\$50,000	General Fund to Office of Juvenile Justice Fund
\$35,000	General Fund to Library Fund
\$700,000	General Fund to South Ward 3 Sewer Main Fund
\$51,190	General Fund to LCDBG Mossville Sewer Project Fund
\$200,000	General Fund to Human Services Capital Fund
\$357,317	General Fund to Public Works Fund
\$47,883	General Fund to Workforce Investment Act Fund
\$63,182	General Fund to Office of Community Services Fund
\$32,009	General Fund to Coastal Impact Assistance Fund
\$25,968	General Fund to Homeland Security Fund
\$8,450	General Fund to Flood Mitigation Fund

Proprietary Funds:

\$34,500	General Fund to Sewer District No. 8 of Ward 4
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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 for Park Related Activities
\$10,000	Public Works Operating Fund to General Fund for Planning Activities

**CALCASIEU PARISH POLICE JURY
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Road Capital Improvement Fund made transfers of \$2,378,903 to the following funds to subsidize operations:

Governmental Funds:

\$1,928,903	Road Capital Fund to Public Works Operating Fund
\$450,000	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 \$2,950,731 which when combined with \$29,765 in other transfers agrees with the \$2,980,496 of transfers out for nonmajor funds.

Coliseum Tax Fund transferred \$700,000 to the Coliseum Capital Improvement Fund for major capital improvement projects.

Office of Community Services Fund transferred \$202,346 to the Human Services Fund for residual funding of a closed out account.

Coastal Impact Assistance Fund transferred \$277,432 to Parks Capital Fund as a return of excess funds previously contributed by the Parks Capital Fund to the Coastal Impact Fund for a local construction project.

Health Unit Fund made transfers of \$1,770,953 to the following funds to subsidize operations:

Governmental Funds:

\$700,000	Health Unit Fund to General Fund (Animal Services)
\$86,133	Health Unit Fund to Mosquito Control Fund (Rodent Control)
\$519,820	Health Unit Fund to General Fund
\$65,000	Health Unit Fund to Office of Community Services Fund
\$400,000	Health Unit Fund to General Fund (Prisoner Medical Care)

Self Insured Liability/Property Fund, a nonmajor internal service fund, made transfers of \$15,593 to the Animal Services Department which is reported in the General Fund for costs incurred for a safety related project.

Self Insured Worker's Compensation Fund, a nonmajor internal service fund, made a noncash transfer of radio equipment in the amount of \$4,904 to the Emergency Operations Department which is reported in the General Fund. Because there is a difference in the measurement focus and basis of accounting between an internal service fund and a governmental fund there is not a corresponding transfer in reported above.

**CALCASIEU PARISH POLICE JURY
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NOTE 8: CAPITAL ASSETS

A. Primary Government

Capital asset activity for the year ended December 31, 2012 was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
<u>Governmental Activities:</u>				
Capital Assets Not Being Depreciated:				
Land and Right of Ways	\$ 16,657,502	\$ 175,421	\$ -	\$ 16,832,923
Construction in Progress	22,007,189	18,125,112	(16,287,222)	23,845,079
Roads **	<u>371,426,146</u>	<u>10,869,866</u>	<u>-</u>	<u>382,296,012</u>
Total Capital Assets Not Being Depreciated	410,090,837	29,170,399	(16,287,222)	422,974,014
Capital Assets Being Depreciated:				
Buildings and Improvements	117,211,893	5,089,097	-	122,300,990
Machinery and Equipment	29,877,754	3,002,226	(2,023,883)	30,856,097
Bridges	<u>10,278,996</u>	<u>1,608,352</u>	<u>-</u>	<u>11,887,348</u>
Total Capital Assets Being Depreciated	157,368,643	9,699,675	(2,023,883)	165,044,435
Less Accumulated Depreciation:				
Buildings and Improvements	(48,549,140)	(3,250,933)	-	(51,800,073)
Machinery and Equipment	(19,634,940)	(2,507,412)	1,983,574	(20,158,778)
Bridges	<u>(3,465,220)</u>	<u>(224,607)</u>	<u>-</u>	<u>(3,689,827)</u>
Total Accumulated Depreciation	<u>(71,649,300)</u>	<u>(5,982,952)</u>	<u>1,983,574</u>	<u>(75,648,678)</u>
Total Capital Assets Depreciated, Net	<u>85,719,343</u>	<u>3,716,723</u>	<u>(40,309)</u>	<u>89,395,757</u>
Total Governmental Activities Capital Assets, Net	<u>\$495,810,180</u>	<u>\$32,887,122</u>	<u>(\$16,327,531)</u>	<u>\$512,369,771</u>
** The Parish has adopted the modified approach for valuing its infrastructure of road systems. See Note 1-C for further information.				

**CALCASIEU PARISH POLICE JURY
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	Beginning Balance++	Additions	Deletions	Ending Balance
<u>Business-Type Activities:</u>				
Capital Assets Not Being Depreciated:				
Land and Right of Ways	\$ 227,920	\$ -	\$ -	\$ 227,920
Construction in Progress	<u>9,292</u>	<u>82,011</u>	<u>-</u>	<u>91,303</u>
Total Capital Assets Not Being Depreciated	237,212	82,011	-	319,223
Capital Assets Being Depreciated:				
Non-Building Improvements	9,959,552	83,515	-	10,043,067
Building and Improvements	100,350	-	-	100,350
Infrastructure	3,012,730	4,043	-	3,016,773
Machinery and Equipment	<u>572,690</u>	<u>5,893</u>	<u>(66,299)</u>	<u>512,284</u>
Total Capital Assets Being Depreciated	13,645,322	93,451	(66,299)	13,672,474
Less Accumulated Depreciation:				
Non-Building Improvements	(2,783,559)	(274,426)	-	(3,057,985)
Building and Improvements	(79,136)	(1,871)	-	(81,007)
Infrastructure	(1,510,669)	(123,705)	-	(1,634,374)
Machinery and Equipment	<u>(497,317)</u>	<u>(36,099)</u>	<u>66,299</u>	<u>(467,117)</u>
Total Accumulated Depreciation	<u>(4,870,681)</u>	<u>(436,101)</u>	<u>66,299</u>	<u>(5,240,483)</u>
Total Capital Assets Depreciated, Net	<u>8,774,641</u>	<u>(342,650)</u>	<u>-</u>	<u>8,431,991</u>
Total Business-Type Activities Capital Assets, Net	<u>\$ 9,011,853</u>	<u>\$ (260,639)</u>	<u>\$ -</u>	<u>\$ 8,751,214</u>
++ The beginning balance of \$6,629,466 was increased by \$2,382,387 which represents a component unit which was discretely presented in prior years but was reported as a blended component unit in 2012. In 2012, the Parish became the governing board for Waterworks District No. 5 of Wards 3 & 8 after taking action to dissolve the separate governing board.				

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
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Depreciation expense was charged to the following functions as follows:

Governmental Activities:		Business-Type Activities:	
General Government	\$1,201,821	Water	\$200,415
Public Safety	1,043,400	Sewer	<u>235,686</u>
Public Works	1,188,381	Total Business-Type Activities	<u>\$436,101</u>
Sanitation	32,894	Depreciation Expense	
Health and Welfare	492,448		
Culture and Recreation	1,944,360		
Economic Development	61,992		
Depreciation Reallocated **	<u>17,656</u>		
Total Governmental Activities	<u>\$5,982,952</u>		
Depreciation Expense			

**Capital assets held by the internal service funds are charged to the various functions based on their usage of assets.

B. Component Units

	Beginning Balance**	Additions	Deletions	Ending Balance
Capital Assets Not Being Depreciated:				
Land and Right of Ways	\$ 29,106,841	\$ 64,701	(\$ -)	\$ 29,171,542
Construction in Progress	<u>9,779,685</u>	<u>10,276,992</u>	<u>(16,145,812)</u>	<u>3,910,865</u>
Total Capital Assets Not Being Depreciated	38,886,526	10,341,693	(16,145,812)	33,082,407
Capital Assets Being Depreciated:				
Buildings and Improvements	125,316,347	5,318,547	(176,792)	130,458,102
Non-Building Improvements	82,246,856	8,496,971	(2,180)	90,741,647
Infrastructure	39,941,728	6,923,353	-	46,865,081
Machinery and Equipment	<u>63,484,155</u>	<u>5,697,610</u>	<u>(2,054,504)</u>	<u>67,127,261</u>
Total Capital Assets Being Depreciated	310,989,086	26,436,481	(2,233,476)	335,192,091
Less Accumulated Depreciation	<u>(120,042,028)</u>	<u>(13,020,163)</u>	<u>2,144,023</u>	<u>(130,918,168)</u>
Total Capital Assets Depreciated, Net	<u>190,947,058</u>	<u>13,416,318</u>	<u>(89,453)</u>	<u>204,273,923</u>
Total Component Units' Capital Assets, Net	<u>\$229,833,584</u>	<u>\$ 23,758,011</u>	<u>(\$16,235,265)</u>	<u>\$ 237,356,330</u>

** The beginning balance of \$232,215,977 was decreased by \$2,382,387 which represents a component unit which was discretely presented in prior years but was reported as a blended component unit in 2012. In 2012, the Parish became the governing board for Waterworks District No. 5 of Wards 3 & 8 after taking action to dissolve the separate governing board. A second minor adjustment of (\$6) was made to correctly reflect the beginning balance.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
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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 for buildings including improvements \$15,593,943; accumulated depreciation \$8,537,868). 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. In early 2013, the Parish provided notice to McNeese State University that the lease for the Burton Memorial Complex will expire on June 28, 2013 at which time the Parish will assume management responsibilities for the complex.

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, 2012 was \$50,286.

Component Units

One component unit has entered into three capital leases for the purchase of fire trucks. The capitalized costs on two of the leases were \$407,644 while the accumulated depreciation on such leases was \$82,880 at December 31, 2012. The fire truck on the third capital lease is being constructed as of December 31, 2012 and has not yet been recorded as an asset even though the lease was required to be finalized prior to issuing a purchase order for the fire truck. Payment to the vendor and the corresponding capitalization of the asset will not occur until delivery of the fire truck.

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, 2012:

Fiscal Year	Primary Government	Component Units
	Calcasieu Parish Library Fund	Other Component Units
2013	\$ 16,206	\$ 243,633
2014	-	76,666
2015	-	76,666
2016	-	76,666
2017	-	76,666
2018-2022	-	<u>269,716</u>
Sub Total	\$ 16,206	\$820,013
Less: Interest	<u>(249)</u>	<u>(116,421)</u>
Present Value Of Minimum Lease Payments	<u>\$ 15,957</u>	<u>\$703,592</u>

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2012**

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 2012:

Governmental Activities	Beginning Balance	Additions	Deletions	Ending Balance	Due within One Year
Compensated Absences (+)	\$1,024,368	\$ 1,869,360	(\$1,902,868)	\$ 990,860	\$ 805,526
Capital Lease Obligation	61,514	-	(45,557)	15,957	15,957
Other Post-Employment Benefits (OPEB) Payable	3,954,758	989,314	(302,175)	4,641,897	-
Claims/Judgments Payable (*)	<u>2,343,830</u>	<u>9,884,775</u>	<u>(9,980,565)</u>	<u>2,248,040</u>	<u>1,458,364</u>
Total Long-Term Obligations for Governmental Activities	<u>\$7,384,470</u>	<u>\$12,743,449</u>	<u>(\$12,231,165)</u>	<u>\$7,896,754</u>	<u>\$2,279,847</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 6%, 16% and 39% of the total reported liability. Except for the Calcasieu Parish Library Special Revenue Fund, the Registrar of Voters and Ward 4 City Court in the General Fund, all of the December 31, 2012 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.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
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Business - Type Activities	Beginning Balance (^)	Additions	Deletions	Ending Balance	Due within One Year
<u>Nonmajor Enterprise Fund:</u>					
Compensated Absences (+)	\$ 5,842	\$ -	(\$ 5,842)	\$ -	\$ -
Other Post-Employment Benefits (+)	41,040	-	(41,040)	-	-
General Obligation Bonds	40,643	-	(4,673)	35,970	4,666
Revenue Bonds	<u>96,306</u>	<u>-</u>	<u>(10,445)</u>	<u>85,861</u>	<u>10,400</u>
Total Long-Term Obligations for Business - Type Activities	<u>\$183,831</u>	<u>\$ -</u>	<u>(\$62,000)</u>	<u>\$121,831</u>	<u>\$ 15,066</u>

(^) The beginning total long term obligations was increased by \$183,831 which represents the addition of the long term debt for Waterworks District No. 5 of Wards 3 & 8 which was previously reported as a separate component unit but now is reported as a banded component unit (see Note 12(B) for further information).

(+) During the latter part of 2012, there was a reduction in the labor force and therefore there were no employees remaining in the business – type funds.

The following is a summary of the bonds outstanding at December 31, 2012 for business-type activities that were originally incurred to construct additional water related infrastructure:

Business – Type Activities	Amount of Original Issue	Original Issue Date	Range of Final Maturity	Range of Interest Rates
<u>Nonmajor Enterprise Fund:</u>				
Revenue Bonds (91-01) – (Installment of \$14,693)	<u>\$250,000</u>	<u>3/13/79</u>	<u>2020</u>	<u>5.00%</u>
General Obligation Bonds (91-05) – (Installment of \$6,465)	<u>\$500,000</u>	<u>3/13/79</u>	<u>2019</u>	<u>5.00%</u>

B. Debt Service Requirements – Primary Government

Business – Type Activities – Primary Government						
Year	General Obligation Bonds			Revenue Bonds		
	Principal	Interest	Total	Principal	Interest	Total
2013	\$ 4,666	\$ 1,799	\$ 6,465	\$10,400	\$ 4,293	\$ 14,693
2014	4,900	1,565	6,465	10,920	3,773	14,693
2015	5,145	1,320	6,465	11,466	3,227	14,693
2016	5,402	1,063	6,465	12,039	2,654	14,693
2017	5,672	793	6,465	12,641	2,052	14,693
2018-22	<u>10,185</u>	<u>721</u>	<u>10,906</u>	<u>28,395</u>	<u>2,235</u>	<u>30,630</u>
Total	<u>\$35,970</u>	<u>\$7,261</u>	<u>\$43,231</u>	<u>\$85,861</u>	<u>\$18,234</u>	<u>\$104,095</u>

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
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C. Other Required Disclosures - Primary Government

Revenue Bond Reserves

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

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

Segments of Enterprise Activity and Pledged Revenues

As disclosed above, Waterworks District 5 of Wards 3 and 8 issued various revenue bonds to defray the cost of constructing, installing and acquiring the water system currently in operation. The bonds were also issued to defray the cost of new expansions of that water system. All of the water service revenue generated from the operation of this activity secures the repayment of the revenue bonds outstanding at year end in the amount of \$85,861 (original amount \$250,000). The operating income of \$52,564, exclusive of depreciation of \$200,415, reflects the total current year pledged activity used for the payment of the current year principal of \$10,445 and interest of \$4,248. The following information includes the required disclosure for this entity's activities as a result of its revenue bond activity.

CONDENSED STATEMENT OF NET POSITION	
Assets:	
Current assets	\$1,745,775
Restricted assets	199,417
Noncurrent capital assets	<u>2,273,919</u>
Total Assets	4,219,111
Liabilities:	
Current liabilities	87,134
Due to other funds	36,700
Current liabilities payable from restricted assets	112,068
Long term liabilities payable from restricted assets	<u>106,765</u>
Total Liabilities	342,667
Net Assets:	
Invested in capital assets, net of related debt	2,152,088
Restricted	102,415
Unrestricted	<u>1,621,941</u>
Total Net Assets	<u>\$3,876,444</u>

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
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CONDENSED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION	
Charges for services	\$ 811,667
Operating expenses	(759,103)
Depreciation	<u>(200,415)</u>
Operating Income (Loss)	(147,851)
Nonoperating Revenues (Expenses):	
Property taxes	149,603
Investment earnings	11,904
Miscellaneous revenue	22,098
Interest expense	<u>(6,241)</u>
Total Nonoperating Revenues (Expenses)	<u>177,364</u>
Change in Net Assets	29,513
Net Position – January 1	<u>3,846,931</u>
Net Position – December 31	<u>\$3,876,444</u>

CONDENSED STATEMENT OF CASH FLOWS	
Net Cash Provided By (Used For):	
Operating activities	\$ 62,403
Noncapital financing activities	255,437
Capital related financing activities	(99,028)
Investing activities	<u>(25,195)</u>
Net Increase (Decrease)	193,617
Cash and Cash Equivalents, January 1	<u>201,171</u>
Cash and Cash Equivalents, December 31	<u>\$394,788</u>

**CALCASIEU PARISH POLICE JURY
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D. Changes in Long-Term Debt - Component Units

	Beginning Balance ^^	Additions	Deletions	Ending Balance	Due within One Year
General Obligation Bonds	\$30,013,000	\$2,620,000	(\$ 6,808,000)	\$25,825,000	\$5,535,000
Revenue Bonds **	31,231,931	3,952,579	(6,679,446)	28,505,064	1,750,971
Contracts Payable	548,291	-	(66,151)	482,140	64,505
Compensated Absences	1,084,362	674,840	(580,186)	1,179,016	1,173,510
Other Liabilities	-	20,564	-	20,564	-
OPEB Liability	5,337,099	810,623	(25,869)	6,121,853	-
Capital Lease Obligations	<u>1,688,692</u>	<u>448,170</u>	<u>(1,433,270)</u>	<u>703,592</u>	<u>174,974</u>
Total Long-Term Obligations for Component Units	<u>\$69,903,375</u>	<u>\$8,526,776</u>	<u>(\$15,592,922)</u>	<u>\$62,837,229</u>	<u>\$8,698,960</u>
<p>** The balance above is exclusive of the calculated bond discounts and deferred losses in the amount of (\$144,499) for general obligation bonds and (\$414,918) for revenue bonds. The carrying amount of general obligation and revenue bonds payable on the Statement of Net Position for component units is \$25,680,501 and \$28,090,146.</p>					
<p>^^ The beginning total liabilities of \$70,087,206 was decreased by \$183,831 which represents the removal of the long term debt for Waterworks District No. 5 of Wards 3 and 8 which was previously reported as a discretely presented component unit. In 2012, the presentation of this legally separate entity is a blended presentation since the governing board for the Water District and the Parish is the same (see Note 12(B) for further information). At December 31, 2011, the Water District had \$40,643 in general obligation bonds, \$96,306 in revenue bonds, \$5,842 in compensated absences and \$41,040 in OPEB liability.</p>					

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
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E. Debt Service Requirements – Component Units

<u>Component Units</u>						
	<u>General Obligation Bonds</u>			<u>Revenue Bonds</u>		
Year	Principal	Interest	Total	Principal	Interest	Total
2013	\$ 5,535,000	\$ 911,534	\$ 6,446,534	\$ 1,750,971	\$ 1,248,420	\$ 2,999,391
2014	4,125,000	732,245	4,857,245	1,711,862	1,132,786	2,844,648
2015	4,305,000	577,000	4,882,000	1,743,207	1,065,565	2,808,772
2016	3,175,000	436,957	3,611,957	1,799,615	994,475	2,794,090
2017	3,300,000	289,484	3,589,484	1,835,091	920,622	2,755,713
2018-22	4,285,000	374,169	4,659,169	7,516,427	3,594,186	11,110,613
2023-27	980,000	120,186	1,100,186	4,085,726	2,387,126	6,472,852
2028-32	120,000	2,400	122,400	3,229,564	1,515,601	4,745,165
2033-37	-	-	-	2,785,760	778,950	3,564,710
2038-42	-	-	-	1,041,037	267,164	1,308,201
2043-47	-	-	-	667,327	133,369	800,696
2048-52	-	-	-	338,477	15,250	353,727
Total	<u>\$25,825,000</u>	<u>\$3,443,975</u>	<u>\$29,268,975</u>	<u>\$28,505,064</u>	<u>\$14,053,514</u>	<u>\$42,558,578</u>
				General Obligation Bonds	Revenue Bonds	
				Principal Outstanding	\$28,505,064	
				Premium, Discount and Deferred Loss	(144,499)	
				Total Bonds Outstanding	<u>\$28,090,146</u>	

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
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F. 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 \$193,044,110. As of December 31, 2012 the only outstanding bonded debt for the primary government that is secured by ad valorem taxes of Calcasieu Parish is from the following component unit that is presented as a blended component unit since the Police Jury serves as the governing board for this District. The legal debt margin, after subtracting \$35,970 in debt applicable to the debt limit is \$193,008,140.

Blended Component Unit	Amount Outstanding
Waterworks District No. 5 of Wards 3 & 8	<u>\$ 35,970</u>

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 2011 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 \$500,000 or total claims of \$2 million per year. The Parish received \$28,780 in 2012 for stop-loss coverage, \$49,911 for second injury fund reimbursements and \$15,070 in third party subrogation claims for the workmen's compensation fund. An additional receivable in the amount of \$140,307 was recorded for stop-loss coverages, second injury fund claims, and third party subrogation claims that were received, or expected to be received, in 2013 for reimbursement of claims paid prior to December 31, 2012.

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. The Parish received \$135,104 in stop-loss coverages for health claims in 2012 and \$113,890 in subrogation and other third party reimbursement claims. An additional accrual in the amount of \$231,150 and \$53,488 was recorded to offset the year end liability for stop-loss and subrogation or third party reimbursements that were received or expected to be received in 2013 but that related to claims incurred prior to December 31, 2012. Transactions for the dental insurance are included in the health insurance fund.

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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 Intergovernmental Payable. This amount will be returned to the Port of Lake Charles upon any termination of the above agreement. The operating statement of the internal service fund named above reflects only the claims servicing revenue and administrative costs paid to the Parish by the Port of Lake Charles. Pool participants are responsible for their own respective claims until the applicable stop-loss coverage becomes effective. The Parish's policy with respect to purchasing specific stop-loss and aggregate stop-loss coverages as discussed in the previous paragraph also apply to the Port of Lake Charles' activity. 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, 2012, the Parish is a defendant in numerous lawsuits. Fifteen (15) lawsuits are being defended by outside counsel or by appropriate insurance defense counsel. The suits have arisen in the normal course of operations by the Parish. The lawsuits 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 fifteen 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 \$915,850 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.

**CALCASIEU PARISH POLICE JURY
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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 \$45,000 for four 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.

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

	<u>Beginning of Year Liability</u>	Current Year Claims and Changes In Estimates	Claim Payments	End of Year Liability
<u>(1) Workmen's Compensation Fund</u>				
2011	\$890,366	1,062,410	(1,254,138)	\$698,638
2012	\$698,638	416,959	(578,270)	\$537,327
<u>(2) Health Insurance Fund</u>				
2011	\$591,993	7,529,403	(7,399,704)	\$721,692
2012	\$721,692	8,902,596	(8,836,338)	\$787,950
<u>(3) General Liability Fund</u>				
2011	\$977,800	148,567	(215,347)	\$911,020
2012	\$911,020	535,954	(531,124)	\$915,850
<u>(4) Unemployment Insurance Fund</u>				
2011	\$13,547	38,567	(39,634)	\$12,480
2012	\$12,480	29,266	(34,833)	\$ 6,913

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 Position.

**CALCASIEU PARISH POLICE JURY
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The Calcasieu Parish Police Jury has the following construction commitments as of December 31, 2012:

R.E. Heidt Construction - Project 2011-05	\$1,405,466
Shannon Smith Construction – Calcasieu Point Landing	889,038
W.E. McDonald – Project 2011-07	2,971,367
Pat Williams Construction – 901 Lakeshore Renovations	1,192,140
Bessette Development – Burton Coliseum Renovations	303,913
Aucoin & Associates – You Winn and Gloria Drive Improvements	10,507
Bessette Development – SEED Center	<u>642,104</u>
Total Primary Government Construction Commitments	<u>\$7,414,535</u>

C. Joint Service Agreements

The Parish 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 control 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 2012 payment was \$481,117. There are also other agreements with various municipalities for animal control services.

The Parish 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 2012 payment was \$551,412. 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 2012, the Parish paid \$261,669 in nursing service payments, \$36,069 in dental payments and \$55,946 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 2012, a payment of \$47,634 was made for the program year July 1, 2011 through June 30, 2012.

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. This option was executed in 2012 and \$655,611 was paid in 2012.

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 2012, the Parish paid DHHR directly \$319,634 while paying direct nursing costs for the Health Unit in the amount of \$211,246 which includes a credit for a prior year overpayment.

**CALCASIEU PARISH POLICE JURY
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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 2012 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 2012, the Parish remitted to the City of Lake Charles \$1,577,044 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.

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 2012. There is one year 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 2012, the Parish paid \$192,633 specifically for salary and fringe benefit supplements. The Parish also directly paid \$109,633 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.

**CALCASIEU PARISH POLICE JURY
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The Calcasieu Parish Gaming Revenue District had the following activity for 2012:

Collections:		Distributions:	
L'auberge	\$13,976,217	City of Lake Charles	\$ 9,763,470
Isle of Capri Boarding Fees	6,501,702	Calcasieu Parish Police Jury	9,763,470
Delta Downs Slot Proceeds	<u>6,083,826</u>	Port of Lake Charles**	2,329,370
Total Collections	26,561,745	Education Entities**	3,303,585
Undistributed Receivable	<u>10,189,091</u>	City of Sulphur	423,473
Total Additions to Fund	<u>\$ 36,750,836</u>	City of Westlake++	401,850
		City of Dequincy	193,346
** See discussion under L'auberge (Pinnacle) regarding 2007 Agreement and Isle of Capri.		Town of Iowa	190,143
		Town of Vinton	<u>193,038</u>
++ See discussion under Isle of Capri regarding City of Westlake payments. The City of Westlake is not a member of the Gaming Revenue District sharing agreement but receives a separate payment from the Parish under the 2012 amendment with the Isle of Capri.		Total Distributions	26,561,745
		Due to Other Governments	<u>10,189,091</u>
		Total Deletions to Fund	<u>\$36,750,836</u>

L'auberge (Pinnacle) - In December 2003, the Parish and the City of Lake Charles entered into an agreement with PNK, LLC (Pinnacle) whereby both governmental entities would receive, in the aggregate, the greater of: (1) a \$5,000,000 guarantee (paid in monthly installments) or (2) a predetermined percentage of net gaming proceeds. The latter percentage fluctuates based on the net gaming proceeds and, if it is larger than the guarantee amount identified in item 1, then the excess is paid in January of the following year. In addition to the 2003 agreement, another agreement was executed with Pinnacle in August 2007 whereby the Parish, the City of Lake Charles and the Lake Charles Harbor & Terminal District ("Port") agreed to allocate the revenue from the first casino location operated by Pinnacle (based on the 2003 agreement above) as well as any revenue from the anticipated opening of Pinnacle's second casino. This 2007 agreement specifically 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 subsequently awarded the "forfeited" gaming license once held by Pinnacle to Creative Casinos LLC. The local option election was held in 2011, and Calcasieu 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. No changes have been made to the Pinnacle agreements referred to in the previous paragraph.

In 2012, Ameristar Casinos, Inc. entered into an agreement with Creative Casinos LLC to purchase all of the equity interest of Creative Casinos LLC. The Louisiana Gaming Control Board approved the transfer of equity interest in June 2012. In December 2012, Pinnacle entered into an agreement with Ameristar Casinos, Inc. to purchase all of the outstanding equity shares of Ameristar Casinos, Inc. This agreement is still subject to federal and state regulatory approval. Subsequent to the purchase agreement, the Federal Trade Commission and Pinnacle entered an agreement for the company to sell the Lake Charles Ameristar casino resort being constructed as a condition of consummating the acquisition of outstanding equity shares of Ameristar Casinos, Inc. Construction of the Ameristar casino began in 2012, and is expected to be completed in mid-2014. Details on the arrangement for selling the casino resort have yet to be determined by the Federal Trade Commission and the Louisiana Gaming Control Board.

**CALCASIEU PARISH POLICE JURY
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Isle of Capri – Prior to 2012, the 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. 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. As a result, an amendment to the previous agreements was executed with an effective date of February 7, 2012. This 2012 amendment resulted in a larger annual guaranteed cash payment to the Parish with the agreement that the increased portion of that annual guaranteed amount would be paid by the Parish directly to the City of Westlake for 2012, 2013 and 2014. In 2012, the Parish would receive an annual guaranteed amount of \$1.5 million as compared to the previous \$1 million with the City of Westlake receiving \$770,000 as compared to the previous \$270,000 discussed in the preceding paragraph. In 2013 and 2014, the annual guaranteed amounts would be \$1.4 million and \$1.315 million respectively with the City of Westlake receiving \$670,000 and \$585,000 respectively. Beginning in 2015, the Parish will begin receiving a decreasing annual guaranteed amount of \$675,000 in 2015 to \$304,250 in 2023 when the current agreement expires. In 2015, the City of Westlake will no longer receive any portion of the annual guaranteed amount.

The 2012 amendment also provided for an infrastructure and public services fee of .35% of gross gaming revenue in 2012, .25% in 2013, .15% in 2014 and .10% in 2015 through 2023 to be assessed and collected by the Parish then remitted in total to the City of Westlake. The Parish would also receive a head tax of 4.2% of gross gaming revenue which would replace the 2.766% of gross gaming revenue discussed in the first paragraph of this section above. The educational entities above would continue to receive one-sixth of the 4.2% of gross gaming revenue “head tax.”

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, 2012, 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.

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.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. Also included in this report is historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due. This annual 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.

**CALCASIEU PARISH POLICE JURY
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Contributions to the System are made by both employees and the Parish as a percentage of salaries. The payroll for the primary government employees covered by the System for the year ended December 31, 2012 was \$22,406,850. The Parish's total payroll was \$24,698,624.

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 2012 was 15.75% while the contribution rates for 2011 and 2010 were 15.75% as well for both years. The Parish's contribution to the System for the years ended December 31, 2012, 2011 and 2010 were \$3,529,093, \$3,453,582, and \$3,514,061 respectively, which equals the required contribution for each year.

For employees hired prior to January 1, 2007, a member is eligible for normal retirement if he has at least: (1) thirty years of creditable service regardless of age, (2) twenty-five years of creditable service and is at least age 55, (3) ten years of creditable service and is at least age 60 or (4) seven years of creditable service and at least age 65. The retirement benefit is equal to three percent of the member's final average compensation (defined as the average of the highest consecutive thirty-six (36) months) multiplied by his years of creditable service.

For employees hired after January 1, 2007, a member is eligible for normal retirement if he has at least: (1) thirty years of creditable service at age 55, (2) ten years of creditable service at age 62, or (3) seven years of creditable service at age 67. The retirement benefit is equal to three percent of the member's final five year average compensation (defined as the average of the highest consecutive sixty (60) months) multiplied by his years of creditable service.

The System also provides death and disability benefits.

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 Position. The Parish contracted with a third party consultant to perform the actuarial valuation required by GASB Statement No. 45 as of January 1, 2008, January 1, 2010 and January 1, 2012. Since GASB Statement No. 45 requires valuations every other year for plan memberships exceeding 200, the actuarial valuations prepared will be utilized for the two year periods of 2008 and 2009, 2010 and 2011, and 2012 and 2013 with the inclusion of the appropriate second year adjustments.

Actuarial valuations for OPEB plans involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. These actuarially determined amounts are subject to continual revisions as actual results are compared to past expectations and new estimates are made about the future. The schedule of funding progress presented immediately following the financial statements as required supplementary information, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

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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 District 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
Fire Protection Dist. No. 1 of Ward 1	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. 2 of Ward 4
Calcasieu Parish Communications District	Waterworks Dist. No. 7 of Wards 6 & 4
Gravity Drainage Dist. No. 4 of Ward 3	West Calcasieu Community Center

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 2012 was \$388,958 which represents \$302,175 for the primary government and \$86,783 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 2012 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 calculations of the OPEB plan reflect a long-term perspective. Consistent with this perspective, the actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

The projected unit credit actuarial cost method was used for the January 1, 2008, January 1, 2010 and January 1, 2012 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 all three valuations included a 4% investment rate of return, compounded annually. Life expectancies for the 2012 actuarial valuation report were based on the RP 2000 Male and Female Tables which is consistent with the 2008 and 2010 valuation reports. Turnover rates for both valuation reports were based on the government’s historical data and modified based on years of employment.

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NOTES TO THE FINANCIAL STATEMENTS
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For the January 1, 2012 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 2012 actuarial valuation assumed a healthcare cost inflation rate of 10% decreasing to an ultimate rate of 5% in 2019 and beyond. A 1% inflation factor was utilized each year. The 2012 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 open amortization period. The remaining amortization period at January 1, 2012 was twenty-five 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. Trend information has been disclosed below for 2010, 2011 and 2012. The ARC was calculated as part of the January 1, 2008, January 1, 2010 and January 1, 2012 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	Business-Type Activities ^^	Total Primary Government	Parish Plan Component Units **	Total OPEB Plan
Annual Required Contribution (ARC)	\$ 874,443	\$ -	\$ 874,443	\$ 362,191	\$ 1,236,634
Interest on Net OPEB Obligation	158,190	1,642	159,832	62,866	222,698
Adjustment to ARC	<u>(43,320)</u>	<u>(42,682)</u>	<u>(86,002)</u>	<u>(27,789)</u>	<u>(113,791)</u>
Annual OPEB Cost (Expense)	989,313	(41,040)	948,273	397,268	1,345,541
Less: Contributions	<u>(302,175)</u>	<u>-</u>	<u>(302,175)</u>	<u>(86,783)</u>	<u>(388,958)</u>
Increase in Net OPEB Obligation	687,138	(41,040)	646,098	310,485	956,583
Net OPEB Oblig. at Beginning of Year^^	<u>3,954,759</u>	<u>41,040</u>	<u>3,995,799</u>	<u>1,571,656</u>	<u>5,567,455</u>
Net OPEB Oblig. at End of Year	<u>\$4,641,897</u>	<u>\$ -</u>	<u>\$4,641,897</u>	<u>\$1,882,141</u>	<u>\$6,524,038</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 Waterworks District No. 5 of Wards 3 and 8 was previously presented as a discretely presented component unit. In 2012, the Water District was presented as a blended component unit of the Parish. (See Note 12(B) for further information). For the primary government, the net OPEB obligation at the beginning of the year was increased by \$41,040 to reflect the activity for the Water District and a corresponding reduction was made to the component unit column. At the end of 2012, the Water District had no employees; therefore the OPEB obligation was removed.					

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2012**

<u>Trend Information for OPEB Plan:</u>			
Fiscal Year Ended	Primary Government ^^	Component Units**	OPEB Plan Totals
<u>December 31, 2010:</u>			
Annual OPEB Cost	\$1,260,520	\$522,856	\$1,783,376
% of Annual OPEB Cost Contributed	23%	14%	20%
Net OPEB Obligation	\$2,894,238	\$1,102,010	\$3,996,248
<u>December 31, 2011:</u>			
Annual OPEB Cost	\$1,332,836	\$507,490	\$1,840,326
% of Annual OPEB Cost Contributed	17%	7%	15%
Net OPEB Obligation	\$3,995,799	\$1,571,656	\$5,567,455
<u>December 31, 2012:</u>			
Annual OPEB Cost	\$948,273	\$397,268	\$1,345,541
% of Annual OPEB Cost Contributed	30%	22%	29%
Net OPEB Obligation	\$4,641,897	\$1,882,141	\$6,524,038
** 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 Waterworks District No. 5 of Wards 3 and 8 was previously presented as a discretely presented component unit. In 2012, the Water District was presented as a blended component unit of the Parish. (See Note 12(B) for further information). For the primary government, the net OPEB obligations for 2011 and 2010 were increased by \$41,040 and \$28,100 respectively while the annual OPEB costs for 2011 and 2010 were increased by \$12,941 and \$14,098 respectively to reflect the activity for the Water District. Corresponding decreases were reflected in the component unit totals.			

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

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%	\$30,076,424	41%
01/01/10	\$0	\$17,227,969	\$17,227,969	0.00%	\$30,359,316	57%
01/01/12	\$0	\$15,571,023	\$15,571,023	0.00%	\$31,178,169	50%
** 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, 2012**

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 2012, the State paid supplemental salaries to the following groups of employees of the primary government: district judges, certain district judges' employees, 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 2012 financial statements are as follows:

	State Supplemented Salaries	Retirement Contributions	Total 2012 On-Behalf Payments
<u>Primary Government:</u>			
Governmental Activities	\$1,559,444	\$1,052,147	\$2,611,591
Business-Type Activities	-	<u>8,563</u>	<u>8,563</u>
Total Primary Government	1,559,444	1,060,710	2,620,154
<u>Component Units:</u>			
District Attorney	1,212,022	-	1,212,022
Fire Protection Districts	183,131	223,988	407,119
Other Component Units	-	<u>542,573</u>	<u>542,573</u>
Total Component Units	<u>1,395,153</u>	<u>766,561</u>	<u>2,161,714</u>
Total On-Behalf Payments	<u>\$2,954,597</u>	<u>\$1,827,271</u>	<u>\$4,781,868</u>

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2012**

I. Restricted Assets

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

<u>Restricted Account</u>	<u>Nonmajor Enterprise Fund</u>
Cash for Bond Covenants	\$ 15,305
Investments for Customer Deposits	101,608
Investments for Bond Covenants	<u>87,252</u>
Total Primary Government	<u>\$ 204,165</u>

NOTE 12: STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. 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 2012 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 previously in the Note 1(E), 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.

	<u>General Fund</u>	<u>Public Works Operating Fund</u>	<u>Calcasieu Parish Library Fund</u>
Net Change in Fund Balance (GAAP)	(\$2,315,361)	(\$1,070,725)	\$812,216
<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)	3,025,703	944,370	-
<u>Adjustment for Basis Differences:</u>			
To Adjust for Revenues and Deferrals	141,689	(13,432)	(179,962)
To Adjust for Expenditures and Accruals	<u>520,260</u>	<u>350,791</u>	<u>317,556</u>
Net Change in Fund Balance (Budgetary Basis)	<u>\$1,372,291</u>	<u>\$ 211,004</u>	<u>\$949,810</u>

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2012**

B. Fund Balance / Net Position 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, 2012, the Parish has inventory in the amount of \$724,235 in the Public Works Operating Fund and \$267,242 in the Mosquito Control Fund. The change in inventory for Public Works Operating Fund from 2011 to 2012 was an increase in the amount of \$76,777 while the Mosquito Control Fund increased by \$267,242 for the first year inventory reporting.

Net Position Restatements - Primary Government

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

	Ending 12/31/11 Net Position Balance	(**) Prior Period Adjustments	Beginning 1/1/2012 Net Position Balance as Restated
Business-Type Activities Net Position	<u>\$7,062,268</u>	<u>\$3,857,620</u>	<u>\$10,919,888</u>

** **Prior Period Adjustments** - The following adjustments were made to the December 31, 2011 ending balance:

- The Waterworks District No. 5 of Wards 3 and 8 was previously presented as a discretely presented component unit. In 2012, the Parish dissolved the separate governing board for the District and became the governing board for that District. Since both the Parish and the Water District had the same governing board, governmental reporting standards require that a blended presentation be presented for the component unit as opposed to the previous reporting as a discretely presented component unit. Net position for the primary government increased by \$3,838,099 while the net position for discretely presented component units decreased by the same amount. A second prior period adjustment was made to properly report accounts receivable which was understated for the prior year in the amount of \$8,832. The understatement resulted from posting issues for new accounts and, as a result, net position was increased by \$8,832 to \$3,846,931 for this second adjustment.
- Sewer District No. 11 of Ward 3 recorded an increase in its January 1, 2012 beginning net position of \$8,071 to correct the reporting of accounts receivable. Because of posting issues for new accounts, the accounts receivable was understated in the previous year by \$8,071.
- Sewer District No. 8 of Ward 4 recorded an increase in its January 1, 2012 beginning net position of \$2,618 to correct the reporting of unbilled sewer revenue.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2012**

Net Position Restatements - Discretely Presented Component Units

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

	Ending 12/31/11 Net Position Balance	(**) Prior Period Adjustments	Beginning 1/1/2012 Net Position Balance as Restated
Net Position – Component Units	<u>\$280,659,450</u>	<u>(\$3,838,099)</u>	<u>\$276,821,351</u>

** **Prior Period Adjustments** - The following adjustments were made to the December 31, 2011 ending balance:

- The Waterworks District No. 5 of Wards 3 and 8 was previously presented as a discretely presented component unit. In 2012, the Parish dissolved the separate governing board for the District and became the governing board for that District. Since both the Parish and the Water District had the same governing board, governmental reporting standards require that a blended presentation be presented for the component unit as opposed to the previous reporting as a discretely presented component unit. Net position for the primary government increased by \$3,838,099 while the net position for discretely presented component units decreased by the same amount.

Funds with Deficit Fund Balances / Net Position

There were two nonmajor special revenue funds that reflected deficit net position/fund balance. The Coastal Impact Assistance Fund in the amount of \$22,199 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. The second fund is the Calcasieu Parish Law Library Commission Fund in the amount of \$1,172 which primarily relates to ongoing issues of rising operating costs. In an effort to address the issue, the Parish, at the end of 2012, increased the court cost which is the source of funding for this activity.

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 the "Other Restrictions" 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	\$30,264,906
Dedicated Sales Tax for Trash Pickups	3,275,785
Grant Funds Restricted for Specific Programs	<u>1,885,610</u>
Total Restricted Fund Balance – "Other Restrictions"	<u>\$35,426,301</u>

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2012**

Net Position Restrictions

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

	Primary Government	Component Units
<u>Capital Projects:</u>		
Dedicated Sales Tax for Road Construction and Improvement	\$ 54,070,357	\$ -
Various Sources of Revenue and Debt Specifically Issued for Construction and Improvement Projects	-	<u>1,002,899</u>
Total Net Position Restricted for Capital Projects	54,070,357	1,002,899
<u>Debt Service:</u>		
Dedicated Sales and Property Tax Revenue Authorized by the Electorate to Repay Debt	<u>102,415</u>	<u>5,855,776</u>
Total Net Position Restricted for Debt Service	102,415	5,855,776
<u>External Legal Constraints:</u>		
Dedicated Property Taxes Authorized by Electorate to Specific Special Revenue Funds and Purposes	29,468,820	-
Dedicated Sales Tax for Road Maintenance and Construction	64,344,270	-
State Road Funds Dedicated for Transportation	8,615,972	-
Dedicated Sales Tax for Trash Pickups	3,267,001	-
Grant Funds Restricted for Specific Programs	<u>1,488,821</u>	-
Total Net Position Restricted for External Legal Constraints	<u>107,184,884</u>	-
Total Restricted Net Position	<u>\$161,357,656</u>	<u>\$6,858,675</u>

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2012**

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 2012 is as follows:

Francis Andrepont	\$ 14,400	Charles S. Mackey, D.D.S.	\$ 300
Guy Brame	14,400	James Mayo	14,100
Brent Clement	300	Hal McMillin	14,400
Calvin Collins	300	Dennis Scott	14,400
Les Farnum	14,400	Shannon Spell	14,400
Elizabeth Griffin	14,400	Tony Stelly	14,400
Kevin Guidry	14,400	Claude Syas	300
Tony Guillory	14,100	Ray Taylor	14,100
Nic Hunter	14,100	Sandy Treme	<u>14,400</u>
Chris Landry	14,400	Total Compensation	<u><u>\$216,000</u></u>

B. Communication District Wireless E911 Service

Act 1029 of the 1999 Louisiana Revised Statutes authorizes the Parish governing authority of a Communication District to levy an emergency telephone service charge on wireless communication systems to pay the costs of implementing Federal Communication Commission (FCC) ordered enhancements to the E911 system. The Act further requires those governing authorities to disclose in the audited financial statements the information on the revenues derived from the service charge, the use of such revenues, and the status of implementation of wireless E911 service. The emergency telephone service charge of \$.85 cents per month per subscriber is currently being collected. This revenue will be used to pay the costs of technological enhancements to the E911 system. A total of \$8,793,520 has been spent thus far with \$1,468,984 being spent in 2012. The Communication District has collected the following revenues:

Year	Collected Amount	Year	Collected Amount
2000	\$ 349,549	2007	\$ 1,188,033
2001	815,785	2008	1,334,823
2002	611,274	2009	1,421,192
2003	610,828	2010	1,304,981
2004	628,089	2011	1,378,444
2005	955,337	2012	<u>1,199,497</u>
2005	1,159,430	Total	<u><u>\$14,116,692</u></u>
2006	1,159,430		

**CALCASIEU PARISH POLICE JURY
 MODIFIED APPROACH FOR REPORTING INFRASTRUCTURE ASSETS -
 ROAD INFRASTRUCTURE CONDITION ASSESSMENT AND MAINTENANCE DATA
 FOR THE YEAR ENDED DECEMBER 31, 2012**

Completed Condition Assessments (Note 1):

<u>Year</u>	<u>Asphalt Road Infrastructure</u>
December 31, 2012	93*
December 31, 2011	94*
December 31, 2010	93*

* 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, 2012	\$13,471,884	\$12,917,555
December 31, 2011	\$16,592,507	\$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

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, 2012

Note 1 - Modified Approach

Calcasieu Parish maintains a comprehensive inventory of road infrastructure. This includes approximately 1,168 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 2010, 2011 and 2012 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 from year to year appears to be leveling out as the asphalt unit prices and the competition level by the area contractors appear to be stabilizing from what was experienced after the 2005 hurricane season. The impact is shown in that the variance of actual expenditures from 2011 to 2012 which was minimal (less than 1%). The variance from 2010 to 2011 was attributable to the fact that the number of road miles completed during 2011 was less than the miles completed in 2010 and as a result the overall expenditures decreased from 2010 to 2011. With regards to the 2009 to 2010 variance in actual expenditures, that variance was due to the reduction in construction costs. More contractors were submitting bids for the road projects since the 2005 hurricane season which was increasing competition and decreasing the overall costs of the projects. The 2008 to 2009 actual expenditure variance was once again attributed to the fact that more road miles were constructed. In 2008, only 79 miles were completed, while in 2009, 121 road miles were completed.

With respect to the variances between the actual expenditures and the budgeted expenditures, the 2012 amounts were within reasonable amounts given that the variance was less than four (4%). In 2009, 2010, 2011 and 2012, 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. For the calendar year 2008, the actual maintenance cost exceeded the budget estimate due to continued unstable construction costs from the 2005 hurricane season.

**CALCASIEU PARISH POLICE JURY
OTHER POSTEMPLOYMENT BENEFITS -
SCHEDULE OF FUNDING PROGRESS
FOR THE YEAR ENDED DECEMBER 31, 2012**

**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%	\$30,076,424	41%
01/01/10	\$0	\$17,227,969	\$17,227,969	0.00%	\$30,359,316	57%
01/01/12	\$0	\$15,571,023	\$15,571,023	0.00%	\$31,178,169	50%



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.

Continuum of Care Fund accounts for the federal funds provided for the creation and collaboration of member agencies and organizations to coordinate programs that aid homeless and low income individuals in the process of obtaining various forms of assistance.

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.

South Ward 3 Sewer Main Fund accounts for the planning and construction activities for a wastewater collection system for the southern portion of Ward 3. Both local funds and grant funds will be used to fund these activities.

LCDBG Mossville Water Project accounts for the construction of a water distribution system for the Mossville area. A combination of federal and state grants will be used to fund this construction.

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.



**CALCASIEU PARISH POLICE JURY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2012**

	Special Revenue			
	Office of Juvenile Justice Services Fund	Criminal Court Fund	Health Unit Fund	Solid Waste Fund
ASSETS				
Cash and cash equivalents	\$ 1,943,458	\$ 637,789	\$ 1,804,339	\$ 622,189
Investments	6,222,609	2,048,062	5,858,189	2,002,914
Receivable (net of allowances for uncollectibles):				
Property	4,661,773	4,416,412	3,312,310	-
Sales	-	-	-	726,364
Interest receivable	10,937	3,910	9,948	2,659
Intergovernmental receivable	177,687	117,287	5,674	-
Due from other funds	-	-	-	-
Due from component units	-	86,284	-	-
Prepaid items	26,239	7,540	-	-
Other receivables	100	-	-	-
Inventory	-	-	-	-
Total assets	<u>\$ 13,042,803</u>	<u>\$ 7,317,284</u>	<u>\$ 10,990,460</u>	<u>\$ 3,354,126</u>
LIABILITIES				
Accounts payable	\$ 76,110	\$ 25,841	\$ 130,000	\$ 67,146
Accrued liabilities	77,072	51,004	6,203	6,366
Intergovernmental payable	-	8,518	-	-
Due to other funds	-	-	-	-
Due to component units	-	-	-	-
Deferred revenue	4,820,307	4,518,989	3,409,242	4,829
Retainage payable	-	-	8,346	-
Other liabilities	-	-	-	-
Total liabilities	<u>4,973,489</u>	<u>4,604,352</u>	<u>3,553,791</u>	<u>78,341</u>
FUND BALANCES				
Nonspendable:				
Prepaid items	26,239	7,540	-	-
Inventories	-	-	-	-
Restricted	8,043,075	2,705,392	7,436,669	3,275,785
Assigned:				
Capital improvements	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	<u>8,069,314</u>	<u>2,712,932</u>	<u>7,436,669</u>	<u>3,275,785</u>
Total liabilities and fund balances	<u>\$ 13,042,803</u>	<u>\$ 7,317,284</u>	<u>\$ 10,990,460</u>	<u>\$ 3,354,126</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
\$ 1,441,380	\$ 117,035	\$ 151,384	\$ 103,010	\$ 85,795	\$ 906,113	\$ 9,464	\$ 11,176
4,626,365	375,671	1,666,906	201,095	-	-	269	95,029
3,373,638	2,008,856	-	-	-	-	-	-
-	-	-	-	-	-	-	-
8,050	706	2,158	415	-	-	4	142
4,525	-	-	176,706	41,196	72,350	1,240,770	70,912
426	-	136	-	-	-	102,128	10,733
-	-	-	-	-	-	2,264	-
2,060	-	15,805	9,322	2,143	-	-	-
19,747	-	27,041	-	-	-	15,444	-
267,242	-	-	-	-	-	-	-
<u>\$ 9,743,433</u>	<u>\$ 2,502,268</u>	<u>\$ 1,863,430</u>	<u>\$ 490,548</u>	<u>\$ 129,134</u>	<u>\$ 978,463</u>	<u>\$ 1,370,343</u>	<u>\$ 187,992</u>
\$ 44,653	\$ 7,128	3,250	\$ 29,941	\$ 28,549	\$ 13,269	\$ 4,391	\$ 12,637
17,323	-	5,738	22,735	13,607	-	5,850	-
67	-	253,223	-	-	-	85,606	46,234
-	-	-	120,639	-	59,081	976,700	70,026
-	-	-	-	-	-	-	-
3,452,006	2,055,512	6,487	15,183	-	905,262	196,088	81,294
-	-	-	-	-	-	-	-
-	-	27,472	-	-	-	57,061	-
<u>3,514,049</u>	<u>2,062,640</u>	<u>296,170</u>	<u>188,498</u>	<u>42,156</u>	<u>977,612</u>	<u>1,325,696</u>	<u>210,191</u>
2,060	-	15,805	9,322	2,143	-	-	-
267,242	-	-	-	-	-	-	-
5,960,082	439,628	1,551,455	199,498	84,835	851	44,647	-
-	-	-	93,230	-	-	-	-
-	-	-	-	-	-	-	(22,199)
<u>6,229,384</u>	<u>439,628</u>	<u>1,567,260</u>	<u>302,050</u>	<u>86,978</u>	<u>851</u>	<u>44,647</u>	<u>(22,199)</u>
<u>\$ 9,743,433</u>	<u>\$ 2,502,268</u>	<u>\$ 1,863,430</u>	<u>\$ 490,548</u>	<u>\$ 129,134</u>	<u>\$ 978,463</u>	<u>\$ 1,370,343</u>	<u>\$ 187,992</u>

continued

**CALCASIEU PARISH POLICE JURY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2012**

	Special Revenue				
	Homeland Security Fund	Continuum of Care 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	\$ 1	-	\$ 1,108,516	\$ 37	\$ 247,781
Investments	4	-	3,558,225	55	795,614
Receivable (net of allowances for uncollectibles):					
Property	-	-	1,000,000	-	1,610,733
Sales	-	-	-	-	-
Interest receivable	2	-	5,934	5	1,310
Intergovernmental receivable	174,906	86,012	-	2,778	-
Due from other funds	-	121	-	-	399
Due from component units	-	-	-	-	-
Prepaid items	-	-	-	-	-
Other receivables	-	1,586	-	-	-
Inventory	-	-	-	-	-
Total assets	<u>\$ 174,913</u>	<u>\$ 87,719</u>	<u>\$ 5,672,675</u>	<u>\$ 2,875</u>	<u>\$ 2,655,837</u>
LIABILITIES					
Accounts payable	\$ 70,819	\$ 51	\$ -	\$ 47	\$ -
Accrued liabilities	101	843	-	-	-
Intergovernmental payable	-	-	-	-	-
Due to other funds	19,766	86,728	-	4,000	-
Due to component units	80,000	-	-	-	-
Deferred revenue	-	-	1,000,000	-	1,648,452
Retainage payable	-	-	-	-	-
Other liabilities	-	-	-	-	-
Total liabilities	<u>170,686</u>	<u>87,622</u>	<u>1,000,000</u>	<u>4,047</u>	<u>1,648,452</u>
FUND BALANCES					
Nonspendable:					
Prepaid items	-	-	-	-	-
Inventories	-	-	-	-	-
Restricted	4,227	97	4,672,675	-	1,007,385
Assigned:					
Capital improvements	-	-	-	-	-
Unassigned	-	-	-	(1,172)	-
Total fund balances	<u>4,227</u>	<u>97</u>	<u>4,672,675</u>	<u>(1,172)</u>	<u>1,007,385</u>
Total liabilities and fund balances	<u>\$ 174,913</u>	<u>\$ 87,719</u>	<u>\$ 5,672,675</u>	<u>\$ 2,875</u>	<u>\$ 2,655,837</u>

Capital Projects

Courthouse Complex Fund	Parks Capital Improvement Fund	Coliseum Capital Improvement Fund	Juvenile Justice Construction Fund	South Ward 3 Sewer Main Fund	LCDBG Mossville Water Project Fund	SEED Center Construction Fund	Total Nonmajor Governmental Funds
\$ 926,873	\$ 1,527,777	\$ 33,817	\$ 166,927	\$ 166,329	\$ -	\$ 168,005	\$ 12,179,195
3,837,701	4,912,655	172,214	535,821	533,900	-	794,253	38,237,551
-	-	-	-	-	-	-	20,383,722
-	-	-	-	-	-	-	726,364
6,617	6,749	413	660	569	-	1,273	62,460
-	-	172,589	-	-	-	1,633,951	3,977,343
-	-	-	-	-	6,028	-	119,972
-	-	-	-	-	-	-	88,548
-	-	-	-	-	-	-	63,109
-	-	-	-	-	-	-	63,918
-	-	-	-	-	-	-	267,242
<u>\$ 4,771,191</u>	<u>\$ 6,447,181</u>	<u>\$ 379,033</u>	<u>\$ 703,408</u>	<u>\$ 700,798</u>	<u>\$ 6,028</u>	<u>\$ 2,597,482</u>	<u>\$ 76,169,424</u>
\$ 27,762	\$ 37,886	\$ 158,543	\$ -	\$ -	\$ 3,980	\$ 223,359	965,362
-	-	-	-	-	-	-	206,842
-	-	-	-	-	-	-	393,648
185,068	2,568	7,847	-	-	2,048	-	1,534,471
-	-	-	-	-	-	-	80,000
-	-	-	-	-	-	-	22,113,651
8,127	8,361	79,305	-	-	-	467,296	571,435
-	-	-	-	-	-	-	84,533
<u>220,957</u>	<u>48,815</u>	<u>245,695</u>	<u>-</u>	<u>-</u>	<u>6,028</u>	<u>690,655</u>	<u>25,949,942</u>
-	-	-	-	-	-	-	63,109
-	-	-	-	-	-	-	267,242
-	-	-	-	-	-	-	35,426,301
4,550,234	6,398,366	133,338	703,408	700,798	-	1,906,827	14,486,201
-	-	-	-	-	-	-	(23,371)
<u>4,550,234</u>	<u>6,398,366</u>	<u>133,338</u>	<u>703,408</u>	<u>700,798</u>	<u>-</u>	<u>1,906,827</u>	<u>50,219,482</u>
<u>\$ 4,771,191</u>	<u>\$ 6,447,181</u>	<u>\$ 379,033</u>	<u>\$ 703,408</u>	<u>\$ 700,798</u>	<u>\$ 6,028</u>	<u>\$ 2,597,482</u>	<u>\$ 76,169,424</u>

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

	Special Revenue				
	Office of Juvenile Justice Services Fund	Criminal Court Fund	Health Unit Fund	Solid Waste Fund	Mosquito Control Fund
REVENUES					
Taxes:					
Property	\$ 4,750,518	\$ 4,494,926	\$ 3,367,485	\$ -	\$ 3,427,108
Sales	-	-	-	7,710,003	-
Intergovernmental revenues	810,040	1,769,999	452,135	2,485	80,582
Charges for services	29,782	307,960	-	-	-
Fines and forfeitures	35	912,170	-	555	-
Investment earnings	61,097	20,463	52,112	9,048	43,940
Sale of assets	-	-	47	65,118	13,044
Donations	42,622	-	-	-	-
Miscellaneous revenues	120	15	-	-	2,000
Total revenues	<u>5,694,214</u>	<u>7,505,533</u>	<u>3,871,779</u>	<u>7,787,209</u>	<u>3,566,674</u>
EXPENDITURES					
Current:					
General government	-	3,930,224	-	-	-
Public safety	5,520,731	174,472	-	-	-
Public works	-	-	-	-	-
Sanitation	-	-	-	5,938,780	-
Health and welfare	-	-	1,619,153	-	3,205,030
Culture and recreation	-	-	-	-	-
Capital outlay	-	-	152,571	-	44,744
Intergovernmental	-	2,896,387	-	-	-
Total expenditures	<u>5,520,731</u>	<u>7,001,083</u>	<u>1,771,724</u>	<u>5,938,780</u>	<u>3,249,774</u>
Excess (deficiency) of revenues over (under) expenditures	<u>173,483</u>	<u>504,450</u>	<u>2,100,055</u>	<u>1,848,429</u>	<u>316,900</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	50,000	-	-	-	86,133
Transfers out	-	-	(1,770,953)	-	-
Insurance proceeds	-	-	-	-	19,747
Total other financing sources and uses	<u>50,000</u>	<u>-</u>	<u>(1,770,953)</u>	<u>-</u>	<u>105,880</u>
Net change in fund balances	223,483	504,450	329,102	1,848,429	422,780
Fund balances at beginning of year as restated	7,845,831	2,208,482	7,107,567	1,427,356	5,539,362
Change in reserves for inventories	-	-	-	-	267,242
Fund balances at end of year	<u>\$ 8,069,314</u>	<u>\$ 2,712,932</u>	<u>\$ 7,436,669</u>	<u>\$ 3,275,785</u>	<u>\$ 6,229,384</u>

Special Revenue

Coliseum Tax Fund	Housing Fund	Office of Community Services Fund	Calcasieu Workforce Center Fund	CDBG Fund	Flood Mitigation Fund	Coastal Impact Assistance Fund	Homeland Security Fund
\$ 1,525,374	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	3,637,750	2,638,946	1,181,137	1,932,820	1,347,351	1,119,754	292,801
-	-	57,836	-	-	-	-	-
-	-	-	-	-	-	-	-
6,514	11,948	3,720	318	-	35	1,947	122
-	-	20,552	855	-	-	-	-
-	-	1,564	-	-	-	-	-
-	7,154	1,653	2,379	-	200,652	-	-
<u>1,531,888</u>	<u>3,656,852</u>	<u>2,724,271</u>	<u>1,184,689</u>	<u>1,932,820</u>	<u>1,548,038</u>	<u>1,121,701</u>	<u>292,923</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	1,434,912	263,213	57,565
-	-	-	-	496,183	-	-	-
-	-	-	-	-	-	-	-
-	3,646,466	3,297,758	1,265,650	4,855	-	-	-
1,288,514	-	-	-	-	-	-	-
-	-	284,137	-	-	-	1,083,699	-
-	-	-	-	1,431,782	-	-	235,680
<u>1,288,514</u>	<u>3,646,466</u>	<u>3,581,895</u>	<u>1,265,650</u>	<u>1,932,820</u>	<u>1,434,912</u>	<u>1,346,912</u>	<u>293,245</u>
<u>243,374</u>	<u>10,386</u>	<u>(857,624)</u>	<u>(80,961)</u>	<u>-</u>	<u>113,126</u>	<u>(225,211)</u>	<u>(322)</u>
-	-	778,182	47,883	-	38,215	32,009	-
(700,000)	-	(202,346)	-	-	-	(307,197)	-
-	-	-	-	-	-	-	-
<u>(700,000)</u>	<u>-</u>	<u>575,836</u>	<u>47,883</u>	<u>-</u>	<u>38,215</u>	<u>(275,188)</u>	<u>-</u>
(456,626)	10,386	(281,788)	(33,078)	-	151,341	(500,399)	(322)
896,254	1,556,874	583,838	120,056	851	(106,694)	478,200	4,549
-	-	-	-	-	-	-	-
<u>\$ 439,628</u>	<u>\$ 1,567,260</u>	<u>\$ 302,050</u>	<u>\$ 86,978</u>	<u>\$ 851</u>	<u>\$ 44,647</u>	<u>\$ (22,199)</u>	<u>\$ 4,227</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, 2012

	<u>Continuum of Care Fund</u>	<u>Parish Road and Drainage Trust Fund</u>	<u>Calcasieu Parish Law Library Commission</u>	<u>Fire Protection District No. 2 of Ward 3</u>
REVENUES				
Taxes:				
Property	\$ -	\$ 1,000,000	\$ -	\$ 1,570,759
Sales	-	-	-	-
Intergovernmental revenues	86,012	-	42,245	557,794
Charges for services	-	-	1,321	-
Fines and forfeitures	-	-	-	-
Investment earnings	-	31,581	70	6,722
Sale of assets	-	-	-	-
Donations	-	-	-	-
Miscellaneous revenues	-	-	-	-
Total revenues	<u>86,012</u>	<u>1,031,581</u>	<u>43,636</u>	<u>2,135,275</u>
EXPENDITURES				
Current:				
General government	-	-	63,486	-
Public safety	-	-	-	1,678,531
Public works	-	-	-	-
Sanitation	-	-	-	-
Health and welfare	85,915	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	5,962
Intergovernmental	-	983,303	-	414,135
Total expenditures	<u>85,915</u>	<u>983,303</u>	<u>63,486</u>	<u>2,098,628</u>
Excess (deficiency) of revenues over (under) expenditures	<u>97</u>	<u>48,278</u>	<u>(19,850)</u>	<u>36,647</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	25,968
Transfers out	-	-	-	-
Insurance proceeds	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>25,968</u>
Net change in fund balances	97	48,278	(19,850)	62,615
Fund balances at beginning of year as restated	-	4,624,397	18,678	944,770
Change in reserves for inventories	-	-	-	-
Fund balances at end of year	<u>\$ 97</u>	<u>\$ 4,672,675</u>	<u>\$ (1,172)</u>	<u>\$ 1,007,385</u>

Capital Projects

Courthouse Complex Fund	Parks Capital Improvement Fund	Coliseum Capital Improvement Fund	Juvenile Justice Construction Fund	South Ward 3 Sewer Main Fund	LCDBG Mossville Water Project Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	1,056,830	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
33,454	22,682	4,218	1,854	798	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>33,454</u>	<u>22,682</u>	<u>1,061,048</u>	<u>1,854</u>	<u>798</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	9	-	-	-	-
1,702,837	288,256	1,958,985	4,299	-	51,190
-	-	-	-	-	-
<u>1,702,837</u>	<u>288,265</u>	<u>1,958,985</u>	<u>4,299</u>	<u>-</u>	<u>51,190</u>
<u>(1,669,383)</u>	<u>(265,583)</u>	<u>(897,937)</u>	<u>(2,445)</u>	<u>798</u>	<u>(51,190)</u>
5,500,000	3,827,432	700,000	500,000	700,000	51,190
-	-	-	-	-	-
-	-	-	-	-	-
<u>5,500,000</u>	<u>3,827,432</u>	<u>700,000</u>	<u>500,000</u>	<u>700,000</u>	<u>51,190</u>
3,830,617	3,561,849	(197,937)	497,555	700,798	-
719,617	2,836,517	331,275	205,853	-	-
-	-	-	-	-	-
<u>\$ 4,550,234</u>	<u>\$ 6,398,366</u>	<u>\$ 133,338</u>	<u>\$ 703,408</u>	<u>\$ 700,798</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, 2012

	SEED Center Construction Fund	Total Nonmajor Governmental Funds
REVENUES		
Taxes:		
Property	\$ -	\$ 20,136,170
Sales	-	7,710,003
Intergovernmental revenues	5,194,909	22,203,590
Charges for services	-	396,899
Fines and forfeitures	-	912,760
Investment earnings	6,395	319,038
Sale of assets	-	99,616
Donations	-	44,186
Miscellaneous revenues	-	213,973
Total revenues	<u>5,201,304</u>	<u>52,036,235</u>
EXPENDITURES		
Current:		
General government	-	3,993,710
Public safety	-	9,129,424
Public works	-	496,183
Sanitation	-	5,938,780
Health and welfare	-	13,124,827
Culture and recreation	-	1,288,523
Capital outlay	5,270,061	10,846,741
Intergovernmental	-	5,961,287
Total expenditures	<u>5,270,061</u>	<u>50,779,475</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(68,757)</u>	<u>1,256,760</u>
OTHER FINANCING SOURCES (USES)		
Transfers in	-	12,337,012
Transfers out	-	(2,980,496)
Insurance proceeds	-	19,747
Total other financing sources and uses	<u>-</u>	<u>9,376,263</u>
Net change in fund balances	(68,757)	10,633,023
Fund balances at beginning of year as restated	1,975,584	39,319,217
Change in reserves for inventories	-	267,242
Fund balances at end of year	<u>\$ 1,906,827</u>	<u>\$ 50,219,482</u>

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, 2012

	<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	\$ 4,474,638	\$ 4,474,638	\$ 4,655,749	\$ 181,111
Intergovernmental revenues	411,609	411,609	397,126	(14,483)
Charges for services	34,450	34,450	29,782	(4,668)
Fines and forfeitures	250	250	35	(215)
Investment income	70,000	70,000	59,057	(10,943)
Sale of assets	500	500	-	(500)
Donations	80,000	80,000	82,651	2,651
Miscellaneous revenues	500	500	156	(344)
Total revenues	<u>5,071,947</u>	<u>5,071,947</u>	<u>5,224,556</u>	<u>152,609</u>
EXPENDITURES				
Current:				
Public safety	<u>4,761,718</u>	<u>4,761,718</u>	<u>4,731,199</u>	<u>30,519</u>
Excess (deficiency) of revenues over expenditures	<u>310,229</u>	<u>310,229</u>	<u>493,357</u>	<u>183,128</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>50,000</u>
Net change in fund balances	310,229	310,229	543,357	233,128
Fund balances beginning of year	<u>7,404,222</u>	<u>7,404,222</u>	<u>7,540,594</u>	<u>136,372</u>
Fund balances end of year	<u>\$ 7,714,451</u>	<u>\$ 7,714,451</u>	<u>\$ 8,083,951</u>	<u>\$ 369,500</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, 2012**

	<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	\$ 4,237,984	\$ 4,237,984	\$ 4,405,368	\$ 167,384
Intergovernmental revenues	277,038	277,038	300,756	23,718
Charges for services	305,685	305,685	284,723	(20,962)
Fines and forfeitures	730,000	730,000	952,693	222,693
Investment income	24,000	24,000	20,345	(3,655)
Miscellaneous revenues	-	-	15	15
Total revenues	<u>5,574,707</u>	<u>5,574,707</u>	<u>5,963,900</u>	<u>389,193</u>
EXPENDITURES				
Current:				
General government	2,574,556	2,574,556	2,437,510	137,046
Nondepartmental:				
Intergovernmental	<u>2,933,459</u>	<u>2,933,459</u>	<u>3,038,275</u>	<u>(104,816)</u>
Total expenditures	<u>5,508,015</u>	<u>5,508,015</u>	<u>5,475,785</u>	<u>32,230</u>
Net change in fund balances	66,692	66,692	488,115	421,423
Fund balances beginning of year	<u>2,043,177</u>	<u>2,043,177</u>	<u>2,236,988</u>	<u>193,811</u>
Fund balances end of year	<u>\$ 2,109,869</u>	<u>\$ 2,109,869</u>	<u>\$ 2,725,103</u>	<u>\$ 615,234</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, 2012

	<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	\$ 3,175,000	\$ 3,175,000	\$ 3,300,493	\$ 125,493
Intergovernmental revenues	223,071	223,071	184,274	(38,797)
Investment income	60,000	60,000	50,139	(9,861)
Sale of assets	-	-	47	47
Total revenues	<u>3,458,071</u>	<u>3,458,071</u>	<u>3,534,953</u>	<u>76,882</u>
EXPENDITURES				
Current:				
Health and welfare	<u>1,467,305</u>	<u>1,467,305</u>	<u>1,321,518</u>	<u>145,787</u>
Excess (deficiency) of revenues over expenditures	<u>1,990,766</u>	<u>1,990,766</u>	<u>2,213,435</u>	<u>222,669</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(2,065,462)</u>	<u>(2,065,462)</u>	<u>(2,020,953)</u>	<u>44,509</u>
Net change in fund balances	(74,696)	(74,696)	192,482	267,178
Fund balances beginning of year	<u>6,960,134</u>	<u>6,960,134</u>	<u>7,104,587</u>	<u>144,453</u>
Fund balances end of year	<u>\$ 6,885,438</u>	<u>\$ 6,885,438</u>	<u>\$ 7,297,069</u>	<u>\$ 411,631</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, 2012

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Sales	\$ 7,000,000	\$ 7,000,000	\$ 7,695,761	\$ 695,761
Fines and forfeitures	750	750	555	(195)
Investment income	500	500	9,155	8,655
Miscellaneous revenue	-	-	65,119	65,119
Total revenues	<u>7,001,250</u>	<u>7,001,250</u>	<u>7,770,590</u>	<u>769,340</u>
EXPENDITURES				
Current:				
Public works	<u>6,237,224</u>	<u>6,237,224</u>	<u>6,273,384</u>	<u>(36,160)</u>
Excess (deficiency) of revenues over expenditures	<u>764,026</u>	<u>764,026</u>	<u>1,497,206</u>	<u>733,180</u>
OTHER FINANCING SOURCES (USES)				
Transfer in	<u>61,000</u>	<u>61,000</u>	<u>334,501</u>	<u>273,501</u>
Net change in fund balances	825,026	825,026	1,831,707	1,006,681
Fund balances beginning of year	<u>55,183</u>	<u>55,183</u>	<u>796,824</u>	<u>741,641</u>
Fund balances end of year	<u>\$ 880,209</u>	<u>\$ 880,209</u>	<u>\$ 2,628,531</u>	<u>\$ 1,748,322</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, 2012**

	<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	\$ 3,231,640	\$ 3,231,640	\$ 3,358,913	\$ 127,273
Intergovernmental revenues	80,060	80,060	80,355	295
Investment income	50,000	50,000	43,716	(6,284)
Sale of assets	-	-	12,618	12,618
Miscellaneous revenue	-	-	2,000	2,000
Total revenues	<u>3,361,700</u>	<u>3,361,700</u>	<u>3,497,602</u>	<u>135,902</u>
EXPENDITURES				
Current:				
Health and welfare	<u>3,685,889</u>	<u>3,685,889</u>	<u>2,666,316</u>	<u>1,019,573</u>
Excess (deficiency) of revenues over expenditures	<u>(324,189)</u>	<u>(324,189)</u>	<u>831,286</u>	<u>1,155,475</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>138,462</u>	<u>138,462</u>	<u>86,133</u>	<u>(52,329)</u>
Net change in fund balances	(185,727)	(185,727)	917,419	1,103,146
Fund balances beginning of year	<u>5,142,495</u>	<u>5,142,495</u>	<u>5,158,866</u>	<u>16,371</u>
Fund balances end of year	<u>\$ 4,956,768</u>	<u>\$ 4,956,768</u>	<u>\$ 6,076,285</u>	<u>\$ 1,119,517</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, 2012**

	<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	\$ 1,927,645	\$ 1,927,645	\$ 2,003,805	\$ 76,160
Investment income	<u>8,000</u>	<u>8,000</u>	<u>6,426</u>	<u>(1,574)</u>
Total revenues	<u>1,935,645</u>	<u>1,935,645</u>	<u>2,010,231</u>	<u>74,586</u>
EXPENDITURES				
Current:				
Recreation	<u>1,374,410</u>	<u>1,374,410</u>	<u>1,237,255</u>	<u>137,155</u>
Excess (deficiency) of revenues over expenditures	561,235	561,235	772,976	211,741
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(1,204,405)</u>	<u>(1,204,405)</u>	<u>(1,219,158)</u>	<u>(14,753)</u>
Net change in fund balances	(643,170)	(643,170)	(446,182)	196,988
Fund balances beginning of year	<u>921,246</u>	<u>921,246</u>	<u>939,634</u>	<u>18,388</u>
Fund balances end of year	<u>\$ 278,076</u>	<u>\$ 278,076</u>	<u>\$ 493,452</u>	<u>\$ 215,376</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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental revenues	\$ 2,662,706	\$ 2,662,706	\$ 3,202,903	\$ 540,197
Investment income	10,000	10,000	11,813	1,813
Miscellaneous revenues	10,000	10,000	9,365	(635)
Total revenues	<u>2,682,706</u>	<u>2,682,706</u>	<u>3,224,081</u>	<u>541,375</u>
EXPENDITURES				
Current:				
Health and welfare	<u>3,786,224</u>	<u>3,786,224</u>	<u>3,390,431</u>	<u>395,793</u>
Excess (deficiency) of revenues over expenditures	(1,103,518)	(1,103,518)	(166,350)	937,168
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>100,000</u>	<u>100,000</u>	<u>-</u>	<u>(100,000)</u>
Net change in fund balances	(1,003,518)	(1,003,518)	(166,350)	837,168
Fund balances beginning of year	<u>1,937,336</u>	<u>1,937,336</u>	<u>1,956,766</u>	<u>19,430</u>
Fund balances end of year	<u>\$ 933,818</u>	<u>\$ 933,818</u>	<u>\$ 1,790,416</u>	<u>\$ 856,598</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, 2012

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget-
				Positive
				(Negative)
REVENUES				
Intergovernmental revenues	\$ 1,941,456	\$ 2,285,093	\$ 2,325,138	\$ 40,045
Charges for services	53,975	53,975	43,535	(10,440)
Investment income	1,350	1,350	1,900	550
Miscellaneous revenues	<u>1,250</u>	<u>1,250</u>	<u>5,675</u>	<u>4,425</u>
Total revenues	<u>1,998,031</u>	<u>2,341,668</u>	<u>2,376,248</u>	<u>34,580</u>
EXPENDITURES				
Current:				
Health and welfare	<u>2,106,440</u>	<u>2,425,318</u>	<u>2,428,804</u>	<u>(3,486)</u>
Excess (deficiency) of revenues over expenditures	(108,409)	(83,650)	(52,556)	31,094
OTHER FINANCING SOURCES (USES)				
Transfers in	60,500	60,500	54,000	(6,500)
Transfers out	<u>-</u>	<u>(195,135)</u>	<u>(202,346)</u>	<u>(7,211)</u>
Total other financing sources (uses)	<u>60,500</u>	<u>(134,635)</u>	<u>(148,346)</u>	<u>(13,711)</u>
Net change in fund balances	(47,909)	(218,285)	(200,902)	17,383
Fund balances beginning of year	<u>276,434</u>	<u>276,434</u>	<u>353,998</u>	<u>77,564</u>
Fund balances end of year	<u>\$ 228,525</u>	<u>\$ 58,149</u>	<u>\$ 153,096</u>	<u>\$ 94,947</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, 2012**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ 1,602,050	\$ 1,602,050	\$ 1,170,080	\$ (431,970)
Investment income	-	-	318	318
Miscellaneous revenues	-	-	3,246	3,246
Total revenues	<u>1,602,050</u>	<u>1,602,050</u>	<u>1,173,644</u>	<u>(428,406)</u>
EXPENDITURES				
Current:				
Health and welfare	<u>1,624,338</u>	<u>1,624,338</u>	<u>1,255,470</u>	<u>368,868</u>
Excess (deficiency) of revenues over expenditures	(22,288)	(22,288)	(81,826)	(59,538)
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>22,288</u>	<u>22,288</u>	<u>47,883</u>	<u>25,595</u>
Net change in fund balances	-	-	(33,943)	(33,943)
Fund balances beginning of year	<u>106,695</u>	<u>106,695</u>	<u>119,738</u>	<u>13,043</u>
Fund balances end of year	<u>\$ 106,695</u>	<u>\$ 106,695</u>	<u>\$ 85,795</u>	<u>\$ (20,900)</u>

**CALCASIEU PARISH POLICE JURY
COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2012**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ 12,461,755	\$ 11,506,136	\$ 7,513,328	\$ (3,992,808)
Total revenues	<u>12,461,755</u>	<u>11,506,136</u>	<u>7,513,328</u>	<u>(3,992,808)</u>
EXPENDITURES				
Current:				
Public safety	<u>3,874,596</u>	<u>2,313,096</u>	<u>2,536,423</u>	<u>(223,327)</u>
Excess (deficiency) of revenues over expenditures	8,587,159	9,193,040	4,976,905	(4,216,135)
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(8,590,054)</u>	<u>(9,195,935)</u>	<u>(4,936,517)</u>	<u>4,259,418</u>
Net change in fund balances	(2,895)	(2,895)	40,388	43,283
Fund balances beginning of year	<u>898,625</u>	<u>898,625</u>	<u>860,808</u>	<u>(37,817)</u>
Fund balances end of year	<u>\$ 895,730</u>	<u>\$ 895,730</u>	<u>\$ 901,196</u>	<u>\$ 5,466</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, 2012**

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget- Positive (Negative)
	<u>Original</u>	<u>Final</u>		<u>(Negative)</u>
REVENUES				
Intergovernmental revenues	\$ 1,742,349	\$ 1,742,349	\$ 636,857	\$ (1,105,492)
Investment income	-	-	34	34
Miscellaneous revenue	-	-	232,154	232,154
Total revenues	<u>1,742,349</u>	<u>1,742,349</u>	<u>869,045</u>	<u>(873,304)</u>
EXPENDITURES				
Current:				
Public safety	<u>1,742,349</u>	<u>1,742,349</u>	<u>1,639,848</u>	<u>102,501</u>
Excess (deficiency) of revenues over expenditures	-	-	(770,803)	(770,803)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	<u>49,457</u>	<u>49,457</u>
Net change in fund balances	-	-	(721,346)	(721,346)
Fund balances beginning of year	<u>30</u>	<u>30</u>	<u>(495,282)</u>	<u>(495,312)</u>
Fund balances end of year	<u>\$ 30</u>	<u>\$ 30</u>	<u>\$ (1,216,628)</u>	<u>\$ (1,216,658)</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, 2012**

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget- Positive (Negative)
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ 3,348,302	\$ 3,348,302	\$ 1,323,146	\$ (2,025,156)
Investment income	<u>2,500</u>	<u>2,500</u>	<u>1,882</u>	<u>(618)</u>
Total revenues	<u>3,350,802</u>	<u>3,350,802</u>	<u>1,325,028</u>	<u>(2,025,774)</u>
EXPENDITURES				
Current:				
Public safety	<u>4,230,204</u>	<u>4,230,204</u>	<u>1,457,879</u>	<u>2,772,325</u>
Excess (deficiency) of revenues over expenditures	(879,402)	(879,402)	(132,851)	746,551
OTHER FINANCING SOURCES (USES)				
Transfers in	400,000	400,000	23,844	(376,156)
Transfers out	<u>-</u>	<u>-</u>	<u>(329,457)</u>	<u>(329,457)</u>
Total other financing sources (uses)	<u>400,000</u>	<u>400,000</u>	<u>(305,613)</u>	<u>(705,613)</u>
Net change in fund balances	(479,402)	(479,402)	(438,464)	40,938
Fund balances beginning of year	<u>572,689</u>	<u>572,689</u>	<u>544,821</u>	<u>(27,868)</u>
Fund balances end of year	<u>\$ 93,287</u>	<u>\$ 93,287</u>	<u>\$ 106,357</u>	<u>\$ 13,070</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, 2012**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ 189,116	\$ 189,116	\$ 86,652	\$ (102,464)
Investment income	<u>-</u>	<u>-</u>	<u>117</u>	<u>117</u>
Total revenues	<u>189,116</u>	<u>189,116</u>	<u>86,769</u>	<u>(102,347)</u>
EXPENDITURES				
Current:				
Public safety	<u>189,116</u>	<u>189,116</u>	<u>147,998</u>	<u>41,118</u>
Net change in fund balances	-	-	(61,229)	(61,229)
Fund balances beginning of year	<u>-</u>	<u>-</u>	<u>41,870</u>	<u>41,870</u>
Fund balances end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (19,359)</u>	<u>\$ (19,359)</u>

**CALCASIEU PARISH POLICE JURY
CONTINUUM OF CARE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2012**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenue	\$ -	\$ 82,000	\$ -	\$ (82,000)
EXPENDITURES				
Current:				
Health and welfare	-	82,000	86,592	(4,592)
Net change in fund balances	-	-	(86,592)	(86,592)
Fund balances beginning of year	-	-	-	-
Fund balances end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (86,592)</u>	<u>\$ (86,592)</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, 2012**

	<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>40,000</u>	<u>40,000</u>	<u>31,282</u>	<u>(8,718)</u>
Total revenues	<u>1,040,000</u>	<u>1,040,000</u>	<u>1,031,282</u>	<u>(8,718)</u>
EXPENDITURES				
Current:				
Intergovernmental	<u>1,757,000</u>	<u>1,757,000</u>	<u>1,327,543</u>	<u>429,457</u>
Net change in fund balances	(717,000)	(717,000)	(296,261)	420,739
Fund balances beginning of year	<u>3,969,607</u>	<u>3,969,607</u>	<u>4,969,313</u>	<u>999,706</u>
Fund balances end of year	<u>\$ 3,252,607</u>	<u>\$ 3,252,607</u>	<u>\$ 4,673,052</u>	<u>\$ 1,420,445</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, 2012**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Fines and forfeitures	\$ 49,200	\$ 49,200	\$ 44,288	\$ (4,912)
Investment income	<u>250</u>	<u>250</u>	<u>68</u>	<u>(182)</u>
Total revenues	<u>49,450</u>	<u>49,450</u>	<u>44,356</u>	<u>(5,094)</u>
EXPENDITURES				
Current:				
General government	<u>72,300</u>	<u>72,300</u>	<u>69,577</u>	<u>2,723</u>
Net change in fund balances	(22,850)	(22,850)	(25,221)	(2,371)
Fund balances beginning of year	<u>22,879</u>	<u>22,879</u>	<u>21,318</u>	<u>(1,561)</u>
Fund balances end of year	<u>\$ 29</u>	<u>\$ 29</u>	<u>\$ (3,903)</u>	<u>\$ (3,932)</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, 2012**

	<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	\$ 1,551,549	\$ 1,551,549	\$ 1,527,228	\$ (24,321)
Intergovernmental revenues	583,132	583,132	557,394	(25,738)
Investment income	5,750	5,750	6,674	924
Miscellaneous revenue	<u>-</u>	<u>-</u>	<u>570</u>	<u>570</u>
Total revenues	<u>2,140,431</u>	<u>2,140,431</u>	<u>2,091,866</u>	<u>(48,565)</u>
EXPENDITURES				
Current:				
Public safety	<u>2,475,447</u>	<u>2,475,447</u>	<u>2,054,135</u>	<u>421,312</u>
Excess (deficiency) of revenues over expenditures	(335,016)	(335,016)	37,731	372,747
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>-</u>	<u>-</u>	<u>25,967</u>	<u>25,967</u>
Net change in fund balances	<u>(335,016)</u>	<u>(335,016)</u>	<u>63,698</u>	<u>398,714</u>
Fund balances beginning of year	<u>976,410</u>	<u>976,410</u>	<u>981,090</u>	<u>4,680</u>
Fund balances end of year	<u>\$ 641,394</u>	<u>\$ 641,394</u>	<u>\$ 1,044,788</u>	<u>\$ 403,394</u>

NONMAJOR ENTERPRISE FUNDS

Waterworks District No. 5 of Wards 3 and 8 accounts for the operation of the water system for this district. The principal revenue of this fund is from the water system user fees as well as the property tax revenue used to finance the general obligation debt and to assist funding of operations.

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 POSITION
NONMAJOR ENTERPRISE FUNDS
DECEMBER 31, 2012**

	Waterworks District No. 5 of Wards 3 and 8	Sewer District No. 11 of Ward 3	Sewer District No. 8 of Ward 4	Total Nonmajor Enterprise Funds
ASSETS				
Current assets:				
Cash and cash equivalents	\$ 379,483	\$ 64,705	\$ 2,585	\$ 446,773
Restricted cash and cash equivalents	15,305	-	-	15,305
Investments	1,089,935	205,701	5,113	1,300,749
Restricted investments	184,112	1,565	3,183	188,860
Accounts receivable - net	97,103	-	8,084	105,187
Special assessments receivable - net	6,138	-	-	6,138
Taxes receivable - net	141,109	134,287	-	275,396
Interest receivable	2,058	399	13	2,470
Intergovernmental receivable	-	-	20,057	20,057
Due from other funds	-	36,700	-	36,700
Prepaid insurance	29,629	1,729	-	31,358
Other assets	320	-	-	320
Total current assets	<u>1,945,192</u>	<u>445,086</u>	<u>39,035</u>	<u>2,429,313</u>
Noncurrent assets:				
Capital assets:				
Land and improvements	83,220	179,334	24,586	287,140
Buildings	100,350	-	-	100,350
Improvements other than buildings	4,443,469	5,956,910	2,600,242	13,000,621
Construction in progress	91,303	-	-	91,303
Equipment	<u>378,830</u>	<u>125,290</u>	<u>8,163</u>	<u>512,283</u>
Total capital assets	5,097,172	6,261,534	2,632,991	13,991,697
Accumulated depreciation	<u>(2,823,253)</u>	<u>(2,213,344)</u>	<u>(203,886)</u>	<u>(5,240,483)</u>
Net capital assets	<u>2,273,919</u>	<u>4,048,190</u>	<u>2,429,105</u>	<u>8,751,214</u>
Total noncurrent assets	<u>2,273,919</u>	<u>4,048,190</u>	<u>2,429,105</u>	<u>8,751,214</u>
Total assets	<u>\$ 4,219,111</u>	<u>\$ 4,493,276</u>	<u>\$ 2,468,140</u>	<u>\$ 11,180,527</u>
LIABILITIES				
Current liabilities:				
Accounts payable	\$ 87,134	\$ 59,401	\$ 6,417	\$ 152,952
Accrued interest payable	4,890	-	-	4,890
Due to other funds	36,700	-	-	36,700
Refundable customer deposits	92,112	1,565	3,183	96,860
Bonds payable	<u>15,066</u>	<u>-</u>	<u>-</u>	<u>15,066</u>
Total current liabilities	235,902	60,966	9,600	306,468
Noncurrent liabilities:				
Bonds payable	<u>106,765</u>	<u>-</u>	<u>-</u>	<u>106,765</u>
Total noncurrent liabilities	<u>106,765</u>	<u>-</u>	<u>-</u>	<u>106,765</u>
Total liabilities	<u>342,667</u>	<u>60,966</u>	<u>9,600</u>	<u>413,233</u>
NET POSITION				
Invested in capital assets, net of related debt	2,152,088	4,048,190	2,429,105	8,629,383
Restricted for:				
Debt service	102,415	-	-	102,415
Unrestricted	<u>1,621,941</u>	<u>384,121</u>	<u>29,435</u>	<u>2,035,497</u>
Total net position	<u>\$ 3,876,444</u>	<u>\$ 4,432,310</u>	<u>\$ 2,458,540</u>	<u>\$ 10,767,294</u>

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND NET POSITION
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012**

	Waterworks District No. 5 of Wards 3 and 8	Sewer District No. 11 of Ward 3	Sewer District No. 8 of Ward 4	Total Nonmajor Enterprise Funds
OPERATING REVENUES				
Charges for services	\$ 811,667	\$ 257,709	\$ 57,287	\$ 1,126,663
Total operating revenues	811,667	257,709	57,287	1,126,663
OPERATING EXPENSES				
Personal services	222,960	-	-	222,960
Employee benefits	67,478	-	-	67,478
Supplies	101,827	9,282	180	111,289
Contractual services	366,838	373,657	61,173	801,668
Depreciation	200,415	156,898	78,788	436,101
Total operating expenses	959,518	539,837	140,141	1,639,496
Operating income (loss)	(147,851)	(282,128)	(82,854)	(512,833)
NONOPERATING REVENUES (EXPENSES)				
Property taxes	149,603	145,070	-	294,673
Investment earnings	11,904	2,367	36	14,307
Miscellaneous revenue	19,629	902	-	20,531
Gain on sale of assets	2,469	-	-	2,469
Interest expense	(6,241)	-	-	(6,241)
Total nonoperating revenues (expenses)	177,364	148,339	36	325,739
Income (loss) before contributions and transfers	29,513	(133,789)	(82,818)	(187,094)
CONTRIBUTIONS AND TRANSFERS				
Transfers in	-	-	34,500	34,500
Change in net position	29,513	(133,789)	(48,318)	(152,594)
Net position - beginning of year as restated	3,846,931	4,566,099	2,506,858	10,919,888
Net position - end of year	<u>\$ 3,876,444</u>	<u>\$ 4,432,310</u>	<u>\$ 2,458,540</u>	<u>\$ 10,767,294</u>

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012**

	Waterworks District No. 5 of Wards 3 and 8	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	\$ 643,147	\$ 231,313	\$ 64,718	\$ 939,178
Other operating receipts	182,120	27,324	-	209,444
Payments to suppliers for goods and services	(396,717)	(324,128)	(71,113)	(791,958)
Payments to employees for services and benefits	(343,389)	-	-	(343,389)
Payments to interfund provider of services	(22,758)	(7,714)	(10)	(30,482)
Net cash provided by (used for) operating activities	<u>62,403</u>	<u>(73,205)</u>	<u>(6,405)</u>	<u>(17,207)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Receipts from general property taxes	140,406	130,098	-	270,504
Receipts from rental and other noncapital activities	19,629	902	-	20,531
Payments for noncapital grant related activity	(4,598)	-	-	(4,598)
Transfer in from other funds	100,000	-	34,500	134,500
Net cash provided by (used for) noncapital financing activities	<u>255,437</u>	<u>131,000</u>	<u>34,500</u>	<u>420,937</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Proceeds from sale of assets	2,469	-	-	2,469
Acquisition and construction of capital assets	(91,948)	(66,268)	(17,247)	(175,463)
Principal and interest received on special assessment levy	11,609	-	-	11,609
Principal paid on debt	(14,358)	-	-	(14,358)
Interest and fiscal charges paid on debt	(6,800)	-	-	(6,800)
Net cash provided by (used for) capital and related financing activities	<u>(99,028)</u>	<u>(66,268)</u>	<u>(17,247)</u>	<u>(182,543)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of investments	(2,081,616)	(582,265)	(51,180)	(2,715,061)
Proceeds from sales and maturities of investments	2,046,150	614,548	42,884	2,703,583
Interest received on investments	10,271	2,386	21	12,677
Net cash provided by (used for) investing activities	<u>(25,195)</u>	<u>34,668</u>	<u>(8,275)</u>	<u>1,199</u>
Net increase (decrease) in cash and cash equivalents	193,617	26,195	2,574	222,386
Cash and cash equivalents at beginning of year	<u>201,171</u>	<u>38,510</u>	<u>11</u>	<u>239,692</u>
Cash and cash equivalents at end of year	<u>\$ 394,788</u>	<u>\$ 64,705</u>	<u>\$ 2,585</u>	<u>\$ 462,078</u>
Classified as:				
Current assets	\$ 379,483	\$ 64,705	\$ 2,585	\$ 446,773
Restricted assets	<u>15,305</u>	<u>-</u>	<u>-</u>	<u>15,305</u>
Totals	<u>\$ 394,788</u>	<u>\$ 64,705</u>	<u>\$ 2,585</u>	<u>\$ 462,078</u>

	Waterworks District No. 5 of Wards 3 and 8	Sewer District No. 11 of Ward 3	Sewer District No. 8 of Ward 4	Total Nonmajor Enterprise Funds
Reconciliation of operating income to net cash provided by (used for) operating activities				
Operating income (loss)	\$ (147,851)	\$ (282,128)	\$ (82,854)	\$ (512,833)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:				
Depreciation	200,415	156,898	78,788	436,101
Prior period adjustment	8,832	8,072	2,618	19,522
Changes in assets and liabilities:				
Decrease (increase) in accounts receivable	(10,926)	-	(3,184)	(14,110)
Decrease (increase) in other receivable	530	-	8,135	8,665
Decrease (increase) in due from other funds	-	(6,620)	-	(6,620)
Decrease (increase) in prepaid insurance	(19,030)	1,901	-	(17,129)
Increase (decrease) in due to other funds	6,620	-	-	6,620
Increase (decrease) in accounts payable	58,099	44,971	(13,091)	89,979
Increase (decrease) in OPEB payable	(41,040)	-	-	(41,040)
Increase (decrease) in compensated absences payable and on-behalf payments	(1,362)	4,082	-	2,720
Increase (decrease) in refundable customer deposits	<u>8,115</u>	<u>(380)</u>	<u>3,183</u>	<u>10,918</u>
Total adjustments	<u>210,254</u>	<u>208,923</u>	<u>76,449</u>	<u>495,626</u>
Net cash provided by (used for) operating activities	<u>\$ 62,403</u>	<u>\$ (73,205)</u>	<u>\$ (6,405)</u>	<u>\$ (17,207)</u>
Non cash investing, capital, and financing activities				
Net increase (decrease) in fair value of investments	<u>\$ (135)</u>	<u>\$ (22)</u>	<u>\$ (1)</u>	<u>\$ (158)</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 POSITION
INTERNAL SERVICE FUNDS
DECEMBER 31, 2012

	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	\$ 279,615	\$ 1,400,978	\$ 467,003	\$ 58,612	\$ 2,206,208
Investments	829,773	3,576,015	1,520,699	188,140	6,114,627
Accounts receivable	-	18,727	-	-	18,727
Interest receivable	1,450	6,906	2,526	311	11,193
Due from other funds	-	158,835	-	-	158,835
Prepaid items	6,785	-	135,684	-	142,469
Other receivables	<u>140,307</u>	<u>-</u>	<u>72,966</u>	<u>-</u>	<u>213,273</u>
Total current assets	<u>1,257,930</u>	<u>5,161,461</u>	<u>2,198,878</u>	<u>247,063</u>	<u>8,865,332</u>
Noncurrent assets:					
Capital assets:					
Buildings	-	40,881	-	-	40,881
Improvements other than buildings	-	375,275	-	-	375,275
Equipment	-	69,655	28,110	-	97,765
Accumulated depreciation	<u>-</u>	<u>(64,832)</u>	<u>(23,280)</u>	<u>-</u>	<u>(88,112)</u>
Net capital assets	<u>-</u>	<u>420,979</u>	<u>4,830</u>	<u>-</u>	<u>425,809</u>
Total noncurrent assets	<u>-</u>	<u>420,979</u>	<u>4,830</u>	<u>-</u>	<u>425,809</u>
Total assets	<u>1,257,930</u>	<u>5,582,440</u>	<u>2,203,708</u>	<u>247,063</u>	<u>9,291,141</u>
LIABILITIES					
Current liabilities:					
Accounts payable	126,394	54,378	14,684	-	195,456
Accrued liabilities	-	5,390	-	-	5,390
Intergovernmental payable	-	2,930,315	-	-	2,930,315
Due to other funds	2,904	-	-	-	2,904
Unearned revenue	-	3,830	-	-	3,830
Other liabilities	-	37,239	-	-	37,239
Claims payable - current portion	<u>358,218</u>	<u>787,950</u>	<u>305,283</u>	<u>6,913</u>	<u>1,458,364</u>
Total current liabilities	<u>487,516</u>	<u>3,819,102</u>	<u>319,967</u>	<u>6,913</u>	<u>4,633,498</u>
Noncurrent liabilities:					
Claims payable	179,109	-	610,567	-	789,676
OPEB payable	<u>-</u>	<u>1,011</u>	<u>-</u>	<u>-</u>	<u>1,011</u>
Total noncurrent liabilities	<u>179,109</u>	<u>1,011</u>	<u>610,567</u>	<u>-</u>	<u>790,687</u>
Total liabilities	<u>666,625</u>	<u>3,820,113</u>	<u>930,534</u>	<u>6,913</u>	<u>5,424,185</u>
NET POSITION					
Invested in capital assets	-	420,979	4,830	-	425,809
Unrestricted	<u>591,305</u>	<u>1,341,348</u>	<u>1,268,344</u>	<u>240,150</u>	<u>3,441,147</u>
Total net position	<u>\$ 591,305</u>	<u>\$ 1,762,327</u>	<u>\$ 1,273,174</u>	<u>\$ 240,150</u>	<u>\$ 3,866,956</u>

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

	<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	\$ 1,229,533	\$ 9,715,062	\$ 2,291,053	\$ 59,717	\$ 13,295,365
OPERATING EXPENSES					
Personal services	-	19,124	-	-	19,124
Employee benefits	-	2,180	-	-	2,180
Supplies	86	12,092	-	-	12,178
Contractual services	118,301	934,054	413,427	-	1,465,782
Insurance premiums	148,211	797,032	1,001,452	-	1,946,695
Claims	404,963	8,901,755	537,884	29,266	9,873,868
Depreciation	-	14,435	3,221	-	17,656
Total operating expenses	<u>671,561</u>	<u>10,680,672</u>	<u>1,955,984</u>	<u>29,266</u>	<u>13,337,483</u>
Operating income (loss)	557,972	(965,610)	335,069	30,451	(42,118)
NONOPERATING REVENUES					
Investment income	<u>7,127</u>	<u>20,033</u>	<u>12,956</u>	<u>1,573</u>	<u>41,689</u>
Total nonoperating revenues	<u>7,127</u>	<u>20,033</u>	<u>12,956</u>	<u>1,573</u>	<u>41,689</u>
Income (loss) before contributions and transfers	565,099	(945,577)	348,025	32,024	(429)
TRANSFERS					
Capital contributions	-	296,072	-	-	296,072
Transfers out	<u>(4,904)</u>	<u>-</u>	<u>(15,593)</u>	<u>-</u>	<u>(20,497)</u>
Total contributions and transfers	<u>(4,904)</u>	<u>296,072</u>	<u>(15,593)</u>	<u>-</u>	<u>275,575</u>
Change in net position	560,195	(649,505)	332,432	32,024	275,146
Net position - beginning of year	<u>31,110</u>	<u>2,411,832</u>	<u>940,742</u>	<u>208,126</u>	<u>3,591,810</u>
Net position - end of year	<u>\$ 591,305</u>	<u>\$ 1,762,327</u>	<u>\$ 1,273,174</u>	<u>\$ 240,150</u>	<u>\$ 3,866,956</u>

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012**

	Self-Insured Workmen's Compensation Fund	Self-Insured Health Insurance Fund	Self-Insured Liability/Property Insurance Fund	Self-Insured Unemployment Insurance Fund	Totals
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from interfund users	\$ 1,229,533	\$ 7,612,009	\$ 2,094,740	\$ 59,717	\$ 10,995,999
Receipts from insured	5,575	2,086,038	130,946	-	2,222,559
Payments for claims	(580,123)	(8,836,338)	(531,124)	(34,833)	(9,982,418)
Payments to suppliers for goods and services	(199,209)	(1,700,095)	(1,675,225)	-	(3,574,529)
Payments to employees for services and benefits	4,015	(14,626)	-	-	(10,611)
Net cash provided by (used for) operating activities	<u>459,791</u>	<u>(853,012)</u>	<u>19,337</u>	<u>24,884</u>	<u>(349,000)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Transfers out to other funds	-	(158,834)	(15,593)	-	(174,427)
Subsidies received	-	1,429,373	-	-	1,429,373
Noncapital cash payments on behalf of local government	-	(1,274,825)	-	-	(1,274,825)
Net cash provided by (used for) noncapital financing activities	<u>-</u>	<u>(4,286)</u>	<u>(15,593)</u>	<u>-</u>	<u>(19,879)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Acquisition of capital assets	-	(97,168)	-	-	(97,168)
Net cash provided by (used for) capital and related financing activities	<u>-</u>	<u>(97,168)</u>	<u>-</u>	<u>-</u>	<u>(97,168)</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
Purchase of investments	(2,034,568)	(3,947,546)	(3,114,181)	(332,288)	(9,428,583)
Proceeds from sales and maturities of investments	1,740,721	5,405,163	3,314,849	333,881	10,794,615
Interest received on investments	6,702	38,425	12,916	1,539	59,583
Net cash provided by (used for) investing activities	<u>(287,144)</u>	<u>1,496,043</u>	<u>213,584</u>	<u>3,132</u>	<u>1,425,615</u>
Net increase (decrease) in cash and and cash equivalents	172,647	541,577	217,328	28,016	959,568
Cash and cash equivalents at beginning of year	<u>106,968</u>	<u>859,401</u>	<u>249,675</u>	<u>30,596</u>	<u>1,246,640</u>
Cash and cash equivalents at end of year	<u>\$ 279,615</u>	<u>\$ 1,400,978</u>	<u>\$ 467,003</u>	<u>\$ 58,612</u>	<u>\$ 2,206,208</u>

	<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>
Reconciliation of operating income to net cash provided by (used for) operating activities					
Operating income (loss)	\$ 557,972	\$ (965,610)	\$ 335,069	\$ 30,451	\$ (42,118)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:					
Depreciation	-	14,435	3,221	-	17,656
Changes in assets and liabilities:					
Decrease (increase) in prepaid items	(286)	-	(76,055)	-	(76,341)
Decrease (increase) in due from other governments	-	5,825	-	-	5,825
Decrease (increase) in due from other funds	1,236	-	34,633	-	35,869
Decrease (increase) in due from component units	5,575	-	-	-	5,575
Decrease (increase) in accounts receivable	-	(13,810)	-	-	(13,810)
Decrease (increase) in other receivables	(47,016)	-	(72,966)	-	(119,982)
Increase (decrease) in accounts payable	112,417	19,984	3,736	-	136,137
Increase (decrease) in compensated absences payable	(3,266)	(2,279)	-	-	(5,545)
Increase (decrease) in claims payable	(161,311)	66,258	4,830	(5,567)	(95,790)
Increase (decrease) in OPEB payable	(6,523)	(7,004)	(11,618)	-	(25,145)
Increase (decrease) in due to other funds	2,904	(6,490)	(100,000)	-	(103,586)
Increase (decrease) in accrued liabilities	(1,911)	3,298	(1,513)	-	(126)
Increase (decrease) in other liabilities	-	32,381	(100,000)	-	(67,619)
Total adjustments	<u>(98,181)</u>	<u>112,598</u>	<u>(315,732)</u>	<u>(5,567)</u>	<u>(306,882)</u>
Net cash provided by (used for) operating activities	<u>\$ 459,791</u>	<u>\$ (853,012)</u>	<u>\$ 19,337</u>	<u>\$ 24,884</u>	<u>\$ (349,000)</u>
Noncash investing, capital, and financing activities					
Net increase (decrease) in fair value of investments	<u>\$ (88)</u>	<u>\$ (378)</u>	<u>\$ (161)</u>	<u>\$ (20)</u>	<u>\$ (647)</u>
Noncash transfer of asset	<u>\$ (4,904)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (4,904)</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 POSITION
 AGENCY FUNDS
 DECEMBER 31, 2012**

	L.E.P.C. Fund	Calcasieu Parish Gaming Pooling District	Total
ASSETS			
Cash and cash equivalents	\$ 17,975	\$ -	\$ 17,975
Investments	57,699	-	57,699
Interest receivable	94	-	94
Other receivable	-	10,189,091	10,189,091
Total assets	<u>\$ 75,768</u>	<u>\$ 10,189,091</u>	<u>\$ 10,264,859</u>
LIABILITIES			
Due to other governmental units	<u>\$ 75,768</u>	<u>\$ 10,189,091</u>	<u>\$ 10,264,859</u>
Total liabilities	<u>\$ 75,768</u>	<u>\$ 10,189,091</u>	<u>\$ 10,264,859</u>

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012**

	Balance January 1, <u>2012</u>	<u>Additions</u>	<u>Deletions</u>	Balance December 31, <u>2012</u>
L.E.P.C. FUND				
<u>Assets</u>				
Cash	\$ 9,279	\$ 10,527	\$ 1,831	\$ 17,975
Investments	57,538	161	-	57,699
Interest receivable	84	10	-	94
Total assets	<u>\$ 66,901</u>	<u>\$ 10,698</u>	<u>\$ 1,831</u>	<u>\$ 75,768</u>
<u>Liabilities</u>				
Due to other governmental units	\$ 66,901	\$ 10,698	\$ 1,831	\$ 75,768
Total liabilities	<u>\$ 66,901</u>	<u>\$ 10,698</u>	<u>\$ 1,831</u>	<u>\$ 75,768</u>
 CALCASIEU PARISH GAMING DISTRICT				
<u>Assets</u>				
Cash	\$ -	\$ 26,561,745	\$ 26,561,745	\$ -
Other receivable	10,580,364	10,189,091	10,580,364	10,189,091
Total assets	<u>\$ 10,580,364</u>	<u>\$ 36,750,836</u>	<u>\$ 37,142,109</u>	<u>\$ 10,189,091</u>
<u>Liabilities</u>				
Due to other governmental units	\$ 10,580,364	\$ 36,750,836	\$ 37,142,109	\$ 10,189,091
Total liabilities	<u>\$ 10,580,364</u>	<u>\$ 36,750,836</u>	<u>\$ 37,142,109</u>	<u>\$ 10,189,091</u>
 TOTAL - ALL AGENCY FUNDS				
<u>Assets</u>				
Cash	\$ 9,279	\$ 26,572,272	\$ 26,563,576	\$ 17,975
Investments	57,538	161	-	57,699
Interest receivable	84	10	-	94
Other receivables	10,580,364	10,189,091	10,580,364	10,189,091
Total assets	<u>\$ 10,647,265</u>	<u>\$ 36,761,534</u>	<u>\$ 37,143,940</u>	<u>\$ 10,264,859</u>
<u>Liabilities</u>				
Due to other governmental units	\$ 10,647,265	\$ 36,761,534	\$ 37,143,940	\$ 10,264,859
Total liabilities	<u>\$ 10,647,265</u>	<u>\$ 36,761,534</u>	<u>\$ 37,143,940</u>	<u>\$ 10,264,859</u>



COMBINING STATEMENTS OF NONMAJOR COMPONENT UNITS

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF NET POSITION
NONMAJOR COMPONENT UNITS
DECEMBER 31, 2012

	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	\$ 115,600	\$ 102,606	\$ 358,488	\$ 140,721	\$ 128,745	\$ 104,219
Investments	369,380	328,873	1,150,711	451,700	413,259	334,533
Receivables - net:						
Taxes	1,358,199	228,783	2,199,737	995,561	235,755	171,394
Accounts	-	-	-	-	-	-
Accrued interest receivable	874	604	2,253	1,043	699	554
Other receivables	-	-	-	-	-	227
Intergovernmental receivable	-	-	188	-	-	-
Due from primary government	-	-	-	-	-	-
Prepaid items	82,400	7,928	37,271	723	1,792	16,791
Inventory	-	-	-	-	-	-
Deferred bond issuance costs	13,106	55,913	-	-	-	-
Restricted assets:						
Cash and cash equivalents	-	-	-	-	448,170	-
Investments	-	-	-	-	-	-
Receivables - net	-	-	-	-	-	-
Capital assets:						
Non-depreciable	37,336	22,700	10,000	45,000	21,250	52,915
Depreciable, net	1,185,787	1,453,280	1,609,959	866,462	482,749	227,510
Other assets	-	-	-	-	-	-
Total assets	<u>3,162,682</u>	<u>2,200,687</u>	<u>5,368,607</u>	<u>2,501,210</u>	<u>1,732,419</u>	<u>908,143</u>
LIABILITIES						
Accounts payable and other accrued liabilities	\$ 63,190	\$ 30,535	\$ 64,910	\$ 36,177	\$ 11,663	\$ 6,277
Intergovernmental payable	-	-	-	-	-	-
Due to primary government	-	-	-	-	-	-
Unearned revenue	1,384,049	231,215	2,215,752	1,011,617	237,905	172,353
Liabilities payable from restricted assets	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-
Current portion of long-term liabilities:						
Compensated absences	-	-	28,912	-	-	-
Capital lease obligations	-	-	-	-	174,974	-
Contracts payable	-	-	-	-	-	-
Bonds payable	125,000	30,000	140,000	-	-	-
Noncurrent portion of long-term liabilities:						
Compensated absences	-	-	2,659	-	-	-
Capital lease obligations	-	-	-	-	528,618	-
Contracts payable	-	-	-	-	-	-
Bonds payable	715,000	1,406,640	315,000	-	-	-
Other liabilities	-	-	-	-	-	-
OPEB liability	129,545	-	109,990	-	-	-
Total liabilities	<u>2,416,784</u>	<u>1,698,390</u>	<u>2,877,223</u>	<u>1,047,794</u>	<u>953,160</u>	<u>178,630</u>
NET POSITION						
Invested in capital assets, net of related debt	383,123	39,340	1,164,959	911,462	248,577	280,425
Restricted for:						
Capital projects	-	-	-	-	-	-
Debt service	8,980	73,498	52,643	-	-	-
Unrestricted	<u>353,795</u>	<u>389,459</u>	<u>1,273,782</u>	<u>541,954</u>	<u>530,682</u>	<u>449,088</u>
Total net position	<u>\$ 745,898</u>	<u>\$ 502,297</u>	<u>\$ 2,491,384</u>	<u>\$ 1,453,416</u>	<u>\$ 779,259</u>	<u>\$ 729,513</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
\$ 139,979	\$ 2,565,231	\$ 204,464	\$ 166,032	\$ 34,087	\$ 4,734,570	\$ 84,764	\$ 127,707
448,355	-	656,308	525,867	109,416	-	272,085	757,090
275,312	499,700	423,887	717,781	217,223	3,505,315	556,994	553,747
-	-	-	-	-	-	-	-
762	-	1,126	930	202	107	540	-
-	-	-	-	-	-	-	-
-	-	-	1,302	-	23,279	23,399	-
-	-	-	-	-	-	141,808	-
14,141	-	17,072	10,045	13,014	56,096	2,588	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
53,500	3,931	5,241	165,728	-	195,986	31,520	-
648,276	1,169,389	631,210	298,091	378,519	9,600,072	3,376,666	197,151
-	-	-	-	-	-	-	-
<u>1,580,325</u>	<u>4,238,251</u>	<u>1,939,308</u>	<u>1,885,776</u>	<u>752,461</u>	<u>18,115,425</u>	<u>4,490,364</u>	<u>1,635,695</u>
\$ 10,399	\$ 20,636	\$ 23,964	\$ 12,287	\$ 23,457	\$ 389,421	\$ 146,409	\$ 18,620
656	-	-	-	-	-	994	-
-	-	-	2,264	-	-	23,300	-
278,801	-	467,483	731,446	219,531	-	561,987	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,064	-	-	4,102	1,444	4,959	1,859	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	110,000	75,000	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	345,000	-	-	-	-	-
-	-	-	518	-	-	364	-
13,347	-	-	42,105	10,368	-	35,956	-
<u>304,267</u>	<u>130,636</u>	<u>911,447</u>	<u>792,722</u>	<u>254,800</u>	<u>394,380</u>	<u>770,869</u>	<u>18,620</u>
701,776	1,173,320	216,451	463,819	378,519	9,796,058	3,408,186	197,151
-	-	-	-	-	-	-	-
-	533,516	46,534	-	-	-	-	-
<u>574,282</u>	<u>2,400,779</u>	<u>764,876</u>	<u>629,235</u>	<u>119,142</u>	<u>7,924,987</u>	<u>311,309</u>	<u>1,419,924</u>
<u>\$ 1,276,058</u>	<u>\$ 4,107,615</u>	<u>\$ 1,027,861</u>	<u>\$ 1,093,054</u>	<u>\$ 497,661</u>	<u>\$ 17,721,045</u>	<u>\$ 3,719,495</u>	<u>\$ 1,617,075</u>

continued

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF NET POSITION
NONMAJOR COMPONENT UNITS
DECEMBER 31, 2012

	Gravity	Recreation District			Community Center & Playground District	
	Drainage 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	\$ 1,044,253	\$ 283,071	\$ 628,529	\$ 4,772	\$ -	\$ 1,793
Investments	-	909,705	2,015,591	15,316	157,123	5,754
Receivables - net:						
Taxes	441,913	3,167,093	3,277,271	-	938,203	-
Accounts	-	-	-	-	-	-
Accrued interest receivable	148	1,834	3,739	25	1,921	9
Other receivables	-	1,588	3,225	-	-	-
Intergovernmental receivable	3,109	-	-	-	291	-
Due from primary government	-	-	-	-	-	-
Prepaid items	-	36,202	51,405	-	11,363	-
Inventory	-	-	-	-	-	-
Deferred bond issuance costs	-	46,650	-	-	31,581	-
Restricted assets:						
Cash and cash equivalents	-	-	-	-	309,265	-
Investments	-	-	-	-	1,158,890	-
Receivables - net	-	-	-	-	-	-
Capital assets:						
Non-depreciable	-	307,043	300,500	-	1,022,174	10,000
Depreciable, net	136,682	13,144,270	5,136,794	125,895	3,389,699	96,296
Other assets	-	-	-	-	-	-
Total assets	<u>1,626,105</u>	<u>17,897,456</u>	<u>11,417,054</u>	<u>146,008</u>	<u>7,020,510</u>	<u>113,852</u>
LIABILITIES						
Accounts payable and other accrued liabilities	\$ 11,374	\$ 85,117	\$ 73,865	\$ -	\$ 69,819	\$ -
Intergovernmental payable	-	-	-	-	-	4,806
Due to primary government	-	-	-	-	-	-
Unearned revenue	276,439	3,263,858	3,284,121	-	956,048	-
Liabilities payable from restricted assets	-	-	-	-	-	-
Other liabilities	-	-	400	-	-	-
Current portion of long-term liabilities:						
Compensated absences	-	12,906	17,703	-	709	-
Capital lease obligations	-	-	-	-	-	-
Contracts payable	-	-	-	-	-	-
Bonds payable	-	1,035,000	-	-	135,000	-
Noncurrent portion of long-term liabilities:						
Compensated absences	-	-	804	-	137	-
Capital lease obligations	-	-	-	-	-	-
Contracts payable	-	-	-	-	-	-
Bonds payable	-	2,124,789	-	-	1,365,000	-
Other liabilities	-	4,094	1,575	-	229	-
OPEB liability	-	145,768	261,920	-	3,062	-
Total liabilities	<u>287,813</u>	<u>6,671,532</u>	<u>3,640,388</u>	<u>-</u>	<u>2,530,004</u>	<u>4,806</u>
NET POSITION						
Invested in capital assets, net of related debt	136,682	10,291,524	5,437,294	125,895	4,411,873	106,296
Restricted for:						
Capital projects	-	-	-	-	-	-
Debt service	-	130,910	-	-	-	-
Unrestricted	<u>1,201,610</u>	<u>803,490</u>	<u>2,339,372</u>	<u>20,113</u>	<u>78,633</u>	<u>2,750</u>
Total net position	<u>\$ 1,338,292</u>	<u>\$ 11,225,924</u>	<u>\$ 7,776,666</u>	<u>\$ 146,008</u>	<u>\$ 4,490,506</u>	<u>\$ 109,046</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		
\$ 366	\$ 124,622	\$ 1,621,855	\$ 6,833	\$ 6,171	\$ 3,442	\$ 877,271	\$ 27,766
1,174	400,024	-	21,935	19,809	8,739	2,556,846	89,125
-	153,914	590,784	-	-	-	-	-
-	-	-	-	-	-	-	-
1	661	-	36	33	14	4,602	100
-	-	-	-	-	-	574,618	-
-	-	6,743	-	-	-	54,621	60,974
-	-	-	-	-	-	80,000	-
-	3,112	1,585	-	-	-	31,391	4,669
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
25,500	15,000	55,362	-	-	-	-	-
-	41,438	1,389,195	-	72,212	-	3,496,855	-
-	-	-	-	-	-	-	-
<u>27,041</u>	<u>738,771</u>	<u>3,665,524</u>	<u>28,804</u>	<u>98,225</u>	<u>12,195</u>	<u>7,676,204</u>	<u>182,634</u>
\$ -	\$ 1,136	\$ 22,487	\$ -	\$ -	\$ 244	\$ 104,678	\$ 51,493
1,230	6,221	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	155,730	-	-	-	220	-	-
-	-	-	-	-	-	-	-
-	50	-	-	-	-	-	-
-	-	-	-	-	-	24,433	10,542
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	51	898
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	2,011	-
-	-	-	-	-	-	167,287	46,138
<u>1,230</u>	<u>163,137</u>	<u>22,487</u>	<u>-</u>	<u>-</u>	<u>464</u>	<u>298,460</u>	<u>109,071</u>
25,500	56,438	1,444,557	-	72,212	-	3,496,855	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
311	519,196	2,198,480	28,804	26,013	11,731	3,880,889	73,563
<u>\$ 25,811</u>	<u>\$ 575,634</u>	<u>\$ 3,643,037</u>	<u>\$ 28,804</u>	<u>\$ 98,225</u>	<u>\$ 11,731</u>	<u>\$ 7,377,744</u>	<u>\$ 73,563</u>

continued

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF NET POSITION
NONMAJOR COMPONENT UNITS
DECEMBER 31, 2012

	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	\$ 2,323,430	\$ 82,317	\$ 494	\$ 1,212,845	\$ 75,191
Investments	1,681,686	-	-	-	-
Receivables - net:					
Taxes	-	-	-	-	-
Accounts	-	-	-	-	-
Accrued interest receivable	4,889	-	-	49	-
Other receivables	-	-	1,410	3,071	2,181
Intergovernmental receivable	218,560	465	-	61,053	-
Due from primary government	204,398	-	-	-	-
Prepaid items	6,844	-	-	-	-
Inventory	-	-	-	-	-
Deferred bond issuance costs	-	-	-	-	-
Restricted assets:					
Cash and cash equivalents	-	-	-	-	-
Investments	-	-	-	-	-
Receivables - net	-	-	-	-	-
Capital assets:					
Non-depreciable	-	-	-	-	-
Depreciable, net	311,384	-	-	8,600	-
Other assets	27,204	-	-	-	-
Total assets	<u>4,778,395</u>	<u>82,782</u>	<u>1,904</u>	<u>1,285,618</u>	<u>77,372</u>
LIABILITIES					
Accounts payable and other accrued liabilities	\$ 230,527	\$ 1,465	\$ -	\$ -	\$ 18,906
Intergovernmental payable	4,067	-	-	-	-
Due to primary government	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Liabilities payable from restricted assets	-	-	-	-	-
Other liabilities	-	-	-	-	-
Current portion of long-term liabilities:					
Compensated absences	290,682	-	-	-	-
Capital lease obligations	-	-	-	-	-
Contracts payable	-	-	-	-	-
Bonds payable	-	-	-	-	-
Noncurrent portion of long-term liabilities:					
Compensated absences	-	-	-	-	-
Capital lease obligations	-	-	-	-	-
Contracts payable	-	-	-	-	-
Bonds payable	-	-	-	-	-
Other liabilities	11,389	-	-	-	-
OPEB liability	642,432	-	-	-	-
Total liabilities	<u>1,179,097</u>	<u>1,465</u>	<u>-</u>	<u>-</u>	<u>18,906</u>
NET POSITION					
Invested in capital assets, net of related debt	311,384	-	-	16,589	-
Restricted for:					
Capital projects	-	-	-	-	-
Debt service	-	-	-	-	-
Unrestricted	3,287,914	81,317	1,904	1,269,029	58,466
Total net position	<u>\$ 3,599,298</u>	<u>\$ 81,317</u>	<u>\$ 1,904</u>	<u>\$ 1,285,618</u>	<u>\$ 58,466</u>

Waterworks District

<u>No. 1 of Ward 1</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>
\$ 1,443,132	\$ 67,806	\$ 295,008	\$ 80,833	\$ 735,515	\$ 993,792	\$ 77,146
-	227,611	1,053,394	-	-	2,341,813	-
-	-	-	-	-	335,460	-
283,300	91,619	2,346	17,875	59,153	254,778	115,032
851	-	1,775	-	-	-	-
-	241	-	-	-	-	582
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	19,480	10,417	2,992	-	19,474	19,119
84,003	-	-	-	-	43,156	-
45,947	96,962	-	-	-	59,006	106,620
2,310,265	246,462	1,200	13,704	85,918	153,016	314,613
-	498,938	-	-	-	540,693	248,660
-	-	-	-	-	139,775	-
690,586	21,150	243,862	-	69,692	162,574	21,364
10,575,772	4,187,549	479,466	647,333	766,625	6,602,983	3,332,469
-	150	-	-	-	-	-
<u>15,433,856</u>	<u>5,457,968</u>	<u>2,087,468</u>	<u>762,737</u>	<u>1,716,903</u>	<u>11,646,520</u>	<u>4,235,605</u>
\$ 115,447	\$ 111,930	\$ 119,784	\$ 108,844	\$ 17,502	\$ 35,917	\$ 41,315
1,106,008	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
165,050	153,355	1,200	14,379	85,918	2,860	140,591
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
64,505	-	-	-	-	-	-
245,000	243,000	-	99,051	-	465,000	190,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
417,635	-	-	-	-	-	-
1,755,000	2,507,348	-	159,293	-	2,075,727	2,414,580
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>3,868,645</u>	<u>3,015,633</u>	<u>120,984</u>	<u>381,567</u>	<u>103,420</u>	<u>2,579,504</u>	<u>2,786,486</u>
8,830,165	1,443,432	723,328	388,989	836,317	4,224,830	749,253
-	-	-	-	-	-	-
-	331,717	-	-	-	365,624	232,682
2,735,046	667,186	1,243,156	(7,819)	777,166	4,476,562	467,184
<u>\$ 11,565,211</u>	<u>\$ 2,442,335</u>	<u>\$ 1,966,484</u>	<u>\$ 381,170</u>	<u>\$ 1,613,483</u>	<u>\$ 9,067,016</u>	<u>\$ 1,449,119</u>

continued



CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF NET POSITION
NONMAJOR COMPONENT UNITS
DECEMBER 31, 2012

ASSETS	Waterworks District		Total
	No. 7 of Wards 6 & 4	No. 14 of Ward 5	Nonmajor Component Units
Cash and cash equivalents	\$ 778,153	\$ 65,811	\$ 21,869,430
Investments	-	377,516	17,700,738
Receivables - net:			
Taxes	-	428,438	21,272,464
Accounts	67,308	31,633	923,044
Accrued interest receivable	280	722	31,383
Other receivables	-	105	587,248
Intergovernmental receivable	-	50,101	504,085
Due from primary government	-	-	426,206
Prepaid items	13,203	25,744	516,861
Inventory	-	-	127,159
Deferred bond issuance costs	2,176	43,151	501,112
Restricted assets:			
Cash and cash equivalents	437,028	136,556	4,456,197
Investments	10,552	140,876	2,598,609
Receivables - net	-	53,851	193,626
Capital assets:			
Non-depreciable	70,107	95,573	3,755,594
Depreciable, net	1,967,206	10,496,760	88,530,604
Other assets	8,000	-	35,354
Total assets	3,354,013	11,946,837	164,029,714
 LIABILITIES			
Accounts payable and other accrued liabilities	\$ 44,548	\$ 88,297	\$ 2,212,640
Intergovernmental payable	-	-	1,123,982
Due to primary government	-	6,000	31,564
Unearned revenue	100,002	-	15,548,557
Liabilities payable from restricted assets	93,178	52,289	708,820
Other liabilities	-	-	450
Current portion of long-term liabilities:			
Compensated absences	-	6,805	406,120
Capital lease obligations	-	-	174,974
Contracts payable	-	-	64,505
Bonds payable	65,000	136,346	3,093,397
Noncurrent portion of long-term liabilities:			
Compensated absences	-	957	5,506
Capital lease obligations	-	-	528,618
Contracts payable	-	-	417,635
Bonds payable	278,728	4,375,434	19,837,539
Other liabilities	-	384	20,564
OPEB liability	-	4,427	1,612,345
Total liabilities	581,456	4,670,939	45,787,216
 NET POSITION			
Invested in capital assets, net of related debt	1,693,585	6,080,553	70,266,717
Restricted for:			
Capital projects	-	129,584	129,584
Debt service	364,150	149,410	2,289,664
Unrestricted	714,822	916,351	45,556,533
Total net position	\$ 2,772,557	\$ 7,275,898	\$ 118,242,498

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF ACTIVITIES
NONMAJOR COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2012**

	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	\$ 1,429,064	\$ 406,209	\$ 2,183,807	\$ 953,925	\$ 206,926	\$ 146,598
PROGRAM REVENUES						
Charges for services	-	-	43,601	-	-	-
Operating grants and contributions	72,997	-	99,251	-	-	-
Capital grants and contributions	<u>70,220</u>	<u>40,223</u>	<u>-</u>	<u>-</u>	<u>55,702</u>	<u>41,723</u>
Total program revenues	<u>143,217</u>	<u>40,223</u>	<u>142,852</u>	<u>-</u>	<u>55,702</u>	<u>41,723</u>
Net program (expenses) revenues	<u>(1,285,847)</u>	<u>(365,986)</u>	<u>(2,040,955)</u>	<u>(953,925)</u>	<u>(151,224)</u>	<u>(104,875)</u>
GENERAL REVENUES						
Property taxes	1,145,725	258,540	2,040,227	999,734	221,702	161,961
Grants and contributions not restricted to specific program	108,048	22,749	50,242	30,572	21,845	9,737
Investment earnings	5,995	3,664	14,180	6,320	3,637	2,812
Gain on sale of capital assets	3,769	-	4,066	-	-	-
Miscellaneous revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,000</u>
Total general revenues	<u>1,263,537</u>	<u>284,953</u>	<u>2,108,715</u>	<u>1,036,626</u>	<u>247,184</u>	<u>176,510</u>
Change in net position	(22,310)	(81,033)	67,760	82,701	95,960	71,635
Net position beginning of year as restated	<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>
Net position end of year	<u>\$ 745,898</u>	<u>\$ 502,297</u>	<u>\$ 2,491,384</u>	<u>\$ 1,453,416</u>	<u>\$ 779,259</u>	<u>\$ 729,513</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
\$ 304,817	\$ 392,601	\$ 442,899	\$ 1,566,349	\$ 262,581	\$ 2,272,618	\$ 437,314	\$ 412,472	\$ 414,082
-	-	-	-	-	-	-	-	-
6,000	-	4,750	29,747	6,328	-	-	-	-
<u>30,490</u>	<u>47,740</u>	<u>44,763</u>	<u>812,754</u>	<u>-</u>	<u>-</u>	<u>2,023,843</u>	<u>-</u>	<u>-</u>
<u>36,490</u>	<u>47,740</u>	<u>49,513</u>	<u>842,501</u>	<u>6,328</u>	<u>-</u>	<u>2,023,843</u>	<u>-</u>	<u>-</u>
<u>(268,327)</u>	<u>(344,861)</u>	<u>(393,386)</u>	<u>(723,848)</u>	<u>(256,253)</u>	<u>(2,272,618)</u>	<u>1,586,529</u>	<u>(412,472)</u>	<u>(414,082)</u>
286,383	479,405	373,339	623,303	234,809	3,599,053	538,760	537,988	430,439
30,431	12,825	29,137	38,228	8,664	34,005	18,191	6,768	3,109
3,995	4,046	6,244	5,604	1,530	39,189	3,707	1,687	369
-	-	-	2,873	55,459	5,587	29,253	5,983	-
<u>50</u>	<u>865</u>	<u>2,620</u>	<u>-</u>	<u>-</u>	<u>8,734</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>320,859</u>	<u>497,141</u>	<u>411,340</u>	<u>670,008</u>	<u>300,462</u>	<u>3,686,568</u>	<u>589,911</u>	<u>552,426</u>	<u>433,917</u>
52,532	152,280	17,954	(53,840)	44,209	1,413,950	2,176,440	139,954	19,835
<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>
<u>\$ 1,276,058</u>	<u>\$ 4,107,615</u>	<u>\$ 1,027,861</u>	<u>\$ 1,093,054</u>	<u>\$ 497,661</u>	<u>\$ 17,721,045</u>	<u>\$ 3,719,495</u>	<u>\$ 1,617,075</u>	<u>\$ 1,338,292</u>

continued

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF ACTIVITIES
NONMAJOR COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2012**

	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	3,002,368	\$ 2,520,028	\$ 9,214	\$ 569,928	\$ 6,488
PROGRAM REVENUES					
Charges for services	195,127	48,827	-	5,760	-
Operating grants and contributions	750	750	-	750	750
Capital grants and contributions	-	7,715	-	1,635	-
Total program revenues	<u>195,877</u>	<u>57,292</u>	<u>-</u>	<u>8,145</u>	<u>750</u>
Net program (expenses) revenues	<u>(2,806,491)</u>	<u>(2,462,736)</u>	<u>(9,214)</u>	<u>(561,783)</u>	<u>(5,738)</u>
GENERAL REVENUES					
Property taxes	2,617,744	2,867,344	-	959,829	-
Grants and contributions not restricted to specific program	510	700	-	20,711	-
Investment earnings	12,136	22,110	125	7,175	46
Gain on sale of capital assets	-	-	-	-	-
Miscellaneous revenue	6,185	1,402	-	4,500	-
Total general revenues	<u>2,636,575</u>	<u>2,891,556</u>	<u>125</u>	<u>992,215</u>	<u>46</u>
Change in net position	(169,916)	428,820	(9,089)	430,432	(5,692)
Net position beginning of year as restated	<u>11,395,840</u>	<u>7,347,846</u>	<u>155,097</u>	<u>4,060,074</u>	<u>114,738</u>
Net position end of year	<u>\$ 11,225,924</u>	<u>\$ 7,776,666</u>	<u>\$ 146,008</u>	<u>\$ 4,490,506</u>	<u>\$ 109,046</u>

Community Center and Playground District			Sewer District			Calcasieu Parish Communications District	Calcasieu Parish Coroner's Office
No. 5 of Ward 5	No. 1 of Ward 6	No. 3 of Ward 7	No. 9 of Ward 1	No. 12 of Ward 4	No. 13 of Ward 4		
\$ 3,824	\$ 129,394	\$ 371,740	\$ -	\$ 2,427	\$ 6,800	\$ 3,032,346	\$ 879,305
-	10,317	21,512	-	-	5,980	2,595,630	416,977
4,174	750	28,523	-	-	-	597,428	470,000
-	9,877	-	-	-	-	-	-
4,174	20,944	50,035	-	-	5,980	3,193,058	886,977
350	(108,450)	(321,705)	-	(2,427)	(820)	160,712	7,672
-	158,862	582,735	-	-	-	-	-
-	3,277	7,522	-	-	-	-	-
6	3,415	3,178	179	162	75	24,141	535
-	227	-	-	-	-	-	-
-	1,178	13,912	-	-	-	21,896	550
6	166,959	607,347	179	162	75	46,037	1,085
356	58,509	285,642	179	(2,265)	(745)	206,749	8,757
25,455	517,125	3,357,395	28,625	100,490	12,476	7,170,995	64,806
\$ 25,811	\$ 575,634	\$ 3,643,037	\$ 28,804	\$ 98,225	\$ 11,731	\$ 7,377,744	\$ 73,563

continued

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF ACTIVITIES
NONMAJOR COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2012**

	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	\$ 7,915,255	\$ 6,360	\$ 112,876	\$ 599,115	\$ 81,396
PROGRAM REVENUES					
Charges for services	3,759,532	13,890	111,560	636,595	47,279
Operating grants and contributions	4,401,200	-	-	53,955	-
Capital grants and contributions	-	-	-	-	-
Total program revenues	<u>8,160,732</u>	<u>13,890</u>	<u>111,560</u>	<u>690,550</u>	<u>47,279</u>
Net program (expenses) revenues	<u>245,477</u>	<u>7,530</u>	<u>(1,316)</u>	<u>91,435</u>	<u>(34,117)</u>
GENERAL REVENUES					
Property taxes	-	-	-	-	-
Grants and contributions not restricted to specific program	-	-	-	-	-
Investment earnings	11,669	41	-	556	41
Gain on sale of capital assets	-	-	-	-	-
Miscellaneous revenue	<u>190</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>422</u>
Total general revenues	<u>11,859</u>	<u>41</u>	<u>-</u>	<u>556</u>	<u>463</u>
Change in net position	257,336	7,571	(1,316)	91,991	(33,654)
Net position beginning of year as restated	<u>3,341,962</u>	<u>73,746</u>	<u>3,220</u>	<u>1,193,627</u>	<u>92,120</u>
Net position end of year	<u>\$ 3,599,298</u>	<u>\$ 81,317</u>	<u>\$ 1,904</u>	<u>\$ 1,285,618</u>	<u>\$ 58,466</u>

Waterworks District

<u>No. 1 of Ward 1</u>	<u>No. 8 of Wards 3 & 8</u>	<u>No. 12 of Ward 3</u>	<u>No. 2 of Ward 4</u>	<u>No. 4 of Ward 4</u>	<u>No. 9 of Ward 4</u>	<u>No. 11 of Wards 4 & 7</u>
\$ 2,108,060	\$ 1,057,198	\$ 280,737	\$ 216,060	\$ 517,840	\$ 1,667,727	\$ 968,954
2,526,553	802,653	34,879	179,485	560,221	1,864,105	765,899
-	-	-	-	-	-	-
<u>28,955</u>	<u>-</u>	<u>1,502,419</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>2,555,508</u>	<u>802,653</u>	<u>1,537,298</u>	<u>179,485</u>	<u>560,221</u>	<u>1,864,105</u>	<u>765,899</u>
<u>447,448</u>	<u>(254,545)</u>	<u>1,256,561</u>	<u>(36,575)</u>	<u>42,381</u>	<u>196,378</u>	<u>(203,055)</u>
-	197,603	-	-	-	507,054	229,401
-	78,579	-	-	65,414	7,926	-
7,928	1,221	8,555	3	2,638	11,937	926
-	-	-	-	-	-	-
<u>-</u>	<u>72,433</u>	<u>-</u>	<u>13,378</u>	<u>13,948</u>	<u>16,030</u>	<u>34,137</u>
<u>7,928</u>	<u>349,836</u>	<u>8,555</u>	<u>13,381</u>	<u>82,000</u>	<u>542,947</u>	<u>264,464</u>
455,376	95,291	1,265,116	(23,194)	124,381	739,325	61,409
<u>11,109,835</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>
<u>\$ 11,565,211</u>	<u>\$ 2,442,335</u>	<u>\$ 1,966,484</u>	<u>\$ 381,170</u>	<u>\$ 1,613,483</u>	<u>\$ 9,067,016</u>	<u>\$ 1,449,119</u>

continued

**CALCASIEU PARISH POLICE JURY
 COMBINING STATEMENT OF ACTIVITIES
 NONMAJOR COMPONENT UNITS
 FOR THE YEAR ENDED DECEMBER 31, 2012**

	Waterworks District		Total Nonmajor Component Units
	No. 7 of Wards 6 & 4	No. 14 of Ward 5	
EXPENSES	\$ 717,406	\$ 757,033	\$ 39,372,141
PROGRAM REVENUES			
Charges for services	510,221	230,821	15,387,424
Operating grants and contributions	-	-	5,778,103
Capital grants and contributions	-	294,008	5,012,067
Total program revenues	<u>510,221</u>	<u>524,829</u>	<u>26,177,594</u>
Net program (expenses) revenues	<u>(207,185)</u>	<u>(232,204)</u>	<u>(13,194,547)</u>
GENERAL REVENUES			
Property taxes	316,205	493,988	20,862,133
Grants and contributions not restricted to specific program	26,603	-	635,793
Investment earnings	1,132	5,426	228,335
Gain on sale of capital assets	-	-	107,217
Miscellaneous revenue	<u>2,710</u>	<u>5,452</u>	<u>222,592</u>
Total general revenues	<u>346,650</u>	<u>504,866</u>	<u>22,056,070</u>
Change in net position	139,465	272,662	8,861,523
Net position beginning of year as restated	<u>2,633,092</u>	<u>7,003,236</u>	<u>109,380,975</u>
Net position end of year	<u>\$ 2,772,557</u>	<u>\$ 7,275,898</u>	<u>\$ 118,242,498</u>

CALCASIEU PARISH POLICE JURY
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY SOURCE (1)
DECEMBER 31, 2012

	<u>2012</u>
Governmental funds capital assets:	
Land and right-of-way	\$ 16,832,923
Buildings	93,219,476
Improvements other than buildings	28,665,358
Roads	382,296,012
Bridges	11,887,348
Equipment	30,758,332
Construction in progress	<u>23,845,079</u>
 Total governmental funds capital assets	 <u><u>\$ 587,504,528</u></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 \$513,921 (\$88,112 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 position. The above amounts also do not reflect accumulated depreciation of \$75,648,678 (inclusive of \$88,112) is included in the statement of net position.

CALCASIEU PARISH POLICE JURY
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY (1)
DECEMBER 31, 2012

<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	4,673,024	9,625,130	-
Human Resources	-	-	-	-
Judicial	460,773	11,076,201	645,377	-
Elections	-	-	-	-
Cable Access Channel	-	-	-	-
Other	<u>500,000</u>	<u>671,684</u>	<u>87,127</u>	-
Total general government	3,947,823	27,811,144	11,486,134	-
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>	-
Total public safety	562,502	21,767,398	1,216,642	-
Public works	3,863,742	5,656,690	2,162,106	382,296,012
Sanitation	-	-	487,768	-
Health and welfare	417,084	9,867,036	579,999	-
Culture and recreation	8,041,772	27,556,950	12,707,668	-
Economic development	-	<u>560,258</u>	<u>25,041</u>	-
 Total governmental funds capital assets allocated to functions	 <u>\$ 16,832,923</u>	 <u>\$ 93,219,476</u>	 <u>\$ 28,665,358</u>	 <u>\$ 382,296,012</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 \$513,921 (\$88,112 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 position. The above amounts also do not reflect accumulated depreciation of \$75,648,678 (inclusive of \$88,112) is included in the statement of net position.

<u>Bridges</u>	<u>Equipment</u>	<u>Total</u>
-	120,598	14,505,883
-	124,303	124,303
-	960,061	16,378,715
-	47,918	47,918
-	746,648	12,928,999
-	57,267	57,267
-	227,967	227,967
-	<u>957,311</u>	<u>2,216,122</u>
-	3,242,073	46,487,174
-	1,421,736	1,421,736
-	398,113	4,251,129
-	783,921	1,780,311
-	1,272,378	1,559,010
-	1,380,251	18,975,862
-	<u>248,207</u>	<u>1,063,100</u>
-	5,504,606	29,051,148
11,887,348	13,253,613	419,119,511
-	145,837	633,605
-	2,480,070	13,344,189
-	5,617,585	53,923,975
-	<u>514,548</u>	<u>1,099,847</u>
<u>\$ 11,887,348</u>	<u>\$ 30,758,332</u>	\$ 563,659,449
		<u>23,845,079</u>
		<u>\$ 587,504,528</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, 2012

<u>Function and Activity</u>	Governmental Funds Capital Assets			Governmental Funds Capital Assets
	<u>January 1, 2012</u>	<u>Additions</u>	<u>Deletions</u>	<u>December 31, 2012</u>
General government:				
Administrative	\$ 14,505,883	\$ -	\$ 325,403	\$ 14,180,480
Finance	119,915	21,227	16,839	124,303
Facility Management	15,865,292	3,770,439	2,623,515	17,012,216
Human Resources	60,645	9,336	22,063	47,918
Judicial	12,756,737	172,262	-	12,928,999
Elections	57,267	-	-	57,267
Cable Access Channel	216,072	11,895	-	227,967
Other	<u>2,068,631</u>	<u>189,300</u>	<u>41,808</u>	<u>2,216,123</u>
Total general government	45,650,442	4,174,459	3,029,628	46,795,273
Public safety:				
Office of Emergency Preparedness	1,388,208	33,529	-	1,421,737
Office of Juvenile Justice Services	4,256,747	-	5,619	4,251,128
Animal Control	1,792,102	160,497	104,659	1,847,940
Fire protection	1,559,011	-	-	1,559,011
Correctional institution	18,928,565	47,297	-	18,975,862
Other	<u>1,057,464</u>	<u>17,227</u>	<u>-</u>	<u>1,074,691</u>
Total public safety	28,982,097	258,550	110,278	29,130,369
Public works				
Sanitation	420,217,316	21,954,203	12,503,784	429,667,735
Health and welfare	540,086	581,287	487,768	633,605
Culture and recreation	13,360,162	445,737	461,711	13,344,188
Economic development	52,257,277	6,119,576	2,060,787	56,316,066
Other	<u>6,355,199</u>	<u>5,288,966</u>	<u>26,873</u>	<u>11,617,292</u>
Total other functions	492,730,040	34,389,769	15,540,923	511,578,886
Total governmental funds capital assets allocated to functions	<u>\$ 567,362,579</u>	<u>\$ 38,822,778</u>	<u>\$ 18,680,829</u>	<u>\$ 587,504,528</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 \$513,921 (\$88,112 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 position. The above amounts also do not reflect accumulated depreciation of \$75,648,678 (inclusive of \$88,112) is included in the statement of net position.

(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, 2012

	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	\$ 115,600	\$ 102,606	\$ 358,488	\$ 140,721	\$ 576,915
Investments	369,380	328,873	1,150,711	451,700	413,259
Receivables (net of allowances for uncollectibles):					
Taxes	1,358,199	228,783	2,199,737	995,561	235,755
Interest receivable	874	604	2,253	1,043	699
Intergovernmental receivable	-	-	188	-	-
Due from primary government	-	-	-	-	-
Prepaid items	82,400	7,928	37,271	723	1,792
Other receivables	-	-	-	-	-
Total assets	<u>\$ 1,926,453</u>	<u>\$ 668,794</u>	<u>\$ 3,748,648</u>	<u>\$ 1,589,748</u>	<u>\$ 1,228,420</u>
LIABILITIES AND FUND BALANCE					
Liabilities:					
Accounts payable	20,274	2,746	23,448	36,177	547
Accrued liabilities	29,017	3,956	31,156	-	2,955
Due to primary government	-	-	-	-	-
Intergovernmental payable	-	-	-	-	-
Deferred revenue	1,384,049	231,215	2,215,752	1,011,617	237,905
Retainage payable	-	-	-	-	-
Other liabilities	-	-	-	-	-
Total liabilities	<u>1,433,340</u>	<u>237,917</u>	<u>2,270,356</u>	<u>1,047,794</u>	<u>241,407</u>
Fund balances:					
Nonspendable	82,400	7,928	37,271	723	1,792
Restricted for:					
Debt Service	21,895	96,724	58,789	-	-
Capital Improvement	-	-	-	-	-
Unassigned	388,818	326,225	1,382,232	541,231	985,221
Total fund balances	<u>493,113</u>	<u>430,877</u>	<u>1,478,292</u>	<u>541,954</u>	<u>987,013</u>
Total liabilities and fund balances	<u>\$ 1,926,453</u>	<u>\$ 668,794</u>	<u>\$ 3,748,648</u>	<u>\$ 1,589,748</u>	<u>\$ 1,228,420</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
\$ 104,219	\$ 139,979	\$ 204,464	\$ 166,032	\$ 34,087	\$ 84,764
334,533	448,355	656,308	525,867	109,416	272,085
171,394	275,312	423,887	717,781	217,223	556,994
554	762	1,126	930	202	540
-	-	-	1,302	-	23,399
-	-	-	-	-	141,808
16,791	14,141	17,072	10,045	13,014	2,588
227	-	-	-	-	-
<u>\$ 627,718</u>	<u>\$ 878,549</u>	<u>\$ 1,302,857</u>	<u>\$ 1,421,957</u>	<u>\$ 373,942</u>	<u>\$ 1,082,178</u>
5,980	5,463	14,703	5,233	3,818	16,663
-	3,739	1,395	7,054	1,859	3,877
-	-	-	2,264	-	23,300
-	656	-	-	-	994
172,353	278,801	467,483	731,446	219,531	561,987
-	-	-	-	-	125,709
-	-	-	-	-	-
<u>178,333</u>	<u>288,659</u>	<u>483,581</u>	<u>745,997</u>	<u>225,208</u>	<u>732,530</u>
16,791	14,141	17,072	10,045	13,014	2,588
-	-	52,709	-	-	-
-	-	-	-	-	16,694
432,594	575,749	749,495	665,915	135,720	330,366
449,385	589,890	819,276	675,960	148,734	349,648
<u>\$ 627,718</u>	<u>\$ 878,549</u>	<u>\$ 1,302,857</u>	<u>\$ 1,421,957</u>	<u>\$ 373,942</u>	<u>\$ 1,082,178</u>

continued

**CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
BALANCE SHEET
DECEMBER 31, 2012**

	<u>Recreation District</u>			<u>Community Center and Playground District</u>	
	<u>No. 1 of Ward 3</u>	<u>No. 1 of Ward 4</u>	<u>No. 1 of Ward 8</u>	<u>No. 4 of Ward 1</u>	<u>No. 7 of Ward 2</u>
ASSETS					
Assets:					
Cash and cash equivalents	\$ 283,071	\$ 628,529	\$ 4,772	\$ 309,265	\$ 1,793
Investments	909,705	2,015,591	15,316	1,316,013	5,754
Receivables (net of allowances for uncollectibles):					
Taxes	3,167,093	3,277,271	-	938,203	-
Interest receivable	1,834	3,739	25	1,921	9
Intergovernmental receivable	-	-	-	291	-
Due from primary government	-	-	-	-	-
Prepaid items	36,202	51,405	-	11,363	-
Other receivables	1,588	3,225	-	-	-
Total assets	<u>\$ 4,399,493</u>	<u>\$ 5,979,760</u>	<u>\$ 20,113</u>	<u>\$ 2,577,056</u>	<u>\$ 7,556</u>
LIABILITIES AND FUND BALANCE					
Liabilities:					
Accounts payable	\$ 42,028	\$ 44,549	\$ -	\$ 22,159	\$ -
Accrued liabilities	21,252	25,424	-	2,779	-
Due to primary government	-	-	-	-	-
Intergovernmental payable	-	-	-	-	4,806
Deferred revenue	3,263,858	3,284,121	-	956,048	-
Retainage payable	-	-	-	35,042	-
Other liabilities	-	400	-	-	-
Total liabilities	<u>3,327,138</u>	<u>3,354,494</u>	<u>-</u>	<u>1,016,028</u>	<u>4,806</u>
Fund balances:					
Nonspendable	36,202	51,405	-	11,363	-
Restricted for:					
Debt Service	147,504	-	-	-	-
Capital Improvement	-	-	-	-	-
Unassigned	888,649	2,573,861	20,113	1,549,665	2,750
Total fund balances	<u>1,072,355</u>	<u>2,625,266</u>	<u>20,113</u>	<u>1,561,028</u>	<u>2,750</u>
Total liabilities and fund balances	<u>\$ 4,399,493</u>	<u>\$ 5,979,760</u>	<u>\$ 20,113</u>	<u>\$ 2,577,056</u>	<u>\$ 7,556</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		
\$ 366	\$ 124,622	\$ 6,833	\$ 6,171	\$ 877,271	\$ 27,766
1,174	400,024	21,935	19,809	2,556,846	89,125
-	153,914	-	-	-	-
1	661	36	33	4,602	100
-	-	-	-	54,621	27,910
-	-	-	-	80,000	-
-	3,112	-	-	31,391	4,669
-	-	-	-	574,618	-
<u>\$ 1,541</u>	<u>\$ 682,333</u>	<u>\$ 28,804</u>	<u>\$ 26,013</u>	<u>\$ 4,179,349</u>	<u>\$ 149,570</u>
\$ -	\$ 1,136	\$ -	\$ -	\$ 73,038	\$ 43,134
-	-	-	-	29,323	7,677
-	-	-	-	-	-
1,230	6,221	-	-	-	-
-	155,730	-	-	-	-
-	-	-	-	-	-
-	50	-	-	-	-
<u>1,230</u>	<u>163,137</u>	<u>-</u>	<u>-</u>	<u>102,361</u>	<u>50,811</u>
-	3,112	-	-	31,391	4,669
-	-	-	-	-	-
-	-	-	-	-	-
311	516,084	28,804	26,013	4,045,597	94,090
311	519,196	28,804	26,013	4,076,988	98,759
<u>\$ 1,541</u>	<u>\$ 682,333</u>	<u>\$ 28,804</u>	<u>\$ 26,013</u>	<u>\$ 4,179,349</u>	<u>\$ 149,570</u>

**CALCASIEU PARISH POLICE JURY
 SELECTED COMPONENT UNITS
 RECONCILIATION OF THE BALANCE SHEET
 TO THE STATEMENT OF NET POSITION
 DECEMBER 31, 2012**

	Fire Protection District	
	No. 1 of Ward 1	No. 1 of Ward 2
Fund balances - total governmental funds	\$ 493,113	\$ 430,877
Amounts reported for governmental activities in the statement of net position because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in governmental funds.		
Governmental capital assets	2,896,852	2,208,165
Less accumulated depreciation	(1,673,729)	(732,185)
Assets used in governmental activities that are not financial resources and, therefore are not reported in the governmental funds		
Deferred bond issuance costs	13,106	55,913
Some revenues were collected more than sixty days after year end and therefore, are not available soon enough to pay for current-period expenditures.		
	-	-
Some liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds. These liabilities consist of the following:		
Bonds payable	(840,000)	(1,436,640)
Capital lease obligations	-	-
Compensated absences	-	-
Accrued interest payable	(12,915)	(23,226)
Other liabilities	-	-
OPEB liability	(129,545)	-
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.		
	(984)	(607)
Net position of governmental activities	<u>\$ 745,898</u>	<u>\$ 502,297</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
\$ 1,478,292	\$ 541,954	\$ 987,013	\$ 449,385	\$ 589,890	\$ 819,276	\$ 675,960	\$ 148,734	\$ 349,648
2,943,185 (1,323,226)	1,910,253 (998,791)	914,451 (410,452)	744,583 (464,158)	1,741,402 (1,039,626)	1,758,736 (1,122,285)	1,137,054 (673,235)	506,752 (128,233)	3,897,458 (489,272)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(455,000)	-	-	-	-	(420,000)	-	-	-
-	-	(703,592)	-	-	-	-	-	-
(31,571)	-	-	-	(1,064)	-	(4,102)	(1,444)	(1,859)
(6,146)	-	(8,161)	-	-	(6,175)	-	-	-
-	-	-	-	-	-	(518)	-	(364)
(109,990)	-	-	-	(13,347)	-	(42,105)	(10,368)	(35,956)
(4,160)	-	-	(297)	(1,197)	(1,691)	-	(17,780)	(160)
<u>\$ 2,491,384</u>	<u>\$ 1,453,416</u>	<u>\$ 779,259</u>	<u>\$ 729,513</u>	<u>\$ 1,276,058</u>	<u>\$ 1,027,861</u>	<u>\$ 1,093,054</u>	<u>\$ 497,661</u>	<u>\$ 3,719,495</u>

continued

**CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
RECONCILIATION OF THE BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2012**

	<u>Recreation District</u>			Community Center & Playground 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>
Fund balances - total governmental funds	\$ 1,072,355	\$ 2,625,266	\$ 20,113	\$ 1,561,028
Amounts reported for governmental activities in the statement of net position because:				
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in governmental funds.				
Governmental capital assets	17,064,582	7,939,588	205,573	5,710,482
Less accumulated depreciation	(3,613,269)	(2,502,294)	(79,678)	(1,298,609)
Assets used in governmental activities that are not financial resources and, therefore are not reported in the governmental funds				
Deferred bond issuance costs	46,650	-	-	31,581
Some revenues were collected more than sixty days after year end and therefore, are not available soon enough to pay for current-period expenditures.				
	-	-	-	-
Some liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds. These liabilities consist of the following:				
Bonds payable	(3,159,789)	-	-	(1,500,000)
Due to primary government	-	-	-	-
Compensated absences	(12,906)	(18,507)	-	(846)
Accrued interest payable	(16,594)	-	-	(9,839)
Other liabilities	(4,094)	(1,575)	-	(229)
OPEB liability	(145,768)	(261,920)	-	(3,062)
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>(5,243)</u>	<u>(3,892)</u>	<u>-</u>	<u>-</u>
Net position of governmental activities	<u>\$ 11,225,924</u>	<u>\$ 7,776,666</u>	<u>\$ 146,008</u>	<u>\$ 4,490,506</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		
\$ 2,750	\$ 311	\$ 519,196	\$ 28,804	\$ 26,013	\$ 4,076,988	\$ 98,759
142,621	38,390	128,926	-	121,364	5,407,968	-
(36,325)	(12,890)	(72,488)	-	(49,152)	(1,911,113)	-
-	-	-	-	-	-	-
-	-	-	-	-	-	33,064
-	-	-	-	-	-	-
-	-	-	-	-	(24,484)	(11,440)
-	-	-	-	-	-	-
-	-	-	-	-	(2,011)	-
-	-	-	-	-	(167,287)	(46,138)
-	-	-	-	-	(2,317)	(682)
<u>\$ 109,046</u>	<u>\$ 25,811</u>	<u>\$ 575,634</u>	<u>\$ 28,804</u>	<u>\$ 98,225</u>	<u>\$ 7,377,744</u>	<u>\$ 73,563</u>

CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2012

	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	\$ 1,160,430	\$ 258,540	\$ 2,085,018	\$ 999,734	\$ 240,087
Intergovernmental revenues	250,890	62,972	149,493	30,572	77,547
Charges for services	-	-	43,601	-	-
Fines and forfeitures	-	-	-	-	-
Investment income	5,995	3,664	14,180	6,320	3,637
Sale of assets	3,769	-	4,555	-	-
Donations	375	-	-	-	-
Miscellaneous revenues	-	-	-	-	-
Total revenues	<u>1,421,459</u>	<u>325,176</u>	<u>2,296,847</u>	<u>1,036,626</u>	<u>321,271</u>
EXPENDITURES					
General government	-	-	-	-	-
Public safety	1,271,277	238,758	1,985,564	837,781	198,185
Public works	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Capital outlay	-	156,710	-	-	-
Debt service:					
Principal retirement	120,000	55,000	135,000	-	-
Interest and fiscal charges	35,531	55,875	64,965	-	-
Bond issuance cost	-	59,356	-	-	-
Total expenditures	<u>1,426,808</u>	<u>565,699</u>	<u>2,185,529</u>	<u>837,781</u>	<u>198,185</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(5,349)</u>	<u>(240,523)</u>	<u>111,318</u>	<u>198,845</u>	<u>123,086</u>
OTHER FINANCING SOURCES (USES)					
Refunding debt issuance	-	1,475,000	-	-	-
Bond proceeds	-	-	-	-	-
Payment to refunded bond escrow agent	-	(1,398,091)	-	-	-
Discount on refunded debt	-	(10,338)	-	-	-
Capital leases	-	-	-	-	448,170
Bond issuance cost	-	-	-	-	-
Net change in fund balances	(5,349)	(173,952)	111,318	198,845	571,256
Fund balance at beginning of year	<u>498,462</u>	<u>604,829</u>	<u>1,366,974</u>	<u>343,109</u>	<u>415,757</u>
Fund balance at end of year	<u>\$ 493,113</u>	<u>\$ 430,877</u>	<u>\$ 1,478,292</u>	<u>\$ 541,954</u>	<u>\$ 987,013</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
\$ 161,961	\$ 326,562	\$ 373,339	\$ 630,723	\$ 234,809	\$ 570,213
49,960	66,921	78,650	880,729	14,992	2,042,034
-	-	-	-	-	-
-	-	-	-	-	-
2,812	3,995	6,244	5,604	1,530	3,707
-	-	-	3,941	57,259	29,253
-	-	-	-	-	-
2,000	50	2,620	-	-	-
<u>216,733</u>	<u>397,528</u>	<u>460,853</u>	<u>1,520,997</u>	<u>308,590</u>	<u>2,645,207</u>
-	-	-	-	-	-
118,155	278,005	363,380	-	-	-
-	-	-	679,612	396,049	593,112
-	-	-	-	-	-
-	-	-	840,079	-	2,062,487
-	-	70,000	-	-	-
-	-	29,187	-	-	-
-	-	-	-	-	-
<u>118,155</u>	<u>278,005</u>	<u>462,567</u>	<u>1,519,691</u>	<u>396,049</u>	<u>2,655,599</u>
98,578	119,523	(1,714)	1,306	(87,459)	(10,392)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
98,578	119,523	(1,714)	1,306	(87,459)	(10,392)
<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>\$ 449,385</u>	<u>\$ 589,890</u>	<u>\$ 819,276</u>	<u>\$ 675,960</u>	<u>\$ 148,734</u>	<u>\$ 349,648</u>

continued

CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2012

	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	\$ 2,617,744	\$ 2,867,344	\$ -	\$ 971,254	\$ -
Intergovernmental revenues	750	8,465	-	23,096	750
Charges for services	157,287	48,827	-	5,760	-
Fines and forfeitures	-	-	-	-	-
Investment income	12,136	22,110	125	7,175	46
Sale of assets	1,562	-	-	-	-
Donations	510	700	-	-	-
Miscellaneous revenues	6,185	1,402	-	4,500	-
Total revenues	<u>2,796,174</u>	<u>2,948,848</u>	<u>125</u>	<u>1,011,785</u>	<u>796</u>
EXPENDITURES					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Culture and recreation	2,275,580	2,224,173	-	381,152	910
Capital outlay	-	57,461	-	779,467	-
Debt service:					
Principal retirement	35,000	-	-	100,000	-
Interest and fiscal charges	54,812	-	-	752	-
Bond issuance cost	-	-	-	-	-
Total expenditures	<u>2,365,392</u>	<u>2,281,634</u>	<u>-</u>	<u>1,261,371</u>	<u>910</u>
Excess (deficiency) of revenues over (under) expenditures	<u>430,782</u>	<u>667,214</u>	<u>125</u>	<u>(249,586)</u>	<u>(114)</u>
OTHER FINANCING SOURCES (USES)					
Refunding debt issuance	-	-	-	-	-
Bond proceeds	-	-	-	1,500,000	-
Payment to refunded bond escrow agent	-	-	-	-	-
Discount on refunded debt	-	-	-	-	-
Capital leases	-	-	-	-	-
Bond issuance cost	-	-	-	(32,670)	-
Net change in fund balances	430,782	667,214	125	(282,256)	(114)
Fund balance at beginning of year	<u>641,573</u>	<u>1,958,052</u>	<u>19,988</u>	<u>343,284</u>	<u>2,864</u>
Fund balance at end of year	<u>\$ 1,072,355</u>	<u>\$ 2,625,266</u>	<u>\$ 20,113</u>	<u>\$ 61,028</u>	<u>\$ 2,750</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		
\$ -	\$ 175,285	\$ -	\$ -	\$ -	\$ -
4,174	13,904	-	-	597,428	470,000
-	10,317	-	-	2,597,312	423,817
-	-	-	-	-	-
6	3,415	179	162	24,141	535
-	227	-	-	677	-
-	-	-	-	-	-
-	1,178	-	-	21,896	550
<u>4,180</u>	<u>204,326</u>	<u>179</u>	<u>162</u>	<u>3,241,454</u>	<u>894,902</u>
-	-	-	-	-	875,082
-	-	-	-	2,771,611	-
-	-	-	-	-	-
3,824	107,701	-	-	-	-
-	17,688	-	-	484,528	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>3,824</u>	<u>125,389</u>	<u>-</u>	<u>-</u>	<u>3,256,139</u>	<u>875,082</u>
<u>356</u>	<u>78,937</u>	<u>179</u>	<u>162</u>	<u>(14,685)</u>	<u>19,820</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>356</u>	<u>78,937</u>	<u>179</u>	<u>162</u>	<u>(14,685)</u>	<u>19,820</u>
(45)	440,259	28,625	25,851	4,091,673	78,939
<u>\$ 311</u>	<u>\$ 519,196</u>	<u>\$ 28,804</u>	<u>\$ 26,013</u>	<u>\$ 4,076,988</u>	<u>\$ 98,759</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, 2012**

	Fire Protection District	
	No. 1 of Ward 1	No. 1 of Ward 2
Net change in fund balances - total governmental funds	\$ (5,349)	\$ (173,952)
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	23,799	102,512
Depreciation expense	(116,061)	(93,442)
The net effect of various miscellaneous transactions involving capital assets such as sales, trade-ins, and donations, is to decrease net position		
	-	-
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 position. 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.		
	117,635	42,534
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	2,104	29,702
Accrued interest payable	1,598	11,613
Capital lease payable	-	-
Compensated absences	-	-
Other liabilities	-	-
OPEB payable	(31,331)	-
Change in net position of governmental activities	\$ (22,310)	\$ (81,033)

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>
\$ 111,318	\$ 198,845	\$ 571,256	\$ 98,578	\$ 119,523	\$ (1,714)	\$ 1,306	\$ (87,459)	\$ (10,392)
34,066	-	9,995	-	21,788	22,640	874,478	202,489	2,266,836
(147,137)	(116,144)	(46,525)	(26,687)	(46,569)	(80,554)	(45,741)	(49,466)	(49,074)
-	-	-	-	-	-	(872,012)	(1,800)	-
(44,791)	-	(18,385)	-	(40,179)	-	(7,420)	-	(31,453)
135,000	-	-	-	-	70,000	-	-	-
(3,588)	-	22	(256)	(1,142)	(1,596)	-	(17,780)	6,590
1,745	-	(4,743)	-	-	932	-	-	-
-	-	(415,660)	-	-	-	-	-	-
8,109	-	-	-	423	624	3,136	(116)	(15)
-	-	-	-	-	-	(518)	-	(364)
<u>(26,962)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,312)</u>	<u>7,622</u>	<u>(7,069)</u>	<u>(1,659)</u>	<u>(5,688)</u>
<u>\$ 67,760</u>	<u>\$ 82,701</u>	<u>\$ 95,960</u>	<u>\$ 71,635</u>	<u>\$ 52,532</u>	<u>\$ 17,954</u>	<u>\$ (53,840)</u>	<u>\$ 44,209</u>	<u>\$ 2,176,440</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, 2012**

	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	\$ 430,782	\$ 667,214	\$ 125	\$ (282,256)
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	30,245	35,615	-	769,126
Depreciation expense	(588,179)	(229,361)	(9,214)	(161,422)
The net effect of various miscellaneous transactions involving capital assets such as sales, trade-ins, and donations, is to decrease net position				
	(2,165)	-	-	(4,641)
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 position. 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.				
	11,699	-	-	131,581
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	(4,783)	(3,452)	-	265
Accrued interest payable	(13,798)	-	-	(9,087)
Capital lease payable	-	-	-	-
Compensated absences	(1,402)	2,045	-	(746)
Other liabilities	(4,094)	(1,575)	-	(229)
OPEB payable	(28,221)	(41,666)	-	(734)
Change in net position of governmental activities	<u>\$ (169,916)</u>	<u>\$ 428,820</u>	<u>\$ (9,089)</u>	<u>\$ 430,432</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>		
\$ (114)	\$ 356	\$ 78,937	\$ 179	\$ 162	\$ (14,685)	\$ 19,820
-	-	-	-	-	567,647	-
(5,648)	-	(4,005)	-	(2,427)	(297,144)	-
-	-	-	-	-	(19,510)	-
-	-	(16,423)	-	-	(1,682)	(6,840)
-	-	-	-	-	-	-
70	-	-	-	-	(2,317)	(432)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	1,218	166
-	-	-	-	-	(2,011)	-
-	-	-	-	-	(24,767)	(3,957)
<u>\$ (5,692)</u>	<u>\$ 356</u>	<u>\$ 58,509</u>	<u>\$ 179</u>	<u>\$ (2,265)</u>	<u>\$ 206,749</u>	<u>\$ 8,757</u>

**CALCASIEU PARISH POLICE JURY
FIRE PROTECTION DISTRICT NO. 1 OF WARD 1
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2012**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
ASSETS			
Cash and cash equivalents	\$ 109,630	\$ 5,970	\$ 115,600
Investments	350,217	19,163	369,380
Receivables (net of allowances for uncollectibles):			
Taxes	1,201,502	156,697	1,358,199
Interest receivable	836	38	874
Prepaid items	82,400	-	82,400
Total assets	<u>\$ 1,744,585</u>	<u>\$ 181,868</u>	<u>\$ 1,926,453</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 19,974	\$ 300	\$ 20,274
Accrued liabilities	29,017	-	29,017
Deferred revenue	1,224,376	159,673	1,384,049
Total liabilities	<u>1,273,367</u>	<u>159,973</u>	<u>1,433,340</u>
Fund balances:			
Nonspendable	82,400	-	82,400
Restricted	-	21,895	21,895
Unassigned	388,818	-	388,818
Total fund balances	<u>471,218</u>	<u>21,895</u>	<u>493,113</u>
Total liabilities and fund balances	<u>\$ 1,744,585</u>	<u>\$ 181,868</u>	<u>\$ 1,926,453</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, 2012**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
REVENUES			
Taxes:			
Ad valorem	\$ 1,055,732	\$ 104,698	\$ 1,160,430
Intergovernmental revenues	250,890	-	250,890
Investment income	5,422	573	5,995
Donations	375	-	375
Sale of assets	<u>3,769</u>	<u>-</u>	<u>3,769</u>
Total revenues	<u>1,316,188</u>	<u>105,271</u>	<u>1,421,459</u>
EXPENDITURES			
Current:			
Public safety	1,271,277	-	1,271,277
Debt service:			
Principal retirement	-	120,000	120,000
Interest and fiscal charges	<u>-</u>	<u>35,531</u>	<u>35,531</u>
Total expenditures	<u>1,271,277</u>	<u>155,531</u>	<u>1,426,808</u>
Net change in fund balances	44,911	(50,260)	(5,349)
Fund balance at beginning of year	<u>426,307</u>	<u>72,155</u>	<u>498,462</u>
Fund balance at end of year	<u>\$ 471,218</u>	<u>\$ 21,895</u>	<u>\$ 493,113</u>

**CALCASIEU PARISH POLICE JURY
 FIRE PROTECTION DISTRICT NO. 1 OF WARD 2
 DISCRETELY PRESENTED COMPONENT UNIT
 COMBINING BALANCE SHEET
 DECEMBER 31, 2012**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
ASSETS			
Cash and cash equivalents	\$ 79,258	\$ 23,348	\$ 102,606
Investments	253,928	74,945	328,873
Receivables (net of allowances for uncollectibles):			
Taxes	127,012	101,771	228,783
Interest receivable	490	114	604
Prepaid items	<u>7,928</u>	<u>-</u>	<u>7,928</u>
Total assets	<u>\$ 468,616</u>	<u>\$ 200,178</u>	<u>\$ 668,794</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 2,146	\$ 600	\$ 2,746
Accrued liabilities	3,956	-	3,956
Deferred revenue	<u>128,361</u>	<u>102,854</u>	<u>231,215</u>
Total liabilities	<u>134,463</u>	<u>103,454</u>	<u>237,917</u>
Fund balances:			
Nonspendable	7,928	-	7,928
Restricted	-	96,724	96,724
Unassigned	<u>326,225</u>	<u>-</u>	<u>326,225</u>
Total fund balances	<u>334,153</u>	<u>96,724</u>	<u>430,877</u>
Total liabilities and fund balances	<u>\$ 468,616</u>	<u>\$ 200,178</u>	<u>\$ 668,794</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, 2012**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
REVENUES				
Taxes:				
Ad valorem	\$ 136,897	\$ 121,643	\$ -	\$ 258,540
Intergovernmental revenues	62,972	-	-	62,972
Investment income	2,568	576	520	3,664
Total revenues	<u>202,437</u>	<u>122,219</u>	<u>520</u>	<u>325,176</u>
EXPENDITURES				
Current:				
Public safety	238,758	-	-	238,758
Debt service:				
Principal retirement	-	55,000	-	55,000
Interest and fiscal charges	-	55,875	-	55,875
Refunding bond issuance cost	-	59,356	-	59,356
Capital outlay	-	-	156,710	156,710
Total expenditures	<u>238,758</u>	<u>170,231</u>	<u>156,710</u>	<u>565,699</u>
Excess (deficiency) of revenues over (under) expenditures	(36,321)	(48,012)	(156,190)	(240,523)
OTHER FINANCING SOURCES (USES)				
Refunding debt issuance	-	1,475,000	-	1,475,000
Payment to refunding agent	-	(1,398,091)	-	(1,398,091)
Discount on refunded debt	-	(10,338)	-	(10,338)
Total other financing sources (uses)	<u>-</u>	<u>66,571</u>	<u>-</u>	<u>66,571</u>
Net change in fund balances	<u>(36,321)</u>	<u>18,559</u>	<u>(156,190)</u>	<u>(173,952)</u>
Fund balance at beginning of year	<u>370,474</u>	<u>78,165</u>	<u>156,190</u>	<u>604,829</u>
Fund balance at end of year	<u>\$ 334,153</u>	<u>\$ 96,724</u>	<u>\$ -</u>	<u>\$ 430,877</u>

**CALCASIEU PARISH POLICE JURY
FIRE PROTECTION DISTRICT NO. 2 OF WARD 4
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2012**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
ASSETS			
Cash and cash equivalents	\$ 344,535	\$ 13,953	\$ 358,488
Investments	1,105,923	44,788	1,150,711
Receivables (net of allowances for uncollectibles):			
Taxes	2,043,226	156,511	2,199,737
Interest receivable	2,176	77	2,253
Intergovernmental receivable	188	-	188
Prepaid items	<u>37,271</u>	<u>-</u>	<u>37,271</u>
Total assets	<u>\$ 3,533,319</u>	<u>\$ 215,329</u>	<u>\$ 3,748,648</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 23,448	\$ -	\$ 23,448
Accrued liabilities	31,156	-	31,156
Deferred revenue	<u>2,059,212</u>	<u>156,540</u>	<u>2,215,752</u>
Total liabilities	<u>2,113,816</u>	<u>156,540</u>	<u>2,270,356</u>
Fund balances:			
Nonspendable	37,271	-	37,271
Restricted	-	58,789	58,789
Unassigned	<u>1,382,232</u>	<u>-</u>	<u>1,382,232</u>
Total fund balances	<u>1,419,503</u>	<u>58,789</u>	<u>1,478,292</u>
Total liabilities and fund balances	<u>\$ 3,533,319</u>	<u>\$ 215,329</u>	<u>\$ 3,748,648</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, 2012**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
REVENUES			
Taxes:			
Ad valorem	\$ 2,041,501	\$ 43,517	\$ 2,085,018
Intergovernmental revenues	149,493	-	149,493
Charges for services	43,601	-	43,601
Investment income	13,540	640	14,180
Sale of assets	<u>4,555</u>	<u>-</u>	<u>4,555</u>
Total revenues	<u>2,252,690</u>	<u>44,157</u>	<u>2,296,847</u>
EXPENDITURES			
Current:			
Public safety	1,985,564	-	1,985,564
Debt service:			
Principal retirement	-	135,000	135,000
Interest and fiscal charges	<u>-</u>	<u>64,965</u>	<u>64,965</u>
Total expenditures	<u>1,985,564</u>	<u>199,965</u>	<u>2,185,529</u>
Net change in fund balances	267,126	(155,808)	111,318
Fund balance at beginning of year	<u>1,152,377</u>	<u>214,597</u>	<u>1,366,974</u>
Fund balance at end of year	<u>\$ 1,419,503</u>	<u>\$ 58,789</u>	<u>\$ 1,478,292</u>

**CALCASIEU PARISH POLICE JURY
FIRE PROTECTION DISTRICT NO. 2 OF WARD 8
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2012**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
ASSETS			
Cash and cash equivalents	\$ 189,653	\$ 14,811	\$ 204,464
Investments	608,766	47,542	656,308
Receivables (net of allowances for uncollectibles):			
Taxes	330,172	93,715	423,887
Interest receivable	1,035	91	1,126
Prepaid items	17,072	-	17,072
Total assets	<u>\$ 1,146,698</u>	<u>\$ 156,159</u>	<u>\$ 1,302,857</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 14,703	\$ -	\$ 14,703
Accrued liabilities	1,395	-	1,395
Deferred revenue	364,163	103,320	467,483
Total liabilities	<u>380,261</u>	<u>103,320</u>	<u>483,581</u>
Fund balances:			
Nonspendable	17,072	-	17,072
Restricted	-	52,839	52,839
Unassigned	749,365	-	749,365
Total fund balances	<u>766,437</u>	<u>52,839</u>	<u>819,276</u>
Total liabilities and fund balances	<u>\$ 1,146,698</u>	<u>\$ 156,159</u>	<u>\$ 1,302,857</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, 2012**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
REVENUES			
Taxes:			
Ad valorem	\$ 351,061	\$ 22,278	\$ 373,339
Intergovernmental revenues	78,650	-	78,650
Investment income	5,567	677	6,244
Miscellaneous revenue	<u>2,620</u>	<u>-</u>	<u>2,620</u>
Total revenues	<u>437,898</u>	<u>22,955</u>	<u>460,853</u>
EXPENDITURES			
Current:			
Public safety	363,380	-	363,380
Debt service:			
Principal retirement	-	70,000	70,000
Interest and fiscal charges	<u>-</u>	<u>29,187</u>	<u>29,187</u>
Total expenditures	<u>363,380</u>	<u>99,187</u>	<u>462,567</u>
Net change in fund balances	74,518	(76,232)	(1,714)
Fund balance at beginning of year	<u>691,919</u>	<u>129,071</u>	<u>820,990</u>
Fund balance at end of year	<u>\$ 766,437</u>	<u>\$ 52,839</u>	<u>\$ 819,276</u>

**CALCASIEU PARISH POLICE JURY
GRAVITY DRAINAGE DISTRICT NO. 8 OF WARD 1
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2012**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
ASSETS			
Cash and cash equivalents	\$ 163,207	\$ 2,825	\$ 166,032
Investments	523,748	2,119	525,867
Receivables (net of allowances for uncollectibles):			
Taxes	717,781	-	717,781
Interest receivable	927	3	930
Intergovernmental receivable	1,302	-	1,302
Prepaid expense	10,045	-	10,045
Total assets	<u>\$ 1,417,010</u>	<u>\$ 4,947</u>	<u>\$ 1,421,957</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 5,233	\$ -	\$ 5,233
Accrued liabilities	7,054	-	7,054
Due to primary government	-	2,264	2,264
Deferred revenue	<u>731,446</u>	<u>-</u>	<u>731,446</u>
Total liabilities	<u>743,733</u>	<u>2,264</u>	<u>745,997</u>
Fund balances:			
Nonspendable	10,045	-	10,045
Unassigned	<u>663,232</u>	<u>2,683</u>	<u>665,915</u>
Total fund balances	<u>673,277</u>	<u>2,683</u>	<u>675,960</u>
Total liabilities and fund balances	<u>\$ 1,417,010</u>	<u>\$ 4,947</u>	<u>\$ 1,421,957</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, 2012**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
REVENUES			
Taxes:			
Ad valorem	\$ 630,723	\$ -	\$ 630,723
Intergovernmental revenues	137,975	742,754	880,729
Investment income	5,597	7	5,604
Sale of assets	3,941	-	3,941
Total revenues	<u>778,236</u>	<u>742,761</u>	<u>1,520,997</u>
EXPENDITURES			
Current:			
Public works	679,612	-	679,612
Capital outlay	-	840,079	840,079
Total expenditures	<u>679,612</u>	<u>840,079</u>	<u>1,519,691</u>
Excess (deficiency) of revenues over (under) expenditures	98,624	(97,318)	1,306
OTHER FINANCING SOURCES (USES)			
Transfers in	-	100,000	100,000
Transfers out	<u>(100,000)</u>	-	<u>(100,000)</u>
Total other financing sources (uses)	<u>(100,000)</u>	<u>100,000</u>	<u>-</u>
Net change in fund balances	<u>(1,376)</u>	<u>2,682</u>	<u>1,306</u>
Fund balance at beginning of year	<u>674,653</u>	<u>\$ 1</u>	<u>\$ 674,654</u>
Fund balance at end of year	<u>\$ 673,277</u>	<u>\$ 2,683</u>	<u>\$ 675,960</u>

**CALCASIEU PARISH POLICE JURY
GRAVITY DRAINAGE DISTRICT NO. 6 OF WARDS 5 & 6
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2012**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
ASSETS			
Cash and cash equivalents	\$ 80,803	\$ 3,961	\$ 84,764
Investments	259,370	12,715	272,085
Receivables (net of allowances for uncollectibles):			
Taxes	556,994	-	556,994
Interest receivable	522	18	540
Intergovernmental receivable	99	23,300	23,399
Due from primary government	-	141,808	141,808
Prepaid expense	<u>2,588</u>	<u>-</u>	<u>2,588</u>
Total assets	<u>\$ 900,376</u>	<u>\$ 181,802</u>	<u>\$ 1,082,178</u>
 LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 564	\$ 16,099	\$ 16,663
Accrued liabilities	3,877	-	3,877
Due to primary government	-	23,300	23,300
Intergovernmental payable	994	-	994
Deferred revenue	561,987	-	561,987
Retainage payable	<u>-</u>	<u>125,709</u>	<u>125,709</u>
Total liabilities	<u>567,422</u>	<u>165,108</u>	<u>732,530</u>
 Fund balances:			
Nonspendable	2,588	-	2,588
Restricted	-	16,694	16,694
Unassigned	<u>330,366</u>	<u>-</u>	<u>330,366</u>
Total fund balances	<u>332,954</u>	<u>16,694</u>	<u>349,648</u>
Total liabilities and fund balances	<u>\$ 900,376</u>	<u>\$ 181,802</u>	<u>\$ 1,082,178</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, 2012**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
REVENUES			
Taxes:			
Ad valorem	\$ 570,213	\$ -	\$ 570,213
Intergovernmental revenues	17,296	2,024,738	2,042,034
Investment income	3,652	55	3,707
Sale of assets	<u>29,253</u>	<u>-</u>	<u>29,253</u>
Total revenues	<u>620,414</u>	<u>2,024,793</u>	<u>2,645,207</u>
EXPENDITURES			
Current:			
Public works	593,112	-	593,112
Capital outlay	<u>-</u>	<u>2,062,487</u>	<u>2,062,487</u>
Total expenditures	<u>593,112</u>	<u>2,062,487</u>	<u>2,655,599</u>
Excess (deficiency) of revenues over (under) expenditures	27,302	(37,694)	(10,392)
OTHER FINANCING SOURCES (USES)			
Transfers in	-	50,000	50,000
Transfers out	<u>(50,000)</u>	<u>-</u>	<u>(50,000)</u>
Total other financing sources (uses)	<u>(50,000)</u>	<u>50,000</u>	<u>-</u>
Net change in fund balances	<u>(22,698)</u>	<u>12,306</u>	<u>(10,392)</u>
Fund balance at beginning of year	<u>355,652</u>	<u>4,388</u>	<u>360,040</u>
Fund balance at end of year	<u>\$ 332,954</u>	<u>\$ 16,694</u>	<u>\$ 349,648</u>

**CALCASIEU PARISH POLICE JURY
RECREATION DISTRICT NO. 1 OF WARD 3
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2012**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
ASSETS			
Cash and cash equivalents	\$ 240,273	\$ 42,798	\$ 283,071
Investments	772,328	137,377	909,705
Receivables (net of allowances for uncollectibles):			
Taxes	2,096,920	1,070,173	3,167,093
Interest receivable	1,641	193	1,834
Prepaid items	36,202	-	36,202
Other receivable	1,588	-	1,588
Total assets	<u>\$ 3,148,952</u>	<u>\$ 1,250,541</u>	<u>\$ 4,399,493</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 42,028	\$ -	\$ 42,028
Accrued liabilities	21,252	-	21,252
Deferred revenue	2,160,821	1,103,037	3,263,858
Total liabilities	<u>2,224,101</u>	<u>1,103,037</u>	<u>3,327,138</u>
Fund balances:			
Nonspendable	36,202	-	36,202
Restricted	-	147,504	147,504
Unassigned	888,649	-	888,649
Total fund balances	<u>924,851</u>	<u>147,504</u>	<u>1,072,355</u>
Total liabilities and fund balances	<u>\$ 3,148,952</u>	<u>\$ 1,250,541</u>	<u>\$ 4,399,493</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, 2012**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
REVENUES			
Taxes:			
Ad valorem	\$ 2,183,871	\$ 433,873	\$ 2,617,744
Intergovernmental revenues	750	-	750
Charges for services	157,287	-	157,287
Investment income	11,300	836	12,136
Donations	510	-	510
Sale of assets	1,562	-	1,562
Miscellaneous revenues	<u>4,446</u>	<u>1,739</u>	<u>6,185</u>
Total revenues	<u>2,359,726</u>	<u>436,448</u>	<u>2,796,174</u>
EXPENDITURES			
Current:			
Recreation	2,275,580	-	2,275,580
Debt service:			
Principal retirement	-	35,000	35,000
Interest and fiscal charges	<u>-</u>	<u>54,812</u>	<u>54,812</u>
Total expenditures	<u>2,275,580</u>	<u>89,812</u>	<u>2,365,392</u>
Net change in fund balances	84,146	346,636	430,782
Fund balance at beginning of year	<u>840,705</u>	<u>(199,132)</u>	<u>641,573</u>
Fund balance at end of year	<u>\$ 924,851</u>	<u>\$ 147,504</u>	<u>\$ 1,072,355</u>

**CALCASIEU PARISH POLICE JURY
COMMUNITY CENTER AND PLAYGROUND DISTRICT 4 OF WARD 1
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2012**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Senior Center</u>	<u>Totals</u>
ASSETS				
Cash and cash equivalents	\$ -	\$ 283,084	\$ 26,181	\$ 309,265
Investments	48,854	1,183,120	84,039	1,316,013
Receivables (net of allowances for uncollectibles):				
Taxes	275,651	552,022	110,530	938,203
Interest receivable	130	1,643	148	1,921
Intergovernmental receivable	-	291	-	291
Due from other funds	33,374	-	-	33,374
Prepaid items	-	9,785	1,578	11,363
Total assets	<u>\$ 358,009</u>	<u>\$ 2,029,945</u>	<u>\$ 222,476</u>	<u>\$ 2,610,430</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 8,931	\$ 1,335	\$ 11,893	\$ 22,159
Accrued liabilities	2,551	-	228	2,779
Retainage payable	-	35,042	-	35,042
Due to other funds	-	33,374	-	33,374
Deferred revenue	280,918	562,498	112,632	956,048
Total liabilities	<u>292,400</u>	<u>632,249</u>	<u>124,753</u>	<u>1,049,402</u>
Fund balances:				
Nonspendable	-	9,785	1,578	11,363
Restricted for capital improvements	-	1,387,911	-	1,387,911
Unassigned	65,609	-	96,145	161,754
Total fund balances	<u>65,609</u>	<u>1,397,696</u>	<u>97,723</u>	<u>1,561,028</u>
Total liabilities and fund balances	<u>\$ 358,009</u>	<u>\$ 2,029,945</u>	<u>\$ 222,476</u>	<u>\$ 2,610,430</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, 2012**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Senior Center Fund</u>	<u>Totals</u>
REVENUES				
Taxes:				
Ad valorem	\$ 284,757	\$ 572,054	\$ 114,443	\$ 971,254
Intergovernmental revenues	21,461	1,635	-	23,096
Charges for services	5,660	-	100	5,760
Investment income	856	5,527	792	7,175
Miscellaneous revenues	4,500	-	-	4,500
Total revenues	<u>317,234</u>	<u>579,216</u>	<u>115,335</u>	<u>1,011,785</u>
EXPENDITURES				
Current:				
Recreation	247,960	62,718	70,474	381,152
Debt service:				
Principal retirement	-	100,000	-	100,000
Interest and fiscal charges	-	752	-	752
Capital outlay	-	779,467	-	779,467
Total expenditures	<u>247,960</u>	<u>942,937</u>	<u>70,474</u>	<u>1,261,371</u>
Excess (deficiency) of revenues over (under) expenditures	69,274	(363,721)	44,861	(249,586)
OTHER FINANCING SOURCES (USES)				
Bond proceeds	-	1,500,000	-	1,500,000
Bond issuance cost	-	(32,670)	-	(32,670)
Total other financing sources (uses)	<u>-</u>	<u>1,467,330</u>	<u>-</u>	<u>1,467,330</u>
Net change in fund balances	<u>69,274</u>	<u>1,103,609</u>	<u>44,861</u>	<u>1,217,744</u>
Fund balance at beginning of year	<u>(3,665)</u>	<u>294,087</u>	<u>52,862</u>	<u>343,284</u>
Fund balance at end of year	<u>\$ 65,609</u>	<u>\$ 1,397,696</u>	<u>\$ 97,723</u>	<u>\$ 1,561,028</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	202
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	215
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	220
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	227
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	229
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 POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)

	2012	2011	2010	2009	2008
Governmental activities:					
Invested in capital assets, net of related debt	\$ 512,353,814	\$ 495,748,666	\$ 481,951,269	\$ 480,804,321	\$ 468,282,263
Restricted	161,255,241	157,232,998	154,890,465	152,484,775	164,213,280
Unrestricted	<u>75,568,122</u>	<u>69,608,638</u>	<u>64,170,198</u>	<u>59,844,575</u>	<u>58,102,358</u>
Total governmental activities net position	<u>\$ 749,177,177</u>	<u>\$ 722,590,302</u>	<u>\$ 701,011,932</u>	<u>\$ 693,133,671</u>	<u>\$ 690,597,901</u>
Business-type activities:					
Invested in capital assets, net of related debt	\$ 8,629,383	\$ 6,629,466	\$ 6,738,430	\$ 4,141,663	\$ 6,484,879
Restricted	102,415	-	80,921	131,022	191,416
Unrestricted	<u>2,028,629</u>	<u>443,491</u>	<u>348,796</u>	<u>286,691</u>	<u>1,325,783</u>
Total business-type activities net position	<u>\$ 10,760,427</u>	<u>\$ 7,072,957</u>	<u>\$ 7,168,147</u>	<u>\$ 4,559,376</u>	<u>\$ 8,002,078</u>
Primary government:					
Invested in capital assets, net of related debt	\$ 520,983,197	\$ 502,378,132	\$ 488,689,699	\$ 484,945,984	\$ 474,767,142
Restricted	161,357,656	157,232,998	154,971,386	152,615,797	164,404,696
Unrestricted	<u>77,596,751</u>	<u>70,052,129</u>	<u>64,518,994</u>	<u>60,131,266</u>	<u>59,428,141</u>
Total primary government net position	<u>\$ 759,937,604</u>	<u>\$ 729,663,259</u>	<u>\$ 708,180,079</u>	<u>\$ 697,693,047</u>	<u>\$ 698,599,979</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. From 2009 until 2011, the presentation of this component unit was transferred back to a discrete presentation after a separate governing board was reappointed. In 2012, the Parish dissolved the separate governing board and began serving as the governing board therefore the financial presentation was changed to a blended component unit presentation.
- (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

2007	2006	2005	2004	2003
\$450,904,529	\$440,058,227	\$427,031,068	\$419,654,925	\$412,682,478
155,535,274	147,466,992	124,674,480	117,039,569	112,717,779
<u>64,795,541</u>	<u>61,919,801</u>	<u>60,357,238</u>	<u>54,211,940</u>	<u>47,608,257</u>
<u>\$671,235,344</u>	<u>\$649,445,020</u>	<u>\$612,062,786</u>	<u>\$590,906,434</u>	<u>\$573,008,514</u>
\$ 6,498,364	\$ 5,640,104	\$ 4,941,520	\$ 5,046,995	\$ 4,941,104
236,309	221,771	177,304	195,131	241,639
<u>946,679</u>	<u>811,871</u>	<u>1,062,458</u>	<u>962,081</u>	<u>964,298</u>
<u>\$ 7,681,352</u>	<u>\$ 6,673,746</u>	<u>\$ 6,181,282</u>	<u>\$ 6,204,207</u>	<u>\$ 6,147,041</u>
\$457,402,893	\$445,698,331	\$431,972,588	\$424,701,920	\$417,623,582
155,771,583	147,688,763	124,851,784	117,234,700	112,959,418
<u>65,742,220</u>	<u>62,731,672</u>	<u>61,419,696</u>	<u>55,174,021</u>	<u>48,572,555</u>
<u>\$678,916,696</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 POSITION
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)

	2012	2011	2010	2009
Expenses				
Governmental activities:				
General government	\$ 24,695,583	\$ 23,706,647	\$ 25,663,905	\$ 24,654,943
Public safety	17,636,613	17,499,975	19,938,132	15,445,682
Public works	37,259,008	34,442,456	38,602,063	41,805,456
Sanitation	5,964,802	6,297,991	5,619,652	5,028,492
Health and welfare	13,912,288	14,554,017	15,810,322	18,310,101
Culture and recreation	10,589,188	11,704,725	11,100,546	10,641,480
Economic development	3,083,787	3,115,429	3,962,184	3,369,560
Interest and fiscal charges	2,928	6,074	10,023	18,822
Total governmental activities	<u>113,144,197</u>	<u>111,327,314</u>	<u>120,706,827</u>	<u>119,274,536</u>
Business-type activities:				
Water (Note 2)	972,626	-	-	-
Sewer	679,978	568,761	453,040	379,532
Total business-type activities	<u>1,652,604</u>	<u>568,761</u>	<u>453,040</u>	<u>379,532</u>
Total primary government expenses	<u>\$ 114,796,801</u>	<u>\$ 111,896,075</u>	<u>\$ 121,159,867</u>	<u>\$ 119,654,068</u>
Program revenues				
Governmental activities:				
Charges for services:				
General government	\$ 10,321,606	\$ 9,749,500	\$ 11,381,726	\$ 10,015,041
Public safety	935,107	972,273	962,684	754,398
Public works	133,999	105,398	24,897	197,900
Sanitation	555	720	1,538	3,415
Health and welfare	174,338	188,609	123,540	275,298
Culture and recreation	364,603	391,492	256,120	347,594
Economic development	698,598	634,598	683,782	778,181
Operating grants and contributions	15,271,615	14,646,320	19,931,519	17,918,348
Capital grants and contributions	11,466,956	9,101,759	8,287,375	6,593,061
Total governmental activities program	<u>39,367,377</u>	<u>35,790,669</u>	<u>41,653,181</u>	<u>36,883,236</u>
Business-type activities:				
Charges for services:				
Water (Note 2)	811,667	-	-	-
Sewer	314,996	298,376	242,303	220,869
Capital grants and contributions	-	-	-	731
Total business-type activities program	<u>1,126,663</u>	<u>298,376</u>	<u>242,303</u>	<u>221,600</u>
Total primary government program	<u>\$ 40,494,040</u>	<u>\$ 36,089,045</u>	<u>\$ 41,895,484</u>	<u>\$ 37,104,836</u>

Table 2

	2008	2007	2006	2005	2004	2003
\$	22,532,498	\$ 21,508,802	\$ 19,569,747	\$ 18,877,697	\$ 19,111,138	\$ 14,282,860
	14,503,368	13,803,961	12,635,497	11,999,899	11,424,005	9,385,968
	40,387,185	37,295,577	24,622,109	26,219,446	21,838,740	19,005,422
	5,117,363	4,955,223	3,705,432	3,573,107	3,392,317	3,265,960
	15,176,320	11,737,345	16,249,189	13,011,738	11,927,131	10,440,649
	10,985,500	8,814,655	7,242,240	8,763,604	8,206,456	7,776,605
	2,873,097	1,943,964	1,912,257	1,916,128	2,239,646	2,934,704
	35,613	104,732	157,591	217,655	275,296	310,101
	<u>111,610,944</u>	<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>
	689,352	666,944	526,807	526,720	480,492	469,579
	392,655	380,505	301,461	216,659	216,649	251,371
	<u>1,082,007</u>	<u>1,047,449</u>	<u>828,268</u>	<u>743,379</u>	<u>697,141</u>	<u>720,950</u>
\$	<u>112,692,951</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>
\$	9,086,319	\$ 8,487,602	\$ 7,668,426	\$ 7,050,175	\$ 6,527,222	\$ 5,891,363
	792,663	684,024	584,632	705,773	460,475	475,204
	159,959	217,811	90,725	107,804	155,068	47,160
	1,150	1,650	1,230	2,025	1,125	2,015
	250,627	232,749	226,555	251,226	250,456	225,764
	400,980	264,619	250,754	211,149	232,908	240,004
	782,778	734,128	766,051	606,936	549,220	509,603
	15,373,128	11,839,742	15,484,080	18,292,483	11,302,148	12,954,320
	7,668,186	4,175,716	5,003,675	5,424,623	4,519,395	749,177
	<u>34,515,790</u>	<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>
	643,273	629,456	438,536	398,857	390,630	356,340
	270,574	156,018	152,838	119,105	113,884	117,358
	10,344	178,282	3,590	14,014	5,885	-
	<u>924,191</u>	<u>963,756</u>	<u>594,964</u>	<u>531,976</u>	<u>510,399</u>	<u>473,698</u>
\$	<u>35,439,981</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>

continued

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

	2012	2011	2010	2009
Net (expense)/revenue				
Governmental activities	\$ (73,776,820)	\$ (75,536,645)	\$ (79,053,646)	\$ (82,391,300)
Business-type activities	(525,941)	(270,385)	(210,737)	(157,932)
Total primary government net expense	<u>\$ (74,302,761)</u>	<u>\$ (75,807,030)</u>	<u>\$ (79,264,383)</u>	<u>\$ (82,549,232)</u>
General revenues and other changes in				
Governmental activities:				
Taxes				
Property taxes	\$ 43,646,109	\$ 43,585,993	\$ 40,283,123	\$ 37,410,774
Sales taxes	39,758,081	36,535,322	31,934,930	29,973,251
Franchise taxes	968,536	901,864	845,875	776,419
Gaming revenues	11,339,252	11,040,904	10,412,247	10,719,744
Grants and contributions not restricted	2,672,640	2,702,293	2,625,911	2,642,652
Investment earnings	1,583,446	2,205,969	3,395,208	3,179,513
Miscellaneous	430,131	183,806	110,202	378,728
Transfers	(34,500)	(41,136)	(2,675,589)	(154,014)
Total governmental activities	<u>100,363,695</u>	<u>97,115,015</u>	<u>86,931,907</u>	<u>84,927,067</u>
Business-type activities:				
Property taxes	294,673	130,693	137,342	185,207
Investment earnings	14,307	3,366	5,087	3,389
Miscellaneous	23,000	-	1,490	8,683
Transfers	34,500	41,136	2,675,589	154,014
Total business-type activities	<u>366,480</u>	<u>175,195</u>	<u>2,819,508</u>	<u>351,293</u>
Total primary government	<u>\$ 100,730,175</u>	<u>\$ 97,290,210</u>	<u>\$ 89,751,415</u>	<u>\$ 85,278,360</u>
Changes in net position				
Governmental activities	\$ 26,586,875	\$ 21,578,370	\$ 7,878,261	\$ 2,535,767
Business-type activities	(159,461)	(95,190)	2,608,771	193,361
Total primary government	<u>\$ 26,427,414</u>	<u>\$ 21,483,180</u>	<u>\$ 10,487,032</u>	<u>\$ 2,729,128</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. From 2009 until 2011, the presentation of this component unit was transferred back to a discrete presentation after a separate governing board was reappointed. In 2012, the Parish dissolved the separate governing board and began serving as the governing board therefore the financial presentation was changed to a blended component unit presentation.
- (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

2008	2007	2006	2005	2004	2003
\$ (77,095,154)	\$ (73,526,218)	\$ (56,017,934)	\$ (51,927,080)	\$ (54,416,712)	\$ (46,307,659)
(157,816)	(83,693)	(233,304)	(211,403)	(186,742)	(247,252)
<u>\$ (77,252,970)</u>	<u>\$ (73,609,911)</u>	<u>\$ (56,251,238)</u>	<u>\$ (52,138,483)</u>	<u>\$ (54,603,454)</u>	<u>\$ (46,554,911)</u>
\$ 35,062,819	\$ 32,642,559	\$ 30,205,979	\$ 28,703,594	\$ 28,216,859	\$ 26,253,796
38,521,137	35,000,952	34,620,088	24,594,053	23,618,977	22,454,091
652,372	534,227	446,225	413,437	426,433	389,833
10,549,589	11,963,106	14,855,542	11,721,994	10,704,058	10,778,934
2,843,846	2,659,291	3,241,421	2,793,758	2,785,519	2,184,515
8,847,297	13,032,141	10,032,178	4,329,214	4,666,999	2,197,448
145,614	312,163	467,584	526,382	110,601	438,738
(164,963)	(827,897)	(467,849)	-	(50,970)	(88,130)
<u>96,457,711</u>	<u>95,316,542</u>	<u>93,401,168</u>	<u>73,082,432</u>	<u>70,478,476</u>	<u>64,609,225</u>
259,365	206,842	167,317	148,982	141,111	127,583
46,823	56,110	60,453	26,330	31,412	16,116
7,391	450	29,149	14,166	20,415	4,902
164,963	827,897	467,849	-	50,970	88,130
<u>478,542</u>	<u>1,091,299</u>	<u>724,768</u>	<u>189,478</u>	<u>243,908</u>	<u>236,731</u>
<u>\$ 96,936,253</u>	<u>\$ 96,407,841</u>	<u>\$ 94,125,936</u>	<u>\$ 73,271,910</u>	<u>\$ 70,722,384</u>	<u>\$ 64,845,956</u>
\$ 19,362,557	\$ 21,790,324	\$ 37,383,234	\$ 21,155,352	\$ 16,061,764	\$ 18,301,566
320,726	1,007,606	491,464	(21,925)	57,166	(10,521)
<u>\$ 19,683,283</u>	<u>\$ 22,797,930</u>	<u>\$ 37,874,698</u>	<u>\$ 21,133,427</u>	<u>\$ 16,118,930</u>	<u>\$ 18,291,045</u>



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

Year	Property Taxes	Sales Taxes	Franchise Taxes	Total
2012	\$ 43,646,109	\$ 39,758,081	\$ 968,536	\$ 84,372,726
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)

	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
General fund (Note 4):				
Reserved	\$ -	\$ -	\$ 863,002	\$ 772,630
Unreserved	-	-	9,493,726	9,206,886
Total general fund	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,356,728</u>	<u>\$ 9,979,516</u>
Nonspendable	\$ 131,332	\$ 64,428	\$ -	\$ -
Restricted	914,240	796,575	-	-
Assigned	27,652,090	33,245,462	-	-
Unassigned	<u>28,456,209</u>	<u>25,362,767</u>	-	-
Total general fund	<u>\$ 57,153,871</u>	<u>\$ 59,469,232</u>	<u>\$ -</u>	<u>\$ -</u>
All other governmental funds (Note 4):				
Reserved	\$ -	\$ -	\$ 8,784,783	\$ 8,316,334
Unreserved, reported in:				
Special revenue funds	-	-	101,211,523	94,941,688
Capital projects funds	-	-	99,873,186	98,277,984
Debt service funds	<u>-</u>	<u>-</u>	<u>(58,949)</u>	<u>(57,731)</u>
Total all other governmental funds	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 209,810,543</u>	<u>\$ 201,478,275</u>
Nonspendable	\$ 1,054,871	\$ 1,203,511	\$ -	\$ -
Restricted	166,806,949	161,374,507	-	-
Assigned	14,486,201	6,245,307	-	-
Unassigned	<u>(23,371)</u>	<u>(106,694)</u>	-	-
Total all other governmental funds	<u>\$ 182,324,650</u>	<u>\$ 168,716,631</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

2008	2007	2006	2005	2004	2003
\$ 903,179	\$ 392,961	\$ 305,032	\$ 291,098	\$ 769,761	\$ 712,304
8,964,054	9,885,367	9,157,907	8,800,719	9,519,990	9,783,413
<u>\$ 9,867,233</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>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 25,777,052	\$ 27,876,515	\$ 1,904,050	\$ 2,541,906	\$ 2,857,382	\$ 2,860,914
95,684,513	100,877,239	102,581,726	91,582,520	90,190,624	91,960,305
85,493,479	76,459,969	90,895,652	74,344,661	63,408,446	50,857,819
(48,737)	(39,871)	(41,394)	(8,922)	4,251	(2,239)
<u>\$ 206,906,307</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>\$ -</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)

	2012	2011	2010	2009
Revenues				
Taxes	\$ 84,737,323	\$ 80,725,969	\$ 73,102,948	\$ 69,860,111
Licenses and permits	2,540,323	2,425,081	2,410,240	2,590,315
Intergovernmental	28,464,707	26,245,402	30,316,354	26,845,813
Charges for services	5,056,277	4,770,214	5,747,862	4,704,420
Fines and forfeitures	1,325,620	1,143,334	1,173,671	1,161,764
Investment earnings	1,541,757	2,146,296	3,284,780	3,071,638
Gaming	11,507,150	10,873,006	10,426,041	10,705,950
Miscellaneous	555,388	379,563	481,198	603,478
Total revenues	135,728,545	128,708,865	126,943,094	119,543,489
Expenditures				
General government	15,848,372	15,284,183	16,039,750	16,005,025
Public safety	15,883,339	15,169,694	17,542,831	14,370,646
Public works	15,767,658	15,579,512	15,112,844	16,019,770
Sanitation	5,938,780	6,768,111	5,609,450	5,036,855
Health and welfare	13,436,053	13,982,446	15,459,317	17,625,432
Culture and recreation	10,472,565	10,208,474	9,487,374	11,057,881
Economic development	2,666,965	2,891,096	3,069,636	3,263,360
Debt service:				
Principal	45,557	42,282	39,243	588,954
Interest and fiscal charges	3,062	6,337	9,376	29,615
Intergovernmental	10,467,848	8,775,242	8,175,777	4,108,220
Capital outlay	34,255,480	32,153,495	27,973,819	38,069,913
Total expenditures	124,785,679	120,860,872	118,519,417	126,175,671
Excess of revenues over (under) expenditures	10,942,866	7,847,993	8,423,677	(6,632,182)
Other financing sources (uses)				
Transfers in	16,855,991	7,994,966	14,195,347	13,876,091
Transfers out	(16,874,898)	(8,036,102)	(13,972,379)	(13,451,144)
Special assessments / insurance / lease proceeds	24,680	179,291	-	744,036
Total other financing sources (uses)	5,773	138,155	222,968	1,168,983
Net change in fund balance before reserve change	10,948,639	7,986,148	8,646,645	(5,463,199)
Change in reserves for inventory	344,019	32,445	62,835	147,450
Net change in fund balance	\$ 11,292,658	\$ 8,018,593	\$ 8,709,480	\$ (5,315,749)
Debt service as a percentage of noncapital expenditures	<u>0.05%</u>	<u>0.05%</u>	<u>0.04%</u>	<u>0.56%</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 \$1,014,77 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

	2008	2007	2006	2005	2004	2003
\$	72,620,340	\$ 68,254,241	\$ 65,322,446	\$ 53,711,541	\$ 52,262,124	\$ 49,089,921
	2,354,151	2,169,256	2,093,826	1,713,450	1,534,340	1,447,884
	25,693,121	18,512,296	20,153,412	23,457,773	18,152,867	16,292,783
	4,484,165	3,847,064	3,584,041	3,296,614	3,190,624	2,889,982
	1,114,683	1,128,169	1,156,419	1,218,234	1,210,386	1,445,490
	8,540,410	12,518,913	9,619,536	4,137,961	4,415,032	2,079,161
	10,549,589	11,963,105	14,855,542	11,721,993	10,730,205	10,299,558
	289,741	606,146	1,033,533	512,365	730,172	466,911
	<u>125,646,200</u>	<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>
	19,839,238	13,470,115	13,015,805	12,411,750	11,768,696	11,088,953
	13,492,035	12,030,109	11,256,298	11,372,827	10,356,382	8,215,446
	15,758,867	13,820,843	12,235,529	16,135,175	12,197,340	10,603,484
	5,108,483	4,945,907	3,753,318	3,572,453	3,391,171	3,333,056
	14,553,257	11,313,136	14,788,312	12,444,721	11,547,467	11,023,773
	8,787,523	8,242,139	6,985,448	7,301,959	7,153,936	7,058,473
	2,672,659	2,200,952	1,723,438	1,540,460	1,552,084	2,067,257
	193,954	971,925	1,371,925	1,299,103	1,217,286	1,105,772
	39,274	121,912	181,368	240,099	296,333	330,278
	3,995,170	5,090,683	6,275,912	7,737,460	6,561,712	6,577,793
	39,790,184	34,582,108	20,335,176	15,242,835	16,471,292	15,764,190
	<u>124,230,644</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>
	1,415,556	12,209,361	25,896,226	10,471,089	9,712,051	6,843,215
	15,925,235	14,514,347	11,524,352	10,414,439	14,054,677	8,613,290
	(16,180,005)	(16,445,420)	(12,421,980)	(10,427,959)	(14,114,356)	(8,651,593)
	17,853	583,615	2,335,676	355,859	8,200	8,200
	<u>(236,917)</u>	<u>(1,347,458)</u>	<u>1,438,048</u>	<u>342,339</u>	<u>(51,479)</u>	<u>(30,103)</u>
	1,178,639	10,861,903	27,334,274	10,813,428	9,660,572	6,813,112
	142,721	(212,696)	(83,283)	(11,900)	(96,711)	1,087,167
\$	<u>1,321,360</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>0.23%</u>	<u>1.20%</u>	<u>1.97%</u>	<u>1.95%</u>	<u>2.16%</u>	<u>2.25%</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
2012	\$ 43,978,185	\$ 39,758,080	\$ 1,001,058	\$ 84,737,323
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

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 SEVEN 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	Total Millage Rate (Notes 4 & 5)
2012	\$ 803,940,070	\$ 254,808,760	\$ 721,568,830	\$ 273,152,136	\$1,507,165,524	\$11,137,573,247	13.53%	3.28
2011	789,628,640	249,088,110	712,435,310	272,527,278	1,478,624,782	10,916,934,793	13.54%	3.27
2010	772,742,850	225,884,730	700,200,960	270,598,841	1,428,229,699	10,592,985,413	13.48%	3.21
2009	746,710,602	181,223,950	654,688,350	264,589,106	1,318,033,796	9,910,699,756	13.30%	3.19
2008	642,331,340	174,124,490	619,520,730	253,266,522	1,182,710,038	8,717,284,340	13.57%	3.36
2007	617,898,690	170,154,790	523,587,780	249,227,118	1,062,414,142	7,857,920,080	13.52%	3.13
2006	575,777,950	175,561,830	477,630,000	245,438,715	983,531,065	7,189,839,670	13.68%	3.14

Notes:

- (1) Source: Calcasieu Parish Tax Assessor - Information prior to 2006 is unavailable due to computer programming changes after closing the older years. This schedule was restated subsequent to the closings for a change in the major revenue source.
- (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. 2012 property tax activity is based upon the 2011 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. Assessed values above are for parish-wide assessments as opposed to possible assessments for smaller districts within the Parish.
- (4) Because the Parish and its blended component units have different individual millage rates that are applied to different taxable assessed values, the above rate is a calculated weighted average rate of the individual rates and taxable assessed values.
- (5) The above amounts were inclusive of Waterworks District No. 5 of Wards 3 & 8, a blended component unit for the periods 2006 through 2008. From 2009 until 2011, presentation of this component unit was transferred back to a discrete presentation after a separate governing board was reappointed and therefore the above amounts excluded this District. In 2012, the Parish dissolved the separate governing board and began serving as the governing board therefore the financial presentation was changed to a blended component unit presentation and the above amounts included this District once again.

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

Fiscal Year	Calcasieu Parish Police Jury (Notes 4 & 5)	Calcasieu Parish School Board	Law Enforcement	Fire Protection	Gravity Drainage	Recreation and Community Centers
2012	47.16	188.09	8.15	139.31	67.19	66.84
2011	40.57	210.59	8.15	146.74	67.19	67.85
2010	43.00	215.69	8.15	145.11	67.19	69.45
2009	43.00	234.39	14.98	141.96	66.69	74.10
2008	43.44	243.89	15.83	142.54	68.45	75.53
2007	44.78	251.34	15.83	146.11	70.39	76.88
2006	44.78	272.59	15.83	153.77	70.50	74.13
2005	44.04	289.09	15.83	153.21	69.04	63.33
2004	45.27	307.66	15.83	176.29	71.17	69.15
2003	45.79	321.76	15.83	163.57	70.88	54.05

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. 2012 property tax activity is based upon the 2011 levy).
- (4) The Calcasieu Parish Police Jury column includes the millage information for Sewer District No. 11 of Ward 3 which is reported as a blended component unit for financial reporting purposes since the governing boards for this legally separate entity is the same as the Parish.
- (5) From 2003 until 2008, the above amounts were inclusive of Waterworks District No. 5 of Wards 3 & 8, a blended component unit. From 2009 until 2011, the presentation of this component unit was transferred back to a discrete presentation after a separate governing board was reappointed. In 2012, the Parish dissolved the separate governing board and began serving as the governing board therefore the financial presentation was changed to a blended component unit presentation.

Table 8

Airport and Harbor & Terminals	Water and Sewerage (Notes 4 & 5)	Cities	Other	Total
10.72	46.58	54.99	92.38	721.41
10.72	61.91	51.88	92.51	758.11
10.72	53.81	51.88	85.93	750.93
10.72	64.81	51.88	86.08	788.61
11.19	60.87	54.35	84.00	800.09
11.19	35.87	54.55	84.00	790.94
11.19	38.73	54.60	81.71	817.83
11.19	36.39	54.60	81.65	818.37
11.58	39.24	57.27	81.71	875.17
11.58	41.24	57.27	81.71	863.68

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

Fiscal Year	2012 (2011 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.	\$ 70,866,440	1	4.70%	\$ 68,839,370	1	7.00%
Conoco-Phillips Co.	65,985,160	2	4.38%	40,290,570	2	4.10%
Citgo Lubricants Plant	43,802,670	3	2.91%			
PPG Industries, Inc.	42,804,010	4	2.84%	36,664,190	3	3.73%
Kinder Morgan Louisiana	36,529,630	5	2.42%	-	-	-
PNK (Lake Charles) LLC	40,215,570	6	2.67%	-	-	-
Sasol North America, Inc.	35,818,920	7	2.38%	23,741,620	5	2.41%
Excel Paralubes	35,211,060	8	2.34%	-	-	-
Cameron Interstate Pipe	23,102,360	9	1.53%	-	-	-
Global Industries Ltd	17,348,330	10	1.15%	-	-	-
Citgo Petroleum Corporation				22,391,530	4	2.28%
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>\$ 411,684,150</u>		<u>27.32%</u>	<u>\$ 255,338,060</u>		<u>25.97%</u>
Total for all taxpayers	<u>\$ 1,507,165,524</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. 2012 property tax activity is based upon the 2011 levy).

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

Fiscal Year (2)	Taxes Levied for the Fiscal Year (3)	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
2012	\$ 44,542,159	\$ 44,346,136	99.56%	\$ -	\$ 44,346,136	99.56%
2011	43,703,394	43,227,186	98.91%	63,132	43,290,318	99.05%
2010	41,104,858	40,658,283	98.91%	103,323	40,761,606	99.16%
2009	37,417,371	37,079,247	99.10%	72,215	37,151,462	99.29%
2008	35,417,288	34,968,489	98.73%	208,951	35,177,440	99.32%
2007	32,961,121	32,688,219	99.17%	233,609	32,921,828	99.88%
2006	30,357,874	30,083,026	99.09%	242,182	30,325,208	99.89%
2005	28,828,352	28,660,790	99.42%	121,116	28,781,906	99.84%

Notes:

- (1) Source: Calcasieu Parish Sheriff's Office as Tax Collector - Information prior to 2005 is unavailable due to computer programming changes after closing the older years. This schedule was restated subsequent to the closings for a change in the major revenue source.
- (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. 2012 property tax collections are based upon the 2011 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.
- (4) The above amounts were inclusive of Waterworks District No. 5 of Wards 3 & 8, a blended component unit for the periods 2005 through 2008. From 2009 until 2011, presentation of this component unit was transferred back to a discrete presentation after a separate governing board was reappointed and therefore the above amounts excluded this District. In 2012, the Parish dissolved the separate governing board and began serving as the governing board therefore the financial presentation was changed to a blended component unit presentation and the above amounts included this District once again.

**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			
2012	\$ -	\$ -	\$ 15,957	\$ 35,970	\$ 85,861	\$ 137,788	0.00%	\$ 0.70
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	-	238,038	0.01%	1.28
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

Notes:

- (1) Details regarding the Parish's outstanding debt can be found in the notes to the financial statements.
- (2) See Table 16 - 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) From 2003 until 2008, the above amounts were inclusive of Waterworks District No. 5 of Wards 3 & 8, a blended component unit. From 2009 until 2011, the presentation of this component unit was transferred back to a discrete presentation after a separate governing board was reappointed. In 2012, the Parish dissolved the separate governing board and began serving as the governing board therefore the financial presentation was changed to a blended component unit 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. 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 (4)	Percentage of Estimated Actual Taxable Value of Property	Population	Net Bonded Debt Per Capita
2012	\$ 35,970	\$ 35,970	\$ -	\$ 1,930,441,100	0.000%	195,616	\$ -
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

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. In 2012, the Parish dissolved the separate governing board and began serving as the governing board again; therefore the financial presentation was changed to a blended component unit presentation again.
- (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 2012 assessed value (before homestead exemptions) was utilized for this schedule since the Parish's December 31, 2012 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, 2012**

Jurisdiction	Debt Outstanding	Percentage Debt Applicable to the Parish	Estimated Share of Overlapping Debt
Direct:			
Calcasieu Parish Police Jury	\$ 15,957	100%	\$ 15,957
Total direct debt			<u>15,957</u>
Overlapping:			
Calcasieu Parish Police Jury Discrete Component Units:			
Fire Protection District No. 1 of Ward 1	840,000	100%	840,000
Fire Protection District No. 1 of Ward 2	1,475,000	100%	1,475,000
Fire Protection District No. 2 of Ward 4	455,000	100%	455,000
Fire Protection District No. 4 of Ward 4	703,592	100%	703,592
Fire Protection District No. 1 of Ward 7	110,000	100%	110,000
Fire Protection District No. 2 of Ward 8	420,000	100%	420,000
Recreation District No. 1 of Ward 3	3,215,000	100%	3,215,000
Community Center District No. 4 of Ward 1	1,500,000	100%	1,500,000
Sulphur Parks and Recreation	1,305,000	100%	<u>1,305,000</u>
Total overlapping debt for component units			10,023,592
Cities and towns:			
Calcasieu Parish School Board	218,273,821	100%	218,273,821
City of Lake Charles	90,629,760	100%	90,629,760
City of Sulphur	419,086	100%	419,086
City of Westlake	1,011,481	100%	1,011,481
City of Dequincy	515,766	100%	515,766
Town of Vinton	1,007,264	100%	<u>1,007,264</u>
Total overlapping debt for cities and towns			<u>311,857,178</u>
Total overlapping debt			<u>321,880,770</u>
Total direct and overlapping debt			<u>\$ 321,896,727</u>

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.

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

	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
Debt limit	\$ 193,044,110	\$ 178,031,766	\$ 175,115,206	\$ 169,882,854
Total net debt applicable to limit	<u>35,970</u>	<u>-</u>	<u>50,000</u>	<u>95,000</u>
Legal debt margin	<u>\$ 193,008,140</u>	<u>\$ 178,031,766</u>	<u>\$ 175,065,206</u>	<u>\$ 169,787,854</u>
Total net debt applicable to the limit as a percentage of debt limit	<u>0.02%</u>	<u>0.00%</u>	<u>0.03%</u>	<u>0.06%</u>

Legal Debt Margin Calculation For Fiscal Year 2012:

Assessed value (2012 Assessed Valuation)	\$ 1,651,677,335
Add back: exempt real property	<u>278,763,765</u>
Total assessed value	<u>\$ 1,930,441,100</u>
Debt limitation - 10 percent of total assessed value	\$ 193,044,110
Debt applicable to limitation:	
Total bonded debt	121,831
Less: Revenue bonds	<u>(85,861)</u>
Total debt applicable to limit	<u>35,970</u>
Legal debt margin	<u>\$ 193,008,140</u>

Notes:

- (1) The 2012 assessed value was utilized for this schedule since the Parish's December 31, 2012 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 Waterworks District No. 5 of Wards 3 & 8, a blended component unit. From 2009 until 2011, the presentation of this component unit was transferred back to a discrete presentation after a separate governing board was reappointed. In 2012, the Parish dissolved the separate governing board and began serving as the governing board therefore the financial presentation was changed to a blended component unit presentation.
- (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>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
\$ 158,262,290	\$ 143,597,656	\$ 131,164,126	\$ 121,559,010	\$ 134,821,343	\$ 127,194,684
<u>767,522</u>	<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>\$ 157,494,768</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>0.48%</u>	<u>0.69%</u>	<u>1.51%</u>	<u>2.77%</u>	<u>3.47%</u>	<u>4.43%</u>

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

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

Year	Special Assessment	Debt Service Requirements			Coverage
	Collections	Principal	Interest	Total	
2012	\$ -	\$ -	\$ -	\$ -	-
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

-----Revenue Bonds-----

Year	Gross Revenue	Operating Expenses	Net Revenue	Debt Service Requirements			Coverage
			Available for Debt Service	Principal	Interest	Total	
2012	\$ 823,571	\$ 759,103	\$ 64,468	\$ 10,400	\$ 4,293	\$ 14,693	4.39
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

Notes:

- (1) Details regarding the government's outstanding debt can be found in the notes to the financial statements.
- (2) Gross revenue includes total operating 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) From 2003 until 2008, the above amounts were inclusive of Waterworks District No. 5 of Wards 3 & 8, a blended component unit. From 2009 until 2011, the presentation of this component unit was transferred back to a discrete presentation after a separate governing board was reappointed. In 2012, the Parish dissolved the separate governing board and began serving as the governing board therefore the financial presentation was changed to a blended component unit presentation.
- (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
2012	195,616	\$ 4,391,436,390	\$ 22,449	36	33,003	5.10%
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%

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 SIX YEARS AGO**

Employer	-----2012-----			-----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	5,640	1	6.47%	4,650	1	5.22%	Education
L'auberge du Lac Casino & Hotel	2,034	2	2.33%	2,000	3	2.24%	Gaming
Axiall Corporation (formerly PPG Industries)	1,540	3	1.77%	1,377	6	1.55%	Chemicals
Lake Charles Memorial Hospital	1,194	4	1.37%	1,157	9	1.30%	Health Care
Citgo Petroleum	1,160	5	1.33%	1,300	7	1.46%	Oil Products
City of Lake Charles	1,032	6	1.18%	884	10	0.99%	Local Municipality
Isle of Capri Casino & Hotel	1,009	7	1.16%	1,494	4	1.68%	Gaming
Calcasieu Parish Sheriff's Office	980	8	1.12%	-	-	-	Local Elected Official
McNeese State University	937	9	1.07%	-	-	-	Education
Christus St. Patrick Hospital	867	10	0.99%	1,400	5	1.57%	Health Care
Turner Industries, LLC	-	-	-	2,800	2	3.14%	Fabrication
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	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
Governmental activities:										
General government	159	163	169	171	168	166	164	163	152	149
Public safety	115	119	122	110	107	105	105	109	108	107
Public works	186	187	185	180	184	179	188	205	195	198
Sanitation (4)	6	1	-	-	-	-	-	-	1	2
Health and welfare	73	87	95	95	92	96	91	83	88	90
Culture and recreation (5)	102	103	101	97	88	83	83	75	74	86
Economic development	36	36	36	37	34	28	24	21	21	19
Business-type activities:										
Water (3)	-	-	-	-	5	4	4	4	4	4
Sewer (3)	-	-	-	-	2	2	2	2	2	2
Total full-time employees	<u>677</u>	<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>

Notes:

- (1) Sources: Various Parish Departments' Budgeted Summary of Personnel Allotments
- (2) Indicators are not available for the interest/fiscal charges or intergovernmental functions.
- (3) From 2003 until 2008, the above amounts were inclusive of Waterworks District No. 5 of Wards 3 & 8, a blended component unit. From 2009 until 2011, the presentation of this component unit was transferred back to a discrete presentation after a separate governing board was reappointed. In 2012, the Parish dissolved the separate governing board and began serving as the governing board therefore the financial presentation was changed to a blended component unit presentation.
- (4) The sanitation function is primarily operated through contractual agreements with an outside vendor. However, in 2012 employees were hired for the operations of the two solid waste centers that were opened in the latter part of December 2011.
- (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 TEN FISCAL YEARS

Function	2012	2011	2010	2009
Governmental activities:				
Public safety				
Number of animals handled through animal shelter	11,420	11,016	10,339	11,811
Public works				
Road miles constructed / overlaid	58	93	123	121
Sanitation				
Refuse collected (tons/day)	117	116	127	125
Number of residents served	24,247	25,073	25,016	24,840
Solid Waste Centers refuse collected (yards/month) (10)	1,826	-	-	-
Solid Waste Centers recyclables collected (yards/month) (10)	311	-	-	-
Health and welfare				
Number of aerial mosquito control assignments (4)	63	80	59	107
Number of ground mosquito control assignments (4)	1,823	1,204	1,085	1,899
Number of workforce center clients assisted (8)	151	281	321	535
Number of clients assisted with energy payments (6)	3,664	5,982	4,425	4,680
Number of housing assistance clients (4)	489	543	551	679
Culture and recreation				
Number of park pavilion rentals (5)	405	372	381	429
Total circulation for library materials (9)	1,112,770	1,126,479	1,061,485	1,008,544
Number of library visits by patrons (9)	736,447	761,736	705,416	632,787
Economic development				
Number of occupational licenses issued	2,411	2,488	2,547	2,579
Number of zoning variances and zoning exceptions	10 / 20	19 / 36	14 / 34	16 / 46
Business-type activities:				
Active water customers at year end	1,422	(Note 7)	(Note 7)	(Note 7)
New water connections	193	(Note 7)	(Note 7)	(Note 7)
Average daily consumption of water (gallons/day)	508,126	(Note 7)	(Note 7)	(Note 7)
Active sewer customers at year end	873	854	865	760
Average daily sewerage treatment	263,073	213,000	206,000	203,787

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) The increase from 2008 to 2009 is due primarily to disaster related activities. The increase from 2011 to 2012 primarily relates to higher incidents of mosquito populations and West Nile virus cases.
- (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. In 2012, grant funds were reduced therefore fewer number households were able to be served.
- (7) From 2003 until 2008, the above amounts were inclusive of Waterworks District No. 5 of Wards 3 & 8, a blended component unit. From 2009 until 2011, the presentation of this component unit was transferred back to a discrete presentation after a separate governing board was reappointed. In 2012, the Parish dissolved the separate governing board and began serving as the governing board therefore the financial presentation was changed to a blended 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, 2011 and 2012 decreases 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.
- (10) In December 2011, the Parish opened two Solid Waste Convenience Centers for residents to dispose of waste and recyclable materials at no cost. The Centers are funded by a sales tax approved by the residents of Calcasieu Parish.

Table 19

2008	2007	2006	2005	2004	2003
11,803	9,970	10,982	10,013	11,291	10,251
79	96	81	106	137	47
152	157	172	Note (3)	Note (3)	Note (3)
24,767	25,215	25,215	25,029	24,982	24,717
-	-	-	-	-	-
-	-	-	-	-	-
73	76	179	126	123	99
1,377	1,449	1,916	1,665	1,594	1,543
568	622	991	724	697	828
2,947	2,470	2,729	2,351	1,568	1,708
661	459	456	506	510	519
419	281	236	271	381	355
857,585	884,343	892,567	910,994	1,047,940	1,016,761
681,044	624,728	681,044	626,808	630,032	Note (3)
2,609	2,160	2,214	2,573	2,054	2,407
42 / 34	30 / 61	40 / 85	29 / 42	51 / 61	38 / 79
1,576	1,475	1,417	1,039	950	953
340	341	245	170	180	157
472,108	598,198	642,882	643,835	557,175	476,365
683	642	550	550	550	550
189,899	187,000	185,000	180,000	180,000	180,000

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

Function	2012	2011	2010	2009
General government				
Number of general government buildings (5)	9	10	10	10
Public safety				
Number of correctional facilities (adult and juvenile)	4	4	4	4
Public works				
Paved road miles	1,168	1,167	1,164	1,157
Unpaved road miles	71	72	77	81
Sanitation				
Number of collection trucks	11	11	11	11
Health and welfare				
Number of health and welfare buildings	7	7	7	6
Number mosquito control airplanes/spray trucks	15	16	13	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 (4)	13	13	13	14
Economic development				
Number of planning inspection vehicles	14	14	14	13
Business-type activities:				
Water				
Water mains (miles)	43	Note (3)	Note (3)	Note (3)
Maximum daily capacity (thousands of gallons)	1,080	Note (3)	Note (3)	Note (3)
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) From 2003 until 2008, the above amounts were inclusive of Waterworks District No. 5 of Wards 3 & 8, a blended component unit. From 2009 until 2011, the presentation of this component unit was transferred back to a discrete presentation after a separate governing board was reappointed. In 2012, the Parish dissolved the separate governing board and began serving as the governing board therefore the financial presentation was changed to a blended component unit presentation.
- (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.
- (5) One general government building's use was transferred in 2012 to the operations of the Parish's internal service funds to be used as a medical clinic. The medical clinic opened in December 2012.

Table 20

2008	2007	2006	2005	2004	2003
10	9	9	6	6	6
4	4	4	4	4	4
1,147	1,136	1,125	1,117	1,107	1,095
81	85	93	96	100	103
11	11	11	11	11	11
6	6	6	6	6	6
14	14	14	14	14	14
11	12	11	13	13	13
18	19	18	19	19	19
14	14	14	14	14	14
11	10	6	3	3	3
43	43	35	35	35	35
1,080	1,080	1,080	1,080	1,080	1,080
350	350	350	350	350	350



CALCASIEU PARISH POLICE JURY
OMB CIRCULAR A-133
SUPPLEMENTARY COMPLIANCE REPORT
DECEMBER 31, 2012

CALCASIEU PARISH POLICE JURY
December 31, 2012

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

Mr. Shannon Spell, President
and the Members of the
Calcasieu Parish Police Jury
Lake Charles, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits in *Government Auditing Standards* issued by the Comptroller General of the United States, 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, 2012, and the related notes to the financial statements, which collectively comprise the Calcasieu Parish Police Jury's basic financial statements and have issued our report thereon dated June 26, 2013. 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 (internal control) to determine the audit procedures that are appropriate in the circumstances 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. Accordingly, we do not express an opinion on the effectiveness of the Calcasieu Parish Police Jury's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and 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 2012-1 to 2012-7. Item 2012-8 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 2012-8 is required for discussion of these 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*. Item 2012-9 refers to compliance findings in the separately audited component units' audit reports. Reference to the separately issued audit reports of the component units listed in item 2012-9 is required for the discussion of the compliance finding.

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.

Calcasieu Parish Police Jury's Responses to Findings

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). The Calcasieu Parish Police Jury's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Calcasieu Parish Police Jury's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Police Jury's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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, 2013

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

Mr. Shannon Spell, President
and the Members of the
Calcasieu Parish Police Jury
Lake Charles, Louisiana

Report on Compliance for Each Major Federal Program

We have audited the Calcasieu Parish Police Jury's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the Police Jury's major federal programs for the year ended December 31, 2012. 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).

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to each of its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Calcasieu Parish Police Jury's major federal programs based on our audit of the types of compliance requirements referred to above. 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 on compliance for each major federal program. However, our audit does not provide a legal determination of the Calcasieu Parish Police Jury's compliance.

The Calcasieu Parish Police Jury's financial statements include the operations of five discretely presented component units disclosed in Schedule 5 which received \$1,837,027 in federal awards, which is not included in the Police Jury's Schedule of Expenditures of Federal Awards, during the year ended December 31, 2012. 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.

Opinion on Each Major Program

In our opinion, the Calcasieu Parish Police Jury complied, in all material respects, with the type of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2012.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, 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 items 2012-10 and 2012-11. Our opinion on each major federal program is not modified with respect to these matters.

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). The Calcasieu Parish Police Jury's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

Report on Internal Control Over Compliance

Management of the Calcasieu Parish Police Jury is responsible for establishing and maintaining effective internal control over compliance with the type of compliance requirements referred to above. In planning and performing our audit of compliance, 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 that are

appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program 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. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of 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 material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

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, 2012, and the related notes to the financial statements, which collectively comprise the Calcasieu Parish Police Jury's basic financial statements. We issued our report thereon dated June 26, 2013, which contained unqualified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for the purposes of additional analysis as required by OMB Circular A-133 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 basic 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 basic financial statements or to the basic financial statements themselves, and other

additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

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, 2013

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 DECEMBER 31, 2012

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	\$ 288,568
National School Lunch Program and Commodities	10.555	31,381
Water and Waste Disposal Systems for Rural Communities Loan Program (Waterworks District No. 5 of Wards 3 & 8)	10.770	121,831
<u>U.S. Department of Housing and Urban Development</u>		
Section 8 Rental Voucher Program	14.871	3,377,481
Shelter-Plus Care Rental Assistance Program	14.238	55,663
Shelter-Plus Care Permanent Supportive Housing Program - DRU	14.235	123,408
CDBG Ike - Gustav (Note C) (LA Office of Community Development)	14.228	501,037
CDBG Rita - Katrina (LA Office of Community Development)	14.228	4,102,747
Tenant Based Rental Assistance Program (LA Housing Finance Agency)	14.239	79,194
Continuum of Care Program (LA Office of Community Development)	14.228	85,915
<u>U.S. Department of Labor</u>		
Workforce Incentive Act:		
Adult	17.258	553,371
Youth	17.259	459,297
Dislocated Workers (LA Dept. of Labor)	17.260	210,285
<u>U.S. Department of Health and Human Services</u>		
Community Services Block Grant (CSBG) - 10/1/11 - 9/30/12 (LA Dept. of Labor)	93.569	407,210
Community Services Block Grant (CSBG) - 10/1/12 - 9/30/13	93.569	111,126

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 DECEMBER 31, 2012

Federal Grantor/ Pass-Through Grantor/ Program File	Federal CFDA Number	Disbursements In the Twelve Months Ended (Note B)
(LA Dept. of Labor)		
Low Income Home Energy Assistance Payment Program (LA Housing Finance Agency)	93.568	1,477,899
Drug Court Grant - SCDC (LA Supreme Court)	93.558	150,910
Title IV-E - Federal Foster Care Program - 7/1/11 - 6/30/12 (LA Dept. of Public Safety)	93.658	34,695
Title IV-E - Federal Foster Care Program - 7/1/12 - 6/30/13 (LA Dept. of Public Safety)	93.658	55,419
Adult Drug Court Program - 7/1/11 - 6/30/12 (LA Dept. of Social Services)	93.558	21,083
Adult Drug Court Program - 7/1/12 - 6/30/13 (LA Dept. of Social Services)	93.558	33,928
<u>Corporation for National and Community Services</u>		
Retired Senior Volunteer Program (RSVP) 4/1/12 - 3/31/13	94.002	26,929
<u>U.S. Department of Justice</u>		
Juvenile Justice (LA Commission on Law Enforcement)		
Domestic Violence Prosecution	16.588	50,226
Severe Child Abuse	16.575	63,340
Child Abuse Counseling - C09-6-004	16.575	13,022
Child Abuse Counseling - C10-6-004	16.575	1,577
FINS - Child Advocacy C09-6-005	16.575	8,018

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 DECEMBER 31, 2012

Federal Grantor/ Pass-Through Grantor/ Program File	Federal CFDA Number	Disbursements In the Twelve Months Ended (Note B)
FINS - Child Advocacy C10-6-005	16.575	2,861
Domestic Violence Program 2/1/12 - 1/31/13 C10-6-002 (Note C)	16.575	33,955
Mental Health Court - 7/1/11 - 6/30/12	16.548	37,700
Mental Health Court - 7/1/12 - 6/30/13	16.548	43,634
Byrne/JAG-ARRA 14th JDC Court Delay Reduction	16.803	15,893
Report/Resource Center - J10-8-010	16.540	9,729
Juvenile Assessment Center - A10-8-016	16.523	16,138
<u>U.S. Department of Homeland Security</u>		
State Homeland Security Grant Program FY 2010 - SHSP 2010-SS-T0-0043 - Salaries (LA Office of Homeland Security & Emergency Preparedness)	97.067	20,000
State Homeland Security Grant Program FY 2010 - SHSP 2010-SS-T0-0043 - IOC - Radios (Note C) (LA Office of Homeland Security & Emergency Preparedness)	97.067	31,331
State Homeland Security Grant Program FY 2010 - SHSP 2010-SS-T0-0043 - IOC - Radios (Note C) (LA Office of Homeland Security & Emergency Preparedness)	97.067	69,101
State Homeland Security Grant Program FY 2010 - SHSP 2010-SS-T0-0043 - FLIR Project (Note C) (LA Office of Homeland Security & Emergency Preparedness)	97.067	53,519
State Homeland Security Grant Program FY		

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 DECEMBER 31, 2012

<u>Federal Grantor/ Pass-Through Grantor/ Program File</u>	<u>Federal CFDA Number</u>	<u>Disbursements In the Twelve Months Ended (Note B)</u>
2010 - SHSP 2010-SS-T0-0043 - Cell Phone Forensics (Note C) (LA Office of Homeland Security & Emergency Preparedness)	97.067	13,238
State Homeland Security Grant Program FY 2010 - SHSP 2010-SS-T0-0043 - Paging System (LA Office of Homeland Security & Emergency Preparedness)	97.067	80,000
State Homeland Security Grant Program FY 2010 - SHSP 2010-SS-T0-0043 - BATS Network Ext Sys (Note C) (LA Office of Homeland Security & Emergency Preparedness)	97.067	17,300
State Homeland Security Grant Program FY 2010 - SHSP 2010-SS-T0-0043 (LA Office of Homeland Security & Emergency Preparedness)	97.067	8,513
Emergency Management Performance Grant (EMPG) - FY 2012 - EMPG 12 (LA Office of Homeland Security & Emergency Preparedness)	97.042	50,400
Hazard Mitigation Grant Program 1607-019-0002 (LA Office of Homeland Security & Emergency Preparedness)	97.039	282
Hazard Mitigation Grant Program 1603-019-0002 (Note C) (LA Office of Homeland Security & Emergency Preparedness)	97.039	14,677
Hazard Mitigation Grant Program 1603-019-0003 (LA Office of Homeland Security & Emergency Preparedness)	97.039	5,612
Hazard Mitigation Grant Program 1603-019-0005	97.039	32,600

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 DECEMBER 31, 2012

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 1603-019-0004 (LA Office of Homeland Security & Emergency Preparedness)	97.039	74,758
Hazard Mitigation Grant Program 1607-019-0006 (LA Office of Homeland Security & Emergency Preparedness)	97.039	1,505
Hazard Mitigation Grant Program 1603-019-0008 (Note C) (LA Office of Homeland Security & Emergency Preparedness)	97.039	670
Hazard Mitigation Grant Program 1603-019-0009 (Note C) (LA Office of Homeland Security & Emergency Preparedness)	97.039	802
Hazard Mitigation Grant Program 1603-019-0011 (Note C) (LA Office of Homeland Security & Emergency Preparedness)	97.039	13,926
Hazard Mitigation Grant Program 1603-019-0013 (Note C) (LA Office of Homeland Security & Emergency Preparedness)	97.039	730
Hazard Mitigation Grant Program 1603-019-0014 (Note C) (LA Office of Homeland Security & Emergency Preparedness)	97.039	900
Hazard Mitigation Grant Program 1603-019-0015 (Note C) (LA Office of Homeland Security & Emergency Preparedness)	97.039	1,613

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 DECEMBER 31, 2012

Federal Grantor/ Pass-Through Grantor/ Program File	Federal CFDA Number	Disbursements In the Twelve Months Ended (Note B)
Hazard Mitigation Grant Program 1603-019-0016 (Note C) (LA Office of Homeland Security & Emergency Preparedness)	97.039	370
Hazard Mitigation Grant Program 1603-019-0017 (LA Office of Homeland Security & Emergency Preparedness)	97.039	8,606
Hazard Mitigation Grant Program 1603-019-0020 (LA Office of Homeland Security & Emergency Preparedness)	97.039	15,199
Hazard Mitigation Grant Program 1603-019-0022 (Note C) (LA Office of Homeland Security & Emergency Preparedness)	97.039	19,700
Hazard Mitigation Grant Program 1786-019-0002 (LA Office of Homeland Security & Emergency Preparedness)	97.039	7,586
Hazard Mitigation Grant Program 1603-019-0027 (Note C) (LA Office of Homeland Security & Emergency Preparedness)	97.039	6,326
Hazard Mitigation Grant Program 1786-019-0001 (Note C) (LA Office of Homeland Security & Emergency Preparedness)	97.039	90,288
Hazard Mitigation Grant Program 1786-019-0004 (Note C) (LA Office of Homeland Security & Emergency Preparedness)	97.039	16,320

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 DECEMBER 31, 2012

<u>Federal Grantor/ Pass-Through Grantor/ Program File</u>	<u>Federal CFDA Number</u>	<u>Disbursements In the Twelve Months Ended (Note B)</u>
Hazard Mitigation Grant Program 1786-019-0005 (Note C) (LA Office of Homeland Security & Emergency Preparedness)	97.039	1,389
Hazard Mitigation Grant Program 1786-019-0006 (Note C) (LA Office of Homeland Security & Emergency Preparedness)	97.039	6,791
Hazard Mitigation Grant Program 1786-019-0010 (LA Office of Homeland Security & Emergency Preparedness)	97.039	92,420
Disaster Housing Assistance Program IKE (Federal Department of Housing and and Urban Development)	97.048	2,588
Fire Act Grant Program EWM-2010-FR-00129 (Note C) (LA Office of Homeland Security & Emergency Preparedness)	97.044	360,799
Severe Repetitive Loss Program - SRL 2008 (LA Office of Homeland Security & Emergency Preparedness)	97.110	8,787
Severe Repetitive Loss Program - SRL 2009 ACQ (LA Office of Homeland Security & Emergency Preparedness)	97.110	1,280
Severe Repetitive Loss Program - SRL 2010 ACQ (LA Office of Homeland Security & Emergency Preparedness)	97.110	186,573
Severe Repetitive Loss Program - SRL 2009 ELEV (LA Office of Homeland Security & Emergency Preparedness)	97.110	140,426

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 DECEMBER 31, 2012

<u>Federal Grantor/ Pass-Through Grantor/ Program File</u>	<u>Federal CFDA Number</u>	<u>Disbursements In the Twelve Months Ended (Note B)</u>
Severe Repetitive Loss Program - SRL PJ 06-LA-2011-004 ELEV (LA Office of Homeland Security & Emergency Preparedness)	97.110	229,868
Severe Repetitive Loss Program - SRL PJ 06-LA-2011-001 ELEV (LA Office of Homeland Security & Emergency Preparedness)	97.110	168,270
Severe Repetitive Loss Program - SRL PJ 06-LA-2011-005 ACQ (LA Office of Homeland Security & Emergency Preparedness)	97.110	169,249
Severe Repetitive Loss Program - SRL 2012 Elevation (LA Office of Homeland Security & Emergency Preparedness)	97.110	61,220
<u>U.S. Bureau of Land Management, Department of Interior</u>		
Payment in Lieu of Taxes Program	15.226	353
CIAP - Clear Marais (LA Office of Coastal Protection and Restoration)	15.668	31,369
CIAP - Rabbit Island (LA Office of Coastal Protection and Restoration)	15.668	121,166
CIAP - Horseshoe Lake (LA Office of Coastal Protection and Restoration)	15.668	18,873
CIAP - South GIWW (LA Office of Coastal Protection and Restoration)	15.668	46,265

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 DECEMBER 31, 2012

Federal Grantor/ Pass-Through Grantor/ Program File	Federal CFDA Number	Disbursements In the Twelve Months Ended (Note B)
CIAP - Intracoastal (LA Office of Coastal Protection and Restoration)	15.668	880,360
<u>U.S. Department of Transportation</u>		
Job Access Reverse Commute (JARC) (LA Dept. of Transportation)	20.507	149,741
Rural Transportation (LA Dept. of Transportation)	20.509	104,817
Highway Planning and Construction (Federal-Aid Highway Program) State Project # 742-10-0014; 744-10-0021; H000870; H003954/700-10-0145 (LA Dept. of Transportation)	20.205	1,410,977
Federal Transit Capital Investment Grant - ARRA (LA Dept. of Transportation)	20.500	1,432
DWI Prosecution Grant (LA Hwy Safety Commission)	20.600	109,957
<u>U.S. Department of Commerce</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 - 2009-IP-T9-0003 (LA Office of Homeland Security & Emergency Preparedness)	11.555	1,571
State Homeland Security Grant Program FY 2010 IECGP - 2010-SS-T0-0043 (LA Office of Homeland Security & Emergency Preparedness)	11.555	6,741

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 DECEMBER 31, 2012

Federal Grantor/ Pass-Through Grantor/ Program File	Federal CFDA Number	Disbursements In the Twelve Months Ended (Note B)
EDA Seed Center (LA Economic Development Administration)	11.307	2,523,945
<u>U.S. Environmental Protection Agency</u>		
Stormwater DEQ Grant (LA Department of Environmental Quality)	66.460	119,742
Primary Government Totals		\$ <u>20,236,768</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. 14 of Ward 5

Water and Waste Disposal Systems for Rural Communities Loan Program	10.760	3,156,505
Water and Waste Disposal Systems for Rural Communities Grant Program	10.760	50,101

U.S. Department of Homeland Security

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

Recreation District 1 of Ward 4	97.036	7,715
Gravity Drainage District 8 of Ward 1	97.036	29,747
Community Center & Playground District 4 of Ward 1	97.036	1,635

FEMA Public Assistance Program -
Hurricane Ike - FEMA-1792-DR-LA
(LA Office of Homeland Security &
Emergency Preparedness)

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 DECEMBER 31, 2012

Federal Grantor/ Pass-Through Grantor/ Program File	Federal CFDA Number	Disbursements In the Twelve Months Ended (Note B)
Fire Protection District No. 2 of Ward 4	97.036	2,791
Hazard Mitigation Grant Program 1786-019-0001 (LA Office of Homeland Security & Emergency Preparedness)		
Fire Protection District No. 2 of Ward 4	97.039	813
Hazard Mitigation Grant Program 1786-019-0006 (LA Office of Homeland Security & Emergency Preparedness)		
Gravity Drainage District No. 8 of Ward 1	97.039	6,791
Fire Act Grant Program EMW-2010-FR-00129 (LA Office of Homeland Security & Emergency Preparedness)		
Fire Protection District No. 1 of Ward 1	97.044	33,388
Fire Protection District No. 1 of Ward 2	97.044	29,253
Fire Protection District No. 4 of Ward 4	97.044	19,996
Fire Protection District No. 1 of Ward 5	97.044	29,253
Fire Protection District No. 1 of Ward 6	97.044	18,387
Fire Protection District No. 2 of Ward 8	97.044	<u>32,555</u>
Total Component Unit Assistance		\$ <u><u>3,418,930</u></u>

CALCASIEU PARISH POLICE JURY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2012

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 \$419,060 to the City of Westlake; Town of Vinton; City of DeQuincy; City of Sulphur; City of Lake Charles; and West Calcasieu-Cameron Hospital.
2. The Police Jury's Domestic Violence Program grant had subrecipient payments to The Fourteenth District Court Child Support Fund in the amount of \$33,955 in 2012.
3. The Police Jury's State Homeland Security Grant Program had subrecipient payments in the amount of \$153,158 for 2012 to the Calcasieu Parish Sherriff Office and the City of Sulphur Police Department.
4. The Police Jury's following Hazard Mitigation Grant Programs had subrecipient payments in the amount of \$95,804 for 2012 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

(Continuation of Schedule of Expenditures of Federal Awards)

- d. Project # 1603-019-0011 City of Lake Charles Fire Department
 - e. Project # 1603-019-0013 Calcasieu Parish Sherriff Office
 - f. Project # 1603-019-0014 Calcasieu Parish Sherriff Office
 - g. Project # 1603-019-0015 Calcasieu Parish Sherriff Office
 - h. Project # 1603-019-0016 Calcasieu Parish Sherriff Office
 - i. Project # 1603-019-0022 Calcasieu Parish Sherriff Office
 - j. Project # 1603-019-0027 City of Lake Charles
 - k. Project # 1786-019-0001 City of Sulphur; City of Sulphur Police Department; City of Sulphur Fire Department; City of Westlake Fire Department; Calcasieu Parish Sheriff Office; Fire Protection District 2 of Ward 4
 - l. Project # 1786-019-0004 City of Westlake
 - m. Project # 1786-019-0005 Lifeshare Blood Center
 - n. Project # 1786-019-0006 Gravity Drainage District 8 of Ward 1
5. The Police Jury's Fire Act Grant Program had subrecipient payments in the amount of \$333,952 for 2012 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 (Town of Iowa)
 - h. Fire Protection District 2 of Ward 8
 - i. City of DeQuincy Fire Department
 - j. City of Sulphur Fire Department
 - k. Town of Vinton Fire Department
 - l. City of Westlake Fire Department

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 SUMMARY OF AUDITOR RESULTS
 FOR THE YEAR ENDED DECEMBER 31, 2012

1. Type of Auditors' Report on Financial Statements

Unqualified opinion

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

Schedule 2b, items 2012-1 to 2012-8 list deficiencies noted. Items 2012-1 through 2012-7 were considered to be material weaknesses. Reference to the separately issued audit reports of the component units listed in item 2012-8 is required to identify which internal control findings the auditors' considered to be material weaknesses.

3. Noncompliance Material to the Financial Statements

Schedule 2b, item 2012-9 lists component units with noncompliance material to the financial statements. Reference to the separately issued audit reports of the component units listed in item 2012-9 is required for the discussion of the compliance finding.

4. Significant Deficiencies and Material Weaknesses Over Major Programs

None noted.

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)

Department of Health and Human Services

Low Income Home Energy Assistance Program	93.568
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Department of Homeland Security

Severe Repetitive Loss Program - SRL 2008	97.110
Severe Repetitive Loss Program - SRL 2009 ACQ	97.110
Severe Repetitive Loss Program - SRL 2010 ACQ	97.110
Severe Repetitive Loss Program - SRL 2009 ELEV	97.110
Severe Repetitive Loss Program - SRL PJ 06-LA-2011-004 ELEV	97.110
Severe Repetitive Loss Program - SRL PJ 06-LA-2011-001 ELEV	97.110
Severe Repetitive Loss Program - SRL PJ 06-LA-2011-005 ACQ	97.110
Severe Repetitive Loss Program - SRL 2012 Elevation	97.110

Department of Interior

CIAP - Clear Marais	15.668
CIAP - Rabbit Island	15.668
CIAP - Horseshoe Lake	15.668
CIAP - South GIWW	15.668
CIAP - Intracoastal	15.668

Department of Transportation

Highway Planning and Construction	20.505
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Department of Commerce

EDA Seed Center	11.307
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Department of Agriculture

Water and Waste Disposal Systems for Rural Communities Loan Program	10.760
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7. Dollar Threshold Used to Distinguish Type A Programs

Type A programs are the programs with total program expended funds of \$609,863 or more.

(Continuation of Summary of Auditor Results)

8. Compliance Findings and Questioned Costs for Federal Awards

Schedule 2c, items 2012-10 and 2012-11 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, 2012

I. INTERNAL CONTROL - FINANCIAL STATEMENT AUDIT

PRIMARY GOVERNMENT

2012-1 Finding: One of the Police Jury members is a minority shareholder in a company that was the lowest bidder on a project for one of the Police Jury's component units. The Police Jury member declined the project because of concern that accepting the work would violate Louisiana Revised Statutes. The Police Jury member has requested an opinion of the Louisiana Ethics Board to determine if he did violate Louisiana Revised Statutes by bidding on a job of a component unit of the Police Jury. As of the date of this report, the Louisiana Ethics Board has not rendered their opinion.

Criteria: Louisiana Revised Statutes prohibits a member of any board or legal entity in which the member has a substantial economic interest from bidding on, entering into, or being in any way interested in any contract, subcontract, or other transaction which is under the supervision or jurisdiction of the agency of such appointed member.

Effect: The Police Jury member has allegedly violated Louisiana Revised Statutes by bidding on a project for one of the Police Jury's component units. As of the date of this report, an opinion of the Louisiana Ethics Board is pending.

Recommendation: We recommend that the Police Jury members better familiarize themselves with the activities that could potentially violate Louisiana Revised Statutes.

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

2012-2 Finding: The Calcasieu Parish Registrar of Voters was the subject of investigations by both the Louisiana Legislative Auditor and the Louisiana Secretary of State. As a result of these investigations, the Louisiana Legislative Auditor issued a report noting several issues. As of the date of this report, the Calcasieu Parish District Attorney's office has decided that no action needs to be taken against the Calcasieu Parish Registrar of Voters.

(Continuation of Internal Control-Financial Statement)

Criteria: Proper controls are required to ensure that the Calcasieu Parish Registrar of Voters is not in violation of any Louisiana Revised Statutes.

Effect: Based on the investigation, the Calcasieu Parish Registrar of Voters allegedly violated Louisiana Revised Statutes.

Recommendation: We recommend the Calcasieu Parish Registrar of Voters implement the recommendations outlined in the Louisiana Legislative Auditors' investigation report.

Management's Response: See Schedule 4 for management's corrective action plan (unaudited).

COMPONENT UNITS

Component Units Audited by Principal Auditors

2012-3

Gravity Drainage District No. Six of Wards Five and Six

Finding: After being contacted by a concern citizen, an investigation was conducted by the Police Jury's Finance Division regarding fuel usage. It was determined that approximately 1,500 gallons of fuel was unaccounted for, with a value of approximately \$4,000. It was determined that an employee was using the District's fuel for personal use. The employee admitted to taking some, but not all of the missing fuel. The employee was terminated and the information was turned over to the Calcasieu Parish Sheriff's office.

Criteria: Proper controls are required to ensure that the District does not pay for unauthorized fuel.

Effect: An employee of the District has allegedly used fuel paid for by the District for personal use.

Recommendation: We recommend the District take the necessary steps to strengthen its internal controls to prevent this activity from happening in the future.

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

(Continuation of Internal Control-Financial Statement)

2012-4

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).

2012-5

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.

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).

(Continuation of Internal Control-Financial Statement)

2012-6

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).

2012-7

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. During most of 2012, the District had their own Board of Directors and employees. During the fourth quarter of 2012, the Calcasieu Parish Police Jury dissolved the Board and there was a reduction in force for all employees. The Police Jury currently serves as the District's Board of Directors. The Police Jury has contracted with a company to perform the day to day operations of the District. However, the lack of segregation of duties still exists.

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

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

Recommendations: Since the Calcasieu Parish Police Jury acts as the District's Board of Directors, other Police Jury employees should be actively involved in the day-to-day operations in order to provide some degree of oversight/review control. Also, the Police Jury's Finance Division should assist the District to segregate the functions of the District's cash and accounts receivable activities.

(Continuation of Internal Control-Financial Statement)

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

2012-8

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	6-26-13
Airport Authority for Airport District No.1 of Calcasieu Parish Community Center	Stulb & Associates Langley, Williams & Company, LLC	6-7-13 5-31-13
District 3 of 7 District Attorney of the 14 th Judicial District	Langley, Williams & Company, LLC	6-10-13
Gravity Drainage 2 of 7 Gravity Drainage 4 of 3	Langley, Williams & Company, LLC Langley, Williams & Company, LLC	5-31-13 5-31-13
Gravity Drainage 5 of 4 Gravity Drainage 7 of 8	Stutzman & Gates, LLC Gragson, Casiday & Guillory, LLP	5-29-13 6-6-13
Fire Protection 1 of 7 Waterworks 8 of 3 & 8	Langley, Williams & Company, LLC Steven M. DeRouen, CPA	5-31-13 9-19-12
Waterworks 11 of 4 & 7 Waterworks 2 of 4	Steven M. DeRouen, CPA Steven M. DeRouen, CPA	10-3-12 2-22-13
Waterworks 4 of 4 Waterworks 7 of 6 & 4	Steven M. DeRouen, CPA Steven M. DeRouen, CPA	8-27-12 12-14-12
Waterworks 9 of 4	Steven M. DeRouen, CPA	3-11-13

II. COMPLIANCE WITH LAWS AND REGULATIONS - FINANCIAL STATEMENT AUDITCOMPONENT UNITS2012-9 Component Units with Separately Issued Audit Reports

Listed below are component units that had finding(s) in their audit reports regarding the presence of compliance with laws and regulations 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>
Fire Protection 1 of 7	Langley, Williams & Company, LLC	5-31-13

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, 2012

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

None.

II. COMPLIANCE - FEDERAL AWARDS (A-133)

COMPONENT UNITS

Component Units Audited by Principal Auditors

2012-10 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, 2013.

Effect: The District is not in compliance with USDA bond requirements. 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, 2013. Therefore, the District could not submit their audited financial statements to the District's Board of Directors by May 31, 2013. 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.

(Continuation of Compliance-OMB Circular A-133)

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

2012-11 Waterworks District No. 14 of Ward 5

Finding: The District did not submit their budget to the USDA 30 days prior to the beginning of the District's year, as required by the bond reporting requirement.

Criteria: As part of the District's bond with the USDA, the District is required to submit their 2012 budget to the USDA November 30, 2011.

Effect: The District is not in compliance with USDA bond requirements.

Recommendations: We recommend the District ensures their budget is submitted to the USDA within the required time frame.

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, 2012

SECTION I - INTERNAL CONTROL - FINANCIAL STATEMENT AUDIT

<u>No.</u>	<u>Finding</u>	<u>Status</u>
<u>COMPONENT UNITS</u>		
2011-1	<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.
2011-2	<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.
2011-3	<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.
2011-4	<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.
2011-5	<u>Component Units with Separately Issued Audit Reports</u>	See separately issued reports of these component units for the status of the 2011 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

None.

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

<u>No.</u>	<u>Finding</u>	<u>Status</u>
2011-6	<u>Component Units with Separately Issued Audit Reports</u>	See separately issued reports of these component units for the status of the 2011 findings.
	<u>Component Unit</u>	<u>Current Auditor</u>
	Airport Authority for Airport District No. 1 of Calcasieu Parish	Stulb & Associates

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

<u>No.</u>	<u>Finding</u>	<u>Status</u>
	<u>COMPONENT UNITS</u>	
2011-7	<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, 2013. Therefore, this is an ongoing compliance finding.

CALCASIEU PARISH POLICE JURY
MANAGEMENT'S CORRECTIVE ACTION PLAN FOR CURRENT YEAR FINDINGS (UNAUDITED)
DECEMBER 31, 2012

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

<u>No.</u>	<u>Finding</u>	<u>Corrective Action</u>
2012-1	<u>Police Jury Member's Bidding on a Component Unit's Project</u>	The Parish is currently awaiting the formal opinion from the Louisiana Ethics Commission as requested by the Police Juror and upon receipt the Parish will abide by the decision.
2012-2	<u>Investigation of Registrar of Voters</u>	Please refer to the Louisiana Legislative Auditor's investigation report for the Registrar of Voters' responses to the recommendations.
2012-3	<u>Gravity Drainage District No. Six of Wards Five and Six - Personal Use of Fuel</u>	The District has taken specific action with regards to the termination of the employee in question. In addition, the District has instituted better controls in an attempt to prevent this situation from occurring in the future. Fuel inventory levels will be monitored weekly and fuel usage reports will be prepared and reconciled to fuel deliveries and inventory levels on a monthly basis. Access to the facility and fuel pumps has been restricted.
2012-4	<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.
2012-5	<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.

(Continuation of Management's Corrective Action Plan)

- 2012-6 The Fourteenth District Court Judicial Expense Fund - Lack of Segregation of Duties 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.
- 2012-7 Waterworks District No. 5 of Wards 3 and 8 - Lack of Segregation of Duties The Policy Jury is currently in the process of integrating the billing and collection activities of this Water District with its existing Public Works East Maintenance facility operations. This will enable better segregation of duties with respect to cash and accounts receivable activities. The administrative office of the Division of Public Works will also be involved in the review of the daily activity at its East Maintenance facility. This finding should be resolved before the end of 2013.
- 2012-8 Component Units with Separately Issued & Audit Reports Reference to the separately issued audit reports of these component units is required to identify individual component unit's corrective action plan.

SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

- 2012-10 Waterworks District No. 14 of Ward 5 - Bond Reporting Requirements - Submission of Audited Financial Statements 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

(Continuation of Management's Corrective Action Plan)

and will continue to comply with all other bond reporting requirements.

2012-11 Waterworks District No.
14 of Ward 5 - Bond
Reporting Requirements -
Submission of Budget

The District could not determine when and/or if its 2012 budget was submitted to the USDA in accordance with the Bond Reporting Requirements set out by the USDA. The District's 2013 budget was timely filed and it will endeavor to not allow such an oversight to occur in the future.

CALCASIEU PARISH POLICE JURY
SCHEDULE OF COMPONENT UNITS
DECEMBER 31, 2012

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 2012. 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
 Fire Protection District No. 1 of Ward 7
 Waterworks District No. 8 of Wards 3 & 8
 Waterworks District No. 4 of Ward 4

CALCASIEU PARISH POLICE JURY
SCHEDULE OF INSURANCE IN EFFECT
DECEMBER 31, 2012

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. ZLP12R1302112PA	1/31/12- 1/31/13	<u>Public Employee Management Liability:</u> \$3,000,000 Each Offense \$3,000,000 Aggregate Limit <u>Law Enforcement Liability:</u> \$3,000,000 Each Wrongful Act \$3,000,000 Total Limit Aggregate <u>Public Employee EPL:</u> \$3,000,000 Each Wrong Act \$3,000,000 Aggregate Limit <u>Employee Benefits Liability:</u> \$1,000,000 Each Employee \$3,000,000 General Aggregate Limit
The Travelers Insurance Co. 8109159P902	1/31/12- 1/31/13	<u>Automobile Liability:</u> \$3,000,000 Each Accident
Travelers Casualty & Surety of America 105557155	1/31/12- 1/31/15	<u>WRAP:</u> \$25,000 Identity Fraud Per Person <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 <u>Faithful Performance of Duty for Government</u> - \$1,000,000
Lloyds BWISE11023	1/31/12- 1/31/13	<u>Automobile Physical:</u> \$2,099,409 Total Limit

(Continuation of Schedule of Insurance in Effect)

AGS Marine MXI93038283	1/31/12- 1/31/13	<u>Property:</u> \$210,312,264 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	1/31/12- 1/31/13	<u>Aircraft:</u> \$5,000,000 each occurrence \$3,000 medical payment each occurrence \$669,511 aircraft coverage
Zurich BM92664342-02	1/31/12- 1/31/13	<u>Boiler & Machinery:</u> \$50,000,000 per one breakdown
Underwriters at Lloyds, London J127307	1/31/12- 1/31/13	<u>Terrorism Property:</u> \$10,000,000 each occurrence \$10,000,000 annual aggregate
Lloyds PSR081817	1/31/12- 1/31/13	<u>Maritime Employers Liability:</u> \$1,000,000 combined single limit

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. In addition, the Police Jury has various bonds on its employees.

CALCASIEU PARISH POLICE JURY
 MISCELLANEOUS SUPPLEMENTARY INFORMATION RELATED TO
 COMPONENT UNIT WATERWORKS DISTRICT 5 OF WARD 3
 REVENUE BOND ISSUANCE
 DECEMBER 31, 2012

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. RGP107020803	\$18,077 6/1/12- 6/1/13	<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. 028000017702112	\$9,947 6/9/12- 6/9/13	<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 6/1/12- 6/1/13	<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 Co. of America 105468198	\$1,314 6/11/10- 6/11/13	<u>Employee Theft:</u> \$1,000,000 single loss; \$10,000 single loss retention <u>Forgery or Alteration:</u> \$1,000,000 single loss; \$10,000 single loss retention <u>Funds Transfer Fraud:</u> \$1,000,000 single loss; \$10,000 single loss retention
United National Insurance Co. MP0823270	\$23,358 10/4/12- 10/4/13	Property - \$5,410,016
Zurich American Insurance Co. BM583398600	\$2,500 10/4/12- 10/4/13	Boiler & Machinery Equipment Breakdown - \$5,410,016

Section II:

There were 1,422 metered water customers at December 31, 2012.

There were 879 metered and 96 unmetered sewer customers at December 31, 2012. (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	12/31/11 Balance	Additions (Deletions)	12/31/12 Balance
Water Tank	\$ 926,897	\$ -0-	\$ 926,897
Vehicles	131,598	(14,753)	116,845
Building	100,350	-0-	100,350
Machinery & Equipment	252,968	(38,509)	214,459
Furniture & Fixtures	54,670	(7,144)	47,526
Distribution System	3,012,729	4,044	3,016,773
Water wells	115,187	-0-	115,187
Land Improvements	59,220	-0-	59,220
Treatment Plant	384,612	-0-	384,612
Construction in Progress	9,291	\$ 82,012	91,303
Net Value	<u>\$5,047,522</u>	<u>\$ 25,650</u>	\$5,073,172
Accumulated Depreciation			(2,823,253)
Land			<u>24,000</u>
Net Cost			<u>\$2,273,919</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, 2012:

Sinking Fund Requirement	\$ 14,693
Reserve Fund Requirement	14,693
Depreciation and Contingency Fund	71,454
General Obligation Fund Requirements	6,465
Customer Deposits Reserve	<u>92,112</u>
 Total Reserves	 <u>\$199,417</u>

Section VI:

The following is a schedule of aged accounts receivable (for both water and sewer, net of an allowance account of \$29,492) as of December 31, 2012:

1-30 Days	31-60 Days	Over 60 Days	<u>Total</u>
<u>\$90,531</u>	<u>\$2,030</u>	<u>\$4,542</u>	<u>\$97,103</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:

The Calcasieu Parish Police Jury members serve as the board of Waterworks District 5 of Ward 3. The following is a list of the 2012 Police Jury members, the office held and the terms of office.

Les Farnum	President	Term Expires December 2015
Dennis Scott	Vice President	Term Expires December 2015
Shannon Spell		Term Expires December 2015
James Mayo		Term Expires December 2015
Elizabeth C. Griffin		Term Expires December 2015
Tony Guillory		Term Expires December 2015
Nic Hunter		Term Expires December 2015
Chris Landry		Term Expires December 2015
Guy Brame		Term Expires December 2015
Kevin Guidry		Term Expires December 2015
Tony Stelly		Term Expires December 2015
Sandy Treme		Term Expires December 2015
Ray Taylor		Term Expires December 2015
Francis Andrepont		Term Expires December 2015
Hal McMillin		Term Expires December 2015

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, 2012

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 Miller	President	Term Expires February 2017
Greg Gillis	Vice-President	Term Expires February 2016
Brian Corbello		Term Expires February 2016
Jeremy Istre		Term Expires February 2018
Marian Ruth Sparks		Term Expires February 2014

Section II:

There were 14 commercial customers, 8 governmental customers, 14 civic/non-profit customers and 989 residential customers on the system at December 31, 2012.

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.	\$24,701	<u>General Liability:</u>
GPPAPF605343802	12/10/12-	\$1,000,000 Each Occurrence
	12/10/13	\$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)
		\$ 5,000 Medical Payments
		<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>
		\$ 562,432 Building & Equipment (Big Woods Rd)
		\$1,581,871 Building & Equipment (Old River Rd)
		\$ 353,602 Equipment for 2 nd Well (Old River Rd)
		\$ 798,762 Tower & Equipment (Hwy 109 South)
		\$ 24,662 Equipment - 76 meters
		\$ 5,408 Personal Property
		<u>Excess/Umbrella Liability:</u>
		\$1,000,000 Each Occurrence
		<u>Management Liability:</u>
		\$3,000,000 Aggregate Limit
		\$1,000,000 Each Wrongful Act
		\$ 5,000 Each Action for Injunctive Relief

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

LUBA Insurance	\$4,284	<u>Workers Compensation:</u>
028000018448112	7/29/12-	\$1,000,000 Each Accident
	7/29/13	\$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, 2012:

<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>\$28,098</u>	<u>\$ 137</u>	<u>\$3,398</u>	<u>\$31,633</u>

Section VI:

The following are the calculated balances of reserves per bond indenture at December 31, 2012:

Reserve Fund Requirement	\$14,049
Contingency Fund Requirement	<u>14,049</u>
Total Reserves	<u>\$28,098</u>