

THE POLICE JURY
CALCASIEU PARISH
LOUISIANA



Comprehensive Annual Financial Report

For the Fiscal Year Ended December 31, 2013

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, 2013

Prepared by:

Division of Finance

Service ☆ Vision ☆ Leadership

**Comprehensive Annual Financial Report
For the Year Ended December 31, 2013**

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CALCASIEU PARISH POLICE JURY
GOVERNING AUTHORITY OF CALCASIEU PARISH, LOUISIANA

BRYAN C. BEAM
ADMINISTRATOR

OFFICE OF THE ADMINISTRATOR
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June 26, 2014

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, 2013. 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, 2014

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, 2013, are free of material misstatement. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified ("clean") opinion on these financial statements. The independent auditor's report is presented as the first component of the financial section of this report.

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

PROFILE OF THE GOVERNMENT

The Calcasieu Parish Police Jury, incorporated in 1840, is located in the southwestern part of the state. The Parish currently occupies a land area of 1,086 square miles and serves a population of 195,486. 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* and as amended by GASB Statement 61 - *The Financial Reporting Entity: Omnibus*. A complete explanation of the financial entity is included in the Summary of Significant Accounting Policies in the Notes to the Financial Statements.

Members of the Police Jury
June 26, 2014

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.

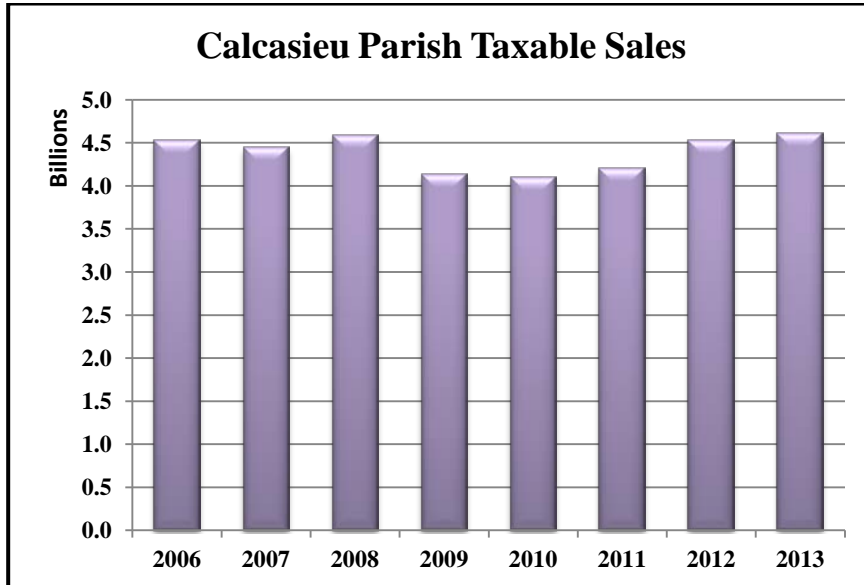
LOCAL ECONOMY

Current Conditions

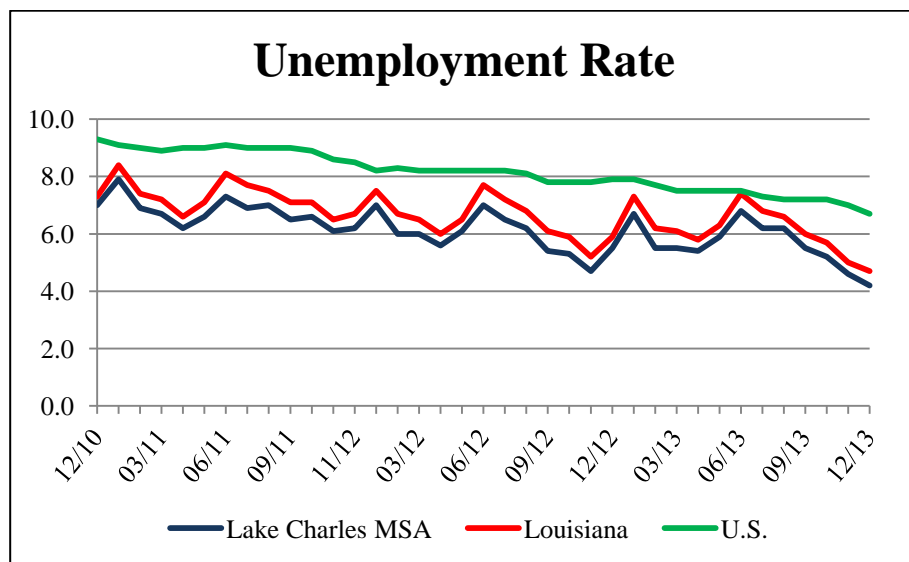
The state of any local economy is evaluated using many factors. Two of the more meaningful indicators are Taxable Sales and the Unemployment Rate, and they are featured in this section.

The chart below shows taxable sales amounts from 2006 to 2013 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. Taxable sales in 2011, 2012, and 2013 indicate a steady pattern of stabilization and indeed growth for three straight years.

Members of the Police Jury
June 26, 2014



From an employment perspective, the Lake Charles Metropolitan Statistical Area (MSA), which includes Calcasieu and Cameron Parishes, weathered the recession well, and we are starting to see impressive gains in employment growth due to the early stages of heightened economic activity expected for the remainder of this decade, which is described more fully in the next section. The Lake Charles MSA has consistently achieved lower unemployment rates than the state and nation as a whole over the past several years, as indicated in the chart below.



Members of the Police Jury
June 26, 2014

The Local Economy – A Look Ahead

For the remainder of this decade, 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 \$65 billion in our region through 2019, with over 54,000+ direct, indirect, and construction jobs projected during this period (updated as of June, 2014).

More details on the economic forecast for Southwest Louisiana are included in the economic discussion below, which is excerpted from *The Louisiana Economic Outlook: 2014 and 2015*, 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, 2013.

Forecast for 2014-15: An Historical Boom Has Started

We are expecting the Lake Charles MSA to add 3,300 jobs in 2014 and another 4,500 jobs in 2015---a stellar increase of 8.1% over this period. No other MSA in the state is expected to come close to this growth rate. The closest should be Baton Rouge at 5.6%. Sometime in 2014, Lake Charles should surpass its previous peak reached back in 2008 and begin to set new employment records. In fact, we project that in 2015 this MSA will break through a barrier which has been seemingly illusive since the mid-90s---over 100,000 employed.

There are two primary sources of this very optimistic outlook for Lake Charles. By far the most significant is the looming boom in industrial construction. A recent Greater Baton Rouge Industrial Managers Association (GBRIMA) survey documents **\$46.6 billion in planned (or underway) spending on industrial projects** in this region.

Clearly that is an enormous figure, but two reference points may put it in perspective. First, we have been monitoring this MSA for nearly four decades. In the past, a good year would be when \$2 billion in capital spending was announced. Twenty-three times that amount is expected over the next few years. Secondly, the closest MSA to Lake Charles using this metric is Baton Rouge---also a major petrochemical center---where the capital spending number is \$23.7 billion, considered remarkable there but about half of what is expected in Lake Charles.

The wide use of fracking to produce natural gas from shale rock has been so wildly successful that the country is now awash in natural gas, and its price has fallen commensurately. This ocean of natural gas has incentivized entrepreneurs to turn our existing Liquefied Natural Gas (LNG) import terminals into **LNG export** terminals.

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Four export terminals in Lake Charles? There are three LNG export terminals that are well along in the permitting/capital raising process and a fourth that was just recently announced.

- **Cheniere Energy's** Sabine Pass LNG is the most advanced in this process. It has landed both the necessary permits and contracts. Cheniere has 20-year contracts from BG Gulf Coast, Gas Natural Fenosa, GAIL, KOGAS, Natural Gas Aproveisionamerientos SDG, Centrica PLC, TEPCO, and Total Gas North America to purchase its product when it becomes available in 2015.
- **Sempra Energy's** Cameron LNG facility is close to starting construction. The firm has inked contracts with Mitsubishi Corporation, Mitsui & Company and GFD Suez of France to purchase the gas.
- The third proposed LNG export terminal in this region is **Lake Charles Exports**, a company that is jointly owned by the BG Group and Southern Union. The firm has applied to FERC to begin construction in 2014.
- Finally, **Magnolia LNG**---a subsidiary of Australian LNG---has announced it is examining the construction of a mid-scale, \$2.2 billion LNG export facility at the Port of Lake Charles. Magnolia says it will make a final decision in late 2014 after it secures financing and the necessary permits.

Of the announcements made, by far the ones that have generated the most excitement in this region are the two proposed new **Sasol** facilities. Sasol has completed the feasibility studies and made the decision to move forward on both a world-scale ethane cracker and a new gas-to-liquids (GTL) plant at its site in Westlake. The ethane cracker---a huge \$5 to \$7 billion facility---would be constructed first. Final permitting would be secured over 2013-14, along with the front-end-engineering-design (FEED) work. Construction would commence in 2014, with completion in 2017. **Sasol's \$11-\$14 billion GTL plant will be the largest single capital investment in Louisiana's history.**

Golden Nugget Opening = Lots of Jobs

In July 2012, ground was broken for a new, very large casino resort in Lake Charles. This license has been through many hands before landing with **Golden Nugget**. Throughout the change in ownership, construction on the \$500 million casino complex with a 700-room hotel continued. It is on schedule to open in late 2014 with 1,500 new jobs for the area. Consensus opinion seems to be that---unlike the case of the new Margaritaville Casino in Shreveport---the Golden Nugget will not be cannibalizing business away from the other gaming institutions in the area. Thus, the gross increase of 1,500 new jobs at the Golden Nugget could likely be the net increase in gaming jobs in the area as well. That is very good news for Lake Charles.

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Unless there is some unforeseen large spike in natural gas prices, the Lake Charles MSA should be the shining light in the Louisiana economy over the next two years.

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 throughout the remainder of the decade and beyond.

Eighteen months ago, the Parish, along with several other local agencies, 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.

Transportation projects have always been the cornerstone of capital improvements within the Police Jury, and these projects comprise the largest segment of capital spending in the current budget year. The Division of Engineering & Public Works will administer approximately \$20 million in funds in 2014 for road and bridge construction projects, right-of-way acquisitions, utility relocations and engineering costs. High profile projects include participation in the new I-210 interstate interchange at Cove Lane, a North I-10 Frontage Road in Sulphur to mirror the recently completed South I-10 Frontage Road, and a comprehensive update of the Parish's Long-Range Transportation Plan in partnership with the local Metropolitan Planning Organization.

For some time 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 at an even higher level. For any new residential developments, the Police Jury has passed an ordinance to operate community sewer systems in these neighborhoods to ensure consistent management across all areas of the parish. Although a sewer expansion tax proposition failed in April, 2014, the Police Jury still plans to utilize a portion of its gaming funds to plan and construct some of the "backbone system" trunklines identified in the proposition.

The Parish's Burton Coliseum Complex has experienced substantial capital improvements over the past several years. The current set of active projects are near completion, and include a new roof and exterior facility covering, new power and lighting

Members of the Police Jury
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systems, ADA compliance projects, and other items. Designers are in the planning stage for the next renovation project which will include HVAC upgrades, a new fire suppression system, and sound system upgrades. The investment in renovations of the complex over the past few years has paid dividends by the Parish being awarded the Louisiana high school and junior high rodeo finals and more recently the state high school boys and girls basketball championships for multi-year periods. These events and others will provide a substantial economic benefit to Calcasieu Parish and the region for years to come.

As required by state statutes, parishes must provide and maintain facilities for courthouse related functions. This is a substantial undertaking, and the Police Jury continues to invest in these facilities, most recently with a roof replacement underway at the 1912 courthouse, and HVAC upgrades slated afterwards. In addition, we are in the planning phase of providing modernized facilities for the Family & Juvenile Court section of the 14th Judicial District Court. Lastly, we are in the planning phase for a new Juvenile Justice office and detention complex. The focus on preventive solutions to juvenile delinquency will be evident in this state-of-the-art facility to be constructed.

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, 2012. The Certificate of Achievement is a prestigious national award-recognizing conformance with the highest standards for preparation of state and local government financial reports.

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

Members of the Police Jury
June 26, 2014

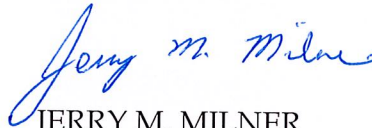
A Certificate of Achievement is valid for one year only. The Parish has received this award each year for the 22-year period ended December 31, 2012. We believe our current report conforms to the Certificate of Achievement Program requirements, and we are submitting it to GFOA to determine its eligibility for a certificate.

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

Sincerely,



BRYAN C. BEAM
Parish Administrator



JERRY M. MILNER
Director of Finance

jdw





Government Finance Officers Association

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, 2012

Executive Director/CEO



PEOPLE OF CALCASIEU PARISH
Population 192,768 est.

CALCASIEU PARISH POLICE JURY
15 Members

OFFICE OF THE ADMINISTRATOR

Legal
 Counsel

**DIVISION OF
 ENGINEERING &
 PUBLIC WORKS**

**DIVISION OF
 FINANCE**

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

**DIVISION OF
 PLANNING &
 DEVELOPMENT**

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

**Office of Juvenile
 Justice Services**

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

Human Resources

- Personnel Administration
- Employee Classification Plan

**Office of Homeland Security and
 Emergency Preparedness**

- Emergency Plans
- Drills / Exercises
- Public Education

Human Services Department

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

Information Technology

- Network and PC Management
- Software Support

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

Engineering

- Engineering & Surveying
- Road Construction
- Bridge Construction

Public Works

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

**Geographic
 Information Systems**

Animal Services

Mosquito Control

Facility Management

- Building/Grounds
- Parks Maintenance

**Burton Coliseum
 Complex**

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LIST OF PRINCIPAL OFFICIALS

Calcasieu Parish Police Jury
As of December 31, 2013

<u>Title</u>	<u>Name</u>
Police Jury President	Shannon Spell
Police Jury Vice President	James Mayo
Police Juror	Elizabeth C. Griffin
Police Juror	Tony Guillory
Police Juror	Nic Hunter
Police Juror	Dennis Scott
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
Police Juror	Les Farnum
Parish Administrator	Bryan C. Beam
Parish Treasurer	Jerry M. Milner
Parish Secretary	Kathy P. Smith



INDEPENDENT AUDITORS' REPORT

Mr. Dennis Scott, 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, 2013, 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 76.84 percent, 80.89 percent and 78.18 percent, respectively, of the assets, the net position, and the revenues of the discretely presented component units. Those financial statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for such discretely presented component units, is based solely 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, 2013, 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 basic 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 about 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 basic 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 by us and other auditors. In our opinion, based on our audit, the procedures performed as described above, and the report of the other auditors, 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, 2014 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.

Ms Elroy Quirk & Busch

Lake Charles, Louisiana
June 26, 2014



**CALCASIEU PARISH POLICE JURY
MANAGEMENT'S DISCUSSION AND ANALYSIS
As of and for the year ended December 31, 2013**

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, 2013. 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, 2013 include:

- The assets and deferred outflows of resources of the Parish exceeded its liabilities and deferred inflows of resources at the close of the year by \$766.8 million (net position). Unrestricted net position for governmental activities is approximately \$79.5 million, while unrestricted net position for business type activities is approximately \$1.5 million.
- The primary government's total net position increased by \$7.3 million during 2013.
- As of the close of the current fiscal year, the Parish's governmental funds reported combined ending fund balances of \$250 million, an increase of \$11 million in comparison with the prior year. Approximately 11.2% of the fund balances, \$28 million, is considered unassigned fund balance.

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, liabilities and deferred inflows/outflows of resources of the Parish with the resulting difference reported as net position. Over time, increases or decreases in net position 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 position 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 position 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, parks, coliseum) 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 discretely presented 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. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, 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 2013, the Parish accounted for its activities in thirty-eight (38) funds, four (4) of which are considered major funds. Of the thirty-eight (38) funds with 2013 activity, twenty-nine (29) 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 106-115 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 134-137 and 140-143, 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 146-147.

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 45-96 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 97-99 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

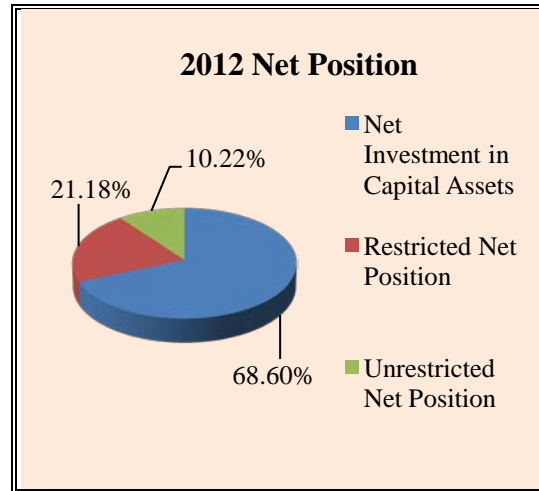
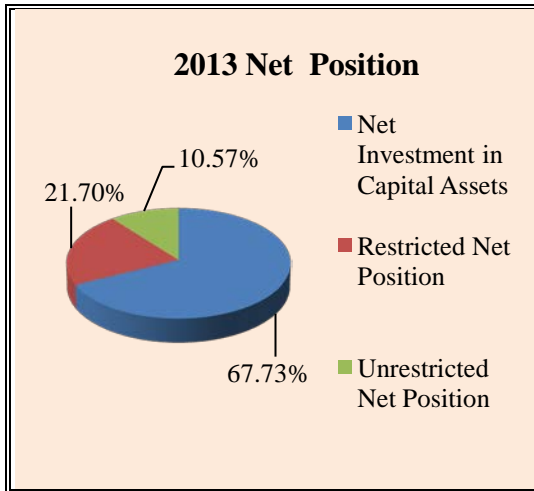
This section contains primarily trend data and nonfinancial information about the Parish's various activities.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The following table reflects the Condensed Comparative Statement of Net Position as of December 31, 2013 and 2012:

Calcasieu Parish Police Jury Condensed Comparative Statement of Net Position December 31, 2013 and 2012 (In Thousands)						
	<u>Governmental Activities</u>		<u>Business Activities</u>		<u>Totals</u>	
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
Assets:						
Current and Other Assets	\$ 316,427	\$ 300,727	\$ 1,700	\$ 2,182	\$ 318,127	\$302,909
Restricted Assets	-	-	214	204	214	204
Capital Assets	510,443	512,370	9,247	8,751	519,690	521,121
Total Assets	826,870	813,097	11,161	11,137	838,031	824,234
Liabilities:						
Current Liabilities	16,829	17,840	332	269	17,161	18,109
Non-Current Liabilities	6,582	5,617	316	107	6,898	5,724
Total Liabilities	23,411	23,457	648	376	24,059	23,833
Deferred Inflow of Resources	47,202	40,945	-	-	47,202	40,945
Net Position:						
Net Investment in Capital Assets	510,443	512,354	8,890	8,629	519,333	520,983
Restricted	166,291	160,773	104	103	166,395	160,876
Unrestricted	79,523	75,568	1,519	2,029	81,042	77,597
Total Net Position	\$ 756,257	\$ 748,695	\$ 10,513	\$ 10,761	\$ 766,770	\$ 759,456

For more detailed information regarding the above amounts, please refer to page 19 which presents the Statement of Net Position. Please note that the 2012 amounts reported above are inclusive of prior period adjustments made in 2013. A discussion of those changes is provided on page 93 of the notes to the financial statements.



In 2013, approximately 67.7% of the Parish’s net position represents 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 21.7% of the government’s net position for 2013 is 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 10.6% of net position in 2013, referred to as unrestricted, may be used to meet the ongoing obligations of the government to citizens and creditors. “Total net position” 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 13-14.

The table below provides a summary of the changes in net position for the years ended December 31, 2013 and 2012:

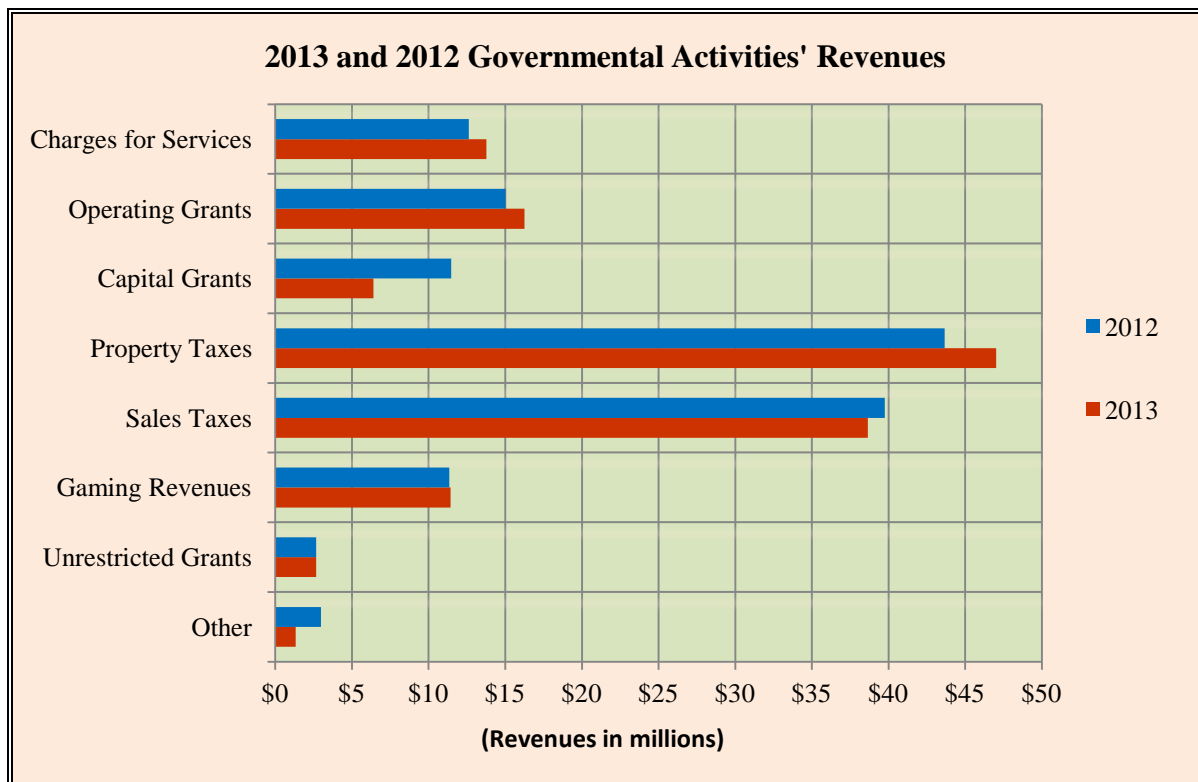
Calcasieu Parish Police Jury Condensed Comparative Statement of Activities For the Years Ended December 31, 2013 and 2012 (In Thousands)						
	<u>Governmental Activities</u>		<u>Business Activities</u>		<u>Totals</u>	
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
Revenues:						
Program Revenues:						
Charges for Services	\$ 13,769	\$ 12,629	\$ 1,276	\$ 1,127	\$ 15,045	\$ 13,756
Operating Grants	16,246	15,029	-	-	16,246	15,029
Capital Grants	6,414	11,467	-	-	6,414	11,467
General Revenues:						
Property Taxes	47,012	43,646	340	295	47,352	43,941
Sales Taxes	38,650	39,758	-	-	38,650	39,758
Gaming Revenues	11,425	11,339	-	-	11,425	11,339
Unrestricted Grants	2,655	2,673	-	-	2,655	2,673
Other	1,319	2,983	31	36	1,350	3,019
Total Revenues	137,490	139,524	1,647	1,458	139,137	140,982
Expenses:						
General Government	(26,708)	(24,696)	-	-	(26,708)	(24,696)
Public Safety	(14,698)	(17,637)	-	-	(14,698)	(17,637)
Public Works	(36,611)	(37,259)	(2,159)	(1,652)	(38,770)	(38,911)
Sanitation	(6,167)	(5,965)	-	-	(6,167)	(5,965)
Health & Welfare	(14,843)	(13,912)	-	-	(14,843)	(13,912)
Culture and Recreation	(13,726)	(10,589)	-	-	(13,726)	(10,589)
Economic	(16,911)	(3,084)	-	-	(16,911)	(3,084)
Interest and Fiscal Charges	-	(3)	-	-	-	(3)
Total Expenses	(129,664)	(113,145)	(2,159)	(1,652)	(131,823)	(114,797)
Increase in Net Position	7,826	26,379	(511)	(194)	7,314	26,185
Transfers	(264)	(35)	264	35	-	-
Change in Net Position	7,562	26,344	(248)	(159)	7,314	26,185
Net Position, January 1	748,695	722,351	10,761	10,920	759,456	733,271
Net Position, December 31	\$ 756,257	\$ 748,695	\$ 10,513	\$ 10,761	\$ 766,770	\$ 759,456

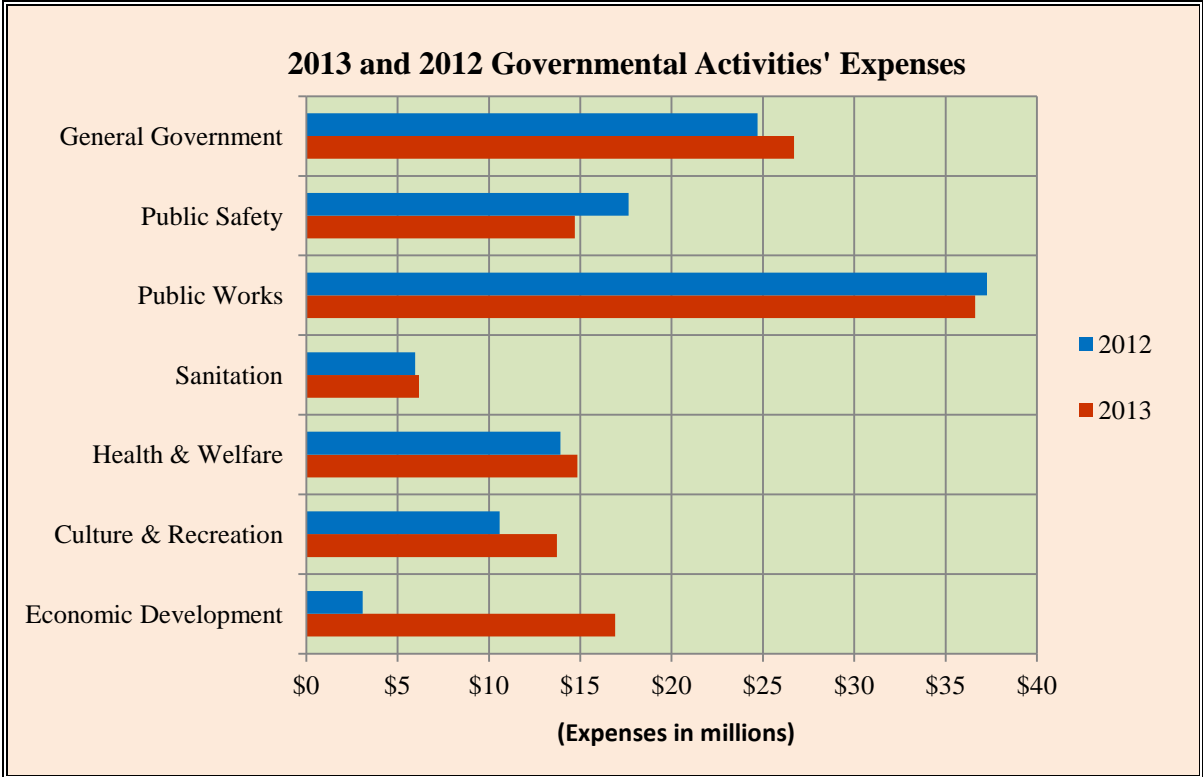
Governmental Activities - As reflected in the previous table, the change in net position decreased by \$18.7 million from \$26.3 million in 2012 to \$7.6 million in 2013. The change in net position from 2012 to 2013 was attributable to a combination of the following issues:

- Almost two-thirds of the \$18.7 million decrease, or \$12.2 million was attributable to the transfer of two capital assets to other governmental entities. Previously, the amounts were recorded as construction in progress. In 2013, the projects were completed and transferred to other governmental entities.
- Capital grant revenue decreased by approximately \$5 million which was attributable primarily to grants received for the construction of the SEED Center. \$5.2 million was received for this project in 2012 while only \$502 thousand was received in 2013.
- Investments are required to be reported at fair value which resulted in a negative mark to market adjustment of \$1.4 million in 2013 compared to a negative mark to market adjustment of \$19.5 thousand in 2012. While this market adjustment is a reflection of fair value at one point in time, the Parish believes that the 2013 adjustment will be recaptured as income in subsequent periods. The Parish has structured its investment portfolio from an individual security maturity perspective in such a manner that each investment can be held to maturity which, in effect, eliminates the market fluctuation described above while ensuring that cash flow demands can be met for the next five years.

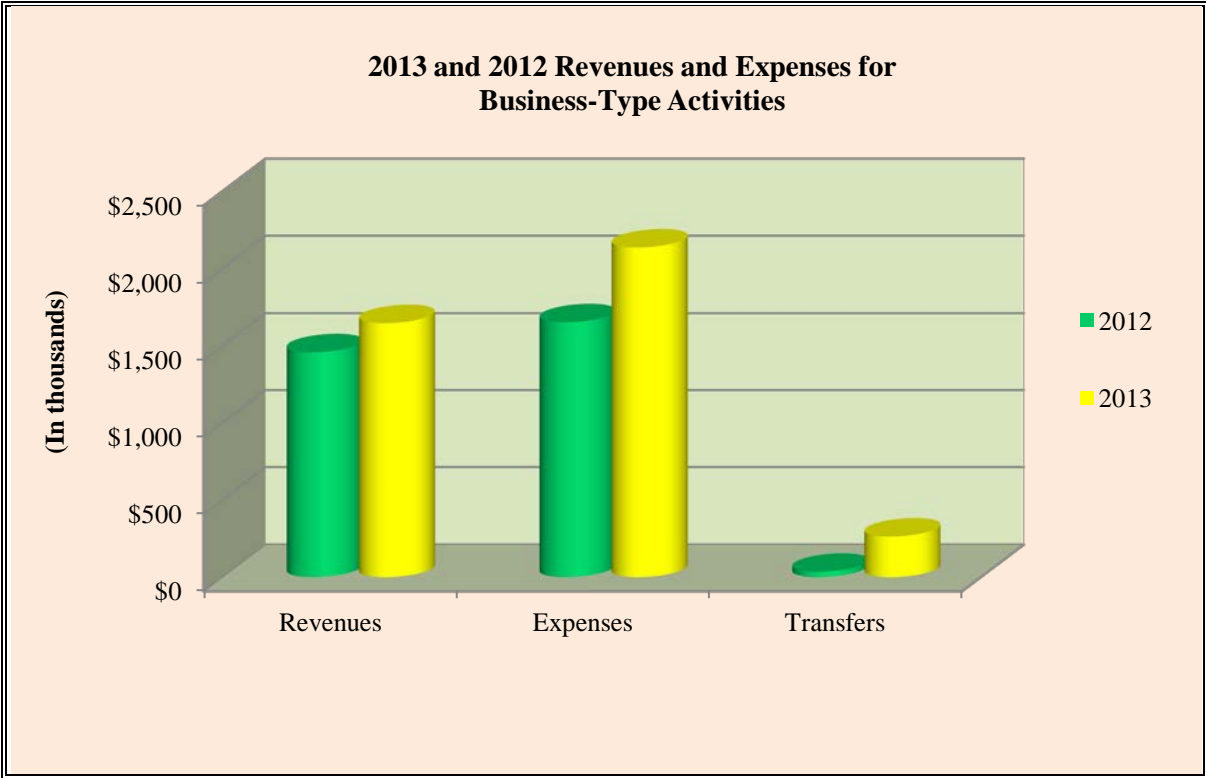
Business-Type Activities – As reflected in the previous table, the change in net position increased from a loss of \$159 thousand in 2012 to a loss of \$248 thousand in 2013. The change in net position from 2012 to 2013 was primarily attributable to increased maintenance expenses as well as the fact that an outside contractor was utilized for a short period of time in 2013 to manage the water and sewer activities.

The following two charts depict the governmental activities' revenues and expenses for 2013 and 2012:





The following chart depicts business type activities' revenues and expenses for 2013 and 2012:



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, 2013, the Parish's governmental funds reported combined fund balances of \$250 million, an increase of \$10.9 million (before any change in inventory reserve) in comparison with the prior year. Approximately 11.19% (or \$28 million) of the \$250 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 (\$175.5 million) or (3) assigned for particular purposes (\$45.3 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, 2013, unassigned fund balance of the General Fund was \$28 million compared to \$28.5 million in 2012. The assigned amount in the General Fund in 2013 was \$32.2 million compared to \$27.7 million in 2012. Most of this increase is related to additional monies set aside for future capital projects as well as capital projects that have not been completed. 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 101.9% 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 \$60.8 million at the end of 2013 compared to \$57.2 million at the end of 2012. The net change in fund balance increased by \$6 million (from a negative \$2.3 million in 2012 to a positive \$3.6 million in 2013). This increase was attributable primarily to the additional operating transfers for capital related projects in 2012. In 2012, operating transfers out were \$11.2 million compared to \$4.9 million in 2013.

The Public Works Operating Fund, a major special revenue fund, reported total fund balance of \$31.2 million at the end of 2013 compared to \$33 million at the end of 2012. This decrease was primarily attributable to the replacement of heavy equipment in the amount of \$2.2 million as compared to \$722 thousand in 2012. 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 \$4.6 million at the end of 2013 compared to \$3.7 million at the end of 2012. The increase in fund balance was attributable to the fact that the Library consistently experiences less expenditures than revenue. For both 2013 and 2012, the Library has reported an excess of revenues or expenditures, inclusive of transfers, of \$852 thousand and \$812 thousand respectively. The library continues to set aside monies for future capital outlays for their aging facilities.

The Road Capital Improvement Fund, a major capital projects fund, reported total fund balance of \$103.4 million at the end of 2013 compared to \$95.4 million at the end of 2012. The increase of \$8 million was primarily the result of lower capital outlay expenditures. There are future major capital outlay plans to utilize some of these reserves.

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 position of the three enterprise funds were \$1.52 million at the end of 2013 compared to \$2.03 million at the end of 2012. As previously stated, this decrease in unrestricted net position is primarily attributable to increased maintenance expenses as well as the fact that an outside contractor was utilized for a short period of time in 2013 to manage the water and sewer activities. This 2013 trend is not expected to reoccur.

General Fund Budgetary Highlights

During 2013, 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 cable franchise tax exceeded the budgeted amount by 32.9% or \$324 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. Actual ad valorem tax revenue exceeded the budgeted amount by \$64 thousand. These variances account for approximately 80% of the total General Fund revenue variance of \$483 thousand.
- For expenditures, total budgeted expenditures of \$15.3 million exceeded the actual expenditures of \$12.6 million by \$2.7 million. The reduction in actual expenditures over budgeted expenditures resulted primarily from the following activities:
 - (1) 41% of the total \$2.7 million variance, or \$1.1 million, was attributable to the Facilities Management Department. The majority of the \$1.1 million variance originated from the following operating line items of the department's budget: (a) \$645 thousand (or 59%) was from the salaries, fringe benefits and contract labor budget line items, (b) \$189 thousand (or 17%) came from the contract services budget line items and (c) \$168 thousand (or 15%) came from the capital budget line items.
 - (2) 31% of the total \$2.7 million variance, or \$832 thousand, was attributable to the correctional center line items budgeted expenditures. This \$832 thousand variance was primarily due to the capital improvement budget line items which came in under budget in the amount of \$811 thousand. Some capital project planned for 2013 were not completed.

Capital Asset and Debt Administration

Capital Assets: The Parish's net investment in capital assets for its governmental activities as of December 31, 2013 totaled approximately \$510.4 million (net of accumulated depreciation) as compared to \$512.4 million (net of accumulated depreciation) as of December 31, 2012. 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 2011, 2012 and 2013 have met this Parish minimum level with ratings of 94, 93 and 93, respectively. The Parish not only exceeded the minimum rating of 80 for the calendar year 2013 but the actual expenditures were less than budget estimates (10% variance) in 2013 as well as in 2012. See the Required Supplementary Information (pages 97-98) 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 \$2.4 million. Major capital asset events during the current year included the following:

- (1) Various road and bridge projects – construction in progress (\$3.9 million).
- (2) Southwest Louisiana Entrepreneurial Economic Development (SEED) Center - construction was completed in 2013. The asset was transferred to McNeese State University which resulted in a decrease in capital assets since at the end of 2012 it was shown as construction in progress in the amount of \$10.5 million.
- (3) 901 Lakeshore Building renovations (\$1.7 million).
- (4) Animal Services Incinerator – (\$150 thousand).
- (5) Riverbluff Park improvements – construction in progress (\$203 thousand).
- (6) Calcasieu Point improvements – (\$972 thousand).
- (7) Burton Coliseum Complex – roofing project and major improvements (\$2.6 million).
- (8) 2 Fire Station renovations (\$504 thousand).

The Parish's investment in capital assets for its business-type activities as of December 31, 2013 totaled approximately \$9.2 million (net of accumulated depreciation) as compared to \$8.8 million (net of accumulated depreciation) as of December 31, 2012. The increase in net capital assets was primarily attributable to construction in progress related to a waterline extension project.

The following is a schedule of capital assets at December 31, 2013 and 2012:

Calcasieu Parish Police Jury Capital Assets, Net of Depreciation December 31, 2013 and 2012 (In Thousands)						
	<u>Governmental Activities</u>		<u>Business Activities</u>		<u>Totals</u>	
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
Land	\$ 17,545	\$ 16,833	\$ 228	\$ 228	\$ 17,773	\$ 17,061
Buildings & Improvements	72,679	70,501	20	19	72,699	70,520
Non-Building Improvements	-	-	6,881	6,985	6,881	6,985
Roads and Infrastructure	383,317	382,296	1,361	1,383	384,678	383,679
Bridges	7,934	8,198	-	-	7,934	8,198
Machinery & Equipment	12,116	10,697	38	45	12,154	10,742
Construction in Progress	16,852	23,845	719	91	17,571	23,936
Total	\$ 510,443	\$ 512,370	\$ 9,247	\$ 8,751	\$ 519,690	\$ 521,121

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 no debt outstanding from governmental activities. Other long term debt from governmental activities is reported for portions of compensated absences, sick leave liability, general liability and property claims, worker’s compensation claims and other post employment benefit liabilities that are not expected to be paid in 2014. The Parish also had long-term debt of \$357 thousand for its business-type activities related to general obligation, revenue bonds, and special assessment debt for water and sewer services. A recap of the secured outstanding debt is presented below.

Calcasieu Parish Police Jury Outstanding Debt December 31, 2013 and 2012						
	<u>Governmental Activities</u>		<u>Business Activities</u>		<u>Totals</u>	
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
Capital Lease Obligation	\$ -	\$ 15,957	\$ -	\$ -	\$ -	\$ 15,957
Special Assessment Debt	-	-	250,156	-	250,156	-
Revenue Bonds	-	-	75,461	85,861	75,461	85,861
General Obligation Bonds	-	-	<u>31,304</u>	<u>35,970</u>	<u>31,304</u>	<u>35,970</u>
Total Outstanding Debt	<u>\$ -</u>	<u>\$15,957</u>	<u>\$ 356,921</u>	<u>\$121,831</u>	<u>\$356,921</u>	<u>\$137,788</u>

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

Economic Factors and Next Year’s Budget

The following are currently known Calcasieu Parish economic factors considered in going into the 2014 fiscal year.

- At the end of 2013, the unemployment rate for the Parish was 4.2% compared to the State average of 5.4% and the national average of 6.7%. In April 2014, the unemployment rates were 3.9% for the Parish, 4.5% for the State and 6.3% 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 “is about to enter the finest growth period in its history.” The report further projects additions of “3,300 jobs in 2014 and another 4,500 jobs in 2015.”
- For the sales tax revenue budget estimates for 2014, the Parish projected a 2% increase over 2013 anticipated final sales tax revenue amounts. The actual 2014 collections for the first five months exceed the collections for the first five months in 2013 by 1.6%. As some of the new construction projects start up, we are confident these increases will continue throughout 2014 and into the future.
- For property tax revenue, the 2014 budget estimates projected a 5.1 % parish-wide increase compared to a 5.9% increase for the 2013 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, 2013

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
ASSETS				
Cash and cash equivalents	\$ 61,403,447	\$ 286,431	\$ 61,689,878	\$ 32,642,434
Investments	193,319,389	770,334	194,089,723	42,289,149
Receivables (net of allowance for uncollectibles)	54,312,100	631,792	54,943,892	56,808,950
Intergovernmental receivable	5,763,494	21,180	5,784,674	1,140,772
Internal balances	43,458	(43,458)	-	-
Due from component units	222,898	-	222,898	-
Due from primary government	-	-	-	458,224
Loan receivable	48,138	-	48,138	-
Prepaid items	220,683	33,427	254,110	1,621,791
Inventory	1,092,701	-	1,092,701	1,957,810
Other assets	-	320	320	500,683
Restricted assets:				
Cash and cash equivalents	-	13,717	13,717	5,461,536
Investments	-	199,758	199,758	6,924,342
Receivables - net	-	-	-	3,027,184
Capital assets:				
Non-depreciable	417,714,348	946,740	418,661,088	40,031,303
Depreciable, net	92,729,097	8,300,519	101,029,616	205,634,180
Total assets	<u>826,869,753</u>	<u>11,160,760</u>	<u>838,030,513</u>	<u>398,498,358</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred amount on refunding	-	-	-	346,864
LIABILITIES				
Accounts payable and other accrued liabilities	8,484,448	176,343	8,660,791	9,637,074
Intergovernmental payable	3,403,953	-	3,403,953	1,157,830
Due to primary government	-	-	-	222,898
Due to component units	458,224	-	458,224	-
Unearned revenue	1,102,114	-	1,102,114	100,462
Liabilities payable from restricted assets	-	114,513	114,513	729,820
Other liabilities	532,001	-	532,001	391,374
Noncurrent liabilities:				
Due within one year	2,847,845	40,835	2,888,680	7,644,678
Due in more than one year	6,582,203	316,086	6,898,289	45,777,600
Total liabilities	<u>23,410,788</u>	<u>647,777</u>	<u>24,058,565</u>	<u>65,661,736</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	47,202,105	-	47,202,105	15,598,437
NET POSITION				
Net investment in capital assets	510,443,445	8,890,338	519,333,783	210,897,698
Restricted for:				
Debt service	-	103,710	103,710	2,971,793
External legal constraints	106,738,240	-	106,738,240	-
Capital improvement projects	59,552,603	-	59,552,603	1,975,847
Unrestricted	79,522,572	1,518,935	81,041,507	101,739,710
Total net position	<u>\$ 756,256,860</u>	<u>\$ 10,512,983</u>	<u>\$ 766,769,843</u>	<u>\$ 317,585,048</u>

The accompanying notes are an integral part of this statement.

**CALCASIEU PARISH POLICE JURY
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2013**

<u>FUNCTIONS/PROGRAMS</u>	<u>Expenses</u>	Program Revenues		
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
PRIMARY GOVERNMENT				
Governmental activities:				
General government	\$ 26,708,294	\$ 10,909,651	\$ 1,697,421	\$ 893,024
Public safety	14,697,518	1,164,201	2,515,578	-
Public works	36,610,516	218,293	4,188,992	2,805,046
Sanitation	6,166,860	240	-	-
Health and welfare	14,842,859	171,434	7,723,418	37,210
Culture and recreation	13,726,013	511,155	32,730	2,176,242
Economic development	16,911,643	794,458	87,505	501,988
Total governmental activities	129,663,703	13,769,432	16,245,644	6,413,510
Business-type activities:				
Water	1,173,252	972,811	-	-
Sewer	984,594	303,496	-	-
Total business-type activities	2,157,846	1,276,307	-	-
Total primary government	\$ 131,821,549	\$ 15,045,739	\$ 16,245,644	\$ 6,413,510
COMPONENT UNITS				
Calcasieu Parish Public Trust Authority	\$ 677,888	\$ 524,104	\$ -	\$ -
West Calcasieu Cameron Hospital	70,501,459	62,399,171	23,240	-
Sulphur Parks and Recreation	5,389,452	2,059,927	-	-
Gravity Drainage District 4 of Ward 3	2,568,122	-	-	168,820
Airport Authority District No. 1	3,844,490	1,660,328	381,325	3,288,118
Other component units	40,655,166	15,439,370	7,198,453	3,190,023
Total component units	\$ 123,636,577	\$ 82,082,900	\$ 7,603,018	\$ 6,646,961

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
\$ (13,208,198)		\$ (13,208,198)	
(11,017,739)		(11,017,739)	
(29,398,185)		(29,398,185)	
(6,166,620)		(6,166,620)	
(6,910,797)		(6,910,797)	
(11,005,886)		(11,005,886)	
<u>(15,527,692)</u>		<u>(15,527,692)</u>	
(93,235,117)		(93,235,117)	
-	(200,441)	(200,441)	
<u>-</u>	<u>(681,098)</u>	<u>(681,098)</u>	
<u>-</u>	<u>(881,539)</u>	<u>(881,539)</u>	
<u>(93,235,117)</u>	<u>(881,539)</u>	<u>(94,116,656)</u>	
			\$ (153,784)
			(8,079,048)
			(3,329,525)
			(2,399,302)
			1,485,281
			<u>(14,827,320)</u>
			<u>(27,303,698)</u>
47,011,753	339,531	47,351,284	41,602,575
38,649,679	-	38,649,679	-
957,265	-	957,265	-
11,424,986	-	11,424,986	-
2,654,935	-	2,654,935	726,870
49,857	8,615	58,472	132,952
229,681	-	229,681	44,048
82,419	22,002	104,421	4,126,937
<u>(263,947)</u>	<u>263,947</u>	<u>-</u>	<u>-</u>
100,796,628	634,095	101,430,723	46,633,382
7,561,511	(247,444)	7,314,067	19,329,684
<u>748,695,349</u>	<u>10,760,427</u>	<u>759,455,776</u>	<u>298,255,364</u>
<u>\$ 756,256,860</u>	<u>\$ 10,512,983</u>	<u>\$ 766,769,843</u>	<u>\$ 317,585,048</u>

**CALCASIEU PARISH POLICE JURY
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2013**

	General Fund	Public Works Operating Fund	Calcasieu Parish Library Fund	Road Capital Improvement Fund
ASSETS				
Cash and cash equivalents	\$ 14,067,607	\$ 7,166,488	\$ 1,171,331	\$ 24,479,124
Investments	43,137,940	23,116,500	3,780,323	78,964,727
Receivable (net of allowances for uncollectibles):				
Property taxes	10,322,837	-	9,388,259	4,743,635
Sales taxes	-	900,763	-	1,697,729
Franchise taxes	303,886	-	-	-
Interest receivable	86,114	41,635	8,380	142,478
Intergovernmental receivable	290,120	47,016	-	149,595
Due from other funds	1,916,165	-	-	-
Due from component units	82,064	140,834	-	-
Loans receivable	48,138	-	-	-
Prepaid items	201	-	-	-
Other receivables	3,439,616	4,179	25,002	-
Inventory	-	726,865	-	-
Total assets	<u>\$ 73,694,688</u>	<u>\$ 32,144,280</u>	<u>\$ 14,373,295</u>	<u>\$ 110,177,288</u>
LIABILITIES				
Accounts payable	\$ 1,461,786	\$ 306,028	\$ 244,155	\$ 1,048,785
Accrued liabilities	244,277	187,080	112,619	-
Intergovernmental payable	73,382	826	-	-
Due to other funds	58,606	-	-	-
Due to component units	-	3,494	-	-
Unearned revenue	-	-	-	-
Retainage payable	-	12,532	5,780	978,108
Enterprise zone rebate liability	-	394,200	-	-
Other liabilities	86,366	1,120	-	-
Total liabilities	<u>1,924,417</u>	<u>905,280</u>	<u>362,554</u>	<u>2,026,893</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue	10,947,710	-	9,456,106	4,785,105
FUND BALANCES				
Nonspendable:				
Prepaid items	201	-	-	-
Inventories	-	726,865	-	-
Component unit - long term receivable	26,195	-	-	-
Loans receivable	33,189	-	-	-
Restricted:				
Agriculture and community services	569,470	-	-	-
Public works operations	-	30,512,135	-	-
Library purposes	-	-	4,554,635	-
Roads and infrastructure	-	-	-	103,365,290
Other restrictions	-	-	-	-
Assigned:				
Animal services	78,725	-	-	-
Parks operations	587,465	-	-	-
Training center operations	373,322	-	-	-
Future capital needs	13,909,837	-	-	-
Matching funds for capital grants	10,663,729	-	-	-
Major infrastructure	5,175,000	-	-	-
Cooperative endeavor agreements	1,435,743	-	-	-
Unassigned	27,969,685	-	-	-
Total fund balances	<u>60,822,561</u>	<u>31,239,000</u>	<u>4,554,635</u>	<u>103,365,290</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 73,694,688</u>	<u>\$ 32,144,280</u>	<u>\$ 14,373,295</u>	<u>\$ 110,177,288</u>

The accompanying notes are an integral part of this statement.

Nonmajor Governmental Funds	Total Governmental Funds
\$ 12,610,292	\$ 59,494,842
38,215,571	187,215,061
21,860,013	46,314,744
623,673	3,222,165
-	303,886
69,709	348,316
5,226,734	5,713,465
70,691	1,986,856
-	222,898
-	48,138
64,299	64,500
467,401	3,936,198
365,836	1,092,701
<u>\$ 79,574,219</u>	<u>\$ 309,963,770</u>

\$ 3,024,293	\$ 6,085,047
261,884	805,860
304,917	379,125
1,987,476	2,046,082
173,042	176,536
1,097,584	1,097,584
248,817	1,245,237
-	394,200
50,315	137,801
<u>7,148,328</u>	<u>12,367,472</u>

<u>22,397,566</u>	<u>47,586,487</u>
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64,214	64,415
365,836	1,092,701
-	26,195
-	33,189
-	569,470
-	30,512,135
-	4,554,635
-	103,365,290
36,554,527	36,554,527
-	78,725
-	587,465
-	373,322
13,069,259	26,979,096
-	10,663,729
-	5,175,000
-	1,435,743
(25,511)	27,944,174
<u>50,028,325</u>	<u>250,009,811</u>
<u>\$ 79,574,219</u>	<u>\$ 309,963,770</u>



**CALCASIEU PARISH POLICE JURY
RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2013**

Fund balances - total governmental funds		\$ 250,009,811
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	589,957,412	
Less accumulated depreciation	<u>(79,917,844)</u>	510,039,568
Some revenues were collected more than sixty days after year end and therefore, are not available soon enough to pay for current-period expenditures.		
		411,974
Some liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds. These liabilities consist of the following:		
Compensated absences	(1,075,199)	
Other liabilities	(89,608)	
OPEB payable	<u>(5,122,349)</u>	(6,287,156)
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.		
		(541,660)
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>2,624,323</u>
Net position of governmental activities		<u>\$ 756,256,860</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, 2013

	<u>General</u> <u>Fund</u>	<u>Public Works</u> <u>Operating</u> <u>Fund</u>	<u>Calcasieu</u> <u>Parish</u> <u>Library</u> <u>Fund</u>
REVENUES			
Taxes:			
Property	\$ 11,001,148	\$ -	\$ 9,475,730
Sales	-	10,824,709	-
Other taxes	987,524	-	-
Special assessments levied	3,080	-	-
Licenses and permits	2,597,723	-	-
Intergovernmental revenues	3,103,262	173,200	146,720
Charges for services	5,159,765	179,293	52,012
Fines and forfeitures	263,211	-	127,291
Investment earnings	39,976	(4,039)	16,009
Gaming revenue	10,830,226	447,919	-
Sale of assets	20,102	121,953	2,440
Donations	13,931	-	12,067
Miscellaneous revenues	39,058	16,892	2,937
Total revenues	<u>34,059,006</u>	<u>11,759,927</u>	<u>9,835,206</u>
EXPENDITURES			
Current:			
General government	12,232,793	-	-
Public safety	7,184,921	-	-
Public works	-	12,967,030	-
Sanitation	-	-	-
Health and welfare	420,332	-	-
Culture and recreation	1,212,896	-	8,739,039
Economic development	2,717,148	-	-
Capital outlay	362,157	2,248,816	227,904
Debt service:			
Principal retirement	-	-	15,957
Interest and fiscal charges	-	-	250
Intergovernmental	3,330,053	549,609	-
Total expenditures	<u>27,460,300</u>	<u>15,765,455</u>	<u>8,983,150</u>
Excess (deficiency) of revenues over (under) expenditures	<u>6,598,706</u>	<u>(4,005,528)</u>	<u>852,056</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	1,938,950	2,566,512	-
Transfers out	(4,868,966)	(360,000)	-
Insurance proceeds	-	-	-
Total other financing sources and uses	<u>(2,930,016)</u>	<u>2,206,512</u>	<u>-</u>
Net change in fund balances	3,668,690	(1,799,016)	852,056
Fund balances at beginning of year	57,153,871	33,035,386	3,702,579
Change in reserves for inventories	-	2,630	-
Fund balances at end of year	<u>\$ 60,822,561</u>	<u>\$ 31,239,000</u>	<u>\$ 4,554,635</u>

The accompanying notes are an integral part of this statement.

Road Capital Improvement Fund	Nonmajor Governmental Funds	Total Governmental Funds
\$ 4,797,410	\$ 21,737,466	\$ 47,011,754
20,354,098	7,470,872	38,649,679
-	-	987,524
-	-	3,080
39,000	-	2,636,723
2,164,281	19,739,346	25,326,809
-	448,601	5,839,671
-	936,463	1,326,965
(30,133)	19,131	40,944
-	-	11,278,145
-	103,043	247,538
-	69,580	95,578
-	31,882	90,769
<u>27,324,656</u>	<u>50,556,384</u>	<u>133,535,179</u>
-	4,065,428	16,298,221
-	6,671,082	13,856,003
1,348,905	173,585	14,489,520
-	6,236,109	6,236,109
-	13,712,096	14,132,428
-	1,925,785	11,877,720
-	-	2,717,148
15,114,152	12,750,217	30,703,246
-	-	15,957
-	-	250
-	8,193,910	12,073,572
<u>16,463,057</u>	<u>53,728,212</u>	<u>122,400,174</u>
<u>10,861,599</u>	<u>(3,171,828)</u>	<u>11,135,005</u>
38,000	6,257,815	10,801,277
(2,901,512)	(2,934,746)	(11,065,224)
-	40,836	40,836
<u>(2,863,512)</u>	<u>3,363,905</u>	<u>(223,111)</u>
7,998,087	192,077	10,911,894
95,367,203	49,737,654	238,996,693
-	98,594	101,224
<u>\$ 103,365,290</u>	<u>\$ 50,028,325</u>	<u>\$ 250,009,811</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, 2013**

Net change in fund balances - total governmental funds \$ 10,911,894

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	4,764,101	
Depreciation expense	<u>(6,310,753)</u>	(1,546,652)

The net effect of various miscellaneous transactions involving capital assets such as sales, trade-ins, and donations, is to decrease net position. (357,742)

Because some revenues will not be collected for several months after year-end, they are not considered "available" revenues in the governmental funds. 395,061

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. 101,224

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	(127,854)	
Accrued interest payable	250	
Capital lease	15,957	
Compensated absences	(84,339)	
Other liabilities	(15,325)	
OPEB payable	<u>(481,463)</u>	(692,774)

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 \$17,103), is reported with governmental activities. (1,249,500)

Change in net position of governmental activities \$ 7,561,511

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, 2013

	<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	\$ 10,427,312	\$ 10,427,312	\$ 10,490,900	\$ 63,588
Other taxes, penalties and interest	985,000	985,000	1,309,489	324,489
Intergovernmental revenues	1,873,715	1,873,715	1,896,430	22,715
Charges for services	763,700	763,700	760,354	(3,346)
Gaming	425,000	425,000	445,715	20,715
Fines and forfeitures	245,000	245,000	246,329	1,329
Investment income	85,000	85,000	94,111	9,111
Sale of assets	-	-	14,576	14,576
Miscellaneous revenues	-	-	30,654	30,654
Total revenues	<u>14,804,727</u>	<u>14,804,727</u>	<u>15,288,558</u>	<u>483,831</u>
EXPENDITURES				
Current:				
General government				
Legislative	473,601	473,601	451,791	21,810
Registrar of Voters	324,096	324,096	194,869	129,227
Facilities Management	5,649,237	5,649,237	4,540,532	1,108,705
Government Channel	343,502	343,502	322,143	21,359
Special Programs/Cultural Affairs	297,017	297,017	278,609	18,408
Public safety:				
Emergency Preparedness	1,167,874	1,167,874	1,016,614	151,260
Correctional	4,329,675	4,329,675	3,497,522	832,153
Economic development:				
County Agent	309,000	309,000	244,770	64,230
Nondepartmental:				
Intergovernmental grants	1,702,850	1,702,850	1,446,935	255,915
Miscellaneous	751,876	751,876	660,681	91,195
Total expenditures	<u>15,348,728</u>	<u>15,348,728</u>	<u>12,654,466</u>	<u>2,694,262</u>
Excess (deficiency) of revenues over expenditures	<u>(544,001)</u>	<u>(544,001)</u>	<u>2,634,092</u>	<u>3,178,093</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	1,425,000	1,425,000	575,000	(850,000)
Transfers out	<u>(1,551,500)</u>	<u>(1,551,500)</u>	<u>(2,091,404)</u>	<u>(539,904)</u>
Total other financing sources (uses)	<u>(126,500)</u>	<u>(126,500)</u>	<u>(1,516,404)</u>	<u>(1,389,904)</u>
Net change in fund balances	(670,501)	(670,501)	1,117,688	1,788,189
Fund balances beginning of year	<u>11,797,349</u>	<u>11,797,349</u>	<u>12,972,596</u>	<u>1,175,247</u>
Fund balances end of year	<u>\$ 11,126,848</u>	<u>\$ 11,126,848</u>	<u>\$ 14,090,284</u>	<u>\$ 2,963,436</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, 2013**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Sales	\$ 11,000,000	\$ 11,000,000	\$ 10,959,818	\$ (40,182)
Intergovernmental revenues	173,284	173,284	173,289	5
Investment income	169,000	169,000	151,334	(17,666)
Charges for services	8,000	8,000	11,178	3,178
Gaming revenues	425,000	425,000	445,715	20,715
Sale of assets	-	-	121,953	121,953
Miscellaneous revenues	1,000	1,000	10,801	9,801
Total revenues	<u>11,776,284</u>	<u>11,776,284</u>	<u>11,874,088</u>	<u>97,804</u>
EXPENDITURES				
Current:				
Public works:				
Division of Engineering/Public Works	16,861,389	16,861,389	14,640,788	2,220,601
Nondepartmental:				
Enterprise Zone Rebate	<u>250,010</u>	<u>250,010</u>	<u>5</u>	<u>250,005</u>
Total expenditures	<u>17,111,399</u>	<u>17,111,399</u>	<u>14,640,793</u>	<u>2,470,606</u>
Excess (deficiency) of revenues over expenditures	<u>(5,335,115)</u>	<u>(5,335,115)</u>	<u>(2,766,705)</u>	<u>2,568,410</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	3,073,733	3,073,733	2,386,512	(687,221)
Transfers out	<u>(360,000)</u>	<u>(360,000)</u>	<u>(360,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>2,713,733</u>	<u>2,713,733</u>	<u>2,026,512</u>	<u>(687,221)</u>
Net change in fund balances	(2,621,382)	(2,621,382)	(740,193)	1,881,189
Fund balances beginning of year	<u>29,268,542</u>	<u>29,268,542</u>	<u>29,765,769</u>	<u>497,227</u>
Fund balances end of year	<u>\$ 26,647,160</u>	<u>\$ 26,647,160</u>	<u>\$ 29,025,576</u>	<u>\$ 2,378,416</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, 2013**

	<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	\$ 8,982,170	\$ 8,982,170	\$ 9,038,750	\$ 56,580
Intergovernmental	120,522	120,522	128,560	8,038
Fines and fees	175,000	175,000	179,303	4,303
Investment income	45,000	45,000	43,723	(1,277)
Sale of assets	-	-	2,440	2,440
Miscellaneous revenue	<u>7,500</u>	<u>7,500</u>	<u>8,469</u>	<u>969</u>
Total revenues	<u>9,330,192</u>	<u>9,330,192</u>	<u>9,401,245</u>	<u>71,053</u>
EXPENDITURES				
Current:				
Cultural and recreation	8,439,546	8,439,546	8,178,145	261,401
Capital improvements	<u>480,001</u>	<u>606,001</u>	<u>399,824</u>	<u>206,177</u>
Total expenditures	<u>8,919,547</u>	<u>9,045,547</u>	<u>8,577,969</u>	<u>467,578</u>
Excess (deficiency) of revenues over expenditures	<u>410,645</u>	<u>284,645</u>	<u>823,276</u>	<u>538,631</u>
Fund balances beginning of year	<u>2,730,428</u>	<u>2,730,428</u>	<u>4,154,897</u>	<u>1,424,469</u>
Fund balances end of year	<u>\$ 3,141,073</u>	<u>\$ 3,015,073</u>	<u>\$ 4,978,173</u>	<u>\$ 1,963,100</u>

The accompanying notes are an integral part of this statement.

CALCASIEU PARISH POLICE JURY
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2013

	Business-type Activities Nonmajor Enterprise Funds	Governmental Activities Internal Service Funds
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 286,431	\$ 1,908,605
Restricted cash and cash equivalents	13,717	-
Investments	770,334	6,104,328
Restricted investments	199,758	-
Accounts receivable - net	85,321	12,243
Special assessment receivable (net of allowance for uncollectibles)	217,654	-
Taxes receivable (net of allowance for uncollectibles)	322,149	-
Interest receivable	6,668	11,927
Due from other funds	8,786	102,684
Intergovernmental receivable	21,180	22,437
Prepaid items	33,427	156,183
Other current assets	320	162,621
Total current assets	1,965,745	8,481,028
Noncurrent assets:		
Capital assets:		
Land	227,920	-
Buildings	103,393	40,881
Improvements other than buildings	13,338,706	375,275
Construction in progress	718,820	-
Equipment	243,565	78,439
Total capital assets	14,632,404	494,595
Accumulated depreciation	(5,385,145)	(90,718)
Net capital assets	9,247,259	403,877
Total noncurrent assets	9,247,259	403,877
Total assets	\$ 11,213,004	\$ 8,884,905

The accompanying notes are an integral part of this statement.

	Business-type Activities	Governmental Activities
	Nonmajor Enterprise Funds	Internal Service Funds
	<u> </u>	<u> </u>
LIABILITIES		
Current liabilities:		
Accounts payable	\$ 145,702	\$ 70,403
Accrued liabilities	30,641	17,929
Accrued interest payable	5,815	-
Intergovernmental payable	-	3,024,828
Due to other funds	52,244	-
Unearned revenue	-	4,530
Refundable customer deposits	108,698	-
Compensated absences	-	7,527
Bonds payable	40,835	-
Claims payable	-	1,772,271
Total current liabilities	<u>383,935</u>	<u>4,897,488</u>
Noncurrent long-term liabilities:		
Claims payable	-	1,361,399
Bonds payable	316,086	-
Compensated absences	-	73
Other liabilities	-	397
OPEB payable	-	1,225
Total noncurrent liabilities	<u>316,086</u>	<u>1,363,094</u>
Total liabilities	<u>700,021</u>	<u>6,260,582</u>
NET POSITION		
Net investment in capital assets	8,890,338	403,877
Restricted for:		
Debt Service	103,710	-
Unrestricted	<u>1,518,935</u>	<u>2,220,446</u>
Total net position	<u>\$ 10,512,983</u>	<u>\$ 2,624,323</u>



CALCASIEU PARISH POLICE JURY
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN
FUND NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

	Business-type Activities	Governmental Activities
	Nonmajor Enterprise Funds	Internal Service Funds
OPERATING REVENUES		
Charges for services	\$ 957,381	\$ 13,669,724
OPERATING EXPENSES		
Personal services	-	333,039
Employee benefits	-	115,965
Supplies	287,782	93,458
Contractual services	1,427,138	1,880,096
Depreciation	419,047	17,103
Insurance premiums	-	1,905,215
Claims	-	10,571,562
Total operating expenses	<u>2,133,967</u>	<u>14,916,438</u>
Operating income (loss)	(1,176,586)	(1,246,714)
NONOPERATING REVENUES (EXPENSES)		
Property taxes	339,531	-
Investment earnings	8,615	8,911
Miscellaneous revenue	22,002	-
Special assessments levied	318,926	-
Capital asset transfer	-	(4,830)
Bond issuance cost	(23,730)	-
Interest expense	<u>(7,016)</u>	<u>-</u>
Total nonoperating revenues (expenses)	658,328	4,081
Income (loss) before contributions and transfers	(518,258)	(1,242,633)
CONTRIBUTIONS AND TRANSFERS		
Transfers in	263,947	220,000
Transfers out	<u>-</u>	<u>(220,000)</u>
Total contributions and transfers	263,947	-
Change in net position	(254,311)	(1,242,633)
Net position - beginning as restated	<u>10,767,294</u>	<u>3,866,956</u>
Net position - ending	<u>\$ 10,512,983</u>	<u>\$ 2,624,323</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, 2013

	Business-type Activities	Governmental Activities
	Nonmajor Enterprise Funds	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers	\$ 967,442	\$ 11,375,795
Other operating receipts	22,332	-
Receipts from interfund users	-	2,301,113
Payments for claims	-	(9,810,601)
Payments to suppliers for goods and services	(1,762,923)	(3,870,920)
Payments to employees for services and benefits	-	(564,824)
Payments to interfund provider of services	(27,449)	-
Net cash provided by (used for) operating activities	(800,598)	(569,437)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Receipts from general property taxes	283,500	-
Receipts from rental and other noncapital activities	20,002	-
Transfers in from other funds	43,458	158,835
Subsidies received	-	1,482,087
Noncapital cash payments on behalf of local government	-	(1,386,710)
Net cash provided by (used for) noncapital financing activities	346,960	254,212
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Receipt of capital related interfund activity	263,947	-
Acquisition and construction of capital assets	(808,854)	-
Principal and interest received on special assessment levy	109,228	-
Proceeds from sale of bonds	250,156	-
Payment of bond issuance costs	(23,730)	-
Principal paid on debt	(15,077)	-
Interest and fiscal chares paid on debt	(6,081)	-
Net cash provided by (used for) capital and related financing activities	(230,411)	-
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of investments	(1,443,359)	(6,472,004)
Proceeds from sales and maturities of investments	1,955,837	6,437,659
Interest received on investments	9,641	51,967
Net cash provided by (used for) investing activities	522,119	17,622
Net increase (decrease) in cash and cash equivalents	(161,930)	(297,603)
Cash and cash equivalents at beginning of year	462,078	2,206,208
Cash and cash equivalents at end of year	\$ 300,148	\$ 1,908,605
Classified as:		
Current assets	\$ 286,431	\$ 1,908,605
Restricted assets	13,717	-
Totals	\$ 300,148	\$ 1,908,605

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)	\$ (1,176,586)	\$ (1,246,714)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:		
Depreciation	419,047	17,103
Bad debt expense	1,312	-
Changes in assets and liabilities:		
Decrease (increase) in prepaid items	(2,069)	(13,713)
Decrease (increase) in due from other governments	-	(22,437)
Decrease (increase) in due from other funds	-	(102,684)
Decrease (increase) in accounts receivable	19,866	6,484
Decrease (increase) in other receivables	(1,124)	50,652
Increase (decrease) in accounts payable	(82,159)	(55,111)
Increase (decrease) in accrued liabilities	-	12,539
Increase (decrease) in other liabilities	-	(28,542)
Increase (decrease) in due to other funds	-	(2,904)
Increase (decrease) in compensated absences payable and on-behalf payments	9,277	-
Increase (decrease) in claims payable	-	815,676
Increase (decrease) on OPEB payable	-	214
Increase (decrease) in refundable customer deposits	<u>11,838</u>	<u>-</u>
Total adjustments	<u>375,988</u>	<u>677,277</u>
Net cash provided by (used for) operating activities	<u>\$ (800,598)</u>	<u>\$ (569,437)</u>

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

Net decrease in fair value of investments	<u>\$ (7,198)</u>	<u>\$ (45,290)</u>
Non cash transfer of asset	<u>\$ -</u>	<u>\$ (4,830)</u>



**CALCASIEU PARISH POLICE JURY
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2013**

ASSETS	Agency Funds
Cash	\$ 20,049
Investments	64,673
Interest receivable	117
Other receivable	<u>9,996,791</u>
Total assets	<u>\$ 10,081,630</u>
LIABILITIES	
Due to other governmental units	<u>\$ 10,081,630</u>
Total liabilities	<u>\$ 10,081,630</u>

The accompanying notes are an integral part of this statement.

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF NET POSITION
COMPONENT UNITS
DECEMBER 31, 2013

	<u>Calcasieu Parish Public Trust Authority</u>	<u>West Calcasieu Cameron Hospital</u>	<u>Sulphur Parks and Recreation</u>	<u>Gravity Drainage District No. 4 of Ward 3</u>
ASSETS				
Cash and cash equivalents	\$ 989,078	\$ 33,305	\$ 1,902,863	\$ 1,343,519
Investments	13,189,656	-	-	9,520,215
Receivables (net of allowance for uncollectibles)				
Taxes	-	-	5,266,073	3,561,566
Accounts	-	16,143,613	-	-
Other	-	7,429,618	12,452	21,324
Accrued interest receivable	51,369	3,436	-	-
Intergovernmental receivable	-	-	50,504	-
Due from primary government	-	-	-	-
Prepaid items	-	767,912	-	248,202
Inventory	-	1,823,430	21,039	-
Restricted assets:				
Cash and cash equivalents	-	962,979	-	-
Investments	-	6,110,285	-	-
Receivables - net	-	3,027,184	-	-
Capital assets:				
Non-depreciable	-	2,384,010	26,004,949	768,378
Depreciable, net	-	39,439,671	22,033,634	13,315,036
Other assets	154,262	45,443	-	-
Total assets	<u>\$ 14,384,365</u>	<u>\$ 78,170,886</u>	<u>\$ 55,291,514</u>	<u>\$ 28,778,240</u>
 DEFERRED OUTFLOWS OF RESOURCES				
Deferred amount on refunding	-	-	-	-
 LIABILITIES				
Accounts payable and accruals	\$ 107,577	\$ 6,469,440	\$ 428,522	\$ 10,803
Intergovernmental payable	-	-	-	-
Due to primary government	-	-	-	-
Unearned revenue	-	-	-	-
Liabilities from restricted assets	-	-	-	-
Other liabilities	-	-	-	84,632
Current portion of long-term liabilities:				
Compensated absences	-	812,452	-	-
Capital lease obligations	-	-	-	-
Contracts payable	-	-	-	219,382
Bonds payable	418,360	2,400,000	-	-
Noncurrent portion of long-term liabilities:				
Capital lease obligations	-	-	-	-
Contracts payable	-	-	-	-
Bonds payable	9,587,755	10,695,000	-	-
Other liability	-	-	-	-
OPEB liability	-	2,959,142	-	-
Total liabilities	<u>10,113,692</u>	<u>23,336,034</u>	<u>428,522</u>	<u>314,817</u>
 DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	-	-	-	-
 NET POSITION				
Net investment in capital assets	-	28,728,681	48,038,583	14,083,414
Restricted for:				
Capital projects	-	-	-	-
Debt service	270,287	1,590,163	-	-
Unrestricted	4,000,386	24,516,008	6,824,409	14,380,009
Total net position	<u>\$ 4,270,673</u>	<u>\$ 54,834,852</u>	<u>\$ 54,862,992</u>	<u>\$ 28,463,423</u>

The accompanying notes are an integral part of this statement.

Airport Authority District No. 1	Nonmajor Component Units	Total Component Units
\$ 381,561	\$ 27,992,108	\$ 32,642,434
-	19,579,278	42,289,149
615,663	22,185,478	31,628,780
249,639	868,126	17,261,378
-	32,408	7,495,802
-	368,185	422,990
468,090	622,178	1,140,772
-	458,224	458,224
18,340	587,337	1,621,791
-	113,341	1,957,810
1,038,858	3,459,699	5,461,536
-	814,057	6,924,342
-	-	3,027,184
2,910,571	7,963,395	40,031,303
42,657,691	88,188,148	205,634,180
-	300,978	500,683
<u>\$ 48,340,413</u>	<u>\$ 173,532,940</u>	<u>\$ 398,498,358</u>
-	346,864	346,864
\$ 83,610	2,537,122	\$ 9,637,074
-	1,157,830	1,157,830
79,008	143,890	222,898
-	100,462	100,462
-	729,820	729,820
4,478	302,264	391,374
-	401,063	1,213,515
-	58,085	58,085
227,256	64,505	511,143
-	3,043,575	5,861,935
-	431,974	431,974
-	342,459	342,459
-	19,721,206	40,003,961
-	25,253	25,253
-	2,014,811	4,973,953
<u>394,352</u>	<u>31,074,319</u>	<u>65,661,736</u>
-	15,598,437	15,598,437
45,341,006	74,706,014	210,897,698
1,330,553	645,294	1,975,847
-	1,111,343	2,971,793
<u>1,274,501</u>	<u>50,744,397</u>	<u>101,739,710</u>
<u>\$ 47,946,060</u>	<u>\$ 127,207,048</u>	<u>\$ 317,585,048</u>

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF ACTIVITIES
COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2013**

	<u>Calcasieu Parish Public Trust Authority</u>	<u>West Calcasieu Cameron Hospital</u>	<u>Sulphur Parks and Recreation</u>	<u>Gravity Drainage District No. 4 of Ward 3</u>
EXPENSES	\$ 677,888	\$ 70,501,459	\$ 5,389,452	\$ 2,568,122
PROGRAM REVENUES				
Charges for services	524,104	62,399,171	2,059,927	-
Operating grants and contributions	-	23,240	-	-
Capital grants and contributions	-	-	-	168,820
Total program revenues	<u>524,104</u>	<u>62,422,411</u>	<u>2,059,927</u>	<u>168,820</u>
Net program (expenses) revenues	<u>(153,784)</u>	<u>(8,079,048)</u>	<u>(3,329,525)</u>	<u>(2,399,302)</u>
GENERAL REVENUES				
Property taxes	-	9,039,217	5,155,287	3,471,060
Grants and contributions not restricted to specific program	-	-	75,755	78,229
Investment earnings	-	16,449	12,598	11,040
Gain on sale of capital assets	-	-	-	12,863
Miscellaneous revenue	-	3,843,013	17,928	20,840
Total general revenues	<u>-</u>	<u>12,898,679</u>	<u>5,261,568</u>	<u>3,594,032</u>
Change in net assets	(153,784)	4,819,631	1,932,043	1,194,730
Net position beginning of year as restated	<u>4,424,457</u>	<u>50,015,221</u>	<u>52,930,949</u>	<u>27,268,693</u>
Net position end of year	<u>\$ 4,270,673</u>	<u>\$ 54,834,852</u>	<u>\$ 54,862,992</u>	<u>\$ 28,463,423</u>

The accompanying notes are an integral part of this statement.

Airport Authority District No. 1	Nonmajor Component Units	Total Component Units
\$ 3,844,490	\$ 40,655,166	\$ 123,636,577
1,660,328	15,439,370	82,082,900
381,325	7,198,453	7,603,018
<u>3,288,118</u>	<u>3,190,023</u>	<u>6,646,961</u>
<u>5,329,771</u>	<u>25,827,846</u>	<u>96,332,879</u>
<u>1,485,281</u>	<u>(14,827,320)</u>	<u>(27,303,698)</u>
630,222	23,306,789	41,602,575
12,678	560,208	726,870
4,662	88,203	132,952
-	31,185	44,048
<u>-</u>	<u>245,156</u>	<u>4,126,937</u>
<u>647,562</u>	<u>24,231,541</u>	<u>46,633,382</u>
2,132,843	9,404,221	19,329,684
<u>45,813,217</u>	<u>117,802,827</u>	<u>298,255,364</u>
<u>\$ 47,946,060</u>	<u>\$ 127,207,048</u>	<u>\$ 317,585,048</u>



**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013**

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**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013**

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 Statements No. 14 and 61 require 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: (1) the component unit's governing body is substantively the same as the governing body of the primary government and there is a financial benefit or burden relationship between the primary government and the component unit or the management of the primary government has operational responsibility for the component unit or (2) the component unit provides services entirely, or almost entirely, to the primary government. The following component units' financial information is blended with the Parish's information because the governing boards for the Parish and component unit entities are the same:

- | |
|--|
| <ul style="list-style-type: none">* 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.

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(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. In addition, the Parish can possibly modify board decisions with respect to debt approval and, as such, the Parish can impose its will on the Trust Authority. The fiscal year presented for the Authority is May 31, 2013.

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. The Parish does appoint a voting majority for the governing board and can impose its will by removing the board members and possibly modifying board decisions with respect to approving debt, major capital activity or any new tax financed activity. 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 2013.

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 and possibly modifying board decisions with respect to approving debt or any new tax financed activity. This 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 2013 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 and possibly modifying board decisions with respect to approving debt or any new tax financed activity. This 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 2013 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 and possibly modifying board decisions with respect to approving debt or any new tax financed activity. This 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 2013 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 2013. These entities consist of:

<p>District Attorney of the Fourteenth Judicial District</p> <ul style="list-style-type: none">* The Fourteenth Judicial District Court Indigent Transcript Fund*The Fourteenth Judicial District Court Judicial Expense Fund*The Fourteenth Judicial District Court Child Support Fund*Civil Indigent Transcript Fund
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**CALCASIEU PARISH POLICE JURY
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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 2013 information.

Calcasieu Parish Communications District * is governed by a Board of Commissioners of which all are appointed by the Parish. The Parish does have the ability to modify or approve the District's budget and can remove from office the appointed commissioners and possibly modify board decisions with respect to approving debt or any new tax financed activity. This 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 2013 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 and possibly modifying board decisions with respect to approving debt or any new tax financed activity. These 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 2013, unless otherwise denoted. These Districts consist of:

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

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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.

(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 licenses, 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
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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
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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
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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" yearend 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 insurance premium amounts for the internal service funds of the Parish.

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, 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.

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, 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
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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. The Registrar of Voters may accrue an unlimited amount of compensatory time. 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, unearned revenue and deferred inflow of resources.

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 2013, 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
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Excess of Expenditures over Appropriations

The following nonmajor governmental fund had expenditures that exceeded appropriations: (1) Continuum of Care Fund \$8,077.

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, 2013.

	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	\$32,992,851	\$ -	\$ -	\$32,992,851	\$29,445,092
Certificate of Deposit Account Registry Service (CDARS)	<u>22,667,002</u>	<u>-</u>	<u>-</u>	<u>22,667,002</u>	<u>22,667,002</u>
Total	<u>\$55,659,853</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$55,659,853</u>	<u>\$52,112,094</u>
The carrying amount of deposits does not include cash on hand of \$6,355. Cash on hand includes petty cash and cash received but not yet deposited at year end.					

**CALCASIEU PARISH POLICE JURY
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Component Units:	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 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 Uncolla- teralized	Total Bank Balances - All Deposits	Total Carrying Value - All Deposits
Cash & Cash Equivalents	\$10,688,331	\$23,903,157	\$945,003	\$ 355,855	\$35,892,346	\$34,140,344
Certificates of Deposit	2,236,317	1,480,893	-	-	3,717,210	3,717,210
Certificate of Deposit Account Registry Service (CDARS)	<u>1,832,998</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,832,998</u>	<u>1,832,998</u>
Total	<u>\$14,757,646</u>	<u>\$25,384,050</u>	<u>\$945,003</u>	<u>\$355,855</u>	<u>\$41,442,554</u>	<u>\$39,690,552</u>
<p>The carrying amount of deposits does not include cash on hand of \$3,290 for component units. Cash on hand includes petty cash and cash received but not yet deposited at year end.</p>						

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. There were two U.S. Agency Securities (Farmer Mac Securities) that were not rated by either of the above rating services. These two securities account for 2.15% of the investment value at December 31, 2013. Of the US Agency Securities held by the Parish at December 31, 2013, approximately sixty- five percent (60.6%) of those securities were invested in thirty-one (31) Federal National Mortgage Association (FNMA) 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, 2013.

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	\$ -	\$ -	\$162,435,314	\$162,435,314
Certificate of Deposit Account Registry Service (CDARS)**	-	-	9,251,838	9,251,838
<u>Investments Not Categorized:</u>				
LAMP	-	-	<u>32,272,197</u>	<u>32,272,197</u>
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$203,959,349</u>	<u>\$203,959,349</u>
** The Certificate of Deposit Account Registry Service investments above have maturities exceeding one year from the original purchase date.				

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
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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. Agency Obligations	\$ -	\$ -	\$19,446,801	\$19,446,801
Mortgage-Backed Securities	-	-	10,122,223	11,974,748
Repurchase Agreements	-	5,000,000	5,000,000	5,000,000
Certificate of Deposit Account Registry Service (CDARS)**	-	-	748,162	748,162
<u>Investments Not Categorized:</u>				
Investment Agreements	-	-	685,933	685,933
Money Market Accounts	-	-	4,580,797	4,580,797
Mutual Funds	-	-	50,843	50,843
LAMP	-	-	<u>6,988,860</u>	<u>6,988,860</u>
Total	\$ -	\$ 5,000,000	<u>\$47,623,619</u>	<u>\$49,476,144</u>
** The Certificate of Deposit Account Registry Service investments above have maturities exceeding one year from the original purchase date.				

Interest Rate Risk - Investments

Interest rate risk is defined as the risk that changes in interest rates will adversely affect the fair value of investments. Investments can be highly sensitive to changes in interest rates due to their terms or characteristics. The Parish's investment policy with regards to interest rate risk is to match cash flow requirements with cash flows from investments. This matching allows for securities to be held to maturity thereby avoiding realizing losses due to the liquidation of securities prior to maturity, especially in a rising interest rate environment. Investing in longer term maturities that contain a "step up" in coupon interest rates will also contribute to the reduction of interest rate risk. Of the Parish's fifty-one (51) current investments with maturities longer than one year, thirty-two (32) of them contain the "step up" provisions.

**CALCASIEU PARISH POLICE JURY
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Investments, classified by maturity dates, at December 31, 2013 are summarized below:

Investments	Fair Value	0-1 Years Before Maturity	1-5 Years Before Maturity	6 + Years Before Maturity
<u>Primary Government:</u>				
U. S. Agency Obligations	\$162,435,314	\$ -	\$156,291,298	\$ 6,144,016
Certificate of Deposit Account Registry Service (CDARS)**	9,251,838	4,625,919	4,625,919	-
LAMP	<u>32,272,197</u>	<u>32,272,197</u>	<u>-</u>	<u>-</u>
Total	<u>\$203,959,349</u>	<u>\$ 36,898,116</u>	<u>\$160,917,217</u>	<u>\$ 6,144,016</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. Agency Obligations	\$19,446,801	\$ -	\$17,968,457	\$ 1,478,344
Mortgage-Backed Securities	11,974,748	-	2,313,510	9,661,238
Repurchase Agreements	5,000,000	5,000,000	-	-
Investment Agreements	685,933	-	-	685,933
Certificate of Deposit Account Registry Service (CDARS)	748,162	374,081	374,081	-
LAMP	<u>6,988,860</u>	<u>6,988,860</u>	<u>-</u>	<u>-</u>
Total	<u>\$44,844,504</u>	<u>\$12,362,941</u>	<u>\$20,656,048</u>	<u>\$11,825,515</u>
Mutual Funds	50,843			
Money Market Accounts	<u>4,580,797</u>			
Total	<u>\$49,476,144</u>			

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013**

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	\$ 29,445,092	\$ 34,140,344
Cash on Hand	6,355	3,290
Repurchase Agreements	-	5,000,000
CDARs or Certificates of Deposit	31,918,840	6,298,370
Investments	162,435,314	34,886,597
Louisiana Asset Management Pool	<u>32,272,197</u>	<u>6,988,860</u>
Total	<u>\$256,077,798</u>	<u>\$ 87,317,461</u>
<u>Per Statement of Net Position:</u>		
Cash and Cash Equivalents	\$ 61,689,878	\$ 32,642,434
Investments	194,089,723	42,289,149
Restricted Cash and Cash Equivalents	13,717	5,461,536
Restricted Investments	199,758	6,924,342
<u>Per Fiduciary Funds:</u>		
Cash and Cash Equivalents	20,049	-
Investments	<u>64,673</u>	<u>-</u>
Total	<u>\$256,077,798</u>	<u>\$87,317,461</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 the last reassessment year. The Sheriff of Calcasieu Parish, as provided by State Law, is the official tax collector of general property taxes levied by the Parish and any Parish Special Service District.

The 2013 property tax calendar is as follows:

Levy Date:	October, 2013
Billing Date:	November, 2013
Due Date:	December 31, 2013
Lien Date:	February, 2014
Collection Dates:	December, 2013 to February, 2014

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
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The 2013 tax levy is used to finance the 2014 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 2014, the receivable and any collections made on the 2013 levy prior to the end of the year are reflected as deferred inflow of resources (unavailable revenue). As such, both the government-wide and the governmental fund level financial statement presentations reflect that the Parish's 2013 tax levy (less an amount for estimated uncollectible taxes based on historical collections) as both a receivable and a deferred inflow of resources. 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, 2013:

RECEIVABLES:			
Primary Government:	Governmental Activities	Business-Type Activities	Total
Property Taxes	\$46,314,744	\$322,149	\$46,636,893
Sales Taxes	3,222,165	-	3,222,165
Franchise Taxes	303,886	-	303,886
Special Assessments	-	217,654	217,654
Accounts	12,243	85,321	97,564
Interest	360,243	6,668	366,911
Other Receivables ++	<u>4,098,819</u>	<u>-</u>	<u>4,098,819</u>
Total Receivables	<u>\$54,312,100</u>	<u>\$631,792</u>	<u>\$54,943,892</u>
Loan Receivable	<u>\$48,138</u>	<u>\$-</u>	<u>\$48,138</u>
Amounts Not Expected To Be Collected Within One Year	<u>\$33,189</u>	<u>\$-</u>	<u>\$33,189</u>
Allowance for Doubtful Accounts Included Above **	<u>\$ 2,628,726</u>	<u>\$ 47,962</u>	<u>\$ 2,676,688</u>
<p>** For the governmental activities, the allowance includes \$69,854 for delinquent special assessments receivable, \$2,483,784 for a five percent (5%) estimated uncollectible property taxes and \$75,088 for a housing assistance recoupment receivable. For the business-type activities, \$30,805 of the allowance account relates to water and sewer accounts receivable and \$17,157 for estimated uncollectible property taxes.</p>			
<p>++ Includes gaming revenue receivable of \$3,401,336. Another gaming receivable of \$9,996,791 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	\$6,415,423	\$ 145,702	\$6,561,125
Accrued Liabilities	823,788	-	823,788
Retainage Payable	<u>1,245,237</u>	<u>30,641</u>	<u>1,275,878</u>
Accounts Payable and Other Accrued Liabilities	<u>\$8,484,448</u>	<u>\$ 176,343</u>	<u>\$8,660,791</u>
Refundable Customer Deposits	\$ -	\$ 108,698	\$ 108,698
Accrued Interest	<u>-</u>	<u>5,815</u>	<u>5,815</u>
Liabilities Payable from Restricted Assets	<u>\$ -</u>	<u>\$ 114,513</u>	<u>\$ 114,513</u>

NOTE 5: DEFERRED INFLOW OF RESOURCES AND UNEARNED REVENUE

Deferred inflow of resources and unearned revenue consist of the following amounts:

	Deferred Inflow of Resources	Unearned Revenue
<u>Primary Government:</u>		
Property Tax Revenue (See Note 3)	\$47,202,105	\$ -
Local, State and Federal Grants (Eligibility Requirements)	-	1,102,114
Other Revenue (See Note 8(C) – Insurance Proceeds)	<u>384,382</u>	<u>-</u>
Total – Governmental Fund Financial Statements	\$47,586,487	<u>\$1,102,114</u>
Conversion Adjustment	<u>(384,382)</u>	
Total – Government-wide Financial Statements	<u>\$47,202,105</u>	
<u>Component Units:</u>		
Property Tax Revenue (See Also Note 3)	\$15,598,437	\$ -
Other Revenue**	<u>-</u>	<u>100,462</u>
Total	<u>\$15,598,437</u>	<u>\$ 100,462</u>
** One component unit reported \$100,002 in unearned revenue related to a prior year excess property tax millage assessment. Another component unit received advance accounts receivable payments in the amount of \$460 which will offset future water revenue for those specific customers.		

**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, 2013 consists of the following:

	Due From Other Funds	Due To Other Funds
<u>Governmental Funds:</u>		
General Fund	\$1,916,165	\$ 58,606
Nonmajor Funds	<u>70,691</u>	<u>1,987,476</u>
Total Governmental Funds	1,986,856	2,046,082
<u>Proprietary Funds:</u>		
Nonmajor Enterprise Funds	8,786	52,244
Nonmajor Internal Service Funds	<u>102,684</u>	<u>-</u>
Total Proprietary Funds	<u>111,470</u>	<u>52,244</u>
Grand Total	<u>\$2,098,326</u>	<u>\$2,098,326</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 net amount of \$43,458 in interfund receivables and payables that were combined into an internal balances line item on the government-wide Statement of Net Position.</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	\$ 79,008
General Fund	Waterworks District 14 of 5	3,000
General Fund	Community Center 5 of 5	56
Nonmajor Governmental Fund	Gravity Drainage Dist 8 of 1	<u>140,834</u>
Primary Government	Due from Component Units	<u>\$222,898</u>

**CALCASIEU PARISH POLICE JURY
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Primary Government Payable:	Component Unit Receivable:	Amount
Public Works	Gravity Drainage Dist 8 of Ward 1	\$ 3,494
Nonmajor Governmental Fund	Gravity Drainage Dist 8 of Ward 1	154,751
Nonmajor Governmental Fund	District Attorney	18,291
<u>Government-Wide Adjustment:</u>		
Nonmajor Governmental Fund	District Attorney	<u>281,688</u>
Primary Government	Due to Component Units	<u>\$458,224</u>

NOTE 7: INTERFUND TRANSFERS

A summary of transfers in and out at December 31, 2013 is shown below:

	<u>Primary Government</u>	
	<u>Transfers In</u>	<u>Transfers Out</u>
<u>Governmental Funds:</u>		
General Fund	\$ 1,938,950	\$ 4,868,966
Public Works Operating Fund	2,566,512	360,000
Road Capital Improvement Fund	38,000	2,901,512
Nonmajor Funds	<u>6,257,815</u>	<u>2,934,746</u>
Total Governmental Funds	10,801,277	11,065,224
<u>Proprietary Funds:</u>		
Nonmajor Internal Service Funds **	220,000	220,000
Nonmajor Enterprise Funds	<u>263,947</u>	<u>-</u>
Total Proprietary Funds	<u>483,947</u>	<u>220,000</u>
Grand Total	<u>\$11,285,224</u>	<u>\$11,285,224</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 \$4,868,966 to other funds for capital related items and to subsidize operations of the following funds:

Governmental Funds:

\$3,500,000	General Fund to Courthouse Complex Fund
\$14,603	General Fund to Training Center Capital Fund
\$200,000	General Fund to South Ward 3 Sewer Main Fund
\$19,688	General Fund to LCDBG Mossville Sewer Project Fund
\$150,000	General Fund to Human Services Capital Fund
\$38,000	General Fund to Public Works Capital Fund
\$105,894	General Fund to Office of Community Services Fund
\$19,248	General Fund to Coastal Impact Assistance Fund
\$557,586	General Fund to Flood Mitigation Fund

Proprietary Funds:

\$25,142	General Fund to Sewer District No. 11 of Ward 3
\$238,805	General Fund to Waterworks District No. 5 of Wards 3 & 8

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 \$2,901,512 to the following funds to subsidize operations:

Governmental Funds:

\$2,386,512	Road Capital Fund to Public Works Operating Fund
\$515,000	Road Capital Fund to Office of Community Services Fund for Transit Activities

Nonmajor Governmental Funds - Below is a discussion of the larger, more significant interfund transfers of the nonmajor funds totaling \$2,911,453 which when combined with \$23,293 in other transfers agrees with the \$2,934,746 of transfers out for nonmajor funds.

Coliseum Tax Fund transferred \$500,000 to the Coliseum Capital Improvement Fund for major capital improvement projects.

Office of Juvenile Justice Fund transferred \$500,000 to the Juvenile Justice Construction Fund for major capital improvement projects.

Health Unit Fund made transfers of \$1,911,453 to the following funds to subsidize operations:

Governmental Funds:

\$700,000	Health Unit Fund to General Fund (Animal Services)
\$105,796	Health Unit Fund to Mosquito Control Fund (Rodent Control)
\$280,657	Health Unit Fund to General Fund (Sewer Inspection)
\$70,000	Health Unit Fund to Office of Community Services Fund
\$575,000	Health Unit Fund to General Fund (Prisoner Medical Care)
\$180,000	Health Unit Fund to Public Works (Wastewater)

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013**

NOTE 8: CAPITAL ASSETS

A. Primary Government

Capital asset activity for the year ended December 31, 2013 was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
<u>Governmental Activities:</u>				
Capital Assets Not Being Depreciated:				
Land and Right of Ways	\$ 16,832,923	\$ 711,623	\$ -	\$ 17,544,546
Construction in Progress	23,845,079	12,115,481	(19,108,040)	16,852,520
Roads **	<u>382,296,012</u>	<u>1,021,270</u>	<u>-</u>	<u>383,317,282</u>
Total Capital Assets Not Being Depreciated	422,974,014	13,848,374	(19,108,040)	417,714,348
Capital Assets Being Depreciated:				
Buildings and Improvements	122,300,990	5,892,103	(411,314)	127,781,779
Machinery and Equipment	30,856,097	4,406,050	(2,193,615)	33,068,532
Bridges	<u>11,887,348</u>	<u>-</u>	<u>-</u>	<u>11,887,348</u>
Total Capital Assets Being Depreciated	165,044,435	10,298,153	(2,604,929)	172,737,659
Less Accumulated Depreciation:				
Buildings and Improvements	(51,800,073)	(3,362,407)	59,555	(55,102,925)
Machinery and Equipment	(20,158,778)	(2,976,760)	2,182,803	(20,952,735)
Bridges	<u>(3,689,827)</u>	<u>(263,075)</u>	<u>-</u>	<u>(3,952,902)</u>
Total Accumulated Depreciation	<u>(75,648,678)</u>	<u>(6,602,242)</u>	<u>2,242,358</u>	<u>(80,008,562)</u>
Total Capital Assets Depreciated, Net	<u>89,395,757</u>	<u>3,695,911</u>	<u>(362,571)</u>	<u>92,729,097</u>
Total Governmental Activities Capital Assets, Net	<u>\$512,369,771</u>	<u>\$17,544,285</u>	<u>(\$19,470,611)</u>	<u>\$510,443,445</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>91,303</u>	<u>904,198</u>	<u>(276,681)</u>	<u>718,820</u>
Total Capital Assets Not Being Depreciated	319,223	904,198	(276,681)	946,740
Capital Assets Being Depreciated:				
Non-Building Improvements	10,043,068	175,351	-	10,218,419
Building and Improvements	100,350	3,043	-	103,393
Infrastructure	3,016,772	103,515	-	3,120,287
Machinery and Equipment	<u>512,284</u>	<u>5,667</u>	<u>(274,386)</u>	<u>243,565</u>
Total Capital Assets Being Depreciated	13,672,474	287,576	(274,386)	13,685,664
Less Accumulated Depreciation:				
Non-Building Improvements	(3,057,985)	(279,601)	-	(3,337,586)
Building and Improvements	(81,008)	(2,065)	-	(83,073)
Infrastructure	(1,634,374)	(125,269)	-	(1,759,643)
Machinery and Equipment	<u>(467,117)</u>	<u>(12,112)</u>	<u>274,386</u>	<u>(204,843)</u>
Total Accumulated Depreciation	<u>(5,240,484)</u>	<u>(419,047)</u>	<u>274,386</u>	<u>(5,385,145)</u>
Total Capital Assets Depreciated, Net	<u>8,431,990</u>	<u>(131,471)</u>	<u>-</u>	<u>8,300,519</u>
Total Business-Type Activities Capital Assets, Net	<u>\$ 8,751,213</u>	<u>\$ 772,727</u>	<u>\$ (276,681)</u>	<u>\$ 9,247,259</u>

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Depreciation expense was charged to the following functions as follows:

<u>Governmental Activities:</u>	
General Government	\$1,271,677
Public Safety	1,083,369
Public Works	1,317,035
Sanitation	40,860
Health and Welfare	528,187
Culture and Recreation	2,016,444
Economic Development	53,181
Depreciation Reallocated **	<u>17,103</u>
Total Governmental Activities Depreciation Expense	\$6,327,856
In 2013, a blended component unit (business-type activity) transferred fully depreciated equipment to the primary government (governmental activities)	<u>274,386</u>
Note 8(A) Accum Deprec Additions Total	<u>\$6,602,242</u>

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

<u>Business-Type</u>	
Water	\$183,261
Sewer	<u>235,786</u>
Total Business-Type Activities Depreciation Expense	<u>\$419,047</u>

B. Component Units

	<u>Beginning Balance**</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Capital Assets Not Being Depreciated:				
Land and Right of Ways	\$ 29,189,092	\$ 1,967,254	(\$ -)	\$ 31,156,346
Construction in Progress	<u>3,933,793</u>	<u>13,547,758</u>	<u>(8,606,594)</u>	<u>8,874,957</u>
Total Capital Assets Not Being Depreciated	33,122,885	15,515,012	(8,606,594)	40,031,303
Capital Assets Being Depreciated:				
Buildings and Improvements	130,458,101	3,730,130	(315,689)	133,872,542
Non-Building Improvements	90,741,646	2,909,586	(3,725)	93,647,507
Infrastructure	46,865,081	1,433,949	-	48,299,030
Machinery and Equipment	<u>67,127,257</u>	<u>7,376,103</u>	<u>(1,553,361)</u>	<u>72,949,999</u>
Total Capital Assets Being Depreciated	335,192,085	15,449,768	(1,872,775)	348,769,078
Less Accumulated Depreciation	<u>(130,918,161)</u>	<u>(13,965,899)</u>	<u>1,749,162</u>	<u>(143,134,898)</u>
Total Capital Assets Depreciated, Net	<u>204,273,924</u>	<u>1,483,869</u>	<u>(123,613)</u>	<u>205,634,180</u>
Total Component Units' Capital Assets, Net	<u>\$237,396,809</u>	<u>\$ 16,998,881</u>	<u>(\$8,730,207)</u>	<u>\$ 245,665,483</u>

** The beginning balance of \$237,356,330 was increased by \$40,479 which represents additional land identified in 2013 in the amount of \$17,550 for Fire Protection District No. 2 of Ward 8 and a correction to construction in progress in the amount of \$22,929 for Recreation District No. 1 of Ward 4. The restated beginning balance is \$237,396,809.

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C. Impaired Assets

On August 12, 2013, a fire occurred at the PARISH Multi-Agency Resource Center (MARC Building) as a result of a vehicle being driven into the side of the building. Substantial damage occurred to the building. Both emergency and permanent repairs were made to the building and the building was reopened in May 2014; however, the building remained idle for the interim period. In accordance with Governmental Accounting Standards Board Statement No. 42, *Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries*, the Parish has recorded a receivable for insurance proceeds that are considered to be realizable. In addition, the building was reviewed for further impairment testing. As expected, the testing indicated that an impairment loss had occurred and as a result the impairment gain was calculated and reported as direct program activity. The following is relevant information regarding the impairment calculation:

<u>Primary Government</u>	<u>Program Classification</u>	<u>Anticipated Insurance Proceeds**</u>	<u>Impairment Gain</u>	<u>Carrying Value of Idle Assets Before Incident</u>	<u>Carrying Value of Idle Assets After Incident</u>
Juvenile Justice Construction Non-Major Fund	Public Safety	\$419,003	\$67,243	\$ 421,926	\$ 70,166

** Insurance Proceeds above are inclusive of \$34,621 that was received in February 2014 and related to 2013 expenses. The remainder of the insurance proceeds above is \$384,382 and relate to 2014 repairs made to the building.

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 \$17,777,456; accumulated depreciation \$8,879,463). 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. As of June 28, 2013, the lease was terminated.

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, 2013 was \$67,048. The final lease payment for this asset was made in March 2013.

Component Units

One component unit has entered into three capital leases for the purchase of fire trucks. The capitalized costs on the three leases were \$855,814 while the accumulated depreciation on such leases was \$122,505 at December 31, 2013.

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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, 2013:

Fiscal Year	Component Units
	Other Component Units
2014	\$ 76,666
2015	76,666
2016	76,666
2017	76,666
2018	53,944
2019-2023	<u>215,772</u>
Sub Total	\$576,380
Less: Interest	<u>(86,321)</u>
Present Value Of Minimum Lease Payments	<u>\$490,059</u>

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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 2013:

Governmental Activities	Beginning Balance	Additions	Deletions	Ending Balance	Due within One Year
Compensated Absences (+)	\$ 990,860	\$ 1,968,719	(\$1,876,780)	\$ 1,082,799	\$1,075,574
Other Liability – Sick Leave(^)	74,283	15,722	-	90,005	-
Capital Lease Obligation	15,957	-	(15,957)	-	-
Other Post-Employment Benefits (OPEB) Payable	4,641,897	984,586	(502,909)	5,123,574	-
Claims/Judgments Payable (*)	<u>2,248,070</u>	<u>10,733,463</u>	<u>(9,847,863)</u>	<u>3,133,670</u>	<u>1,772,271</u>
Total Long-Term Obligations for Governmental Activities	<u>\$7,971,067</u>	<u>\$13,702,490</u>	<u>(\$12,243,509)</u>	<u>\$9,430,048</u>	<u>\$2,847,845</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, 2013 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, the Registrar of Voters and Ward 4 City Court. The latter two entities are departments in the General Fund.

(^) As discussed in Note 1(C) – Compensated Absences – the Parish has recorded a liability for the actuarial calculated value of sick leave up to a maximum of six hundred hours for employees hired on or after January 1, 2007 and who retire with at least twenty years of service. This liability is long term in nature and will be paid in the funds that report the salary of the retiring employee. Public works activity accounts for 18.5% of the reported liability.

(*) 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
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Business - Type Activities	Beginning Balance (^)	Additions	Deletions	Ending Balance	Due within One Year
<u>Nonmajor Enterprise Fund:</u>					
Special Assessment Debt	-	\$ 250,156	-	\$ 250,156	\$ 25,015
General Obligation Bonds	35,970	-	(4,666)	31,304	4,900
Revenue Bonds	<u>85,861</u>	<u>-</u>	<u>(10,400)</u>	<u>75,461</u>	<u>10,920</u>
Total Long-Term Obligations for Business - Type Activities	<u>\$121,831</u>	<u>\$ 250,156</u>	<u>(\$15,066)</u>	<u>\$356,921</u>	<u>\$ 40,835</u>

The following is a summary of the bonds outstanding at December 31, 2013 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>
Special Assessment Debt	<u>\$250,156</u>	<u>10/17/13</u>	<u>2023</u>	<u>.05 to 5.25%**</u>
** There are ten certificates issued that each have a specific interest rate assigned.				

B. Debt Service Requirements – Primary Government

Year	Business – Type Activities – Primary Government								
	General Obligation Bonds			Revenue Bonds			Special Assessment Debt		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2014	\$ 4,900	\$ 1,565	\$ 6,465	\$10,920	\$ 3,773	\$ 14,693	\$25,015	\$ 7,410	\$32,425
2015	5,145	1,320	6,465	11,466	3,227	14,693	25,015	7,630	32,645
2016	5,402	1,063	6,465	12,039	2,654	14,693	25,015	7,317	32,332
2017	5,672	793	6,465	12,641	2,052	14,693	25,015	6,754	31,769
2018	5,956	509	6,465	13,273	1,420	14,693	25,015	6,066	31,081
2019-23	<u>4,229</u>	<u>212</u>	<u>4,441</u>	<u>15,122</u>	<u>815</u>	<u>15,937</u>	<u>125,081</u>	<u>17,199</u>	<u>142,280</u>
Total	<u>\$31,304</u>	<u>\$5,462</u>	<u>\$36,766</u>	<u>\$75,461</u>	<u>\$13,941</u>	<u>\$89,402</u>	<u>\$250,156</u>	<u>\$52,376</u>	<u>\$302,532</u>

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C. Other Required Disclosures - Primary Government

Special Assessment Bonds

Waterworks District No. 5 of Wards 3 and 8, a blended component unit, issued special assessment debt in 2013 to provide funds for the expansion of water lines in the District. These bonds will be repaid from amounts levied against the property owners who benefited from this water expansion project. Those amounts, including interest, are 100 percent pledged to pay the scheduled principal and interest payments on the special assessment bonds. Additional information regarding the issue date, final maturity date and range of interest rates is disclosed in Section A above.

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 \$75,461 (original amount \$250,000). The District had an operating loss of \$312,227, exclusive of depreciation of \$183,261 while the current year principal payment was \$10,920 and interest was \$3,773. The following information includes the required disclosure for this entity's activities as a result of its revenue bond activity.

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CONDENSED STATEMENT OF NET POSITION	
Assets:	
Current assets	\$1,553,151
Restricted assets	213,475
Noncurrent capital assets	<u>2,951,391</u>
Total Assets	4,718,017
Liabilities:	
Current liabilities	133,617
Due to other funds	8,786
Current liabilities payable from restricted assets	150,600
Long term liabilities payable from restricted assets	<u>316,086</u>
Total Liabilities	609,089
Net Position:	
Net investment in capital assets	2,594,470
Restricted	103,710
Unrestricted	<u>1,410,748</u>
Total Net Position	<u>\$4,108,928</u>

CONDENSED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION	
Charges for services	\$ 653,885
Operating expenses	(966,112)
Depreciation	<u>(183,261)</u>
Operating Income (Loss)	(495,488)
Nonoperating Revenues (Expenses):	
Property taxes	171,443
Investment earnings	7,542
Transfers in	238,805
Miscellaneous revenue	22,002
Special assessments levied	318,926
Bond Issuance Costs	(23,730)
Interest expense	<u>(7,016)</u>
Total Nonoperating Revenues (Expenses)	<u>727,972</u>
Change in Net Position	232,484
Net Position – January 1	<u>3,876,444</u>
Net Position – December 31	<u>\$4,108,928</u>

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CONDENSED STATEMENT OF CASH FLOWS	
Net Cash Provided By (Used For):	
Operating activities	(\$363,261)
Noncapital financing activities	164,713
Capital related financing activities	(201,193)
Investing activities	<u>305,071</u>
Net Increase (Decrease)	(94,670)
Cash and Cash Equivalents, January 1	<u>394,788</u>
Cash and Cash Equivalents, December 31	<u>\$ 300,118</u>

D. Changes in Long-Term Debt - Component Units

	Beginning Balance	Additions	Deletions	Ending Balance	Due within One Year
General Obligation Bonds	\$25,825,000	\$ -	(\$ 5,535,000)	\$20,290,000	\$4,125,000
Revenue Bonds **	28,505,064	4,548,185	(7,467,935)	25,585,314	1,736,935
Contracts Payable	482,140	446,638	(75,176)	853,602	511,143
Compensated Absences	1,179,017	631,425	(596,927)	1,213,515	1,213,515
Other Liabilities—Sick Leave ^^	20,564	4,689	-	25,253	-
OPEB Liability	6,121,853	407,252	(1,555,152)	4,973,953	-
Capital Lease Obligations	<u>703,592</u>	<u>-</u>	<u>(213,533)</u>	<u>490,059</u>	<u>58,085</u>
Total Long-Term Obligations for Component Units	<u>\$62,837,230</u>	<u>\$6,038,189</u>	<u>(\$15,443,723)</u>	\$53,431,696	<u>\$7,644,678</u>
Bond Discounts and Premiums				<u>(\$9,418)</u>	
Statement of Net Position Long Term Obligations				<u>\$53,422,278</u>	
<p>** The balance above is exclusive of the calculated bond discounts and premiums in the amount of (\$9,418). The carrying amount of general obligation and revenue bonds payable on the Statement of Net Position for component units is \$45,865,896.</p> <p>(^) As discussed in Note 1(C) – Compensated Absences – the Parish and certain of its discretely component units have recorded a liability for the actuarial calculated value of sick leave up to a maximum of six hundred hours for employees hired on or after January 1, 2007 and who retire with at least twenty years of service. This liability is long term in nature and will be paid in the funds that report the salary of the retiring employee.</p>					

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E. Debt Service Requirements – Component Units

<u>Component Units</u>						
<u>Year</u>	<u>General Obligation Bonds</u>			<u>Revenue Bonds</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2014	\$ 4,125,000	\$ 732,245	\$ 4,857,245	\$ 1,736,935	\$ 1,047,685	\$ 2,784,620
2015	4,305,000	577,000	4,882,000	1,690,661	923,782	2,614,443
2016	3,175,000	436,957	3,611,957	1,738,388	864,049	2,602,437
2017	3,300,000	294,084	3,594,084	1,774,197	802,524	2,576,721
2018	3,345,000	146,792	3,491,792	1,710,592	738,486	2,449,078
2019-23	1,120,000	265,741	1,385,741	5,968,290	2,913,462	8,881,752
2024-28	920,000	84,222	1,004,222	3,806,055	1,999,056	5,805,111
2029-33	-	-	-	3,276,762	1,225,854	4,502,616
2034-38	-	-	-	2,353,055	586,805	2,939,860
2039-43	-	-	-	647,919	229,796	877,715
2044-48	-	-	-	693,634	107,060	800,694
2049-53	-	-	-	188,826	4,770	193,596
Total	<u>\$20,290,000</u>	<u>\$2,537,041</u>	<u>\$22,827,041</u>	<u>\$25,585,314</u>	<u>\$11,443,329</u>	<u>\$37,028,643</u>
				General Obligation Bonds		
				Principal Outstanding		\$20,290,000
				Premium and/or Discount		<u>(9,418)</u>
				Total Bonds Outstanding		<u>\$20,280,582</u>

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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 \$200,504,349. As of December 31, 2013, 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 \$31,304 in debt applicable to the debt limit is \$200,473,045.

Blended Component Unit	Amount Outstanding
Waterworks District No. 5 of Wards 3 & 8	<u>\$ 31,304</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 property claims 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. Gilsbar, Inc. has been retained for administration and control services for the medical and dental claims for the health insurance fund while Southern Scripts has been retained to administer the prescription related health claims. The Parish will administer the remaining 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 2012 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 \$122,988 in 2013 for stop-loss coverage, \$4,099 for second injury fund reimbursements and \$5,094 in third party subrogation claims for the workmen's compensation fund. An additional receivable in the amount of \$162,621 was recorded for stop-loss coverages, second injury fund claims, and third party subrogation claims that were received, or expected to be received, in 2014 for reimbursement of claims paid prior to December 31, 2013.

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 \$206,148 in stop-loss coverages for health claims in 2013 that related to 2013 claims, \$1,996 in subrogation and other third party reimbursement claims and \$106,510 in prescription rebates in 2013 related to 2013 claims. An additional accrual in the amount of \$5,121, \$4,329 and \$93,243 was recorded to offset the year end liability for stop-loss, subrogation or third party

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reimbursements and prescription rebates that were received or expected to be received in 2014 but that related to claims incurred prior to December 31, 2013. Transactions for the dental insurance are included in the health insurance fund.

Effective August 1, 2003, the Parish entered into a cooperative agreement with the Port of Lake Charles to administer the Port's health and dental insurance activity with the assistance of the Parish's current third party health and dental insurance administrator. Since the Port of Lake Charles is not a component unit of the Parish, as defined in the first paragraph above, the employees' health care financing activity of these two entities is considered to be a public entity risk pool, which is defined as a cooperative group of governmental entities joining together to finance an exposure, liability or risk. Since the Parish is the predominant participant in this pool, this activity continues to be reported in the Parish's Self-Insured Health Insurance Internal Service Fund. It is the opinion of the Parish that there is no material transfer or pooling of risk between the pool participants and that the Parish is performing claims servicing functions for the Port of Lake Charles. As such, any amounts collected or due from the Port and paid or to be paid to settle claims for the Port is reported as an 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.

For financial reporting purposes, the general liability fund also reports the activities associated with the purchase of 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/prescription 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, 2013, the Parish is a defendant in numerous lawsuits. Thirteen (13) 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 one of the thirteen 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 \$792,950 in claims for twelve of the thirteen 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.

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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 \$65,000 for five workmen's compensation cases have been recorded in lieu of any other liability for these cases since they involve third party stop loss coverages or the State's second injury fund reimbursement. Management does not anticipate significant incremental claim adjustment expenses for any health or unemployment claims and has accordingly not recorded any additional liability.

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

	<u>Beginning of Year Liability</u>	<u>Current Year Claims and Changes In Estimates</u>	<u>Claim Payments</u>	<u>End of Year Liability</u>
<u>(1) Workmen's Compensation Fund</u>				
2013	\$537,327	1,573,513	(518,024)	\$1,592,816 **
2012	\$698,638	416,959	(578,270)	\$537,327
<u>(2) Health Insurance Fund</u>				
2013	\$787,950	9,033,814	(9,080,393)	\$741,371
2012	\$721,692	8,902,596	(8,836,338)	\$787,950
<u>(3) General Liability/Property Fund</u>				
2013	\$915,880	108,246	(231,176)	\$792,950
2012	\$911,020	535,984	(531,124)	\$915,880
<u>(4) Unemployment Insurance Fund</u>				
2013	\$ 6,913	17,890	(18,270)	\$ 6,533
2012	\$12,480	29,266	(34,833)	\$ 6,913
** The current year claims and changes in estimates for the workmen's compensation fund is significantly higher due to four new claims during the year, one of which involved a fatality on the job. The December 31, 2013 liability estimate was conservative regarding the potential exposure related to these new claims. The Parish does not in any way consider this increase a trend but instead an anomaly that the Parish experienced as a result of a combination of unfortunate events that occurred in 2013.				

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 net 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.

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The Calcasieu Parish Police Jury has the following construction commitments as of December 31, 2013:

W.E. McDonald – Project 2011-07	\$1,184,448
McManus Construction – Project 2013-06	2,040,824
Ernest P. Breaux Electrical – Project 2013-07	9,854
W.E. McDonald – Project 2013-09	708,599
Blake D. Hines – Project 2013-10	721,842
Ferguson Roofing Co. – Sheriff’s Administration Building	204,761
Blake D. Hines – Water Line Extension	40,645
E.B. Feucht & Sons, Inc. – Mossville Water CDBG Project	4,850
Shannon Smith Construction – Westlake Library Roof Replacement	168,953
Alfred Palma LLC – Burton Coliseum Repairs	<u>1,294,503</u>
Total Primary Government Construction Commitments	<u>\$6,379,279</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 which was executed. 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 2013 payment was \$521,991. 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 2013 payment was \$561,337. 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 2013, the Parish paid \$254,516 in nursing service payments, \$31,537 in dental payments and \$71,888 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 2013, a payment of \$46,066 was made for the program year July 1, 2012 through June 30, 2013.

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 2013, the Parish paid DHHR directly \$335,003 while paying direct nursing and utility costs for the Health Unit in the amount of \$194,932 and \$8,109 respectively. These amounts are also inclusive of a credit of \$1,956 for a prior year overpayment.

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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 2013 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 2013, the Parish remitted to the City of Lake Charles \$1,675,169 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 2013.

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 2013, the Parish paid \$129,026 specifically for salary and fringe benefit supplements. The Parish also directly paid \$112,530 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.

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The Calcasieu Parish Gaming Revenue District had the following activity for 2013:

Collections:		Distributions:	
L'auberge	\$14,202,546	City of Lake Charles	\$ 9,716,487
Isle of Capri Boarding Fees	6,022,267	Calcasieu Parish Police Jury	9,716,487
Delta Downs Slot Proceeds	<u>6,237,067</u>	Port of Lake Charles**	2,367,091
Total Collections	26,461,880	Education Entities**	3,312,600
Undistributed Receivable	<u>9,996,791</u>	City of Sulphur	423,473
Total Additions to Fund	<u>\$ 36,458,671</u>	City of Westlake++	349,215
		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	26,461,880
		Due to Other Governments	<u>9,996,791</u>
		Total Deletions to Fund	<u>\$36,458,671</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. 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.

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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, 2013, 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.

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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, 2013 was \$23,105,515. The Parish's total payroll was \$25,466,274.

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 2013 was 16.75% while the contribution rates for 2012 and 2011 were 15.75% as well for both years. The Parish's contribution to the System for the years ended December 31, 2013, 2012 and 2011 were \$3,870,170, \$3,529,093, and \$3,453,582 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 or she 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 or she 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 2013 was \$586,728 which represents \$502,909 for the primary government and \$83,819 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 2013 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 Parish’s historical data and modified based on years of employment.

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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 No. 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 2011, 2012 and 2013. 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 2011 and 2013 ARC was obtained from the 2010 and 2012 valuation reports, respectively and adjusted for another year's activity as required by GASB Statement No. 45.

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

	Governmental Activities	Total Primary Government	Parish Plan Component Units **	Total OPEB Plan
Annual Required Contribution (ARC)	\$ 879,873	\$ 879,873	\$ 356,761	\$ 1,236,634
Interest on Net OPEB Obligation	185,676	185,676	75,286	260,962
Adjustment to ARC	<u>(80,963)</u>	<u>(80,963)</u>	<u>(32,828)</u>	<u>(113,791)</u>
Annual OPEB Cost (Expense)	984,586	984,586	399,219	1,383,805
Less: Contributions	<u>(502,909)</u>	<u>(502,909)</u>	<u>(83,819)</u>	<u>(586,728)</u>
Increase in Net OPEB Obligation	481,677	481,677	315,400	797,077
Net OPEB Oblig. at Beginning of Year	<u>4,641,897</u>	<u>4,641,897</u>	<u>1,882,141</u>	<u>6,524,038</u>
Net OPEB Oblig. at End of Year	<u>\$5,123,574</u>	<u>\$5,123,574</u>	<u>\$2,197,541</u>	<u>\$7,321,115</u>

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013**

<u>Trend Information for OPEB Plan:</u>			
Fiscal Year Ended	Primary Government	Component Units**	OPEB Plan Totals
<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
<u>December 31, 2013:</u>			
Annual OPEB Cost	\$984,586	\$399,219	\$1,383,805
% of Annual OPEB Cost Contributed	51%	21%	42%
Net OPEB Obligation	\$5,123,574	\$2,197,541	\$7,321,115
** 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.			

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:

	(a)	(b)	(b-a)	(a/b)	(c)	((b-a)/c)
Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll**	UAAL as a Percentage of Covered Payroll
01/01/08	\$0	\$12,354,117	\$12,354,117	0.00%	\$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, 2013**

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 2013, the State paid supplemental salaries to the following elected or appointed officials: 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 2013 financial statements are as follows:

	State Supplemented Salaries	Retirement Contributions	Total 2013 On-Behalf Payments
<u>Primary Government:</u>			
Governmental Activities	\$1,548,699	\$1,485,286	\$3,033,985
Business-Type Activities	-	<u>9,277</u>	<u>9,277</u>
Total Primary Government	1,548,699	1,494,563	3,043,262
<u>Component Units:</u>			
District Attorney	1,227,720	-	1,227,720
Fire Protection Districts	189,933	217,801	407,734
Other Component Units	-	<u>1,123,963</u>	<u>1,123,963</u>
Total Component Units	<u>1,417,653</u>	<u>1,341,764</u>	<u>2,759,417</u>
Total On-Behalf Payments	<u>\$2,966,352</u>	<u>\$2,836,327</u>	<u>\$5,802,679</u>

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013**

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	\$ 13,717
Investments for Customer Deposits	103,950
Investments for Bond Covenants	<u>95,808</u>
Total Primary Government	<u>\$ 213,475</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 2013 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)	\$3,668,690	(\$1,799,016)	\$852,056
<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)	(2,926,783)	736,337	-
<u>Adjustment for Basis Differences:</u>			
To Adjust for Revenues and Deferrals	(346,397)	289,158	(433,961)
To Adjust for Expenditures and Accruals	<u>722,178</u>	<u>33,328</u>	<u>405,181</u>
Net Change in Fund Balance (Budgetary Basis)	<u>\$1,117,688</u>	<u>(\$740,193)</u>	<u>\$823,276</u>

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013**

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, 2013, the Parish has inventory in the amount of \$726,865 in the Public Works Operating Fund and \$365,836 in the Mosquito Control Fund. The change in inventory for Public Works Operating Fund from 2012 to 2013 was an increase in the amount of \$2,630 while the Mosquito Control Fund increased by \$98,594.

Net Position Restatements - Primary Government

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

	Ending 12/31/12 Net Position Balance	(**) Prior Period Adjustments	Beginning 1/1/2013 Net Position Balance as Restated
Governmental-Type Activities Net Position	<u>\$749,177,177</u>	<u>(\$481,828)</u>	<u>\$748,695,349</u>

** **Prior Period Adjustments** - The following adjustments were made to the December 31, 2012 ending balance:

- Flood Mitigation Fund recorded a decrease of \$481,828 to its January 1, 2013 beginning net position. This adjustment was necessary to properly reflect estimates for prior year grant reimbursement requests related to project management and administrative expenditures. Previously, the grant receivable was based upon allocation estimates of actual labor and non-labor project management and administrative expenses to all of the mitigation grants. Actual billing was prepared and submitted reflecting amounts that could not be billed for a variety of reasons and therefore required a correction of the previous audit estimates utilized.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013**

Net Position Restatements - Discretely Presented Component Units

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

	Ending 12/31/12 Net Position Balance	(**) Prior Period Adjustments	Beginning 1/1/2013 Net Position Balance as Restated
Net Position – Component Units	<u>\$297,111,749</u>	<u>\$1,143,615</u>	<u>\$298,255,364</u>

** **Prior Period Adjustments** - The following adjustments were made to the December 31, 2012 ending balance:

- The Calcasieu Parish Trust Authority decreased its January 1, 2013 net position by \$198,685 related to a correction of the reporting value of one of its investment securities.
- West Calcasieu Cameron Hospital implemented Statement 65 of the Governmental Accounting Standards Board, *Items Previously Reported as Assets and Liabilities*. This statement requires that bond issuance costs be recognized as expenses in the period they were incurred and as a result the January 1, 2013 net position was decreased by \$55,961 and the corresponding asset was removed. Beginning net position was also increased by \$1,644,288 to correct the reporting of the OPEB liability for the hospital.
- Gravity Drainage District No. 4 of Ward 3 increased its January 1, 2013 net position by \$193,643 related to a correction of the reporting of prepaid insurance. A corresponding increase to prepaid insurance was also made.
- Fire Protection District No. 1 of Ward 1 implemented Statement 65 of the Governmental Accounting Standards Board, *Items Previously Reported as Assets and Liabilities*. This statement requires that bond issuance costs be recognized as expenses in the period they were incurred and as a result the January 1, 2013 net position was decreased by \$13,106 and the corresponding asset was removed.
- Fire Protection District No. 1 of Ward 2 implemented Statement 65 of the Governmental Accounting Standards Board, *Items Previously Reported as Assets and Liabilities*. This statement requires that bond issuance costs be recognized as expenses in the period they were incurred and as a result the January 1, 2013 net position was decreased by \$55,913 and the corresponding asset was removed. The deferred loss on early retirement of debt also had to be recalculated to remove the effects of the bond issuance costs discussed above. This resulted in a decrease of \$23,459 in the January 1, 2013 net position.
- Fire Protection District No. 2 of Ward 8 identified some land that was previously not capitalized and as a result the January 1, 2013 net position was increased by \$17,550 and the corresponding capital asset was recorded.
- Recreation District No. 1 of Ward 3 implemented Statement 65 of the Governmental Accounting Standards Board, *Items Previously Reported as Assets and Liabilities*. This statement requires that bond issuance costs be recognized as expenses in the period they were incurred and as a result the January 1, 2013 net position was decreased by \$46,650 and the corresponding asset was removed. The deferred loss on early retirement of debt also had to be recalculated to remove the effects of the bond issuance costs discussed above. This resulted in a decrease of \$56,554 in the January 1, 2013 net position. The District also increased its January 1, 2013 net position in the amount of \$21,984 for a correction to the 2012 reporting of the amortization of premium related to the early refunding of debt.
- Community and Playground District No. 4 of Ward 1 implemented Statement 65 of the Governmental Accounting Standards Board, *Items Previously Reported as Assets and Liabilities*. This statement requires that bond issuance costs be recognized as expenses in the period they were incurred and as a result the January 1, 2013 net position was decreased by \$31,581 and the corresponding asset was removed.
- Calcasieu Parish Communications District identified additional capital improvements that were previously not capitalized and as a result the January 1, 2013 net position was increased by \$12,720 and the corresponding capital asset was recorded.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013**

- Waterworks District No. 9 of Ward 4 implemented Statement 65 of the Governmental Accounting Standards Board *Items Previously Reported as Assets and Liabilities*. This statement requires that bond issuance costs be recognized as expenses in the period they were incurred and as a result the January 1, 2013 net position was decreased by \$203,279 and the corresponding asset was removed.
- Waterworks District No. 14 of Ward 5 implemented Statement 65 of the Governmental Accounting Standards Board, *Items Previously Reported as Assets and Liabilities*. This statement requires that bond issuance costs be recognized as expenses in the period they were incurred and as a result the January 1, 2013 net position was decreased by \$43,151 and the corresponding asset was removed. The deferred loss on early retirement of debt also had to be recalculated to remove the effects of the bond issuance costs discussed above. This resulted in a decrease of \$18,231 in the January 1, 2013 net position.

Funds with Deficit Fund Balances / Net Position

There were two nonmajor special revenue funds that reflected deficit net position/fund balance. The Flood Mitigation Fund had a deficit fund balance of \$25,175 which primarily relates to the timing of administrative expenditures incurred for grant monitoring purposes. Billing for these expenditures will be addressed in 2014. The second fund is the Continuum of Care Fund which had a deficit fund balance of \$336 which primarily relates to the timing of a local transfer of funds which will occur in 2014.

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	\$30,138,776
Dedicated Sales Tax for Trash Pickups	4,584,832
Grant Funds Restricted for Specific Programs	<u>1,830,919</u>
Total Restricted Fund Balance – “Other Restrictions”	<u>\$36,554,527</u>

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013**

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	\$ 59,552,603	\$ -
Various Sources of Revenue and Debt Specifically Issued for Construction and Improvement Projects	-	<u>1,975,847</u>
Total Net Position Restricted for Capital Projects	59,552,603	1,975,847
<u>Debt Service:</u>		
Dedicated Sales and Property Tax Revenue Authorized by the Electorate to Repay Debt	<u>103,710</u>	<u>2,971,793</u>
Total Net Position Restricted for Debt Service	103,710	2,971,793
<u>External Legal Constraints:</u>		
Dedicated Property Taxes Authorized by Electorate to Specific Special Revenue Funds and Purposes	29,220,259	-
Dedicated Sales Tax for Road Maintenance and Construction	61,180,486	-
State Road Funds Dedicated for Transportation	10,282,263	-
Dedicated Sales Tax for Trash Pickups	4,574,001	-
Grant Funds Restricted for Specific Programs	<u>1,481,231</u>	-
Total Net Position Restricted for External Legal Constraints	<u>106,738,240</u>	-
Total Restricted Net Position	<u>\$166,394,553</u>	<u>\$4,947,640</u>

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013**

NOTE 13: STATE REQUIRED DISCLOSURES

A. Police Jurors' Compensation

Members of the Police Jury are paid a monthly salary of \$1,200 per month excluding any applicable non-cash benefit. The total amount paid for 2013 is as follows:

Francis Andrepont	\$ 14,400	James Mayo	\$ 14,400
Guy Brame	14,400	Hal McMillin	14,400
Les Farnum	14,400	Dennis Scott	14,400
Elizabeth Griffin	14,400	Shannon Spell	14,400
Kevin Guidry	14,400	Tony Stelly	14,400
Tony Guillory	14,400	Ray Taylor	14,400
Nic Hunter	14,400	Sandy Treme	<u>14,400</u>
Chris Landry	14,400	Total Compensation	<u>\$216,000</u>

B. Communication District Wireless E911 Service

Act 1029 of the 1999 Louisiana Revised Statutes authorizes the Parish governing authority of a Communication District to levy an emergency telephone service charge on wireless communication systems to pay the costs of implementing Federal Communication Commission (FCC) ordered enhancements to the E911 system. The Act further requires those governing authorities to disclose in the audited financial statements the information on the revenues derived from the service charge, the use of such revenues, and the status of implementation of wireless E911 service. The emergency telephone service charge of \$.85 cents per month per subscriber is currently being collected. This revenue will be used to pay the costs of technological enhancements to the E911 system. A total of \$10,503,150 has been spent thus far with \$1,709,630 being spent in 2013. 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	1,199,497
2005	1,159,430	2013	<u>1,670,700</u>
2006	1,159,430	Total	<u>\$15,787,392</u>

**CALCASIEU PARISH POLICE JURY
 MODIFIED APPROACH FOR REPORTING INFRASTRUCTURE ASSETS -
 ROAD INFRASTRUCTURE CONDITION ASSESSMENT AND MAINTENANCE DATA
 FOR THE YEAR ENDED DECEMBER 31, 2013**

Completed Condition Assessments (Note 1):

<u>Year</u>	<u>Asphalt Road Infrastructure</u>
December 31, 2013	93*
December 31, 2012	93*
December 31, 2011	94*

* 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, 2013	\$10,714,944	\$9,631,685
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

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, 2013

Note 1 - Modified Approach

Calcasieu Parish maintains a comprehensive inventory of road infrastructure. This includes approximately 1,170 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 2011, 2012 and 2013 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. Asphalt weighted average prices for 2012 were \$83.77 per ton while 2013 prices were \$81.90 per ton. This price reduction combined with the fact that less road miles were completed in 2013 as compared to 2012 explains the decrease in actual expenditures from 2012 to 2013. Unfortunately, the asphalt price per ton is already increasing for 2014 with a weighted average of \$88.09 per ton for the first three projects completed. The variance of actual expenditures from 2011 to 2012 was minimal (less than 1%) while 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 which was increasing competition and decreasing the overall costs of the projects.

With respect to the variances between the actual expenditures and the budgeted expenditures, the 2013 and 2012 amounts were within reasonable amounts given that the variance was approximately ten percent (10%) in 2013 and less than four (4%) in 2012. The timing of the completion of the construction projects was slightly off. In 2009, 2010 and 2011, the actual costs were less than the corresponding budget estimates primarily for the fact that management attempted to be more conservative with budget estimates in order to ensure that funding sources would be adequate.

**CALCASIEU PARISH POLICE JURY
OTHER POSTEMPLOYMENT BENEFITS -
SCHEDULE OF FUNDING PROGRESS
FOR THE YEAR ENDED DECEMBER 31, 2013**

**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.

Fire Training Center Capital Fund accounts for the construction of a fire station for the benefit of Fire District 1 of Ward 6 as well as facilities at the fire training center.

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, 2013**

	Special Revenue			
	Office of Juvenile Justice Services Fund	Criminal Court Fund	Health Unit Fund	Solid Waste Fund
ASSETS				
Cash and cash equivalents	\$ 1,854,564	\$ 768,498	\$ 1,805,453	\$ 958,499
Investments	5,977,996	2,392,300	5,824,028	3,091,925
Receivable (net of allowances for uncollectibles):				
Property	4,946,359	4,686,024	3,514,518	-
Sales	-	-	-	623,673
Interest receivable	11,987	4,921	11,079	5,044
Intergovernmental receivable	286,599	153,817	-	-
Due from other funds	-	-	-	-
Due from component units	-	-	-	-
Prepaid items	29,058	5,331	-	-
Other receivables	6,315	-	-	-
Inventory	-	-	-	-
Total assets	<u>\$ 13,112,878</u>	<u>\$ 8,010,891</u>	<u>\$ 11,155,078</u>	<u>\$ 4,679,141</u>
LIABILITIES				
Accounts payable	\$ 91,579	\$ 47,420	\$ 92,217	\$ 83,783
Accrued liabilities	91,853	60,833	6,255	5,697
Intergovernmental payable	-	11,144	-	-
Due to other funds	-	1,040	-	-
Due to component units	-	18,291	-	-
Unearned revenue	32,110	-	12,624	4,829
Retainage payable	-	-	-	-
Other liabilities	-	-	-	-
Total liabilities	<u>215,542</u>	<u>138,728</u>	<u>111,096</u>	<u>94,309</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue	<u>4,982,073</u>	<u>4,719,859</u>	<u>3,539,894</u>	<u>-</u>
FUND BALANCES				
Nonspendable:				
Prepaid items	29,058	5,331	-	-
Inventories	-	-	-	-
Restricted	7,886,205	3,146,973	7,504,088	4,584,832
Assigned:				
Capital improvements	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	<u>7,915,263</u>	<u>3,152,304</u>	<u>7,504,088</u>	<u>4,584,832</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 13,112,878</u>	<u>\$ 8,010,891</u>	<u>\$ 11,155,078</u>	<u>\$ 4,679,141</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
\$ 1,482,573	\$ 90,116	\$ 190,384	\$ 100,483	\$ 64,324	\$ 921,413	\$ 773	\$ 23,393
4,782,160	374,259	1,555,587	112,214	-	-	-	75,461
3,579,595	2,440,290	-	-	-	-	-	-
-	-	-	-	-	-	-	-
9,226	759	2,266	293	-	-	-	131
-	-	69,630	91,767	78,731	1,203,422	601,172	61,306
-	-	1,184	-	-	-	33,202	9,881
-	-	-	-	-	-	-	-
1,993	2,260	11,128	8,925	5,519	-	-	-
-	-	37,780	1,905	-	-	2,398	-
365,836	-	-	-	-	-	-	-
<u>\$ 10,221,383</u>	<u>\$ 2,907,684</u>	<u>\$ 1,867,959</u>	<u>\$ 315,587</u>	<u>\$ 148,574</u>	<u>\$ 2,124,835</u>	<u>\$ 637,545</u>	<u>\$ 170,172</u>
\$ 20,303	\$ 48,424	1,959	\$ 40,636	\$ 12,907	\$ 245,998	\$ 852	\$ 24,151
17,967	9,715	7,088	24,827	17,691	-	18,460	-
276	-	253,580	1,905	-	-	-	14,324
-	-	25,989	10,000	-	957,423	468,087	20,135
-	-	-	-	-	-	128,001	-
-	-	4,051	3,985	-	920,563	37,200	82,222
-	-	-	-	-	-	-	-
-	-	40,195	-	-	-	10,120	-
<u>38,546</u>	<u>58,139</u>	<u>332,862</u>	<u>81,353</u>	<u>30,598</u>	<u>2,123,984</u>	<u>662,720</u>	<u>140,832</u>
<u>3,605,448</u>	<u>2,458,031</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1,993	2,260	11,128	8,925	5,519	-	-	-
365,836	-	-	-	-	-	-	-
6,209,560	389,254	1,523,969	147,854	112,457	851	-	29,340
-	-	-	77,455	-	-	-	-
-	-	-	-	-	-	(25,175)	-
<u>6,577,389</u>	<u>391,514</u>	<u>1,535,097</u>	<u>234,234</u>	<u>117,976</u>	<u>851</u>	<u>(25,175)</u>	<u>29,340</u>
<u>\$ 10,221,383</u>	<u>\$ 2,907,684</u>	<u>\$ 1,867,959</u>	<u>\$ 315,587</u>	<u>\$ 148,574</u>	<u>\$ 2,124,835</u>	<u>\$ 637,545</u>	<u>\$ 170,172</u>

continued

**CALCASIEU PARISH POLICE JURY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2013**

	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	\$ -	6	\$ 1,171,766	\$ 2,672	\$ 137,903
Investments	-	19	3,779,879	8,556	444,848
Receivable (net of allowances for uncollectibles):					
Property	-	-	1,000,000	-	1,693,227
Sales	-	-	-	-	-
Interest receivable	-	3	7,017	13	882
Intergovernmental receivable	62,079	64,259	-	1,993	-
Due from other funds	-	178	-	1,040	-
Due from component units	-	-	-	-	-
Prepaid items	-	85	-	-	-
Other receivables	-	-	-	-	-
Inventory	-	-	-	-	-
Total assets	<u>\$ 62,079</u>	<u>\$ 64,550</u>	<u>\$ 5,958,662</u>	<u>\$ 14,274</u>	<u>\$ 2,276,860</u>
LIABILITIES					
Accounts payable	\$ -	\$ 864	\$ 442,500	\$ 3,072	\$ 10,451
Accrued liabilities	-	1,498	-	-	-
Intergovernmental payable	23,688	-	-	-	-
Due to other funds	33,145	62,524	-	-	-
Due to component units	-	-	26,750	-	-
Unearned revenue	-	-	-	-	-
Retainage payable	-	-	-	-	45,246
Other liabilities	-	-	-	-	-
Total liabilities	<u>56,833</u>	<u>64,886</u>	<u>469,250</u>	<u>3,072</u>	<u>55,697</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue	-	-	1,000,000	-	1,707,879
FUND BALANCES					
Nonspendable:					
Prepaid items	-	-	-	-	-
Inventories	-	-	-	-	-
Restricted	5,246	-	4,489,412	11,202	513,284
Assigned:					
Capital improvements	-	-	-	-	-
Unassigned	-	(336)	-	-	-
Total fund balances	<u>5,246</u>	<u>(336)</u>	<u>4,489,412</u>	<u>11,202</u>	<u>513,284</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 62,079</u>	<u>\$ 64,550</u>	<u>\$ 5,958,662</u>	<u>\$ 14,274</u>	<u>\$ 2,276,860</u>

Capital Projects

Courthouse Complex Fund	Parks Capital Improvement Fund	Coliseum Capital Improvement Fund	Juvenile Justice Construction Fund	South Ward 3 Sewer Main Fund	Fire Training Center Capital Fund	LCDBG Mossville Water Project Fund	SEED Center Construction Fund	Total Nonmajor Governmental Funds
\$ 1,372,775	\$ 1,227,976	\$ 573	\$ 280,426	\$ 155,696	\$ -	\$ -	\$ 26	\$ 12,610,292
4,428,295	3,961,203	-	904,598	502,243	-	-	-	38,215,571
-	-	-	-	-	-	-	-	21,860,013
-	-	-	-	-	-	-	-	623,673
6,065	7,573	-	1,612	838	-	-	-	69,709
419,324	-	1,932,552	-	-	-	177,583	22,500	5,226,734
-	-	181	-	-	14,603	10,422	-	70,691
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	64,299
-	-	-	419,003	-	-	-	-	467,401
-	-	-	-	-	-	-	-	365,836
<u>\$ 6,226,459</u>	<u>\$ 5,196,752</u>	<u>\$ 1,933,306</u>	<u>\$ 1,605,639</u>	<u>\$ 658,777</u>	<u>\$ 14,603</u>	<u>\$ 188,005</u>	<u>\$ 22,526</u>	<u>\$ 79,574,219</u>
\$ 132,398	\$ 129,792	\$ 1,477,922	\$ -	\$ 28,368	\$ 14,603	\$ 74,094	\$ -	3,024,293
-	-	-	-	-	-	-	-	261,884
-	-	-	-	-	-	-	-	304,917
13,067	-	253,000	78,985	-	-	60,451	3,630	1,987,476
-	-	-	-	-	-	-	-	173,042
-	-	-	-	-	-	-	-	1,097,584
39,658	-	110,453	-	-	-	53,460	-	248,817
-	-	-	-	-	-	-	-	50,315
<u>185,123</u>	<u>129,792</u>	<u>1,841,375</u>	<u>78,985</u>	<u>28,368</u>	<u>14,603</u>	<u>188,005</u>	<u>3,630</u>	<u>7,148,328</u>
-	-	-	384,382	-	-	-	-	22,397,566
-	-	-	-	-	-	-	-	64,214
-	-	-	-	-	-	-	-	365,836
-	-	-	-	-	-	-	-	36,554,527
6,041,336	5,066,960	91,931	1,142,272	630,409	-	-	18,896	13,069,259
-	-	-	-	-	-	-	-	(25,511)
<u>6,041,336</u>	<u>5,066,960</u>	<u>91,931</u>	<u>1,142,272</u>	<u>630,409</u>	<u>-</u>	<u>-</u>	<u>18,896</u>	<u>50,028,325</u>
<u>\$ 6,226,459</u>	<u>\$ 5,196,752</u>	<u>\$ 1,933,306</u>	<u>\$ 1,605,639</u>	<u>\$ 658,777</u>	<u>\$ 14,603</u>	<u>\$ 188,005</u>	<u>\$ 22,526</u>	<u>\$ 79,574,219</u>

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

	Special Revenue				
	Office of Juvenile Justice Services Fund	Criminal Court Fund	Health Unit Fund	Solid Waste Fund	Mosquito Control Fund
REVENUES					
Taxes:					
Property	\$ 4,992,512	\$ 4,729,831	\$ 3,547,382	\$ -	\$ 3,612,945
Sales	-	-	-	7,470,872	-
Intergovernmental revenues	987,936	1,771,778	180,653	-	79,854
Charges for services	34,840	295,962	-	-	-
Fines and forfeitures	-	936,223	-	240	-
Investment earnings	10,009	2,042	4,865	(5,795)	6,540
Sale of assets	1,480	-	5,897	79,839	8,251
Donations	47,602	-	-	-	-
Miscellaneous revenues	108	-	-	-	3,429
Total revenues	<u>6,074,487</u>	<u>7,735,836</u>	<u>3,738,797</u>	<u>7,545,156</u>	<u>3,711,019</u>
EXPENDITURES					
Current:					
General government	-	4,013,280	-	-	-
Public safety	5,734,753	190,147	-	-	-
Public works	-	-	-	-	-
Sanitation	-	-	-	6,236,109	-
Health and welfare	-	-	1,756,941	-	3,432,700
Culture and recreation	-	-	-	-	-
Capital outlay	-	-	2,984	-	134,704
Intergovernmental	-	3,093,037	-	-	-
Total expenditures	<u>5,734,753</u>	<u>7,296,464</u>	<u>1,759,925</u>	<u>6,236,109</u>	<u>3,567,404</u>
Excess (deficiency) of revenues over (under) expenditures	<u>339,734</u>	<u>439,372</u>	<u>1,978,872</u>	<u>1,309,047</u>	<u>143,615</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	105,796
Transfers out	(500,000)	-	(1,911,453)	-	-
Insurance proceeds	6,215	-	-	-	-
Total other financing sources and uses	<u>(493,785)</u>	<u>-</u>	<u>(1,911,453)</u>	<u>-</u>	<u>105,796</u>
Net change in fund balances	(154,051)	439,372	67,419	1,309,047	249,411
Fund balances at beginning of year as restated	8,069,314	2,712,932	7,436,669	3,275,785	6,229,384
Change in reserves for inventories	-	-	-	-	98,594
Fund balances at end of year	<u>\$ 7,915,263</u>	<u>\$ 3,152,304</u>	<u>\$ 7,504,088</u>	<u>\$ 4,584,832</u>	<u>\$ 6,577,389</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
\$ 2,151,331	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	3,564,405	2,682,749	1,374,639	2,252,480	424,321	1,863,801	172,785
93,743	-	22,224	-	-	-	-	-
-	-	-	-	-	-	-	-
1,866	(1,970)	1,541	240	-	56	(43)	2
-	-	-	532	-	-	-	-
-	21,478	-	-	-	-	-	-
-	14,680	760	-	-	12,905	-	-
<u>2,246,940</u>	<u>3,598,593</u>	<u>2,707,274</u>	<u>1,375,411</u>	<u>2,252,480</u>	<u>437,282</u>	<u>1,863,758</u>	<u>172,787</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	302,337	81,275	140,066
-	-	-	-	173,585	-	-	-
-	-	-	-	-	-	-	-
-	3,630,756	3,448,903	1,344,413	-	-	-	-
1,776,057	-	-	-	-	149,706	-	-
18,997	-	165,881	-	-	-	1,750,192	-
-	-	-	-	2,078,895	130,819	-	31,702
<u>1,795,054</u>	<u>3,630,756</u>	<u>3,614,784</u>	<u>1,344,413</u>	<u>2,252,480</u>	<u>582,862</u>	<u>1,831,467</u>	<u>171,768</u>
<u>451,886</u>	<u>(32,163)</u>	<u>(907,510)</u>	<u>30,998</u>	<u>-</u>	<u>(145,580)</u>	<u>32,291</u>	<u>1,019</u>
-	-	840,894	-	-	557,586	19,248	-
(500,000)	-	(1,200)	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>(500,000)</u>	<u>-</u>	<u>839,694</u>	<u>-</u>	<u>-</u>	<u>557,586</u>	<u>19,248</u>	<u>-</u>
(48,114)	(32,163)	(67,816)	30,998	-	412,006	51,539	1,019
439,628	1,567,260	302,050	86,978	851	(437,181)	(22,199)	4,227
-	-	-	-	-	-	-	-
<u>\$ 391,514</u>	<u>\$ 1,535,097</u>	<u>\$ 234,234</u>	<u>\$ 117,976</u>	<u>\$ 851</u>	<u>\$ (25,175)</u>	<u>\$ 29,340</u>	<u>\$ 5,246</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, 2013

	<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	\$ -	\$ 1,703,465
Sales	-	-	-	-
Intergovernmental revenues	97,446	-	62,728	146,842
Charges for services	-	-	1,832	-
Fines and forfeitures	-	-	-	-
Investment earnings	4	1,025	(38)	1,226
Sale of assets	-	-	-	7,044
Donations	500	-	-	-
Miscellaneous revenues	-	-	-	-
Total revenues	<u>97,950</u>	<u>1,001,025</u>	<u>64,522</u>	<u>1,858,577</u>
EXPENDITURES				
Current:				
General government	-	-	52,148	-
Public safety	-	-	-	222,504
Public works	-	-	-	-
Sanitation	-	-	-	-
Health and welfare	98,383	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	455,005
Intergovernmental	-	1,184,288	-	1,675,169
Total expenditures	<u>98,383</u>	<u>1,184,288</u>	<u>52,148</u>	<u>2,352,678</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(433)</u>	<u>(183,263)</u>	<u>12,374</u>	<u>(494,101)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Insurance proceeds	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(433)	(183,263)	12,374	(494,101)
Fund balances at beginning of year as restated	97	4,672,675	(1,172)	1,007,385
Change in reserves for inventories	-	-	-	-
Fund balances at end of year	<u>\$ (336)</u>	<u>\$ 4,489,412</u>	<u>\$ 11,202</u>	<u>\$ 513,284</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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
893,024	-	2,147,312	-	-	534,605
-	-	-	-	-	-
-	-	-	-	-	-
(10,736)	2,907	3,779	(1,612)	(270)	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>882,288</u>	<u>2,907</u>	<u>2,151,091</u>	<u>(1,612)</u>	<u>(270)</u>	<u>534,605</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	22	-	-	-	-
2,891,186	1,312,198	2,692,498	94,145	270,119	554,293
-	-	-	-	-	-
<u>2,891,186</u>	<u>1,312,220</u>	<u>2,692,498</u>	<u>94,145</u>	<u>270,119</u>	<u>554,293</u>
<u>(2,008,898)</u>	<u>(1,309,313)</u>	<u>(541,407)</u>	<u>(95,757)</u>	<u>(270,389)</u>	<u>(19,688)</u>
3,500,000	-	500,000	500,000	200,000	19,688
-	(22,093)	-	-	-	-
-	-	-	34,621	-	-
<u>3,500,000</u>	<u>(22,093)</u>	<u>500,000</u>	<u>534,621</u>	<u>200,000</u>	<u>19,688</u>
1,491,102	(1,331,406)	(41,407)	438,864	(70,389)	-
4,550,234	6,398,366	133,338	703,408	700,798	-
-	-	-	-	-	-
<u>\$ 6,041,336</u>	<u>\$ 5,066,960</u>	<u>\$ 91,931</u>	<u>\$ 1,142,272</u>	<u>\$ 630,409</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, 2013

	<u>SEED Center Construction Fund</u>	<u>Fire Training Center Construction Fund</u>	<u>Total Nonmajor Governmental Funds</u>
REVENUES			
Taxes:			
Property	\$ -	\$ -	\$ 21,737,466
Sales	-	-	7,470,872
Intergovernmental revenues	501,988	-	19,739,346
Charges for services	-	-	448,601
Fines and forfeitures	-	-	936,463
Investment earnings	3,493	-	19,131
Sale of assets	-	-	103,043
Donations	-	-	69,580
Miscellaneous revenues	-	-	31,882
Total revenues	<u>505,481</u>	<u>-</u>	<u>50,556,384</u>
EXPENDITURES			
Current:			
General government	-	-	4,065,428
Public safety	-	-	6,671,082
Public works	-	-	173,585
Sanitation	-	-	6,236,109
Health and welfare	-	-	13,712,096
Culture and recreation	-	-	1,925,785
Capital outlay	2,393,412	14,603	12,750,217
Intergovernmental	-	-	8,193,910
Total expenditures	<u>2,393,412</u>	<u>14,603</u>	<u>53,728,212</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,887,931)</u>	<u>(14,603)</u>	<u>(3,171,828)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	14,603	6,257,815
Transfers out	-	-	(2,934,746)
Insurance proceeds	-	-	40,836
Total other financing sources and uses	<u>-</u>	<u>14,603</u>	<u>3,363,905</u>
Net change in fund balances	(1,887,931)	-	192,077
Fund balances at beginning of year as restated	1,906,827	-	49,737,654
Change in reserves for inventories	-	-	98,594
Fund balances at end of year	<u>\$ 18,896</u>	<u>\$ -</u>	<u>\$ 50,028,325</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, 2013

	<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	\$ 4,732,734	\$ 4,732,734	\$ 4,762,288	\$ 29,554
Intergovernmental revenues	439,850	439,850	459,383	19,533
Charges for services	34,250	34,250	34,840	590
Fines and forfeitures	150	150	-	(150)
Investment income	60,000	60,000	53,112	(6,888)
Sale of assets	500	500	1,480	980
Donations	-	-	-	-
Miscellaneous revenues	100	100	108	8
Total revenues	<u>5,267,584</u>	<u>5,267,584</u>	<u>5,311,211</u>	<u>43,627</u>
EXPENDITURES				
Current:				
Public safety	<u>5,166,054</u>	<u>5,166,054</u>	<u>5,036,498</u>	<u>129,556</u>
Excess (deficiency) of revenues over expenditures	<u>101,530</u>	<u>101,530</u>	<u>274,713</u>	<u>173,183</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>(500,000)</u>	<u>(500,000)</u>	<u>(500,000)</u>	<u>-</u>
Net change in fund balances	(398,470)	(398,470)	(225,287)	173,183
Fund balances beginning of year	<u>7,714,451</u>	<u>7,714,451</u>	<u>8,083,951</u>	<u>369,500</u>
Fund balances end of year	<u>\$ 7,315,981</u>	<u>\$ 7,315,981</u>	<u>\$ 7,858,664</u>	<u>\$ 542,683</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, 2013**

	<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	\$ 4,483,301	\$ 4,483,301	\$ 4,511,720	\$ 28,419
Intergovernmental revenues	277,735	277,735	277,682	(53)
Charges for services	265,000	265,000	260,330	(4,670)
Fines and forfeitures	780,000	780,000	919,346	139,346
Investment income	19,500	19,500	19,549	49
Total revenues	<u>5,825,536</u>	<u>5,825,536</u>	<u>5,988,627</u>	<u>163,091</u>
EXPENDITURES				
Current:				
General government	2,631,718	2,631,718	2,517,043	114,675
Nondepartmental:				
Intergovernmental	<u>3,050,530</u>	<u>3,050,530</u>	<u>2,990,612</u>	<u>59,918</u>
Total expenditures	<u>5,682,248</u>	<u>5,682,248</u>	<u>5,507,655</u>	<u>174,593</u>
Net change in fund balances	143,288	143,288	480,972	337,684
Fund balances beginning of year	<u>2,537,191</u>	<u>2,537,191</u>	<u>2,537,191</u>	<u>-</u>
Fund balances end of year	<u>\$ 2,680,479</u>	<u>\$ 2,680,479</u>	<u>\$ 3,018,163</u>	<u>\$ 337,684</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, 2013

	<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	\$ 3,362,476	\$ 3,362,476	\$ 3,383,799	\$ 21,323
Intergovernmental revenues	159,739	159,739	159,742	3
Investment income	50,000	50,000	45,026	(4,974)
Sale of assets	-	-	344	344
Total revenues	<u>3,572,215</u>	<u>3,572,215</u>	<u>3,588,911</u>	<u>16,696</u>
EXPENDITURES				
Current:				
Health and welfare	<u>1,582,401</u>	<u>1,582,401</u>	<u>1,491,184</u>	<u>91,217</u>
Excess (deficiency) of revenues over expenditures	<u>1,989,814</u>	<u>1,989,814</u>	<u>2,097,727</u>	<u>107,913</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(2,038,171)</u>	<u>(2,038,171)</u>	<u>(2,086,453)</u>	<u>(48,282)</u>
Net change in fund balances	(48,357)	(48,357)	11,274	59,631
Fund balances beginning of year	<u>7,057,994</u>	<u>7,057,994</u>	<u>7,297,069</u>	<u>239,075</u>
Fund balances end of year	<u>\$ 7,009,637</u>	<u>\$ 7,009,637</u>	<u>\$ 7,308,343</u>	<u>\$ 298,706</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, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Sales	\$ 7,500,000	\$ 7,500,000	\$ 7,573,562	\$ 73,562
Fines and forfeitures	750	750	240	(510)
Investment income	500	500	16,934	16,434
Miscellaneous revenue	46,000	46,000	79,839	33,839
Total revenues	<u>7,547,250</u>	<u>7,547,250</u>	<u>7,670,575</u>	<u>123,325</u>
EXPENDITURES				
Current:				
Public works	<u>6,331,512</u>	<u>6,331,512</u>	<u>6,220,718</u>	<u>110,794</u>
Net change in fund balances	<u>1,215,738</u>	<u>1,215,738</u>	<u>1,449,857</u>	<u>234,119</u>
Fund balances beginning of year	<u>2,282,687</u>	<u>2,282,687</u>	<u>2,628,531</u>	<u>345,844</u>
Fund balances end of year	<u>\$ 3,498,425</u>	<u>\$ 3,498,425</u>	<u>\$ 4,078,388</u>	<u>\$ 579,963</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, 2013**

	<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	\$ 3,424,744	\$ 3,424,744	\$ 3,446,328	\$ 21,584
Intergovernmental revenues	80,060	80,060	84,588	4,528
Investment income	42,000	42,000	41,531	(469)
Sale of assets	-	-	8,677	8,677
Miscellaneous revenue	-	-	3,429	3,429
Total revenues	<u>3,546,804</u>	<u>3,546,804</u>	<u>3,584,553</u>	<u>37,749</u>
EXPENDITURES				
Current:				
Health and welfare	<u>3,617,071</u>	<u>3,617,071</u>	<u>3,476,942</u>	<u>140,129</u>
Excess (deficiency) of revenues over expenditures	<u>(70,267)</u>	<u>(70,267)</u>	<u>107,611</u>	<u>177,878</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>138,171</u>	<u>138,171</u>	<u>125,543</u>	<u>(12,628)</u>
Net change in fund balances	67,904	67,904	233,154	165,250
Fund balances beginning of year	<u>5,658,870</u>	<u>5,658,870</u>	<u>6,076,285</u>	<u>417,415</u>
Fund balances end of year	<u>\$ 5,726,774</u>	<u>\$ 5,726,774</u>	<u>\$ 6,309,439</u>	<u>\$ 582,665</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, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget-</u>
				<u>Positive</u>
				<u>(Negative)</u>
REVENUES				
Taxes:				
Ad valorem	\$ 2,039,279	\$ 2,039,279	\$ 2,054,473	\$ 15,194
Rent	-	-	83,279	83,279
Concessions	-	-	6,608	6,608
Admissions	-	-	3,631	3,631
Investment income	<u>5,000</u>	<u>5,000</u>	<u>4,603</u>	<u>(397)</u>
Total revenues	<u>2,044,279</u>	<u>2,044,279</u>	<u>2,152,594</u>	<u>108,315</u>
EXPENDITURES				
Current:				
Recreation	<u>1,280,773</u>	<u>1,880,773</u>	<u>1,678,602</u>	<u>202,171</u>
Excess (deficiency) of revenues over expenditures	763,506	163,506	473,992	310,486
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(1,100,000)</u>	<u>(500,000)</u>	<u>(500,000)</u>	<u>-</u>
Net change in fund balances	(336,494)	(336,494)	(26,008)	310,486
Fund balances beginning of year	<u>404,605</u>	<u>404,605</u>	<u>493,452</u>	<u>88,847</u>
Fund balances end of year	<u>\$ 68,111</u>	<u>\$ 68,111</u>	<u>\$ 467,444</u>	<u>\$ 399,333</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, 2013**

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental revenues	\$ 3,490,636	\$ 3,490,636	\$ 3,333,732	\$ (156,904)
Investment income	10,000	10,000	9,369	(631)
Miscellaneous revenues	<u>5,000</u>	<u>5,000</u>	<u>5,717</u>	<u>717</u>
Total revenues	<u>3,505,636</u>	<u>3,505,636</u>	<u>3,348,818</u>	<u>(156,818)</u>
EXPENDITURES				
Current:				
Health and welfare	<u>3,572,998</u>	<u>3,572,998</u>	<u>3,439,810</u>	<u>133,188</u>
Excess (deficiency) of revenues over expenditures	(67,362)	(67,362)	(90,992)	(23,630)
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>-</u>	<u>-</u>	<u>12,072</u>	<u>12,072</u>
Net change in fund balances	(67,362)	(67,362)	(78,920)	(11,558)
Fund balances beginning of year	<u>1,686,749</u>	<u>1,686,749</u>	<u>1,790,416</u>	<u>103,667</u>
Fund balances end of year	<u>\$ 1,619,387</u>	<u>\$ 1,619,387</u>	<u>\$ 1,711,496</u>	<u>\$ 92,109</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, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget-
				Positive
				(Negative)
REVENUES				
Intergovernmental revenues	\$ 2,380,859	\$ 2,380,859	\$ 2,294,491	\$ (86,368)
Charges for services	-	-	-	-
Investment income	600	600	624	24
Miscellaneous revenues	-	-	(1,479)	(1,479)
Total revenues	<u>2,381,459</u>	<u>2,381,459</u>	<u>2,293,636</u>	<u>(87,823)</u>
EXPENDITURES				
Current:				
Health and welfare	<u>2,449,940</u>	<u>2,449,940</u>	<u>2,350,318</u>	<u>99,622</u>
Excess (deficiency) of revenues over expenditures	(68,481)	(68,481)	(56,682)	11,799
OTHER FINANCING SOURCES (USES)				
Transfers in	35,000	35,000	35,000	-
Transfers out	-	-	(40,015)	(40,015)
Total other financing sources (uses)	<u>35,000</u>	<u>35,000</u>	<u>(5,015)</u>	<u>(40,015)</u>
Net change in fund balances	(33,481)	(33,481)	(61,697)	(28,216)
Fund balances beginning of year	<u>192,744</u>	<u>192,744</u>	<u>153,096</u>	<u>(39,648)</u>
Fund balances end of year	<u>\$ 159,263</u>	<u>\$ 159,263</u>	<u>\$ 91,399</u>	<u>\$ (67,864)</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, 2013**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ 1,665,613	\$ 1,665,613	\$ 1,337,107	\$ (328,506)
Investment income	250	250	240	(10)
Miscellaneous revenues	<u>4,395</u>	<u>4,395</u>	<u>517</u>	<u>(3,878)</u>
Total revenues	<u>1,670,258</u>	<u>1,670,258</u>	<u>1,337,864</u>	<u>(332,394)</u>
EXPENDITURES				
Current:				
Health and welfare	<u>1,665,613</u>	<u>1,665,613</u>	<u>1,360,456</u>	<u>305,157</u>
Net change in fund balances	4,645	4,645	(22,592)	(27,237)
Fund balances beginning of year	<u>101,691</u>	<u>101,691</u>	<u>85,795</u>	<u>(15,896)</u>
Fund balances end of year	<u>\$ 106,336</u>	<u>\$ 106,336</u>	<u>\$ 63,203</u>	<u>\$ (43,133)</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, 2013**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ 9,218,524	\$ 9,218,524	\$ 1,586,164	\$ (7,632,360)
EXPENDITURES				
Current:				
Public safety	4,240,819	4,240,819	2,050,547	2,190,272
Excess (deficiency) of revenues over expenditures	4,977,705	4,977,705	(464,383)	2,190,272
OTHER FINANCING SOURCES (USES)				
Transfers out	(4,978,275)	(4,978,275)	(418,660)	4,559,615
Net change in fund balances	(570)	(570)	(883,043)	6,749,887
Fund balances beginning of year	905,713	905,713	847,032	(58,681)
Fund balances end of year	<u>\$ 905,143</u>	<u>\$ 905,143</u>	<u>\$ (36,011)</u>	<u>\$ 6,691,206</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, 2013**

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget- Positive (Negative)
	<u>Original</u>	<u>Final</u>		(Negative)
REVENUES				
Intergovernmental revenues	\$ 2,829,238	\$ 2,829,238	\$ 635,150	\$ (2,194,088)
Investment income	-	-	56	56
Miscellaneous revenue	-	-	29,498	29,498
Total revenues	<u>2,829,238</u>	<u>2,829,238</u>	<u>664,704</u>	<u>(2,164,534)</u>
EXPENDITURES				
Current:				
Public safety	<u>2,913,152</u>	<u>2,913,152</u>	<u>637,579</u>	<u>2,275,573</u>
Excess (deficiency) of revenues over expenditures	(83,914)	(83,914)	27,125	111,039
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>83,914</u>	<u>83,914</u>	<u>682,704</u>	<u>598,790</u>
Net change in fund balances	-	-	709,829	709,829
Fund balances beginning of year	-	-	<u>(1,182,047)</u>	<u>(1,182,047)</u>
Fund balances end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (472,218)</u>	<u>\$ (472,218)</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, 2013**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ 2,054,391	\$ 2,054,391	\$ 1,842,423	\$ (211,968)
Investment income	<u>1,000</u>	<u>1,000</u>	<u>507</u>	<u>(493)</u>
Total revenues	<u>2,055,391</u>	<u>2,055,391</u>	<u>1,842,930</u>	<u>(212,461)</u>
EXPENDITURES				
Current:				
Public safety	<u>2,003,934</u>	<u>2,003,934</u>	<u>1,814,752</u>	<u>189,182</u>
Excess (deficiency) of revenues over expenditures	51,457	51,457	28,178	(23,279)
OTHER FINANCING SOURCES (USES)				
Transfers in	18,500	18,500	17,532	(968)
Transfers out	<u>(69,914)</u>	<u>(69,914)</u>	<u>(52,524)</u>	<u>17,390</u>
Total other financing sources (uses)	<u>(51,414)</u>	<u>(51,414)</u>	<u>(34,992)</u>	<u>16,422</u>
Net change in fund balances	43	43	(6,814)	(6,857)
Fund balances beginning of year	<u>64,719</u>	<u>64,719</u>	<u>106,357</u>	<u>41,638</u>
Fund balances end of year	<u>\$ 64,762</u>	<u>\$ 64,762</u>	<u>\$ 99,543</u>	<u>\$ 34,781</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, 2013**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ 331,915	\$ 437,795	\$ 283,847	\$ (153,948)
Investment income	-	-	2	2
Total revenues	<u>331,915</u>	<u>437,795</u>	<u>283,849</u>	<u>(153,946)</u>
EXPENDITURES				
Current:				
Public safety	<u>331,915</u>	<u>437,795</u>	<u>297,636</u>	<u>140,159</u>
Net change in fund balances	-	-	(13,787)	(13,787)
Fund balances beginning of year	<u>-</u>	<u>-</u>	<u>(19,359)</u>	<u>(19,359)</u>
Fund balances end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (33,146)</u>	<u>\$ (33,146)</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, 2013**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ 87,275	\$ 87,275	\$ 119,199	\$ 31,924
Investment income	-	-	4	4
Miscellaneous revenue	-	-	500	500
Total revenues	<u>87,275</u>	<u>87,275</u>	<u>119,703</u>	<u>32,428</u>
EXPENDITURES				
Current:				
Health and welfare	<u>87,275</u>	<u>87,275</u>	<u>95,352</u>	<u>(8,077)</u>
Net change in fund balances	-	-	25,351	25,351
Fund balances beginning of year	<u>-</u>	<u>-</u>	<u>(86,592)</u>	<u>(86,592)</u>
Fund balances end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (61,241)</u>	<u>\$ (61,241)</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, 2013**

	<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>30,000</u>	<u>30,000</u>	<u>28,693</u>	<u>(1,307)</u>
Total revenues	<u>1,030,000</u>	<u>1,030,000</u>	<u>1,028,693</u>	<u>(1,307)</u>
EXPENDITURES				
Current:				
Intergovernmental	<u>2,314,715</u>	<u>2,314,715</u>	<u>715,038</u>	<u>1,599,677</u>
Net change in fund balances	(1,284,715)	(1,284,715)	313,655	1,598,370
Fund balances beginning of year	<u>1,772,458</u>	<u>1,772,458</u>	<u>4,673,052</u>	<u>2,900,594</u>
Fund balances end of year	<u>\$ 487,743</u>	<u>\$ 487,743</u>	<u>\$ 4,986,707</u>	<u>\$ 4,498,964</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, 2013**

	<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	\$ 53,200	\$ 53,200	\$ 64,305	\$ 11,105
Investment income	<u>50</u>	<u>50</u>	<u>25</u>	<u>(25)</u>
Total revenues	<u>53,250</u>	<u>53,250</u>	<u>64,330</u>	<u>11,080</u>
EXPENDITURES				
Current:				
General government	<u>54,113</u>	<u>54,113</u>	<u>49,122</u>	<u>4,991</u>
Net change in fund balances	(863)	(863)	15,208	16,071
Fund balances beginning of year	<u>863</u>	<u>863</u>	<u>(3,903)</u>	<u>(4,766)</u>
Fund balances end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,305</u>	<u>\$ 11,305</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, 2013**

	<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	\$ 1,637,661	\$ 1,637,661	\$ 1,625,534	\$ (12,127)
Intergovernmental revenues	133,000	133,000	146,842	13,842
Investment income	5,500	5,500	4,442	(1,058)
Miscellaneous revenue	<u>-</u>	<u>-</u>	<u>7,044</u>	<u>7,044</u>
Total revenues	<u>1,776,161</u>	<u>1,776,161</u>	<u>1,783,862</u>	<u>7,701</u>
EXPENDITURES				
Current:				
Public safety	<u>2,216,593</u>	<u>2,305,959</u>	<u>2,241,715</u>	<u>64,244</u>
Net change in fund balances	(440,432)	(529,798)	(457,853)	71,945
Fund balances beginning of year	<u>933,727</u>	<u>933,727</u>	<u>1,044,788</u>	<u>111,061</u>
Fund balances end of year	<u>\$ 493,295</u>	<u>\$ 403,929</u>	<u>\$ 586,935</u>	<u>\$ 183,006</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, 2013

	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	\$ 286,401	\$ 22	\$ 8	\$ 286,431
Restricted cash and cash equivalents	13,717	-	-	13,717
Investments	770,334	-	-	770,334
Restricted investments	199,758	-	-	199,758
Accounts receivable - net	77,119	-	8,202	85,321
Special assessments receivable - net	217,654	-	-	217,654
Taxes receivable - net	163,100	159,049	-	322,149
Interest receivable	6,668	-	-	6,668
Intergovernmental receivable	-	-	21,180	21,180
Due from other funds	-	8,786	-	8,786
Prepaid insurance	31,555	1,872	-	33,427
Other assets	<u>320</u>	<u>-</u>	<u>-</u>	<u>320</u>
Total current assets	<u>1,766,626</u>	<u>169,729</u>	<u>29,390</u>	<u>1,965,745</u>
Noncurrent assets:				
Capital assets:				
Land and improvements	83,220	179,334	24,586	287,140
Buildings	103,393	-	-	103,393
Improvements other than buildings	4,667,974	6,011,270	2,600,242	13,279,486
Construction in progress	718,820	-	-	718,820
Equipment	<u>199,473</u>	<u>35,928</u>	<u>8,163</u>	<u>243,564</u>
Total capital assets	5,772,880	6,226,532	2,632,991	14,632,403
Accumulated depreciation	<u>(2,821,489)</u>	<u>(2,280,457)</u>	<u>(283,198)</u>	<u>(5,385,144)</u>
Net capital assets	<u>2,951,391</u>	<u>3,946,075</u>	<u>2,349,793</u>	<u>9,247,259</u>
Total noncurrent assets	<u>2,951,391</u>	<u>3,946,075</u>	<u>2,349,793</u>	<u>9,247,259</u>
Total assets	<u>\$ 4,718,017</u>	<u>\$ 4,115,804</u>	<u>\$ 2,379,183</u>	<u>\$ 11,213,004</u>
LIABILITIES				
Current liabilities:				
Accounts payable	\$ 102,976	\$ 9,158	\$ 33,568	\$ 145,702
Accrued interest payable	5,815	-	-	5,815
Retainage payable	30,641	-	-	30,641
Due to other funds	8,786	17,263	26,195	52,244
Refundable customer deposits	103,950	1,565	3,183	108,698
Bonds payable	<u>40,835</u>	<u>-</u>	<u>-</u>	<u>40,835</u>
Total current liabilities	293,003	27,986	62,946	383,935
Noncurrent liabilities:				
Bonds payable	<u>316,086</u>	<u>-</u>	<u>-</u>	<u>316,086</u>
Total noncurrent liabilities	<u>316,086</u>	<u>-</u>	<u>-</u>	<u>316,086</u>
Total liabilities	<u>609,089</u>	<u>27,986</u>	<u>62,946</u>	<u>700,021</u>
NET POSITION				
Net investment in capital assets	2,594,470	3,946,075	2,349,793	8,890,338
Restricted for:				
Debt service	103,710	-	-	103,710
Unrestricted	<u>1,410,748</u>	<u>141,743</u>	<u>(33,556)</u>	<u>1,518,935</u>
Total net position	<u>\$ 4,108,928</u>	<u>\$ 4,087,818</u>	<u>\$ 2,316,237</u>	<u>\$ 10,512,983</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, 2013**

	<u>Waterworks District No. 5 of Wards 3 and 8</u>	<u>Sewer District No. 11 of Ward 3</u>	<u>Sewer District No. 8 of Ward 4</u>	<u>Total Nonmajor Enterprise Funds</u>
OPERATING REVENUES				
Charges for services	\$ 653,885	\$ 244,457	\$ 59,039	\$ 957,381
Total operating revenues	653,885	244,457	59,039	957,381
OPERATING EXPENSES				
Supplies	88,546	199,179	57	287,782
Contractual services	877,566	427,545	122,027	1,427,138
Depreciation	183,261	156,474	79,312	419,047
Total operating expenses	1,149,373	783,198	201,396	2,133,967
Operating income (loss)	(495,488)	(538,741)	(142,357)	(1,176,586)
NONOPERATING REVENUES (EXPENSES)				
Property taxes	171,443	168,088	-	339,531
Investment earnings	7,542	1,019	54	8,615
Miscellaneous revenue	22,002	-	-	22,002
Special assessments levied	318,926	-	-	318,926
Bond issuance cost	(23,730)	-	-	(23,730)
Interest expense	(7,016)	-	-	(7,016)
Total nonoperating revenues (expenses)	489,167	169,107	54	658,328
Income (loss) before contributions and transfers	(6,321)	(369,634)	(142,303)	(518,258)
CONTRIBUTIONS AND TRANSFERS				
Transfers in	238,805	25,142	-	263,947
Change in net position	232,484	(344,492)	(142,303)	(254,311)
Net position - beginning of year as restated	3,876,444	4,432,310	2,458,540	10,767,294
Net position - end of year	<u>\$ 4,108,928</u>	<u>\$ 4,087,818</u>	<u>\$ 2,316,237</u>	<u>\$ 10,512,983</u>

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013**

	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	\$ 673,188	\$ 236,888	\$ 57,366	\$ 967,442
Other operating receipts	-	22,332	-	22,332
Payments to suppliers for goods and services	(1,018,413)	(650,628)	(93,882)	(1,762,923)
Payments to interfund provider of services	(18,036)	(8,794)	(619)	(27,449)
Net cash provided by (used for) operating activities	<u>(363,261)</u>	<u>(400,202)</u>	<u>(37,135)</u>	<u>(800,598)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Receipts from general property taxes	144,711	138,789	-	283,500
Receipts from rental and other noncapital activities	20,002	-	-	20,002
Transfer in from other funds	-	17,263	26,195	43,458
Net cash provided by (used for) noncapital financing activities	<u>164,713</u>	<u>156,052</u>	<u>26,195</u>	<u>346,960</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Receipt of capital related interfund activity	238,805	25,142	-	263,947
Proceeds from sale of bonds	250,156	-	-	250,156
Payment of bond issuance cost	(23,730)	-	-	(23,730)
Acquisition and construction of capital assets	(754,494)	(54,360)	-	(808,854)
Principal and interest received on special assessment levy	109,228	-	-	109,228
Principal paid on debt	(15,077)	-	-	(15,077)
Interest and fiscal charges paid on debt	(6,081)	-	-	(6,081)
Net cash provided by (used for) capital and related financing activities	<u>(201,193)</u>	<u>(29,218)</u>	<u>-</u>	<u>(230,411)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of investments	(1,123,669)	(255,192)	(64,498)	(1,443,359)
Proceeds from sales and maturities of investments	1,420,562	462,480	72,795	1,955,837
Interest received on investments	8,178	1,397	66	9,641
Net cash provided by (used for) investing activities	<u>305,071</u>	<u>208,685</u>	<u>8,363</u>	<u>522,119</u>
Net increase (decrease) in cash and cash equivalents	(94,670)	(64,683)	(2,577)	(161,930)
Cash and cash equivalents at beginning of year	<u>394,788</u>	<u>64,705</u>	<u>2,585</u>	<u>462,078</u>
Cash and cash equivalents at end of year	<u>\$ 300,118</u>	<u>\$ 22</u>	<u>\$ 8</u>	<u>\$ 300,148</u>
Classified as:				
Current assets	\$ 286,401	\$ 22	\$ 8	\$ 286,431
Restricted assets	<u>13,717</u>	<u>-</u>	<u>-</u>	<u>13,717</u>
Totals	<u>\$ 300,118</u>	<u>\$ 22</u>	<u>\$ 8</u>	<u>\$ 300,148</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)	\$ (495,488)	\$ (538,741)	\$ (142,357)	\$ (1,176,586)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:				
Depreciation	183,261	156,474	79,312	419,047
Bad debt expense	1,312	-	-	1,312
Changes in assets and liabilities:				
Decrease (increase) in accounts receivable	19,984	-	(118)	19,866
Decrease (increase) in other receivable	-	-	(1,124)	(1,124)
Decrease (increase) in due from other funds	-	27,914	-	27,914
Decrease (increase) in prepaid insurance	(1,926)	(143)	-	(2,069)
Increase (decrease) in due to other funds	(27,914)	-	-	(27,914)
Increase (decrease) in accounts payable	(59,068)	(50,243)	27,152	(82,159)
Increase (decrease) in on-behalf payments	4,740	4,537	-	9,277
Increase (decrease) in refundable customer deposits	11,838	-	-	11,838
Total adjustments	<u>132,227</u>	<u>138,539</u>	<u>105,222</u>	<u>375,988</u>
Net cash provided by (used for) operating activities	<u>\$ (363,261)</u>	<u>\$ (400,202)</u>	<u>\$ (37,135)</u>	<u>\$ (800,598)</u>
Non cash investing, capital, and financing activities				
Net increase (decrease) in fair value of investments	<u>\$ (7,198)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (7,198)</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, 2013

ASSETS	Self-Insured Workmen's Compensation Fund	Self-Insured Health Insurance Fund	Self-Insured Liability/Property Insurance Fund	Self-Insured Unemployment Insurance Fund	Total Internal Service Funds
Current assets:					
Cash and cash equivalents	\$ 356,033	\$ 890,992	\$ 641,904	\$ 19,676	\$ 1,908,605
Investments	1,100,276	2,869,927	2,070,654	63,471	6,104,328
Accounts receivable	-	12,243	-	-	12,243
Interest receivable	2,165	5,699	3,874	189	11,927
Intergovernmental receivable	-	22,437	-	-	22,437
Due from other funds	1,262	22,437	78,985	-	102,684
Prepaid items	8,897	16,740	130,546	-	156,183
Other receivables	<u>162,621</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>162,621</u>
Total current assets	<u>1,631,254</u>	<u>3,840,475</u>	<u>2,925,963</u>	<u>83,336</u>	<u>8,481,028</u>
Noncurrent assets:					
Capital assets:					
Buildings	-	40,881	-	-	40,881
Improvements other than buildings	-	375,275	-	-	375,275
Equipment	-	69,655	8,784	-	78,439
Accumulated depreciation	<u>-</u>	<u>(81,934)</u>	<u>(8,784)</u>	<u>-</u>	<u>(90,718)</u>
Net capital assets	<u>-</u>	<u>403,877</u>	<u>-</u>	<u>-</u>	<u>403,877</u>
Total noncurrent assets	<u>-</u>	<u>403,877</u>	<u>-</u>	<u>-</u>	<u>403,877</u>
Total assets	<u>1,631,254</u>	<u>4,244,352</u>	<u>2,925,963</u>	<u>83,336</u>	<u>8,884,905</u>
LIABILITIES					
Current liabilities:					
Accounts payable	15,890	32,887	21,626	-	70,403
Accrued liabilities	-	17,929	-	-	17,929
Intergovernmental payable	-	3,024,828	-	-	3,024,828
Unearned revenue	-	4,530	-	-	4,530
Compensated absences	-	7,527	-	-	7,527
Claims payable - current portion	<u>760,050</u>	<u>741,371</u>	<u>264,317</u>	<u>6,533</u>	<u>1,772,271</u>
Total current liabilities	<u>775,940</u>	<u>3,829,072</u>	<u>285,943</u>	<u>6,533</u>	<u>4,897,488</u>
Noncurrent liabilities:					
Claims payable	832,766	-	528,633	-	1,361,399
Compensated absences	-	73	-	-	73
Other liabilities	-	397	-	-	397
OPEB payable	<u>-</u>	<u>1,225</u>	<u>-</u>	<u>-</u>	<u>1,225</u>
Total noncurrent liabilities	<u>832,766</u>	<u>1,695</u>	<u>528,633</u>	<u>-</u>	<u>1,363,094</u>
Total liabilities	<u>1,608,706</u>	<u>3,830,767</u>	<u>814,576</u>	<u>6,533</u>	<u>6,260,582</u>
NET POSITION					
Net investment in capital assets	-	403,877	-	-	403,877
Unrestricted	<u>22,548</u>	<u>9,708</u>	<u>2,111,387</u>	<u>76,803</u>	<u>2,220,446</u>
Total net position	<u>\$ 22,548</u>	<u>\$ 413,585</u>	<u>\$ 2,111,387</u>	<u>\$ 76,803</u>	<u>\$ 2,624,323</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, 2013

	<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	\$ 1,264,688	\$ 9,881,748	\$ 2,469,534	\$ 53,754	\$ 13,669,724
OPERATING EXPENSES					
Personal services	-	333,039	-	-	333,039
Employee benefits	-	115,965	-	-	115,965
Supplies	140	93,318	-	-	93,458
Contractual services	157,611	931,238	791,246	1	1,880,096
Insurance premiums	159,099	949,585	796,531	-	1,905,215
Claims	1,517,027	9,014,244	22,401	17,890	10,571,562
Depreciation	-	17,103	-	-	17,103
Total operating expenses	<u>1,833,877</u>	<u>11,454,492</u>	<u>1,610,178</u>	<u>17,891</u>	<u>14,916,438</u>
Operating income (loss)	(569,189)	(1,572,744)	859,356	35,863	(1,246,714)
NONOPERATING REVENUES					
Investment income	432	4,002	3,687	790	8,911
Capital asset transfer	-	-	(4,830)	-	(4,830)
Total nonoperating revenues	<u>432</u>	<u>4,002</u>	<u>(1,143)</u>	<u>790</u>	<u>4,081</u>
Income (loss) before contributions and transfers	(568,757)	(1,568,742)	858,213	36,653	(1,242,633)
TRANSFERS					
Transfers in	-	220,000	-	-	220,000
Transfers out	-	-	(20,000)	(200,000)	(220,000)
Total contributions and transfers	<u>-</u>	<u>220,000</u>	<u>(20,000)</u>	<u>(200,000)</u>	<u>-</u>
Change in net position	(568,757)	(1,348,742)	838,213	(163,347)	(1,242,633)
Net position - beginning 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>
Net position - end of year	<u>\$ 22,548</u>	<u>\$ 413,585</u>	<u>\$ 2,111,387</u>	<u>\$ 76,803</u>	<u>\$ 2,624,323</u>

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013**

	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	\$ 1,264,688	\$ 7,669,454	\$ 2,387,899	\$ 53,754	\$ 11,375,795
Receipts from insured	-	2,219,478	81,635	-	2,301,113
Payments for claims	(526,419)	(9,060,822)	(205,090)	(18,270)	(9,810,601)
Payments to suppliers for goods and services	(391,066)	(1,957,928)	(1,521,926)	-	(3,870,920)
Payments to employees for services and benefits	-	(564,824)	-	-	(564,824)
Net cash provided by (used for) operating activities	<u>347,203</u>	<u>(1,694,642)</u>	<u>742,518</u>	<u>35,484</u>	<u>(569,437)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Transfers out to other funds	-	378,835	(20,000)	(200,000)	158,835
Subsidies received	-	1,482,087	-	-	1,482,087
Noncapital cash payments on behalf of local government	-	(1,386,710)	-	-	(1,386,710)
Net cash provided by (used for) noncapital financing activities	<u>-</u>	<u>474,212</u>	<u>(20,000)</u>	<u>(200,000)</u>	<u>254,212</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
Purchase of investments	(1,158,669)	(3,055,852)	(2,120,339)	(137,144)	(6,472,004)
Proceeds from sales and maturities of investments	880,091	3,741,025	1,555,181	261,362	6,437,659
Interest received on investments	7,793	25,271	17,541	1,362	51,967
Net cash provided by (used for) investing activities	<u>(270,785)</u>	<u>710,444</u>	<u>(547,617)</u>	<u>125,580</u>	<u>17,622</u>
Net increase (decrease) in cash and and cash equivalents	76,418	(509,986)	174,901	(38,936)	(297,603)
Cash and cash equivalents at beginning of year	<u>279,615</u>	<u>1,400,978</u>	<u>467,003</u>	<u>58,612</u>	<u>2,206,208</u>
Cash and cash equivalents at end of year	<u>\$ 356,033</u>	<u>\$ 890,992</u>	<u>\$ 641,904</u>	<u>\$ 19,676</u>	<u>\$ 1,908,605</u>

	Self-Insured Workmen's Compensation Fund	Self-Insured Health Insurance Fund	Self-Insured Liability/Property Insurance Fund	Self-Insured Unemployment Insurance Fund	Totals
Reconciliation of operating income to net cash provided by (used for) operating activities					
Operating income (loss)	\$ (569,189)	\$ (1,572,744)	\$ 859,356	\$ 35,863	\$ (1,246,714)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:					
Depreciation	-	17,103	-	-	17,103
Changes in assets and liabilities:					
Decrease (increase) in prepaid items	(2,112)	(16,740)	5,139	-	(13,713)
Decrease (increase) in due from other governments	-	(22,437)	-	-	(22,437)
Decrease (increase) in due from other funds	(1,262)	(22,437)	(78,985)	-	(102,684)
Decrease (increase) in accounts receivable	-	6,484	-	-	6,484
Decrease (increase) in other receivables	(22,314)	-	72,966	-	50,652
Increase (decrease) in accounts payable	(40,550)	(21,503)	6,942	-	(55,111)
Increase (decrease) in claims payable	985,534	(46,579)	(122,900)	(379)	815,676
Increase (decrease) in OPEB payable	-	214	-	-	214
Increase (decrease) in due to other funds	(2,904)	-	-	-	(2,904)
Increase (decrease) in accrued liabilities	-	12,539	-	-	12,539
Increase (decrease) in other liabilities	-	(28,542)	-	-	(28,542)
Total adjustments	<u>916,392</u>	<u>(121,898)</u>	<u>(116,838)</u>	<u>(379)</u>	<u>677,277</u>
Net cash provided by (used for) operating activities	<u>\$ 347,203</u>	<u>\$ (1,694,642)</u>	<u>\$ 742,518</u>	<u>\$ 35,484</u>	<u>\$ (569,437)</u>
Noncash investing, capital, and financing activities					
Net increase (decrease) in fair value of investments	<u>\$ (8,163)</u>	<u>\$ (21,293)</u>	<u>\$ (15,363)</u>	<u>\$ (471)</u>	<u>\$ (45,290)</u>
Noncash transfer of asset	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (4,830)</u>	<u>\$ -</u>	<u>\$ (4,830)</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, 2013**

	Calcasieu Parish		
	L.E.P.C.	Gaming	
ASSETS	Fund	Pooling	Total
	<u> </u>	<u> </u>	<u> </u>
Cash and cash equivalents	\$ 20,049	\$ -	\$ 20,049
Investments	64,673	-	64,673
Interest receivable	117	-	117
Other receivable	-	9,996,791	9,996,791
Total assets	<u>\$ 84,839</u>	<u>\$ 9,996,791</u>	<u>\$ 10,081,630</u>
LIABILITIES			
Due to other governmental units	\$ 84,839	\$ 9,996,791	\$ 10,081,630
Total liabilities	<u>\$ 84,839</u>	<u>\$ 9,996,791</u>	<u>\$ 10,081,630</u>

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013**

	Balance January 1, <u>2013</u>	<u>Additions</u>	<u>Deletions</u>	Balance December 31, <u>2013</u>
L.E.P.C. FUND				
<u>Assets</u>				
Cash	\$ 17,975	\$ 3,897	\$ 1,823	\$ 20,049
Investments	57,699	6,974	-	64,673
Interest receivable	94	23	-	117
Total assets	<u>\$ 75,768</u>	<u>\$ 10,894</u>	<u>\$ 1,823</u>	<u>\$ 84,839</u>
<u>Liabilities</u>				
Due to other governmental units	\$ 84,635	\$ 10,894	\$ 1,823	\$ 93,706
Total liabilities	<u>\$ 84,635</u>	<u>\$ 10,894</u>	<u>\$ 1,823</u>	<u>\$ 93,706</u>
 CALCASIEU PARISH GAMING DISTRICT				
<u>Assets</u>				
Cash	\$ -	\$ 26,461,880	\$ 26,461,880	\$ -
Other receivable	10,189,091	9,996,791	10,189,091	9,996,791
Total assets	<u>\$ 10,189,091</u>	<u>36,458,671</u>	<u>36,650,971</u>	<u>\$ 9,996,791</u>
<u>Liabilities</u>				
Due to other governmental units	\$ 10,189,091	\$ 36,458,671	\$ 36,650,971	\$ 9,996,791
Total liabilities	<u>\$ 10,189,091</u>	<u>\$ 36,458,671</u>	<u>\$ 36,650,971</u>	<u>\$ 9,996,791</u>
 TOTAL - ALL AGENCY FUNDS				
<u>Assets</u>				
Cash	\$ 17,975	\$ 26,465,777	\$ 26,463,703	\$ 20,049
Investments	57,699	6,974	-	64,673
Interest receivable	94	23	-	117
Other receivables	10,189,091	9,996,791	10,189,091	9,996,791
Total assets	<u>\$ 10,264,859</u>	<u>\$ 36,469,565</u>	<u>\$ 36,652,794</u>	<u>\$ 10,081,630</u>
<u>Liabilities</u>				
Due to other governmental units	\$ 10,264,859	\$ 36,469,565	\$ 36,652,794	\$ 10,081,630
Total liabilities	<u>\$ 10,264,859</u>	<u>\$ 36,469,565</u>	<u>\$ 36,652,794</u>	<u>\$ 10,081,630</u>



COMBINING STATEMENTS OF NONMAJOR COMPONENT UNITS

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF NET POSITION
NONMAJOR COMPONENT UNITS
DECEMBER 31, 2013

	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	\$ 140,944	\$ 98,623	\$ 443,889	\$ 213,396	\$ 98,078	\$ 127,047
Investments	453,851	318,165	1,431,897	688,372	316,379	409,830
Receivables - net:						
Taxes	1,361,945	279,730	2,305,214	881,668	251,266	180,274
Accounts	-	-	-	-	-	-
Accrued interest receivable	1,114	598	2,936	1,346	588	744
Other receivables	13,611	-	-	-	-	-
Intergovernmental receivable	-	5,123	-	-	-	-
Due from primary government	-	-	-	-	-	-
Prepaid items	83,824	12,379	70,050	721	2,205	17,619
Inventory	-	-	-	-	-	-
Cash and cash equivalents	-	-	-	-	-	-
Investments	-	-	-	-	-	-
Receivables - net	-	-	-	-	-	-
Capital assets:						
Non-depreciable	37,336	22,700	10,000	45,000	21,250	113,590
Depreciable, net	1,454,210	1,352,042	1,467,824	754,532	959,932	208,775
Other assets	-	-	-	-	-	-
Total assets	<u>3,546,835</u>	<u>2,089,360</u>	<u>5,731,810</u>	<u>2,585,035</u>	<u>1,649,698</u>	<u>1,057,879</u>
DEFERRED OUTFLOWS OF RESOURCES						
Deferred amount on refunding	-	60,705	-	-	-	-
LIABILITIES						
Accounts payable and accruals	\$ 425,698	\$ 29,303	\$ 54,761	\$ 65,763	\$ 22,841	\$ 7,042
Intergovernmental payable	-	-	-	-	-	-
Due to primary government	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Liabilities from restricted assets	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-
Current portion of long-term liabilities:						
Compensated absences	-	-	19,365	-	-	-
Capital lease obligations	-	-	-	-	58,085	-
Contracts payable	-	-	-	-	-	-
Bonds payable	130,000	80,000	150,000	-	-	-
Noncurrent portion of long-term liabilities:						
Capital lease obligations	-	-	-	-	431,974	-
Contracts payable	-	-	-	-	-	-
Bonds payable	585,000	1,355,783	165,000	-	-	-
Other liability	-	-	-	-	-	-
OPEB liability	166,631	-	112,365	-	-	-
Total liabilities	<u>1,307,329</u>	<u>1,465,086</u>	<u>501,491</u>	<u>65,763</u>	<u>512,900</u>	<u>7,042</u>
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue	<u>1,381,153</u>	<u>280,855</u>	<u>2,316,958</u>	<u>988,707</u>	<u>252,843</u>	<u>180,651</u>
NET POSITION						
Net investment in capital assets	776,546	(336)	1,162,824	799,532	491,123	322,365
Restricted for:						
Capital projects	-	-	-	-	-	-
Debt service	17,589	39,525	25,702	-	-	-
Unrestricted	<u>64,218</u>	<u>364,935</u>	<u>1,724,835</u>	<u>731,033</u>	<u>392,832</u>	<u>547,821</u>
Total net position	<u>\$ 858,353</u>	<u>\$ 404,124</u>	<u>\$ 2,913,361</u>	<u>\$ 1,530,565</u>	<u>\$ 883,955</u>	<u>\$ 870,186</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
\$ 147,525	\$ 2,716,716	\$ 195,558	\$ 200,076	\$ 45,759	\$ 6,328,662	\$ 162,917	\$ 145,179
474,916	-	630,318	645,276	147,611	-	525,539	882,551
286,636	493,507	497,657	720,109	241,528	3,825,898	576,851	548,181
-	-	-	-	-	-	-	-
934	-	1,188	1,250	302	323	1,006	-
-	-	-	-	-	-	-	-
-	-	-	13	-	22,478	-	-
-	-	-	158,245	-	-	-	-
19,582	1,871	19,604	10,211	12,994	57,744	1,941	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
53,500	3,931	17,550	356,625	-	195,986	49,367	-
628,461	1,034,248	752,249	251,341	328,566	9,758,009	3,255,187	167,497
-	-	-	-	-	-	-	-
<u>1,611,554</u>	<u>4,250,273</u>	<u>2,114,124</u>	<u>2,343,146</u>	<u>776,760</u>	<u>20,189,100</u>	<u>4,572,808</u>	<u>1,743,408</u>
-	-	-	-	-	-	-	-
\$ 7,049	\$ 21,521	\$ 18,110	\$ 31,398	\$ 3,393	\$ 178,800	\$ 11,148	\$ 21,226
657	-	-	-	5,123	-	898	-
-	-	-	140,834	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,643	-	-	1,777	1,492	10,047	827	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	80,000	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	265,000	-	-	-	-	-
-	-	-	669	-	-	437	-
16,178	-	-	51,036	5,582	-	36,598	-
<u>25,527</u>	<u>21,521</u>	<u>363,110</u>	<u>225,714</u>	<u>15,590</u>	<u>188,847</u>	<u>49,908</u>	<u>21,226</u>
287,422	-	499,958	730,265	242,499	-	577,153	-
681,961	1,038,179	424,799	607,966	328,566	9,953,995	3,304,554	167,497
-	532,049	-	102,623	-	-	10,622	-
-	-	51,878	-	-	-	-	-
616,644	2,658,524	774,379	676,578	190,105	10,046,258	630,571	1,554,685
<u>\$ 1,298,605</u>	<u>\$ 4,228,752</u>	<u>\$ 1,251,056</u>	<u>\$ 1,387,167</u>	<u>\$ 518,671</u>	<u>\$ 20,000,253</u>	<u>\$ 3,945,747</u>	<u>\$ 1,722,182</u>

continued

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF NET POSITION
NONMAJOR COMPONENT UNITS
DECEMBER 31, 2013**

	Gravity Drainage District No. 7 of Ward 8	Recreation District			Community Center & Playground District	
		No. 1 of Ward 3	No. 1 of Ward 4	No. 1 of Ward 8	No. 4 of Ward 1	No. 7 of Ward 2
ASSETS						
Cash and cash equivalents	\$ 1,011,083	\$ 283,127	\$ 863,420	\$ 4,752	\$ 406,662	\$ 1,571
Investments	-	913,391	2,783,285	15,329	1,311,809	5,067
Receivables - net:						
Taxes	467,146	3,400,662	3,129,882	-	1,108,865	-
Accounts	-	-	-	-	-	-
Accrued interest receivable	148	2,030	5,447	28	2,462	9
Other receivables	-	12,051	-	-	-	-
Intergovernmental receivable	2,058	-	-	-	-	-
Due from primary government	-	-	-	-	-	-
Prepaid items	-	5,681	59,672	-	11,593	-
Inventory	-	-	-	-	-	-
Restricted assets:						
Cash and cash equivalents	-	-	-	-	-	-
Investments	-	-	-	-	-	-
Capital assets:						
Non-depreciable	-	307,043	306,125	-	1,067,642	10,000
Depreciable, net	233,056	12,592,236	5,059,752	116,680	3,452,654	90,649
Other assets	-	-	-	-	-	-
Total assets	<u>1,713,491</u>	<u>17,516,221</u>	<u>12,207,583</u>	<u>136,789</u>	<u>7,361,687</u>	<u>107,296</u>
DEFERRED OUTFLOWS OF RESOURCES						
Deferred amount on refunding	-	23,181	-	-	-	-
LIABILITIES						
Accounts payable and accruals	\$ 11,463	\$ 81,927	\$ 56,154	\$ -	\$ 61,109	\$ -
Intergovernmental payable	-	-	-	-	2,530	4,806
Due to primary government	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Liabilities from restricted assets	-	-	-	-	-	-
Other liabilities	276,439	-	400	-	-	-
Current portion of long-term liabilities:						
Compensated absences	-	14,687	23,452	-	287	-
Capital lease obligations	-	-	-	-	-	-
Contracts payable	-	-	-	-	-	-
Bonds payable	-	1,070,000	-	-	140,000	-
Noncurrent portion of long-term liabilities:						
Capital lease obligations	-	-	-	-	-	-
Contracts payable	-	-	-	-	-	-
Bonds payable	-	1,118,823	-	-	1,225,000	-
Other liability	-	4,960	2,008	-	357	-
OPEB liability	-	176,687	310,491	-	4,319	-
Total liabilities	<u>287,902</u>	<u>2,467,084</u>	<u>392,505</u>	<u>-</u>	<u>1,433,602</u>	<u>4,806</u>
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue	-	3,444,708	3,133,581	-	1,124,502	-
NET POSITION						
Net investment in capital assets	233,056	10,733,637	5,365,877	116,680	3,155,296	100,649
Restricted for:						
Capital projects	-	-	-	-	-	-
Debt service	-	150,810	-	-	-	-
Unrestricted	1,192,533	743,163	3,315,620	20,109	1,648,287	1,841
Total net position	<u>\$ 1,425,589</u>	<u>\$ 11,627,610</u>	<u>\$ 8,681,497</u>	<u>\$ 136,789</u>	<u>\$ 4,803,583</u>	<u>\$ 102,490</u>

Community Center & Playground District			Sewer District			Calcasieu Parish Communications District	Calcasieu Parish Coroner
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		
\$ -	\$ 140,100	\$ 1,930,469	\$ 6,805	\$ 6,146	\$ 3,459	\$ 922,919	\$ 22,703
-	451,933	-	21,953	19,826	10,515	2,977,150	73,234
-	157,318	584,813	-	-	-	-	-
-	-	-	-	-	-	-	-
-	827	-	40	36	19	5,433	87
-	-	-	-	-	-	324,521	1,049
-	-	6,743	-	-	-	57,221	143,173
-	-	-	-	-	-	-	-
-	3,035	-	-	-	-	30,648	4,460
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
25,500	15,000	55,362	-	-	-	-	-
-	37,433	1,356,771	-	69,785	-	3,207,093	-
-	-	-	-	-	-	-	-
<u>25,500</u>	<u>805,646</u>	<u>3,934,158</u>	<u>28,798</u>	<u>95,793</u>	<u>13,993</u>	<u>7,524,985</u>	<u>244,706</u>
-	-	-	-	-	-	-	-
\$ -	\$ 1,974	\$ 23,100	\$ -	\$ -	\$ 2,430	\$ 115,243	\$ 25,787
1,230	6,222	-	-	-	-	-	-
56	-	-	-	-	-	-	-
-	-	-	-	-	460	-	-
-	-	-	-	-	-	-	-
-	100	-	-	-	-	-	-
-	-	-	-	-	-	28,246	9,371
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	2,743	-
-	-	-	-	-	-	188,800	55,924
<u>1,286</u>	<u>8,296</u>	<u>23,100</u>	<u>-</u>	<u>-</u>	<u>2,890</u>	<u>335,032</u>	<u>91,082</u>
-	157,182	-	-	-	-	-	-
25,500	52,433	1,412,133	-	69,785	-	3,207,093	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
(1,286)	587,735	2,498,925	28,798	26,008	11,103	3,982,860	153,624
<u>\$ 24,214</u>	<u>\$ 640,168</u>	<u>\$ 3,911,058</u>	<u>\$ 28,798</u>	<u>\$ 95,793</u>	<u>\$ 11,103</u>	<u>\$ 7,189,953</u>	<u>\$ 153,624</u>

continued

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF NET POSITION
NONMAJOR COMPONENT UNITS
DECEMBER 31, 2013

	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	\$ 4,272,355	\$ 93,455	\$ 493	\$ 1,292,950	\$ 59,190
Investments	539,811	-	-	-	-
Receivables - net:					
Taxes	-	-	-	-	-
Accounts	-	-	-	-	-
Accrued interest receivable	-	-	-	49	-
Other receivables	-	-	1,595	1,197	2,836
Intergovernmental receivable	151,190	321	-	65,202	-
Due from primary government	299,979	-	-	-	-
Prepaid items	7,904	-	-	-	-
Inventory	-	-	-	-	-
Restricted assets:					
Cash and cash equivalents	-	-	-	-	-
Investments	-	-	-	-	-
Capital assets:					
Non-depreciable	-	-	-	-	-
Depreciable, net	280,191	-	-	3,191	-
Other assets	18,018	-	-	-	-
Total assets	<u>5,569,448</u>	<u>93,776</u>	<u>2,088</u>	<u>1,362,589</u>	<u>62,026</u>
DEFERRED OUTFLOWS OF RESOURCES					
Deferred amount on refunding	-	-	-	-	-
LIABILITIES					
Accounts payable and accruals	\$ 265,888	\$ 4,113	\$ -	\$ 4,262	\$ 8,818
Intergovernmental payable	30,356	-	-	-	-
Due to primary government	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Liabilities from restricted assets	-	-	-	-	-
Other liabilities	-	-	-	-	-
Current portion of long-term liabilities:					
Compensated absences	281,688	-	-	-	-
Capital lease obligations	-	-	-	-	-
Contracts payable	-	-	-	-	-
Bonds payable	-	-	-	-	-
Noncurrent portion of long-term liabilities:					
Capital lease obligations	-	-	-	-	-
Contracts payable	-	-	-	-	-
Bonds payable	-	-	-	-	-
Other liability	13,521	-	-	-	-
OPEB liability	884,834	-	-	-	-
Total liabilities	<u>1,476,287</u>	<u>4,113</u>	<u>-</u>	<u>4,262</u>	<u>8,818</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue	-	-	-	-	-
NET POSITION					
Net investment in capital assets	280,191	-	-	3,191	-
Restricted for:					
Capital projects	-	-	-	-	-
Debt service	-	-	-	-	-
Unrestricted	3,812,970	89,663	2,088	1,355,136	53,208
Total net position	<u>\$ 4,093,161</u>	<u>\$ 89,663</u>	<u>\$ 2,088</u>	<u>\$ 1,358,327</u>	<u>\$ 53,208</u>

Waterworks District

	No. 1 of Ward 1	No. 8 of Wards 3 & 8	No. 12 of Ward 3	No. 2 of Ward 4	No. 4 of Ward 4	No. 9 of Ward 4	No. 11 of Wards 4 & 7
\$	3,115,537	\$ 91,224	\$ 194,697	\$ 62,784	\$ 769,653	\$ 488,948	\$ 47,745
	-	125,120	627,605	-	-	2,328,796	-
	-	-	-	-	-	337,341	-
	260,647	83,532	3,360	25,808	53,413	257,067	104,598
	851	-	1,388	-	-	-	-
	-	241	52	-	-	-	10,982
	-	-	168,656	-	-	-	-
	-	-	-	-	-	-	-
	-	24,081	14,321	3,518	37,405	17,174	18,752
	57,538	-	-	-	-	55,803	-
	282,668	294,972	-	14,479	2,006,522	42,723	266,220
	-	502,182	-	-	-	49,705	237,909
	470,302	21,150	2,345,273	-	176,518	1,437,083	21,364
	11,286,910	4,007,722	607,090	662,477	764,224	6,389,455	3,356,621
	40,204	88,058	46,901	-	-	-	98,323
	<u>15,514,657</u>	<u>5,238,282</u>	<u>4,009,343</u>	<u>769,066</u>	<u>3,807,735</u>	<u>11,404,095</u>	<u>4,162,514</u>
	-	169,362	-	-	-	-	74,589
\$	73,017	\$ 84,034	\$ 318,229	\$ 131,130	\$ 43,976	\$ 161,153	\$ 56,660
	1,106,008	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	172,075	150,855	-	14,479	90,559	-	147,466
	-	-	25,325	-	-	-	-
	-	-	69	-	-	-	-
	-	-	-	-	-	-	-
	64,505	-	-	-	-	-	-
	260,000	253,000	-	119,709	60,000	310,000	195,000
	-	-	-	-	-	-	-
	342,459	-	-	-	-	-	-
	1,495,000	2,443,000	558,185	138,635	1,940,000	1,630,000	2,300,000
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	<u>3,513,064</u>	<u>2,930,889</u>	<u>901,808</u>	<u>403,953</u>	<u>2,134,535</u>	<u>2,101,153</u>	<u>2,699,126</u>
	-	-	-	-	-	-	-
	9,611,722	1,502,234	2,394,178	404,133	793,679	5,886,538	957,574
	-	-	-	-	-	-	-
	-	369,559	-	-	3,026	-	161,663
	2,389,871	604,962	713,357	(39,020)	876,495	3,416,404	418,740
\$	<u>12,001,593</u>	<u>2,476,755</u>	<u>3,107,535</u>	<u>365,113</u>	<u>1,673,200</u>	<u>9,302,942</u>	<u>1,537,977</u>

continued



CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF NET POSITION
NONMAJOR COMPONENT UNITS
DECEMBER 31, 2013

	Waterworks District		Total Nonmajor Component Units
	No. 7 of Wards 6 & 4	No. 14 of Ward 5	
ASSETS			
Cash and cash equivalents	\$ 749,581	\$ 85,911	\$ 27,992,108
Investments	-	449,749	19,579,278
Receivables - net:			
Taxes	-	548,987	22,185,478
Accounts	64,544	15,157	868,126
Accrued interest receivable	280	945	32,408
Other receivables	-	50	368,185
Intergovernmental receivable	-	-	622,178
Due from primary government	-	-	458,224
Prepaid items	15,290	23,058	587,337
Inventory	-	-	113,341
Restricted assets:			
Cash and cash equivalents	442,491	109,624	3,459,699
Investments	10,552	13,709	814,057
Capital assets:			
Non-depreciable	72,563	705,635	7,963,395
Depreciable, net	2,048,328	10,192,957	88,188,148
Other assets	9,474	-	300,978
Total assets	<u>3,413,103</u>	<u>12,145,782</u>	<u>173,532,940</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred amount on refunding	<u>10,398</u>	<u>8,629</u>	<u>346,864</u>
LIABILITIES			
Accounts payable and accruals	\$ 46,974	\$ 61,628	\$ 2,537,122
Intergovernmental payable	-	-	1,157,830
Due to primary government	-	3,000	143,890
Unearned revenue	100,002	-	100,462
Liabilities from restricted assets	93,452	60,934	729,820
Other liabilities	-	-	302,264
Current portion of long-term liabilities:			
Compensated absences	-	8,112	401,063
Capital lease obligations	-	-	58,085
Contracts payable	-	-	64,505
Bonds payable	68,000	127,866	3,043,575
Noncurrent portion of long-term liabilities:			
Capital lease obligations	-	-	431,974
Contracts payable	-	-	342,459
Bonds payable	226,000	4,275,780	19,721,206
Other liability	-	558	25,253
OPEB liability	-	5,366	2,014,811
Total liabilities	<u>534,428</u>	<u>4,543,244</u>	<u>31,074,319</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue	<u>-</u>	<u>-</u>	<u>15,598,437</u>
NET POSITION			
Net investment in capital assets	1,837,289	6,503,575	74,706,014
Restricted for:			
Capital projects	-	-	645,294
Debt service	291,591	-	1,111,343
Unrestricted	760,193	1,107,592	50,744,397
Total net position	<u>\$ 2,889,073</u>	<u>\$ 7,611,167</u>	<u>\$ 127,207,048</u>

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF ACTIVITIES
NONMAJOR COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2013**

	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	\$ 1,537,523	\$ 336,277	\$ 2,097,686	\$ 914,258	\$ 223,680	\$ 100,996
PROGRAM REVENUES						
Charges for services	2,350	41,805	30,224	-	-	-
Operating grants and contributions	71,933	-	112,001	-	2,710	-
Capital grants and contributions	<u>16,978</u>	<u>9,413</u>	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>55,457</u>
Total program revenues	<u>91,261</u>	<u>51,218</u>	<u>142,225</u>	<u>-</u>	<u>52,710</u>	<u>55,457</u>
Net program (expenses) revenues	<u>(1,446,262)</u>	<u>(285,059)</u>	<u>(1,955,461)</u>	<u>(914,258)</u>	<u>(170,970)</u>	<u>(45,539)</u>
GENERAL REVENUES						
Property taxes	1,433,752	241,925	2,312,766	950,337	248,689	173,650
Grants and contributions not restricted to specific program	120,054	24,108	56,350	34,155	24,989	11,250
Investment earnings	2,600	225	3,318	1,338	441	8
Gain on sale of capital assets	1	-	3,185	5,577	1,547	-
Miscellaneous revenue	<u>15,416</u>	<u>-</u>	<u>1,819</u>	<u>-</u>	<u>-</u>	<u>1,304</u>
Total general revenues	<u>1,571,823</u>	<u>266,258</u>	<u>2,377,438</u>	<u>991,407</u>	<u>275,666</u>	<u>186,212</u>
Change in net position	125,561	(18,801)	421,977	77,149	104,696	140,673
Net position beginning of year as restated	<u>732,792</u>	<u>422,925</u>	<u>2,491,384</u>	<u>1,453,416</u>	<u>779,259</u>	<u>729,513</u>
Net position end of year	<u>\$ 858,353</u>	<u>\$ 404,124</u>	<u>\$ 2,913,361</u>	<u>\$ 1,530,565</u>	<u>\$ 883,955</u>	<u>\$ 870,186</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
\$ 310,323	\$ 380,324	\$ 318,885	\$ 709,940	\$ 224,644	\$ 2,559,713	\$ 505,603	\$ 436,537	\$ 385,215
2,080	-	3,471	-	-	25,263	-	-	-
6,000	-	-	21	6,989	-	-	-	-
-	8,000	-	207,306	-	904,016	44,933	-	-
8,080	8,000	3,471	207,327	6,989	929,279	44,933	-	-
(302,243)	(372,324)	(315,414)	(502,613)	(217,655)	(1,630,434)	(460,670)	(436,537)	(385,215)
290,815	465,721	487,192	757,713	229,693	3,847,217	578,865	532,486	469,426
33,587	18,042	33,084	38,089	8,632	33,080	18,124	6,743	3,086
388	3,380	783	924	340	29,345	364	1,093	-
-	-	-	-	-	-	11,569	-	-
-	6,318	-	-	-	-	78,000	1,322	-
324,790	493,461	521,059	796,726	238,665	3,909,642	686,922	541,644	472,512
22,547	121,137	205,645	294,113	21,010	2,279,208	226,252	105,107	87,297
1,276,058	4,107,615	1,045,411	1,093,054	497,661	17,721,045	3,719,495	1,617,075	1,338,292
<u>\$ 1,298,605</u>	<u>\$ 4,228,752</u>	<u>\$ 1,251,056</u>	<u>\$ 1,387,167</u>	<u>\$ 518,671</u>	<u>\$ 20,000,253</u>	<u>\$ 3,945,747</u>	<u>\$ 1,722,182</u>	<u>\$ 1,425,589</u>

continued

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF ACTIVITIES
NONMAJOR COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2013**

	<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 of Ward 1</u>	<u>No. 7 of Ward 2</u>
EXPENSES	3,115,917	\$ 2,614,528	\$ 9,215	\$ 740,549	\$ 6,557
PROGRAM REVENUES					
Charges for services	175,207	57,209	-	8,435	-
Operating grants and contributions	-	-	-	-	-
Capital grants and contributions	-	-	-	55,334	-
Total program revenues	<u>175,207</u>	<u>57,209</u>	<u>-</u>	<u>63,769</u>	<u>-</u>
Net program (expenses) revenues	<u>(2,940,710)</u>	<u>(2,557,319)</u>	<u>(9,215)</u>	<u>(676,780)</u>	<u>(6,557)</u>
GENERAL REVENUES					
Property taxes	3,401,966	3,452,841	-	990,495	-
Grants and contributions not restricted to specific program	390	1,250	-	20,635	-
Investment earnings	4,125	3,935	(4)	1,291	1
Gain on sale of capital assets	-	294	-	8,479	-
Miscellaneous revenue	<u>17,135</u>	<u>3,830</u>	<u>-</u>	<u>538</u>	<u>-</u>
Total general revenues	<u>3,423,616</u>	<u>3,462,150</u>	<u>(4)</u>	<u>1,021,438</u>	<u>1</u>
Change in net position	482,906	904,831	(9,219)	344,658	(6,556)
Net position beginning of year as restated	<u>11,144,704</u>	<u>7,776,666</u>	<u>146,008</u>	<u>4,458,925</u>	<u>109,046</u>
Net position end of year	<u>\$ 11,627,610</u>	<u>\$ 8,681,497</u>	<u>\$ 136,789</u>	<u>\$ 4,803,583</u>	<u>\$ 102,490</u>

Community Center and Playground District			Sewer District			Calcasieu Parish Communications District	Calcasieu Parish Coroner
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		
\$ 17,509	\$ 112,046	\$ 355,716	\$ -	\$ 2,427	\$ 5,720	\$ 2,982,409	\$ 837,636
15,891	9,236	21,595	-	-	5,100	2,327,701	492,730
-	-	4,916	-	-	-	447,851	425,000
-	700	-	-	-	-	-	-
15,891	9,936	26,511	-	-	5,100	2,775,552	917,730
(1,618)	(102,110)	(329,205)	-	(2,427)	(620)	(206,857)	80,094
-	163,335	575,381	-	-	-	-	-
-	3,265	6,760	-	-	-	-	-
21	14	3,365	(6)	(5)	(8)	(880)	(33)
-	-	-	-	-	-	6,236	-
-	30	11,720	-	-	-	990	-
21	166,644	597,226	(6)	(5)	(8)	6,346	(33)
(1,597)	64,534	268,021	(6)	(2,432)	(628)	(200,511)	80,061
25,811	575,634	3,643,037	28,804	98,225	11,731	7,390,464	73,563
\$ 24,214	\$ 640,168	\$ 3,911,058	\$ 28,798	\$ 95,793	\$ 11,103	\$ 7,189,953	\$ 153,624

continued

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF ACTIVITIES
NONMAJOR COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2013**

	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	\$ 9,841,946	\$ 7,749	\$ 108,498	\$ 602,100	\$ 44,974
PROGRAM REVENUES					
Charges for services	4,263,086	16,051	108,682	608,698	39,610
Operating grants and contributions	6,055,200	-	-	65,832	-
Capital grants and contributions	-	-	-	-	-
Total program revenues	<u>10,318,286</u>	<u>16,051</u>	<u>108,682</u>	<u>674,530</u>	<u>39,610</u>
Net program (expenses) revenues	<u>476,340</u>	<u>8,302</u>	<u>184</u>	<u>72,430</u>	<u>(5,364)</u>
GENERAL REVENUES					
Property taxes	-	-	-	-	-
Grants and contributions not restricted to specific program	-	-	-	-	-
Investment earnings	7,474	44	-	279	31
Gain on sale of capital assets	10,050	-	-	-	-
Miscellaneous revenue	-	-	-	-	75
Total general revenues	<u>17,524</u>	<u>44</u>	<u>-</u>	<u>279</u>	<u>106</u>
Change in net position	493,864	8,346	184	72,709	(5,258)
Net position beginning of year as restated	<u>3,599,297</u>	<u>81,317</u>	<u>1,904</u>	<u>1,285,618</u>	<u>58,466</u>
Net position end of year	<u>\$ 4,093,161</u>	<u>\$ 89,663</u>	<u>\$ 2,088</u>	<u>\$ 1,358,327</u>	<u>\$ 53,208</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>
\$ 2,188,179	\$ 1,062,822	\$ 77,262	\$ 225,230	\$ 575,922	\$ 1,586,514	\$ 912,009
2,419,621	821,985	58,149	178,810	613,393	1,658,913	748,385
-	-	-	-	-	-	-
<u>200,030</u>	<u>-</u>	<u>1,157,878</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>2,619,651</u>	<u>821,985</u>	<u>1,216,027</u>	<u>178,810</u>	<u>613,393</u>	<u>1,658,913</u>	<u>748,385</u>
<u>431,472</u>	<u>(240,837)</u>	<u>1,138,765</u>	<u>(46,420)</u>	<u>37,471</u>	<u>72,399</u>	<u>(163,624)</u>
-	263,101	-	-	-	348,653	234,577
-	-	-	-	-	6,107	-
4,910	948	2,261	297	3,489	9,172	531
-	1,298	-	-	-	(17,051)	-
<u>-</u>	<u>9,910</u>	<u>25</u>	<u>30,066</u>	<u>18,757</u>	<u>19,925</u>	<u>17,374</u>
<u>4,910</u>	<u>275,257</u>	<u>2,286</u>	<u>30,363</u>	<u>22,246</u>	<u>366,806</u>	<u>252,482</u>
436,382	34,420	1,141,051	(16,057)	59,717	439,205	88,858
<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>8,863,737</u>	<u>1,449,119</u>
<u>\$ 12,001,593</u>	<u>\$ 2,476,755</u>	<u>\$ 3,107,535</u>	<u>\$ 365,113</u>	<u>\$ 1,673,200</u>	<u>\$ 9,302,942</u>	<u>\$ 1,537,977</u>

continued

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF ACTIVITIES
NONMAJOR COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2013**

	Waterworks District		Total Nonmajor Component Units
	No. 7 of Wards 6 & 4	No. 14 of Ward 5	
EXPENSES	\$ 732,935	\$ 847,193	\$ 40,655,166
PROGRAM REVENUES			
Charges for services	484,707	200,983	15,439,370
Operating grants and contributions	-	-	7,198,453
Capital grants and contributions	-	479,978	3,190,023
Total program revenues	<u>484,707</u>	<u>680,961</u>	<u>25,827,846</u>
Net program (expenses) revenues	<u>(248,228)</u>	<u>(166,232)</u>	<u>(14,827,320)</u>
GENERAL REVENUES			
Property taxes	302,708	553,485	23,306,789
Grants and contributions not restricted to specific program	58,428	-	560,208
Investment earnings	1,269	1,135	88,203
Gain on sale of capital assets	-	-	31,185
Miscellaneous revenue	<u>2,339</u>	<u>8,263</u>	<u>245,156</u>
Total general revenues	<u>364,744</u>	<u>562,883</u>	<u>24,231,541</u>
Change in net position	116,516	396,651	9,404,221
Net position beginning of year as restated	<u>2,772,557</u>	<u>7,214,516</u>	<u>117,802,827</u>
Net position end of year	<u>\$ 2,889,073</u>	<u>\$ 7,611,167</u>	<u>\$ 127,207,048</u>

CALCASIEU PARISH POLICE JURY
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY SOURCE (1)
DECEMBER 31, 2013

	<u>2013</u>
Governmental funds capital assets:	
Land and right-of-way	\$ 17,544,546
Buildings	93,881,643
Improvements other than buildings	33,483,980
Roads	383,317,282
Bridges	11,887,348
Equipment	32,990,093
Construction in progress	<u>16,852,520</u>
 Total governmental funds capital assets	 <u><u>\$ 589,957,412</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 \$494,595 (\$90,718 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 \$80,008,562 (inclusive of \$90,718) 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, 2013

<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	11,349,354	843,978	-
Finance	-	-	-	-
Facility Management	1,120,500	4,713,905	11,759,247	-
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	13,335,729	-
Public safety:				
Office of Emergency Preparedness	-	-	-	-
Office of Juvenile Justice Services	137,725	2,939,096	364,881	-
Animal Control	-	996,390	-	-
Fire protection	18,000	219,940	552,312	-
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	21,356,084	1,720,262	-
Public works	4,575,365	5,656,690	2,162,106	383,317,282
Sanitation	-	-	487,768	-
Health and welfare	417,084	9,867,036	680,187	-
Culture and recreation	8,041,772	28,630,431	15,072,887	-
Economic development	<u>-</u>	<u>560,258</u>	<u>25,041</u>	-
 Total governmental funds capital assets allocated to functions	 <u>\$ 17,544,546</u>	 <u>\$ 93,881,643</u>	 <u>\$ 33,483,980</u>	 <u>\$ 383,317,282</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 \$494,595 (\$90,718 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 \$80,008,562 (inclusive of \$90,718) is included in the statement of net position.

<u>Bridges</u>	<u>Equipment</u>	<u>Total</u>
-	125,974	14,185,856
-	136,097	136,097
-	966,866	18,560,518
-	47,917	47,917
-	561,566	12,743,917
-	38,171	38,171
-	227,967	227,967
-	<u>984,189</u>	<u>2,243,000</u>
-	3,088,747	48,183,443
-	1,530,459	1,530,459
-	394,223	3,835,925
-	993,387	1,989,777
-	1,349,719	2,139,971
-	1,380,251	18,975,862
-	<u>284,156</u>	<u>1,099,049</u>
-	5,932,195	29,571,043
11,887,348	14,419,813	422,018,604
-	244,958	732,726
-	2,661,450	13,625,757
-	6,082,767	57,827,857
-	<u>560,163</u>	<u>1,145,462</u>
<u>\$ 11,887,348</u>	<u>\$ 32,990,093</u>	\$ 573,104,892
		<u>16,852,520</u>
		<u>\$ 589,957,412</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, 2013

<u>Function and Activity</u>	Governmental Funds Capital Assets			Governmental Funds Capital Assets
	<u>January 1, 2013</u>	<u>Additions</u>	<u>Deletions</u>	<u>December 31, 2013</u>
General government:				
Administrative	\$ 14,180,480	\$ 5,376	\$ -	\$ 14,185,856
Finance	124,303	11,794	-	136,097
Facility Management	17,012,216	1,857,738	81,481	18,788,473
Human Resources	47,918	-	-	47,918
Judicial	12,928,999	8,622	193,704	12,743,917
Elections	57,267	-	19,096	38,171
Cable Access Channel	227,967	-	-	227,967
Other	<u>2,216,123</u>	<u>61,625</u>	<u>34,747</u>	<u>2,243,001</u>
Total general government	46,795,273	1,945,155	329,028	48,411,400
Public safety:				
Office of Emergency Preparedness	1,421,737	132,475	23,753	1,530,459
Office of Juvenile Justice Services	4,251,128	105,043	441,262	3,914,909
Animal Control	1,847,940	168,366	-	2,016,306
Fire protection	1,570,603	607,589	12,025	2,166,167
Correctional institution	18,975,862	-	-	18,975,862
Other	<u>1,063,099</u>	<u>35,950</u>	<u>-</u>	<u>1,099,049</u>
Total public safety	29,130,369	1,049,423	477,040	29,702,752
Public works	429,667,735	7,838,060	1,822,533	435,683,262
Sanitation	633,605	124,560	25,439	732,726
Health and welfare	13,344,188	340,006	37,783	13,646,411
Culture and recreation	56,316,066	4,926,427	607,093	60,635,400
Economic development	<u>11,617,292</u>	<u>1,158,050</u>	<u>11,629,881</u>	<u>1,145,461</u>
Total other functions	<u>511,578,886</u>	<u>14,387,103</u>	<u>14,122,729</u>	<u>511,843,260</u>
Total governmental funds capital assets allocated to functions	<u>\$ 587,504,528</u>	<u>\$ 17,381,681</u>	<u>\$ 14,928,797</u>	<u>\$ 589,957,412</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 \$494,595 (\$90,718 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 \$80,008,562 (inclusive of \$90,718) 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

CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
BALANCE SHEET
DECEMBER 31, 2013

	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	\$ 140,944	\$ 98,623	\$ 443,889	\$ 213,396	\$ 98,078
Investments	453,851	318,165	1,431,897	688,372	316,379
Receivables (net of allowances for uncollectibles):					
Taxes	1,361,945	279,730	2,305,214	881,668	251,266
Interest receivable	1,114	598	2,936	1,346	588
Intergovernmental receivable	-	5,123	-	-	-
Due from primary government	-	-	-	-	-
Prepaid items	83,824	12,379	70,050	721	2,205
Other receivables	13,611	-	-	-	-
Total assets	<u>\$ 2,055,289</u>	<u>\$ 714,618</u>	<u>\$ 4,253,986</u>	<u>\$ 1,785,503</u>	<u>\$ 668,516</u>
LIABILITIES AND FUND BALANCE					
Liabilities:					
Accounts payable	386,369	2,143	13,017	34,762	12,509
Accrued liabilities	27,715	2,836	37,471	-	-
Due to primary government	-	-	-	-	-
Intergovernmental payable	-	-	-	-	-
Retainage payable	-	-	-	-	5,189
Other liabilities	-	-	-	-	-
Total liabilities	<u>414,084</u>	<u>4,979</u>	<u>50,488</u>	<u>34,762</u>	<u>17,698</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes	<u>1,381,153</u>	<u>280,855</u>	<u>2,316,958</u>	<u>988,707</u>	<u>252,843</u>
Fund balances:					
Nonspendable	83,824	12,379	70,050	721	2,205
Restricted for:					
Debt Service	28,753	61,077	29,975	-	-
Capital Improvement	-	-	-	-	-
Unassigned	<u>147,475</u>	<u>355,328</u>	<u>1,786,515</u>	<u>761,313</u>	<u>395,770</u>
Total fund balances	<u>260,052</u>	<u>428,784</u>	<u>1,886,540</u>	<u>762,034</u>	<u>397,975</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 2,055,289</u>	<u>\$ 714,618</u>	<u>\$ 4,253,986</u>	<u>\$ 1,785,503</u>	<u>\$ 668,516</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
\$ 127,047	\$ 147,525	\$ 195,558	\$ 200,076	\$ 45,759	\$ 162,917
409,830	474,916	630,318	645,276	147,611	525,539
180,274	286,636	497,657	720,109	241,528	576,851
744	934	1,188	1,250	302	1,006
-	-	-	13	-	-
-	-	-	158,245	-	1,941
17,619	19,582	19,604	10,211	12,994	-
-	-	-	-	-	-
<u>\$ 735,514</u>	<u>\$ 929,593</u>	<u>\$ 1,344,325</u>	<u>\$ 1,735,180</u>	<u>\$ 448,194</u>	<u>\$ 1,268,254</u>
1,824	3,967	8,152	24,307	1,142	7,441
-	2,326	3,641	7,091	2,231	3,707
-	-	-	140,834	-	-
-	657	-	-	5,123	898
5,218	-	-	-	-	-
-	-	-	-	-	-
<u>7,042</u>	<u>6,950</u>	<u>11,793</u>	<u>172,232</u>	<u>8,496</u>	<u>12,046</u>
<u>180,651</u>	<u>287,422</u>	<u>499,958</u>	<u>730,265</u>	<u>242,499</u>	<u>577,153</u>
17,619	19,582	19,604	10,211	12,994	1,941
-	-	52,709	-	-	-
-	-	-	-	-	10,622
<u>530,202</u>	<u>615,639</u>	<u>760,261</u>	<u>822,472</u>	<u>184,205</u>	<u>666,492</u>
<u>547,821</u>	<u>635,221</u>	<u>832,574</u>	<u>832,683</u>	<u>197,199</u>	<u>679,055</u>
<u>\$ 735,514</u>	<u>\$ 929,593</u>	<u>\$ 1,344,325</u>	<u>\$ 1,735,180</u>	<u>\$ 448,194</u>	<u>\$ 1,268,254</u>

continued

CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
BALANCE SHEET
DECEMBER 31, 2013

	<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	\$ 283,127	\$ 863,420	\$ 4,752	\$ 406,662	\$ 1,571
Investments	913,391	2,783,285	15,329	1,311,809	5,067
Receivables (net of allowances for uncollectibles):					
Taxes	3,400,662	3,129,882	-	1,108,865	-
Interest receivable	2,030	5,447	28	2,462	9
Intergovernmental receivable	-	-	-	-	-
Due from primary government	-	-	-	-	-
Prepaid items	5,681	59,672	-	11,593	-
Other receivables	12,051	-	-	-	-
Total assets	<u>\$ 4,616,942</u>	<u>\$ 6,841,706</u>	<u>\$ 20,109</u>	<u>\$ 2,841,391</u>	<u>\$ 6,647</u>
LIABILITIES AND FUND BALANCE					
Liabilities:					
Accounts payable	\$ 37,675	\$ 25,657	\$ -	\$ 45,332	\$ -
Accrued liabilities	24,016	28,442	-	1,843	-
Due to primary government	-	-	-	-	-
Intergovernmental payable	-	-	-	2,530	4,806
Retainage payable	-	-	-	3,603	-
Other liabilities	-	400	-	-	-
Total liabilities	<u>61,691</u>	<u>54,499</u>	<u>-</u>	<u>53,308</u>	<u>4,806</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes	<u>3,444,708</u>	<u>3,133,581</u>	<u>-</u>	<u>1,124,502</u>	<u>-</u>
Fund balances:					
Nonspendable	5,681	59,672	-	11,593	-
Restricted for:					
Debt Service	170,833	-	-	-	-
Capital Improvement	-	-	-	-	-
Unassigned	<u>934,029</u>	<u>3,593,954</u>	<u>20,109</u>	<u>1,651,988</u>	<u>1,841</u>
Total fund balances	<u>1,110,543</u>	<u>3,653,626</u>	<u>20,109</u>	<u>1,663,581</u>	<u>1,841</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 4,616,942</u>	<u>\$ 6,841,706</u>	<u>\$ 20,109</u>	<u>\$ 2,841,391</u>	<u>\$ 6,647</u>

Community Center and Plygrd. Dist.		Sewer District		Calcasieu Parish Communications District	Calcasieu Parish Coroner
No. 5 of Ward 5	No. 1 of Ward 6	No. 9 of Ward 1	No. 12 of Ward 4		
\$ -	\$ 140,100	\$ 6,805	\$ 6,146	\$ 922,919	\$ 22,703
-	451,933	21,953	19,826	2,977,150	73,234
-	157,318	-	-	-	-
-	827	40	36	5,433	87
-	-	-	-	57,221	41,898
-	-	-	-	-	-
-	3,035	-	-	30,648	4,460
-	-	-	-	324,521	1,049
<u>\$ -</u>	<u>\$ 753,213</u>	<u>\$ 28,798</u>	<u>\$ 26,008</u>	<u>\$ 4,317,892</u>	<u>\$ 143,431</u>
\$ -	\$ 1,974	\$ -	\$ -	\$ 36,335	\$ 17,149
-	-	-	-	40,223	8,638
56	-	-	-	-	-
1,230	6,222	-	-	-	-
-	-	-	-	-	-
-	100	-	-	-	-
<u>1,286</u>	<u>8,296</u>	<u>-</u>	<u>-</u>	<u>76,558</u>	<u>25,787</u>
-	157,182	-	-	-	-
-	3,035	-	-	30,648	4,460
-	-	-	-	-	-
-	-	-	-	-	-
<u>(1,286)</u>	<u>584,700</u>	<u>28,798</u>	<u>26,008</u>	<u>4,210,686</u>	<u>113,184</u>
<u>(1,286)</u>	<u>587,735</u>	<u>28,798</u>	<u>26,008</u>	<u>4,241,334</u>	<u>117,644</u>
<u>\$ -</u>	<u>\$ 753,213</u>	<u>\$ 28,798</u>	<u>\$ 26,008</u>	<u>\$ 4,317,892</u>	<u>\$ 143,431</u>

**CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
RECONCILIATION OF THE BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2013**

	Fire Protection District		
	No. 1 of Ward 1	No. 1 of Ward 2	No. 2 of Ward 4
Fund balances - total governmental funds	\$ 260,052	\$ 428,784	\$ 1,886,540
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	3,275,554	2,208,165	2,943,185
Less accumulated depreciation	(1,784,008)	(833,423)	(1,465,361)
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	(715,000)	(1,445,000)	(315,000)
Deferred premium and discount	-	9,217	-
Deferred amount on refunding	-	60,705	-
Capital lease obligations	-	-	-
Compensated absences	-	-	(19,365)
Accrued interest payable	(11,164)	(21,552)	(4,273)
Other liabilities	-	-	-
OPEB liability	(166,631)	-	(112,365)
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.			
	(450)	(2,772)	-
Net position of governmental activities	\$ 858,353	\$ 404,124	\$ 2,913,361
Total liabilities, deferred inflows of resources and fund balances			

Fire Protection District					Gravity Drainage District		
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
\$ 762,034	\$ 397,975	\$ 547,821	\$ 635,221	\$ 832,574	\$ 832,683	\$ 197,199	\$ 679,055
1,851,603 (1,052,071)	1,408,914 (427,732)	805,258 (482,893)	1,773,046 (1,091,085)	1,971,729 (1,201,930)	1,262,678 (654,712)	506,752 (178,186)	3,891,840 (587,286)
-	-	-	-	-	-	-	-
-	-	-	-	(345,000)	-	-	-
-	-	-	-	-	-	-	-
-	(490,059)	-	-	-	-	-	-
-	-	-	(1,643)	-	(1,777)	(1,492)	(827)
-	(5,143)	-	-	(5,116)	-	-	-
-	-	-	-	-	(669)	-	(437)
-	-	-	(16,178)	-	(51,036)	(5,582)	(36,598)
(31,001)	-	-	(756)	(1,201)	-	(20)	-
<u>\$ 1,530,565</u>	<u>\$ 883,955</u>	<u>\$ 870,186</u>	<u>\$ 1,298,605</u>	<u>\$ 1,251,056</u>	<u>\$ 1,387,167</u>	<u>\$ 518,671</u>	<u>\$ 3,945,747</u>

continued

**CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
RECONCILIATION OF THE BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2013**

	<u>Recreation District</u>			Community Center & Playground District No. 4 of Ward 1
	<u>No. 1 of Ward 3</u>	<u>No. 1 of Ward 4</u>	<u>No. 1 of Ward 8</u>	
Fund balances - total governmental funds	\$ 1,110,543	\$ 3,653,626	\$ 20,109	\$ 1,663,581
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	17,078,702	8,088,374	205,573	6,008,608
Less accumulated depreciation	(4,179,423)	(2,722,497)	(88,893)	(1,488,312)
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	(2,180,000)	-	-	(1,365,000)
Deferred premium and discount	23,181			
Deferred amount on refunding	(8,823)			
Compensated absences	(14,687)	(23,452)	-	(287)
Accrued interest payable	(20,023)	-	-	(10,331)
Other liabilities	(4,960)	(2,008)	-	(357)
OPEB liability	(176,687)	(310,491)	-	(4,319)
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>(213)</u>	<u>(2,055)</u>	<u>-</u>	<u>-</u>
Net position of governmental activities	<u>\$ 11,627,610</u>	<u>\$ 8,681,497</u>	<u>\$ 136,789</u>	<u>\$ 4,803,583</u>

Community Center and Playground District			Sewer District		Calcasieu Parish Communications District	Calcasieu Parish Coroner
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		
\$ 1,841	\$ (1,286)	\$ 587,735	\$ 28,798	\$ 26,008	\$ 4,241,334	\$ 117,644
142,621 (41,972)	38,390 (12,890)	128,926 (76,493)	-	121,364 (51,579)	5,439,397 (2,232,304)	-
-	-	-	-	-	-	101,275
-	-	-	-	-	-	-
-	-	-	-	-	(28,246)	(9,371)
-	-	-	-	-	-	-
-	-	-	-	-	(2,743)	-
-	-	-	-	-	(188,800)	(55,924)
-	-	-	-	-	(38,685)	-
<u>\$ 102,490</u>	<u>\$ 24,214</u>	<u>\$ 640,168</u>	<u>\$ 28,798</u>	<u>\$ 95,793</u>	<u>\$ 7,189,953</u>	<u>\$ 153,624</u>

CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2013

	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	\$ 1,433,752	\$ 241,925	\$ 2,312,766	\$ 950,337	\$ 248,689
Intergovernmental revenues	208,690	33,521	168,351	34,155	74,989
Charges for services	2,350	41,805	30,224	-	2,710
Fines and forfeitures	-	-	-	-	-
Investment income	2,600	225	3,318	1,338	441
Sale of assets	1	-	3,674	5,577	3,375
Donations	275	-	-	-	-
Miscellaneous revenues	15,416	-	1,819	-	-
Total revenues	<u>1,663,084</u>	<u>317,476</u>	<u>2,520,152</u>	<u>991,407</u>	<u>330,204</u>
EXPENDITURES					
General government	-	-	-	-	-
Public safety	1,737,287	176,247	1,920,694	771,327	867,350
Public works	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Capital outlay	-	-	-	-	51,892
Debt service:					
Principal retirement	125,000	90,000	140,000	-	-
Interest and fiscal charges	33,858	53,322	51,210	-	-
Bond issuance cost	-	-	-	-	-
Total expenditures	<u>1,896,145</u>	<u>319,569</u>	<u>2,111,904</u>	<u>771,327</u>	<u>919,242</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(233,061)</u>	<u>(2,093)</u>	<u>408,248</u>	<u>220,080</u>	<u>(589,038)</u>
OTHER FINANCING SOURCES (USES)					
Refunding debt issuance	-	-	-	-	-
Bond proceeds	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-
Discount on refunded debt	-	-	-	-	-
Capital leases	-	-	-	-	-
Bond issuance cost	-	-	-	-	-
Net change in fund balances	(233,061)	(2,093)	408,248	220,080	(589,038)
Fund balance at beginning of year	<u>493,113</u>	<u>430,877</u>	<u>1,478,292</u>	<u>541,954</u>	<u>987,013</u>
Fund balance at end of year	<u>\$ 260,052</u>	<u>\$ 428,784</u>	<u>\$ 1,886,540</u>	<u>\$ 762,034</u>	<u>\$ 397,975</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
\$ 173,650	\$ 290,815	\$ 487,192	\$ 757,713	\$ 229,693	\$ 578,865
66,707	39,587	33,084	245,416	15,621	63,057
-	2,080	3,471	-	-	-
-	-	-	-	-	-
8	388	783	924	340	364
-	-	21	29,471	-	11,569
-	-	-	-	-	-
1,304	-	-	-	-	78,000
<u>241,669</u>	<u>332,870</u>	<u>524,551</u>	<u>1,033,524</u>	<u>245,654</u>	<u>731,855</u>
-	-	-	-	-	-
143,233	287,539	407,489	-	-	-
-	-	-	665,252	197,189	378,933
-	-	-	-	-	-
-	-	-	211,549	-	23,515
-	-	75,000	-	-	-
-	-	28,764	-	-	-
-	-	-	-	-	-
<u>143,233</u>	<u>287,539</u>	<u>511,253</u>	<u>876,801</u>	<u>197,189</u>	<u>402,448</u>
-	-	-	-	-	-
98,436	45,331	13,298	156,723	48,465	329,407
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>98,436</u>	<u>45,331</u>	<u>13,298</u>	<u>156,723</u>	<u>48,465</u>	<u>329,407</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>
<u>\$ 547,821</u>	<u>\$ 635,221</u>	<u>\$ 832,574</u>	<u>\$ 832,683</u>	<u>\$ 197,199</u>	<u>\$ 679,055</u>

continued

CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2013

	Recreation District			Community Center and Playground District	
	No. 1 of Ward 3	No. 1 of Ward 4	No. 1 of Ward 8	No. 4 of Ward 1	No. 7 of Ward 2
REVENUES					
Taxes:					
Ad valorem	\$ 3,401,966	\$ 3,452,841	\$ -	\$ 990,495	\$ -
Intergovernmental revenues	-	-	-	75,969	-
Charges for services	137,367	57,209	-	8,435	-
Fines and forfeitures	-	-	-	-	-
Investment income	4,125	3,935	(4)	1,291	1
Sale of assets	-	294	-	8,479	-
Donations	390	1,250	-	-	-
Miscellaneous revenues	17,586	3,830	-	538	-
Total revenues	<u>3,561,434</u>	<u>3,519,359</u>	<u>(4)</u>	<u>1,085,207</u>	<u>1</u>
EXPENDITURES					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Culture and recreation	2,397,350	2,363,571	-	505,910	910
Capital outlay	-	127,428	-	307,444	-
Debt service:					
Principal retirement	1,035,000	-	-	135,000	-
Interest and fiscal charges	90,896	-	-	34,300	-
Bond issuance cost	-	-	-	-	-
Total expenditures	<u>3,523,246</u>	<u>2,490,999</u>	<u>-</u>	<u>982,654</u>	<u>910</u>
Excess (deficiency) of revenues over (under) expenditures	<u>38,188</u>	<u>1,028,360</u>	<u>(4)</u>	<u>102,553</u>	<u>(909)</u>
OTHER FINANCING SOURCES (USES)					
Refunding debt issuance	-	-	-	-	-
Bond proceeds	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-
Discount on refunded debt	-	-	-	-	-
Capital leases	-	-	-	-	-
Bond issuance cost	-	-	-	-	-
Net change in fund balances	38,188	1,028,360	(4)	102,553	(909)
Fund balance at beginning of year	<u>1,072,355</u>	<u>2,625,266</u>	<u>20,113</u>	<u>1,561,028</u>	<u>2,750</u>
Fund balance at end of year	<u>\$ 1,110,543</u>	<u>\$ 3,653,626</u>	<u>\$ 20,109</u>	<u>\$ 1,663,581</u>	<u>\$ 1,841</u>

Community Center and Playground District		Sewer District		Calcasieu Parish Communications District	Calcasieu Parish Coroner
No. 5 of Ward 5	No. 1 of Ward 6	No. 9 of Ward 1	No. 12 of Ward 4		
\$ -	\$ 163,335	\$ -	\$ -	\$ -	\$ -
15,891	3,965	-	-	447,851	425,000
-	9,236	-	-	2,327,701	424,519
-	-	-	-	-	-
21	14	(6)	(5)	(880)	(33)
-	-	-	-	990	-
-	-	-	-	-	-
-	30	-	-	6,236	-
<u>15,912</u>	<u>176,580</u>	<u>(6)</u>	<u>(5)</u>	<u>2,781,898</u>	<u>849,486</u>
-	-	-	-	-	830,601
-	-	-	-	2,549,682	-
-	-	-	-	-	-
17,509	108,041	-	-	-	-
-	-	-	-	67,870	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>17,509</u>	<u>108,041</u>	<u>-</u>	<u>-</u>	<u>2,617,552</u>	<u>830,601</u>
<u>(1,597)</u>	<u>68,539</u>	<u>(6)</u>	<u>(5)</u>	<u>164,346</u>	<u>18,885</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>(1,597)</u>	<u>68,539</u>	<u>(6)</u>	<u>(5)</u>	<u>164,346</u>	<u>18,885</u>
<u>311</u>	<u>519,196</u>	<u>28,804</u>	<u>26,013</u>	<u>4,076,988</u>	<u>98,759</u>
<u>\$ (1,286)</u>	<u>\$ 587,735</u>	<u>\$ 28,798</u>	<u>\$ 26,008</u>	<u>\$ 4,241,334</u>	<u>\$ 117,644</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, 2013**

	Fire Protection District	
	No. 1 of Ward 1	No. 1 of Ward 2
Net change in fund balances - total governmental funds	\$ (233,061)	\$ (2,093)
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	378,702	-
Depreciation expense	(110,279)	(101,238)
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.	-	-
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. This amount is the net effect of these differences in the treatment of long-term debt and related items.	125,000	85,021
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	534	(2,165)
Accrued interest payable	1,751	1,674
Capital lease payable	-	-
Compensated absences	-	-
Other liabilities	-	-
OPEB payable	(37,086)	-
Change in net position of governmental activities	\$ 125,561	\$ (18,801)

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>
\$ 408,248	\$ 220,080	\$ (589,038)	\$ 98,436	\$ 45,331	\$ 13,298	\$ 156,723	\$ 48,465	\$ 329,407
-	-	541,463	60,675	31,644	195,443	227,868	-	46,696
(142,135)	(111,930)	(62,452)	(18,735)	(51,459)	(79,645)	(41,871)	(49,953)	(150,328)
-	-	(1,828)	-	-	-	(41,850)	-	-
-	-	-	-	-	-	-	-	-
140,000	-	-	-	-	75,000	-	-	-
4,160	(31,001)	-	297	441	490	-	17,780	160
1,873	-	3,018	-	-	1,059	-	-	-
-	-	213,533	-	-	-	-	-	-
12,206	-	-	-	(579)	-	2,325	(48)	1,032
-	-	-	-	-	-	(151)	(20)	(73)
<u>(2,375)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,831)</u>	<u>-</u>	<u>(8,931)</u>	<u>4,786</u>	<u>(642)</u>
<u>\$ 421,977</u>	<u>\$ 77,149</u>	<u>\$ 104,696</u>	<u>\$ 140,673</u>	<u>\$ 22,547</u>	<u>\$ 205,645</u>	<u>\$ 294,113</u>	<u>\$ 21,010</u>	<u>\$ 226,252</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, 2013**

	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	\$ 38,188	\$ 1,028,360	\$ (4)	\$ 102,553
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	30,341	158,676	-	310,796
Depreciation expense	(581,924)	(230,093)	(9,215)	(202,373)
The net effect of various miscellaneous transactions involving capital assets such as sales, trade-ins, and donations, is to decrease net position				
	(451)	-	-	-
Because some revenues will not be collected for several months after year-end, they are not considered "available" revenues in the governmental funds.				
	-	-	-	-
The issuance of long-term debt (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. This amount is the net effect of these differences in the treatment of long-term debt and related items.				
	1,028,717	-	-	135,000
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.				
Accounts payable	5,030	1,837	-	-
Accrued interest payable	(3,429)	-	-	(492)
Capital lease payable	-	-	-	-
Compensated absences	(1,781)	(4,945)	-	559
Other liabilities	(866)	(433)	-	(128)
OPEB payable	(30,919)	(48,571)	-	(1,257)
Change in net position of governmental activities	<u>\$ 482,906</u>	<u>\$ 904,831</u>	<u>\$ (9,219)</u>	<u>\$ 344,658</u>

<u>Community and Playground District</u>			<u>Sewer District</u>		<u>Calcasieu Parish</u>	<u>Calcasieu Parish</u>
<u>No. 7 of</u>	<u>No. 5 of</u>	<u>No. 1 of</u>	<u>No. 9 of</u>	<u>No. 12 of</u>	<u>Communications</u>	<u>Coroner</u>
<u>Ward 2</u>	<u>Ward 5</u>	<u>Ward 6</u>	<u>Ward 1</u>	<u>Ward 4</u>	<u>District</u>	
\$ (909)	\$ (1,597)	\$ 68,539	\$ (6)	\$ (5)	\$ 164,346	\$ 18,885
-	-	-	-	-	18,709	-
(5,647)	-	(4,005)	-	(2,427)	(321,191)	-
-	-	-	-	-	-	-
-	-	-	-	-	-	68,211
-	-	-	-	-	-	-
-	-	-	-	-	(36,368)	682
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	(3,762)	2,069
-	-	-	-	-	(732)	-
-	-	-	-	-	(21,513)	(9,786)
<u>\$ (6,556)</u>	<u>\$ (1,597)</u>	<u>\$ 64,534</u>	<u>\$ (6)</u>	<u>\$ (2,432)</u>	<u>\$ (200,511)</u>	<u>\$ 80,061</u>

**CALCASIEU PARISH POLICE JURY
FIRE PROTECTION DISTRICT NO. 1 OF WARD 1
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2013**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
ASSETS			
Cash and cash equivalents	\$ 133,700	\$ 7,244	\$ 140,944
Investments	430,482	23,369	453,851
Receivables (net of allowances for uncollectibles):			
Taxes	1,205,399	156,546	1,361,945
Interest receivable	1,067	47	1,114
Prepaid items	83,824	-	83,824
Other receivables	<u>13,311</u>	<u>300</u>	<u>13,611</u>
Total assets	<u>\$ 1,867,783</u>	<u>\$ 187,506</u>	<u>\$ 2,055,289</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 386,369	\$ -	\$ 386,369
Accrued liabilities	<u>27,715</u>	<u>-</u>	<u>27,715</u>
Total liabilities	<u>414,084</u>	<u>-</u>	<u>414,084</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - property taxes	<u>1,222,400</u>	<u>158,753</u>	<u>1,381,153</u>
Fund balances:			
Nonspendable	83,824	-	83,824
Restricted	-	28,753	28,753
Unassigned	<u>147,475</u>	<u>-</u>	<u>147,475</u>
Total fund balances	<u>231,299</u>	<u>28,753</u>	<u>260,052</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,867,783</u>	<u>\$ 187,506</u>	<u>\$ 2,055,289</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, 2013**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
REVENUES			
Taxes:			
Ad valorem	\$ 1,268,346	\$ 165,406	\$ 1,433,752
Intergovernmental revenues	208,690	-	208,690
Charges for services	2,350	-	2,350
Investment income	2,290	310	2,600
Donations	275	-	275
Sale of assets	1	-	1
Miscellaneous revenue	<u>15,416</u>	<u>-</u>	<u>15,416</u>
Total revenues	<u>1,497,368</u>	<u>165,716</u>	<u>1,663,084</u>
EXPENDITURES			
Current:			
Public safety	1,737,287	-	1,737,287
Debt service:			
Principal retirement	-	125,000	125,000
Interest and fiscal charges	<u>-</u>	<u>33,858</u>	<u>33,858</u>
Total expenditures	<u>1,737,287</u>	<u>158,858</u>	<u>1,896,145</u>
Net change in fund balances	(239,919)	6,858	(233,061)
Fund balance at beginning of year	<u>471,218</u>	<u>21,895</u>	<u>493,113</u>
Fund balance at end of year	<u>\$ 231,299</u>	<u>\$ 28,753</u>	<u>\$ 260,052</u>

**CALCASIEU PARISH POLICE JURY
FIRE PROTECTION DISTRICT NO. 1 OF WARD 2
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2013**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
ASSETS			
Cash and cash equivalents	\$ 84,058	\$ 14,565	\$ 98,623
Investments	271,182	46,983	318,165
Receivables (net of allowances for uncollectibles):			
Taxes	141,223	138,507	279,730
Interest receivable	512	86	598
Due from other governments	5,123	-	5,123
Prepaid items	<u>12,379</u>	<u>-</u>	<u>12,379</u>
Total assets	<u>\$ 514,477</u>	<u>\$ 200,141</u>	<u>\$ 714,618</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 2,143	\$ -	\$ 2,143
Accrued liabilities	<u>2,836</u>	<u>-</u>	<u>2,836</u>
Total liabilities	<u>4,979</u>	<u>-</u>	<u>4,979</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - property taxes	<u>141,791</u>	<u>139,064</u>	<u>280,855</u>
Fund balances:			
Nonspendable	12,379	-	12,379
Restricted	-	61,077	61,077
Unassigned	<u>355,328</u>	<u>-</u>	<u>355,328</u>
Total fund balances	<u>367,707</u>	<u>61,077</u>	<u>428,784</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 514,477</u>	<u>\$ 200,141</u>	<u>\$ 714,618</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, 2013**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
REVENUES			
Taxes:			
Ad valorem	\$ 134,303	\$ 107,622	\$ 241,925
Intergovernmental revenues	33,521	-	33,521
Charges for services	41,805	-	41,805
Investment income	<u>172</u>	<u>53</u>	<u>225</u>
Total revenues	<u>209,801</u>	<u>107,675</u>	<u>317,476</u>
EXPENDITURES			
Current:			
Public safety	176,247	-	176,247
Debt service:			
Principal retirement	-	90,000	90,000
Interest and fiscal charges	<u>-</u>	<u>53,322</u>	<u>53,322</u>
Total expenditures	<u>176,247</u>	<u>143,322</u>	<u>319,569</u>
Net change in fund balances	33,554	(35,647)	(2,093)
Fund balance at beginning of year	<u>334,153</u>	<u>96,724</u>	<u>430,877</u>
Fund balance at end of year	<u>\$ 367,707</u>	<u>\$ 61,077</u>	<u>\$ 428,784</u>

**CALCASIEU PARISH POLICE JURY
FIRE PROTECTION DISTRICT NO. 2 OF WARD 4
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2013**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
ASSETS			
Cash and cash equivalents	\$ 436,555	\$ 7,334	\$ 443,889
Investments	1,408,239	23,658	1,431,897
Receivables (net of allowances for uncollectibles):			
Taxes	2,092,101	213,113	2,305,214
Interest receivable	2,892	44	2,936
Intergovernmental receivable	-	-	-
Prepaid items	<u>70,050</u>	<u>-</u>	<u>70,050</u>
Total assets	<u>\$ 4,009,837</u>	<u>\$ 244,149</u>	<u>\$ 4,253,986</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 13,017	\$ -	\$ 13,017
Accrued liabilities	<u>37,471</u>	<u>-</u>	<u>37,471</u>
Total liabilities	<u>50,488</u>	<u>-</u>	<u>50,488</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - property taxes	<u>2,102,784</u>	<u>214,174</u>	<u>2,316,958</u>
Fund balances:			
Nonspendable	70,050	-	70,050
Restricted	-	29,975	29,975
Unassigned	<u>1,786,515</u>	<u>-</u>	<u>1,786,515</u>
Total fund balances	<u>1,856,565</u>	<u>29,975</u>	<u>1,886,540</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 4,009,837</u>	<u>\$ 244,149</u>	<u>\$ 4,253,986</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, 2013**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
REVENUES			
Taxes:			
Ad valorem	\$ 2,150,502	\$ 162,264	\$ 2,312,766
Intergovernmental revenues	168,351	-	168,351
Charges for services	30,224	-	30,224
Investment income	3,186	132	3,318
Sale of assets	3,674	-	3,674
Miscellaneous revenue	1,819	-	1,819
Total revenues	<u>2,357,756</u>	<u>162,396</u>	<u>2,520,152</u>
EXPENDITURES			
Current:			
Public safety	1,920,694	-	1,920,694
Debt service:			
Principal retirement	-	140,000	140,000
Interest and fiscal charges	-	51,210	51,210
Total expenditures	<u>1,920,694</u>	<u>191,210</u>	<u>2,111,904</u>
Net change in fund balances	437,062	(28,814)	408,248
Fund balance at beginning of year	<u>1,419,503</u>	<u>58,789</u>	<u>1,478,292</u>
Fund balance at end of year	<u>\$ 1,856,565</u>	<u>\$ 29,975</u>	<u>\$ 1,886,540</u>

**CALCASIEU PARISH POLICE JURY
FIRE PROTECTION DISTRICT NO. 2 OF WARD 8
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2013**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
ASSETS			
Cash and cash equivalents	\$ 181,972	\$ 13,586	\$ 195,558
Investments	586,492	43,826	630,318
Receivables (net of allowances for uncollectibles):			
Taxes	388,944	108,713	497,657
Interest receivable	1,098	90	1,188
Prepaid items	<u>19,604</u>	<u>-</u>	<u>19,604</u>
Total assets	<u>\$ 1,178,110</u>	<u>\$ 166,215</u>	<u>\$ 1,344,325</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 8,152	\$ -	\$ 8,152
Accrued liabilities	<u>3,641</u>	<u>-</u>	<u>3,641</u>
Total liabilities	<u>11,793</u>	<u>-</u>	<u>11,793</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - property taxes	<u>390,737</u>	<u>109,221</u>	<u>499,958</u>
Fund balances:			
Nonspendable	19,604	-	19,604
Restricted	-	56,994	56,994
Unassigned	<u>755,976</u>	<u>-</u>	<u>755,976</u>
Total fund balances	<u>775,580</u>	<u>56,994</u>	<u>832,574</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,178,110</u>	<u>\$ 166,215</u>	<u>\$ 1,344,325</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, 2013**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
REVENUES			
Taxes:			
Ad valorem	\$ 379,539	\$ 107,653	\$ 487,192
Intergovernmental revenues	33,084	-	33,084
Charges for services	3,471	-	3,471
Investment income	517	266	783
Sale of assets	21	-	21
Total revenues	<u>416,632</u>	<u>107,919</u>	<u>524,551</u>
EXPENDITURES			
Current:			
Public safety	407,489	-	407,489
Debt service:			
Principal retirement	-	75,000	75,000
Interest and fiscal charges	-	28,764	28,764
Total expenditures	<u>407,489</u>	<u>103,764</u>	<u>511,253</u>
Net change in fund balances	9,143	4,155	13,298
Fund balance at beginning of year	<u>766,437</u>	<u>52,839</u>	<u>819,276</u>
Fund balance at end of year	<u>\$ 775,580</u>	<u>\$ 56,994</u>	<u>\$ 832,574</u>

**CALCASIEU PARISH POLICE JURY
GRAVITY DRAINAGE DISTRICT NO. 8 OF WARD 1
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2013**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
ASSETS			
Cash and cash equivalents	\$ 199,776	\$ 300	\$ 200,076
Investments	644,308	968	645,276
Receivables (net of allowances for uncollectibles):			
Taxes	720,109	-	720,109
Interest receivable	1,248	2	1,250
Intergovernmental receivable	13	-	13
Due from primary government	-	158,245	158,245
Prepaid expense	10,211	-	10,211
Total assets	<u>\$ 1,575,665</u>	<u>\$ 159,515</u>	<u>\$ 1,735,180</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 4,078	\$ 20,229	\$ 24,307
Accrued liabilities	7,091	-	7,091
Due to primary government	-	140,834	140,834
Total liabilities	<u>11,169</u>	<u>161,063</u>	<u>172,232</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - property taxes	<u>730,265</u>	<u>-</u>	<u>730,265</u>
Fund balances:			
Nonspendable	10,211	-	10,211
Unassigned	<u>824,020</u>	<u>(1,548)</u>	<u>822,472</u>
Total fund balances	<u>834,231</u>	<u>(1,548)</u>	<u>832,683</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,575,665</u>	<u>\$ 159,515</u>	<u>\$ 1,735,180</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, 2013**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
REVENUES			
Taxes:			
Ad valorem	\$ 757,713	\$ -	\$ 757,713
Intergovernmental revenues	38,110	207,306	245,416
Investment income	912	12	924
Sale of assets	<u>29,471</u>	<u>-</u>	<u>29,471</u>
Total revenues	<u>826,206</u>	<u>207,318</u>	<u>1,033,524</u>
EXPENDITURES			
Current:			
Public works	665,252	-	665,252
Capital outlay	<u>-</u>	<u>211,549</u>	<u>211,549</u>
Total expenditures	<u>665,252</u>	<u>211,549</u>	<u>876,801</u>
Net change in fund balances	160,954	(4,231)	156,723
Fund balance at beginning of year	<u>673,277</u>	<u>\$ 2,683</u>	<u>\$ 675,960</u>
Fund balance at end of year	<u>\$ 834,231</u>	<u>\$ (1,548)</u>	<u>\$ 832,683</u>

CALCASIEU PARISH POLICE JURY
GRAVITY DRAINAGE DISTRICT NO. 6 OF WARDS 5 & 6
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2013

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
ASSETS			
Cash and cash equivalents	\$ 160,407	\$ 2,510	\$ 162,917
Investments	517,441	8,098	525,539
Receivables (net of allowances for uncollectibles):			
Taxes	576,851	-	576,851
Interest receivable	992	14	1,006
Prepaid expense	1,941	-	1,941
Total assets	<u>\$ 1,257,632</u>	<u>\$ 10,622</u>	<u>\$ 1,268,254</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 7,441	\$ -	\$ 7,441
Accrued liabilities	3,707	-	3,707
Intergovernmental payable	898	-	898
Total liabilities	<u>12,046</u>	<u>-</u>	<u>12,046</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - property taxes	<u>577,153</u>	<u>-</u>	<u>577,153</u>
Fund balances:			
Nonspendable	1,941	-	1,941
Restricted	-	10,622	10,622
Unassigned	666,492	-	666,492
Total fund balances	<u>668,433</u>	<u>10,622</u>	<u>679,055</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,257,632</u>	<u>\$ 10,622</u>	<u>\$ 1,268,254</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, 2013**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
REVENUES			
Taxes:			
Ad valorem	\$ 578,865	\$ -	\$ 578,865
Intergovernmental revenues	45,625	17,432	63,057
Investment income	353	11	364
Sale of assets	11,569	-	11,569
Miscellaneous revenue	<u>78,000</u>	<u>-</u>	<u>78,000</u>
Total revenues	<u>714,412</u>	<u>17,443</u>	<u>731,855</u>
EXPENDITURES			
Current:			
Public works	378,933	-	378,933
Capital outlay	<u>-</u>	<u>23,515</u>	<u>23,515</u>
Total expenditures	<u>378,933</u>	<u>23,515</u>	<u>402,448</u>
Net change in fund balances	335,479	(6,072)	329,407
Fund balance at beginning of year	<u>332,954</u>	<u>16,694</u>	<u>349,648</u>
Fund balance at end of year	<u>\$ 668,433</u>	<u>\$ 10,622</u>	<u>\$ 679,055</u>

**CALCASIEU PARISH POLICE JURY
RECREATION DISTRICT NO. 1 OF WARD 3
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2013**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
ASSETS			
Cash and cash equivalents	\$ 239,219	\$ 43,908	\$ 283,127
Investments	771,753	141,638	913,391
Receivables (net of allowances for uncollectibles):			
Taxes	2,251,456	1,149,206	3,400,662
Interest receivable	1,793	237	2,030
Due from other funds	-	-	-
Prepaid items	5,681	-	5,681
Other receivable	12,051	-	12,051
Total assets	<u>\$ 3,281,953</u>	<u>\$ 1,334,989</u>	<u>\$ 4,616,942</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 37,675	\$ -	\$ 37,675
Accrued liabilities	24,016	-	24,016
Due to other funds	-	-	-
Total liabilities	<u>61,691</u>	<u>-</u>	<u>61,691</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - property taxes	<u>2,280,552</u>	<u>1,164,156</u>	<u>3,444,708</u>
Fund balances:			
Nonspendable	5,681	-	5,681
Restricted	-	170,833	170,833
Unassigned	934,029	-	934,029
Total fund balances	<u>939,710</u>	<u>170,833</u>	<u>1,110,543</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 3,281,953</u>	<u>\$ 1,334,989</u>	<u>\$ 4,616,942</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, 2013**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
REVENUES			
Taxes:			
Ad valorem	\$ 2,252,544	\$ 1,149,422	\$ 3,401,966
Charges for services	137,367	-	137,367
Investment income	4,322	(197)	4,125
Donations	390	-	390
Miscellaneous revenues	<u>17,586</u>	<u>-</u>	<u>17,586</u>
Total revenues	<u>2,412,209</u>	<u>1,149,225</u>	<u>3,561,434</u>
EXPENDITURES			
Current:			
Recreation	2,397,350	-	2,397,350
Debt service:			
Principal retirement	-	1,035,000	1,035,000
Interest and fiscal charges	<u>-</u>	<u>90,896</u>	<u>90,896</u>
Total expenditures	<u>2,397,350</u>	<u>1,125,896</u>	<u>3,523,246</u>
Net change in fund balances	14,859	23,329	38,188
Fund balance at beginning of year	<u>924,851</u>	<u>147,504</u>	<u>1,072,355</u>
Fund balance at end of year	<u>\$ 939,710</u>	<u>\$ 170,833</u>	<u>\$ 1,110,543</u>

**CALCASIEU PARISH POLICE JURY
COMMUNITY CENTER AND PLAYGROUND DISTRICT 4 OF WARD 1
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2013**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Senior Center</u>	<u>Totals</u>
ASSETS				
Cash and cash equivalents	\$ 33,620	\$ 352,898	\$ 20,144	\$ 406,662
Investments	108,451	1,138,378	64,980	1,311,809
Receivables (net of allowances for uncollectibles):				
Taxes	321,563	656,847	130,455	1,108,865
Interest receivable	216	2,113	133	2,462
Due from other funds	33,374	-	-	33,374
Prepaid items	-	9,865	1,728	11,593
Total assets	<u>\$ 497,224</u>	<u>\$ 2,160,101</u>	<u>\$ 217,440</u>	<u>\$ 2,874,765</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 8,224	\$ 32,614	\$ 4,494	\$ 45,332
Accrued liabilities	1,619	-	224	1,843
Retainage payable	-	3,603	-	3,603
Due to other funds	-	33,374	-	33,374
Intergovernmental payable	2,530	-	-	2,530
Total liabilities	<u>12,373</u>	<u>69,591</u>	<u>4,718</u>	<u>86,682</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	<u>330,736</u>	<u>661,472</u>	<u>132,294</u>	<u>1,124,502</u>
Fund balances:				
Nonspendable	-	9,865	1,728	11,593
Unassigned	154,115	1,419,173	78,700	1,651,988
Total fund balances	<u>154,115</u>	<u>1,429,038</u>	<u>80,428</u>	<u>1,663,581</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 497,224</u>	<u>\$ 2,160,101</u>	<u>\$ 217,440</u>	<u>\$ 2,874,765</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, 2013**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Senior Center Fund</u>	<u>Totals</u>
REVENUES				
Taxes:				
Ad valorem	\$ 286,510	\$ 587,298	\$ 116,687	\$ 990,495
Intergovernmental revenues	21,259	19,710	35,000	75,969
Charges for services	7,935	-	500	8,435
Investment income	276	792	223	1,291
Sale of assets	8,479	-	-	8,479
Miscellaneous revenues	538	-	-	538
Total revenues	<u>324,997</u>	<u>607,800</u>	<u>152,410</u>	<u>1,085,207</u>
EXPENDITURES				
Current:				
Recreation	236,491	99,714	169,705	505,910
Debt service:				
Principal retirement	-	135,000	-	135,000
Interest and fiscal charges	-	34,300	-	34,300
Capital outlay	-	307,444	-	307,444
Total expenditures	<u>236,491</u>	<u>576,458</u>	<u>169,705</u>	<u>982,654</u>
Net change in fund balances	<u>88,506</u>	<u>31,342</u>	<u>(17,295)</u>	<u>102,553</u>
Fund balance at beginning of year	<u>65,609</u>	<u>1,397,696</u>	<u>97,723</u>	<u>1,561,028</u>
Fund balance at end of year	<u>\$ 154,115</u>	<u>\$ 1,429,038</u>	<u>\$ 80,428</u>	<u>\$ 1,663,581</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	204
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	217
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	222
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	229
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	231
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.

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

	2013	2012	2011	2010	2009
Governmental activities:					
Net investment in capital assets	\$ 510,443,445	\$ 512,353,814	\$ 495,748,666	\$ 481,951,269	\$ 480,804,321
Restricted	166,290,843	160,773,413	156,993,348	154,795,226	152,442,514
Unrestricted	<u>79,522,572</u>	<u>75,568,122</u>	<u>69,608,638</u>	<u>64,170,198</u>	<u>59,844,575</u>
Total governmental activities net position	<u>\$ 756,256,860</u>	<u>\$ 748,695,349</u>	<u>\$ 722,350,652</u>	<u>\$ 700,916,693</u>	<u>\$ 693,091,410</u>
Business-type activities:					
Net investment in capital assets	\$ 8,890,338	\$ 8,629,383	\$ 6,629,466	\$ 6,738,430	\$ 4,141,663
Restricted	103,710	102,415	-	80,921	131,022
Unrestricted	<u>1,518,935</u>	<u>2,028,629</u>	<u>443,491</u>	<u>348,796</u>	<u>286,691</u>
Total business-type activities net position	<u>\$ 10,512,983</u>	<u>\$ 10,760,427</u>	<u>\$ 7,072,957</u>	<u>\$ 7,168,147</u>	<u>\$ 4,559,376</u>
Primary government:					
Net investment in capital assets	\$ 519,333,783	\$ 520,983,197	\$ 502,378,132	\$ 488,689,699	\$ 484,945,984
Restricted	166,394,553	160,875,828	156,993,348	154,876,147	152,573,536
Unrestricted	<u>81,041,507</u>	<u>77,596,751</u>	<u>70,052,129</u>	<u>64,518,994</u>	<u>60,131,266</u>
Total primary government net position	<u>\$ 766,769,843</u>	<u>\$ 759,455,776</u>	<u>\$ 729,423,609</u>	<u>\$ 708,084,840</u>	<u>\$ 697,650,786</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 2004 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

2008	2007	2006	2005	2004
\$468,282,263	\$450,904,529	\$440,058,227	\$427,031,068	\$419,654,925
164,213,280	155,535,274	147,466,992	124,674,480	117,039,569
<u>58,102,358</u>	<u>64,795,541</u>	<u>61,919,801</u>	<u>60,357,238</u>	<u>54,211,940</u>
<u>\$690,597,901</u>	<u>\$671,235,344</u>	<u>\$649,445,020</u>	<u>\$612,062,786</u>	<u>\$590,906,434</u>
\$ 6,484,879	\$ 6,498,364	\$ 5,640,104	\$ 4,941,520	\$ 5,046,995
191,416	236,309	221,771	177,304	195,131
<u>1,325,783</u>	<u>946,679</u>	<u>811,871</u>	<u>1,062,458</u>	<u>962,081</u>
<u>\$ 8,002,078</u>	<u>\$ 7,681,352</u>	<u>\$ 6,673,746</u>	<u>\$ 6,181,282</u>	<u>\$ 6,204,207</u>
\$474,767,142	\$457,402,893	\$445,698,331	\$431,972,588	\$424,701,920
164,404,696	155,771,583	147,688,763	124,851,784	117,234,700
<u>59,428,141</u>	<u>65,742,220</u>	<u>62,731,672</u>	<u>61,419,696</u>	<u>55,174,021</u>
<u>\$698,599,979</u>	<u>\$678,916,696</u>	<u>\$656,118,766</u>	<u>\$618,244,068</u>	<u>\$597,110,641</u>

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

	2013	2012	2011	2010
Expenses				
Governmental activities:				
General government	\$ 26,708,294	\$ 24,695,583	\$ 23,706,647	\$ 25,663,905
Public safety	14,697,518	17,636,613	17,499,975	19,938,132
Public works	36,610,516	37,259,008	34,442,456	38,602,063
Sanitation	6,166,860	5,964,802	6,297,991	5,619,652
Health and welfare	14,842,859	13,912,288	14,554,017	15,810,322
Culture and recreation	13,726,013	10,589,188	11,704,725	11,100,546
Economic development	16,911,643	3,083,787	3,115,429	3,962,184
Interest and fiscal charges	-	2,928	6,074	10,023
Total governmental activities	<u>129,663,703</u>	<u>113,144,197</u>	<u>111,327,314</u>	<u>120,706,827</u>
Business-type activities:				
Water (Note 2)	1,173,252	972,626	-	-
Sewer	<u>984,594</u>	<u>679,978</u>	<u>568,761</u>	<u>453,040</u>
Total business-type activities	<u>2,157,846</u>	<u>1,652,604</u>	<u>568,761</u>	<u>453,040</u>
Total primary government expenses	<u>\$ 131,821,549</u>	<u>\$ 114,796,801</u>	<u>\$ 111,896,075</u>	<u>\$ 121,159,867</u>
Program revenues				
Governmental activities:				
Charges for services:				
General government	\$ 10,909,651	\$ 10,321,606	\$ 9,749,500	\$ 11,381,726
Public safety	1,164,201	935,107	972,273	962,684
Public works	218,293	133,999	105,398	24,897
Sanitation	240	555	720	1,538
Health and welfare	171,434	174,338	188,609	123,540
Culture and recreation	511,155	364,603	391,492	256,120
Economic development	794,458	698,598	634,598	683,782
Operating grants and contributions	16,245,644	15,029,437	14,501,909	19,878,541
Capital grants and contributions	<u>6,413,510</u>	<u>11,466,956</u>	<u>9,101,759</u>	<u>8,287,375</u>
Total governmental activities program	36,428,586	39,125,199	35,646,258	41,600,203
Business-type activities:				
Charges for services:				
Water (Note 2)	972,811	811,667	-	-
Sewer	303,496	314,996	298,376	242,303
Capital grants and contributions	-	-	-	-
Total business-type activities program	<u>1,276,307</u>	<u>1,126,663</u>	<u>298,376</u>	<u>242,303</u>
Total primary government program	<u>\$ 37,704,893</u>	<u>\$ 40,251,862</u>	<u>\$ 35,944,634</u>	<u>\$ 41,842,506</u>
Net (expense)/revenue				
Governmental activities	\$ (93,235,117)	\$ (74,018,998)	\$ (75,681,056)	\$ (79,106,624)
Business-type activities	<u>(881,539)</u>	<u>(525,941)</u>	<u>(270,385)</u>	<u>(210,737)</u>
Total primary government net expense	<u>\$ (94,116,656)</u>	<u>\$ (74,544,939)</u>	<u>\$ (75,951,441)</u>	<u>\$ (79,317,361)</u>

Table 2

	2009	2008	2007	2006	2005	2004
\$	24,654,943	\$ 22,532,498	\$ 21,508,802	\$ 19,569,747	\$ 18,877,697	\$ 19,111,138
	15,445,682	14,503,368	13,803,961	12,635,497	11,999,899	11,424,005
	41,805,456	40,387,185	37,295,577	24,622,109	26,219,446	21,838,740
	5,028,492	5,117,363	4,955,223	3,705,432	3,573,107	3,392,317
	18,310,101	15,176,320	11,737,345	16,249,189	13,011,738	11,927,131
	10,641,480	10,985,500	8,814,655	7,242,240	8,763,604	8,206,456
	3,369,560	2,873,097	1,943,964	1,912,257	1,916,128	2,239,646
	18,822	35,613	104,732	157,591	217,655	275,296
	119,274,536	111,610,944	100,164,259	86,094,062	84,579,274	78,414,729
	-	689,352	666,944	526,807	526,720	480,492
	379,532	392,655	380,505	301,461	216,659	216,649
	379,532	1,082,007	1,047,449	828,268	743,379	697,141
\$	119,654,068	\$ 112,692,951	\$ 101,211,708	\$ 86,922,330	\$ 85,322,653	\$ 79,111,870
\$	10,015,041	\$ 9,086,319	\$ 8,487,602	\$ 7,668,426	\$ 7,050,175	\$ 6,527,222
	754,398	792,663	684,024	584,632	705,773	460,475
	197,900	159,959	217,811	90,725	107,804	155,068
	3,415	1,150	1,650	1,230	2,025	1,125
	275,298	250,627	232,749	226,555	251,226	250,456
	347,594	400,980	264,619	250,754	211,149	232,908
	778,181	782,778	734,128	766,051	606,936	549,220
	17,876,087	15,373,128	11,839,742	15,484,080	18,292,483	11,302,148
	6,593,061	7,668,186	4,175,716	5,003,675	5,424,623	4,519,395
	36,840,975	34,515,790	26,638,041	30,076,128	32,652,194	23,998,017
	-	643,273	629,456	438,536	398,857	390,630
	220,869	270,574	156,018	152,838	119,105	113,884
	731	10,344	178,282	3,590	14,014	5,885
	221,600	924,191	963,756	594,964	531,976	510,399
\$	37,062,575	\$ 35,439,981	\$ 27,601,797	\$ 30,671,092	\$ 33,184,170	\$ 24,508,416
\$	(82,433,561)	\$ (77,095,154)	\$ (73,526,218)	\$ (56,017,934)	\$ (51,927,080)	\$ (54,416,712)
	(157,932)	(157,816)	(83,693)	(233,304)	(211,403)	(186,742)
\$	(82,591,493)	\$ (77,252,970)	\$ (73,609,911)	\$ (56,251,238)	\$ (52,138,483)	\$ (54,603,454)

continued

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

	2013	2012	2011	2010
General revenues and other changes in				
Governmental activities:				
Taxes				
Property taxes	\$ 47,011,753	\$ 43,646,109	\$ 43,585,993	\$ 40,283,123
Sales taxes	38,649,679	39,758,081	36,535,322	31,934,930
Franchise taxes	957,265	968,536	901,864	845,875
Gaming revenues	11,424,986	11,339,252	11,040,904	10,412,247
Grants and contributions not restricted	2,654,935	2,672,640	2,702,293	2,625,911
Investment earnings	49,857	1,583,446	2,205,969	3,395,208
Miscellaneous	312,100	430,131	183,806	110,202
Transfers	(263,947)	(34,500)	(41,136)	(2,675,589)
Total governmental activities	<u>100,796,628</u>	<u>100,363,695</u>	<u>97,115,015</u>	<u>86,931,907</u>
Business-type activities:				
Property taxes	339,531	294,673	130,693	137,342
Investment earnings	8,615	14,307	3,366	5,087
Miscellaneous	22,002	23,000	-	1,490
Transfers	263,947	34,500	41,136	2,675,589
Total business-type activities	<u>634,095</u>	<u>366,480</u>	<u>175,195</u>	<u>2,819,508</u>
Total primary government	<u>\$ 101,430,723</u>	<u>\$ 100,730,175</u>	<u>\$ 97,290,210</u>	<u>\$ 89,751,415</u>
Changes in net position				
Governmental activities	\$ 7,561,511	\$ 26,344,697	\$ 21,433,959	\$ 7,825,283
Business-type activities	(247,444)	(159,461)	(95,190)	2,608,771
Total primary government	<u>\$ 7,314,067</u>	<u>\$ 26,185,236</u>	<u>\$ 21,338,769</u>	<u>\$ 10,434,054</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 2004 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

	2009	2008	2007	2006	2005	2004
\$	37,410,774	\$ 35,062,819	\$ 32,642,559	\$ 30,205,979	\$ 28,703,594	\$ 28,216,859
	29,973,251	38,521,137	35,000,952	34,620,088	24,594,053	23,618,977
	776,419	652,372	534,227	446,225	413,437	426,433
	10,719,744	10,549,589	11,963,106	14,855,542	11,721,994	10,704,058
	2,642,652	2,843,846	2,659,291	3,241,421	2,793,758	2,785,519
	3,179,513	8,847,297	13,032,141	10,032,178	4,329,214	4,666,999
	378,728	145,614	312,163	467,584	526,382	110,601
	(154,014)	(164,963)	(827,897)	(467,849)	-	(50,970)
	<u>84,927,067</u>	<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>
	185,207	259,365	206,842	167,317	148,982	141,111
	3,389	46,823	56,110	60,453	26,330	31,412
	8,683	7,391	450	29,149	14,166	20,415
	<u>154,014</u>	<u>164,963</u>	<u>827,897</u>	<u>467,849</u>	<u>-</u>	<u>50,970</u>
	<u>351,293</u>	<u>478,542</u>	<u>1,091,299</u>	<u>724,768</u>	<u>189,478</u>	<u>243,908</u>
\$	<u>85,278,360</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>
\$	2,493,506	\$ 19,362,557	\$ 21,790,324	\$ 37,383,234	\$ 21,155,352	\$ 16,061,764
	<u>193,361</u>	<u>320,726</u>	<u>1,007,606</u>	<u>491,464</u>	<u>(21,925)</u>	<u>57,166</u>
\$	<u>2,686,867</u>	<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>



**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
2013	\$ 47,011,753	\$ 38,649,679	\$ 957,265	\$ 86,618,697
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

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)

	2013	2012	2011	2010
General fund (Note 4):				
Reserved	\$ -	\$ -	\$ -	\$ 863,002
Unreserved	-	-	-	9,493,726
Total general fund	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,356,728</u>
Nonspendable	\$ 59,585	\$ 131,332	\$ 64,428	\$ -
Restricted	569,470	914,240	796,575	-
Assigned	32,223,821	27,652,090	33,245,462	-
Unassigned	<u>27,969,685</u>	<u>28,456,209</u>	<u>25,362,767</u>	-
Total general fund	<u>\$ 60,822,561</u>	<u>\$ 57,153,871</u>	<u>\$ 59,469,232</u>	<u>\$ -</u>
All other governmental funds (Note 4):				
Reserved	\$ -	\$ -	\$ -	\$ 8,784,783
Unreserved, reported in:				
Special revenue funds	-	-	-	101,116,284
Capital projects funds	-	-	-	99,873,186
Debt service funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>(58,949)</u>
Total all other governmental funds	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 209,715,304</u>
Nonspendable	\$ 1,156,915	\$ 1,054,871	\$ 1,203,511	\$ -
Restricted	174,986,587	166,325,121	161,134,857	-
Assigned	13,069,259	14,486,201	6,245,307	-
Unassigned	<u>(25,511)</u>	<u>(23,371)</u>	<u>(106,694)</u>	-
Total all other governmental funds	<u>\$ 189,187,250</u>	<u>\$ 181,842,822</u>	<u>\$ 168,476,981</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.
- (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

2009	2008	2007	2006	2005	2004
\$ 772,630	\$ 903,179	\$ 392,961	\$ 305,032	\$ 291,098	\$ 769,761
<u>9,206,886</u>	<u>8,964,054</u>	<u>9,885,367</u>	<u>9,157,907</u>	<u>8,800,719</u>	<u>9,519,990</u>
<u>\$ 9,979,516</u>	<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>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 8,316,334	\$ 25,777,052	\$ 27,876,515	\$ 1,904,050	\$ 2,541,906	\$ 2,857,382
94,899,427	95,684,513	100,877,239	102,581,726	91,582,520	90,190,624
98,277,984	85,493,479	76,459,969	90,895,652	74,344,661	63,408,446
<u>(57,731)</u>	<u>(48,737)</u>	<u>(39,871)</u>	<u>(41,394)</u>	<u>(8,922)</u>	<u>4,251</u>
<u>\$ 201,436,014</u>	<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>\$ -</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)

	2013	2012	2011	2010
Revenues				
Taxes	\$ 86,648,957	\$ 84,737,323	\$ 80,725,969	\$ 73,102,948
Licenses and permits	2,636,723	2,540,323	2,425,081	2,410,240
Intergovernmental	25,326,809	28,222,529	26,100,991	30,263,376
Charges for services	5,839,671	5,056,277	4,770,214	5,747,862
Fines and forfeitures	1,326,965	1,325,620	1,143,334	1,173,671
Investment earnings	40,944	1,541,757	2,146,296	3,284,780
Gaming	11,278,145	11,507,150	10,873,006	10,426,041
Miscellaneous	436,965	555,388	379,563	481,198
Total revenues	<u>133,535,179</u>	<u>135,486,367</u>	<u>128,564,454</u>	<u>126,890,116</u>
Expenditures				
General government	16,298,221	15,848,372	15,284,183	16,039,750
Public safety	13,856,003	15,883,339	15,169,694	17,542,831
Public works	14,489,520	15,767,658	15,579,512	15,112,844
Sanitation	6,236,109	5,938,780	6,768,111	5,609,450
Health and welfare	14,132,428	13,436,053	13,982,446	15,459,317
Culture and recreation	11,877,720	10,472,565	10,208,474	9,487,374
Economic development	2,717,148	2,666,965	2,891,096	3,069,636
Debt service:				
Principal	15,957	45,557	42,282	39,243
Interest and fiscal charges	250	3,062	6,337	9,376
Intergovernmental	12,073,572	10,467,848	8,775,242	8,175,777
Capital outlay	30,703,246	34,255,480	32,153,495	27,973,819
Total expenditures	<u>122,400,174</u>	<u>124,785,679</u>	<u>120,860,872</u>	<u>118,519,417</u>
Excess of revenues over (under) expenditures	11,135,005	10,700,688	7,703,582	8,370,699
Other financing sources (uses)				
Transfers in	10,801,277	16,855,991	7,994,966	14,195,347
Transfers out	(11,065,224)	(16,874,898)	(8,036,102)	(13,972,379)
Special assessments / insurance / lease proceeds	40,836	24,680	179,291	-
Total other financing sources (uses)	<u>(223,111)</u>	<u>5,773</u>	<u>138,155</u>	<u>222,968</u>
Net change in fund balance before reserve change	10,911,894	10,706,461	7,841,737	8,593,667
Change in reserves for inventory	101,224	344,019	32,445	62,835
Net change in fund balance	<u>\$ 11,013,118</u>	<u>\$ 11,050,480</u>	<u>\$ 7,874,182</u>	<u>\$ 8,656,502</u>
Debt service as a percentage of noncapital expenditures	<u>0.01%</u>	<u>0.05%</u>	<u>0.05%</u>	<u>0.04%</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.
- (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

	2009	2008	2007	2006	2005	2004
\$	69,860,111	\$ 72,620,340	\$ 68,254,241	\$ 65,322,446	\$ 53,711,541	\$ 52,262,124
	2,590,315	2,354,151	2,169,256	2,093,826	1,713,450	1,534,340
	26,803,552	25,693,121	18,512,296	20,153,412	23,457,773	18,152,867
	4,704,420	4,484,165	3,847,064	3,584,041	3,296,614	3,190,624
	1,161,764	1,114,683	1,128,169	1,156,419	1,218,234	1,210,386
	3,071,638	8,540,410	12,518,913	9,619,536	4,137,961	4,415,032
	10,705,950	10,549,589	11,963,105	14,855,542	11,721,993	10,730,205
	<u>603,478</u>	<u>289,741</u>	<u>606,146</u>	<u>1,033,533</u>	<u>512,365</u>	<u>730,172</u>
	119,501,228	125,646,200	118,999,190	117,818,755	99,769,931	92,225,750
	16,005,025	19,839,238	13,470,115	13,015,805	12,411,750	11,768,696
	14,370,646	13,492,035	12,030,109	11,256,298	11,372,827	10,356,382
	16,019,770	15,758,867	13,820,843	12,235,529	16,135,175	12,197,340
	5,036,855	5,108,483	4,945,907	3,753,318	3,572,453	3,391,171
	17,625,432	14,553,257	11,313,136	14,788,312	12,444,721	11,547,467
	11,057,881	8,787,523	8,242,139	6,985,448	7,301,959	7,153,936
	3,263,360	2,672,659	2,200,952	1,723,438	1,540,460	1,552,084
	588,954	193,954	971,925	1,371,925	1,299,103	1,217,286
	29,615	39,274	121,912	181,368	240,099	296,333
	4,108,220	3,995,170	5,090,683	6,275,912	7,737,460	6,561,712
	<u>38,069,913</u>	<u>39,790,184</u>	<u>34,582,108</u>	<u>20,335,176</u>	<u>15,242,835</u>	<u>16,471,292</u>
	<u>126,175,671</u>	<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>
	(6,674,443)	1,415,556	12,209,361	25,896,226	10,471,089	9,712,051
	13,876,091	15,925,235	14,514,347	11,524,352	10,414,439	14,054,677
	(13,451,144)	(16,180,005)	(16,445,420)	(12,421,980)	(10,427,959)	(14,114,356)
	<u>744,036</u>	<u>17,853</u>	<u>583,615</u>	<u>2,335,676</u>	<u>355,859</u>	<u>8,200</u>
	<u>1,168,983</u>	<u>(236,917)</u>	<u>(1,347,458)</u>	<u>1,438,048</u>	<u>342,339</u>	<u>(51,479)</u>
	(5,505,460)	1,178,639	10,861,903	27,334,274	10,813,428	9,660,572
	<u>147,450</u>	<u>142,721</u>	<u>(212,696)</u>	<u>(83,283)</u>	<u>(11,900)</u>	<u>(96,711)</u>
\$	<u>(5,358,010)</u>	<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>0.56%</u>	<u>0.23%</u>	<u>1.20%</u>	<u>1.97%</u>	<u>1.95%</u>	<u>2.16%</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
2013	\$ 47,011,754	\$ 38,649,679	\$ 987,524	\$ 86,648,957
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

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.
- (3) In 2004, Fire Protection District No. 2 of Ward 3 became a blended component unit of the Parish since the District's governing board is the same governing board as the Parish.

**CALCASIEU PARISH POLICE JURY
 ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
 LAST EIGHT 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)
2013	\$ 900,427,500	\$ 276,717,820	\$ 753,295,780	\$ 278,763,765	\$1,651,677,335	\$12,345,480,502	13.38%	3.16
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. 2013 property tax activity is based upon the 2012 levy). The 2012 levy was a reassessment year 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, 6 & 7)	Calcasieu Parish School Board	Law Enforcement	Fire Protection (Note 6)	Gravity Drainage	Recreation and Community Centers
2013	56.66	184.04	9.85	124.72	66.11	64.57
2012	58.24	188.09	8.15	128.23	67.19	66.84
2011	51.65	210.59	8.15	135.66	67.19	67.85
2010	54.08	215.69	8.15	134.03	67.19	69.45
2009	54.08	234.39	14.98	130.88	66.69	74.10
2008	54.98	243.89	15.83	131.00	68.45	75.53
2007	56.32	251.34	15.83	134.57	70.39	76.88
2006	57.38	272.59	15.83	141.17	70.50	74.13
2005	56.64	289.09	15.83	140.61	69.04	63.33
2004	58.04	307.66	15.83	163.52	71.17	69.15

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. 2013 property tax activity is based upon the 2012 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 2004 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) In 2004, Fire Protection District No. 2 of Ward 3 became a blended component unit of the Parish.
- (7) 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 Calcasieu Parish Police Jury column includes the property tax rate for the Library for the current and prior years.

Table 8

Airport and Harbor & Terminals	Water and Sewerage (Notes 4 & 5)	Cities	Other	Total
10.46	49.62	52.86	92.15	711.04
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

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

Fiscal Year	2013 (2012 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
Conoco-Phillips Co.	\$ 109,512,920	1	6.63%	\$ 40,290,570	2	4.10%
Entergy Gulf States Louisiana, Inc.	82,417,260	2	4.99%	68,839,370	1	7.00%
PPG Industries, Inc.	44,981,230	3	2.72%	36,664,190	3	3.73%
Citgo Petroleum Corporation	41,376,510	4	2.51%	22,391,530	4	2.28%
Kinder Morgan Louisiana	36,048,170	5	2.18%	-	-	-
PNK (Lake Charles) LLC	41,295,060	6	2.50%	-	-	-
Excel Paralubes	39,568,140	7	2.40%	-	-	-
Sasol North America, Inc.	37,503,430	8	2.27%	23,741,620	5	2.41%
Cameron Interstate Pipe	23,004,320	9	1.39%	-	-	-
Entergy Texas, Inc.	18,524,100	10	1.12%	-	-	-
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>\$ 474,231,140</u>		<u>28.71%</u>	<u>\$ 255,338,060</u>		<u>25.96%</u>
Total for all taxpayers	<u>\$ 1,651,677,335</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. 2013 property tax activity is based upon the 2012 levy).

**CALCASIEU PARISH POLICE JURY
PROPERTY TAX LEVIES AND COLLECTIONS
LAST NINE 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
2013	\$ 47,404,436	\$ 47,211,637	99.59%	-	\$ 47,211,637	99.59%
2012	44,542,159	44,346,136	99.56%	21,800	44,367,936	99.61%
2011	43,703,394	43,227,186	98.91%	75,693	43,302,879	99.08%
2010	41,104,858	40,658,283	98.91%	110,808	40,769,091	99.18%
2009	37,417,371	37,079,247	99.10%	74,319	37,153,566	99.29%
2008	35,417,288	34,968,489	98.73%	214,350	35,182,839	99.34%
2007	32,961,121	32,688,219	99.17%	234,041	32,922,260	99.88%
2006	30,357,874	30,083,026	99.09%	245,562	30,328,588	99.90%
2005	28,828,352	28,660,790	99.42%	121,699	28,782,489	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. 2013 property tax collections are based upon the 2012 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.
- (5) In 2004, Fire Protection District No. 2 of Ward 3 became a blended component unit of the Parish.
- (6) In 2011, the reporting of the activities of the Calcasieu Parish Library was changed from a discretely presented component unit to a Parish department when it was determined that the Library was technically not a separate legal entity. As such, the above current and prior years' presentations were restated to reflect this change.
- (7) The above amounts were inclusive of 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.

CALCASIEU PARISH POLICE JURY
RATIO OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

Year	Governmental Activities			Business-Type Activities		
	General Obligation Bonds	Special Assessment Bonds	Capital Leases	General Obligation Bonds	Special Assessment Bonds	Water Revenue Bonds
2013	\$ -	\$ -	\$ -	\$ 31,304	\$ 250,156	\$ 75,461
2012	-	-	15,957	35,970	-	85,861
2011	-	-	61,514	-	-	-
2010	-	-	103,796	50,000	-	-
2009	-	-	143,038	95,000	-	-
2008	580,000	8,954	-	187,522	-	122,751
2007	765,000	17,908	-	226,142	-	130,818
2006	1,720,000	34,833	-	264,579	-	146,296
2005	3,075,000	51,758	-	297,735	-	161,379
2004	4,345,000	80,861	-	331,034	-	177,004

Net		
Total Primary Government	Percentage of Personal Income	Outstanding Debt Per Capita
\$ 356,921	0.01%	\$ 1.83
137,788	0.00%	\$ 0.70
61,514	0.00%	0.32
153,796	0.00%	0.80
238,038	0.01%	1.28
899,227	0.02%	4.84
1,139,868	0.03%	6.18
2,165,708	0.05%	11.74
3,585,872	0.10%	19.34
4,933,899	0.12%	26.68

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 2004 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.
- (6) The above amounts were inclusive of 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.

**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
2013	\$ 31,304	\$ 31,304	\$ -	\$ 2,005,043,490	0.000%	195,486	\$ -
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

Notes:

- (1) From 2004 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 2013 assessed value (before homestead exemptions) was utilized for this schedule since the Parish's December 31, 2013 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, 2013

<u>Jurisdiction</u>	<u>Debt Outstanding</u>	<u>Percentage Debt Applicable to the Parish</u>	<u>Estimated Share of Overlapping Debt</u>
Direct:			
Calcasieu Parish Police Jury	\$ -	100%	\$ -
Total direct debt			-
Overlapping:			
Calcasieu Parish Police Jury Discrete Component Units:			
Fire Protection District No. 1 of Ward 1	715,000	100%	715,000
Fire Protection District No. 1 of Ward 2	1,445,000	100%	1,445,000
Fire Protection District No. 2 of Ward 4	315,000	100%	315,000
Fire Protection District No. 4 of Ward 4	490,059	100%	490,059
Fire Protection District No. 2 of Ward 8	345,000	100%	345,000
Recreation District No. 1 of Ward 3	2,180,000	100%	2,180,000
Community Center District No. 4 of Ward 1	1,365,000	100%	1,365,000
Total overlapping debt for component units			<u>6,855,059</u>
Cities and towns:			
Calcasieu Parish School Board	205,553,118	100%	205,553,118
City of Lake Charles	84,440,104	100%	84,440,104
City of Sulphur	333,951	100%	333,951
City of Westlake	659,657	100%	659,657
City of Dequincy	500,032	100%	500,032
Town of Vinton	892,542	100%	892,542
Total overlapping debt for cities and towns			<u>292,379,404</u>
Total overlapping debt			<u>299,234,463</u>
Total direct and overlapping debt			<u>\$ 299,234,463</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. The above amounts are exclusive of any calculated bond discounts, premiums or deferred gains or losses.
- (5) In 2011, the reporting activities of the Calcasieu Parish Library was changed from a discretely presented component unit to a Parish department when it was determined that the Library was technically not a separate legal entity. The general obligation debt for the Library is presented above.

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

	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
Debt limit	\$ 200,504,349	\$ 193,044,110	\$ 178,031,766	\$ 175,115,206
Total net debt applicable to limit	<u>31,304</u>	<u>35,970</u>	<u>-</u>	<u>50,000</u>
Legal debt margin	<u>\$ 200,473,045</u>	<u>\$ 193,008,140</u>	<u>\$ 178,031,766</u>	<u>\$ 175,065,206</u>
Total net debt applicable to the limit as a percentage of debt limit	<u>0.02%</u>	<u>0.02%</u>	<u>0.00%</u>	<u>0.03%</u>

Legal Debt Margin Calculation For Fiscal Year 2013:

Assessed value (2013 Assessed Valuation)	\$ 1,724,708,831
Add back: exempt real property	<u>280,334,659</u>
Total assessed value	<u>\$ 2,005,043,490</u>
Debt limitation - 10 percent of total assessed value	\$ 200,504,349
Debt applicable to limitation:	
Total bonded debt	356,921
Less: Revenue bonds	(75,461)
Special assessment bonds	<u>(250,156)</u>
Total debt applicable to limit	<u>31,304</u>
Legal debt margin	<u>\$ 200,473,045</u>

Notes:

- (1) The 2013 assessed value was utilized for this schedule since the Parish's December 31, 2013 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 2004 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>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
\$ 169,882,854	\$ 158,262,290	\$ 143,597,656	\$ 131,164,126	\$ 121,559,010	\$ 134,821,343
<u>95,000</u>	<u>767,522</u>	<u>991,142</u>	<u>1,984,579</u>	<u>3,372,735</u>	<u>4,676,034</u>
<u>\$ 169,787,854</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>0.06%</u>	<u>0.48%</u>	<u>0.69%</u>	<u>1.51%</u>	<u>2.77%</u>	<u>3.47%</u>

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

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

Year	Special Assessment		Debt Service Requirements			Coverage
	Collections		Principal	Interest	Total	
2013	\$ 108,060		\$ 25,015	\$ 7,410	\$ 32,425	3.33
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

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

Year	Gross Revenue	Operating Expenses (6)	Net Revenue Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2013	\$ 646,779	\$ 966,112	\$ (319,333)	\$ 10,920	\$ 3,773	\$ 14,693	(21.73)
2012	804,200	759,103	45,097	10,400	4,293	14,693	3.07
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

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 2004 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) Expenses for 2013 were unusual in that Waterworks District No. 5 of Wards 3 & 8 incurred an unusual amount of repairs to the system and attempted to utilize an outside contractor to manage the operations. The District does not anticipate this level of expenses in the future.

**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
2013	195,486	\$ 4,541,769,309	\$ 23,233	36	32,563	4.20%
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%

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 Workforce Commission (formerly Louisiana Department of Labor).

**CALCASIEU PARISH POLICE JURY
PRINCIPAL EMPLOYERS
CURRENT AND SEVEN YEARS AGO**

Employer	-----2013-----			-----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	4,840	1	5.43%	4,650	1	5.22%	Education
Brock Services, LLC	2,000	2	2.24%	-	-	-	Specialty Industrial Service Provider
Turner Industries, LLC	1,650	3	1.85%	2,800	2	3.14%	Fabrication
L'auberge du Lac Casino & Hotel	1,308	4	1.47%	2,000	3	2.24%	Gaming
Citgo Petroleum	1,200	5	1.35%	1,300	7	1.46%	Oil Products
Lake Charles Memorial Hospital	1,194	6	1.34%	1,157	9	1.30%	Health Care
Axiall Corporation (formerly PPG Industries)	1,190	7	1.34%	1,377	6	1.55%	Chemicals
Isle of Capri Casino & Hotel	1,155	8	1.30%	1,494	4	1.68%	Gaming
City of Lake Charles	1,093	9	1.23%	884	10	0.99%	Local Municipality
Christus St. Patrick Hospital	939	10	1.05%	1,400	5	1.57%	Health Care
Delta Downs Racetrack	-	-	-	1,200	8	1.35%	Gaming

Notes:

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

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

Function	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
Governmental activities:										
General government	160	159	163	169	171	168	166	164	163	152
Public safety	115	115	119	122	110	107	105	105	109	108
Public works	185	186	187	185	180	184	179	188	205	195
Sanitation (4)	6	6	1	-	-	-	-	-	-	1
Health and welfare	74	73	87	95	95	92	96	91	83	88
Culture and recreation (5)	104	102	103	101	97	88	83	83	75	74
Economic development	38	36	36	36	37	34	28	24	21	21
Business-type activities:										
Water (3)	-	-	-	-	-	5	4	4	4	4
Sewer (3)	-	-	-	-	-	2	2	2	2	2
Total full-time employees	<u>682</u>	<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>

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 2004 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	2013	2012	2011	2010	2009
Governmental activities:					
Public safety					
Number of animals handled through animal shelter	11,062	11,420	11,016	10,339	11,811
Public works					
Road miles constructed / overlaid	49	58	93	123	121
Sanitation					
Refuse collected (tons/day)	116	117	116	127	125
Number of residents served	25,299	24,247	25,073	25,016	24,840
Solid Waste Centers refuse collected (yards/month) (10)	3,179	1,826	-	-	-
Solid Waste Centers recyclables collected (yards/month) (10)	393	311	-	-	-
Health and welfare					
Number of aerial mosquito control assignments (4)	52	63	80	59	107
Number of ground mosquito control assignments (4)	1,491	1,823	1,204	1,085	1,899
Number of workforce center clients assisted (8)	134	151	281	321	535
Number of clients assisted with energy payments (6)	3,632	3,664	5,982	4,425	4,680
Number of housing assistance clients (4)	500	489	543	551	679
Culture and recreation					
Number of park pavilion rentals (5)	486	405	372	381	429
Total circulation for library materials (9)	1,124,945	1,112,770	1,126,479	1,061,485	1,008,544
Number of library visits by patrons (9)	753,160	736,447	761,736	705,416	632,787
Economic development					
Number of occupational licenses issued	2,494	2,411	2,488	2,547	2,579
Number of zoning variances and zoning exceptions	31 / 32	10 / 20	19 / 36	14 / 34	16 / 46
Business-type activities:					
Active water customers at year end	1,439	1,422	(Note 7)	(Note 7)	(Note 7)
New water connections	340	193	(Note 7)	(Note 7)	(Note 7)
Average daily consumption of water (gallons/day)	538,130	508,126	(Note 7)	(Note 7)	(Note 7)
Active sewer customers at year end	860	873	854	865	760
Average daily sewerage treatment	187,108	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 2004 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, 2012 and 2013 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
11,803	9,970	10,982	10,013	11,291
79	96	81	106	137
152	157	172	Note (3)	Note (3)
24,767	25,215	25,215	25,029	24,982
-	-	-	-	-
-	-	-	-	-
73	76	179	126	123
1,377	1,449	1,916	1,665	1,594
568	622	991	724	697
2,947	2,470	2,729	2,351	1,568
661	459	456	506	510
419	281	236	271	381
857,585	884,343	892,567	910,994	1,047,940
681,044	624,728	681,044	626,808	630,032
2,609	2,160	2,214	2,573	2,054
42 / 34	30 / 61	40 / 85	29 / 42	51 / 61
1,576	1,475	1,417	1,039	950
340	341	245	170	180
472,108	598,198	642,882	643,835	557,175
683	642	550	550	550
189,899	187,000	185,000	180,000	180,000

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

Function	2013	2012	2011	2010
General government				
Number of general government buildings (5)	9	9	10	10
Public safety				
Number of correctional facilities (adult and juvenile)	4	4	4	4
Public works				
Paved road miles	1,170	1,168	1,167	1,164
Unpaved road miles	71	71	72	77
Sanitation				
Number of collection trucks	11	11	11	11
Health and welfare				
Number of health and welfare buildings	7	7	7	7
Number mosquito control airplanes/spray trucks	15	15	16	13
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	13
Economic development				
Number of planning inspection vehicles	16	14	14	14
Business-type activities:				
Water				
Water mains (miles)	43	43	Note (3)	Note (3)
Maximum daily capacity (thousands of gallons)	1,150	1,150	Note (3)	Note (3)
Sewer				
Maximum daily capacity (thousands of gallons)	300	300	300	300

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 2004 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

2009	2008	2007	2006	2005	2004
10	10	9	9	6	6
4	4	4	4	4	4
1,157	1,147	1,136	1,125	1,117	1,107
81	81	85	93	96	100
11	11	11	11	11	11
6	6	6	6	6	6
14	14	14	14	14	14
11	11	12	11	13	13
18	18	19	18	19	19
14	14	14	14	14	14
13	11	10	6	3	3
Note (3)	43	43	35	35	35
Note (3)	1,150	950	950	950	950
300	300	300	300	300	300



CALCASIEU PARISH POLICE JURY
OMB CIRCULAR A-133
SUPPLEMENTARY COMPLIANCE REPORT
DECEMBER 31, 2013

CALCASIEU PARISH POLICE JURY
December 31, 2013

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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. Dennis Scott, 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 contained 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, 2013, 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, 2014. Our report includes a reference to other auditors who audited the financial statements of certain discretely presented component units of the Policy Jury, as described in Schedule 5. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, 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 described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses.

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 2013-1 to 2013-3. Item 2013-4 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 2013-4 is required for discussion of these deficiencies.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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 grant 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 2013-5 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 2013-5 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, 2014

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

Mr. Dennis Scott, 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, 2013. 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 four discretely presented component units disclosed in Schedule 5 which received \$1,451,677 in federal awards, which is not included in the Police Jury's Schedule of Expenditures of Federal Awards, during the year ended December 31, 2013. 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 Federal Program

In our opinion, the Calcasieu Parish Police Jury complied, in all material respects, with the types 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, 2013.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying schedule of findings and questioned costs as item 2013-6. Our opinion on each major federal program is not modified with respect to these matters.

The Calcasieu Parish Police Jury's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs (Schedule 4). The Calcasieu Parish Police Jury's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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 types 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 types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an 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, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control 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, 2013, 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, 2014, which contained unmodified 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 basic 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 & Busch

Lake Charles, Louisiana
June 26, 2014

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 DECEMBER 31, 2013

<u>Federal Grantor/ Pass-Through Grantor/ Program File</u>	<u>Federal CFDA Number</u>	<u>Disbursements In the Twelve Months Ended (Note B)</u>
<u>U.S. Department of Agriculture</u>		
Family Day Care Home Program (LA Dept. of Education)	10.558	\$ 284,196
Summer Food Services Program (LA Dept. of Education)	10.559	53,276
National School Lunch Program and Commodities	10.555	31,117
Water and Waste Disposal Systems for Rural Communities Loan Program (Waterworks District No. 5 of Wards 3 & 8)	10.770	106,765
<u>U.S. Department of Housing and Urban Development</u>		
Housing Counseling Program (LA Housing Corp.)	14.169	52,491
Shelter-Plus Care Rental Assistance Program	14.238	44,545
Shelter-Plus Care Permanent Supportive Housing Program - DRU	14.235	112,601
CDBG Ike - Gustav (Note C)	14.228	2,224,928
(LA Office of Community Development)		
CDBG - Burton Coliseum 10	14.228	27,552
(LA Office of Community Development)		
CDBG - Burton Coliseum (LA Office of Community Development)	14.228	2,098,537
Tenant Based Rental Assistance Program (LA Housing Finance Agency)	14.239	14,814
Homebuyer Education Counseling Services (LA Housing Corp.)	14.239	6,775
Continuum of Care Program (LA Office of Community Development)	14.228	97,543
Section 8 Rental Voucher Program	14.871	3,420,930
<u>U.S. Department of Labor</u>		
Workforce Incentive Act: Adult (LA Dept. of Labor)	17.258	1,374,643
<u>National Endowment for the Humanities</u>		
National Leadership Grant Library Sparks	45.312	24,695
National Endowment for the Humanities	45.164	1,500

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 DECEMBER 31, 2013

<u>Federal Grantor/ Pass-Through Grantor/ Program File</u>	<u>Federal CFDA Number</u>	<u>Disbursements In the Twelve Months Ended (Note B)</u>
<u>U.S. Department of Health and Human Services</u>		
National Association of Country & City Health Officials - NACCHO (LA Secretary of State)	93.008	2,050
National Association of Country & City Health Officials - LAVA - 10/31/09 - 6/1/10 (LA Office of Public Health)	93.069	4,000
National Association of Country & City Health Officials - LAVA - 11/1/10 - 6/30/11 (LA Office of Public Health)	93.069	5,000
National Association of Country & City Health Officials - LAVA (LA Office of Public Health)	93.089	6,000
Community Services Block Grant (CSBG) - 10/1/12 - 9/30/13 (LA Dept. of Labor)	93.569	497,314
Community Services Block Grant (CSBG) - 10/1/13 - 9/30/14 (LA Dept. of Labor)	93.569	86,450
Low Income Home Energy Assistance Payment Program (LA Housing Finance Agency)	93.568	1,331,045
Drug Court Grant - SCDC (LA Supreme Court)	93.558	124,200
Title IV-E - Federal Foster Care Program - 7/1/12 - 6/30/13 (LA Dept. of Public Safety)	93.658	89,644
Title IV-E - Federal Foster Care Program - 7/1/13 - 6/30/14 (LA Dept. of Public Safety)	93.658	87,896
Adult Drug Court Program - 7/1/12 - 6/30/13 (LA Dept. of Social Services)	93.558	25,899
Adult Drug Court Program - 7/1/13 - 6/30/14 (LA Dept. of Social Services)	93.558	35,877
Children's Trust Fund (GIRLS) - 7/1/12 - 6/30/13	93.590	3,333
<u>Corporation for National and Community Services</u>		
Retired Senior Volunteer Program (RSVP) 4/1/13 - 3/31/14	94.002	40,227

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 DECEMBER 31, 2013

<u>Federal Grantor/ Pass-Through Grantor/ Program File</u>	<u>Federal CFDA Number</u>	<u>Disbursements In the Twelve Months Ended (Note B)</u>
<u>U.S. Department of Justice</u>		
Juvenile Justice (LA Commission on Law Enforcement)		
Severe Child Abuse	16.575	60,499
Child Abuse Counseling - C10-6-004	16.575	25,273
Child Abuse Counseling - C11-6-004	16.575	9,297
FINS - Child Advocacy C10-6-005	16.575	30,581
FINS - Child Advocacy C11-6-005	16.575	9,404
Domestic Violence Program 2/1/12 - 1/31/13 C10-6-002 (Note C)	16.575	2,838
Domestic Violence Program 2/1/13 - 1/31/14 1012 (Note C)	16.575	32,994
Domestic Violence Prosecution	16.588	68,118
Byrne/JAG-ARRA 14th JDC Court Delay Reduction	16.803	4,334
Report/Resource Center - J10-8-010	16.540	8,913
Juvenile Assessment Center - A10-8-016	16.523	5,071
Juvenile Assessment Center - A10-8-037	16.523	7,388
Juvenile Assessment Center - 2011-JB-011096	16.523	9,879
Naional PREA Resource Center NCCD	16.735	33,581
Mental Health Court - 7/1/12 - 6/30/13 (LA Dept. of Public Safety & Corrections)	16.548	23,600
<u>U.S. Department of Homeland Security</u>		
State Homeland Security Grant Program FY 2010 - SHSP 2010-SS-T0-0043 - IOC - Radios (LA Office of Homeland Security & Emergency Preparedness)	97.067	7,011
State Homeland Security Grant Program FY 2010 CCP 2010-SS-T0-0043 (LA Office of Homeland Security & Emergency Preparedness)	97.067	2,159
State Homeland Security Grant Program FY 2011 CCP 2011 - SS-00124-S01 (LA Office of Homeland Security & Emergency Preparedness)	97.067	7,376

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 DECEMBER 31, 2013

<u>Federal Grantor/ Pass-Through Grantor/ Program File</u>	<u>Federal CFDA Number</u>	<u>Disbursements In the Twelve Months Ended (Note B)</u>
State Homeland Security Grant Program FY 2011 SHSP 2011-SS-00124-S01 - Contraband Detention Inspection (Note C) (LA Office of Homeland Security & Emergency Preparedness)	97.067	49,798
State Homeland Security Grant Program FY 2011 SHSP 2011-SS-00124-S01 - Interoperable Communications - Log #4 - Salaries/Fringes (LA Office of Homeland Security & Emergency Preparedness)	97.067	25,216
State Homeland Security Grant Program FY 2011 SHSP 2011-SS-00124-S01 - Interoperable Communications - Log #6 (LA Office of Homeland Security & Emergency Preparedness)	97.067	3,450
State Homeland Security Grant Program FY 2011 SHSP 2011-SS-00124-S01 - Interoperable Communications - Log #7 (LA Office of Homeland Security & Emergency Preparedness)	97.067	39,911
State Homeland Security Grant Program FY 2011 SHSP 2011-SS-00124-S01 - CBRNE Personal Transport Vehicle (LA Office of Homeland Security & Emergency Preparedness)	97.067	13,175
State Homeland Security Grant Program FY 2012 SHSP 2012-SS-00075-S01 - Interoperable Communications - DeQuincy PD (Note C) (LA Office of Homeland Security & Emergency Preparedness)	97.067	10,350
State Homeland Security Grant Program FY 2012 SHSP 2012-SS-00075-S01 - Cellular Telephone Forensics - CPSO (Note C) (LA Office of Homeland Security & Emergency Preparedness)	97.067	2,555
Emergency Management Performance Grant (EMPG) - FY 2012 - EMW-2012-EP-0042 EMPG 12 (LA Office of Homeland Security & Emergency Preparedness)	97.042	50,400

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 DECEMBER 31, 2013

<u>Federal Grantor/ Pass-Through Grantor/ Program File</u>	<u>Federal CFDA Number</u>	<u>Disbursements In the Twelve Months Ended (Note B)</u>
Emergency Management Performance Grant (EMPG) - FY 2013 - EMW-2013-EP-0062 - S01 (LA Office of Homeland Security & Emergency Preparedness)	97.042	35,378
Hazard Mitigation Grant Program 1603-019-0005 (LA Office of Homeland Security & Emergency Preparedness)	97.039	99
Hazard Mitigation Grant Program 1603-019-0013 (Note C) (LA Office of Homeland Security & Emergency Preparedness)	97.039	47
Hazard Mitigation Grant Program 1603-019-0014 (Note C) (LA Office of Homeland Security & Emergency Preparedness)	97.039	57
Hazard Mitigation Grant Program 1603-019-0015 (Note C) (LA Office of Homeland Security & Emergency Preparedness)	97.039	35
Hazard Mitigation Grant Program 1603-019-0016 (Note C) (LA Office of Homeland Security & Emergency Preparedness)	97.039	606
Hazard Mitigation Grant Program 1786-019-0001 (Note C) (LA Office of Homeland Security & Emergency Preparedness)	97.039	419,325
Hazard Mitigation Grant Program 1786-019-0005 (Note C) (LA Office of Homeland Security & Emergency Preparedness)	97.039	7,268
Hazard Mitigation Grant Program 1786-019-0006 (Note C) (LA Office of Homeland Security & Emergency Preparedness)	97.039	139,608
Severe Repetitive Loss Program - SRL 2009 - 012 ELEV (LA Office of Homeland Security & Emergency Preparedness)	97.110	63,103

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 DECEMBER 31, 2013

<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	118,746
Severe Repetitive Loss Program - SRL 2012 Elevation (LA Office of Homeland Security & Emergency Preparedness)	97.110	74,076
<u>U.S. Bureau of Land Management, Department of Interior</u>		
Payment in Lieu of Taxes Program	15.226	344
CIAP - Admin Expense (LA Office of Coastal Protection and Restoration)	15.668	47,261
CIAP - Clear Marais (LA Office of Coastal Protection and Restoration)	15.668	1,622,495
CIAP - Rabbit Island (LA Office of Coastal Protection and Restoration)	15.668	130,574
CIAP - Horseshoe Lake (LA Office of Coastal Protection and Restoration)	15.668	3,231
CIAP - South GIWW (LA Office of Coastal Protection and Restoration)	15.668	12,996
CIAP - Intracoastal (LA Office of Coastal Protection and Restoration)	15.668	31,997
<u>U.S. Department of Transportation</u>		
Job Access Reverse Commute (JARC) (LA Dept. of Transportation)	20.507	120,047
Rural Transportation (LA Dept. of Transportation)	20.509	123,418
Federal Transit Capital Investment Grant - ARRA (LA Dept. of Transportation)	20.500	37,210
DWI Prosecution Grant (LA Hwy Safety Commission)	20.600	111,445

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 DECEMBER 31, 2013

<u>Federal Grantor/ Pass-Through Grantor/ Program File</u>	<u>Federal CFDA Number</u>	<u>Disbursements In the Twelve Months Ended (Note B)</u>
<u>U.S. Department of Commerce</u>		
State Homeland Security Grant Program FY 2010 - 2010-SS-T0-0043 (LA Office of Homeland Security & Emergency Preparedness)	11.555	2,522
EDA Seed Center (LA Economic Development Administration)	11.307	501,988
<u>U.S. Department of Energy</u>		
901 Lakeshore Drive ARRA	81.128	473,700
<u>U.S. Environmental Protection Agency</u>		
Sewer Inspection Grant DEQ (LA Department of Environmental Quality)	66.460	87,505
Primary Government Totals		<u>\$ 17,024,095</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	3,117,670
Water and Waste Disposal Systems for Rural Communities Grant Program	10.760	234,978

U.S. Department of Homeland Security

Hazard Mitigation Grant Program
1786-019-0001
(LA Office of Homeland Security &
Emergency Preparedness)

Fire Protection District No. 2 of Ward 4	97.039	918
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CALCASIEU PARISH POLICE JURY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 DECEMBER 31, 2013

Federal Grantor/ Pass-Through Grantor/ Program File	Federal CFDA Number	Disbursements In the Twelve Months Ended (Note B)
Hazard Mitigation Grant Program 1786-019-0006 (LA Office of Homeland Security & Emergency Preparedness)		
Gravity Drainage District No. 8 of Ward 1	97.039	139,608
Total Component Unit Assistance		\$ 3,493,174

CALCASIEU PARISH POLICE JURY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2013

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 \$2,180,683 to the Town of Iowa; City of Westlake; City of DeQuincy; Town of Vinton; 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 \$38,016 in 2013.
3. The Police Jury's State Homeland Security Grant Program had subrecipient payments in the amount of \$62,703 for 2013 to the Calcasieu Parish Sherriff Office and the City of DeQuincy Police Department.
4. The Police Jury's following Hazard Mitigation Grant Programs had subrecipient payments in the amount of \$154,754 for 2013 to entities noted.
 - a. Project # 1603-019-0013 Calcasieu Parish Sherriff Office
 - b. Project # 1603-019-0014 Calcasieu Parish Sherriff Office
 - c. Project # 1603-019-0015 Calcasieu Parish Sherriff Office

(Continuation of Schedule of Expenditures of Federal Awards)

- d. Project # 1603-019-0016 Calcasieu Parish Sherriff Office
- e. 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
- f. Project # 1786-019-0005 Lifeshare Blood Center
- g. Project # 1786-019-0006 Gravity Drainage District 8 of Ward 1

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 SUMMARY OF AUDITOR RESULTS
 FOR THE YEAR ENDED DECEMBER 31, 2013

1. Type of Auditors' Report on Financial Statements

Unmodified opinion

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

Schedule 2b, items 2013-1 to 2013-4 list deficiencies noted. Items 2013-1 through 2013-3 were considered to be material weaknesses. Reference to the separately issued audit reports of the component units listed in item 2013-4 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 2013-5 lists component units with noncompliance material to the financial statements. Reference to the separately issued audit reports of the component units listed in item 2013-5 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

Unmodified 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 - Burton Coliseum	14.228

Department of Labor

Workforce Incentive Act - Adult	17.258
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(Continuation of Summary of Auditor Results)

Department of Health and Human Services

Low Income Home Energy Assistance Program	93.568
CSBG	93.569

Department of Homeland Security

Hazard Mitigation Grant Program - 1603-019-0005	97.039
Hazard Mitigation Grant Program - 1603-019-0013	97.039
Hazard Mitigation Grant Program - 1603-019-0014	97.039
Hazard Mitigation Grant Program - 1603-019-0015	97.039
Hazard Mitigation Grant Program - 1603-019-0016	97.039
Hazard Mitigation Grant Program - 1786-019-0001	97.039
Hazard Mitigation Grant Program - 1786-019-0005	97.039
Hazard Mitigation Grant Program - 1786-019-0006	97.039

Department of Interior

CIAP - Admin Expense	15.668
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 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 \$517,988 or more.

8. Compliance Findings and Questioned Costs for Federal Awards

Schedule 2c, item 2013-6 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, 2013

I. INTERNAL CONTROL - FINANCIAL STATEMENT AUDIT

COMPONENT UNITS

Component Units Audited by Principal Auditors

2013-1 The Fourteenth District Court Indigent Transcript Fund

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

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

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

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

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

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

2013-2 Civil Indigent Transcript Fund

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

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

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

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

(Continuation of Internal Control-Financial Statement)

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).

2013-3 The Fourteenth District Court Judicial Expense Fund

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

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

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

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

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

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

2013-4 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	6-24-14
Community Center District 3 of 7	Langley, Williams & Company, LLC	3-26-14
District Attorney of the 14 th Judicial District	Langley, Williams & Company, LLC	6-10-14
Gravity Drainage 2 of 7	Langley, Williams & Company, LLC	4-15-14

(Continuation of Internal Control-Financial Statement)

Gravity Drainage 4 of 3	Langley, Williams & Company, LLC	6-10-14
Gravity Drainage 5 of 4	Stutzman & Gates, LLC	6-2-14
Gravity Drainage 7 of 8	Gragson, Casiday & Guillory, LLP	6-3-14
Fire Protection 1 of 7	Langley, Williams & Company, LLC	4-2-14
Waterworks 8 of 3 & 8	Steven M. DeRouen, CPA	10-1-13
Waterworks 11 of 4 & 7	Steven M. DeRouen, CPA	11-18-13
Waterworks 2 of 4	Steven M. DeRouen, CPA	2-24-14
Waterworks 4 of 4	Steven M. DeRouen, CPA	9-16-13
Waterworks 7 of 6 & 4	Steven M. DeRouen, CPA	2-4-14
Waterworks 9 of 4	Steven M. DeRouen, CPA	4-14-14

II. COMPLIANCE WITH LAWS AND REGULATIONS - FINANCIAL STATEMENT AUDITCOMPONENT UNITS2013-5 Component Units with Separately Issued Audit Reports

Listed below are component units that had finding(s) in their audit reports regarding the presence of 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>
Gravity Drainage 4 of 3	Langley, Williams & Company, LLC	6-10-14
Waterworks 2 of 4	Steven M. DeRouen, CPA	2-24-14
Calcasieu Parish Public Trust Authority	Langley, Williams & Company, LLC	9-6-13

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, 2013

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

None.

II. COMPLIANCE - FEDERAL AWARDS (A-133)

COMPONENT UNITS

Component Units Audited by Principal Auditors

2013-6 Waterworks District No. 14 of Ward 5 - Water and Waste Disposal Systems for Rural Communities Loan Program - CFDA # 10.760

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, 2014.

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, 2014. Therefore, the District could not submit their audited financial statements to the District's Board of Directors by May 31, 2014. The USDA is unable to grant a waiver for this compliance requirement. The USDA is aware of the audited financial statements not being presented to the District's board within the required time limit. The USDA does not consider this noncompliance to be a material noncompliance.

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

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

CALCASIEU PARISH POLICE JURY
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
DECEMBER 31, 2013

SECTION I - INTERNAL CONTROL - FINANCIAL STATEMENT AUDIT

<u>No.</u>	<u>Finding</u>	<u>Status</u>
<u>PRIMARY GOVERNMENT</u>		
2012-1	<u>Police Jury Member's Bidding on a Component Unit's Project</u>	This finding is no longer applicable.
2012-2	<u>Investigation of Registrar of Voters</u>	This finding is no longer applicable.
<u>COMPONENT UNITS</u>		
2012-3	<u>Gravity Drainage District No. Six of Wards Five and Six - Personal Use of Fuel</u>	This finding is no longer applicable.
2012-4	<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.
2012-5	<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.
2012-6	<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.
2012-7	<u>Waterworks District No. 5 of Wards 3 and 8 - Segregation of Duties</u>	This finding has been resolved.
2012-8	<u>Component Units with Separately Issued Audit Reports</u>	See separately issued reports of these component units for the status of the 2012 findings.

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

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

<u>No.</u>	<u>Finding</u>	<u>Status</u>
	<u>COMPONENT UNITS</u>	
2012-9	<u>Component Units with Separately Issued Audit Reports</u>	See separately issued reports of these component units for the status of the 2012 findings.

<u>Component Unit</u>	<u>Current Auditor</u>
Fire Protection 1 of 7	Langley, Williams & Company, LLC

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

None.

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

<u>No.</u>	<u>Finding</u>	<u>Status</u>
	<u>COMPONENT UNITS</u>	
2012-10	<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, 2014. Therefore, this is an ongoing compliance finding.
2012-11	<u>Waterworks District No. 14 of Ward 5 - Bond Reporting Requirements - Submission of Budget</u>	The District's 2013 budget was timely filed; therefore, this finding is not applicable for 2013.

CALCASIEU PARISH POLICE JURY
MANAGEMENT'S CORRECTIVE ACTION PLAN FOR CURRENT YEAR FINDINGS (UNAUDITED)
DECEMBER 31, 2013

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

<u>No.</u>	<u>Finding</u>	<u>Corrective Action</u>
2013-1	<u>The Fourteenth District Court Indigent Transcript Fund - Lack Segregation of Duties</u>	Management has responded that it does not believe it is cost effective to employ adequate personnel to achieve an adequate level of segregation of responsibilities. Management has implemented supervision and review procedures such as review and approval of supporting documents related to expenditures and periodic review of bank reconciliations.
2013-2	<u>Civil Transcript Fund - Lack of Segregation of Duties</u>	Management has responded that it does not believe it is cost effective to employ adequate personnel to achieve an adequate level of segregation of responsibilities. Management has implemented supervision and review procedures such as review and approval of supporting documents related to expenditures and periodic review of bank reconciliations.
2013-3	<u>The Fourteenth District Court Judicial Expense Fund - Lack of Segregation of Duties</u>	Management has responded that it does not believe it is cost effective to employ adequate personnel to achieve an adequate level of segregation of responsibilities. Management has implemented supervision and review procedures such as review and approval of supporting documents related to expenditures and periodic review of bank reconciliations.
2013-4 & 2013-5	<u>Component Units with Separately Issued Audit Reports</u>	Reference to the separately issued audit reports of these component units is required to identify individual component unit's corrective action plan.

(Continuation of Management's Corrective Action Plan)

SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

2013-6	<u>Waterworks District No. 14 of Ward 5 - Bond Reporting Requirements - Submission of Audited Financial Statements</u>	Because of cost saving factors, the District has its annual financial information audited with that of the Calcasieu Parish Police Jury. The District recognizes that the Parish is not able to issue its financial statements by May 31st of each year due to time constraints involving the reporting of all of the other Parish special service districts. However, the District believes that the budgetary constraints with contracting for a separate audit from the Parish far outweigh the immaterial finding that the District's financial statements were not approved by the Board of Directors thirty days prior to the District's submission of the financial statements to USDA which was within the specified bond reporting time frame. The District will continue to communicate with USDA regarding this issue and will continue to comply with all other bond reporting requirements.
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CALCASIEU PARISH POLICE JURY
SCHEDULE OF COMPONENT UNITS
DECEMBER 31, 2013

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
West Calcasieu Cameron Hospital

The following component units had federal funds during 2013. 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
Community Center and Playground District No. 3 of Ward 7

CALCASIEU PARISH POLICE JURY
SCHEDULE OF INSURANCE IN EFFECT
DECEMBER 31, 2013

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
Berkley Insurance Co. PEM000002300	1/31/13- 1/31/14	<u>Automobile:</u> \$3,000,000 Each Claim \$3,000,000 Aggregate <u>General Liability:</u> \$3,000,000 Each Claim \$3,000,000 Aggregate <u>Public Official:</u> \$3,000,000 Each Claim \$3,000,000 Aggregate <u>Employment Practices:</u> \$3,000,000 Each Claim \$3,000,000 Aggregate <u>Employee Benefit Liability:</u> \$3,000,000 Each Claim \$3,000,000 Aggregate <u>Automobile Physical Damage:</u> \$1,000,00 Total Limit
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</u> <u>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</u> <u>Government</u> - \$1,000,000
Westchester Fire AACN05623376003	1/31/13- 1/31/14	<u>Aviation:</u> \$5,000,000 Single Limits \$ 3,000 medical payments \$ 36,000 each occurrence

(Continuation of Schedule of Insurance in Effect)

AMWINS/AWAC 030812481A	1/31/13- 1/31/14	<u>Property:</u> \$125,000,000 limit, \$50,000 deductibles all other perils except Wind Storm and Hail which is 3% of total subject to a minimum of \$100,000
Zurich BM9264342-03	1/31/13- 1/31/14	<u>Equipment Breakdown:</u> \$50,000,000 Property Damage \$25,000,000 Utility Interruption \$ 2,500,000 Ordinance or Law Coverage \$2,500,000 Contingent Business Income \$2,500,000 Hazard Substances
Alterra American Ins. Co. MAXA3IM0048323	1/31/13- 1/31/14	<u>Inland Marine:</u> SIR \$2,500 except named storm, which is 3% of total with a minimum of \$50,000 per occurrence SIR \$5,000 per occurrence electronic mechanical
Lloyds PSR082001	1/31/13- 1/31/14	<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, 2013

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
Republic Fire & Casualty Insurance Co. RGP107020804	\$8,779 6/1/13- 6/1/14	<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 Each Employee
Darwin Select Insurance Co. 0202-2001	\$2,306 6/1/13- 6/1/14	Public Officials - \$1,000,000 Per Claim for Employment Practices Liability
Travelers Casualty & Surety Co. of America 105468198	\$1,440 6/11/13- 6/11/16	<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	\$27,673 10/4/13- 10/4/14	<u>Property:</u> Building - \$5,082,516 Contents - \$ 327,500
Zurich American Insurance Co. BM583398601	\$6,500 10/4/13- 10/4/14	<u>Boiler & Machinery Equipment</u> Breakdown - \$5,410,016

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

Wright National Flood	\$1,750	<u>Flood:</u>
	10/30/13-	Building - \$250,000
	10/30/14	Contents - \$200,000

Waterworks District 5 Ward 3 is covered by the Police Jury's self-insured worker's compensation fund. The self-insured worker's compensation fund is discussed in further detail in Note 11(A) to the financial statements.

Section II:

There were 1,441 metered water customers at December 31, 2013.

There were 854 metered and 83 unmetered sewer customers at December 31, 2013. (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	12/31/12 Balance	Additions (Deletions)	12/31/13 Balance
Water Tank	\$ 926,897	\$ 120,991	\$1,047,888
Vehicles	116,845	(116,845)	-0-
Building	100,350	3,043	103,393
Machinery & Equipment	214,459	(64,903)	149,556
Furniture & Fixtures	47,526	2,391	49,917
Distribution System	3,016,773	103,514	3,120,287
Water wells	115,187	-0-	115,187
Land Improvements	59,220	-0-	59,220
Treatment Plant	384,612	-0-	384,612
Construction in Progress	<u>91,303</u>	<u>627,517</u>	<u>718,820</u>
Net Value	<u>\$5,073,172</u>	<u>\$ 675,708</u>	5,748,880
Accumulated Depreciation			(2,821,489)
Land			<u>24,000</u>
Net Cost			<u>\$2,951,391</u>

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:

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

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, 2013:

Sinking Fund Requirement	\$ 14,693
Reserve Fund Requirement	14,693
Depreciation and Contingency Fund	73,674
General Obligation Fund Requirements	6,465
Customer Deposits Reserve	<u>103,950</u>
Total Reserves	<u>\$213,475</u>

Section VI:

The following is a schedule of aged accounts receivable (for both water and sewer, net of an allowance account of \$30,305) as of December 31, 2013:

<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>\$73,274</u>	<u>\$942</u>	<u>\$2,903</u>	<u>\$77,119</u>

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 2013 Police Jury members, the office held and the terms of office.

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

Shannon Spell	President	Term Expires December 2015
James Mayo	Vice President	Term Expires December 2015
Les Farnum		Term Expires December 2015
Dennis Scott		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 unmodified 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, 2013

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 12 commercial customers, 8 governmental customers, 16 civic/non-profit customers and 993 residential customers on the system at December 31, 2013.

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

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

Commercial Contractor

\$100.00 up to 2,000 gallons

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

Section IV:

A Schedule of Insurance with expiration dates:

American Alternative Ins.	\$20,778	<u>General Liability:</u>
GPPAPF605343803	12/10/13-	\$1,000,000 Each Occurrence
	12/10/14	\$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>
		\$ 584,929 Building & Equipment (Big Woods Rd)
		\$1,645,146 Building & Equipment (Old River Rd)
		\$ 367,746 Equipment for 2 nd Well (Old River Rd)
		\$ 830,712 Tower & Equipment (Hwy 109 South)
		\$ 25,648 Equipment - 76 meters
		\$ 5,624 Personal Property
		<u>Excess/Umbrella Liability:</u>
		\$1,000,000 Each Occurrence

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

		<u>Public Officials and Management Liability:</u>
		\$3,000,000 Aggregate Limit
		\$1,000,000 Each Wrongful Act
		\$ 5,000 Each Action for Injunctive Relief
LA Workers Comp Corp	\$6,168	<u>Workers Compensation:</u>
144958-A	7/29/13-	\$1,000,000 Each Accident
	7/29/14	\$1,000,000 Disease - Each Employee
		\$1,000,000 Disease - Policy Limit

Section V:

The following is a schedule of aged accounts receivable (net of an allowance account of \$13,278) as of December 31, 2013:

1-30 Days	31-60 Days	Over 60 Days	<u>Total</u>
<u>\$8,470</u>	<u>\$5,978</u>	<u>\$709</u>	<u>\$15,157</u>

Section VI:

The following are the calculated balances of reserves per bond indenture at December 31, 2013:

Reserve Fund Requirement	\$22,120
Contingency Fund Requirement	<u>22,121</u>
Total Reserves	<u>\$44,241</u>