

THE POLICE JURY
CALCASIEU PARISH
LOUISIANA



Comprehensive Annual Financial Report

For the Fiscal Year Ended December 31, 2014

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, 2014

Prepared by:

Division of Finance

Service ☆ Vision ☆ Leadership

**Comprehensive Annual Financial Report
For the Year Ended December 31, 2014**

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BRYAN C. BEAM
ADMINISTRATOR

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

OFFICE OF THE ADMINISTRATOR
P.O. Box 1583
Lake Charles, Louisiana, 70602
337 / 721-3500
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June 29, 2015

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, 2014. 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 is 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.

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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, 2014, 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 the 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 196,529. The Police Jury is the governing authority of the Parish and, after a favorable vote of the electorate, is empowered to levy sales and use taxes, as well as ad valorem taxes on properties located within its boundaries. 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, consisting of 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 for 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 29, 2015

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 a 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. In accordance with state law, any expenditure in excess of this amount requires a budget amendment and approval by the Police Jury if the total excess amount exceeds five percent of the budget with the exception certain grant related or smaller funds. 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.

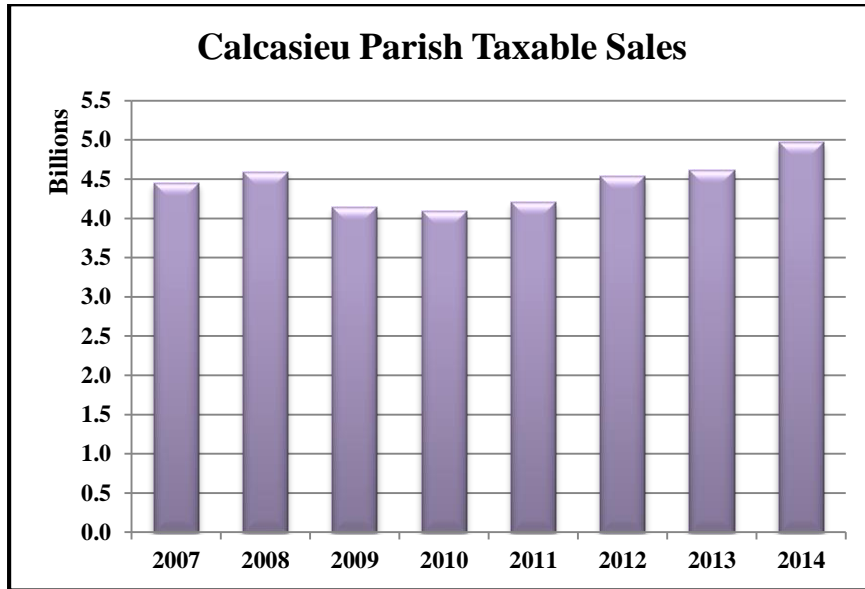
LOCAL ECONOMY

Current Conditions

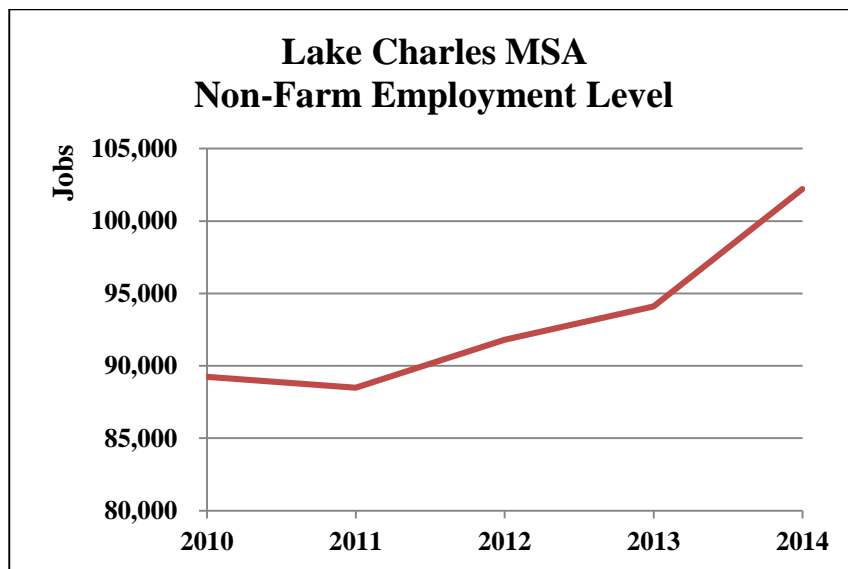
The state of any local economy is evaluated using many factors. Two of the more meaningful indicators are Taxable Sales and the Non-Farm Employment Level, and they are featured in this section.

The chart below shows taxable sales amounts from 2007 through 2014 for Calcasieu Parish. The period illustrated in the chart begins not long 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, businesses 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 between 2011 and 2013 indicate a steady pattern of revenue stabilization. In 2014, the 7.7% increase in taxable sales is solid evidence that the beginning of an economic renaissance is upon us as described in the next section.

Members of the Police Jury
June 29, 2015



From an employment perspective, the Lake Charles Metropolitan Statistical Area (MSA), which includes Calcasieu and Cameron Parishes, has experienced impressive growth over the past year due to the early stages of heightened economic activity expected for the remainder of this decade. The year 2014 represents the first time that the Lake Charles MSA has surpassed the 100,000 jobs level for non-farm employment.



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Over the next several years, Calcasieu Parish is expected to experience economic growth at a level that may be unprecedented for our area. While the region has witnessed growth in a number of sectors including gaming, aviation, and health care, the strongest driver of the anticipated economic wave involves natural gas. Substantial “mega projects” have been announced locally for the export of Liquefied Natural Gas (LNG) and for a chemical process called ethane cracking. These projects and others have resulted in a forecasted private investment of over \$80 billion in our five-parish region through 2019 with over 58,000+ direct, indirect, and induced jobs projected during this period.

More details on the economic forecast for Southwest Louisiana are included in the economic discussion below, which is excerpted from *The Louisiana Economic Outlook: 2015 and 2016*, by Loren C. Scott, James A. Richardson, and Judy S. Collins. This document was published by the Division of Economic Development, E.J. Ourso College of Business at Louisiana State University, Baton Rouge, Louisiana, in October, 2014.

2014: The Real Boom Begins

*As Lake Charles entered 2014, we began to see the first evidence of a massive boom in this corner of the state unlike any we have ever seen before. By mid-year 2014 we had tabulated almost **\$72.4 billion in announced industrial projects** for the MSA. We have been monitoring the state’s economy for four decades; this figure exceeds the best year of announcements for the whole state by a factor of at least 10.*

*Of this total, we estimate that **\$30.2 billion of these projects are already underway**, and approximately \$42.2 billion are at the financing, permitting or FEED stage (that is, they are still “potential” projects). It is important to note that these are the industrial announcements. The \$72.4 billion figure does not include the \$700 million being spent to construct the Golden Nugget Casino which opened in late 2014.*

Forecast for 2015-16: Immense, Mammoth, Enormous – How Many Synonyms for “Huge”?

We are expecting Lake Charles to add 5,500 jobs in 2015 and another 6,500 jobs in 2016---a stellar increase of 12.1% 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 4.9%. Our difficulty in writing up the Lake Charles forecast is finding enough synonyms for the word “huge!”

Massive Construction: LNG Exports, G-T-Ls, General Chemical, Others

*Leading the pack of massive capital investments are five firms that are, or are planning to, construct **LNG export terminals**. These are the biggest investments in the area by far (with one exception). While three of these projects are still at the “potential” stage, the good news is that two are under construction.*

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- Construction on **Sabine Pass LNG** by Cheniere Energy is well underway. Cheniere has six 20-year contracts in hand for buying its product. Importantly, the company also has a permit from the Department of Energy to export to non-free trade partners of the U.S., a permit that is absolutely vital before one of these terminals can begin construction. Cheniere will spend \$20 billion on this 6-train project. This would make it the **largest single capital investment in Louisiana history**, if not U.S. history. The first two trains are about 40% complete, and Cheniere is aiming for a mid-2017 startup. The firm will create 148 new, high-paying (\$100,000 a year) jobs and retain 77 jobs.
- Sempra Energy just announced that construction will begin on its **Cameron LNG** project. This export terminal will be a 3-train unit and cost \$10 billion to construct. In February 2014, Sempra received “conditional” approval to export to non-free trade partners of the U.S., but the market must believe the final full approval is a formality as some \$7.5 billion in financing is being provided by Japanese lenders.
- Also receiving conditional approval to export to non-free trade partners was **Lake Charles Exports** or Trunkline. LCE plans to build a 3-train facility at a cost of \$10 billion. The firm has applied to the Federal Energy Regulatory Commission (FERC) to start construction by mid-2015. Financial support for the project has been secured from BG Group and Southern Union. We place a high probability on this project proceeding.
- An Australian company--**Magnolia LNG**---is examining the possibility of constructing a 4-train LNG export facility at the Port of Lake Charles. Construction cost of this plant is estimated at \$3.7 billion. Financing was completed in May 2014 with the sale of 90,000 shares of stock. A formal application to begin construction was filed with FERC in that same month, with the aim of starting construction in mid-2015. Under that schedule the plant would open in mid-2018, hiring 65 people at \$75,000 a year. We place a medium-to-high probability on this project proceeding to construction.
- The final LNG export facility proposed for this area is one by **Southern California Telephone & Energy (SCTE)**. SCTE purchased 232 acres on Monkey Island to build a 6-train, \$9 billion liquefaction plant. In July 2014, the company filed a permit with FERC and submitted a permit to the Department of Energy for permission to export to non-free trade partners.

In addition to these huge LNG export projects, there are other large projects under consideration to build general chemical facilities or Gas-to-Liquids (GTL) plants. Like the LNG export terminals, several of these projects are quite large, and they too vary in terms of probabilities of actually being constructed.

- By far the largest of these projects are the two proposed by **Sasol**. This South African company already has a significant presence in the Lake Charles economy. Sasol has proposed building two projects which together exceed in size the huge Cheniere liquefaction plant mentioned above.

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- *Sasol is very close to pulling the trigger on its proposed \$5-\$7 billion **ethane cracker and derivatives project**. In September 2014, the Army Corps of Engineers issued the last set of required permits, and the company made its decision to proceed near the end of 2014. A construction contract has already been agreed to with Fluor Construction. Once completed the facility would employ 528 Sasol employees plus 358 contract workers. We place a high probability on this project proceeding.*
- *The larger of Sasol's two projects is its proposed \$11-\$14 billion Gas-to-Liquids facility. The company would take natural gas and produce from it 96,000 b/d of diesel, naphtha, and other chemical products. This huge facility would employ 700 people. The final decision has been delayed, but will ultimately hinge heavily on Sasol's belief in the persistence of a wide gap between oil and natural gas prices.*
- ***Juniper LNG** is investigating the possibility of building a \$100 million plant to manufacture diesels, waxes, and naphtha at a Praxair site in Westlake. The company will renovate dormant steam methane reformer, where cleanup work has already begun to take place. Twenty-nine new jobs would be associated with this new plant. We place a high probability on this project occurring.*

The Golden Nugget: Jobs, Jobs, Jobs

*If all the industrial construction was not good enough news, pile on top the opening of the new, \$700 million **Golden Nugget Casino**. This new casino with its 740-room hotel opened in December 2014 and employs a whopping 1,500 people. Given all the construction workers heading to Lake Charles, this casino is opening at just the right time.*

Steady to Growing at the Airpark

*Two of Lake Charles' significant employers operate out of Chennault Airpark. **AAR** is the largest aircraft maintenance, repair, overhaul (MRO) organization in the U.S. and the third largest in the world. Presently, the firm employs about 125-130 at its Chennault location. Plans are to ramp this number up to 250 by the end of 2016.*

*An even bigger player at Chennault Airpark is **Northrop Grumman**. NG does MR work on the military's JSTARS and KC-10 aircraft. Presently at 730 employees, this number should remain steady through 2015. However, in 2016 the firm enters one of its less labor-intensive maintenance cycles and will lay off about 30 people.*

Absent an unforeseen spike in natural gas prices, which we do not expect, Lake Charles will be one of the hottest areas of Louisiana over the next few 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 over the next five to seven years and beyond.

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At the beginning of 2013, 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 beginning to be felt. 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 improvement investments within the Parish, and these projects will comprise the largest segment of capital spending in 2015, doubling in dollar amount compared to the 2014 budget. These roads provide a vital network for local transportation needs as well as being a key component for continued economic growth. The extension of Pine Cone Drive in Moss Bluff from Crawford Drive to Parish Road is scheduled for 2015, and work will begin on the North I-10 Frontage Road in Sulphur. Other high impact projects include construction for roundabouts at the Nelson Road and Ham Reid Road intersection and the Lake Street and Ham Reid Road intersection, both south of Lake Charles, and the first phase of a Carlyss Drive extension. A total of six bridge replacements took place or began construction in the Parish in 2014, and another eleven bridge replacements are scheduled for 2015.

The Parish was successful last year in its application for state capital outlay matching funds for a project to construct a sewer trunkline in South Ward Three along Gauthier Road and the Gulf Highway which will serve the Regional Airport, the Burton Coliseum Complex, and other future commercial developments along this important corridor. This project will begin construction in 2015. Although the Parish’s sewer expansion ballot proposition in 2014 was unsuccessful, we continue to assess sewer priorities for any existing funds that may be utilized for this purpose.

Many priority projects for the Courthouse Complex and Calcasieu Correctional Center facilities are slated for 2015. The most notable is the final design related to 14th JDC Family & Juvenile Court needs. Roof and window upgrades will continue at the 901 Lakeshore Building, and HVAC systems and controls will be repaired at the Historic Calcasieu Courthouse. At the Calcasieu Correctional Center, a comprehensive project will begin to replace all Maximum Security Windows. These projects are being funded through a combination of gaming funds and hurricane recovery grants.

The first phase of the highly anticipated River Bluff Park in Moss Bluff (boat launch, boat dock, parking, and entrance drive) was completed in in early 2015. Later in 2015, construction will be completed on a restroom facility, to be followed by a large construction phase which includes an indoor pavilion, play and splash grounds, walking paths, and other

Members of the Police Jury
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amenities. Other park improvements slated for 2015 include: (1) Alligator Park new pavilion, restroom building and fishing wharf, (2) Intracoastal Park wharf and fish cleaning station upgrade, (3) Prien Lake Park shoreline protection and upgraded kayak launch, (4) Riverside Park restrooms and site lighting, and (5) Mallard Junction Park playground equipment. At Calcasieu Point, repairs have been made to the boat launch circle.

Allen P. August Center renovations began in 2014 and were completed in the first half of 2015. The project addresses needed repairs in the electrical and mechanical systems as well as ADA upgrades. Interior modifications will improve workflow and service to the public.

In 2014, the Police Jury authorized the staff to conduct an updated study of drainage management within the parish. Dubbed "Drainage Management 2.0," this study will take a comprehensive look at various issues such as organizational structures, development ordinances that affect drainage, and drainage operations parishwide. Perhaps more than any other public service, drainage may be the most impactful on our communities as a result of the large population growth expected. Therefore, it is critical that we establish sound growth practices as they relate to drainage.

Relevant Financial Policies

The Parish has many financial policies that are used as guidelines for the budget process. One of these policies relates to the gaming activity revenue that is collected each year. According to this policy, gaming revenues collected in one year will not be expended or distributed until the next year. The purpose of this policy is to prevent funds from being obligated for expenditures prior to their availability. All 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, 2013. 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 the 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 29, 2015

A Certificate of Achievement is valid for one year only. The Parish has received this award each year for the 23-year period ended December 31, 2013. 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 the 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



TAMMY BUFKIN
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, 2013

Executive Director/CEO



PEOPLE OF CALCASIEU PARISH

Population 194,684 est.

CALCASIEU PARISH POLICE JURY

15 Members

OFFICE OF THE ADMINISTRATOR

Legal
Counsel

**DIVISION OF
ENGINEERING &
PUBLIC WORKS**

**DIVISION OF
FINANCE**

**DIVISION OF
PLANNING &
DEVELOPMENT**

**Office of Juvenile
Justice Services**

Human Resources

- Personnel Administration
- Employee Classification Plan

**Office of Homeland Security &
Emergency Preparedness**

- Emergency Plans
- Drills / Exercises
- Public Education

Information Technology

- Network and PC Management
- Software Support

Communications & Media

- C-GOV, CPPJ website
- Press releases, social media

Facility Management

- Building/Grounds
- Parks Maintenance

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

Human Services Department

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

Burton Coliseum Complex

- Coliseum, Chalkley Room
- Event Barn, Arena

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

**Risk
Management**

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

Engineering

- Engineering & Surveying
- Road Construction
- Bridge Construction

**Geographic
Information Systems**

Public Works

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

Animal Services

Mosquito Control

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LIST OF PRINCIPAL OFFICIALS

Calcasieu Parish Police Jury
As of December 31, 2014

<u>Title</u>	<u>Name</u>
Police Jury President	Dennis Scott
Police Jury Vice President	Tony Guillory
Police Juror	Shannon Spell
Police Juror	James Mayo*
Police Juror	Elizabeth C. Griffin
Police Juror	Nicholas E. Hunter
Police Juror	Chris Landry
Police Juror	Guy Brame
Police Juror	Kevin Guidry
Police Juror	Tony Stelly
Police Juror	Sandra 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

*Mr. Mayo served as Police Juror (District 2) until December 23, 2014, at which time Mr. Marshall Simien, Jr., was appointed by the Police Jury to fill this seat, which was created by the passing of Mr. Mayo.



INDEPENDENT AUDITORS' REPORT

Mr. Nicholas Hunter, 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, 2014, 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 73.67 percent, 80.27 percent and 76.21 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, 2014, 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 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 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 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 29, 2015 on our consideration of the Police Jury's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Calcasieu Parish Police Jury's internal control over financial reporting and compliance.



Lake Charles, Louisiana
June 29, 2015



**CALCASIEU PARISH POLICE JURY
MANAGEMENT'S DISCUSSION AND ANALYSIS
As of and for the year ended December 31, 2014**

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, 2014. 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, 2014 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 \$785.6 million (net position). Unrestricted net position for governmental activities is approximately \$78.1 million, while unrestricted net position for business type activities is approximately \$1.7 million.
- The primary government's total net position increased by \$20.8 million during 2014.
- As of the close of the current fiscal year, the Parish's governmental funds reported combined ending fund balances of \$262 million, an increase of \$15.1 million in comparison with the prior year. Approximately 11.2% of the fund balances, or \$29.4 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, the Office of Juvenile Justice Services 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 2014, the Parish accounted for its activities in thirty-eight (38) funds, five (5) of which are considered major funds. Of the thirty-eight (38) funds with 2014 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 five 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 110-119 of this report.

Budgetary comparison statements are included in the basic financial statements for the General Fund and major special revenue funds. Budgetary comparison schedules for other special revenue funds can be found in the Combining and Individual Fund Statements and Schedules section following the basic financial statements. These statements and schedules demonstrate compliance with the Parish's adopted and final revised budget.

Proprietary funds encompass enterprise funds and internal service funds. When the Parish charges customers for the services it provides, whether to outside customers (enterprise funds) or to other Parish departments (internal service funds), the services are generally reported in the proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements.

Proprietary funds apply the accrual basis of accounting utilized by private sector businesses. The internal service funds of the Parish are used to accumulate and allocate costs associated with the self-insurance programs internally among the various funds of the Parish. Because the internal service funds mainly benefit governmental rather than business-type functions, they are included in the governmental activities in the government-wide financial statements. Combining statements for the non-major individual enterprise and internal service funds can be found in the Combining and Individual Fund Statements and Schedules section following the basic financial statements (pages 138-141 and 144-147, 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 150-151.

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 48-100 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 101-103 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, selected component unit fund level financial statements and supplementary information on the required chief executive officer disclosure information can be located in this section of the report.

Statistical Section

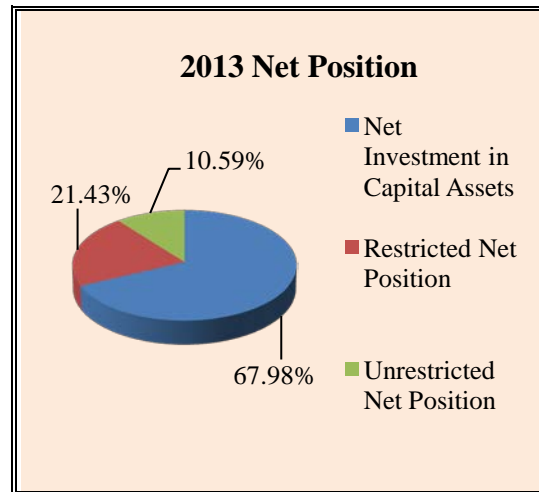
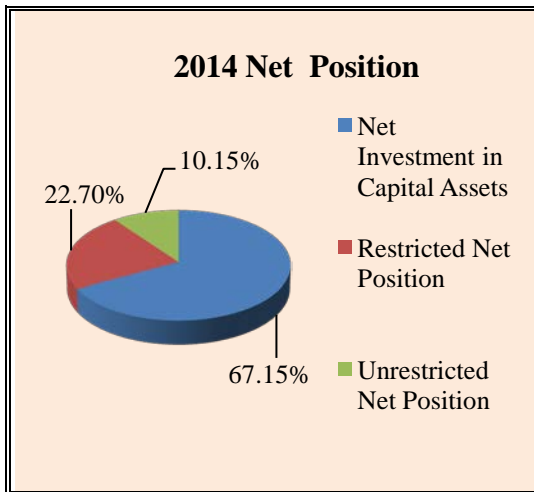
This section contains primarily trend data and nonfinancial information about the Parish’s various activities.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The following table reflects the Condensed Comparative Statement of Net Position as of December 31, 2014 and 2013:

Calcasieu Parish Police Jury						
Condensed Comparative Statement of Net Position						
December 31, 2014 and 2013						
(In Thousands)						
	<u>Governmental Activities</u>		<u>Business Activities</u>		<u>Totals</u>	
	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>
Assets:						
Current and Other Assets	\$ 326,337	\$ 308,406	\$ 1,816	\$ 1,700	\$ 328,153	\$ 310,106
Restricted Assets	-	-	423	214	423	214
Capital Assets	518,808	511,034	9,073	9,247	527,881	520,281
Total Assets	845,145	819,440	11,312	11,161	856,457	830,601
Liabilities:						
Current Liabilities	15,711	16,378	267	332	15,978	16,710
Non-Current Liabilities	7,468	6,254	275	316	7,743	6,570
Total Liabilities	23,179	22,632	542	648	23,721	23,280
Deferred Inflow of Resources	47,096	42,482	-	-	47,096	42,482
Net Position:						
Net Investment in Capital Assets	518,808	511,034	8,757	8,890	527,565	519,924
Restricted	178,008	163,777	305	104	178,313	163,881
Unrestricted	78,054	79,515	1,708	1,519	79,762	81,034
Total Net Position	\$ 774,870	\$ 754,326	\$ 10,770	\$ 10,513	\$ 785,640	\$ 764,839

For more detailed information regarding the above amounts, please refer to page 19 which presents the Statement of Net Position. Please note that the 2013 amounts reported above are inclusive of prior period adjustments made in 2014. A discussion of those changes is provided on page 96 of the notes to the financial statements.



In 2014, approximately 67% 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 23% of the government’s net position for 2014 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% of net position in 2014, 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, 2014 and 2013:

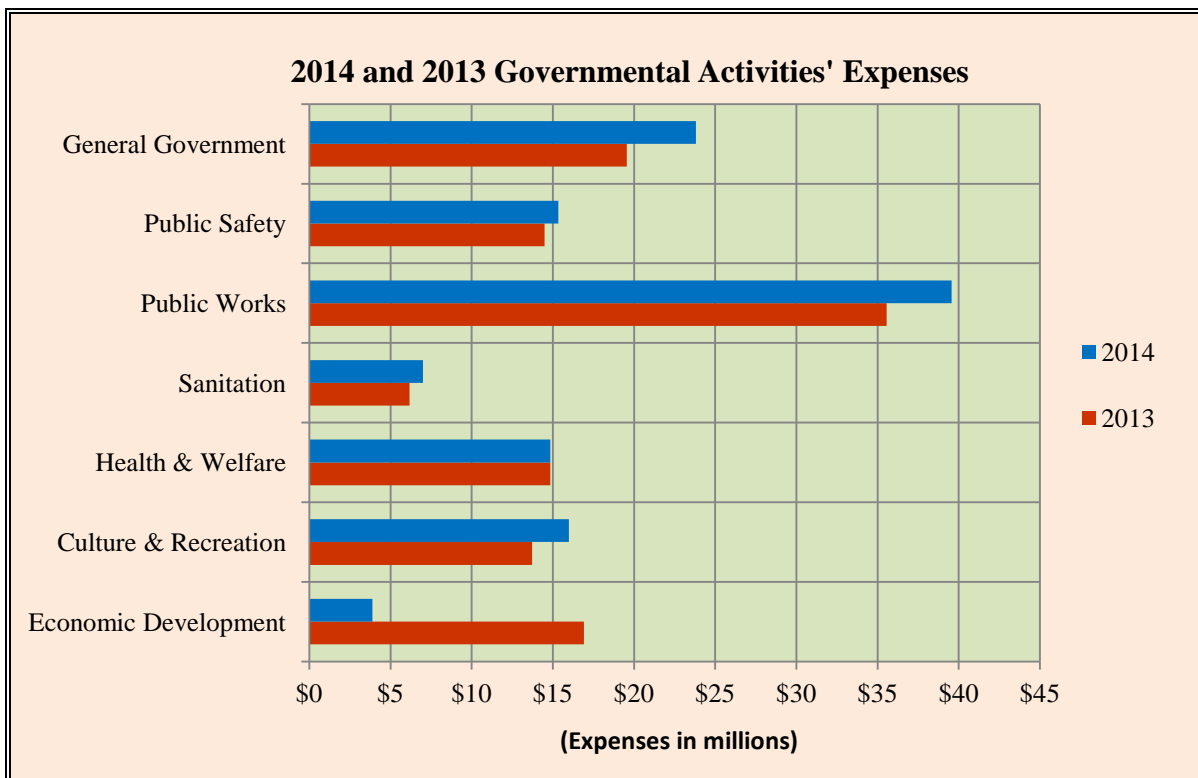
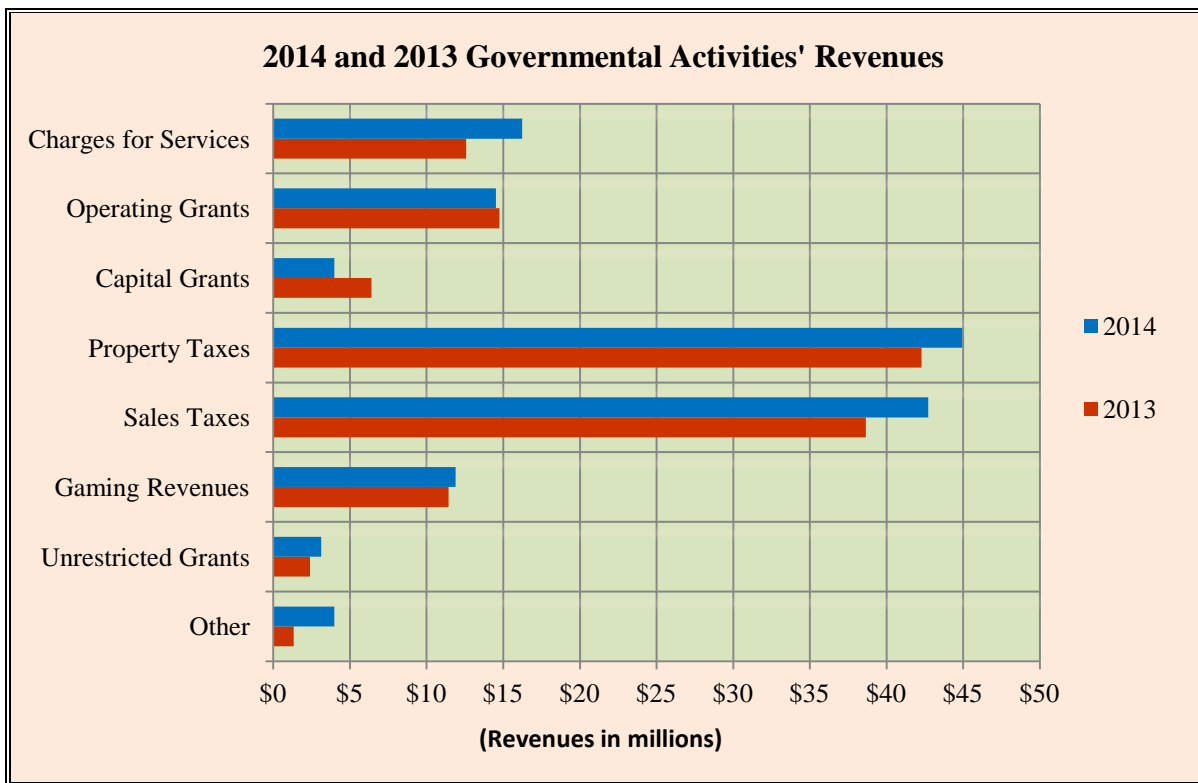
Calcasieu Parish Police Jury						
Condensed Comparative Statement of Activities						
For the Years Ended December 31, 2014 and 2013						
(In Thousands)						
	<u>Governmental Activities</u>		<u>Business Activities</u>		<u>Totals</u>	
	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>
Revenues:						
Program Revenues:						
Charges for Services	\$ 16,237	\$ 12,567	\$ 1,005	\$ 1,276	\$ 17,242	\$ 13,843
Operating Grants	14,516	14,744	-	-	14,516	14,744
Capital Grants	3,971	6,405	-	-	3,971	6,405
General Revenues:						
Property Taxes	44,934	42,282	367	340	45,301	42,622
Sales Taxes	42,716	38,650	-	-	42,716	38,650
Gaming Revenues	11,895	11,425	-	-	11,895	11,425
Unrestricted Grants	3,124	2,385	-	-	3,124	2,385
Other	3,971	1,317	22	31	3,993	1,348
Total Revenues	141,364	129,775	1,394	1,647	142,758	131,422
Expenses:						
General Government	(23,802)	(19,556)	-	-	(23,802)	(19,556)
Public Safety	(15,335)	(14,498)	-	-	(15,335)	(14,498)
Public Works	(39,564)	(35,563)	(1,577)	(2,159)	(41,141)	(37,722)
Sanitation	(6,993)	(6,167)	-	-	(6,993)	(6,167)
Health & Welfare	(14,835)	(14,843)	-	-	(14,835)	(14,843)
Culture and Recreation	(15,996)	(13,726)	-	-	(15,996)	(13,726)
Economic	(3,884)	(16,912)	-	-	(3,884)	(16,912)
Total Expenses	(120,409)	(121,265)	(1,577)	(2,159)	(121,986)	(123,424)
Increase in Net Position	20,955	8,510	(183)	(512)	20,772	7,998
Transfers	(440)	(264)	440	264	-	-
Special Items	29	-	-	-	29	-
Change in Net Position	20,544	8,246	257	(248)	20,801	7,998
Net Position, January 1	754,326	746,080	10,513	10,761	764,839	756,841
Net Position, December 31	\$ 774,870	\$ 754,326	\$ 10,770	\$ 10,513	\$ 785,640	\$ 764,839

Governmental Activities - As reflected in the previous table, the change in net position increased by \$12.3 million from \$8.2 million in 2013 to \$20.5 million in 2014. The majority of the \$12.3 million increase, or \$11.6 million was attributable to the following increases in revenues as compared to revenues reported in 2013:

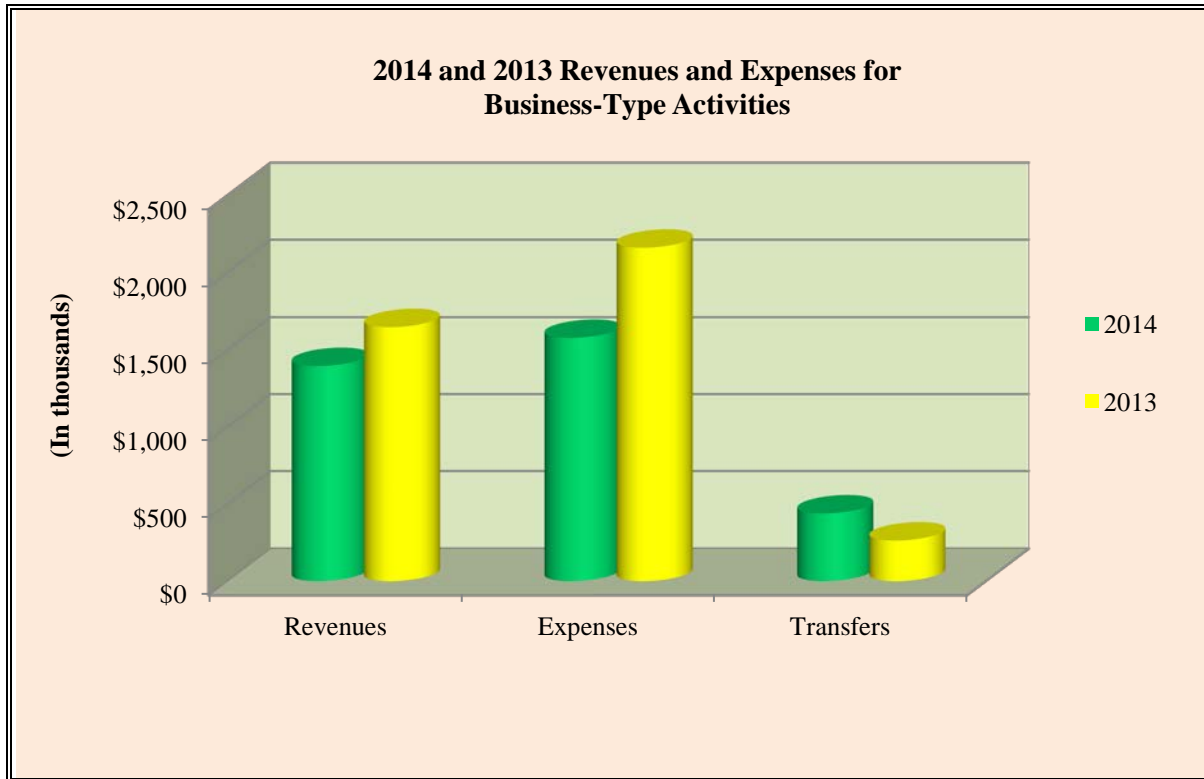
- Sales tax revenues increased \$4.1 million as compared to 2013 while property tax revenues increased \$2.7 as compared to 2013. Both of these increases are an indication of the economic growth currently occurring and anticipated to continue for years to come.
- Charges for services also increased \$3.7 million for several reasons. The revenues at Burton Coliseum increased approximately \$1 million from the prior year as a result of reflecting a full year of operations. (The Parish took over the operations of the Burton Coliseum in July 2013 therefore 2013 only reflected one-half of a full year of operation.) In addition to the Burton Coliseum, the charges for services reflected in the Parish's self-insured funds increased from 2013 in the amount of \$2.2 million. This increase was required to offset the continued rising costs for health care. By raising the charges for services, the Parish was able to reduce the negative trend for the change in net position by 70%. The issuance of permits related to the movement of utilities also increased in 2014 by \$273 thousand as compared to 2013. This activity is reported in the Road Capital Improvement Fund which is a major fund.
- Investments are required to be reported at fair value which resulted in a negative mark to market adjustment of \$425 thousand in 2014 compared to a negative mark to market adjustment of \$1.4 million in 2013. Based on this information, the reader can see that the market was more favorable in 2014 and thus revenue was recognized in the current year for the change in fair value from 2013 to 2014. This market adjustment is a reflection of fair value at one point in time and 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 \$248 thousand in 2013 to a gain of \$257 thousand in 2014. This is a difference of \$505 thousand and was primarily attributable to the stabilization of maintenance expenses in 2014. In 2013, there were several maintenance projects that were completed which increased the annual operating expenses. In addition, an outside contractor was utilized for a short period of time in 2013 to manage the water and sewer activities until the Parish decided to create a department within the organization to manage not only the current water and sewer activities but any future activities as well.

The following two charts depict the governmental activities' revenues and expenses for 2014 and 2013:



The following chart depicts business type activities' revenues and expenses for 2014 and 2013:



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, 2014, the Parish's governmental funds reported combined fund balances of \$262 million, an increase of \$15.2 million (before any change in inventory reserve) in comparison with the prior year. Approximately 11.2% (or \$29.4 million) of the \$262 million fund balance constitutes unassigned fund balance, which is available for spending at the Parish's discretion. The remainder of the fund balance is either nonspendable, restricted or assigned to indicate that it is (1) not in spendable form (\$1.3 million), (2) restricted for particular purposes (\$182.5 million) or (3) assigned for particular purposes (\$48.8 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, 2014, unassigned fund balance of the General Fund was \$29.4 million compared to \$28 million in 2013. The assigned amount in the General Fund in 2014 was \$34.8 million compared to \$32.2 million in 2013. Most of this increase is related to additional monies set aside for future capital and major infrastructure projects including any capital projects that are currently underway. Specifically, an additional \$1 million dollars was set aside for major infrastructure projects with another additional \$643 thousand set aside for future capital projects. These two items alone represent two-thirds of the increase in assigned fund balance in the General Fund. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to total General Fund expenditures. As of December 31, 2014, the Parish had unassigned fund balance in the General Fund which slightly exceeded the 2014 total expenditures report in the General Fund. 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 \$64.5 million at the end of 2014 compared to \$60.8 million at the end of 2013. The net change in fund balance for the current year as compared to the prior year remained relatively consistent with an increase of \$3.6 million in 2014 as compared to \$3.7 million in 2013.

The Public Works Operating Fund, a major special revenue fund, reported total fund balance of \$30.7 million at the end of 2014 compared to \$31.2 million at the end of 2013. This decrease was primarily attributable to the overall expenditures of the fund. It is noteworthy to mention that this fund is heavily dependent on sales tax collections to fund its annual budget (89% 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 Office of Juvenile Services Fund, a major special revenue fund, reported total fund balance of \$7.7 million at the end of 2014 compared to \$7.9 million at the end of 2013. Revenues and expenditures do not vary much from year to year and this department has made a conscious effort to put aside monies in a related capital projects fund for future capital needs.

The Calcasieu Parish Library Fund, a major special revenue fund, reported total fund balance of \$5.6 million at the end of 2014 compared to \$4.6 million at the end of 2013. As in previous years, the increase in fund balance was attributable to the fact that the Library consistently experiences less expenditures than revenue. For both 2014 and 2013, the Library has reported an excess of revenues or expenditures, inclusive of transfers, of \$1 million and \$852 thousand respectively. The Library also 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 \$112.8 million at the end of 2014 compared to \$103.4 million at the end of 2013. The increase of \$9.4 million was a combination of increased investment earnings, additional sales tax collected and the timing of major 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 \$1.71 million at the end of 2014 compared to \$1.52 million at the end of 2013. This increase reflects a positive change as compared to the previous year. In 2013, the decrease in net position 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 2014 expenditures were much more in line with operational expectations.

General Fund Budgetary Highlights

During 2014, the Parish amended its originally adopted General Fund budget for the purpose of encumbrances approved in 2013, but were not paid until 2014. The material differences between the actual results and original budgeted amounts in the General Fund were attributable to the expenditure line items. Total budgeted expenditures of \$15.8 million exceeded the actual expenditures of \$13.7 million by \$2.1 million. The reduction in actual expenditures over budgeted expenditures resulted primarily from the following activities:

- 45% of the total \$2.1 million variance, or \$936 thousand, was attributable to the Facilities Management Department. The majority of the \$936 thousand variance originated from the following operating line items of the department's budget: (a) \$341 thousand (or 36%) was from the salaries, fringe benefits and contract labor budget line items, (b) \$214 thousand (or 23%) came from the contract services budget line items and (c) \$194 thousand (or 21%) came from the capital budget line items.
- 23% of the total \$2.1 million variance, or \$476 thousand, was attributable to the correctional center line items budgeted expenditures. This \$476 thousand variance was primarily due to the capital improvement budget line items which came in under budget in the amount of \$345 thousand. Some capital project planned for 2014 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, 2014 totaled approximately \$518.8 million (net of accumulated depreciation) as compared to \$511 million (net of accumulated depreciation) as of December 31, 2013. This investment in capital assets includes land, building, improvements, machinery and equipment, roads and bridges. Movable assets that have initial useful lives greater than two years and exceed the Parish's capitalization threshold (see Notes 1(C) and 8) are recorded as capital assets. See Notes 1(C) and 8 for a discussion of the Parish's capital asset policy.

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 2012, 2013 and 2014 have met this Parish minimum level with ratings of 93, 93 and 94, respectively. The Parish not only exceeded the minimum rating of 80 for the calendar year 2014 but the actual expenditures over the past five years have been decreasing. See the Required Supplementary Information (pages 101-102) 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 \$11.9 million. Major capital asset events during the current year included the following:

- Various road and bridge projects – construction in progress (\$4.1 million).
- 901 Lakeshore Building renovations (\$1.7 million).
- Allen August Senior Multipurpose Center renovations – construction in progress (\$582 thousand).
- Riverbluff Park improvements – construction in progress (\$2.1 million).
- Burton Coliseum Complex – roofing project and major improvements (\$1.4 million).
- New Fire Station for Fire Protection District 1 of Ward 6 – construction in progress (\$668 thousand).

The Parish’s investment in capital assets for its business-type activities as of December 31, 2014 totaled approximately \$9.1 million (net of accumulated depreciation) as compared to \$9.2 million (net of accumulated depreciation) as of December 31, 2013. The decrease in net capital assets was primarily attributable to current year depreciation.

The following is a schedule of capital assets at December 31, 2014 and 2013:

Calcasieu Parish Police Jury Capital Assets, Net of Depreciation December 31, 2014 and 2013 (In Thousands)						
	<u>Governmental Activities</u>		<u>Business Activities</u>		<u>Totals</u>	
	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>
Land	\$ 18,022	\$ 17,550	\$ 228	\$ 228	\$ 18,250	\$ 17,778
Buildings & Improvements	74,642	72,547	18	20	74,660	72,567
Non-Building Improvements	-	-	6,799	6,881	6,799	6,881
Roads and Infrastructure	395,417	383,317	1,963	1,361	397,380	384,678
Bridges	10,106	7,915	-	-	10,106	7,915
Machinery & Equipment	13,242	11,875	40	38	13,282	11,913
Construction in Progress	7,379	17,830	25	719	7,404	18,549
Total	\$ 518,808	\$ 511,034	\$ 9,073	\$ 9,247	\$ 527,881	\$ 520,281

Additional information on the Parish’s capital assets can be found in Note 8 which begins on page 71 of this report.

Long-Term Debt: At the end of the current fiscal year, the Parish had 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 2015. The Parish also had long-term debt of \$316 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, 2014 and 2013						
	<u>Governmental Activities</u>		<u>Business Activities</u>		<u>Totals</u>	
	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>
Special Assessment Debt	\$ -	\$ -	\$ 225,141	\$ 250,156	\$ 225,141	\$ 250,156
Revenue Bonds	-	-	64,541	75,461	64,541	75,461
General Obligation Bonds	-	-	<u>26,404</u>	<u>31,304</u>	<u>26,404</u>	<u>31,304</u>
Total Outstanding Debt	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 316,086</u>	<u>\$ 356,921</u>	<u>\$ 316,086</u>	<u>\$ 356,921</u>

Additional information on the Parish's long-term debt can be found in Note 10 which begins on page 76 of this report.

Economic Factors and Next Year's Budget

The following are currently known Calcasieu Parish economic factors considered in going into the 2015 fiscal year.

- At the end of 2014, the unemployment rate for the Parish was 5.8% compared to the State average of 6.5% and the national average of 5.4%. In April 2015, the unemployment rates were 5.4% for the Parish, 6.3% for the State and 5.1% for the nation.
- According to a Regional Impact Study commissioned by the Southwest Louisiana Task Force for Growth and Opportunity (GO Group), it is anticipated that there will be an 86% new growth rate in Calcasieu Parish with the unincorporated areas of the parish experiencing a 66% growth rate. Permanent housing will also see an additional demand for approximately 8,000 permanent units. With all of this growth, the unemployment rate is expected to drop to 3% with employment growth for 2014 to 2019 to be 4.7% annually.
- For the sales tax revenue budget estimates for 2015, the Parish projected a 3% increase over 2014 anticipated final sales tax revenue amounts. The actual 2015 collections for the first five months exceed the collections for the first five months in 2014 by 18%. As some of the new construction projects start up, the Parish is confident these increases will continue throughout 2015 and into the future.
- For property tax revenue, the 2015 budget estimates projected a 5.5 % parish-wide increase compared to a 5.1% increase for the 2014 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, 2014

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
ASSETS				
Cash and cash equivalents	\$ 58,437,555	\$ 313,815	\$ 58,751,370	\$ 43,640,254
Investments	208,827,036	971,149	209,798,185	48,040,669
Receivables (net of allowance for uncollectibles)	54,814,781	458,456	55,273,237	64,038,752
Intergovernmental receivable	2,785,381	-	2,785,381	1,774,669
Due from component units	27,125	52,541	79,666	-
Due from primary government	-	-	-	58,216
Loan receivable	33,189	-	33,189	-
Prepaid items	236,100	20,099	256,199	1,756,410
Inventory	1,175,401	-	1,175,401	1,940,603
Other assets	-	320	320	222,243
Restricted assets:				
Cash and cash equivalents	-	11,173	11,173	5,437,563
Investments	-	222,206	222,206	7,040,297
Receivables - net	-	189,350	189,350	3,013,281
Capital assets:				
Non-depreciable	420,818,629	252,770	421,071,399	38,320,566
Depreciable, net	<u>97,989,562</u>	<u>8,819,750</u>	<u>106,809,312</u>	<u>210,376,526</u>
Total assets	<u>845,144,759</u>	<u>11,311,629</u>	<u>856,456,388</u>	<u>425,660,049</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred amount on refunding	<u>-</u>	<u>-</u>	<u>-</u>	<u>65,281</u>
LIABILITIES				
Accounts payable and other accrued liabilities	7,910,576	103,090	8,013,666	10,957,145
Intergovernmental payable	3,573,549	-	3,573,549	1,128,353
Due to primary government	-	-	-	79,666
Due to component units	58,216	-	58,216	-
Unearned revenue	1,089,097	-	1,089,097	105,362
Other liabilities	371,818	-	371,818	326,547
Liabilities payable from restricted assets	-	122,470	122,470	791,128
Noncurrent liabilities:				
Due within one year	2,707,932	41,626	2,749,558	8,459,117
Due in more than one year	<u>7,467,672</u>	<u>274,460</u>	<u>7,742,132</u>	<u>50,270,434</u>
Total liabilities	<u>23,178,860</u>	<u>541,646</u>	<u>23,720,506</u>	<u>72,117,752</u>
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for the next fiscal year	<u>47,096,091</u>	<u>-</u>	<u>47,096,091</u>	<u>21,173,199</u>
NET POSITION				
Net investment in capital assets	518,808,191	8,756,434	527,564,625	215,742,765
Restricted for:				
Debt service	-	305,212	305,212	3,170,314
External legal constraints	111,932,288	-	111,932,288	-
Capital improvement projects	66,075,687	-	66,075,687	1,880,666
Unrestricted	<u>78,053,642</u>	<u>1,708,337</u>	<u>79,761,979</u>	<u>111,640,634</u>
Total net position	<u>\$ 774,869,808</u>	<u>\$ 10,769,983</u>	<u>\$ 785,639,791</u>	<u>\$ 332,434,379</u>

The accompanying notes are an integral part of this statement.

**CALCASIEU PARISH POLICE JURY
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2014**

<u>FUNCTIONS/PROGRAMS</u>	<u>Expenses</u>	Program Revenues		
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
PRIMARY GOVERNMENT				
Governmental activities:				
General government	\$ 23,801,813	\$ 11,462,762	\$ 361,194	\$ 260,240
Public safety	15,334,942	974,246	1,990,481	23,348
Public works	39,564,313	755,722	4,226,657	2,138,548
Sanitation	6,993,188	183	1,205	-
Health and welfare	14,834,996	140,126	7,820,536	-
Culture and recreation	15,996,312	1,478,785	26,675	1,548,664
Economic development	3,883,483	1,425,178	89,559	-
Total governmental activities	120,409,047	16,237,002	14,516,307	3,970,800
Business-type activities:				
Water	703,323	711,779	-	-
Sewer	873,402	292,967	-	-
Total business-type activities	1,576,725	1,004,746	-	-
Total primary government	\$ 121,985,772	\$ 17,241,748	\$ 14,516,307	\$ 3,970,800
COMPONENT UNITS				
West Calcasieu Cameron Hospital	\$ 76,872,289	\$ 65,019,753	\$ 4,077	\$ -
Sulphur Parks and Recreation	5,737,059	2,228,194	-	-
Gravity Drainage District No. 5 of Ward 4	2,473,270	98,420	-	-
Gravity Drainage District No. 4 of Ward 3	2,745,645	-	-	17,490
Airport Authority District No. 1	4,158,495	2,095,038	204,566	3,696,733
Other component units	45,669,669	17,745,600	4,576,744	1,693,292
Total component units	\$ 137,656,427	\$ 87,187,005	\$ 4,785,387	\$ 5,407,515

General revenues:
Taxes:
 Property
 Sales
 Franchise
Gaming revenues
Grants and contributions not restricted to specific programs
Investment earnings
Gain on sale of capital assets
Gain on forgiveness of debt
Miscellaneous
Special items - transfer of operations
Transfers
 Total general revenues, special items 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
\$ (11,717,617)		\$ (11,717,617)	
(12,346,867)		(12,346,867)	
(32,443,386)		(32,443,386)	
(6,991,800)		(6,991,800)	
(6,874,334)		(6,874,334)	
(12,942,188)		(12,942,188)	
<u>(2,368,746)</u>		<u>(2,368,746)</u>	
(85,684,938)		(85,684,938)	
-	8,456	8,456	
<u>-</u>	<u>(580,435)</u>	<u>(580,435)</u>	
<u>-</u>	<u>(571,979)</u>	<u>(571,979)</u>	
<u>(85,684,938)</u>	<u>(571,979)</u>	<u>(86,256,917)</u>	
			\$ (11,848,459)
			(3,508,865)
			(2,374,850)
			(2,728,155)
			1,837,842
			<u>(21,654,033)</u>
			<u>(40,276,520)</u>
44,934,024	366,670	45,300,694	48,130,460
42,716,206	-	42,716,206	-
963,051	-	963,051	-
11,894,569	-	11,894,569	-
3,123,894	-	3,123,894	849,588
2,715,152	21,576	2,736,728	489,961
250,745	-	250,745	1,323,256
-	-	-	348,623
42,067	600	42,667	1,736,222
29,057	-	29,057	(29,057)
<u>(440,133)</u>	<u>440,133</u>	<u>-</u>	<u>-</u>
106,228,632	828,979	107,057,611	52,849,053
20,543,694	257,000	20,800,694	12,572,533
<u>754,326,114</u>	<u>10,512,983</u>	<u>764,839,097</u>	<u>319,861,846</u>
<u>\$ 774,869,808</u>	<u>\$ 10,769,983</u>	<u>\$ 785,639,791</u>	<u>\$ 332,434,379</u>

CALCASIEU PARISH POLICE JURY
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2014

	<u>General</u> <u>Fund</u>	<u>Public Works</u> <u>Operating</u> <u>Fund</u>	<u>Office of Juvenile</u> <u>Justice Services</u> <u>Fund</u>	<u>Calcasieu</u> <u>Parish Library</u> <u>Fund</u>
ASSETS				
Cash and cash equivalents	\$ 13,551,446	\$ 6,565,108	\$ 1,654,498	\$ 1,265,610
Investments	47,934,238	24,075,466	6,045,826	4,625,424
Receivable (net of allowances for uncollectibles):				
Property taxes	11,445,770	-	5,978,869	9,886,992
Sales taxes	-	883,373	-	-
Franchise taxes	306,693	-	-	-
Interest receivable	87,255	40,812	11,252	9,545
Other receivables	3,963,032	-	25,357	29
Intergovernmental receivable	252,131	4,460	223,705	-
Due from other funds	547,460	-	1,505	4,456
Due from component units	26,195	-	-	-
Loans receivable	33,189	-	-	-
Prepaid items	-	-	30,746	-
Inventory	-	747,312	-	-
Total assets	<u>\$ 78,147,409</u>	<u>\$ 32,316,531</u>	<u>\$ 13,971,758</u>	<u>\$ 15,792,056</u>
LIABILITIES				
Accounts payable	\$ 1,530,460	\$ 1,066,469	\$ 132,234	\$ 104,967
Accrued liabilities	297,380	235,919	109,926	140,146
Intergovernmental payable	-	-	-	-
Due to other funds	175,076	-	-	-
Due to component units	26,439	308	-	-
Unearned revenue	2,292	-	29,765	-
Retainage payable	34,899	26,341	-	4,456
Other liabilities	92,400	86,320	-	-
Enterprise zone rebate liability	-	154,500	-	-
Total liabilities	<u>2,158,946</u>	<u>1,569,857</u>	<u>271,925</u>	<u>249,569</u>
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for the next fiscal year	11,531,978	-	6,037,189	9,982,988
Unavailable revenue	-	-	8,532	-
Total deferred inflows of resources	<u>11,531,978</u>	<u>-</u>	<u>6,045,721</u>	<u>9,982,988</u>
FUND BALANCES				
Nonspendable:				
Prepaid items	-	-	30,746	-
Inventories	-	747,312	-	-
Loans receivable	25,764	-	-	-
Restricted:				
Agriculture and community services	250,780	-	-	-
Public works operations	-	29,999,362	-	-
Juvenile justice operations	-	-	7,623,366	-
Library purposes	-	-	-	5,559,499
Roads and infrastructure	-	-	-	-
Other restrictions	-	-	-	-
Assigned:				
Animal services	63,127	-	-	-
Parks operations	750,649	-	-	-
Training center operations	459,859	-	-	-
Future capital needs	14,552,880	-	-	-
Matching funds for capital grants	11,163,729	-	-	-
Major infrastructure	6,175,000	-	-	-
Cooperative endeavor agreements	1,588,968	-	-	-
Unassigned	<u>29,425,729</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>64,456,485</u>	<u>30,746,674</u>	<u>7,654,112</u>	<u>5,559,499</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 78,147,409</u>	<u>\$ 32,316,531</u>	<u>\$ 13,971,758</u>	<u>\$ 15,792,056</u>

The accompanying notes are an integral part of this statement.

Road Capital Improvement Fund	Nonmajor Governmental Funds	Total Governmental Funds
\$ 24,111,044	\$ 9,718,103	\$ 56,865,809
88,207,759	32,237,731	203,126,444
5,955,341	13,393,692	46,660,664
1,664,193	611,253	3,158,819
-	-	306,693
149,696	56,962	355,522
-	93,232	4,081,650
322,310	1,194,029	1,996,635
-	169,048	722,469
-	930	27,125
-	-	33,189
-	35,170	65,916
-	428,089	1,175,401
<u>\$ 120,410,343</u>	<u>\$ 57,938,239</u>	<u>\$ 318,576,336</u>
\$ 1,416,409	\$ 1,285,041	\$ 5,535,580
-	116,324	899,695
-	292,884	292,884
-	563,212	738,288
-	29,834	56,581
-	1,054,250	1,086,307
175,177	255,072	495,945
-	38,598	217,318
-	-	154,500
<u>1,591,586</u>	<u>3,635,215</u>	<u>9,477,098</u>
6,023,191	13,520,745	47,096,091
-	17,026	25,558
<u>6,023,191</u>	<u>13,537,771</u>	<u>47,121,649</u>
-	35,170	65,916
-	428,089	1,175,401
-	-	25,764
-	-	250,780
-	-	29,999,362
-	-	7,623,366
-	-	5,559,499
112,795,566	-	112,795,566
-	26,239,214	26,239,214
-	-	63,127
-	-	750,649
-	-	459,859
-	14,062,780	28,615,660
-	-	11,163,729
-	-	6,175,000
-	-	1,588,968
-	-	29,425,729
<u>112,795,566</u>	<u>40,765,253</u>	<u>261,977,589</u>
<u>\$ 120,410,343</u>	<u>\$ 57,938,239</u>	<u>\$ 318,576,336</u>



**CALCASIEU PARISH POLICE JURY
RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2014**

Fund balances - total governmental funds		\$ 261,977,589
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	602,099,722	
Less accumulated depreciation	<u>(83,694,138)</u>	518,405,584
Some revenues were collected more than sixty days after year end and therefore, are not available soon enough to pay for current-period expenditures.		
		794,029
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	(1,289,745)	
Other liabilities	(118,016)	
Claims/Judgments payable	(49,500)	
OPEB payable	<u>(5,736,293)</u>	(7,193,554)
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.		
		(1,368,731)
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>2,254,891</u>
Net position of governmental activities		<u>\$ 774,869,808</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, 2014

REVENUES	General Fund	Public Works Operating Fund	Office of Juvenile Justice Services Fund	Calcasieu Parish Library Fund
Taxes:				
Property	\$ 12,006,071	\$ -	\$ 5,205,758	\$ 9,880,509
Sales	-	11,926,324	-	-
Other taxes	988,496	-	-	-
Special assessments levied	986	-	-	-
Licenses and permits	2,759,053	-	-	-
Intergovernmental revenues	3,448,120	172,547	984,745	146,684
Charges for services	5,091,007	443,723	24,860	58,508
Fines and forfeitures	212,616	-	-	131,790
Investment earnings	659,728	308,959	91,541	75,950
Gaming revenue	11,473,981	420,588	1,822	-
Sale of assets	35,146	147,843	-	1,217
Donations	3,451	-	-	177,416
Miscellaneous revenues	11,147	-	95	13,513
Total revenues	<u>36,689,802</u>	<u>13,419,984</u>	<u>6,308,821</u>	<u>10,485,587</u>
EXPENDITURES				
Current:				
General government	13,085,451	-	-	-
Public safety	7,611,243	-	6,018,260	-
Public works	-	14,388,963	-	-
Sanitation	-	-	-	-
Health and welfare	469,947	-	-	-
Culture and recreation	1,221,498	-	-	9,202,569
Economic development	2,953,453	-	-	-
Capital outlay	825,920	1,533,466	-	324,367
Intergovernmental	2,835,875	67,163	-	-
Total expenditures	<u>29,003,387</u>	<u>15,989,592</u>	<u>6,018,260</u>	<u>9,526,936</u>
Excess (deficiency) of revenues over (under) expenditures	<u>7,686,415</u>	<u>(2,569,608)</u>	<u>290,561</u>	<u>958,651</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	2,331,010	2,387,778	-	46,213
Transfers out	(6,383,501)	(360,000)	(600,000)	-
Insurance proceeds	-	-	48,288	-
Total other financing sources and uses	<u>(4,052,491)</u>	<u>2,027,778</u>	<u>(551,712)</u>	<u>46,213</u>
SPECIAL ITEMS				
Special item - transfer of operations	<u>-</u>	<u>29,057</u>	<u>-</u>	<u>-</u>
Net change in fund balances	3,633,924	(512,773)	(261,151)	1,004,864
Fund balances at beginning of year	60,822,561	31,239,000	7,915,263	4,554,635
Change in reserves for inventories	-	20,447	-	-
Fund balances at end of year	<u>\$ 64,456,485</u>	<u>\$ 30,746,674</u>	<u>\$ 7,654,112</u>	<u>\$ 5,559,499</u>

The accompanying notes are an integral part of this statement.

Road Capital Improvement Fund	Nonmajor Governmental Funds	Total Governmental Funds
\$ 5,044,919	\$ 12,796,767	\$ 44,934,024
22,514,309	8,275,573	42,716,206
-	-	988,496
-	-	986
312,000	-	3,071,053
1,807,953	14,522,073	21,082,122
-	1,071,871	6,689,969
-	183	344,589
1,094,421	424,754	2,655,353
-	-	11,896,391
11,678	110,559	306,443
-	13,275	194,142
-	57,803	82,558
<u>30,785,280</u>	<u>37,272,858</u>	<u>134,962,332</u>
-	41,507	13,126,958
-	400,085	14,029,588
1,241,951	151,284	15,782,198
-	7,106,097	7,106,097
-	13,825,664	14,295,611
-	2,771,657	13,195,724
-	-	2,953,453
17,625,275	8,736,290	29,045,318
-	7,639,613	10,542,651
<u>18,867,226</u>	<u>40,672,197</u>	<u>120,077,598</u>
<u>11,918,054</u>	<u>(3,399,339)</u>	<u>14,884,734</u>
150,000	8,262,464	13,177,465
(2,637,778)	(3,390,106)	(13,371,385)
-	402,751	451,039
<u>(2,487,778)</u>	<u>5,275,109</u>	<u>257,119</u>
-	-	29,057
9,430,276	1,875,770	15,170,910
103,365,290	38,951,736	246,848,485
-	(62,253)	(41,806)
<u>\$ 112,795,566</u>	<u>\$ 40,765,253</u>	<u>\$ 261,977,589</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, 2014**

Net change in fund balances - total governmental funds		\$ 15,170,910
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	15,934,539	
Depreciation expense	<u>(6,521,791)</u>	9,412,748
The net effect of various miscellaneous transactions involving capital assets such as sales, trade-ins, and donations, is to decrease net position.		
		(1,637,486)
Because some revenues will not be collected for several months after year-end, they are not considered "available" revenues in the governmental funds.		
		382,053
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.		
		(41,806)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Accounts payable	(1,158,259)	
Compensated absences	(241,069)	
Other liabilities	(32,067)	
OPEB payable	<u>(941,898)</u>	(2,373,293)
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 \$17,113), is reported with governmental activities.		
		<u>(369,432)</u>
Change in net position of governmental activities		<u>\$ 20,543,694</u>

The accompanying notes are an integral part of this statement.

CALCASIEU PARISH POLICE JURY
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2014

	<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	\$ 10,952,390	\$ 10,952,390	\$ 11,097,992	\$ 145,602
Other taxes, penalties and interest	1,100,000	1,100,000	963,971	(136,029)
Intergovernmental revenues	1,815,985	1,815,985	1,833,649	17,664
Charges for services	743,660	743,660	743,064	(596)
Gaming	500,000	500,000	465,989	(34,011)
Fines and forfeitures	247,000	247,000	193,131	(53,869)
Investment income	75,000	75,000	116,202	41,202
Sale of assets	-	-	18,091	18,091
Miscellaneous revenues	-	-	2,549	2,549
Total revenues	<u>15,434,035</u>	<u>15,434,035</u>	<u>15,434,638</u>	<u>603</u>
EXPENDITURES				
Current:				
General government				
Legislative	518,254	518,254	491,950	26,304
Registrar of Voters	306,982	306,982	248,280	58,702
Facilities Management	5,881,166	6,009,511	5,073,337	936,174
Communications and Media	364,712	364,712	331,908	32,804
Special Programs/Cultural Affairs	313,773	313,773	228,752	85,021
Public safety:				
Emergency Preparedness	1,301,129	1,321,121	999,929	321,192
Correctional	4,215,439	4,215,439	3,739,788	475,651
Economic development:				
County Agent	385,599	385,599	318,690	66,909
Nondepartmental:				
Intergovernmental grants	1,606,430	1,606,430	1,585,608	20,822
Miscellaneous	747,724	747,724	678,865	68,859
Total expenditures	<u>15,641,208</u>	<u>15,789,545</u>	<u>13,697,107</u>	<u>2,092,438</u>
Excess (deficiency) of revenues over expenditures	<u>(207,173)</u>	<u>(355,510)</u>	<u>1,737,531</u>	<u>2,093,041</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	1,480,000	1,480,000	930,392	(549,608)
Transfers out	<u>(1,870,500)</u>	<u>(1,870,500)</u>	<u>(1,872,889)</u>	<u>(2,389)</u>
Total other financing sources (uses)	<u>(390,500)</u>	<u>(390,500)</u>	<u>(942,497)</u>	<u>(551,997)</u>
Net change in fund balances	(597,673)	(746,010)	795,034	1,541,044
Fund balances beginning of year	<u>11,126,848</u>	<u>11,126,848</u>	<u>14,090,284</u>	<u>2,963,436</u>
Fund balances end of year	<u>\$ 10,529,175</u>	<u>\$ 10,380,838</u>	<u>\$ 14,885,318</u>	<u>\$ 4,504,480</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, 2014**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Sales	\$ 11,220,000	\$ 11,220,000	\$ 11,943,714	\$ 723,714
Intergovernmental revenues	173,284	173,284	171,721	(1,563)
Investment income	132,500	132,500	172,970	40,470
Charges for services	10,000	10,000	7,862	(2,138)
Gaming revenues	500,000	500,000	465,988	(34,012)
Sale of assets	-	-	147,843	147,843
Total revenues	<u>12,035,784</u>	<u>12,035,784</u>	<u>12,910,098</u>	<u>874,314</u>
EXPENDITURES				
Current:				
Public works:				
Division of Engineering/Public Works	18,369,840	18,412,798	14,674,117	3,738,681
Nondepartmental:				
Enterprise Zone Rebate	<u>250,010</u>	<u>250,010</u>	<u>3</u>	<u>250,007</u>
Total expenditures	<u>18,619,850</u>	<u>18,662,808</u>	<u>14,674,120</u>	<u>3,988,688</u>
Excess (deficiency) of revenues over expenditures	<u>(6,584,066)</u>	<u>(6,627,024)</u>	<u>(1,764,022)</u>	<u>4,863,002</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	3,375,088	3,375,088	2,137,778	(1,237,310)
Transfers out	<u>(360,000)</u>	<u>(360,000)</u>	<u>(360,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>3,015,088</u>	<u>3,015,088</u>	<u>1,777,778</u>	<u>(1,237,310)</u>
Net change in fund balances	(3,568,978)	(3,611,936)	13,756	3,625,692
Fund balances beginning of year	<u>17,361,534</u>	<u>17,361,534</u>	<u>29,025,576</u>	<u>11,664,042</u>
Fund balances end of year	<u>\$ 13,792,556</u>	<u>\$ 13,749,598</u>	<u>\$ 29,039,332</u>	<u>\$ 15,289,734</u>

The accompanying notes are an integral part of this statement.

CALCASIEU PARISH POLICE JURY
OFFICE OF JUVENILE JUSTICE SERVICES FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2014

	<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	\$ 4,975,683	\$ 4,975,683	\$ 5,063,501	\$ 87,818
Intergovernmental revenues	308,698	308,698	445,976	137,278
Charges for services	26,350	26,350	24,860	(1,490)
Fines and forfeitures	50	50	-	(50)
Investment income	55,000	55,000	58,504	3,504
Sale of assets	1,000	1,000	1,822	822
Miscellaneous revenues	100	100	95	(5)
Total revenues	<u>5,366,881</u>	<u>5,366,881</u>	<u>5,594,758</u>	<u>227,877</u>
EXPENDITURES				
Current:				
Public safety	<u>5,267,914</u>	<u>5,267,914</u>	<u>5,278,145</u>	<u>(10,231)</u>
Excess (deficiency) of revenues over expenditures	<u>98,967</u>	<u>98,967</u>	<u>316,613</u>	<u>217,646</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	(579,496)	(579,496)	(629,496)	(50,000)
Insurance proceeds	<u>-</u>	<u>-</u>	<u>36,222</u>	<u>36,222</u>
Total other financing sources (uses)	<u>(579,496)</u>	<u>(579,496)</u>	<u>(593,274)</u>	<u>(13,778)</u>
Net change in fund balances	(480,529)	(480,529)	(276,661)	203,868
Fund balances beginning of year	<u>7,723,503</u>	<u>7,723,503</u>	<u>7,858,664</u>	<u>135,161</u>
Fund balances end of year	<u>\$ 7,242,974</u>	<u>\$ 7,242,974</u>	<u>\$ 7,582,003</u>	<u>\$ 339,029</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, 2014**

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
Ad valorem	\$ 9,345,315	\$ 9,345,315	\$ 9,595,743	\$ 250,428
Intergovernmental	120,816	120,816	171,379	50,563
Fines and fees	180,000	180,000	190,302	10,302
Investment income	45,000	45,000	57,311	12,311
Sale of assets	-	-	1,217	1,217
Miscellaneous revenue	<u>5,500</u>	<u>5,500</u>	<u>190,926</u>	<u>185,426</u>
Total revenues	<u>9,696,631</u>	<u>9,696,631</u>	<u>10,206,878</u>	<u>510,247</u>
EXPENDITURES				
Current:				
Cultural and recreation	8,789,989	8,789,989	8,561,192	228,797
Capital improvements	<u>575,570</u>	<u>937,105</u>	<u>713,842</u>	<u>223,263</u>
Total expenditures	<u>9,365,559</u>	<u>9,727,094</u>	<u>9,275,034</u>	<u>452,060</u>
Excess (deficiency) of revenues over expenditures	<u>331,072</u>	<u>(30,463)</u>	<u>931,844</u>	<u>962,307</u>
Fund balances beginning of year	<u>4,429,654</u>	<u>4,429,654</u>	<u>4,978,173</u>	<u>548,519</u>
Fund balances end of year	<u>\$ 4,760,726</u>	<u>\$ 4,399,191</u>	<u>\$ 5,910,017</u>	<u>\$ 1,510,826</u>

The accompanying notes are an integral part of this statement.

**CALCASIEU PARISH POLICE JURY
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2014**

	Business-type Activities	Governmental Activities
	Nonmajor Enterprise Funds	Internal Service Funds
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 313,815	\$ 1,571,746
Restricted cash and cash equivalents	11,173	-
Investments	971,149	5,700,592
Restricted investments	222,206	-
Accounts receivable - net	101,994	24,830
Restricted special assessment receivable - net	189,350	-
Taxes receivable - net	349,528	-
Interest receivable	6,934	11,013
Intergovernmental receivable	-	20,275
Other receivable	-	215,590
Due from other funds	30,630	20,275
Due from component units	52,541	-
Prepaid items	20,099	170,184
Other assets	320	-
Total current assets	2,269,739	7,734,505
Noncurrent assets:		
Capital assets:		
Land	227,920	-
Buildings	103,393	40,881
Improvements other than buildings	14,284,527	375,275
Construction in progress	24,850	-
Equipment	250,016	85,933
Total capital assets	14,890,706	502,089
Accumulated depreciation	(5,818,186)	(99,482)
Net capital assets	9,072,520	402,607
Total noncurrent assets	9,072,520	402,607
Total assets	\$ 11,342,259	\$ 8,137,112

The accompanying notes are an integral part of this statement.

	Business-type Activities	Governmental Activities
	Nonmajor Enterprise Funds	Internal Service Funds
LIABILITIES		
Current liabilities:		
Accounts payable	\$ 103,090	\$ 175,372
Accrued liabilities	-	20,531
Accrued interest payable	5,552	-
Due to other funds	30,630	4,456
Due to component unit	-	1,635
Intergovernmental payable	-	2,695,387
Unearned revenue	-	2,790
Claims payable	-	1,634,023
Refundable customer deposits	116,918	-
Compensated absences	-	7,803
Bonds payable	41,626	-
Total current liabilities	<u>297,816</u>	<u>4,541,997</u>
Noncurrent long-term liabilities:		
Claims payable	-	1,334,724
Bonds payable	274,460	-
Compensated absences	-	103
Other liabilities	-	1,266
OPEB payable	-	4,131
Total noncurrent liabilities	<u>274,460</u>	<u>1,340,224</u>
Total liabilities	<u>572,276</u>	<u>5,882,221</u>
NET POSITION		
Net investment in capital assets	8,756,434	402,607
Restricted for:		
Debt Service	305,212	-
Unrestricted	1,708,337	1,852,284
Total net position	<u>\$ 10,769,983</u>	<u>\$ 2,254,891</u>



CALCASIEU PARISH POLICE JURY
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN
NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

	Business-type Activities	Governmental Activities
	Nonmajor Enterprise Funds	Internal Service Funds
OPERATING REVENUES		
Charges for services	\$ 1,004,746	\$ 15,097,877
Total operating revenues	<u>1,004,746</u>	<u>15,097,877</u>
OPERATING EXPENSES		
Personal services	-	573,628
Employee benefits	-	173,189
Supplies	105,517	73,130
Contractual services	1,025,681	1,876,186
Depreciation	433,041	17,113
Insurance premiums	-	2,083,339
Claims	-	10,484,321
Total operating expenses	<u>1,564,239</u>	<u>15,280,906</u>
Operating income (loss)	(559,493)	(183,029)
NONOPERATING REVENUES (EXPENSES)		
Property taxes	366,670	-
Investment earnings	21,576	59,798
Gain (loss) on sale of assets	-	(676)
Miscellaneous revenue	600	688
Interest expense	(12,486)	-
Total nonoperating revenues (expenses)	<u>376,360</u>	<u>59,810</u>
Income (loss) before contributions and transfers	(183,133)	(123,219)
CONTRIBUTIONS AND TRANSFERS		
Transfers in	440,133	270,000
Transfers out	-	(516,213)
Total contributions and transfers	<u>440,133</u>	<u>(246,213)</u>
Change in net position	257,000	(369,432)
Net position - beginning as restated	<u>10,512,983</u>	<u>2,624,323</u>
Net position - ending	<u>\$ 10,769,983</u>	<u>\$ 2,254,891</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, 2014**

	Business-type Activities Nonmajor Enterprise Funds	Governmental Activities Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers	\$ 925,280	\$ 2,578,914
Other operating receipts	14,462	-
Receipts from interfund users	-	12,506,872
Payments for claims	-	(10,535,608)
Payments to suppliers for goods and services	(1,008,464)	(4,019,220)
Payments to employees for services and benefits	-	(740,135)
Payments to interfund provider of services	(30,789)	-
Net cash provided by (used for) operating activities	(99,511)	(209,177)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Receipts from general property taxes	328,591	-
Receipts from rental and other noncapital activities	600	-
Repayment of interfund operating payable	(43,458)	-
Transfers to other funds for operating activity	-	(516,213)
Transfers in from other funds for operating activity	341,283	270,000
Subsidies received	-	1,429,427
Noncapital cash payments on behalf of local government	-	(1,789,029)
Net cash provided by (used for) noncapital financing activities	627,016	(605,815)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Receipt of capital related interfund activity	98,850	-
Acquisition and construction of capital assets	(349,435)	(16,521)
Principal and interest received on special assessment levy	35,515	-
Payment of bond issuance costs	(24,850)	-
Principal paid on debt	(40,835)	-
Interest and fiscal chares paid on debt	(12,748)	-
Net cash provided by (used for) capital and related financing activities	(293,503)	(16,521)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of investments	(1,751,087)	(10,582,582)
Proceeds from sales and maturities of investments	1,532,596	11,020,013
Interest received on investments	9,329	57,223
Net cash provided by (used for) investing activities	(209,162)	494,654
Net increase (decrease) in cash and cash equivalents	24,840	(336,859)
Cash and cash equivalents at beginning of year	300,148	1,908,605
Cash and cash equivalents at end of year	\$ 324,988	\$ 1,571,746
Classified as:		
Current assets	\$ 313,815	\$ 1,571,746
Restricted assets	11,173	-
Totals	\$ 324,988	\$ 1,571,746

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)	\$ (559,493)	\$ (183,029)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:		
Depreciation	433,041	17,113
Bad debt expense	(14,811)	-
Changes in assets and liabilities:		
Decrease (increase) in prepaid items	13,328	(14,001)
Decrease (increase) in due from other governments	-	(9,919)
Decrease (increase) in due from other funds	(21,844)	82,409
Decrease (increase) in accounts receivable	(35,897)	(12,587)
Decrease (increase) in other receivables	1,986	(52,410)
Increase (decrease) in accounts payable	43,417	104,969
Increase (decrease) in accrued liabilities	-	2,602
Increase (decrease) in other liabilities	-	(565)
Increase (decrease) in due to other funds	21,844	16,622
Increase (decrease) in due to other component units	-	1,635
Increase (decrease) in compensated absences payable and on-behalf payments	10,699	-
Increase (decrease) in claims payable	-	(164,922)
Increase (decrease) on OPEB payable	-	2,906
Increase (decrease) in refundable customer deposits	8,219	-
Total adjustments	<u>459,982</u>	<u>(26,148)</u>
Net cash provided by (used for) operating activities	<u>\$ (99,511)</u>	<u>\$ (209,177)</u>

Non cash investing, capital, and financing activities

Net decrease in fair value of investments	<u>\$ (2,427)</u>	<u>\$ (11,594)</u>
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**CALCASIEU PARISH POLICE JURY
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2014**

ASSETS	Agency Funds
Cash	\$ 18,616
Investments	68,142
Interest receivable	117
Other receivable	<u>11,306,441</u>
Total assets	<u>\$ 11,393,316</u>
 LIABILITIES	
Due to other governmental units	<u>\$ 11,393,316</u>
Total liabilities	<u>\$ 11,393,316</u>

The accompanying notes are an integral part of this statement.

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF NET POSITION
COMPONENT UNITS
DECEMBER 31, 2014

	<u>West Calcasieu Cameron Hospital</u>	<u>Sulphur Parks and Recreation</u>	<u>Gravity Drainage District No. 5 of Ward 4</u>	<u>Gravity Drainage District No. 4 of Ward 3</u>
ASSETS				
Cash and cash equivalents	\$ 35,012	\$ 3,869,747	\$ 8,254,721	\$ 4,979,442
Investments	-	-	-	6,562,375
Receivables (net of allowance for uncollectibles)				
Taxes	-	5,546,922	3,999,653	3,816,803
Accounts	16,855,917	-	-	-
Other	7,537,486	8,800	-	10,348
Accrued interest receivable	3,436	-	312	-
Intergovernmental receivable	-	50,419	22,516	-
Due from primary government	-	-	-	5,240
Prepaid items	876,850	-	56,766	249,865
Inventory	1,800,536	18,997	-	-
Other assets	69,193	-	-	-
Restricted assets:				
Cash and cash equivalents	1,048,897	-	-	-
Investments	6,510,612	-	-	-
Receivables - net	3,013,281	-	-	-
Capital assets:				
Non-depreciable	4,870,826	23,229,746	195,986	684,168
Depreciable, net	<u>35,986,091</u>	<u>24,690,199</u>	<u>9,360,746</u>	<u>13,665,817</u>
Total assets	<u>78,608,137</u>	<u>57,414,830</u>	<u>21,890,700</u>	<u>29,974,058</u>
 DEFERRED OUTFLOWS OF RESOURCES				
Deferred amount on refunding	-	-	-	-
 LIABILITIES				
Accounts payable and accruals	7,292,375	300,919	160,812	46,797
Intergovernmental payable	-	-	-	-
Due to primary government	-	-	-	-
Unearned revenue	-	-	-	-
Other liabilities	-	-	-	45,708
Liabilities from restricted assets	-	-	-	-
Current portion of long-term liabilities:				
Compensated absences	945,145	-	8,290	-
Capital lease obligations	198,197	-	-	-
Contracts payable	-	-	-	123,006
Bonds payable	2,505,000	-	-	-
Noncurrent portion of long-term liabilities:				
Capital lease obligations	787,283	-	-	-
Contracts payable	-	-	-	-
Bonds payable	8,190,000	-	-	-
Other liability - sick leave	-	-	-	-
OPEB liability	<u>3,853,404</u>	<u>115,408</u>	<u>-</u>	<u>16,922</u>
Total liabilities	<u>23,771,404</u>	<u>416,327</u>	<u>169,102</u>	<u>232,433</u>
 DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for the next fiscal year	-	-	-	-
 NET POSITION				
Net investment in capital assets	28,728,681	47,919,945	9,556,732	14,349,985
Restricted for:				
Capital projects	-	-	-	-
Debt service	1,590,163	-	-	-
Unrestricted	<u>24,517,889</u>	<u>9,078,558</u>	<u>12,164,866</u>	<u>15,391,640</u>
Total net position	<u>\$ 54,836,733</u>	<u>\$ 56,998,503</u>	<u>\$ 21,721,598</u>	<u>\$ 29,741,625</u>

The accompanying notes are an integral part of this statement.

Airport Authority District No. 1	Nonmajor Component Units	Total Component Units
\$ 778,089	\$ 25,723,243	\$ 43,640,254
-	41,478,294	48,040,669
646,468	24,000,644	38,010,490
223,673	925,191	18,004,781
-	378,470	7,935,104
-	84,629	88,377
779,999	921,735	1,774,669
-	52,976	58,216
34,642	538,287	1,756,410
-	121,070	1,940,603
-	153,050	222,243
1,193,197	3,195,469	5,437,563
-	529,685	7,040,297
-	-	3,013,281
3,331,768	6,008,072	38,320,566
44,312,318	82,361,355	210,376,526
51,300,154	186,472,170	425,660,049
-	65,281	65,281
98,107	3,058,135	10,957,145
-	1,128,353	1,128,353
26,195	53,471	79,666
-	105,362	105,362
4,000	276,839	326,547
-	791,128	791,128
-	443,893	1,397,328
-	60,427	258,624
637,860	102,087	862,953
-	3,435,212	5,940,212
-	371,547	1,158,830
-	396,450	396,450
-	33,474,718	41,664,718
-	30,070	30,070
66,038	2,968,594	7,020,366
832,200	46,696,286	72,117,752
-	21,173,199	21,173,199
47,006,226	68,181,196	215,742,765
1,453,407	427,259	1,880,666
-	1,580,151	3,170,314
2,008,321	48,479,360	111,640,634
\$ 50,467,954	\$ 118,667,966	\$ 332,434,379

**CALCASIEU PARISH POLICE JURY
 COMBINING STATEMENT OF ACTIVITIES
 COMPONENT UNITS
 FOR THE YEAR ENDED DECEMBER 31, 2014**

	<u>West Calcasieu Cameron Hospital</u>	<u>Sulphur Parks and Recreation</u>	<u>Gravity Drainage District No. 5 of Ward 4</u>	<u>Gravity Drainage District No. 4 of Ward 3</u>
EXPENSES	\$ 76,872,289	\$ 5,737,059	\$ 2,473,270	\$ 2,745,645
PROGRAM REVENUES				
Charges for services	65,019,753	2,228,194	98,420	-
Operating grants and contributions	4,077	-	-	-
Capital grants and contributions	-	-	-	17,490
Total program revenues	<u>65,023,830</u>	<u>2,228,194</u>	<u>98,420</u>	<u>17,490</u>
Net program (expenses) revenues	<u>(11,848,459)</u>	<u>(3,508,865)</u>	<u>(2,374,850)</u>	<u>(2,728,155)</u>
GENERAL REVENUES				
Property taxes	9,249,394	5,539,752	4,002,136	3,748,183
Grants and contributions not restricted to specific program	-	75,628	34,536	103,593
Investment earnings	19,702	11,906	38,098	98,975
Gain on sale of capital assets	1,206,299	-	21,425	54,517
Gain on forgiveness of debt	-	-	-	-
Miscellaneous revenue	<u>1,374,945</u>	<u>17,090</u>	<u>-</u>	<u>1,554</u>
Total general revenues	<u>11,850,340</u>	<u>5,644,376</u>	<u>4,096,195</u>	<u>4,006,822</u>
SPECIAL ITEM				
Loss on disposal of operations	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in net assets	1,881	2,135,511	1,721,345	1,278,667
Net position beginning of year as restated	<u>54,834,852</u>	<u>54,862,992</u>	<u>20,000,253</u>	<u>28,462,958</u>
Net position end of year	<u>\$ 54,836,733</u>	<u>\$ 56,998,503</u>	<u>\$ 21,721,598</u>	<u>\$ 29,741,625</u>

The accompanying notes are an integral part of this statement.

Airport Authority District No. 1	Nonmajor Component Units	Total Component Units
\$ 4,158,495	\$ 45,669,669	\$ 137,656,427
2,095,038	17,745,600	87,187,005
204,566	4,576,744	4,785,387
<u>3,696,733</u>	<u>1,693,292</u>	<u>5,407,515</u>
<u>5,996,337</u>	<u>24,015,636</u>	<u>97,379,907</u>
<u>1,837,842</u>	<u>(21,654,033)</u>	<u>(40,276,520)</u>
663,049	24,927,946	48,130,460
13,873	621,958	849,588
7,130	314,150	489,961
-	41,015	1,323,256
-	348,623	348,623
<u>-</u>	<u>342,633</u>	<u>1,736,222</u>
<u>684,052</u>	<u>26,596,325</u>	<u>52,878,110</u>
<u>-</u>	<u>(29,057)</u>	<u>(29,057)</u>
2,521,894	4,913,235	12,572,533
<u>47,946,060</u>	<u>113,754,731</u>	<u>319,861,846</u>
<u>\$ 50,467,954</u>	<u>\$ 118,667,966</u>	<u>\$ 332,434,379</u>



**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2014**

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**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2014**

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:

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| <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 |
|--|

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2014**

(2) Discretely Presented Component Units

Discretely presented component units are entities that are legally separate from the Parish but who are either financially accountable to the Parish or its relationship with the Parish is such that exclusion would cause the basic financial statements of the Parish to be misleading or incomplete. The Parish's discretely presented component units are presented below based on whether the Parish has classified the entity as a major or nonmajor component unit.

(a) Major discretely presented component units include the following:

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 2014.

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 2014 information.

Gravity Drainage District No. 5 of Ward 4 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 2014 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 2014 information.

Airport Authority District No. 1 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 2014 information.

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

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 2014 information.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2014**

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, 2014.

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 above what is required by Louisiana statute. The financial information presented for the Coroner is the calendar year 2014 information.

14th Judicial District Criminal Court Fund encompasses several different funds of the 14th Judicial District Court which is considered a legally separate entity who is fiscally dependent on the Parish as defined by GASB Statements No. 14 and 61. The 14th Judicial District Court is 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 Criminal Court Fund's annual operating budget is determined and approved by the Parish through the Parish Criminal Court fund ad valorem tax which was originally issued to fund the operations of the 14th Judicial District Court as well as the 14th Judicial District Attorney. The financial information presented for these entities is for the calendar year 2014. The 14th Judicial District Criminal Court Fund Related Activity consists of the following funds:

- | |
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| <ul style="list-style-type: none">* Criminal Court Fund (14th Judicial District Court Activity)* Adult Drug Court Fund* Civil Indigent Transcript Fund* Indigent Transcript Fund* Judicial Expense Fund* Child Support Fund |
|--|

14th Judicial District Attorney * is 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 through the Parish Criminal Court Fund ad valorem tax which was originally issued to fund the operations of the 14th Judicial District Attorney's Office as well as the 14th Judicial District Court. The District Attorney also has other funds that are managed solely by the District Attorney and included in separately issued financial statements. All of the financial information presented for the District Attorney is for the calendar year 2014.

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 2014, unless otherwise denoted.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2014**

Other Special Districts consist of:

<p><u>Fire Districts:</u></p> <ul style="list-style-type: none"> * No. 1 of Ward 1 * No. 1 of Ward 2 * No. 2 of Ward 4 * No. 3 of Ward 4 * No. 4 of Ward 4 * No. 1 of Ward 5 * No. 1 of Ward 6 No. 1 of Ward 7 * No. 2 of Ward 8 <p><u>Recreation Districts:</u></p> <ul style="list-style-type: none"> * No. 1 of Ward 3 * No. 1 of Ward 4 * No. 1 of Ward 8 <p><u>Community Center and Playground Districts:</u></p> <ul style="list-style-type: none"> * No. 4 of Ward 1 * No. 7 of Ward 2 * No. 5 of Ward 5 * No. 1 of Ward 6 No. 3 of Ward 7 	<p><u>Waterworks Districts:</u></p> <ul style="list-style-type: none"> No. 1 of Ward 1 (6/30/14) No. 8 of Wards 3 & 8 (6/30/14) * No. 12 of Ward 3 No. 2 of Ward 4 ++ No. 4 of Ward 4 (4/30/14) No. 9 of Ward 4 No. 11 of Wards 4 & 7 (6/30/14) No. 7 of Wards 6 & 4 (9/30/14) * No. 14 of Ward 5 <p><u>Sewer Districts:</u></p> <ul style="list-style-type: none"> * No. 9 of Ward 1 ^^ * No. 12 of Ward 4 * No. 13 of Ward 4 <p><u>Gravity Drainage Districts:</u></p> <ul style="list-style-type: none"> * No. 8 of Ward 1 * No. 9 of Ward 2 * No. 6 of Wards 5 & 6 No. 2 of Ward 7 No. 7 of Ward 8
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++ **Change in Year End** - Waterworks District No. 2 of Ward 4 previously had a year end of August 31st. In 2014, the District changed its year end to December 31st. Therefore, the activity presented for this discretely presented component unit is for a sixteen month period of operation as opposed to a twelve month period.

^^ **Transfer of Operations** - On May 22, 2014, the Parish officially declared Sewer District No. 9 of Ward 1 as inactive since there has been little activity and the District has no primary source of revenue. The Parish reserved the right to reactivate the District at a future date if needed; therefore the legal status of the District has not changed. Residual cash in the amount of \$29,057 was transferred to the Parish Wastewater Department which will handle any future maintenance and/or monitoring issues. In accordance with GASB Statement No. 69 – *Government Combinations and Disposals of Government Operations*, this activity is reported as a special item in both the governmental activities column and the component unit column of the statement of activities. As of December 31, 2014 there will only be a statement of activities presented for this District.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2014**

(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 14th Judicial District Court Child Support Fund reported above within the 14th Judicial District Criminal Court 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
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2014**

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.

Governmental Funds

The major governmental funds of the Parish are the General Fund, Public Works Operating Fund, Office of Juvenile Justice Services Fund, Calcasieu Parish Library and Road Capital Improvement Fund.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2014**

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 maintenance 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.

Office of Juvenile Justice Services Fund – This fund accounts for the special property tax levy issued to cover the costs of the operation and maintenance of the juvenile detention home as well as rehabilitation services provided to juvenile offenders and their families.

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

The Parish has implemented GASB Statement No. 62, “*Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*” 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. The activities of this fund involve the training and support of first responders.
- 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 Calcasieu Parish. Louisiana Revised Statute 33:9576 specifically provides for the creation of this district, whose purpose is to “*provide for and promote the diversification and expansion of the economy of all areas of the Parish of Calcasieu by authorizing the allocation and distribution of certain gaming revenues to various political subdivisions within the Parish.*”

By definition, these funds account for assets held by a governmental unit in a trustee capacity or as an agent for another entity and cannot be used to address activities or obligations of the government. The Parish only has agency funds. Agency funds contain resources held by the government in a temporary, purely custodial capacity and do not involve measurement of results of operations. The provisions of GASB Statement No. 34, paragraph 111 have been followed and as such neither the Parish’s fiduciary fund nor component units with fiduciary funds are included in the government-wide financial statements.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2014**

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

The primary government utilizes the purchases method of accounting for inventory whereby inventories are recognized as expenditures when they are purchased. However, in compliance with standards issued by the National Committee on Governmental Accounting (NCGA), significant amounts of inventory are reported as assets in the government-wide and fund financial statements even if the purchase method of accounting for inventory is adopted. Inventory is valued at cost using the first-in, first-out basis.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements utilizing the consumption method of accounting.

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.

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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.

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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 one hundred and twenty 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. Library employees hired prior to August 1, 2009 may carry over four hundred hours of vacation leave. Any earned vacation leave in excess of the four hundred hours will be unavailable for use but will be tracked until separation from the Library occurs. If the separation occurs due to retirement, the employee may request for these excess hours to be converted into the Parochial Retirement System. Any other separation or a lack of request upon retirement will result in the employee being paid for the earned excess hours monetarily. Employees hired after August 1, 2009 may carry over three hundred seventy-five hours of vacation leave. Any hours in excess of the three hundred seventy-five hour limit are lost and cannot be converted into retirement years of service or paid monetarily. The Registrar of Voters may carry over three hundred hours of vacation leave and Ward 4 City Court has an unlimited carry over amount.

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 one hundred and twenty 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.

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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.

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.

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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 2014, the Public Works Operating Fund, Office of Juvenile Justice Services Fund and the Calcasieu Parish Library Fund are the only major funds with a legally adopted budget and this presentation is included in the basic financial statements along with that for the General Fund. No budgetary comparison is presented for the Road Capital Improvement Fund, a major fund, because an annual budget was not required. Other nonmajor governmental fund presentations with legally adopted budgets are presented in the combining and individual fund statements and schedules section of the comprehensive annual financial report.

Excess of Expenditures over Appropriations

The Office of Juvenile Justice Services Fund, a major special revenue fund, had expenditures that exceeded appropriations in the amount of \$10,231 which represented less than two-tenths of one percent of the original budgeted expenditures of \$5,267,914. The variance amount did not exceed the level upon which state law requires an amendment; therefore, no amendment was prepared. The following nonmajor governmental funds had expenditures that exceeded appropriations: (1) Solid Waste Fund \$233,072, and (2) Coliseum Tax Fund \$152,855. Both of these nonmajor funds had actual revenue which exceeded budgeted amounts and the amount of the excess expenditures did not exceed five percent (5%) of the budgeted amount thus not requiring a budget amendment.

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.

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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, 2014.

	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	\$34,747,094	\$ -	\$ -	\$34,747,094	\$31,328,254
Certificate of Deposit Account Registry Service (CDARS)	<u>12,905,270</u>	<u>-</u>	<u>-</u>	<u>12,905,270</u>	<u>12,905,270</u>
Total	<u>\$47,652,364</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$47,652,364</u>	<u>\$44,233,524</u>
The carrying amount of deposits does not include cash on hand of \$8,635. Cash on hand includes petty cash and cash received but not yet deposited at year end.					

	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
<u>Component Units:</u>						
Cash & Cash Equivalents	\$11,781,178	\$8,026,102	\$26,536,950	\$ 300	\$46,344,530	\$44,175,616
Certificates of Deposit	1,679,795	2,052,216	-	-	3,732,011	3,732,011
Certificate of Deposit Account Registry Service (CDARS)	<u>3,574,396</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,574,396</u>	<u>3,574,396</u>
Total	<u>\$17,035,369</u>	<u>\$10,078,318</u>	<u>\$26,536,950</u>	<u>\$ 300</u>	<u>\$53,650,937</u>	<u>\$51,482,023</u>
The carrying amount of deposits does not include cash on hand of \$3,990 for component units. Cash on hand includes petty cash and cash received but not yet deposited at year end.						

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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. The Parish also purchases 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 three U.S. Agency Securities (Farmer Mac and FICO Securities) that were not rated by either of the above rating services. These three securities account for 2.13% of the investment value at December 31, 2014. Of the U.S. Agency Securities held by the Parish at December 31, 2014, approximately thirty-four percent (34.36%) of those securities were invested in twenty-seven (27) Federal Home Loan Bank (FHLB) with varying maturity dates. LAMP has a Standard & Poor's Rating of AAAM.

Custodial Credit Risk - Investments

Custodial credit risk for investments is the risk that in the event of the failure of the counterparty to a transaction, the Parish will not be able to recover the value of the investment. Investments are exposed to custodial credit risk if the securities are (a) uninsured and unregistered and held by the counterparty or (b) uninsured, unregistered and held by the counterparty's trust department or agent but not in the name of the Parish. According to the Parish's "Cash Management and Investment Policy" for investment purchases, the fiscal agent bank merely executes the necessary wire-transfer services to support the Parish investment transactions and is therefore not a counterparty to the investment transactions. As such, these investments are not subject to custodial credit risk since the fiscal agent bank is not a party to the original investment purchase and is only holding the book-entry securities in a securities safekeeping account with the Federal Reserve in the name of the Parish.

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The following chart presents the custodial credit risk for the Parish's investments as of December 31, 2014.

Investments	Uninsured, Unregistered and Underlying Securities Held by the Counterparty	Uninsured, Unregistered and Held by the Counterparty's Trust Dept. or Agent but not in the Entity's Name	All Investments - Reported Amount	All Investments - Fair Value
<u>Primary Government:</u>				
U. S. Agency Obligations	\$ -	\$ -	\$167,189,635	\$167,189,635
Certificate of Deposit Account Registry Service (CDARS)**	-	-	29,993,627	29,993,627
<u>Investments Not Categorized:</u>				
LAMP	-	-	<u>27,444,271</u>	<u>27,444,271</u>
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$224,627,533</u>	<u>\$224,627,533</u>
** The Certificate of Deposit Account Registry Service investments above have maturities exceeding one year from the original purchase date.				

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	\$ -	\$ -	\$30,112,942	\$30,101,392
Mortgage-Backed Securities	-	-	7,843,471	8,467,918
Certificate of Deposit Account Registry Service (CDARS)**	-	-	1,726,708	1,726,708
<u>Investments Not Categorized:</u>				
Investment Agreements	-	-	292,272	292,272
Money Market Accounts	-	-	4,970,222	4,970,222
Mutual Funds	-	-	52,819	52,819
LAMP	-	-	<u>7,674,336</u>	<u>7,674,336</u>
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$52,672,770</u>	<u>\$53,285,667</u>
** The Certificate of Deposit Account Registry Service investments above have maturities exceeding one year from the original purchase date.				

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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 sixty-eight (68) current investments with maturities longer than one year, forty-five (45) of them contain the "step up" provisions.

Investments, classified by maturity dates, at December 31, 2014 are summarized below:

Investments	Fair Value	0-1 Years Before Maturity	1-5 Years Before Maturity	6 + Years Before Maturity
<u>Primary Government:</u>				
U. S. Agency Obligations	\$167,189,635	\$ 2,713,302	\$160,950,702	\$ 3,525,631
Certificate of Deposit Account Registry Service (CDARS)**	29,993,627	16,020,335	13,973,292	-
LAMP	<u>27,444,271</u>	<u>27,444,271</u>	-	-
Total	<u>\$224,627,533</u>	<u>\$ 46,177,908</u>	<u>\$174,923,994</u>	<u>\$ 3,525,631</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	\$30,101,392	\$ 335,288	\$26,522,748	\$ 3,243,356
Mortgage-Backed Securities	8,467,918	-	-	8,467,918
Investment Agreements	292,272	-	-	292,272
Certificate of Deposit Account Registry Service (CDARS)	1,726,708	-	1,726,708	-
LAMP	<u>7,674,336</u>	<u>7,674,336</u>	-	-
Total	\$48,262,626	<u>\$8,009,624</u>	<u>\$28,249,456</u>	<u>\$12,003,546</u>
Mutual Funds	52,819			
Money Market Accounts	<u>4,970,222</u>			
Total	<u>\$53,285,667</u>			

**CALCASIEU PARISH POLICE JURY
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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	\$ 31,328,254	\$ 44,175,616
Cash on Hand	8,635	3,990
CDARS or Certificates of Deposit	42,898,897	9,033,115
Investments	167,189,635	43,271,726
Louisiana Asset Management Pool	<u>27,444,271</u>	<u>7,674,336</u>
Total	<u>\$268,869,692</u>	<u>\$ 104,158,783</u>
<u>Per Statement of Net Position:</u>		
Cash and Cash Equivalents	\$ 58,751,370	\$ 43,640,254
Investments	209,798,185	48,040,669
Restricted Cash and Cash Equivalents	11,173	5,437,563
Restricted Investments	222,206	7,040,297
<u>Per Fiduciary Funds:</u>		
Cash and Cash Equivalents	18,616	-
Investments	<u>68,142</u>	-
Total	<u>\$268,869,692</u>	<u>\$104,158,783</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 2014 property tax calendar is as follows:

Levy Date:	October, 2014
Billing Date:	November, 2014
Due Date:	December 31, 2014
Lien Date:	February, 2015
Collection Dates:	December, 2014 to February, 2015

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The 2014 tax levy is used to finance the 2015 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 2015, the receivable and any collections made on the 2014 levy prior to the end of the year are reflected as a deferred inflow of resources. As such, both the government-wide and the governmental fund level financial statement presentations reflect the Parish's 2014 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, 2014:

RECEIVABLES:			
Primary Government:	Governmental Activities	Business-Type Activities	Total
Property Taxes	\$46,660,664	\$349,528	\$47,010,192
Sales Taxes	3,158,819	-	3,158,819
Franchise Taxes	306,693	-	306,693
Restricted Special Assessments ^^	-	189,350	189,350
Accounts	24,830	101,994	126,824
Interest	366,535	6,934	373,469
Other Receivables ++	<u>4,297,240</u>	<u>-</u>	<u>4,297,240</u>
Total Receivables	<u>\$54,814,781</u>	<u>\$647,806</u>	<u>\$55,462,587</u>
Loan Receivable	<u>\$33,189</u>	<u>\$ -</u>	<u>\$33,189</u>
Amounts Not Expected To Be Collected Within One Year	<u>\$25,764</u>	<u>\$165,915</u>	<u>\$191,679</u>
Allowance for Doubtful Accounts Included Above **	<u>\$ 2,630,983</u>	<u>\$34,639</u>	<u>\$ 2,665,622</u>
^^ Special assessments receivable above includes \$9,606 in delinquent special assessments.			
** For the governmental activities, the allowance includes \$68,967 for delinquent special assessments receivable, \$2,475,613 for a five percent (5%) estimated uncollectible property taxes and \$86,403 for a housing assistance recoupment receivable. For the business-type activities, \$15,993 of the allowance account relates to water and sewer accounts receivable and \$18,646 for estimated uncollectible property taxes.			
++ Includes gaming revenue receivable of \$3,919,420. Another gaming receivable of \$11,306,441 is reported in an Agency fund which is not reflected on the government-wide financial statements.			

**CALCASIEU PARISH POLICE JURY
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PAYABLES:			
Primary Government:	Governmental Activities	Business-Type Activities	Total
Accounts Payable	\$6,494,405	\$103,090	\$6,597,495
Accrued Liabilities	920,226	-	920,226
Retainage Payable	<u>495,945</u>	<u>-</u>	<u>495,945</u>
Accounts Payable and Other Accrued Liabilities	<u>\$7,910,576</u>	<u>\$ 103,090</u>	<u>\$8,013,666</u>
Refundable Customer Deposits	\$ -	\$ 116,918	\$ 116,918
Accrued Interest	<u>-</u>	<u>5,552</u>	<u>5,552</u>
Liabilities Payable from Restricted Assets	<u>\$ -</u>	<u>\$ 122,470</u>	<u>\$ 122,470</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
Primary Government:		
Property Tax Revenue (See Note 3)	\$47,096,091	\$ -
Local, State and Federal Grants (Eligibility Requirements)	-	1,084,015
Other Revenue (Insurance Proceeds and Rent)	<u>25,558</u>	<u>2,292</u>
Total – Governmental Fund Financial Statements	47,121,649	1,086,307
Internal Service Fund – Unearned Premiums	-	2,790
Conversion Adjustment – Insurance Proceeds	<u>(25,558)</u>	<u>-</u>
Total – Government-wide Financial Statements	<u>\$47,096,091</u>	<u>\$1,089,097</u>
Component Units:		
Property Tax Revenue (See Also Note 3)	\$21,173,199	\$ -
Other Revenue**	<u>-</u>	<u>105,362</u>
Total	<u>\$21,173,199</u>	<u>\$ 105,362</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 \$360 which will offset future water revenue for those specific customers while a third component unit received grant revenue of \$5,000 that has not yet been earned.		

**CALCASIEU PARISH POLICE JURY
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NOTE 6: INTERFUND RECEIVABLES AND PAYABLES

A. Due to/from other funds at December 31, 2014 consists of the following:

	Due From Other Funds	Due To Other Funds
<u>Governmental Funds:</u>		
General Fund	\$547,460	\$175,076
Calcasieu Parish Library Fund	4,456	-
Office of Juvenile Justice Services Fund	1,505	-
Nonmajor Funds	<u>169,048</u>	<u>563,212</u>
Total Governmental Funds	722,469	738,288
<u>Proprietary Funds:</u>		
Nonmajor Enterprise Funds	30,630	30,630
Nonmajor Internal Service Funds	<u>20,275</u>	<u>4,456</u>
Total Proprietary Funds	<u>50,905</u>	<u>35,086</u>
Grand Total	<u>\$773,374</u>	<u>\$773,374</u>
<p>These receivables are a result of short-term loans or interfund grants for operating activity that were not transferred by year end. The above interfund amounts were reported in the governmental fund and proprietary fund financial statements but eliminated in the government-wide presentations.</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
<u>Governmental Activities:</u>		
General Fund	Airport Authority District 1	\$ 26,195
Nonmajor Governmental Fund	Gravity Drainage District 8 of 1	<u>930</u>
Total Governmental Activities		27,125
<u>Business-Type Activities:</u>		
Nonmajor Enterprise Fund	Waterworks District 2 of 4	<u>52,541</u>
Primary Government	Due from Component Units	<u>\$ 79,666</u>

**CALCASIEU PARISH POLICE JURY
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Primary Government Payable:	Component Unit Receivable:	Amount
<u>Governmental Activities:</u>		
General Fund	Community Center 5 of 5	\$ 2,007
General Fund	Fire District 3 of 4	22,595
General Fund	Fire District 1 of 5	1,837
Public Works	Gravity Drainage District 8 of 1	308
Nonmajor Governmental Fund	Gravity Drainage District 8 of 1	24,594
Nonmajor Governmental Fund	Gravity Drainage District 4 of 3	<u>5,240</u>
Total Governmental Activities		56,581
<u>Business-Type Activities:</u>		
Nonmajor Internal Service Fund	Fire District 1 of 2	<u>1,635</u>
Primary Government	Due to Component Units	<u>\$58,216</u>

NOTE 7: INTERFUND TRANSFERS

A summary of transfers in and out at December 31, 2014 is shown below:

	<u>Primary Government</u>	
	Transfers In	Transfers Out
<u>Governmental Funds:</u>		
General Fund	\$ 2,331,010	\$ 6,383,501
Public Works Operating Fund	2,387,778	360,000
Calcasieu Parish Library Fund	46,213	-
Road Capital Improvement Fund	150,000	2,637,778
Office of Juvenile Justice Services Fund	-	600,000
Nonmajor Funds	<u>8,262,464</u>	<u>3,390,106</u>
Total Governmental Funds	13,177,465	13,371,385
<u>Proprietary Funds:</u>		
Nonmajor Internal Service Funds	270,000	516,213
Nonmajor Enterprise Funds	<u>440,133</u>	<u>-</u>
Total Proprietary Funds	<u>710,133</u>	<u>516,213</u>
Governmental and Proprietary Reporting Total	13,887,598	13,887,598
Government-wide Elimination Entries	<u>(13,447,465)</u>	<u>(13,447,465)</u>
Government-wide Presentation	<u>\$ 440,133</u>	<u>\$ 440,133</u>

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

General Fund made transfers in the amount of \$6,383,501 to other funds for capital related items and to subsidize operations of the following funds:

Governmental Funds:

\$3,530,000	General Fund to Courthouse Complex Fund
\$886,284	General Fund to Training Center Capital Fund
\$500,000	General Fund to Office of Juvenile Justice Services Construction Fund
\$940	General Fund to LCDBG Mossville Sewer Project Fund
\$800,000	General Fund to Human Services Capital Fund
\$79,085	General Fund to Office of Community Services Fund
\$12,059	General Fund to Coastal Impact Assistance Fund
\$135,000	General Fund to Flood Mitigation Fund

Proprietary Funds:

\$347,670	General Fund to Sewer District No. 11 of Ward 3
\$92,463	General Fund to Sewer District No. 8 of Ward 4

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

Road Capital Improvement Fund made transfers of \$2,637,778 to the following funds to subsidize operations:

Governmental Funds:

\$2,137,778	Road Capital Fund to Public Works Operating Fund
\$500,000	Road Capital Fund to Office of Community Services Fund for Transit Activities

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
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Office of Juvenile Justice Services Fund made transfers of \$600,000 to the following funds for capital projects:

Governmental Funds:

\$550,000	Office of Juvenile Justice Services Fund to Office of Juvenile Justice Services Construction Fund
\$50,000	Office of Juvenile Justice Services Fund to Workforce Investment Act Fund

Nonmajor Governmental Funds - Below is a discussion of the larger, more significant interfund transfers of the nonmajor funds totaling \$3,368,785 which when combined with \$21,321 in other transfers agrees with the \$3,390,106 of transfers out for nonmajor funds.

Coliseum Tax Fund transferred \$1,000,000 to the Coliseum Capital Improvement Fund for major capital improvement projects.

Coastal Impact Assistance Fund transferred \$49,069 to the Flood Mitigation Fund to reimburse certain operating expenditures paid.

Health Unit Fund made transfers of \$2,319,716 to the following funds to subsidize operations:

Governmental Funds:

\$900,000	Health Unit Fund to General Fund (Animal Services)
\$95,027	Health Unit Fund to Mosquito Control Fund (Rodent Control)
\$399,689	Health Unit Fund to General Fund (Sewer Inspection)
\$75,000	Health Unit Fund to Office of Community Services Fund
\$600,000	Health Unit Fund to General Fund (Prisoner Medical Care)
\$250,000	Health Unit Fund to Public Works (Wastewater)

Nonmajor Internal Service Funds made transfers in the amount of \$516,213 to the following funds for risk reduction.

Governmental Funds:

\$46,213	General Liability Fund to Calcasieu Parish Library Fund
\$150,000	General Liability Fund to Public Works Capital Fund
\$50,000	General Liability Fund to General Fund (Animal Services)

Proprietary Funds:

\$270,000	General Liability Fund to Self-Insured Health Insurance Internal Service Fund
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**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
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NOTE 8: CAPITAL ASSETS

A. Primary Government

Capital asset activity for the year ended December 31, 2014 was as follows:

<u>Governmental Activities:</u>	Beginning Balance ++	Additions	Deletions ^^	Ending Balance
Capital Assets Not Being Depreciated:				
Land and Right of Ways	\$ 17,550,185	\$ 472,081	\$ -	\$ 18,022,266
Construction in Progress	17,829,886	10,772,487	(21,223,434)	7,378,939
Roads **	<u>383,317,282</u>	<u>12,100,142</u>	-	<u>395,417,424</u>
Total Capital Assets Not Being Depreciated	418,697,353	23,344,710	(21,223,434)	420,818,629
Capital Assets Being Depreciated:				
Buildings and Improvements	127,634,796	5,493,622	-	133,128,418
Machinery and Equipment	32,517,962	4,282,860	(2,479,025)	34,321,797
Bridges ++	<u>11,812,642</u>	<u>2,520,325</u>	-	<u>14,332,967</u>
Total Capital Assets Being Depreciated	171,965,400	12,296,807	(2,479,025)	181,783,182
Less Accumulated Depreciation:				
Buildings and Improvements	(55,088,300)	(3,398,276)	-	(58,486,576)
Machinery and Equipment	(20,643,251)	(2,810,525)	2,373,838	(21,079,938)
Bridges ++	<u>(3,897,003)</u>	<u>(330,103)</u>	-	<u>(4,227,106)</u>
Total Accumulated Depreciation	<u>(79,628,554)</u>	<u>(6,538,904)</u>	<u>2,373,838</u>	<u>(83,793,620)</u>
Total Capital Assets Depreciated, Net	<u>92,336,846</u>	<u>5,757,903</u>	<u>(105,187)</u>	<u>97,989,562</u>
Total Governmental Activities Capital Assets, Net	<u>\$511,034,199</u>	<u>\$29,102,613</u>	<u>(\$21,328,621)</u>	<u>\$518,808,191</u>
** As further discussed in Note 1-C, the Parish has adopted the modified approach for valuing its infrastructure of road systems.				
++ The beginning balance of \$510,443,445 was restated to \$511,034,199 to properly reflect the following: (1) Land and Right of Ways beginning balance of \$17,544,546 was increased by \$5,639 to \$17,550,185 to correct a formula error; (2) Construction in Progress beginning balance of \$16,852,520 was increased by \$977,366 to \$17,829,886 to properly state five construction in progress projects from the prior year; (3) Buildings and Improvement beginning balance of \$127,781,779 was decreased by \$146,983 to \$127,634,796 in order to remove the effects of a duplicate asset reporting while Accumulated Depreciation for Buildings and Improvements beginning balance of \$55,102,925 was also reduced by \$14,625 to \$55,088,300 for the same reason; (4) Machinery and Equipment beginning balance of \$33,068,532 was decreased by \$550,570 to \$32,517,962 in order to reclassify the assets of two discretely presented component units while Accumulated Depreciation for Machinery and Equipment beginning balance of \$20,952,735 was decreased by \$309,484 to \$20,643,251 for the same reason; and (5) Bridges beginning balance of \$11,887,348 was reduced by \$74,706 to \$11,812,642 to remove the costs of an intersection that is considered a State asset while Accumulated Depreciation for Bridges beginning balance of \$3,952,903 was also reduced by \$55,900 to \$3,897,003 for the same reason. (Continued)				

**CALCASIEU PARISH POLICE JURY
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^^ In 2014, the Parish completed construction of a water and sewer collection system on an Interstate 10 frontage road in the amount of \$1,857,735. Upon completion of that project and in accordance with a cooperative endeavor agreement executed with the City of Sulphur, the construction in progress amount was deleted and the asset was transferred to the City of Sulphur who will own and maintain the system.

<u>Business-Type Activities:</u>	Beginning Balance	Additions	Deletions	Ending Balance
Capital Assets Not Being Depreciated:				
Land and Right of Ways	\$ 227,920	\$ -	\$ -	\$ 227,920
Construction in Progress	<u>718,820</u>	<u>24,850</u>	<u>(718,820)</u>	<u>24,850</u>
Total Capital Assets Not Being Depreciated	946,740	24,850	(718,820)	252,770
Capital Assets Being Depreciated:				
Non-Building Improvements	10,218,419	203,342	-	10,421,761
Building and Improvements	103,393	-	-	103,393
Infrastructure	3,120,287	742,479	-	3,862,766
Machinery and Equipment	<u>243,565</u>	<u>6,451</u>	<u>-</u>	<u>250,016</u>
Total Capital Assets Being Depreciated	13,685,664	952,272	-	14,637,936
Less Accumulated Depreciation:				
Non-Building Improvements	(3,337,586)	(285,648)	-	(3,623,234)
Building and Improvements	(83,073)	(2,202)	-	(85,275)
Infrastructure	(1,759,643)	(139,980)	-	(1,899,623)
Machinery and Equipment	<u>(204,843)</u>	<u>(5,211)</u>	<u>-</u>	<u>(210,054)</u>
Total Accumulated Depreciation	<u>(5,385,145)</u>	<u>(433,041)</u>	<u>-</u>	<u>(5,818,186)</u>
Total Capital Assets Depreciated, Net	<u>8,300,519</u>	<u>519,231</u>	<u>-</u>	<u>8,819,750</u>
Total Business-Type Activities Capital Assets, Net	<u>\$ 9,247,259</u>	<u>\$ 544,081</u>	<u>\$ (718,820)</u>	<u>\$ 9,072,520</u>

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

<u>Governmental Activities:</u>		<u>Business-Type</u>	
General Government	\$1,245,915	Water	\$194,090
Public Safety	1,090,050	Sewer	<u>238,951</u>
Public Works	1,494,546	Total Business-Type	
Sanitation	71,759	Activities Depreciation	<u>\$433,041</u>
Health and Welfare	526,462	Expense	
Culture and Recreation	2,041,675		
Economic Development	51,384		
Depreciation Reallocated **	<u>17,113</u>		
Total Governmental Activities Depreciation Expense	<u>\$6,538,904</u>		

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

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	\$ 31,156,346	\$ 100,422	(\$ 125,142)	\$ 31,131,626
Construction in Progress	<u>8,874,957</u>	<u>12,210,186</u>	<u>(13,896,203)</u>	<u>7,188,940</u>
Total Capital Assets Not Being Depreciated	40,031,303	12,310,608	(14,021,345)	38,320,566
Capital Assets Being Depreciated:				
Buildings and Improvements	133,872,542	1,514,365	(1,689,775)	133,697,132
Non-Building Improvements	93,647,507	10,040,841	-	103,688,348
Infrastructure	48,299,030	4,109,243	(280,872)	52,127,401
Machinery and Equipment	<u>73,500,569</u>	<u>4,633,306</u>	<u>(1,747,000)</u>	<u>76,386,875</u>
Total Capital Assets Being Depreciated	349,319,648	20,297,755	(3,717,647)	365,899,756
Less Accumulated Depreciation	<u>(143,444,383)</u>	<u>(14,657,900)</u>	<u>2,579,053</u>	<u>(155,523,230)</u>
Total Capital Assets Depreciated, Net	<u>205,875,265</u>	<u>5,639,855</u>	<u>(1,138,594)</u>	<u>210,376,526</u>
Total Component Units' Capital Assets, Net	<u>\$245,906,568</u>	<u>\$ 17,950,463</u>	<u>(\$15,159,939)</u>	<u>\$ 248,697,092</u>

** Machinery and Equipment beginning balance of \$72,949,999 was increased by \$550,570 to \$73,500,569 in order to reclassify the assets of two discretely presented component units from the primary government while Accumulated Depreciation was increased by \$309,484 to \$14,444,383 for the same reason.

**CALCASIEU PARISH POLICE JURY
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NOTE 9: LEASES

A. Operating Leases

Primary Government

The Parish has entered into multi-year leases for building space for transit operations and land rentals for use with downtown parking, animal services activities, park activities and economic development signage purposes. Total rental expenditures for 2014 were \$203,065 for these multi-year leases. The future minimum lease payments for these leases are as follows:

Fiscal Year	Downtown Parking	Transit Building	Animal Services Land	Signage and Park Leases	Total
2015	\$ 158,294	\$ 35,277	\$ 7,200	\$ 300	\$ 201,071
2016	158,294	29,398	7,200	300	195,192
2017	158,294	-	2,400	100	160,794
2018	158,294	-	-	100	158,394
2019	158,294	-	-	-	158,294
2020-2024	<u>554,793</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>554,793</u>
Total	<u>\$ 1,346,263</u>	<u>\$ 64,675</u>	<u>\$ 16,800</u>	<u>\$ 800</u>	<u>\$1,428,538</u>

It is noted that the Parish has considered taking action with respect to the above downtown parking leases to purchase those parcels of land. If this action is approved then the leases would be terminated and land sale proceeds would be provided to the current property owners. In addition to the above lease amounts, the Parish had additional rental expenditures in the amount of \$22,800 for various parking leases that are paid under month to month leases.

B. Capital Leases

Component Units

West Calcasieu Cameron Hospital, a major component unit, entered into one capital lease in 2014 for the purchase of medical equipment. The capitalized costs of the equipment was \$1,036,300. There was no accumulated depreciation as of December 31, 2014 since the equipment had not been placed in service yet.

One nonmajor component unit has entered into two capital leases for the purchase of fire trucks. The capitalized costs on the two fire truck leases were \$407,644 while the accumulated depreciation on such leases was \$110,056 at December 31, 2014.

**CALCASIEU PARISH POLICE JURY
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Future Minimum Lease Payments - The following is a schedule of the future minimum lease payments under these capital leases for the component units as well as the present value of the net minimum lease payments at December 31, 2014:

Fiscal Year	Component Units	
	West Calcasieu Cameron Hospital	Other Component Units
2015	\$ 219,796	\$ 76,666
2016	219,796	76,666
2017	219,796	76,666
2018	219,796	53,944
2019	164,847	53,944
2020-2024	-	<u>161,829</u>
Sub Total	1,044,031	499,715
Less: Interest	<u>(58,550)</u>	<u>(67,742)</u>
Present Value Of Minimum Lease Payments	<u>\$ 985,481</u>	<u>\$ 431,973</u>

**CALCASIEU PARISH POLICE JURY
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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 2014:

Governmental Activities	Beginning Balance (#)	Additions	Deletions	Ending Balance	Due within One Year
Compensated Absences (+)	\$ 1,056,276	\$ 2,306,747	(\$2,065,372)	\$ 1,297,651	\$1,057,409
Other Liability – Sick Leave(^)	86,346	32,936	-	119,282	-
Other Post-Employment Benefits (OPEB) Payable(>)	4,795,619	1,368,836	(424,031)	5,740,424	-
Claims/Judgments Payable(<)	-	49,500	-	49,500	16,500
Claims/Judgments Payable (*)	<u>3,133,670</u>	<u>10,577,044</u>	<u>(10,741,967)</u>	<u>2,968,747</u>	<u>1,634,023</u>
Total Long-Term Obligations for Governmental Activities	<u>\$ 9,071,911</u>	<u>\$14,335,063</u>	<u>(\$13,231,370)</u>	<u>\$10,175,604</u>	<u>\$2,707,932</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, Office of Juvenile Justice Services Special Refund Fund and Calcasieu Parish Library Special Revenue Fund account for 8%, 14%, 9% and 43% 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, 2014 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. The recreation activity function accounts for 20% of the reported liability while the general government activity function accounts for 15%.

(>) See Note 11(G) for a discussion of the funding for the OPEB Liability. The Parish has elected to utilize the “pay as you go” method for funding this liability and as such the various funds that have employees will eventually be charged for any payments related to this liability.

(<) There were two claims payable amounts that were recorded in the General Fund in 2014 as opposed to the internal services funds due to the nature of the two claims. Any resulting payment will be made from the General Fund.

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

(#) In 2014, the 14th Judicial District Criminal Court Fund (District Judges) was reclassified from a nonmajor governmental special revenue fund to a discretely presented component unit therefore the following beginning balances have been restated: (Compensated Absences \$1,082,799 was decreased by \$26,523 to \$1,056,276; (2) Other Liability – Sick Leave \$90,005 was reduced by \$3,659 to \$86,346; and (3) Other Post-Employment Benefits (OPEB) Payable \$5,123,574 was reduced by \$327,953 to \$4,795,619.

**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	\$ -	(\$25,015)	\$225,141	\$25,015
General Obligation Bonds	31,304	-	(4,900)	26,404	5,145
Revenue Bonds	<u>75,461</u>	<u>-</u>	<u>(10,920)</u>	<u>64,541</u>	<u>11,466</u>
Total Long-Term Obligations for Business - Type Activities	<u>\$356,921</u>	<u>\$ -</u>	<u>(\$40,835)</u>	<u>\$316,086</u>	<u>\$41,626</u>

The following is a summary of the bonds outstanding at December 31, 2014 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 with Governmental Commitment	<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	<u>Business – Type Activities – Primary Government</u>								
	<u>General Obligation Bonds</u>			<u>Revenue Bonds</u>			<u>Special Assessment Debt</u>		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
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	4,229	212	4,441	13,937	756	14,693	25,015	5,316	30,331
2020-2023	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,185</u>	<u>59</u>	<u>1,244</u>	<u>100,066</u>	<u>11,884</u>	<u>111,950</u>
Total	<u>\$26,404</u>	<u>\$3,897</u>	<u>\$30,301</u>	<u>\$64,541</u>	<u>\$10,168</u>	<u>\$74,709</u>	<u>\$225,141</u>	<u>\$44,967</u>	<u>\$270,108</u>

**CALCASIEU PARISH POLICE JURY
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C. Other Required Disclosures - Primary Government

Special Assessment Bonds with Governmental Commitment

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. In the event that a deficiency exists because of unpaid or delinquent special assessments at the time a debt service payment is due, the District must provide resources to cover the deficiency. 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 \$64,541 (original amount \$250,000). The District had operating income of \$215,032, exclusive of depreciation of \$194,090 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	\$1,555,499
Restricted assets	422,729
Noncurrent capital assets	<u>2,825,502</u>
Total Assets	4,803,730
Liabilities:	
Current liabilities	24,006
Due to other funds	30,630
Current liabilities payable from restricted assets	153,591
Long term liabilities payable from restricted assets	<u>274,460</u>
Total Liabilities	482,687
Net Position:	
Net investment in capital assets	2,509,416
Restricted	305,212
Unrestricted	<u>1,506,415</u>
Total Net Position	<u>\$4,321,043</u>

CONDENSED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION	
Charges for services	\$ 711,779
Operating expenses	(496,747)
Depreciation	<u>(194,090)</u>
Operating Income (Loss)	20,942
Nonoperating Revenues (Expenses):	
Property taxes	182,024
Investment earnings	21,035
Miscellaneous revenue	600
Interest expense	<u>(12,486)</u>
Total Nonoperating Revenues (Expenses)	<u>191,173</u>
Change in Net Position	212,115
Net Position – January 1	<u>4,108,928</u>
Net Position – December 31	<u>\$4,321,043</u>

**CALCASIEU PARISH POLICE JURY
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CONDENSED STATEMENT OF CASH FLOWS	
Net Cash Provided By (Used For):	
Operating activities	\$244,321
Noncapital financing activities	166,758
Capital related financing activities	(202,252)
Investing activities	<u>(189,484)</u>
Net Increase (Decrease)	19,343
Cash and Cash Equivalents, January 1	<u>300,118</u>
Cash and Cash Equivalents, December 31	<u>\$ 319,461</u>

D. Changes in Long-Term Debt - Component Units

	Beginning Balance (+)	Additions	Deletions	Ending Balance	Due within One Year
General Obligation Bonds	\$20,290,000	\$ 8,000,000	(\$ 4,125,000)	\$24,165,000	\$4,305,000
Revenue Bonds **	25,585,314	682,679	(3,391,199)	22,876,794	1,635,212
Contracts Payable	853,602	611,979	(206,178)	1,259,403	862,953
Compensated Absences	1,240,038	879,439	(722,149)	1,397,328	1,397,328
Other Liabilities—Sick Leave ^	28,912	5,840	(4,682)	30,070	-
OPEB Liability	5,306,294	1,714,072	-	7,020,366	-
Capital Lease Obligations	<u>490,059</u>	<u>985,480</u>	<u>(58,085)</u>	<u>1,417,454</u>	<u>258,624</u>
Total Long-Term Obligations for Component Units	<u>\$53,794,219</u>	<u>\$12,879,489</u>	<u>(\$8,507,293)</u>	\$58,166,415	<u>\$8,459,117</u>
Bond Discounts and Premiums				<u>563,136</u>	
Statement of Net Position Long Term Obligations				<u>\$58,729,551</u>	
<p>** The balance above is exclusive of the calculated bond discounts and premiums in the amount of \$563,136. The carrying amount of general obligation and revenue bonds payable on the Statement of Net Position for component units is \$47,604,930.</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> <p>(+) In 2014, the 14th Judicial District Criminal Court Fund (District Judges) was reclassified from a nonmajor governmental special revenue fund to a discretely presented component unit therefore the following beginning balances have been restated: (1) Compensated Absences \$1,213,515 was increased by \$26,523 to \$1,240,038; (2) Other Liability – Sick Leave \$25,253 was increased by \$3,659 to \$28,912; and (3) Other Post-Employment Benefits (OPEB) Payable \$4,973,953 was increased by \$327,953 to \$5,301,906. In addition, Waterworks District No. 2 of Ward 4 increased the beginning balance for its OPEB Liability by \$4,387 to \$5,306,294.</p>					

**CALCASIEU PARISH POLICE JURY
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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>
2015	\$ 4,305,000	\$ 577,000	\$ 4,882,000	\$ 1,635,212	\$ 845,033	\$ 2,480,245
2016	3,945,000	873,874	4,818,874	1,677,200	791,005	2,468,205
2017	4,100,000	555,084	4,655,084	1,713,258	735,684	2,448,942
2018	4,165,000	383,492	4,548,492	1,671,386	681,349	2,352,735
2019	1,135,000	278,971	1,413,971	1,558,582	608,629	2,167,211
2020-24	5,785,000	717,414	6,502,414	4,943,130	2,506,869	7,449,999
2025-29	730,000	52,578	782,578	3,528,443	1,667,322	5,195,765
2030-34	-	-	-	3,030,976	1,004,517	4,035,493
2035-39	-	-	-	1,770,091	449,301	2,219,392
2040-44	-	-	-	594,268	206,429	800,697
2045-49	-	-	-	720,988	79,708	800,696
2050-54	-	-	-	33,260	194	33,454
Total	<u>\$24,165,000</u>	<u>\$3,438,413</u>	<u>\$27,603,413</u>	<u>\$22,876,794</u>	<u>\$9,576,040</u>	<u>\$32,452,834</u>
				General Obligation Bonds	Revenue Bonds	
				Principal Outstanding		\$24,165,000
				Premium and/or Discount		<u>571,472</u>
				Total Bonds Outstanding		<u>\$24,736,472</u>
						\$22,876,794
						<u>(8,336)</u>
						<u>\$22,868,458</u>

**CALCASIEU PARISH POLICE JURY
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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 \$209,926,131. As of December 31, 2014, 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 \$26,404 in debt applicable to the debt limit is \$209,899,727.

Blended Component Unit	Amount Outstanding
Waterworks District No. 5 of Wards 3 & 8	<u>\$ 26,404</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* and Statement No. 61 – *The Financial Reporting Entity - Omnibus*. 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 2013 coverage. For claims covered by the applicable commercial policies discussed below, 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 specific stop-loss coverage and aggregate stop-loss coverage. All claims are paid by the Parish until an individual claim reaches \$500,000 cumulatively. For each calendar year, the aggregate stop-loss coverage will pay the first \$2,000,000 of total claims that exceed the minimum policy retention aggregate, which is calculated based on a percentage of payroll rates. Once the coverage of \$2,000,000 is exhausted, the Parish becomes liable for all remaining claims. The Parish received \$48,152 in 2014 for stop-loss coverage, \$73,768 for second injury fund reimbursements and \$9,128 in third party subrogation claims for the workmen’s compensation fund. An additional receivable in the amount of \$209,064 was recorded for stop-loss coverages, second injury fund claims, and third party subrogation claims that were received, or expected to be received, in 2015 for reimbursement of claims paid prior to December 31, 2014.

**CALCASIEU PARISH POLICE JURY
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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 \$282,771 in stop-loss coverages for health claims in 2014 that related to 2014 claims, \$37,882 in subrogation and other third party reimbursement claims and \$69,667 in prescription rebates in 2014 related to 2014 claims. An additional accrual in the amount of \$126,920, \$6,899 and \$79,760 was recorded to offset the year end liability for stop-loss, subrogation or third party reimbursements and prescription rebates that were received or expected to be received in 2015 but that related to claims incurred prior to December 31, 2014. 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.

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As of December 31, 2014, the Parish is a defendant in numerous lawsuits. Twelve (12) 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. Two of the twelve lawsuits are being defended through the Planning and Human Resources departments, which are reported in the General Fund for financial statement purposes.

The Parish and its outside counsel believe it is probable that the Parish will be held liable for approximately \$1,141,836 in claims for the twelve lawsuits and claims. \$1,092,336 of 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 while \$49,500 is reflected in the General Fund.

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 \$80,000 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>	Current Year Claims and Changes In Estimates	Claim Payments	End of Year Liability
<u>(1) Workmen's Compensation Fund</u>				
2014	\$1,592,816	314,558	(918,996)	\$988,378
2013	\$537,327	1,573,513	(518,024)	\$1,592,816 **
<u>(2) Health Insurance Fund</u>				
2014	\$741,371	9,665,022	(9,519,603)	\$886,790
2013	\$787,950	9,033,814	(9,080,393)	\$741,371
<u>(3) General Liability/Property Fund</u>				
2014	\$792,950	583,022	(283,635)	\$1,092,337
2013	\$915,880	148,559	(271,489)	\$792,950
<u>(4) Unemployment Insurance Fund</u>				
2014	\$ 6,533	14,442	(19,733)	\$ 1,242
2013	\$ 6,913	17,890	(18,270)	\$ 6,533
** The prior year claims and changes in estimates for the workmen's compensation fund was significantly higher due to four claims during 2013, 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.				

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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.

The Calcasieu Parish Police Jury has the following construction commitments as of December 31, 2014:

Blake D. Hines – Correctional Center Sewer Upgrades	\$ 10,750
Aucoin and Associates – You Winn Road/Gloria Drive	8,436
R.E. Heidt Construction – Project 2014-03	968,035
Pat Williams Construction – Old Courthouse Roof Replacement	93,725
Shannon Smith Construction – 901 Lakeshore Roof Replacement	1,409,000
Shannon Smith Construction – 901 Lakeshore Window Hardening	2,458,000
K&J Development of SWLA – Calcasieu Point Landing Boat Launch	409,446
McManus Construction – River Bluff Park Phase 1	127,003
Shannon Smith Construction – Allen August Multi-Purpose Renovation	256,230
K&J Development of SWLA – Emergency Generator System	134,502
Frey Construction, LLC – New Fire Station	<u>167,552</u>
Total Primary Government Construction Commitments	<u>\$6,042,679</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 2014 payment was \$541,878. 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 2014 payment was \$568,073. 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

**CALCASIEU PARISH POLICE JURY
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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 two other joint service agreements with the Sheriff's Office related to providing nursing and mental health services to the Parish inmates. In 2014, the Parish paid \$298,488 in nursing service payments and \$62,468 in mental health payments to the Sheriff's Office. The Parish and the Sheriff's Office also entered into an agreement whereby the Parish would retain the services of a dentist for the prisoners and the Sheriff's Office would reimburse the Parish for any dental services provided to non-Parish prisoners. In 2014, the Sheriff's Office reimbursed the Parish \$13,026 for dental services provided to non-Parish prisoners in order to offset the \$45,000 payment that the Parish made to the dental service provider.

The Parish and the Calcasieu Parish Sheriff's Office entered into a joint services agreement to fund the annual estimated local cost share for the operation of the Motorist Assistance Patrol Program. The Sheriff executed an agreement with the Louisiana Department of Transportation and Development (LA DOTD) to fund the program on a 70/30 cost share basis. The agreement between the Sheriff and the Parish states that the Parish would fund 50% of the 30% local cost share from the agreement with LA DOTD. In 2014, a payment of \$42,759 was made for the program year July 1, 2014 through June 30, 2015 with the appropriate adjustment for the difference in the prior year's actual operating costs.

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 2014, the Parish paid DHHR directly \$342,349 while paying direct nursing and utility costs for the Health Unit in the amount of \$188,644 and \$9,007 respectively.

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 2014 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 2014, the Parish remitted to the City of Lake Charles \$1,763,945 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, 2014. The agreement provides \$225,000 from the Parish's Burton Coliseum and Agricultural Services Tax to the Authority in the first year 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. In the subsequent years, the Parish will appropriate ten percent of the estimated tax collections to the Authority. In no year will the appropriation exceed twenty-five percent of the Authority's gross operating revenue as determined by the Authority's previous fiscal year audit. The 2014 payment was \$225,000.

The Parish and the Southwest Louisiana Economic Development Alliance entered into a cooperative endeavor agreement on July 24, 2014 to provide funding to the group in exchange for the group providing certain economic development services including but not limited to business development and retention services, marketing services, workforce development initiatives and international trade efforts. The term of agreement is effective for a period of five years beginning in 2014 and ending December 31, 2018. The Parish agrees to pay \$200,000 per year in semi-annual increments of \$100,000. The Parish paid \$200,000 in 2014.

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 2014, the Parish paid \$181,000 specifically for salary and fringe benefit supplements. The Parish also directly paid \$135,947 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.

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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 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. An amendment was executed in December 2008 providing for an adjustment in the percentage allocated to participating municipalities. In December 2014, a new agreement was executed which incorporated the prior original and amended agreements in its entirety as well as identifying the executed agreements with the gaming establishments.

The Calcasieu Parish Gaming Revenue District had the following activity for 2014:

Collections:		Distributions:	
L'auberge Boarding Fees	\$14,044,914	City of Lake Charles	\$ 9,709,748
Isle of Capri Boarding Fees	5,984,505	Calcasieu Parish Police Jury	9,709,747
Delta Downs Slot Proceeds	6,250,392	Port of Lake Charles**	2,340,819
Golden Nugget Boarding Fees	-	Education Entities**	3,301,985
Total Collections	26,279,811	City of Sulphur	423,473
Undistributed Receivable	<u>11,306,441</u>	City of Westlake++	217,512
Total Additions to Fund	<u>\$ 37,586,252</u>	City of Dequincy	193,346
		Town of Iowa	190,143
		Town of Vinton	<u>193,038</u>
		Total Distributions	26,279,811
** Not a Gaming District participant but see discussion under L'auberge (Pinnacle) and Isle of Capri for required contractual payments.		Due to Other Governments	<u>11,306,441</u>
		Total Deletions to Fund	<u>\$37,586,252</u>
++ Not a Gaming Revenue District participant but see discussion under Isle of Capri regarding City of Westlake required contractual payments.			

L'auberge (Pinnacle) – As a result of the operations of the L'auberge casino, the Calcasieu Parish Gaming Revenue District receives 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. Under the agreement with Pinnacle, three educational entities (Calcasieu Parish School Board, McNeese State University and Sowela Technical Community College) as well as the Port of Lake Charles receive a specified percentage of the monthly gaming revenues from the Gaming Revenue District. All of this activity is reported in the Gaming Revenue District Agency Fund and is presented in the previous table.

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Golden Nugget (GNLC Holdings, Inc.) – As a result of the operations of the Golden Nugget casino, the Calcasieu Parish Gaming Revenue District receives a boarding fee that is the greater of: (1) a \$5,000,000 guarantee (paid in monthly installments) less 16.67% of 4.2% of the net gaming revenues paid directly to the Lake Charles Harbor & Terminal District and less the portion of the boarding fee that is attributable to the education head tax and for which is paid directly to the Calcasieu Parish School Board, McNeese State University and SOWELA Technical Community College 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. Only the boarding tax that is paid on behalf of the Parish and the City of Lake Charles is reported in the Gaming Revenue District Agency Fund and presented in the previous table. The Golden Nugget casino opened in December 2014 therefore the first month's collections for Golden Nugget casino are included in the undistributed receivable reported above.

Isle of Capri (St. Charles Gaming Company, Inc.) – The Parish receives gaming revenue for the operation of the Isle of Capri gaming vessel. According to the latest agreement in 2012, an annual guaranteed cash payment would be made to the Parish with the agreement that any increased portion over the original annual guaranteed amount of one million dollars would be paid by the Parish directly to the City of Westlake through 2014. In 2014, the annual guaranteed amount was \$1.315 million with the City of Westlake receiving \$585,000 which was \$315,000 over the City's original \$270,000. 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.

In addition to the annual guaranteed amount, the Parish also receives a head tax of 4.2% of gross gaming revenue with the educational entities referred to above receiving one-sixth of the 4.2% of gross gaming revenue "head tax." The 2012 amendment also provided for an infrastructure and public services fee of .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. All of this activity is reported in the Gaming Revenue District Agency Fund and is presented in the previous table.

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.

Dedication of Gaming Revenue - In July 2013, the Louisiana Department of Transportation and Development, the Calcasieu Parish Gaming Revenue District, the Lake Charles Harbor and Terminal District, the Southwest Louisiana Convention and Visitors Bureau and PNK, LLC (Pinnacle) entered into an agreement to provide funding for the construction of the following improvements: (1) Cove Lane Interchange on Interstate 210, (2) Nelson Road Interchange Improvements and (3) West Prien Lake Road Relocation in an effort to ease traffic congestion traveling to and from the two above referenced casinos. The estimated cost of the construction improvements is \$80 million. The above entities have committed future gaming revenues to be used for the aforementioned construction projects including a commitment of \$2,667,000 per year for the next five years by the Calcasieu Parish Gaming Revenue District, \$667,000 per year for five years for the Lake Charles Harbor and Terminal District, \$250,000 per year for five years for the Southwest Louisiana Convention and Visitors Bureau and \$420,000 for five years by PNK, LLC. This commitment by the Gaming Revenue District is to be paid solely from the revenue received from the Golden Nugget casino.

E. Termination Benefits

At December 31, 2014, 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.

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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.

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, 2014 was \$23,066,816. The Parish's total payroll was \$25,343,732.

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 2014 was 16% while the contribution rates for 2013 and 2012 were 16.75% and 15.75% respectively. The Parish's contribution to the System for the years ended December 31, 2014, 2013 and 2012 were \$3,690,854, \$3,615,041, and \$3,280,711 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.

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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, 2010, January 1, 2012 and January 1, 2014. 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 2010 and 2011, 2012 and 2013, and 2014 and 2015 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.

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:

14 th Judicial 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
Airport Authority Dist. No. 1	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	Waterworks Dist. No. 12 of Ward 3
14 th Judicial District Criminal Court Fund (District Judges)	Waterworks Dist. No. 9 of Ward 4
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.

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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 2014 was \$594,587 which represents \$424,031 for the primary government and \$170,556 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 2014 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, 2010, January 1, 2012 and January 1, 2014 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 2014 actuarial valuation report were based on the RP 2000 Male and Female Tables which is consistent with the 2010 and 2012 valuation reports. Turnover rates for both valuation reports were based on the Parish’s historical data and modified based on years of employment.

For the January 1, 2014 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 2014 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 2014 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, 2014 was twenty-three 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 2012, 2013 and 2014. The ARC was calculated as part of the January 1, 2012 and January 1, 2014 actuarial valuations performed by outside actuary consultants. The 2013 ARC was obtained from the 2012 valuation report and adjusted for another year’s activity as required by GASB Statement No. 45.

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

	Governmental Activities	Total Primary Government	Parish Plan Component Units **	Total OPEB Plan
Annual Required Contribution (ARC)	\$1,098,218	\$1,098,218	\$ 611,148	\$1,709,366
Interest on Net OPEB Obligation	191,825	191,825	101,020	292,845
Adjustment to ARC	<u>78,793</u>	<u>78,793</u>	<u>198,877</u>	<u>277,670</u>
Annual OPEB Cost (Expense)	1,368,836	1,368,836	911,045	2,279,881
Less: Contributions	<u>(424,031)</u>	<u>(424,031)</u>	<u>(170,556)</u>	<u>(594,587)</u>
Increase in Net OPEB Obligation	944,805	944,805	740,489	1,685,294
Net OPEB Oblig. at Beginning of Year**	<u>4,795,619</u>	<u>4,795,619</u>	<u>2,525,496</u>	<u>7,321,115</u>
Net OPEB Oblig. at End of Year	<u>\$5,740,424</u>	<u>\$5,740,424</u>	<u>\$3,265,985</u>	<u>\$9,006,409</u>
<p>** Net OPEB Obligation at the beginning of the year for the Primary Government was decreased by \$327,954 to properly reflect the reporting of the Criminal Court Fund for the 14th Judicial District Court (District Judges) as a discretely presented component unit as of January 1, 2014. The Parish Plan Component Unit Net OPEB Obligation at the beginning of the year was increased by this same amount for the Criminal Court Fund for the 14th Judicial District Court (District Judges).</p>				

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<u>Trend Information for OPEB Plan:</u>			
Fiscal Year Ended	Primary Government	Component Units**	OPEB Plan Totals
<u>December 31, 2012 (++):</u>			
Annual OPEB Cost	\$875,490	\$470,051	\$1,345,541
% of Annual OPEB Cost Contributed	32%	24%	29%
Net OPEB Obligation	\$4,336,758	\$2,187,281	\$6,524,039
<u>December 31, 2013 (++):</u>			
Annual OPEB Cost	\$919,864	\$463,941	\$1,383,805
% of Annual OPEB Cost Contributed	50%	27%	42%
Net OPEB Obligation	\$4,795,619	\$2,525,496	\$7,321,115
<u>December 31, 2014:</u>			
Annual OPEB Cost	\$1,368,836	\$911,045	\$2,279,881
% of Annual OPEB Cost Contributed	31%	19%	26%
Net OPEB Obligation	\$5,740,424	\$3,265,985	\$9,006,409
** Some of the discretely presented component units reflected in the Parish reporting entity have their own OPEB Plans and are not included in the disclosure above.			
++The December 31, 2012 and 2013 trend information was restated to properly reflect the reclassification of the 14 th Judicial District Criminal Court Fund (District Judges) from the primary government column to the component unit column.			

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
01/01/10	\$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%
01/01/14	\$0	\$24,571,497	\$24,571,497	0.00%	\$37,965,534	65%
** 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.						

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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 2014, 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 14th Judicial District Attorney's Office, 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 2014 financial statements are as follows:

	State Supplemented Salaries	Retirement Contributions	Total 2014 On-Behalf Payments
<u>Primary Government:</u>			
Governmental Activities	\$ 254,428	\$1,349,025	\$1,603,453
Business-Type Activities	-	<u>10,699</u>	<u>10,699</u>
Total Primary Government	254,428	1,359,724	1,614,152
<u>Component Units:</u>			
14th Judicial District Attorney	1,327,143	92,118	1,419,261
14 th Judicial District Criminal Court Fund	1,338,369	64,067	1,402,436
Fire Protection Districts	199,584	281,537	481,121
Other Component Units	-	<u>1,130,489</u>	<u>1,130,489</u>
Total Component Units	<u>2,865,096</u>	<u>1,568,211</u>	<u>4,433,307</u>
Total On-Behalf Payments	<u>\$3,119,524</u>	<u>\$2,927,935</u>	<u>\$6,047,459</u>

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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	\$ 11,173
Investments for Customer Deposits	111,965
Investments for Bond Covenants	110,241
Special Assessments Receivable for Construction Debt	<u>189,350</u>
Total Primary Government	<u>\$ 422,729</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, the Office of Juvenile Justice Services Fund or other nonmajor governmental funds because the activity in the aforementioned funds no longer met the definition of a special revenue fund as required by GASB Statement No. 54. The 2014 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>Office of Juvenile Justice Services Fund</u>	<u>Calcasieu Parish Library Fund</u>
Net Change in Fund Balance (GAAP)	\$3,633,924	(\$512,773)	(\$261,151)	\$1,004,864
<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)	(2,306,590)	69,653	(61,236)	-
<u>Adjustment for Basis Differences:</u>				
To Adjust for Revenues and Deferrals	(1,330,925)	(54,175)	(157,977)	(324,922)
To Adjust for Expenditures and Accruals	<u>798,625</u>	<u>511,051</u>	<u>203,703</u>	<u>251,902</u>
Net Change in Fund Balance (Budgetary Basis)	<u>\$ 795,034</u>	<u>\$ 13,756</u>	<u>(\$276,661)</u>	<u>\$ 931,844</u>

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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, 2014, the Parish has inventory in the amount of \$747,312 in the Public Works Operating Fund and \$428,089 in the Mosquito Control Fund. The change in inventory for Public Works Operating Fund from 2013 to 2014 was an increase in the amount of \$20,447 while the Mosquito Control Fund decreased by \$62,253.

Net Position Restatements - Primary Government

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

	Ending 12/31/13 Net Position Balance	(**) Prior Period Adjustments	Beginning 1/1/2014 Net Position Balance as Restated
Governmental-Type Activities Net Position	<u>\$756,256,860</u>	<u>(\$1,930,746)</u>	<u>\$754,326,114</u>

** **Prior Period Adjustments** - The following adjustments were made to the December 31, 2013 ending balance:

- The Coliseum Capital Improvement Fund, which is a nonmajor capital projects fund, recorded a decrease of \$8,028 to its January 1, 2014 beginning net position and the 2013 change in net position. This adjustment was necessary to correct the duplicate reporting of prior year grant related activity.
- The Seed Center Capital Projects Fund, which is a nonmajor capital project fund, recorded a decrease of \$994 to the January 1, 2014 beginning net position and the 2013 change in net position. This adjustment was necessary to correct the over-reporting of a receivable in 2013.
- The capital asset beginning balance for governmental activities was increased by \$831,841 to properly reflect the January 1, 2014 beginning net position for governmental-type activities net position. See Note 8(A) for a detailed description of the components of the \$831,841 which is exclusive of the capital asset adjustments made for the 14th Judicial District Criminal Court Fund and 14th Judicial District Attorney discussed below. The impact on the 2013 change in net position is an increase of \$1,056,192.
- The 14th Judicial District Criminal Court Fund (which encompasses the separately elected District Judges' operations and the Adult Drug Court Fund) was reclassified from a nonmajor governmental special revenue fund to a discretely presented component unit. As such, the beginning net position for governmental type activities was decreased by \$2,429,143 to properly reflect the activity within this fund as a discretely presented component unit. This activity relates to the operations of the 14th Judicial District Court which is technically a legally separate entity even though the Parish levies an ad valorem tax for these operations. The impact on the 2013 change in net position is a decrease of \$340,998.
- In 2013, the 14th Judicial District Criminal Court Fund which was previously discussed also reported net assets in the amount of \$324,422 that related to the funding of the 14th Judicial District Attorney. When the 14th Judicial District Court was reclassified to a discretely presented component unit, it was determined that the above referenced amount was still in the Criminal Court Fund; therefore the January 1, 2014 beginning net position was decreased by \$324,422 which is now presented as a discretely presented component unit. The impact on the 2013 change in net position is a decrease of \$21,985.

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Net Position Restatements - Discretely Presented Component Units

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

	Ending 12/31/13 Net Position Balance	(**) Prior Period Adjustments	Beginning 1/1/2014 Net Position Balance as Restated
Net Position – Component Units	<u>\$317,585,048</u>	<u>\$2,276,798</u>	<u>\$319,861,846</u>

** **Prior Period Adjustments** - The following adjustments were made to the December 31, 2013 ending balance:

- The 14th Judicial District Criminal Court Fund (which encompasses the separately elected District Judges' operations and the Adult Drug Court Fund) was reclassified from a nonmajor governmental special revenue fund to a discretely presented component unit. As such, the beginning net position for component units was increased by \$2,429,143 to properly reflect the activity within this fund as a discretely presented component unit. The impact on the 2013 change in net position was an increase of \$340,998 and is included in the \$2,429,143. This activity relates to the operations of the 14th Judicial District Court which is technically a legally separate entity even though the Parish levies an ad valorem tax for these operations. The above activity was combined with the following 14th Judicial District Court activity that was already presented as discretely presented component units: Civil Indigent Transcript Fund (net assets of \$89,663), Judicial Expense Fund (net assets of \$2,088), Child Support Fund (net assets of \$1,358,325), and Indigent Transcript Fund (net assets of \$53,208).
- In 2013, the 14th Judicial District Criminal Court Fund which was previously discussed also reported net assets in the amount of \$324,422 that related to the funding of the 14th Judicial District Attorney. When the 14th Judicial District Court was reclassified to a discretely presented component unit, it was determined that the above referenced amount was still in the Criminal Court Fund; therefore the January 1, 2014 beginning net position for this discretely presented component unit was increased by \$324,422 which is inclusive of the 2013 change in net position which was an increase of \$21,985.
- Waterworks District No. 8 of Wards 3 & 8 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 that they were incurred and as a result the beginning net position was decreased \$257,271 which is inclusive of the 2013 change in net position which was an increase of \$28,344.
- Waterworks District No. 12 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 that they were incurred and as a result the beginning net position and change in net position for 2013 was decreased by \$46,901.
- Waterworks District No. 2 of Ward 4 recorded a prior period adjustment in the amount of \$12,654 which increased beginning net assets. This adjustment was due to the following reasons: (a) \$4,387 to record an OPEB liability as of January 1, 2014 which decreased beginning net assets and (b) \$17,041 to properly reflect a payable to the primary government which increased beginning net assets. The impact on the 2013 change in net position was a decrease of \$768 which is inclusive in the \$12,654 amount.
- Waterworks District No. 11 of Wards 4 & 7 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 that they were incurred and as a result the beginning net position was decreased \$172,912 which is inclusive of the 2013 change in net position which was an increase of \$14,128.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2014**

- Waterworks District No. 7 of Wards 6 & 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 that they were incurred and as a result the beginning net position was decreased \$11,872 which is inclusive of the 2013 change in net position which was an increase of \$5,576.
- Gravity Drainage District No. 4 of Ward 3 recorded a prior period adjustment of \$465 which decreased the beginning net position at January 1, 2014 and also decreased the 2013 change in net assets. This adjustment was necessary to correct the prior year reporting of a miscellaneous asset.

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	\$ 66,075,687	\$ -
Various Sources of Revenue and Debt Specifically Issued for Construction and Improvement Projects	-	<u>1,880,666</u>
Total Net Position Restricted for Capital Projects	66,075,687	1,880,666
<u>Debt Service:</u>		
Dedicated Sales and Property Tax Revenue Authorized by the Electorate to Repay Debt	<u>305,212</u>	<u>3,170,314</u>
Total Net Position Restricted for Debt Service	305,212	3,170,314
<u>External Legal Constraints:</u>		
Dedicated Property Taxes Authorized by Electorate to Specific Special Revenue Funds and Purposes	29,645,207	-
Dedicated Sales Tax for Road Maintenance and Construction	63,588,721	-
State Road Funds Dedicated for Transportation	11,350,317	-
Dedicated Sales Tax for Trash Pickups	5,859,655	-
Grant Funds Restricted for Specific Programs	<u>1,488,388</u>	-
Total Net Position Restricted for External Legal Constraints	<u>111,932,288</u>	-
Total Restricted Net Position	<u>\$178,313,187</u>	<u>\$ 5,050,980</u>

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2014**

Funds with Deficit Fund Balances / Net Position

The Self-Insured Health Insurance Fund reported a deficit net position as of December 31, 2014 in the amount of \$213,333. During the last few years, claims expenses have increased thereby requiring the use of net position. In 2014, charges for services were increased which did help offset the trend with claim expenses; however it was still insufficient to prevent the reporting of a deficit net position.

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	\$18,563,202
Dedicated Sales Tax for Solid Waste	5,902,755
Grant Funds Restricted for Specific Programs	<u>1,773,257</u>
Total Restricted Fund Balance – "Other Restrictions"	<u>\$26,239,214</u>

NOTE 13: STATE REQUIRED DISCLOSURES

A. Police Jurors' Compensation

Members of the Police Jury are paid a monthly salary of \$1,200 per month excluding any applicable non-cash benefit. The total amount paid for 2014 is as follows:

Francis Andrepont	\$ 14,400	James Mayo	\$ 13,703
Guy Brame	14,400	Hal McMillin	14,400
Les Farnum	14,400	Dennis Scott	14,400
Elizabeth Griffin	14,400	Marshall Simien, Jr.	348
Kevin Guidry	14,400	Shannon Spell	14,400
Tony Guillory	14,400	Tony Stelly	14,400
Nic Hunter	14,400	Ray Taylor	14,400
Chris Landry	14,400	Sandy Treme	14,400

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2014**

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 \$12,537,559 has been spent thus far with \$2,034,409 being spent in 2014. The Communication District has collected the following revenues:

Year	Collected Amount	Year	Collected Amount
2000	\$ 349,549	2008	\$ 1,334,823
2001	815,785	2009	1,421,192
2002	611,274	2010	1,304,981
2003	610,828	2011	1,378,444
2004	628,089	2012	1,199,497
2005	955,337	2013	1,670,700
2006	1,159,430	2014	<u>1,373,540</u>
2007	1,188,033	Total	<u>\$16,001,502</u>

**CALCASIEU PARISH POLICE JURY
 MODIFIED APPROACH FOR REPORTING INFRASTRUCTURE ASSETS -
 ROAD INFRASTRUCTURE CONDITION ASSESSMENT AND MAINTENANCE DATA
 FOR THE YEAR ENDED DECEMBER 31, 2014**

Completed Condition Assessments (Note 1):

<u>Year</u>	<u>Asphalt Road Infrastructure</u>
December 31, 2014	94*
December 31, 2013	93*
December 31, 2012	93*

* This assessment above is the average Asphalt Sufficiency Rating for all of the asphalt roads located in Calcasieu Parish that were assessed at varying dates throughout the calendar year.

Actual Infrastructure Maintenance Costs Compared to Estimated Costs (Note 2):

<u>Year</u>	<u>Budget (Estimated)</u>	<u>Actual</u>
December 31, 2014	\$6,950,220	\$7,641,284
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

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, 2014

Note 1 - Modified Approach

Calcasieu Parish maintains a comprehensive inventory of road infrastructure. This includes approximately 1,188 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 2012, 2013 and 2014 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 continues to decrease as the asphalt sufficiency rating increases. Fewer road miles were completed in 2014 as compared to 2013. This decrease in overlays and construction, offset by an increase in asphalt price per ton in 2014 (weighted average of \$88.08 per ton), resulted in a twenty percent (20%) decrease in actual expenditures as compared to 2013. The variance of actual expenditures from 2012 to 2013 was attributable to the combination of decreased asphalt weighted average prices and the fact that less road miles were completed in 2013 as compared to 2012. Asphalt weighted average prices for 2012 were \$83.77 per ton while 2013 prices were \$81.90 per ton. The variance of actual expenditures from 2011 to 2012 was minimal (less than one percent) 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 respect to the variances between the actual expenditures and the budgeted expenditures, the 2014, 2013 and 2012 amounts were within reasonable amounts given that the variance was approximately ten percent (10%) in 2014 and 2013 and less than four (4%) in 2012. The 2014 actual expenditures exceeded budgeted expenditures due to the increased asphalt prices and excess costs associated with a project revision to include a four inch overlay rather than the two inch overlay that was budgeted. In 2010 and 2011, the actual costs were less than the corresponding budget estimates primarily due 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, 2014**

**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
01/01/10	\$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%
01/01/14	\$0	\$24,571,497	\$24,571,497	0.00%	\$37,965,534	65%



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 Used in the Operation of Governmental Funds Supplementary Information – Selected Component Units Supplementary Information – Chief Executive Officer Disclosure



NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

Health Unit Fund accounts for the special property tax levy required to cover the cost of operations of the Calcasieu Parish Health Unit.

Solid Waste Fund accounts for disbursement of solid waste collection. A ten-year sales tax was passed initially in 1992 that provided the funds for this service.

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

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

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

Office of Community Services Fund accounts for funds obtained to support efforts to alleviate poverty and to provide services for the elderly and low income citizens as well as other community programs. Financing is provided primarily by state and local sources.

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

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

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

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

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

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

Parish Road and Drainage Trust Fund accounts for \$1 million per year of property taxes to be used as matching funds to other public entity efforts toward improvement of major drainage and road improvements throughout Calcasieu Parish.

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

Fire Protection District No. 2 of Ward 3 accounts for the activity of this fire district. In 2004, the Police Jury became the governing board for this district and as such the activity is reported as a blended component unit similar to that of other Parish departments. The primary source of revenue is from property tax assessments and state revenue sharing collections.



Capital Projects Funds

Courthouse Complex Fund accounts for the construction of new facilities and renovation of existing facilities located in the downtown Lake Charles Area.

Parks Capital Improvement Fund accounts for all major capital related expenditures for the Parish's parks system. Funding for these projects primarily comes from grants from the Gaming Fund as well as one-half of video poker fees received.

Coliseum Capital Improvement Fund accounts for major capital improvement activity at the Burton Complex. These improvements are primarily funded by ad valorem taxes collected as well as grants from the state.

Juvenile Justice Construction Fund accounts for the construction and renovation activities of buildings located at the Office of Juvenile Justice Services' complex and is funded through federal grants as well as transfers from the Office of Juvenile Justice Service.

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

LCDBG Mossville Water Project accounts for the construction of a water distribution system for the Mossville area. A combination of federal and state grants will be used to fund this construction. This fund was closed in 2014 therefore no balance sheet will be presented. Only a schedule of revenues, expenditures and changes in fund balances is presented herein.

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. This fund was closed in 2014 therefore no balance sheet will be presented. Only a schedule of revenues, expenditures and changes in fund balances is presented herein.

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.

Human Services Capital Fund accounts for capital improvement activity at the Allen P. August Sr. Multi-Purpose Center. Funding for these improvements comes from a grant from the Gaming Fund.

**CALCASIEU PARISH POLICE JURY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2014**

	Health Unit Fund	Solid Waste Fund	Mosquito Control Fund	Coliseum Tax Fund	Housing Fund
ASSETS					
Cash and cash equivalents	\$ 1,611,964	\$ 1,177,655	\$ 1,486,728	\$ 39,542	\$ 278,759
Investments	5,900,296	4,310,587	5,441,525	218,386	1,442,072
Receivable (net of allowances for uncollectibles):					
Property	4,248,594	-	3,769,741	2,569,998	-
Sales	-	611,253	-	-	-
Interest receivable	10,611	7,783	9,785	565	2,248
Other receivables	-	-	-	1,290	32,487
Intergovernmental receivable	-	-	-	-	53,606
Due from other funds	-	-	-	-	11,481
Due from component units	-	-	-	-	-
Prepaid items	895	-	1,993	2,260	12,560
Inventory	-	-	428,089	-	-
Total assets	<u>\$ 11,772,360</u>	<u>\$ 6,107,278</u>	<u>\$ 11,137,861</u>	<u>\$ 2,832,041</u>	<u>\$ 1,833,213</u>
LIABILITIES					
Accounts payable	\$ 146,103	\$ 192,160	\$ 45,940	\$ 110,548	1,502
Accrued liabilities	7,399	8,739	20,136	18,522	7,495
Intergovernmental payable	-	-	-	-	254,844
Due to other funds	69,181	-	-	-	9,694
Due to component units	-	-	-	-	-
Unearned revenue	10,451	3,624	-	-	3,036
Retainage payable	-	-	-	-	-
Other liabilities	-	-	-	-	35,389
Total liabilities	<u>233,134</u>	<u>204,523</u>	<u>66,076</u>	<u>129,070</u>	<u>311,960</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for the next fiscal year	4,290,036	-	3,806,339	2,595,002	-
Unavailable revenue	-	-	-	-	-
Total deferred inflows of resources	<u>4,290,036</u>	<u>-</u>	<u>3,806,339</u>	<u>2,595,002</u>	<u>-</u>
FUND BALANCES					
Nonspendable:					
Prepaid items	895	-	1,993	2,260	12,560
Inventories	-	-	428,089	-	-
Restricted	7,248,295	5,902,755	6,835,364	105,709	1,508,693
Assigned:					
Capital improvements	-	-	-	-	-
Total fund balances	<u>7,249,190</u>	<u>5,902,755</u>	<u>7,265,446</u>	<u>107,969</u>	<u>1,521,253</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 11,772,360</u>	<u>\$ 6,107,278</u>	<u>\$ 11,137,861</u>	<u>\$ 2,832,041</u>	<u>\$ 1,833,213</u>

Special Revenue

	Office of Community Services Fund	Calcasieu Workforce Center Fund	CDBG Fund	Flood Mitigation Fund	Coastal Impact Assistance Fund
\$	37,001	\$ 102,275	\$ 921,413	\$ 7,800	\$ 24,340
	46,625	-	-	28,553	89,091
	-	-	-	-	-
	-	-	-	-	-
	96	-	-	12	178
	-	-	-	4,782	-
	73,403	57,799	224,845	217,219	67,406
	-	-	-	1,529	8,165
	-	-	-	930	-
	11,719	5,743	-	-	-
	-	-	-	-	-
\$	168,844	\$ 165,817	\$ 1,146,258	\$ 260,825	\$ 189,180
\$	37,410	\$ 31,264	\$ -	\$ 62	\$ 62,307
	26,050	19,494	-	6,003	-
	-	-	4,072	-	-
	22,897	-	220,773	224,757	1,529
	-	-	-	5,240	-
	3,985	-	920,562	17,568	95,024
	-	-	-	-	-
	-	-	-	3,209	-
	90,342	50,758	1,145,407	256,839	158,860
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	11,719	5,743	-	-	-
	-	-	-	-	-
	66,783	109,316	851	3,986	30,320
	-	-	-	-	-
	78,502	115,059	851	3,986	30,320
\$	168,844	\$ 165,817	\$ 1,146,258	\$ 260,825	\$ 189,180

continued

**CALCASIEU PARISH POLICE JURY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2014**

	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	\$ 992	\$ 7	\$ 831,990	\$ 6,932	\$ 115,871
Investments	3,632	23	3,045,343	32,620	424,124
Receivable (net of allowances for uncollectibles):					
Property	-	-	1,000,000	-	1,805,359
Sales	-	-	-	-	-
Interest receivable	6	-	5,682	49	756
Other receivables	-	-	-	-	-
Intergovernmental receivable	46,547	26,198	-	5,300	-
Due from other funds	-	-	-	-	-
Due from component units	-	-	-	-	-
Prepaid items	-	-	-	-	-
Inventory	-	-	-	-	-
Total assets	<u>\$ 51,177</u>	<u>\$ 26,228</u>	<u>\$ 4,883,015</u>	<u>\$ 44,901</u>	<u>\$ 2,346,110</u>
LIABILITIES					
Accounts payable	\$ 12,250	\$ 250	\$ -	\$ 3,182	\$ -
Accrued liabilities	-	2,486	-	-	-
Intergovernmental payable	33,968	-	-	-	-
Due to other funds	-	12,876	-	-	-
Due to component units	-	-	24,594	-	-
Unearned revenue	-	-	-	-	-
Retainage payable	-	-	-	-	5,315
Other liabilities	-	-	-	-	-
Total liabilities	<u>46,218</u>	<u>15,612</u>	<u>24,594</u>	<u>3,182</u>	<u>5,315</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for the next fiscal year	-	-	1,000,000	-	1,829,368
Unavailable revenue	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>1,000,000</u>	<u>-</u>	<u>1,829,368</u>
FUND BALANCES					
Nonspendable:					
Prepaid items	-	-	-	-	-
Inventories	-	-	-	-	-
Restricted	4,959	10,616	3,858,421	41,719	511,427
Assigned:					
Capital improvements	-	-	-	-	-
Total fund balances	<u>4,959</u>	<u>10,616</u>	<u>3,858,421</u>	<u>41,719</u>	<u>511,427</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 51,177</u>	<u>\$ 26,228</u>	<u>\$ 4,883,015</u>	<u>\$ 44,901</u>	<u>\$ 2,346,110</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	Human Services Capital Fund	Total Nonmajor Governmental Funds
\$ 1,662,086	\$ 605,785	\$ 171,483	\$ 426,607	\$ 86,333	\$ 45,021	\$ 77,519	\$ 9,718,103
6,083,754	2,217,362	627,683	1,561,516	316,006	164,789	283,744	32,237,731
-	-	-	-	-	-	-	13,393,692
-	-	-	-	-	-	-	611,253
9,722	4,402	922	2,487	620	453	585	56,962
-	-	-	54,673	-	-	-	93,232
122,427	-	275,931	23,348	-	-	-	1,194,029
1,237	-	-	-	-	146,636	-	169,048
-	-	-	-	-	-	-	930
-	-	-	-	-	-	-	35,170
-	-	-	-	-	-	-	428,089
<u>\$ 7,879,226</u>	<u>\$ 2,827,549</u>	<u>\$ 1,076,019</u>	<u>\$ 2,068,631</u>	<u>\$ 402,959</u>	<u>\$ 356,899</u>	<u>\$ 361,848</u>	<u>\$ 57,938,239</u>
\$ 168,421	\$ 231,340	\$ 1,230	\$ 35,707	\$ 27,299	\$ 114,902	\$ 63,164	1,285,041
-	-	-	-	-	-	-	116,324
-	-	-	-	-	-	-	292,884
-	-	-	1,505	-	-	-	563,212
-	-	-	-	-	-	-	29,834
-	-	-	-	-	-	-	1,054,250
79,114	109,699	-	2,335	-	31,734	26,875	255,072
-	-	-	-	-	-	-	38,598
<u>247,535</u>	<u>341,039</u>	<u>1,230</u>	<u>39,547</u>	<u>27,299</u>	<u>146,636</u>	<u>90,039</u>	<u>3,635,215</u>
-	-	-	-	-	-	-	13,520,745
-	-	-	17,026	-	-	-	17,026
-	-	-	17,026	-	-	-	13,537,771
-	-	-	-	-	-	-	35,170
-	-	-	-	-	-	-	428,089
-	-	-	-	-	-	-	26,239,214
<u>7,631,691</u>	<u>2,486,510</u>	<u>1,074,789</u>	<u>2,012,058</u>	<u>375,660</u>	<u>210,263</u>	<u>271,809</u>	<u>14,062,780</u>
<u>7,631,691</u>	<u>2,486,510</u>	<u>1,074,789</u>	<u>2,012,058</u>	<u>375,660</u>	<u>210,263</u>	<u>271,809</u>	<u>40,765,253</u>
<u>\$ 7,879,226</u>	<u>\$ 2,827,549</u>	<u>\$ 1,076,019</u>	<u>\$ 2,068,631</u>	<u>\$ 402,959</u>	<u>\$ 356,899</u>	<u>\$ 361,848</u>	<u>\$ 57,938,239</u>

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

	Special Revenue				
	Health Unit Fund	Solid Waste Fund	Mosquito Control Fund	Coliseum Tax Fund	Housing Fund
REVENUES					
Taxes:					
Property	\$ 3,698,831	\$ -	\$ 3,767,239	\$ 2,568,271	\$ -
Sales	-	8,275,573	-	-	-
Intergovernmental revenues	173,260	1,204	79,720	108,420	3,583,796
Charges for services	-	-	-	1,050,259	452
Fines and forfeitures	-	183	-	-	-
Investment earnings	85,190	45,610	75,312	7,337	16,705
Sale of assets	-	101,450	3,410	4,692	-
Donations	-	-	-	-	13,030
Miscellaneous revenues	50	-	4,000	2,053	9,217
Total revenues	<u>3,957,331</u>	<u>8,424,020</u>	<u>3,929,681</u>	<u>3,741,032</u>	<u>3,623,200</u>
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Sanitation	-	7,106,097	-	-	-
Health and welfare	1,887,357	-	3,296,898	-	3,637,044
Culture and recreation	-	-	-	2,771,649	-
Capital outlay	5,156	-	-	27,928	-
Intergovernmental	-	-	-	225,000	-
Total expenditures	<u>1,892,513</u>	<u>7,106,097</u>	<u>3,296,898</u>	<u>3,024,577</u>	<u>3,637,044</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,064,818</u>	<u>1,317,923</u>	<u>632,783</u>	<u>716,455</u>	<u>(13,844)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	95,027	-	-
Transfers out	(2,319,716)	-	-	(1,000,000)	-
Insurance proceeds	-	-	22,500	-	-
Total other financing sources and uses	<u>(2,319,716)</u>	<u>-</u>	<u>117,527</u>	<u>(1,000,000)</u>	<u>-</u>
Net change in fund balances	(254,898)	1,317,923	750,310	(283,545)	(13,844)
Fund balances at beginning of year as restated	7,504,088	4,584,832	6,577,389	391,514	1,535,097
Change in reserves for inventories	-	-	(62,253)	-	-
Fund balances at end of year	<u>\$ 7,249,190</u>	<u>\$ 5,902,755</u>	<u>\$ 7,265,446</u>	<u>\$ 107,969</u>	<u>\$ 1,521,253</u>

Office of Community Services Fund	Calcasieu Workforce Center Fund	CDBG Fund	Flood Mitigation Fund	Coastal Impact Assistance Fund	Homeland Security Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
2,707,130	1,385,320	4,014,541	106,487	99,242	120,113
19,293	-	-	-	-	-
-	-	-	-	-	-
1,741	223	-	(22)	1,103	10
-	1,007	-	-	-	-
-	205	-	-	-	-
199	-	-	42,284	-	-
<u>2,728,363</u>	<u>1,386,755</u>	<u>4,014,541</u>	<u>148,749</u>	<u>100,345</u>	<u>120,123</u>
-	-	-	-	-	-
-	-	-	298,417	5,547	37,061
-	-	151,284	-	-	-
-	-	-	-	-	-
3,422,721	1,444,257	-	-	-	-
-	-	-	-	-	-
-	-	-	-	56,808	-
-	-	3,863,257	5,240	-	83,349
<u>3,422,721</u>	<u>1,444,257</u>	<u>4,014,541</u>	<u>303,657</u>	<u>62,355</u>	<u>120,410</u>
<u>(694,358)</u>	<u>(57,502)</u>	<u>-</u>	<u>(154,908)</u>	<u>37,990</u>	<u>(287)</u>
619,500	54,585	-	184,069	12,059	-
(3,419)	-	-	-	(49,069)	-
-	-	-	-	-	-
<u>616,081</u>	<u>54,585</u>	<u>-</u>	<u>184,069</u>	<u>(37,010)</u>	<u>-</u>
(78,277)	(2,917)	-	29,161	980	(287)
156,779	117,976	851	(25,175)	29,340	5,246
-	-	-	-	-	-
<u>\$ 78,502</u>	<u>\$ 115,059</u>	<u>\$ 851</u>	<u>\$ 3,986</u>	<u>\$ 30,320</u>	<u>\$ 4,959</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, 2014

	Special Revenue			
	Continuum of Care Fund	Parish Road and Drainage Trust Fund	Calcasieu Parish Law Library Commission	Fire Protection District No. 2 of Ward 3
REVENUES				
Taxes:				
Property	\$ -	\$ 1,000,000	\$ -	\$ 1,762,426
Sales	-	-	-	-
Intergovernmental revenues	118,288	-	69,994	146,386
Charges for services	-	-	1,867	-
Fines and forfeitures	-	-	-	-
Investment earnings	11	51,715	163	6,044
Sale of assets	-	-	-	-
Donations	40	-	-	-
Miscellaneous revenues	-	-	-	-
Total revenues	<u>118,339</u>	<u>1,051,715</u>	<u>72,024</u>	<u>1,914,856</u>
EXPENDITURES				
Current:				
General government	-	-	41,507	-
Public safety	-	-	-	59,060
Public works	-	-	-	-
Sanitation	-	-	-	-
Health and welfare	137,387	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	77,592
Intergovernmental	-	1,682,706	-	1,780,061
Total expenditures	<u>137,387</u>	<u>1,682,706</u>	<u>41,507</u>	<u>1,916,713</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(19,048)</u>	<u>(630,991)</u>	<u>30,517</u>	<u>(1,857)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	30,000	-	-	-
Transfers out	-	-	-	-
Insurance proceeds	-	-	-	-
Total other financing sources and uses	<u>30,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	10,952	(630,991)	30,517	(1,857)
Fund balances at beginning of year as restated	(336)	4,489,412	11,202	513,284
Change in reserves for inventories	-	-	-	-
Fund balances at end of year	<u>\$ 10,616</u>	<u>\$ 3,858,421</u>	<u>\$ 41,719</u>	<u>\$ 511,427</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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
260,240	-	1,519,734	23,348	-	4,850
-	-	-	-	-	-
-	-	-	-	-	-
59,637	50,928	1,328	13,358	6,516	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>319,877</u>	<u>50,928</u>	<u>1,521,062</u>	<u>36,706</u>	<u>6,516</u>	<u>4,850</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	8	-	-	-	-
2,259,522	2,631,370	1,530,176	597,171	261,265	5,790
-	-	-	-	-	-
<u>2,259,522</u>	<u>2,631,378</u>	<u>1,530,176</u>	<u>597,171</u>	<u>261,265</u>	<u>5,790</u>
<u>(1,939,645)</u>	<u>(2,580,450)</u>	<u>(9,114)</u>	<u>(560,465)</u>	<u>(254,749)</u>	<u>(940)</u>
3,530,000	-	1,000,000	1,050,000	-	940
-	-	-	-	-	-
-	-	-	380,251	-	-
<u>3,530,000</u>	<u>-</u>	<u>1,000,000</u>	<u>1,430,251</u>	<u>-</u>	<u>940</u>
1,590,355	(2,580,450)	990,886	869,786	(254,749)	-
6,041,336	5,066,960	83,903	1,142,272	630,409	-
-	-	-	-	-	-
<u>\$ 7,631,691</u>	<u>\$ 2,486,510</u>	<u>\$ 1,074,789</u>	<u>\$ 2,012,058</u>	<u>\$ 375,660</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, 2014

	<u>Capital Projects</u>			<u>Total Nonmajor Governmental Funds</u>
	<u>SEED Center Construction Fund</u>	<u>Fire Training Center Construction Fund</u>	<u>Human Services Capital Fund</u>	
REVENUES				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ 12,796,767
Sales	-	-	-	8,275,573
Intergovernmental revenues	-	-	-	14,522,073
Charges for services	-	-	-	1,071,871
Fines and forfeitures	-	-	-	183
Investment earnings	-	470	1,375	424,754
Sale of assets	-	-	-	110,559
Donations	-	-	-	13,275
Miscellaneous revenues	-	-	-	57,803
Total revenues	<u>-</u>	<u>470</u>	<u>1,375</u>	<u>37,272,858</u>
EXPENDITURES				
Current:				
General government	-	-	-	41,507
Public safety	-	-	-	400,085
Public works	-	-	-	151,284
Sanitation	-	-	-	7,106,097
Health and welfare	-	-	-	13,825,664
Culture and recreation	-	-	-	2,771,657
Capital outlay	-	676,491	607,021	8,736,290
Intergovernmental	-	-	-	7,639,613
Total expenditures	<u>-</u>	<u>676,491</u>	<u>607,021</u>	<u>40,672,197</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(676,021)</u>	<u>(605,646)</u>	<u>(3,399,339)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	886,284	800,000	8,262,464
Transfers out	(17,902)	-	-	(3,390,106)
Insurance proceeds	-	-	-	402,751
Total other financing sources and uses	<u>(17,902)</u>	<u>886,284</u>	<u>800,000</u>	<u>5,275,109</u>
Net change in fund balances	(17,902)	210,263	194,354	1,875,770
Fund balances at beginning of year as restated	17,902	-	77,455	38,951,736
Change in reserves for inventories	-	-	-	(62,253)
Fund balances at end of year	<u>\$ -</u>	<u>\$ 210,263</u>	<u>\$ 271,809</u>	<u>\$ 40,765,253</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, 2014**

	<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	\$ 3,535,354	\$ 3,535,354	\$ 3,597,759	\$ 62,405
Intergovernmental revenues	159,739	159,739	159,288	(451)
Investment income	40,000	40,000	51,072	11,072
Total revenues	<u>3,735,093</u>	<u>3,735,093</u>	<u>3,808,119</u>	<u>73,026</u>
EXPENDITURES				
Current:				
Health and welfare	<u>1,680,462</u>	<u>1,680,462</u>	<u>1,554,232</u>	<u>126,230</u>
Excess (deficiency) of revenues over expenditures	<u>2,054,631</u>	<u>2,054,631</u>	<u>2,253,887</u>	<u>199,256</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(2,563,178)</u>	<u>(2,563,178)</u>	<u>(2,425,535)</u>	<u>137,643</u>
Net change in fund balances	(508,547)	(508,547)	(171,648)	336,899
Fund balances beginning of year	<u>7,162,340</u>	<u>7,162,340</u>	<u>7,308,343</u>	<u>146,003</u>
Fund balances end of year	<u>\$ 6,653,793</u>	<u>\$ 6,653,793</u>	<u>\$ 7,136,695</u>	<u>\$ 482,902</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, 2014**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Sales	\$ 7,650,000	\$ 7,650,000	\$ 8,287,994	\$ 637,994
Fines and forfeitures	250	250	183	(67)
Investment income	15,000	15,000	31,437	16,437
Miscellaneous revenue	60,000	60,000	101,449	41,449
Total revenues	<u>7,725,250</u>	<u>7,725,250</u>	<u>8,421,063</u>	<u>695,813</u>
EXPENDITURES				
Current:				
Public works	<u>6,761,586</u>	<u>6,761,586</u>	<u>6,994,658</u>	<u>(233,072)</u>
Net change in fund balances	<u>963,664</u>	<u>963,664</u>	<u>1,426,405</u>	<u>462,741</u>
Fund balances beginning of year	<u>3,657,909</u>	<u>3,657,909</u>	<u>4,078,388</u>	<u>420,479</u>
Fund balances end of year	<u>\$ 4,621,573</u>	<u>\$ 4,621,573</u>	<u>\$ 5,504,793</u>	<u>\$ 883,220</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, 2014**

	<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	\$ 3,600,823	\$ 3,600,823	\$ 3,658,676	\$ 57,853
Intergovernmental revenues	80,060	80,060	79,444	(616)
Investment income	40,000	40,000	50,899	10,899
Sale of assets	-	-	3,410	3,410
Miscellaneous revenue	-	-	4,000	4,000
Total revenues	<u>3,720,883</u>	<u>3,720,883</u>	<u>3,796,429</u>	<u>75,546</u>
EXPENDITURES				
Current:				
Health and welfare	<u>3,628,111</u>	<u>5,071,337</u>	<u>3,274,290</u>	<u>1,797,047</u>
Excess (deficiency) of revenues over expenditures	<u>92,772</u>	<u>(1,350,454)</u>	<u>522,139</u>	<u>1,872,593</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	140,552	140,552	95,027	(45,525)
Transfers out	(710,000)	710,000	-	(710,000)
Insurance proceeds	-	-	22,500	22,500
Total other financing sources (uses)	<u>(569,448)</u>	<u>850,552</u>	<u>117,527</u>	<u>(733,025)</u>
Net change in fund balances	(476,676)	(499,902)	639,666	1,139,568
Fund balances beginning of year	<u>6,136,600</u>	<u>6,136,600</u>	<u>6,309,439</u>	<u>172,839</u>
Fund balances end of year	<u>\$ 5,659,924</u>	<u>\$ 5,636,698</u>	<u>\$ 6,949,105</u>	<u>\$ 1,312,407</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, 2014**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Ad valorem	\$ 2,455,107	\$ 2,455,107	\$ 2,494,176	\$ 39,069
Rent	80,000	80,000	142,518	62,518
Concessions	60,000	253,000	266,131	13,131
Program Sales	-	-	8,183	8,183
Admissions	7,500	628,000	633,651	5,651
Investment income	5,000	5,000	5,005	5
Sale of assets	-	-	4,692	4,692
Miscellaneous revenue	108,420	108,420	110,472	2,052
Total revenues	<u>2,716,027</u>	<u>3,529,527</u>	<u>3,664,828</u>	<u>135,301</u>
EXPENDITURES				
Current:				
Recreation	<u>1,774,897</u>	<u>2,720,480</u>	<u>2,873,335</u>	<u>(152,855)</u>
Excess (deficiency) of revenues over expenditures	941,130	809,047	791,493	(17,554)
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>-</u>
Net change in fund balances	(58,870)	(190,953)	(208,507)	(17,554)
Fund balances beginning of year	<u>266,763</u>	<u>266,763</u>	<u>467,444</u>	<u>200,681</u>
Fund balances end of year	<u>\$ 207,893</u>	<u>\$ 75,810</u>	<u>\$ 258,937</u>	<u>\$ 183,127</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, 2014**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ 3,662,848	\$ 3,662,848	\$ 3,596,739	\$ (66,109)
Investment income	8,015	8,015	9,393	1,378
Miscellaneous revenues	<u>29,967</u>	<u>29,967</u>	<u>17,698</u>	<u>(12,269)</u>
Total revenues	<u>3,700,830</u>	<u>3,700,830</u>	<u>3,623,830</u>	<u>(77,000)</u>
EXPENDITURES				
Current:				
Health and welfare	<u>3,771,147</u>	<u>3,771,147</u>	<u>3,637,672</u>	<u>133,475</u>
Net change in fund balances	(70,317)	(70,317)	(13,842)	56,475
Fund balances beginning of year	<u>1,672,340</u>	<u>1,672,340</u>	<u>1,694,772</u>	<u>22,432</u>
Fund balances end of year	<u>\$ 1,602,023</u>	<u>\$ 1,602,023</u>	<u>\$ 1,680,930</u>	<u>\$ 78,907</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, 2014**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ 2,466,768	\$ 2,804,382	\$ 2,723,538	\$ (80,844)
Charges for services	22,750	22,750	19,282	(3,468)
Investment income	1,450	1,450	1,518	68
Miscellaneous revenues	-	-	249	249
Total revenues	<u>2,490,968</u>	<u>2,828,582</u>	<u>2,744,587</u>	<u>(83,995)</u>
EXPENDITURES				
Current:				
Health and welfare	<u>3,175,333</u>	<u>3,517,947</u>	<u>3,411,485</u>	<u>106,462</u>
Excess (deficiency) of revenues over expenditures	(684,365)	(689,365)	(666,898)	22,467
OTHER FINANCING SOURCES (USES)				
Transfers in	625,000	630,000	619,500	(10,500)
Transfers out	<u>(1,200)</u>	<u>(1,200)</u>	<u>(3,419)</u>	<u>(2,219)</u>
Total other financing sources (uses)	<u>623,800</u>	<u>628,800</u>	<u>616,081</u>	<u>(12,719)</u>
Net change in fund balances	(60,565)	(60,565)	(50,817)	9,748
Fund balances beginning of year	<u>128,633</u>	<u>128,633</u>	<u>111,736</u>	<u>(16,897)</u>
Fund balances end of year	<u>\$ 68,068</u>	<u>\$ 68,068</u>	<u>\$ 60,919</u>	<u>\$ (7,149)</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, 2014**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ 1,571,886	\$ 1,571,886	\$ 1,406,252	\$ (165,634)
Investment income	250	250	223	(27)
Sale of assets	-	-	1,007	1,007
Miscellaneous revenues	-	-	204	204
Total revenues	<u>1,572,136</u>	<u>1,572,136</u>	<u>1,407,686</u>	<u>(164,450)</u>
EXPENDITURES				
Current:				
Health and welfare	<u>1,571,886</u>	<u>1,571,886</u>	<u>1,423,199</u>	<u>148,687</u>
Excess (deficiency) of revenues over expenditures	250	250	(15,513)	(15,763)
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>-</u>	<u>-</u>	<u>54,585</u>	<u>54,585</u>
Net change in fund balances	250	250	39,072	38,822
Fund balances beginning of year	<u>86,018</u>	<u>86,018</u>	<u>63,203</u>	<u>(22,815)</u>
Fund balances end of year	<u>\$ 86,268</u>	<u>\$ 86,268</u>	<u>\$ 102,275</u>	<u>\$ 16,007</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, 2014**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ 7,660,139	\$ 7,660,139	\$ 8,313,267	\$ 653,128
EXPENDITURES				
Current:				
Public safety	4,412,083	4,412,083	4,256,467	155,616
Excess (deficiency) of revenues over expenditures	3,248,056	3,248,056	4,056,800	808,744
OTHER FINANCING SOURCES (USES)				
Transfers out	(3,748,626)	(3,748,626)	(3,320,149)	428,477
Net change in fund balances	(500,570)	(500,570)	736,651	1,237,221
Fund balances beginning of year	920,690	920,690	(36,011)	(956,701)
Fund balances end of year	<u>\$ 420,120</u>	<u>\$ 420,120</u>	<u>\$ 700,640</u>	<u>\$ 280,520</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, 2014**

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental revenues	\$ 2,194,157	\$ 2,194,157	\$ 991,988	\$ (1,202,169)
Investment income	-	-	35	35
Miscellaneous revenue	<u>93,402</u>	<u>93,402</u>	<u>34,843</u>	<u>(58,559)</u>
Total revenues	<u>2,287,559</u>	<u>2,287,559</u>	<u>1,026,866</u>	<u>(1,260,693)</u>
EXPENDITURES				
Current:				
Public safety	<u>1,997,166</u>	<u>1,997,166</u>	<u>944,617</u>	<u>1,052,549</u>
Excess (deficiency) of revenues over expenditures	290,393	290,393	82,249	(208,144)
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>182,900</u>	<u>182,900</u>	<u>202,675</u>	<u>19,775</u>
Net change in fund balances	473,293	473,293	284,924	(188,369)
Fund balances beginning of year	<u>(473,293)</u>	<u>(473,293)</u>	<u>(472,218)</u>	<u>1,075</u>
Fund balances end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (187,294)</u>	<u>\$ (187,294)</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, 2014**

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget- Positive (Negative)
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ 2,091,129	\$ 2,091,129	\$ 91,620	\$ (1,999,509)
Investment income	500	500	724	224
Total revenues	<u>2,091,629</u>	<u>2,091,629</u>	<u>92,344</u>	<u>(1,999,285)</u>
EXPENDITURES				
Current:				
Public safety	<u>2,048,372</u>	<u>2,048,372</u>	<u>24,198</u>	<u>2,024,174</u>
Excess (deficiency) of revenues over expenditures	43,257	43,257	68,146	24,889
OTHER FINANCING SOURCES (USES)				
Transfers in	19,143	19,143	13,776	(5,367)
Transfers out	<u>(47,900)</u>	<u>(47,900)</u>	<u>(67,675)</u>	<u>(19,775)</u>
Total other financing sources (uses)	<u>(28,757)</u>	<u>(28,757)</u>	<u>(53,899)</u>	<u>(25,142)</u>
Net change in fund balances	14,500	14,500	14,247	(253)
Fund balances beginning of year	<u>106,358</u>	<u>106,358</u>	<u>99,543</u>	<u>(6,815)</u>
Fund balances end of year	<u>\$ 120,858</u>	<u>\$ 120,858</u>	<u>\$ 113,790</u>	<u>\$ (7,068)</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, 2014**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ 91,986	\$ 113,421	\$ 135,645	\$ 22,224
Investment income	-	-	18	18
Total revenues	<u>91,986</u>	<u>113,421</u>	<u>135,663</u>	<u>22,242</u>
EXPENDITURES				
Current:				
Public safety	<u>91,986</u>	<u>113,421</u>	<u>97,880</u>	<u>15,541</u>
Net change in fund balances	-	-	37,783	37,783
Fund balances beginning of year	<u>-</u>	<u>-</u>	<u>(33,146)</u>	<u>(33,146)</u>
Fund balances end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,637</u>	<u>\$ 4,637</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, 2014**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ 82,326	\$ 82,326	\$ 156,348	\$ 74,022
Investment income	-	-	11	11
Miscellaneous revenue	-	-	40	40
Total revenues	<u>82,326</u>	<u>82,326</u>	<u>156,399</u>	<u>74,073</u>
EXPENDITURES				
Current:				
Health and welfare	<u>137,219</u>	<u>137,219</u>	<u>125,523</u>	<u>11,696</u>
Excess (deficiency) of revenues over expenditures	(54,893)	(54,893)	30,876	11,696
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>55,000</u>	<u>55,000</u>	<u>30,000</u>	<u>(25,000)</u>
Net change in fund balances	107	107	60,876	(13,304)
Fund balances beginning of year	<u>-</u>	<u>-</u>	<u>(62,241)</u>	<u>(62,241)</u>
Fund balances end of year	<u>\$ 107</u>	<u>\$ 107</u>	<u>\$ (1,365)</u>	<u>\$ (75,545)</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, 2014**

	<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>25,000</u>	<u>25,000</u>	<u>29,865</u>	<u>4,865</u>
Total revenues	<u>1,025,000</u>	<u>1,025,000</u>	<u>1,029,865</u>	<u>4,865</u>
EXPENDITURES				
Current:				
Intergovernmental	<u>3,056,731</u>	<u>3,056,731</u>	<u>2,127,362</u>	<u>929,369</u>
Net change in fund balances	(2,031,731)	(2,031,731)	(1,097,497)	934,234
Fund balances beginning of year	<u>2,562,230</u>	<u>2,562,230</u>	<u>4,986,707</u>	<u>2,424,477</u>
Fund balances end of year	<u>\$ 530,499</u>	<u>\$ 530,499</u>	<u>\$ 3,889,210</u>	<u>\$ 3,358,711</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, 2014**

	<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	\$ 61,500	\$ 61,500	\$ 69,593	\$ 8,093
Investment income	<u>10</u>	<u>10</u>	<u>166</u>	<u>156</u>
Total revenues	<u>61,510</u>	<u>61,510</u>	<u>69,759</u>	<u>8,249</u>
EXPENDITURES				
Current:				
General government	<u>57,822</u>	<u>57,822</u>	<u>41,397</u>	<u>16,425</u>
Net change in fund balances	3,688	3,688	28,362	24,674
Fund balances beginning of year	<u>8,757</u>	<u>8,757</u>	<u>11,305</u>	<u>2,548</u>
Fund balances end of year	<u>\$ 12,445</u>	<u>\$ 12,445</u>	<u>\$ 39,667</u>	<u>\$ 27,222</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, 2014**

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget- Positive (Negative)
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Ad valorem	\$ 1,707,963	\$ 1,707,963	\$ 1,714,873	\$ 6,910
Intergovernmental revenues	146,755	146,755	146,386	(369)
Investment income	<u>2,300</u>	<u>2,300</u>	<u>3,605</u>	<u>1,305</u>
Total revenues	<u>1,857,018</u>	<u>1,857,018</u>	<u>1,864,864</u>	<u>7,846</u>
EXPENDITURES				
Current:				
Public safety	<u>1,993,222</u>	<u>1,993,222</u>	<u>1,910,185</u>	<u>83,037</u>
Net change in fund balances	(136,204)	(136,204)	(45,321)	90,883
Fund balances beginning of year	<u>532,328</u>	<u>532,328</u>	<u>586,935</u>	<u>54,607</u>
Fund balances end of year	<u>\$ 396,124</u>	<u>\$ 396,124</u>	<u>\$ 541,614</u>	<u>\$ 145,490</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, 2014

	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	\$ 308,288	\$ 5,527	\$ -	\$ 313,815
Restricted cash and cash equivalents	11,173	-	-	11,173
Investments	951,014	20,135	-	971,149
Restricted investments	222,206	-	-	222,206
Accounts receivable - net	97,005	-	4,989	101,994
Restricted special assessments receivable - net	189,350	-	-	189,350
Taxes receivable - net	173,554	175,974	-	349,528
Interest receivable	6,848	86	-	6,934
Due from other funds	-	30,630	-	30,630
Due from component units	-	-	52,541	52,541
Prepaid insurance	18,470	1,629	-	20,099
Other assets	<u>320</u>	<u>-</u>	<u>-</u>	<u>320</u>
Total current assets	<u>1,978,228</u>	<u>233,981</u>	<u>57,530</u>	<u>2,269,739</u>
Noncurrent assets:				
Capital assets:				
Land and improvements	24,000	179,334	24,586	227,920
Buildings	103,393	-	-	103,393
Improvements other than buildings	5,482,914	6,191,311	2,610,302	14,284,527
Construction in progress	24,850	-	-	24,850
Equipment	<u>205,924</u>	<u>35,929</u>	<u>8,163</u>	<u>250,016</u>
Total capital assets	5,841,081	6,406,574	2,643,051	14,890,706
Accumulated depreciation	<u>(3,015,579)</u>	<u>(2,439,776)</u>	<u>(362,831)</u>	<u>(5,818,186)</u>
Net capital assets	<u>2,825,502</u>	<u>3,966,798</u>	<u>2,280,220</u>	<u>9,072,520</u>
Total noncurrent assets	<u>2,825,502</u>	<u>3,966,798</u>	<u>2,280,220</u>	<u>9,072,520</u>
Total assets	<u>\$ 4,803,730</u>	<u>\$ 4,200,779</u>	<u>\$ 2,337,750</u>	<u>\$ 11,342,259</u>
LIABILITIES				
Current liabilities:				
Accounts payable	\$ 18,454	\$ 35,830	\$ 48,806	\$ 103,090
Accrued interest payable	5,552	-	-	5,552
Due to other funds	30,630	-	-	30,630
Refundable customer deposits	111,965	1,770	3,183	116,918
Bonds payable	<u>41,626</u>	<u>-</u>	<u>-</u>	<u>41,626</u>
Total current liabilities	208,227	37,600	51,989	297,816
Noncurrent liabilities:				
Bonds payable	<u>274,460</u>	<u>-</u>	<u>-</u>	<u>274,460</u>
Total noncurrent liabilities	<u>274,460</u>	<u>-</u>	<u>-</u>	<u>274,460</u>
Total liabilities	<u>482,687</u>	<u>37,600</u>	<u>51,989</u>	<u>572,276</u>
NET POSITION				
Net investment in capital assets	2,509,416	3,966,798	2,280,220	8,756,434
Restricted for:				
Debt service	305,212	-	-	305,212
Unrestricted	<u>1,506,415</u>	<u>196,381</u>	<u>5,541</u>	<u>1,708,337</u>
Total net position	<u>\$ 4,321,043</u>	<u>\$ 4,163,179</u>	<u>\$ 2,285,761</u>	<u>\$ 10,769,983</u>

**CALCASIEU PARISH POLICE JURY
 COMBINING STATEMENT OF REVENUES, EXPENSES,
 AND CHANGES IN NET POSITION
 NONMAJOR ENTERPRISE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2014**

	Waterworks District No. 5 of Wards 3 and 8	Sewer District No. 11 of Ward 3	Sewer District No. 8 of Ward 4	Total Nonmajor Enterprise Funds
OPERATING REVENUES				
Charges for services	\$ 711,779	\$ 251,387	\$ 41,580	\$ 1,004,746
Total operating revenues	711,779	251,387	41,580	1,004,746
OPERATING EXPENSES				
Supplies	97,672	7,845	-	105,517
Contractual services	399,075	541,676	84,930	1,025,681
Depreciation	194,090	159,318	79,633	433,041
Total operating expenses	690,837	708,839	164,563	1,564,239
Operating income (loss)	20,942	(457,452)	(122,983)	(559,493)
NONOPERATING REVENUES (EXPENSES)				
Property taxes	182,024	184,646	-	366,670
Investment earnings	21,035	497	44	21,576
Miscellaneous revenue	600	-	-	600
Interest expense	(12,486)	-	-	(12,486)
Total nonoperating revenues (expenses)	191,173	185,143	44	376,360
Income (loss) before contributions and transfers	212,115	(272,309)	(122,939)	(183,133)
CONTRIBUTIONS AND TRANSFERS				
Transfers in	-	347,670	92,463	440,133
Change in net position	212,115	75,361	(30,476)	257,000
Net position - beginning of year as restated	4,108,928	4,087,818	2,316,237	10,512,983
Net position - end of year	<u>\$ 4,321,043</u>	<u>\$ 4,163,179</u>	<u>\$ 2,285,761</u>	<u>\$ 10,769,983</u>

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014**

	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	\$ 684,052	\$ 228,485	\$ 12,743	\$ 925,280
Other operating receipts	-	14,462	-	14,462
Payments to suppliers for goods and services	(418,505)	(522,376)	(67,583)	(1,008,464)
Payments to interfund provider of services	(21,226)	(8,142)	(1,421)	(30,789)
Net cash provided by (used for) operating activities	<u>244,321</u>	<u>(287,571)</u>	<u>(56,261)</u>	<u>(99,511)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Receipts from general property taxes	166,158	162,433	-	328,591
Receipts from rental and other noncapital activities	600	-	-	600
Repayment of interfund operating payable	-	(17,263)	(26,195)	(43,458)
Transfer in from other funds for operating activity	-	248,820	92,463	341,283
Net cash provided by (used for) noncapital financing activities	<u>166,758</u>	<u>393,990</u>	<u>66,268</u>	<u>627,016</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Transfer in from other funds for capital related activity	-	98,850	-	98,850
Payment of bond issuance cost	(24,850)	-	-	(24,850)
Acquisition and construction of capital assets	(159,334)	(180,041)	(10,060)	(349,435)
Principal and interest received on special assessment levy	35,515	-	-	35,515
Principal paid on debt	(40,835)	-	-	(40,835)
Interest and fiscal charges paid on debt	(12,748)	-	-	(12,748)
Net cash provided by (used for) capital and related financing activities	<u>(202,252)</u>	<u>(81,191)</u>	<u>(10,060)</u>	<u>(293,503)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of investments	(1,481,444)	(246,888)	(22,755)	(1,751,087)
Proceeds from sales and maturities of investments	1,283,128	226,713	22,755	1,532,596
Interest received on investments	8,832	452	45	9,329
Net cash provided by (used for) investing activities	<u>(189,484)</u>	<u>(19,723)</u>	<u>45</u>	<u>(209,162)</u>
Net increase (decrease) in cash and cash equivalents	19,343	5,505	(8)	24,840
Cash and cash equivalents at beginning of year	<u>300,118</u>	<u>22</u>	<u>8</u>	<u>300,148</u>
Cash and cash equivalents at end of year	<u>\$ 319,461</u>	<u>\$ 5,527</u>	<u>\$ -</u>	<u>\$ 324,988</u>
Classified as:				
Current assets	\$ 308,288	\$ 5,527	\$ -	\$ 313,815
Restricted assets	11,173	-	-	11,173
Totals	<u>\$ 319,461</u>	<u>\$ 5,527</u>	<u>\$ -</u>	<u>\$ 324,988</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)	\$ 20,942	\$ (457,452)	\$ (122,983)	\$ (559,493)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:				
Depreciation	194,090	159,318	79,633	433,041
Bad debt expense	(14,811)	-	-	(14,811)
Changes in assets and liabilities:				
Decrease (increase) in accounts receivable	(5,074)	-	(30,823)	(35,897)
Decrease (increase) in other receivable	-	-	1,986	1,986
Decrease (increase) in due from other funds	-	(21,844)	-	(21,844)
Decrease (increase) in prepaid insurance	13,085	243	-	13,328
Increase (decrease) in due to other funds	21,844	-	-	21,844
Increase (decrease) in accounts payable	819	26,672	15,926	43,417
Increase (decrease) in on-behalf payments	5,411	5,288	-	10,699
Increase (decrease) in refundable customer deposits	8,015	204	-	8,219
Total adjustments	<u>223,379</u>	<u>169,881</u>	<u>66,722</u>	<u>459,982</u>
Net cash provided by (used for) operating activities	<u>\$ 244,321</u>	<u>\$ (287,571)</u>	<u>\$ (56,261)</u>	<u>\$ (99,511)</u>
Non cash investing, capital, and financing activities				
Net increase (decrease) in fair value of investments	<u>\$ (2,386)</u>	<u>\$ (41)</u>	<u>\$ -</u>	<u>\$ (2,427)</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, 2014

	Self-Insured Workmen's Compensation Fund	Self-Insured Health Insurance Fund	Self-Insured Liability/Property Insurance Fund	Self-Insured Unemployment Insurance Fund	Total Internal Service Funds
ASSETS					
Current assets:					
Cash and cash equivalents	\$ 344,153	\$ 657,313	\$ 543,655	\$ 26,625	\$ 1,571,746
Investments	1,145,573	2,408,161	2,049,404	97,454	5,700,592
Accounts receivable	-	24,830	-	-	24,830
Interest receivable	2,308	4,342	4,194	169	11,013
Intergovernmental receivable	-	20,275	-	-	20,275
Other receivables	209,064	-	6,526	-	215,590
Due from other funds	-	20,275	-	-	20,275
Prepaid items	<u>18,332</u>	<u>20,222</u>	<u>131,630</u>	<u>-</u>	<u>170,184</u>
Total current assets	<u>1,719,430</u>	<u>3,155,418</u>	<u>2,735,409</u>	<u>124,248</u>	<u>7,734,505</u>
Noncurrent assets:					
Capital assets:					
Buildings	-	40,881	-	-	40,881
Improvements other than buildings	-	375,275	-	-	375,275
Equipment	16,521	60,628	8,784	-	85,933
Accumulated depreciation	<u>(688)</u>	<u>(90,010)</u>	<u>(8,784)</u>	<u>-</u>	<u>(99,482)</u>
Net capital assets	<u>15,833</u>	<u>386,774</u>	<u>-</u>	<u>-</u>	<u>402,607</u>
Total noncurrent assets	<u>15,833</u>	<u>386,774</u>	<u>-</u>	<u>-</u>	<u>402,607</u>
Total assets	<u>1,735,263</u>	<u>3,542,192</u>	<u>2,735,409</u>	<u>124,248</u>	<u>8,137,112</u>
LIABILITIES					
Current liabilities:					
Accounts payable	6,334	135,089	33,949	-	175,372
Accrued liabilities	-	20,531	-	-	20,531
Due to other funds	-	-	4,456	-	4,456
Due to component unit	-	1,635	-	-	1,635
Intergovernmental payable	-	2,695,387	-	-	2,695,387
Unearned revenue	-	2,790	-	-	2,790
Claims payable - current portion	381,879	886,790	364,112	1,242	1,634,023
Compensated absences	<u>-</u>	<u>7,803</u>	<u>-</u>	<u>-</u>	<u>7,803</u>
Total current liabilities	388,213	3,750,025	402,517	1,242	4,541,997
Noncurrent liabilities:					
Claims payable	606,499	-	728,225	-	1,334,724
Compensated absences	-	103	-	-	103
Other liabilities	-	1,266	-	-	1,266
OPEB payable	<u>-</u>	<u>4,131</u>	<u>-</u>	<u>-</u>	<u>4,131</u>
Total noncurrent liabilities	<u>606,499</u>	<u>5,500</u>	<u>728,225</u>	<u>-</u>	<u>1,340,224</u>
Total liabilities	<u>994,712</u>	<u>3,755,525</u>	<u>1,130,742</u>	<u>1,242</u>	<u>5,882,221</u>
NET POSITION					
Net investment in capital assets	15,833	386,774	-	-	402,607
Unrestricted	<u>724,718</u>	<u>(600,107)</u>	<u>1,604,667</u>	<u>123,006</u>	<u>1,852,284</u>
Total net position	<u>\$ 740,551</u>	<u>\$ (213,333)</u>	<u>\$ 1,604,667</u>	<u>\$ 123,006</u>	<u>\$ 2,254,891</u>

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

	<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	\$ 1,286,696	\$ 11,585,005	\$ 2,166,574	\$ 59,602	\$ 15,097,877
OPERATING EXPENSES					
Personal services	-	573,628	-	-	573,628
Employee benefits	-	173,189	-	-	173,189
Supplies	5,611	67,519	-	-	73,130
Contractual services	265,520	1,050,010	560,656	-	1,876,186
Depreciation	688	16,425	-	-	17,113
Insurance premiums	120,106	829,600	1,133,633	-	2,083,339
Claims	<u>194,602</u>	<u>9,779,467</u>	<u>495,809</u>	<u>14,443</u>	<u>10,484,321</u>
Total operating expenses	<u>586,527</u>	<u>12,489,838</u>	<u>2,190,098</u>	<u>14,443</u>	<u>15,280,906</u>
Operating income (loss)	700,169	(904,833)	(23,524)	45,159	(183,029)
NONOPERATING REVENUES					
Investment income	17,834	8,462	32,458	1,044	59,798
Gain (loss) on sale of assets	-	(676)	-	-	(676)
Miscellaneous revenue	<u>-</u>	<u>129</u>	<u>559</u>	<u>-</u>	<u>688</u>
Total nonoperating revenues	<u>17,834</u>	<u>7,915</u>	<u>33,017</u>	<u>1,044</u>	<u>59,810</u>
Income (loss) before contributions and transfers	718,003	(896,918)	9,493	46,203	(123,219)
TRANSFERS					
Transfers in	-	270,000	-	-	270,000
Transfers out	<u>-</u>	<u>-</u>	<u>(516,213)</u>	<u>-</u>	<u>(516,213)</u>
Total contributions and transfers	<u>-</u>	<u>270,000</u>	<u>(516,213)</u>	<u>-</u>	<u>(246,213)</u>
Change in net position	718,003	(626,918)	(506,720)	46,203	(369,432)
Net position - beginning of year	<u>22,548</u>	<u>413,585</u>	<u>2,111,387</u>	<u>76,803</u>	<u>2,624,323</u>
Net position - end of year	<u>\$ 740,551</u>	<u>\$ (213,333)</u>	<u>\$ 1,604,667</u>	<u>\$ 123,006</u>	<u>\$ 2,254,891</u>

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014**

	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	\$ 1,286,696	\$ 9,082,123	\$ 2,078,451	\$ 59,602	\$ 12,506,872
Receipts from insured	-	2,490,791	88,123	-	2,578,914
Payments for claims	(868,781)	(9,517,643)	(129,451)	(19,733)	(10,535,608)
Payments to suppliers for goods and services	(385,668)	(1,961,005)	(1,672,547)	-	(4,019,220)
Payments to employees for services and benefits	-	(740,135)	-	-	(740,135)
Net cash provided by (used for) operating activities	<u>32,247</u>	<u>(645,869)</u>	<u>364,576</u>	<u>39,869</u>	<u>(209,177)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Transfers out to other funds for operating activity	-	-	(516,213)	-	(516,213)
Transfers in from other funds for operating activity	-	270,000	-	-	270,000
Subsidies received	-	1,429,427	-	-	1,429,427
Noncapital cash payments on behalf of local government	-	(1,789,029)	-	-	(1,789,029)
Net cash provided by (used for) noncapital financing activities	<u>-</u>	<u>(89,602)</u>	<u>(516,213)</u>	<u>-</u>	<u>(605,815)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Acquisition and construction of capital assets	<u>(16,521)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(16,521)</u>
Net cash provided by (used for) capital and related financing activities	<u>(16,521)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(16,521)</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
Purchase of investments	(2,317,698)	(4,117,365)	(4,009,695)	(137,824)	(10,582,582)
Proceeds from sales and maturities of investments	2,278,234	4,595,526	4,042,140	104,113	11,020,013
Interest received on investments	11,858	23,631	20,943	791	57,223
Net cash provided by (used for) investing activities	<u>(27,606)</u>	<u>501,792</u>	<u>53,388</u>	<u>(32,920)</u>	<u>494,654</u>
Net increase (decrease) in cash and and cash equivalents	(11,880)	(233,679)	(98,249)	6,949	(336,859)
Cash and cash equivalents at beginning of year	<u>356,033</u>	<u>890,992</u>	<u>641,904</u>	<u>19,676</u>	<u>1,908,605</u>
Cash and cash equivalents at end of year	<u>\$ 344,153</u>	<u>\$ 657,313</u>	<u>\$ 543,655</u>	<u>\$ 26,625</u>	<u>\$ 1,571,746</u>

	<u>Self-Insured Workmen's Compensation Fund</u>	<u>Self-Insured Health Insurance Fund</u>	<u>Self-Insured Liability/Property Insurance Fund</u>	<u>Self-Insured Unemployment Insurance Fund</u>	<u>Totals</u>
Reconciliation of operating income to net cash provided by (used for) operating activities					
Operating income (loss)	\$ 700,169	\$ (904,833)	\$ (23,524)	\$ 45,159	\$ (183,029)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:					
Depreciation	688	16,425	-	-	17,113
Changes in assets and liabilities:					
Decrease (increase) in prepaid items	(9,435)	(3,482)	(1,084)	-	(14,001)
Decrease (increase) in due from other governments	-	(9,919)	-	-	(9,919)
Decrease (increase) in due from other funds	1,262	2,162	78,985	-	82,409
Decrease (increase) in accounts receivable	-	(12,587)	-	-	(12,587)
Decrease (increase) in other receivables	(46,443)	-	(5,967)	-	(52,410)
Increase (decrease) in accounts payable	(9,556)	102,202	12,323	-	104,969
Increase (decrease) in claims payable	(604,438)	145,419	299,387	(5,290)	(164,922)
Increase (decrease) in OPEB payable	-	2,906	-	-	2,906
Increase (decrease) in due to other funds/governments	-	12,166	4,456	-	16,622
Increase (decrease) in accrued liabilities	-	2,602	-	-	2,602
Increase (decrease) in due to other component units	-	1,635	-	-	1,635
Increase (decrease) in other liabilities	-	(565)	-	-	(565)
Total adjustments	<u>(667,922)</u>	<u>258,964</u>	<u>388,100</u>	<u>(5,290)</u>	<u>(26,148)</u>
Net cash provided by (used for) operating activities	<u>\$ 32,247</u>	<u>\$ (645,869)</u>	<u>\$ 364,576</u>	<u>\$ 39,869</u>	<u>\$ (209,177)</u>
Noncash investing, capital, and financing activities					
Net increase (decrease) in fair value of investments	<u>\$ (2,330)</u>	<u>\$ (4,898)</u>	<u>\$ (4,168)</u>	<u>\$ (198)</u>	<u>\$ (11,594)</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, 2014**

		Calcasieu Parish Gaming Pooling District	
ASSETS	L.E.P.C. Fund	Pool District	Total
Cash and cash equivalents	\$ 18,616	\$ -	\$ 18,616
Investments	68,142	-	68,142
Interest receivable	117	-	117
Other receivable	-	11,306,441	11,306,441
Total assets	<u>\$ 86,875</u>	<u>\$ 11,306,441</u>	<u>\$ 11,393,316</u>
LIABILITIES			
Due to other governmental units	\$ 86,875	\$ 11,306,441	\$ 11,393,316
Total liabilities	<u>\$ 86,875</u>	<u>\$ 11,306,441</u>	<u>\$ 11,393,316</u>

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

	Balance January 1, <u>2014</u>	<u>Additions</u>	<u>Deletions</u>	Balance December 31, <u>2014</u>
L.E.P.C. FUND				
<u>Assets</u>				
Cash	\$ 20,049	\$ 46,054	\$ 47,487	\$ 18,616
Investments	64,673	3,469	-	68,142
Interest receivable	117	-	-	117
Total assets	<u>\$ 84,839</u>	<u>\$ 49,523</u>	<u>\$ 47,487</u>	<u>\$ 86,875</u>
<u>Liabilities</u>				
Due to other governmental units	\$ 84,839	\$ 49,523	\$ 47,487	\$ 86,875
Total liabilities	<u>\$ 84,839</u>	<u>\$ 49,523</u>	<u>\$ 47,487</u>	<u>\$ 86,875</u>
 CALCASIEU PARISH GAMING DISTRICT				
<u>Assets</u>				
Cash	\$ -	\$ 26,279,811	\$ 26,279,811	\$ -
Other receivable	9,996,791	11,306,441	9,996,791	11,306,441
Total assets	<u>\$ 9,996,791</u>	<u>\$ 37,586,252</u>	<u>\$ 36,276,602</u>	<u>\$ 11,306,441</u>
<u>Liabilities</u>				
Due to other governmental units	\$ 9,996,791	\$ 37,586,252	\$ 36,276,602	\$ 11,306,441
Total liabilities	<u>\$ 9,996,791</u>	<u>\$ 37,586,252</u>	<u>\$ 36,276,602</u>	<u>\$ 11,306,441</u>
 TOTAL - ALL AGENCY FUNDS				
<u>Assets</u>				
Cash	\$ 20,049	\$ 26,325,865	\$ 26,327,298	\$ 18,616
Investments	64,673	3,469	-	68,142
Interest receivable	117	-	-	117
Other receivables	9,996,791	11,306,441	9,996,791	11,306,441
Total assets	<u>\$ 10,081,630</u>	<u>\$ 37,635,775</u>	<u>\$ 36,324,089</u>	<u>\$ 11,393,316</u>
<u>Liabilities</u>				
Due to other governmental units	\$ 10,081,630	\$ 37,635,775	\$ 36,324,089	\$ 11,393,316
Total liabilities	<u>\$ 10,081,630</u>	<u>\$ 37,635,775</u>	<u>\$ 36,324,089</u>	<u>\$ 11,393,316</u>



COMBINING STATEMENTS OF NONMAJOR COMPONENT UNITS

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF NET POSITION
NONMAJOR COMPONENT UNITS
DECEMBER 31, 2014

	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	\$ 78,105	\$ 96,584	\$ 430,374	\$ 185,906	\$ 101,349	\$ 72,129
Investments	284,975	353,084	1,520,397	680,474	370,970	264,015
Receivables - net:						
Taxes	1,441,843	248,500	2,548,868	998,327	270,667	189,989
Accounts	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-
Accrued interest receivable	763	627	3,127	1,450	680	497
Intergovernmental receivable	-	-	-	-	-	-
Due from primary government	-	1,635	-	22,595	-	1,837
Prepaid items	84,000	12,616	79,944	760	2,128	16,898
Inventory	-	-	-	-	-	-
Other assets	-	-	-	-	-	-
Restricted assets:						
Cash and cash equivalents	-	-	-	-	-	-
Investments	-	-	-	-	-	-
Receivables - net	-	-	-	-	-	-
Capital assets:						
Non-depreciable	37,336	22,700	10,000	45,000	21,250	52,915
Depreciable, net	1,331,531	1,256,477	1,384,007	689,230	875,895	679,119
Total assets	<u>3,258,553</u>	<u>1,992,223</u>	<u>5,976,717</u>	<u>2,623,742</u>	<u>1,642,939</u>	<u>1,277,399</u>
DEFERRED OUTFLOWS OF RESOURCES						
Deferred amount on refunding	-	56,382	-	-	-	-
LIABILITIES						
Accounts payable and accruals	49,151	25,567	53,403	78,357	6,574	59,758
Intergovernmental payable	-	-	-	-	-	-
Due to primary government	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-
Liabilities from restricted assets	-	-	-	-	-	-
Current portion of long-term liabilities:						
Compensated absences	-	-	23,302	-	-	-
Capital lease obligations	-	-	-	-	60,427	-
Contracts payable	-	-	-	-	-	-
Bonds payable	135,000	80,000	165,000	-	-	-
Noncurrent portion of long-term liabilities:						
Capital lease obligations	-	-	-	-	371,547	-
Contracts payable	-	-	-	-	-	-
Bonds payable	450,000	1,276,439	-	-	-	-
Other liability - sick leave	-	-	-	-	-	-
OPEB liability	217,900	-	170,787	-	-	-
Total liabilities	<u>852,051</u>	<u>1,382,006</u>	<u>412,492</u>	<u>78,357</u>	<u>438,548</u>	<u>59,758</u>
DEFERRED INFLOWS OF RESOURCES						
Property taxes levied for the next fiscal year	<u>1,476,372</u>	<u>250,319</u>	<u>2,554,823</u>	<u>1,000,968</u>	<u>272,230</u>	<u>190,383</u>
NET POSITION						
Net investment in capital assets	783,867	(20,880)	1,229,007	734,230	465,171	732,034
Restricted for:						
Capital projects	-	-	-	-	-	-
Debt service	15,705	54,865	79,746	-	-	-
Unrestricted	<u>130,558</u>	<u>382,295</u>	<u>1,700,649</u>	<u>810,187</u>	<u>466,990</u>	<u>295,224</u>
Total net position	<u>\$ 930,130</u>	<u>\$ 416,280</u>	<u>\$ 3,009,402</u>	<u>\$ 1,544,417</u>	<u>\$ 932,161</u>	<u>\$ 1,027,258</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. 6 of Wards 5 & 6	No. 2 of Ward 7
\$ 67,048	\$ 2,929,593	\$ 220,673	\$ 175,688	\$ 62,691	\$ 182,967	\$ 264,601
244,317	-	807,624	642,929	229,467	669,716	882,775
317,306	494,119	458,763	762,312	258,983	615,544	555,951
-	-	-	-	-	-	-
-	-	-	6,888	-	3,293	-
699	52	1,476	1,230	424	1,190	-
-	-	-	-	-	-	-
-	-	-	24,902	-	-	-
20,079	-	33,339	8,520	11,124	4,553	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
53,500	79,520	117,493	349,236	-	51,077	-
963,413	916,955	669,489	962,137	279,195	3,277,173	133,322
<u>1,666,362</u>	<u>4,420,239</u>	<u>2,308,857</u>	<u>2,933,842</u>	<u>841,884</u>	<u>4,805,513</u>	<u>1,836,649</u>
-	-	-	-	-	-	-
5,904	23,176	71,072	54,692	6,727	11,659	23,388
657	-	-	-	-	-	-
-	-	-	930	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
2,101	-	-	8,384	2,315	2,045	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	85,000	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	180,000	-	-	-	-
-	-	-	659	-	47	-
19,861	-	-	65,011	11,128	42,246	13,868
<u>28,523</u>	<u>23,176</u>	<u>336,072</u>	<u>129,676</u>	<u>20,170</u>	<u>55,997</u>	<u>37,256</u>
318,746	-	467,618	780,611	260,879	617,618	-
1,016,913	996,475	521,982	1,311,373	279,195	3,328,250	133,322
-	426,998	-	-	-	261	-
-	-	62,222	-	-	-	-
302,180	2,973,590	920,963	712,182	281,640	803,387	1,666,071
<u>\$ 1,319,093</u>	<u>\$ 4,397,063</u>	<u>\$ 1,505,167</u>	<u>\$ 2,023,555</u>	<u>\$ 560,835</u>	<u>\$ 4,131,898</u>	<u>\$ 1,799,393</u>

continued

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF NET POSITION
NONMAJOR COMPONENT UNITS
DECEMBER 31, 2014**

	Gravity Drainage	Recreation District			Community Center & Playground District	
	District No. 7 of Ward 8	No. 1 of Ward 3	No. 1 of Ward 4	No. 1 of Ward 8	No. 4 of Ward 1	No. 7 of Ward 2
ASSETS						
Cash and cash equivalents	\$ 1,070,679	\$ 2,081,181	\$ 938,619	\$ 4,354	\$ 437,251	\$ 624
Investments	-	7,617,588	3,433,362	15,936	1,600,476	2,286
Receivables - net:						
Taxes	489,667	3,353,315	3,208,572	-	1,173,869	-
Accounts	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-
Accrued interest receivable	148	4,458	6,333	27	2,821	5
Intergovernmental receivable	3,092	-	-	-	-	-
Due from primary government	-	-	-	-	-	-
Prepaid items	10,310	13,641	59,674	-	32,812	-
Inventory	-	-	-	-	-	-
Other assets	-	-	-	-	-	-
Restricted assets:						
Cash and cash equivalents	-	-	-	-	-	-
Investments	-	-	-	-	-	-
Receivables - net	-	-	-	-	-	-
Capital assets:						
Non-depreciable	-	387,977	320,240	-	1,329,340	10,000
Depreciable, net	216,955	12,046,246	5,154,373	107,466	3,385,302	85,002
Total assets	<u>1,790,851</u>	<u>25,504,406</u>	<u>13,121,173</u>	<u>127,783</u>	<u>7,961,871</u>	<u>97,917</u>
DEFERRED OUTFLOWS OF RESOURCES						
Deferred amount on refunding	-	927	-	-	-	-
LIABILITIES						
Accounts payable and accruals	9,778	192,005	89,683	-	350,485	265
Intergovernmental payable	-	-	-	-	-	4,806
Due to primary government	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Other liabilities	276,439	-	400	-	-	-
Liabilities from restricted assets	-	-	-	-	-	-
Current portion of long-term liabilities:						
Compensated absences	-	14,032	16,311	-	108	-
Capital lease obligations	-	-	-	-	-	-
Contracts payable	-	-	-	-	-	-
Bonds payable	-	1,110,000	-	-	140,000	-
Noncurrent portion of long-term liabilities:						
Capital lease obligations	-	-	-	-	-	-
Contracts payable	-	-	-	-	-	-
Bonds payable	-	8,580,033	-	-	1,085,000	-
Other liability - sick leave	-	7,664	3,366	-	224	-
OPEB liability	-	230,266	390,959	-	6,334	-
Total liabilities	<u>286,217</u>	<u>10,134,000</u>	<u>500,719</u>	<u>-</u>	<u>1,582,151</u>	<u>5,071</u>
DEFERRED INFLOWS OF RESOURCES						
Property taxes levied for the next fiscal year	-	3,415,001	3,212,347	-	1,202,028	-
NET POSITION						
Net investment in capital assets	216,955	11,325,150	5,474,613	107,466	3,489,642	95,002
Restricted for:						
Capital projects	-	-	-	-	-	-
Debt service	-	236,761	-	-	-	-
Unrestricted	1,287,679	394,421	3,933,494	20,317	1,688,050	(2,156)
Total net position	<u>\$ 1,504,634</u>	<u>\$ 11,956,332</u>	<u>\$ 9,408,107</u>	<u>\$ 127,783</u>	<u>\$ 5,177,692</u>	<u>\$ 92,846</u>

Community Center & Playground District			Sewer District		Calcasieu Parish Communications District	Calcasieu Parish Public Trust Authority	Calcasieu Parish Coroner
No. 5 of Ward 5	No. 1 of Ward 6	No. 3 of Ward 7	No. 12 of Ward 4	No. 13 of Ward 4			
\$ -	\$ 136,271	\$ 2,170,519	\$ 5,631	\$ 3,084	\$ 819,861	\$ 574,042	\$ 31,915
-	498,793	-	20,611	10,559	2,997,964	11,616,963	116,820
-	169,657	593,368	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	313,961	-	1,146
-	865	-	35	18	5,150	44,833	101
-	-	-	-	-	61,598	-	79,253
2,007	-	-	-	-	-	-	-
-	3,288	-	-	-	2,927	-	11,689
-	-	-	-	-	-	-	-
-	-	-	-	-	-	136,069	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
25,500	15,000	55,362	-	-	-	-	-
-	33,427	1,351,064	67,357	-	2,905,186	-	-
27,507	857,301	4,170,313	93,634	13,661	7,106,647	12,371,907	240,924
-	-	-	-	-	-	-	-
2,007	623	27,736	-	211	86,073	87,735	24,295
1,230	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	360	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	23,831	-	11,553
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	355,666	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	7,746,460	-
-	-	-	-	-	3,916	-	74
-	-	-	-	-	226,545	-	67,731
3,237	623	27,736	-	571	340,365	8,189,861	103,653
-	170,415	-	-	-	-	-	-
25,500	48,427	1,406,426	67,357	-	2,905,186	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	257,542	-
(1,230)	637,836	2,736,151	26,277	13,090	3,861,096	3,924,504	137,271
\$ 24,270	\$ 686,263	\$ 4,142,577	\$ 93,634	\$ 13,090	\$ 6,766,282	\$ 4,182,046	\$ 137,271

continued

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF NET POSITION
NONMAJOR COMPONENT UNITS
DECEMBER 31, 2014

	14th Judicial District		Waterworks District		
	Criminal Court Fund	District Attorney	No. 1 of Ward 1	No. 8 of Wards 3 & 8	No. 12 of Ward 3
ASSETS					
Cash and cash equivalents	\$ 2,296,216	\$ 4,812,934	\$ 3,259,557	\$ 101,875	\$ 61,376
Investments	2,293,796	773,154	-	125,433	519,773
Receivables - net:					
Taxes	2,237,499	2,697,435	-	-	-
Accounts	-	-	247,677	70,637	22,576
Other receivables	11,094	-	41,213	241	52
Accrued interest receivable	4,134	347	851	-	1,017
Intergovernmental receivable	182,447	182,815	-	-	412,530
Due from primary government	-	-	-	-	-
Prepaid items	7,939	7,077	-	25,001	14,136
Inventory	-	-	71,345	-	-
Other assets	-	8,831	-	150	-
Restricted assets:					
Cash and cash equivalents	-	-	296,637	557,094	80,533
Investments	-	-	-	187,952	-
Receivables - net	-	-	-	-	-
Capital assets:					
Non-depreciable	-	-	470,302	21,150	760,744
Depreciable, net	75,494	326,505	11,221,004	3,860,671	3,180,735
Total assets	<u>7,108,619</u>	<u>8,809,098</u>	<u>15,608,586</u>	<u>4,950,204</u>	<u>5,053,472</u>
DEFERRED OUTFLOWS OF RESOURCES					
Deferred amount on refunding	-	-	-	-	-
LIABILITIES					
Accounts payable and accruals	131,569	496,555	109,690	95,136	402,373
Intergovernmental payable	15,652	-	1,106,008	-	-
Due to primary government	-	-	-	-	-
Unearned revenue	-	5,000	-	-	-
Other liabilities	-	-	-	-	-
Liabilities from restricted assets	-	-	186,255	168,512	25,025
Current portion of long-term liabilities:					
Compensated absences	31,663	299,959	-	-	417
Capital lease obligations	-	-	-	-	-
Contracts payable	-	-	64,505	-	-
Bonds payable	-	-	270,000	264,000	44,100
Noncurrent portion of long-term liabilities:					
Capital lease obligations	-	-	-	-	-
Contracts payable	-	-	241,828	-	-
Bonds payable	-	-	1,225,000	2,149,000	1,196,764
Other liability - sick leave	3,445	9,588	-	-	73
OPEB liability	402,174	1,087,534	-	-	838
Total liabilities	<u>584,503</u>	<u>1,898,636</u>	<u>3,203,286</u>	<u>2,676,648</u>	<u>1,669,590</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for the next fiscal year	<u>2,259,221</u>	<u>2,723,620</u>	-	-	-
NET POSITION					
Net investment in capital assets	75,494	326,505	9,869,758	1,457,945	2,744,715
Restricted for:					
Capital projects	-	-	-	-	-
Debt service	-	-	-	312,534	55,508
Unrestricted	<u>4,189,401</u>	<u>3,860,337</u>	<u>2,535,542</u>	<u>503,077</u>	<u>583,659</u>
Total net position	<u>\$ 4,264,895</u>	<u>\$ 4,186,842</u>	<u>\$ 12,405,300</u>	<u>\$ 2,273,556</u>	<u>\$ 3,383,882</u>

Waterworks District						Total Nonmajor Component Units
No. 2 of Ward 4	No. 4 of Ward 4	No. 9 of Ward 4	No. 11 of Wards 4 & 7	No. 7 of Wards 6 & 4	No. 14 of Ward 5	
\$ 97,813	\$ 769,759	\$ 498,520	\$ 24,901	\$ 573,506	\$ 85,047	\$ 25,723,243
-	-	2,369,772	-	-	514,265	41,478,294
-	-	344,946	-	-	571,144	24,000,644
12,827	78,389	303,520	104,636	56,978	27,951	925,191
-	-	-	582	-	-	378,470
-	-	-	-	280	991	84,629
-	-	-	-	-	-	921,735
-	-	-	-	-	-	52,976
461	3,850	18,468	19,616	15,134	18,303	538,287
-	-	49,725	-	-	-	121,070
-	-	-	-	8,000	-	153,050
13,134	1,368,627	92,403	216,216	449,636	121,189	3,195,469
-	-	74,934	237,909	10,552	18,338	529,685
-	-	-	-	-	-	-
-	1,074,504	118,274	21,364	482,676	75,612	6,008,072
664,372	787,799	7,658,614	3,338,000	1,926,682	10,551,158	82,361,355
788,607	4,082,928	11,529,176	3,963,224	3,523,444	11,983,998	186,472,170
-	-	-	-	-	7,972	65,281
96,185	241,472	42,775	27,367	43,870	30,819	3,058,135
-	-	-	-	-	-	1,128,353
52,541	-	-	-	-	-	53,471
-	-	-	-	100,002	-	105,362
-	-	-	-	-	-	276,839
13,134	93,159	-	154,024	95,280	55,739	791,128
-	-	-	-	-	7,872	443,893
-	-	-	-	-	-	60,427
-	-	-	-	37,582	-	102,087
-	65,000	315,000	200,000	72,000	134,446	3,435,212
-	-	-	-	-	-	371,547
-	-	-	-	154,622	-	396,450
-	1,875,000	1,315,000	2,100,000	154,000	4,142,022	33,474,718
-	-	-	-	-	1,014	30,070
7,512	-	-	-	-	7,900	2,968,594
169,372	2,274,631	1,672,775	2,481,391	657,356	4,379,812	46,696,286
-	-	-	-	-	-	21,173,199
406,029	1,072,407	6,146,888	1,059,364	1,991,154	6,358,274	68,181,196
-	-	-	-	-	-	427,259
-	47,060	-	100,101	255,326	102,781	1,580,151
213,206	688,830	3,709,513	322,368	619,608	1,151,103	48,479,360
\$ 619,235	\$ 1,808,297	\$ 9,856,401	\$ 1,481,833	\$ 2,866,088	\$ 7,612,158	\$ 118,667,966

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF ACTIVITIES
NONMAJOR COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2014**

	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	\$ 1,592,220	\$ 311,163	\$ 2,665,443	\$ 1,093,916	\$ 245,645	\$ 102,854
PROGRAM REVENUES						
Charges for services	-	-	44,355	-	-	-
Operating grants and contributions	74,334	-	212,773	-	-	-
Capital grants and contributions	<u>10,700</u>	<u>-</u>	<u>-</u>	<u>22,595</u>	<u>-</u>	<u>49,505</u>
Total program revenues	<u>85,034</u>	<u>-</u>	<u>257,128</u>	<u>22,595</u>	<u>-</u>	<u>49,505</u>
Net program (expenses) revenues	<u>(1,507,186)</u>	<u>(311,163)</u>	<u>(2,408,315)</u>	<u>(1,071,321)</u>	<u>(245,645)</u>	<u>(53,349)</u>
GENERAL REVENUES AND SPECIAL ITEMS						
Property taxes	1,446,370	294,447	2,422,373	1,039,147	263,362	181,839
Grants and contributions not restricted to specific program	119,416	24,024	56,187	34,057	24,925	11,224
Investment earnings	8,251	4,848	26,029	11,969	5,064	5,509
Gain on sale of capital assets	4,926	-	(233)	-	-	-
Gain on forgiveness of debt	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	500	11,849
Special item - loss on disposal of operations	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total general revenues and special items	<u>1,578,963</u>	<u>323,319</u>	<u>2,504,356</u>	<u>1,085,173</u>	<u>293,851</u>	<u>210,421</u>
Change in net position	71,777	12,156	96,041	13,852	48,206	157,072
Net position beginning of year as restated	<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>
Net position end of year	<u>\$ 930,130</u>	<u>\$ 416,280</u>	<u>\$ 3,009,402</u>	<u>\$ 1,544,417</u>	<u>\$ 932,161</u>	<u>\$ 1,027,258</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. 6 of Ward 5 & 6	No. 2 of Ward 7	No. 7 of Ward 8
\$ 381,544	\$ 344,087	\$ 305,436	\$ 733,166	\$ 258,723	\$ 491,208	\$ 491,670	\$ 410,484
-	-	-	-	-	-	-	-
62,507	-	-	-	7,270	-	-	-
-	17,500	-	546,586	-	52,500	-	-
62,507	17,500	-	546,586	7,270	52,500	-	-
(319,037)	(326,587)	(305,436)	(186,580)	(251,453)	(438,708)	(491,670)	(410,484)
298,190	469,689	516,170	764,738	254,241	594,237	536,605	486,209
33,487	17,966	32,995	37,925	8,595	18,047	6,715	3,092
7,343	5,679	10,382	10,428	2,781	8,737	830	228
5	-	-	-	-	-	23,400	-
-	-	-	-	-	-	-	-
500	1,564	-	9,877	28,000	3,838	1,331	-
-	-	-	-	-	-	-	-
339,525	494,898	559,547	822,968	293,617	624,859	568,881	489,529
20,488	168,311	254,111	636,388	42,164	186,151	77,211	79,045
1,298,605	4,228,752	1,251,056	1,387,167	518,671	3,945,747	1,722,182	1,425,589
\$ 1,319,093	\$ 4,397,063	\$ 1,505,167	\$ 2,023,555	\$ 560,835	\$ 4,131,898	\$ 1,799,393	\$ 1,504,634

continued

**CALCASIEU PARISH POLICE JURY
 COMBINING STATEMENT OF ACTIVITIES
 NONMAJOR COMPONENT UNITS
 FOR THE YEAR ENDED DECEMBER 31, 2014**

	<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	3,434,814	\$ 2,711,927	\$ 9,214	\$ 858,155	\$ 209,709
PROGRAM REVENUES					
Charges for services	147,219	44,108	-	13,070	-
Operating grants and contributions	-	23,116	-	-	-
Capital grants and contributions	-	-	-	-	200,000
Total program revenues	<u>147,219</u>	<u>67,224</u>	<u>-</u>	<u>13,070</u>	<u>200,000</u>
Net program (expenses) revenues	<u>(3,287,595)</u>	<u>(2,644,703)</u>	<u>(9,214)</u>	<u>(845,085)</u>	<u>(9,709)</u>
GENERAL REVENUES AND SPECIAL ITEMS					
Property taxes	3,602,738	3,296,857	-	1,177,669	-
Grants and contributions not restricted to specific program	400	-	-	20,547	-
Investment earnings	7,296	47,246	208	20,953	65
Gain on sale of capital assets	-	-	-	-	-
Gain on forgiveness of debt	-	-	-	-	-
Miscellaneous revenue	5,883	27,210	-	25	-
Special item - loss on disposal of operations	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total general revenues and special items	<u>3,616,317</u>	<u>3,371,313</u>	<u>208</u>	<u>1,219,194</u>	<u>65</u>
Change in net position	328,722	726,610	(9,006)	374,109	(9,644)
Net position beginning of year as restated	<u>11,627,610</u>	<u>8,681,497</u>	<u>136,789</u>	<u>4,803,583</u>	<u>102,490</u>
Net position end of year	<u>\$ 11,956,332</u>	<u>\$ 9,408,107</u>	<u>\$ 127,783</u>	<u>\$ 5,177,692</u>	<u>\$ 92,846</u>

Community Center and Playground District			Sewer District			Calcasieu Parish Communications District	Calcasieu Parish Public Trust Authority	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			
\$ 33,239	\$ 140,211	\$ 386,102	\$ -	\$ 2,428	\$ 4,452	\$ 3,400,109	\$ 550,860	\$ 917,763
-	5,309	24,170	-	-	6,300	2,688,880	462,233	375,416
31,594	6,222	11,150	-	-	-	237,433	-	525,000
1,700	-	-	-	-	-	-	-	-
33,294	11,531	35,320	-	-	6,300	2,926,313	462,233	900,416
55	(128,680)	(350,782)	-	(2,428)	1,848	(473,796)	(88,627)	(17,347)
-	164,982	578,396	-	-	-	-	-	-
-	3,251	-	-	-	-	-	-	-
1	6,542	3,637	259	269	139	40,135	-	800
-	-	-	-	-	-	4,675	-	194
-	-	-	-	-	-	-	-	-
-	-	268	-	-	-	5,315	-	-
-	-	-	(29,057)	-	-	-	-	-
1	174,775	582,301	(28,798)	269	139	50,125	-	994
56	46,095	231,519	(28,798)	(2,159)	1,987	(423,671)	(88,627)	(16,353)
24,214	640,168	3,911,058	28,798	95,793	11,103	7,189,953	4,270,673	153,624
\$ 24,270	\$ 686,263	\$ 4,142,577	\$ -	\$ 93,634	\$ 13,090	\$ 6,766,282	\$ 4,182,046	\$ 137,271

continued

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF ACTIVITIES
NONMAJOR COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2014**

	<u>14th Judicial District</u>		<u>Waterworks District</u>		
	<u>Criminal Court Fund</u>	<u>District Attorney</u>	<u>No. 1 of Ward 1</u>	<u>No. 8 of Wards 3 & 8</u>	<u>No. 12 of Ward 3</u>
EXPENSES	\$ 5,174,470	\$ 9,430,183	\$ 2,359,231	\$ 1,120,780	\$ 392,472
PROGRAM REVENUES					
Charges for services	1,480,357	4,697,634	2,535,488	858,924	155,543
Operating grants and contributions	1,680,492	1,704,853	-	-	-
Capital grants and contributions	-	-	224,056	-	536,450
Total program revenues	<u>3,160,849</u>	<u>6,402,487</u>	<u>2,759,544</u>	<u>858,924</u>	<u>691,993</u>
Net program (expenses) revenues	<u>(2,013,621)</u>	<u>(3,027,696)</u>	<u>400,313</u>	<u>(261,856)</u>	<u>299,521</u>
GENERAL REVENUES AND SPECIAL ITEMS					
Property taxes	2,236,362	2,695,415	-	257,091	-
Grants and contributions not restricted to specific program	73,232	88,272	-	-	-
Investment earnings	36,430	13,152	3,394	3,179	9,059
Gain on sale of capital assets	-	-	-	5,250	-
Gain on forgiveness of debt	-	-	-	-	-
Miscellaneous revenue	65	115	-	50,407	14,668
Special item - loss on disposal of operations	-	-	-	-	-
Total general revenues and special items	<u>2,346,089</u>	<u>2,796,954</u>	<u>3,394</u>	<u>315,927</u>	<u>23,727</u>
Change in net position	332,468	(230,742)	403,707	54,071	323,248
Net position beginning of year as restated	<u>3,932,427</u>	<u>4,417,584</u>	<u>12,001,593</u>	<u>2,219,485</u>	<u>3,060,634</u>
Net position end of year	<u>\$ 4,264,895</u>	<u>\$ 4,186,842</u>	<u>\$ 12,405,300</u>	<u>\$ 2,273,556</u>	<u>\$ 3,383,882</u>

Waterworks District						Total
No. 2 of Ward 4	No. 4 of Ward 4	No. 9 of Ward 4	No. 11 of Wards 4 & 7	No. 7 of Wards 6 & 4	No. 14 of Ward 5	Nonmajor Component Units
\$ 395,813	\$ 600,142	\$ 1,617,114	\$ 944,428	\$ 691,868	\$ 856,626	\$ 45,669,669
236,993	718,165	1,788,636	783,662	444,760	234,378	17,745,600
-	-	-	-	-	-	4,576,744
-	-	-	-	-	31,700	1,693,292
<u>236,993</u>	<u>718,165</u>	<u>1,788,636</u>	<u>783,662</u>	<u>444,760</u>	<u>266,078</u>	<u>24,015,636</u>
(158,820)	118,023	171,522	(160,766)	(247,108)	(590,548)	(21,654,033)
-	-	352,571	190,179	232,165	575,904	24,927,946
-	-	4,567	-	3,034	-	621,958
76	2,207	2,597	269	360	7,799	314,150
-	-	-	-	-	2,798	41,015
348,623	-	-	-	-	-	348,623
51,589	14,867	22,202	87,086	436	5,038	342,633
-	-	-	-	-	-	(29,057)
<u>400,288</u>	<u>17,074</u>	<u>381,937</u>	<u>277,534</u>	<u>235,995</u>	<u>591,539</u>	<u>26,567,268</u>
241,468	135,097	553,459	116,768	(11,113)	991	4,913,235
<u>377,767</u>	<u>1,673,200</u>	<u>9,302,942</u>	<u>1,365,065</u>	<u>2,877,201</u>	<u>7,611,167</u>	<u>113,754,731</u>
<u>\$ 619,235</u>	<u>\$ 1,808,297</u>	<u>\$ 9,856,401</u>	<u>\$ 1,481,833</u>	<u>\$ 2,866,088</u>	<u>\$ 7,612,158</u>	<u>\$ 118,667,966</u>



CALCASIEU PARISH POLICE JURY
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY SOURCE (1)
DECEMBER 31, 2014

	<u>2014</u>
Governmental funds capital assets:	
Land and right-of-way	\$ 18,022,266
Buildings	93,881,643
Improvements other than buildings	38,830,619
Roads	395,417,424
Bridges	14,332,967
Equipment	34,235,864
Construction in progress	<u>7,378,939</u>
 Total governmental funds capital assets	 <u><u>\$ 602,099,722</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 \$502,089 (\$99,482 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 \$83,793,620 (inclusive of \$99,482) 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, 2014

<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	1,581,273	15,790,106	12,368,758	-
Human Resources	-	-	-	-
Judicial	-	-	-	-
Elections	-	-	-	-
Cable Access Channel	-	-	-	-
Other	<u>500,000</u>	<u>671,684</u>	<u>174,569</u>	-
Total general government	3,947,823	27,811,144	13,387,305	-
Public safety:				
Office of Emergency Preparedness	-	-	-	-
Office of Juvenile Justice Services	137,725	2,939,096	860,115	-
Animal Control	-	996,390	29,012	-
Fire protection	18,000	219,940	561,328	-
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	2,253,524	-
Public works	5,053,085	5,656,690	2,772,511	395,417,424
Sanitation	-	-	614,768	-
Health and welfare	417,084	9,867,036	680,187	-
Culture and recreation	8,041,772	28,630,431	19,097,283	-
Economic development	<u>-</u>	<u>560,258</u>	<u>25,041</u>	-
 Total governmental funds capital assets allocated to functions	 <u>\$ 18,022,266</u>	 <u>\$ 93,881,643</u>	 <u>\$ 38,830,619</u>	 <u>\$ 395,417,424</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 \$502,089 (\$99,482 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 \$83,793,620 (inclusive of \$99,482) is included in the statement of net position.

<u>Bridges</u>	<u>Equipment</u>	<u>Total</u>
-	120,598	14,180,480
-	138,957	138,957
-	980,801	30,720,938
-	47,917	47,917
-	-	-
-	38,172	38,172
-	266,108	266,108
-	<u>1,038,585</u>	<u>2,384,838</u>
-	2,631,138	47,777,410
-	1,528,328	1,528,328
-	389,376	4,326,312
-	1,154,879	2,180,281
-	1,412,338	2,211,606
-	1,393,816	18,989,427
-	<u>284,156</u>	<u>1,099,049</u>
-	6,162,893	30,335,003
14,332,967	15,506,011	438,738,688
-	411,125	1,025,893
-	2,727,992	13,692,299
-	6,184,273	61,953,759
-	<u>612,432</u>	<u>1,197,731</u>
<u>\$ 14,332,967</u>	<u>\$ 34,235,864</u>	\$ 594,720,783
		<u>7,378,939</u>
		<u>\$ 602,099,722</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, 2014

<u>Function and Activity</u>	<u>Governmental Funds Capital Assets January 1, 2014</u>	<u>Additions</u>	<u>Deletions</u>	<u>Governmental Funds Capital Assets December 31, 2014</u>
General government:				
Administrative	\$ 14,185,856	\$ -	\$ 5,376	\$ 14,180,480
Finance	136,097	20,312	17,452	138,957
Facility Management	30,825,821	292,749	76,058	31,042,512
Human Resources	47,918	-	-	47,918
Elections	38,171	-	-	38,171
Cable Access Channel	227,967	44,637	6,496	266,108
Other	<u>2,243,001</u>	<u>161,606</u>	<u>19,769</u>	<u>2,384,838</u>
Total general government	47,704,831	519,304	125,151	48,098,984
Public safety:				
Office of Emergency Preparedness	1,530,459	89,794	91,925	1,528,328
Office of Juvenile Justice Services	3,926,501	588,628	32,488	4,482,641
Animal Control	2,016,306	221,732	31,228	2,206,810
Fire protection	2,148,988	62,619	-	2,211,607
Correctional institution	18,975,862	395,394	-	19,371,256
Other	<u>1,113,652</u>	<u>667,620</u>	<u>-</u>	<u>1,781,272</u>
Total public safety	29,711,768	2,025,787	155,641	31,581,914
Public works				
Sanitation	436,257,737	7,824,835	3,272,376	440,810,196
Health and welfare	1,066,550	423,126	25,439	1,464,237
Culture and recreation	13,646,411	681,959	32,930	14,295,440
Economic development	60,635,400	4,790,067	774,246	64,651,221
Other	<u>1,145,461</u>	<u>66,859</u>	<u>14,590</u>	<u>1,197,730</u>
Total other functions	512,751,559	13,786,846	4,119,581	522,418,824
Total governmental funds capital assets allocated to functions	<u>\$ 590,168,158</u>	<u>\$ 16,331,937</u>	<u>\$ 4,400,373</u>	<u>\$ 602,099,722</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 \$502,089 (\$99,482 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 \$83,793,620 (inclusive of \$99,482) is included in the statement of net position.

(2) Additions and deletions include transfers between functions and excludes construction in progress deletions.

SUPPLEMENTARY INFORMATION

This part of the Calcasieu Parish Police Jury's comprehensive annual financial report presents the following other information referred to as Supplementary Information:

<u>Contents</u>	<u>Page</u>
Selected Component Unit Governmental Fund Statements	173
Chief Executive Officer Disclosure - Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer	218



**SUPPLEMENTARY INFORMATION
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 except as discussed below:

<p><u><i>Nonmajor Discretely Presented Component Units</i></u></p> <p><u>Fire Protection Districts:</u> No. 1 of Ward 1 No. 1 of Ward 2 No. 2 of Ward 4 No. 3 of Ward 4 No. 4 of Ward 4 No. 1 of Ward 5 No. 1 of Ward 6 No. 2 of Ward 8</p> <p><u>Gravity Drainage Districts:</u> No. 8 of Ward 1 No. 9 of Ward 2 No. 6 of Wards 5 & 6</p> <p><u>Recreation Districts:</u> No. 1 of Ward 3 No. 1 of Ward 4 No. 1 of Ward 8</p> <p><u>Community and Playground Districts:</u> No. 4 of Ward 1 No. 7 of Ward 2 No. 5 of Ward 5 No. 1 of Ward 6</p> <p><u>Sewer Districts:</u> No. 9 of Ward 1 (Inactive at 12-31-14 – No Balance Sheet) No. 12 of Ward 4</p> <p>Calcasieu Parish Communications District</p> <p>Calcasieu Parish Coroner</p> <p><u>14th Judicial District:</u> Criminal Court Fund (Note 1) District Attorney (Note 2)</p>

Note 1– The Criminal Court Fund encompasses the activity of the District Judges operations including the Adult Drug Court and the 14th Judicial District Court Child Support Fund. The Child Support Fund is included in this section with the enclosed Criminal Court Fund activity in order to not be misleading to the reader of the financial statements. However, the Child Support Fund does have separately issued financial statements.

Note 2– The District Attorney is inclusive of activity managed by the Parish through the Parish Criminal Court Fund ad valorem tax as well as activity managed solely by the District Attorney and included in separately issued financial statements. In order to not be misleading to the reader of the financial statements all of the activity of the District Attorney is included herein.

**CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
BALANCE SHEET
DECEMBER 31, 2014**

	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					
Cash and cash equivalents	\$ 78,105	\$ 96,584	\$ 430,374	\$ 185,906	\$ 101,349
Investments	284,975	353,084	1,520,397	680,474	370,970
Receivables (net of allowances for uncollectibles):					
Taxes	1,441,843	248,500	2,548,868	998,327	270,667
Interest receivable	763	627	3,127	1,450	680
Intergovernmental receivable	-	-	-	-	-
Due from primary government	-	1,636	-	22,595	-
Prepaid items	84,000	12,615	79,944	760	2,128
Other receivables	-	-	-	-	-
Total assets	<u>\$ 1,889,686</u>	<u>\$ 713,046</u>	<u>\$ 4,582,710</u>	<u>\$ 1,889,512</u>	<u>\$ 745,794</u>
LIABILITIES					
Accounts payable	\$ 11,403	\$ 1,780	\$ 6,858	\$ 78,357	\$ 688
Accrued liabilities	28,464	1,582	43,716	-	-
Due to primary government	-	-	-	-	-
Intergovernmental payable	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Retainage payable	-	-	-	-	-
Other liabilities	-	-	-	-	-
Total liabilities	<u>39,867</u>	<u>3,362</u>	<u>50,574</u>	<u>78,357</u>	<u>688</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for the next fiscal year	<u>1,476,372</u>	<u>250,319</u>	<u>2,554,823</u>	<u>1,000,968</u>	<u>272,230</u>
FUND BALANCES					
Nonspendable	84,000	12,615	79,944	760	2,128
Restricted for:					
Debt Service	24,989	75,811	81,994	-	-
Capital Improvement	-	-	-	-	-
Unassigned	<u>264,458</u>	<u>370,939</u>	<u>1,815,375</u>	<u>809,427</u>	<u>470,748</u>
Total fund balances	<u>373,447</u>	<u>459,365</u>	<u>1,977,313</u>	<u>810,187</u>	<u>472,876</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,889,686</u>	<u>\$ 713,046</u>	<u>\$ 4,582,710</u>	<u>\$ 1,889,512</u>	<u>\$ 745,794</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
\$ 72,129	\$ 67,048	\$ 220,673	\$ 175,688	\$ 62,691	\$ 182,967
264,015	244,317	807,624	642,929	229,467	669,716
189,989	317,306	458,763	762,312	258,983	615,544
497	699	1,476	1,230	424	1,190
-	-	-	-	-	-
1,837	-	-	24,902	-	-
16,898	20,079	33,339	8,520	11,124	4,553
-	-	-	6,888	-	3,293
<u>\$ 545,365</u>	<u>\$ 649,449</u>	<u>\$ 1,521,875</u>	<u>\$ 1,622,469</u>	<u>\$ 562,689</u>	<u>\$ 1,477,263</u>
\$ 11,571	\$ 3,517	\$ 53,402	\$ 14,222	\$ 135	\$ 7,983
-	2,387	5,517	11,116	2,533	3,676
-	-	-	929	-	-
-	657	-	-	-	-
-	-	-	-	-	-
48,160	-	8,151	29,355	-	-
-	-	-	-	-	-
<u>59,731</u>	<u>6,561</u>	<u>67,070</u>	<u>55,622</u>	<u>2,668</u>	<u>11,659</u>
<u>190,383</u>	<u>318,746</u>	<u>467,618</u>	<u>780,611</u>	<u>260,879</u>	<u>617,618</u>
16,898	20,079	33,339	8,520	11,124	4,553
-	-	66,188	-	-	-
-	-	-	-	-	-
<u>278,353</u>	<u>304,063</u>	<u>887,660</u>	<u>777,716</u>	<u>288,018</u>	<u>843,433</u>
<u>295,251</u>	<u>324,142</u>	<u>987,187</u>	<u>786,236</u>	<u>299,142</u>	<u>847,986</u>
<u>\$ 545,365</u>	<u>\$ 649,449</u>	<u>\$ 1,521,875</u>	<u>\$ 1,622,469</u>	<u>\$ 562,689</u>	<u>\$ 1,477,263</u>

continued

**CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
BALANCE SHEET
DECEMBER 31, 2014**

	Recreation District			Community Center and Playground District	
	No. 1 of Ward 3	No. 1 of Ward 4	No. 1 of Ward 8	No. 4 of Ward 1	No. 7 of Ward 2
ASSETS					
Cash and cash equivalents	\$ 2,081,181	\$ 938,619	\$ 4,354	\$ 437,251	\$ 624
Investments	7,617,588	3,433,362	15,936	1,600,476	2,286
Receivables (net of allowances for uncollectibles):					
Taxes	3,353,315	3,208,572	-	1,173,869	-
Interest receivable	4,458	6,333	27	2,821	5
Intergovernmental receivable	-	-	-	-	-
Due from primary government	-	-	-	-	-
Prepaid items	13,641	59,674	-	32,812	-
Other receivables	-	-	-	-	-
Total assets	<u>\$ 13,070,183</u>	<u>\$ 7,646,560</u>	<u>\$ 20,317</u>	<u>\$ 3,247,229</u>	<u>\$ 2,915</u>
LIABILITIES					
Accounts payable	\$ 151,666	\$ 55,471	\$ -	\$ 307,775	\$ 192
Accrued liabilities	29,050	34,147	-	3,612	-
Due to primary government	-	-	-	-	-
Intergovernmental payable	-	-	-	-	4,806
Unearned revenue	-	-	-	-	-
Retainage payable	-	-	-	29,066	-
Other liabilities	-	400	-	-	-
Total liabilities	<u>180,716</u>	<u>90,018</u>	<u>-</u>	<u>340,453</u>	<u>4,998</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for the next fiscal year	<u>3,415,001</u>	<u>3,212,347</u>	<u>-</u>	<u>1,202,028</u>	<u>-</u>
FUND BALANCES					
Nonspendable	13,641	59,674	-	32,812	-
Restricted for:					
Debt Service	247,745	-	-	-	-
Capital Improvement	8,329,085	-	-	-	-
Unassigned	<u>883,995</u>	<u>4,284,521</u>	<u>20,317</u>	<u>1,671,936</u>	<u>(2,083)</u>
Total fund balances	<u>9,474,466</u>	<u>4,344,195</u>	<u>20,317</u>	<u>1,704,748</u>	<u>(2,083)</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 13,070,183</u>	<u>\$ 7,646,560</u>	<u>\$ 20,317</u>	<u>\$ 3,247,229</u>	<u>\$ 2,915</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. 12 of Ward 4		
\$ -	\$ 136,271	\$ 5,631	\$ 819,861	\$ 31,915
-	498,793	20,611	2,997,964	116,820
-	169,657	-	-	-
-	865	35	5,150	101
-	-	-	61,598	43,243
2,007	-	-	-	-
-	3,288	-	2,927	11,689
-	-	-	313,961	1,146
<u>\$ 2,007</u>	<u>\$ 808,874</u>	<u>\$ 26,277</u>	<u>\$ 4,201,461</u>	<u>\$ 204,914</u>
\$ 2,007	\$ 623	\$ -	\$ 32,632	\$ 14,236
-	-	-	50,719	10,059
-	-	-	-	-
1,230	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>3,237</u>	<u>623</u>	<u>-</u>	<u>83,351</u>	<u>24,295</u>
-	170,415	-	-	-
-	3,288	-	2,927	11,689
-	-	-	-	-
-	-	-	-	-
<u>(1,230)</u>	<u>634,548</u>	<u>26,277</u>	<u>4,115,183</u>	<u>168,930</u>
<u>(1,230)</u>	<u>637,836</u>	<u>26,277</u>	<u>4,118,110</u>	<u>180,619</u>
<u>\$ 2,007</u>	<u>\$ 808,874</u>	<u>\$ 26,277</u>	<u>\$ 4,201,461</u>	<u>\$ 204,914</u>

continued



**CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
BALANCE SHEET
DECEMBER 31, 2014**

	14th Judicial District	
	Criminal Court Fund	District Attorney
ASSETS		
Cash and cash equivalents	\$ 2,296,216	\$ 4,812,935
Investments	2,293,796	773,154
Receivables (net of allowances for uncollectibles):		
Taxes	2,237,499	2,697,435
Interest receivable	4,134	347
Other receivables	11,094	-
Intergovernmental receivable	182,447	182,815
Due from other funds	-	-
Prepaid items	7,939	7,077
Other assets	-	8,831
Total assets	\$ 7,033,125	\$ 8,482,594
LIABILITIES		
Accounts payable	\$ 59,123	\$ 364,808
Accrued liabilities	72,446	131,748
Due to other funds	-	-
Intergovernmental payable	15,652	-
Unearned revenue	-	5,000
Retainage payable	-	-
Other liabilities	-	-
Total liabilities	147,221	501,556
DEFERRED INFLOWS OF RESOURCES		
Property taxes levied for the next fiscal year	2,259,221	2,723,620
FUND BALANCES		
Nonspendable	7,939	7,077
Restricted for:		
Debt Service	-	-
Capital Improvement	-	-
Unassigned	4,618,744	5,250,341
Total fund balances	4,626,683	5,257,418
Total liabilities, deferred inflows of resources and fund balances	\$ 7,033,125	\$ 8,482,594

**CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
RECONCILIATION OF THE BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2014**

	Fire Protection District		
	No. 1 of Ward 1	No. 1 of Ward 2	No. 2 of Ward 4
Fund balances - total governmental funds	\$ 373,447	\$ 459,365	\$ 1,977,313
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	3,182,194	2,208,165	3,008,358
Less accumulated depreciation	(1,813,327)	(928,988)	(1,614,351)
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	(585,000)	(1,365,000)	(165,000)
Deferred premium and discount	-	8,561	-
Deferred amount on refunding	-	56,382	-
Capital lease obligations	-	-	-
Compensated absences	-	-	(23,302)
Accrued interest payable	(9,284)	(20,946)	(2,248)
Other liabilities	-	-	-
OPEB liability	(217,900)	-	(170,787)
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.			
	-	(1,259)	(581)
Net position of governmental activities	<u>\$ 930,130</u>	<u>\$ 416,280</u>	<u>\$ 3,009,402</u>

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
\$ 810,187	\$ 472,876	\$ 295,251	\$ 324,142	\$ 987,187	\$ 786,236	\$ 299,142	\$ 847,986
1,880,518 (1,146,288)	1,408,914 (511,769)	1,234,683 (502,649)	2,162,013 (1,145,100)	2,071,672 (1,284,690)	2,011,846 (700,473)	506,752 (227,557)	4,077,550 (749,300)
-	-	-	-	-	-	-	-
-	-	-	-	(265,000)	-	-	-
-	-	-	-	-	-	-	-
-	(431,974)	-	-	-	-	-	-
-	-	-	(2,101)	-	(8,384)	(2,315)	(2,045)
-	(4,603)	-	-	(3,966)	-	-	-
-	-	-	-	-	(659)	-	(47)
-	-	-	(19,861)	-	(65,011)	(11,128)	(42,246)
-	(1,283)	(27)	-	(36)	-	(4,059)	-
<u>\$ 1,544,417</u>	<u>\$ 932,161</u>	<u>\$ 1,027,258</u>	<u>\$ 1,319,093</u>	<u>\$ 1,505,167</u>	<u>\$ 2,023,555</u>	<u>\$ 560,835</u>	<u>\$ 4,131,898</u>

continued

**CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
RECONCILIATION OF THE BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2014**

	<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	\$ 9,474,466	\$ 4,344,195	\$ 20,317	\$ 1,704,748
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	17,192,211	8,424,553	205,573	6,415,410
Less accumulated depreciation	(4,757,988)	(2,949,940)	(98,107)	(1,700,768)
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	(9,110,000)	-	-	(1,225,000)
Deferred premium and discount	(580,033)			
Deferred amount on refunding	927	-	-	-
Compensated absences	(14,032)	(16,311)	-	(108)
Accrued interest payable	(10,984)	-	-	(10,032)
Other liabilities	(7,664)	(3,366)	-	(224)
OPEB liability	(230,266)	(390,959)	-	(6,334)
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>(305)</u>	<u>(65)</u>	<u>-</u>	<u>-</u>
Net position of governmental activities	<u>\$ 11,956,332</u>	<u>\$ 9,408,107</u>	<u>\$ 127,783</u>	<u>\$ 5,177,692</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. 12 of Ward 4		
\$ (2,083)	\$ (1,230)	\$ 637,836	\$ 26,277	\$ 4,118,110	\$ 180,619
142,621	38,390	128,926	121,364	5,421,229	-
(47,619)	(12,890)	(80,499)	(54,007)	(2,516,043)	-
-	-	-	-	-	36,010
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	(23,831)	(11,553)
-	-	-	-	-	-
-	-	-	-	(3,916)	(74)
-	-	-	-	(226,545)	(67,731)
(73)	-	-	-	(2,722)	-
<u>\$ 92,846</u>	<u>\$ 24,270</u>	<u>\$ 686,263</u>	<u>\$ 93,634</u>	<u>\$ 6,766,282</u>	<u>\$ 137,271</u>

continued



**CALCASIEU PARISH POLICE JURY
 SELECTED COMPONENT UNITS
 RECONCILIATION OF THE BALANCE SHEET
 TO THE STATEMENT OF NET POSITION
 DECEMBER 31, 2014**

	14th Judicial District	
	Criminal Court Fund	District Attorney
Fund balances - total governmental funds	\$ 4,626,683	\$ 5,257,418
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	327,850	2,029,410
Less accumulated depreciation	(252,356)	(1,702,905)
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	-	-
Deferred premium and discount	-	-
Deferred amount on refunding	-	-
Compensated absences	(31,663)	(299,959)
Accrued interest payable	-	-
Other liabilities	(3,445)	(9,588)
OPEB liability	(402,174)	(1,087,534)
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.		
	-	-
Net position of governmental activities	\$ 4,264,895	\$ 4,186,842

CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2014

	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	\$ 1,446,370	\$ 294,447	\$ 2,422,373	\$ 1,039,147	\$ 263,362
Intergovernmental revenues	204,450	24,025	268,960	56,652	24,925
Charges for services	-	-	44,355	-	-
Fines and forfeitures	-	-	-	-	-
Investment income	8,251	4,847	26,029	11,969	5,064
Sale of assets	4,926	-	256	-	-
Donations	-	-	-	-	500
Miscellaneous revenues	-	-	-	-	-
Total revenues	<u>1,663,997</u>	<u>323,319</u>	<u>2,761,973</u>	<u>1,107,768</u>	<u>293,851</u>
EXPENDITURES					
General government	-	-	-	-	-
Public safety	1,379,865	160,937	2,497,832	1,059,615	218,950
Public works	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service:					
Principal retirement	130,000	80,000	150,000	-	-
Interest and fiscal charges	40,737	51,801	23,368	-	-
Bond issuance cost	-	-	-	-	-
Total expenditures	<u>1,550,602</u>	<u>292,738</u>	<u>2,671,200</u>	<u>1,059,615</u>	<u>218,950</u>
Excess (deficiency) of revenues over (under) expenditures	<u>113,395</u>	<u>30,581</u>	<u>90,773</u>	<u>48,153</u>	<u>74,901</u>
OTHER FINANCING SOURCES (USES)					
Bond proceeds	-	-	-	-	-
Original issue premium	-	-	-	-	-
Bond issuance cost	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
SPECIAL ITEMS					
Special items - transfer of operations	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	113,395	30,581	90,773	48,153	74,901
Fund balance at beginning of year	<u>260,052</u>	<u>428,784</u>	<u>1,886,540</u>	<u>762,034</u>	<u>397,975</u>
Fund balance at end of year	<u>\$ 373,447</u>	<u>\$ 459,365</u>	<u>\$ 1,977,313</u>	<u>\$ 810,187</u>	<u>\$ 472,876</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
\$ 181,839	\$ 298,190	\$ 516,170	\$ 764,738	\$ 254,241	\$ 594,237
60,729	95,994	32,995	712,775	15,865	70,547
-	-	-	-	-	-
-	-	-	-	-	-
5,509	7,343	10,382	10,429	2,781	8,737
-	5	-	-	-	-
-	-	-	-	-	-
11,849	500	-	9,877	28,000	3,838
<u>259,926</u>	<u>402,032</u>	<u>559,547</u>	<u>1,497,819</u>	<u>300,887</u>	<u>677,359</u>
-	-	-	-	-	-
78,826	713,111	268,930	-	-	-
-	-	-	769,220	198,944	508,428
-	-	-	-	-	-
433,670	-	31,281	775,046	-	-
-	-	80,000	-	-	-
-	-	24,723	-	-	-
-	-	-	-	-	-
<u>512,496</u>	<u>713,111</u>	<u>404,934</u>	<u>1,544,266</u>	<u>198,944</u>	<u>508,428</u>
<u>(252,570)</u>	<u>(311,079)</u>	<u>154,613</u>	<u>(46,447)</u>	<u>101,943</u>	<u>168,931</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
(252,570)	(311,079)	154,613	(46,447)	101,943	168,931
<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>\$ 295,251</u>	<u>\$ 324,142</u>	<u>\$ 987,187</u>	<u>\$ 786,236</u>	<u>\$ 299,142</u>	<u>\$ 847,986</u>

continued

CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2014

	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	\$ 3,602,738	\$ 3,296,857	\$ -	\$ 1,177,669	\$ -
Intergovernmental revenues	-	23,116	-	20,547	200,000
Charges for services	147,219	44,108	-	13,070	-
Fines and forfeitures	-	-	-	-	-
Investment income	7,295	47,246	208	20,953	65
Sale of assets	-	-	-	-	-
Donations	400	-	-	-	-
Miscellaneous revenues	5,883	27,210	-	25	-
Total revenues	<u>3,763,535</u>	<u>3,438,537</u>	<u>208</u>	<u>1,232,264</u>	<u>200,065</u>
EXPENDITURES					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Culture and recreation	2,597,498	2,435,317	-	402,418	3,989
Capital outlay	82,683	312,651	-	614,636	200,000
Debt service:					
Principal retirement	1,070,000	-	-	140,000	-
Interest and fiscal charges	72,211	-	-	34,043	-
Bond issuance cost	-	-	-	-	-
Total expenditures	<u>3,822,392</u>	<u>2,747,968</u>	<u>-</u>	<u>1,191,097</u>	<u>203,989</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(58,857)</u>	<u>690,569</u>	<u>208</u>	<u>41,167</u>	<u>(3,924)</u>
OTHER FINANCING SOURCES (USES)					
Bond proceeds	8,000,000	-	-	-	-
Original issue premium	579,795	-	-	-	-
Bond issuance cost	(157,015)	-	-	-	-
Total other financing sources (uses)	<u>8,422,780</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
SPECIAL ITEMS					
Special items - transfer of operations	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	8,363,923	690,569	208	41,167	(3,924)
Fund balance at beginning 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>
Fund balance at end of year	<u>\$ 9,474,466</u>	<u>\$ 4,344,195</u>	<u>\$ 20,317</u>	<u>\$ 1,704,748</u>	<u>\$ (2,083)</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		
\$ -	\$ 164,982	\$ -	\$ -	\$ -	\$ -
33,294	9,473	-	-	237,433	525,000
-	5,309	-	-	2,688,880	440,681
-	-	-	-	-	-
1	6,542	259	269	40,135	800
-	-	-	-	10,514	194
-	-	-	-	-	-
-	-	-	-	5,315	-
<u>33,295</u>	<u>186,306</u>	<u>259</u>	<u>269</u>	<u>2,982,277</u>	<u>966,675</u>
-	-	-	-	-	903,700
-	-	-	-	3,105,501	-
-	-	-	-	-	-
33,239	136,205	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>33,239</u>	<u>136,205</u>	<u>-</u>	<u>-</u>	<u>3,105,501</u>	<u>903,700</u>
<u>56</u>	<u>50,101</u>	<u>259</u>	<u>269</u>	<u>(123,224)</u>	<u>62,975</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	(29,057)	-	-	-
56	50,101	(28,798)	269	(123,224)	62,975
(1,286)	587,735	28,798	26,008	4,241,334	117,644
<u>\$ (1,230)</u>	<u>\$ 637,836</u>	<u>\$ -</u>	<u>\$ 26,277</u>	<u>\$ 4,118,110</u>	<u>\$ 180,619</u>

continued



**CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2014**

	14th Judicial District	
	Criminal Court Fund	District Attorney
REVENUES		
Taxes:		
Ad valorem	\$ 2,236,362	\$ 2,695,415
Intergovernmental revenues	1,753,724	1,793,125
Charges for services	767,601	1,550,432
Fines and forfeitures	712,756	3,147,200
Investment income	36,430	13,154
Sale of assets	-	-
Donations	-	-
Miscellaneous revenues	65	115
Total revenues	5,506,938	9,199,441
EXPENDITURES		
General government	5,078,362	9,109,708
Public safety	-	-
Public works	-	-
Culture and recreation	-	-
Capital outlay	-	-
Debt service:		
Principal retirement	-	-
Interest and fiscal charges	-	-
Bond issuance cost	-	-
Special item - transfer of operations	-	-
Total expenditures	5,078,362	9,109,708
Excess (deficiency) of revenues over (under) expenditures	428,576	89,733
OTHER FINANCING SOURCES (USES)		
Bond proceeds	-	-
Original issue premium	-	-
Bond issuance cost	-	-
Total other financing sources (uses)	-	-
SPECIAL ITEMS		
Special items - transfer of operations	-	-
Net change in fund balances	428,576	89,733
Fund balance at beginning of year	4,198,107	5,167,685
Fund balance at end of year	\$ 4,626,683	\$ 5,257,418

**CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2014**

	Fire Protection District	
	No. 1 of Ward 1	No. 1 of Ward 2
Net change in fund balances - total governmental funds	\$ 113,395	\$ 30,581
<p>Amounts reported for governmental activities in the statement of activities are different because:</p>		
<p>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.</p>		
Capital outlay	7,654	-
Depreciation expense	(130,333)	(95,565)
<p>The net effect of various miscellaneous transactions involving capital assets such as sales, trade-ins, and donations, is to decrease net position</p>		
	-	-
<p>Because some revenues will not be collected for several months after year-end, they are not considered "available" revenues in the governmental funds.</p>		
	-	-
<p>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.</p>		
	130,000	75,021
<p>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.</p>		
Accounts payable	450	1,513
Accrued interest payable	1,880	606
Capital lease payable	-	-
Compensated absences	-	-
Other liabilities	-	-
OPEB payable	(51,269)	-
	71,777	12,156
Change in net position of governmental activities	\$ 71,777	\$ 12,156

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>
\$ 90,773	\$ 48,153	\$ 74,901	\$ (252,570)	\$ (311,079)	\$ 154,613	\$ (46,447)	\$ 101,943	\$ 168,931
65,173 (148,990)	45,187 (110,489)	- (84,037)	429,425 (19,756)	388,967 (54,015)	99,943 (82,760)	749,168 (45,761)	- (49,371)	185,710 (162,014)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
150,000	-	-	-	-	80,000	-	-	-
(581) 2,025 - (3,937) -	31,001 - - -	(1,283) 540 58,085 -	(27) - -	756 - -	1,165 1,150 -	- - -	(4,039) - -	- - -
(58,422)	-	-	-	(3,683)	-	(13,975)	(5,546)	(5,648)
<u>\$ 96,041</u>	<u>\$ 13,852</u>	<u>\$ 48,206</u>	<u>\$ 157,072</u>	<u>\$ 20,488</u>	<u>\$ 254,111</u>	<u>\$ 636,388</u>	<u>\$ 42,164</u>	<u>\$ 186,151</u>

continued

**CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2014**

	<u>Recreation District</u>			
	<u>No. 1 of Ward 3</u>	<u>No. 1 of Ward 4</u>	<u>No. 1 of Ward 8</u>	<u>No. 4 of Ward 1</u>
Net change in fund balances - total governmental funds	\$ 8,363,923	\$ 690,569	\$ 208	\$ 41,167
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	113,509	352,669	-	406,802
Depreciation expense	(578,565)	(243,933)	(9,214)	(212,456)
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.				
	(7,523,464)	-	-	140,000
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	(92)	1,990	-	-
Accrued interest payable	9,039	-	-	299
Capital lease payable	-	-	-	-
Compensated absences	655	7,141	-	179
Other liabilities	(2,704)	(1,358)	-	133
OPEB payable	(53,579)	(80,468)	-	(2,015)
Change in net position of governmental activities	<u>\$ 328,722</u>	<u>\$ 726,610</u>	<u>\$ (9,006)</u>	<u>\$ 374,109</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>	
\$ (3,924)	\$ 56	\$ 50,101	\$ (28,798)	\$ 269	\$ (123,224)	\$ 62,975
-	-	-	-	-	27,710	-
(5,647)	-	(4,006)	-	(2,428)	(323,778)	-
-	-	-	-	-	(5,839)	-
-	-	-	-	-	-	(65,265)
-	-	-	-	-	-	-
(73)	-	-	-	-	35,963	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	4,415	(2,182)
-	-	-	-	-	(1,173)	(74)
-	-	-	-	-	(37,745)	(11,807)
<u>\$ (9,644)</u>	<u>\$ 56</u>	<u>\$ 46,095</u>	<u>\$ (28,798)</u>	<u>\$ (2,159)</u>	<u>\$ (423,671)</u>	<u>\$ (16,353)</u>

continued



**CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2014**

	14th Judicial District	
	Criminal Court Fund	District Attorney
Net change in fund balances - total governmental funds	\$ 428,576	\$ 89,733
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital outlay	6,575	34,491
Depreciation expense	(23,539)	(139,995)
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.		
	-	-
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Accounts payable	-	2,068
Accrued interest payable	-	-
Capital lease payable	-	-
Compensated absences	(5,140)	(18,272)
Other liabilities	216	3,933
OPEB payable	(74,220)	(202,700)
Change in net position of governmental activities	<u>\$ 332,468</u>	<u>\$ (230,742)</u>

**CALCASIEU PARISH POLICE JURY
 FIRE PROTECTION DISTRICT NO. 1 OF WARD 1
 DISCRETELY PRESENTED COMPONENT UNIT
 COMBINING BALANCE SHEET
 DECEMBER 31, 2014**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
ASSETS			
Cash and cash equivalents	\$ 78,105	\$ -	\$ 78,105
Investments	256,144	-	256,144
Taxes receivable - net	1,276,044	-	1,276,044
Interest receivable	706	-	706
Prepaid items	84,000		84,000
Restricted assets:			
Investments	-	28,831	28,831
Taxes receivables - net	-	165,799	165,799
Interest receivable	-	57	57
Total assets	<u>\$ 1,694,999</u>	<u>\$ 194,687</u>	<u>\$ 1,889,686</u>
LIABILITIES			
Accounts payable	\$ 11,403	\$ -	\$ 11,403
Accrued liabilities	<u>28,464</u>	<u>-</u>	<u>28,464</u>
Total liabilities	<u>39,867</u>	<u>-</u>	<u>39,867</u>
DEFERRED INFLOWS OF RESOURCES			
Property taxes levied for the next fiscal year	<u>1,306,674</u>	<u>169,698</u>	<u>1,476,372</u>
FUND BALANCES			
Nonspendable	84,000	-	84,000
Restricted for debt service	-	24,989	24,989
Unassigned	<u>264,458</u>	<u>-</u>	<u>264,458</u>
Total fund balances	<u>348,458</u>	<u>24,989</u>	<u>373,447</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,694,999</u>	<u>\$ 194,687</u>	<u>\$ 1,889,686</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, 2014**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
REVENUES			
Taxes:			
Ad valorem	\$ 1,280,113	\$ 166,257	\$ 1,446,370
Intergovernmental revenues	204,450	-	204,450
Investment income	7,535	716	8,251
Sale of assets	<u>4,926</u>	<u>-</u>	<u>4,926</u>
Total revenues	<u>1,497,024</u>	<u>166,973</u>	<u>1,663,997</u>
EXPENDITURES			
Current:			
Public safety	1,379,865	-	1,379,865
Debt service:			
Principal retirement	-	130,000	130,000
Interest and fiscal charges	<u>-</u>	<u>40,737</u>	<u>40,737</u>
Total expenditures	<u>1,379,865</u>	<u>170,737</u>	<u>1,550,602</u>
Net change in fund balances	117,159	(3,764)	113,395
Fund balance at beginning of year	<u>231,299</u>	<u>28,753</u>	<u>260,052</u>
Fund balance at end of year	<u>\$ 348,458</u>	<u>\$ 24,989</u>	<u>\$ 373,447</u>

**CALCASIEU PARISH POLICE JURY
FIRE PROTECTION DISTRICT NO. 1 OF WARD 2
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2014**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
ASSETS			
Cash and cash equivalents	\$ 80,186	\$ -	\$ 80,186
Investments	293,064	-	293,064
Taxes receivable - net	151,430	-	151,430
Interest receivable	523	-	523
Due from primary government	1,636	-	1,636
Prepaid items	12,615	-	12,615
Restricted assets:			
Cash and cash equivalents	-	16,398	16,398
Investments	-	60,020	60,020
Taxes receivables - net	-	97,070	97,070
Interest receivable	-	104	104
Total assets	<u>\$ 539,454</u>	<u>\$ 173,592</u>	<u>\$ 713,046</u>
LIABILITIES			
Accounts payable	\$ 1,780	\$ -	\$ 1,780
Accrued liabilities	<u>1,582</u>	<u>-</u>	<u>1,582</u>
Total liabilities	<u>3,362</u>	<u>-</u>	<u>3,362</u>
DEFERRED INFLOWS OF RESOURCES			
Property taxes levied for the next fiscal year	<u>152,538</u>	<u>97,781</u>	<u>250,319</u>
FUND BALANCES			
Nonspendable	12,615	-	12,615
Restricted	-	75,811	75,811
Unassigned	<u>370,939</u>	<u>-</u>	<u>370,939</u>
Total fund balances	<u>383,554</u>	<u>75,811</u>	<u>459,365</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 539,454</u>	<u>\$ 173,592</u>	<u>\$ 713,046</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, 2014**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
REVENUES			
Taxes:			
Ad valorem	\$ 148,657	\$ 145,790	\$ 294,447
Intergovernmental revenues	24,025	-	24,025
Investment income	<u>4,102</u>	<u>745</u>	<u>4,847</u>
Total revenues	<u>176,784</u>	<u>146,535</u>	<u>323,319</u>
EXPENDITURES			
Current:			
Public safety	160,937	-	160,937
Debt service:			
Principal retirement	-	80,000	80,000
Interest and fiscal charges	<u>-</u>	<u>51,801</u>	<u>51,801</u>
Total expenditures	<u>160,937</u>	<u>131,801</u>	<u>292,738</u>
Net change in fund balances	15,847	14,734	30,581
Fund balance at beginning of year	<u>367,707</u>	<u>61,077</u>	<u>428,784</u>
Fund balance at end of year	<u>\$ 383,554</u>	<u>\$ 75,811</u>	<u>\$ 459,365</u>

**CALCASIEU PARISH POLICE JURY
 FIRE PROTECTION DISTRICT NO. 2 OF WARD 4
 DISCRETELY PRESENTED COMPONENT UNIT
 COMBINING BALANCE SHEET
 DECEMBER 31, 2014**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
ASSETS			
Cash and cash equivalents	\$ 412,778	\$ 17,596	\$ 430,374
Investments	1,455,991	64,406	1,520,397
Taxes receivable - net	2,313,447	235,421	2,548,868
Interest receivable	3,016	111	3,127
Prepaid items	79,944	-	79,944
Total assets	<u>\$ 4,265,176</u>	<u>\$ 317,534</u>	<u>\$ 4,582,710</u>
LIABILITIES			
Accounts payable	\$ 6,858	\$ -	\$ 6,858
Accrued liabilities	43,716	-	43,716
Total liabilities	<u>50,574</u>	<u>-</u>	<u>50,574</u>
DEFERRED INFLOWS OF RESOURCES			
Property taxes levied for the next fiscal year	<u>2,319,283</u>	<u>235,540</u>	<u>2,554,823</u>
FUND BALANCES			
Nonspendable	79,944	-	79,944
Restricted	-	81,994	81,994
Unassigned	1,815,375	-	1,815,375
Total fund balances	<u>1,895,319</u>	<u>81,994</u>	<u>1,977,313</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 4,265,176</u>	<u>\$ 317,534</u>	<u>\$ 4,582,710</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, 2014**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
REVENUES			
Taxes:			
Ad valorem	\$ 2,197,682	\$ 224,690	\$ 2,422,372
Intergovernmental revenues	268,960	-	268,960
Charges for services	44,355	-	44,355
Investment income	25,333	697	26,030
Sale of assets	<u>256</u>	<u>-</u>	<u>256</u>
Total revenues	<u>2,536,586</u>	<u>225,387</u>	<u>2,761,973</u>
EXPENDITURES			
Current:			
Public safety	2,497,832	-	2,497,832
Debt service:			
Principal retirement	-	150,000	150,000
Interest and fiscal charges	<u>-</u>	<u>23,368</u>	<u>23,368</u>
Total expenditures	<u>2,497,832</u>	<u>173,368</u>	<u>2,671,200</u>
Net change in fund balances	38,754	52,019	90,773
Fund balance at beginning of year	<u>1,856,565</u>	<u>29,975</u>	<u>1,886,540</u>
Fund balance at end of year	<u>\$ 1,895,319</u>	<u>\$ 81,994</u>	<u>\$ 1,977,313</u>

**CALCASIEU PARISH POLICE JURY
 FIRE PROTECTION DISTRICT NO. 2 OF WARD 8
 DISCRETELY PRESENTED COMPONENT UNIT
 COMBINING BALANCE SHEET
 DECEMBER 31, 2014**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
ASSETS			
Cash and cash equivalents	\$ 206,213	\$ 14,460	\$ 220,673
Investments	754,697	52,927	807,624
Taxes receivable - net	402,730	56,033	458,763
Interest receivable	1,367	109	1,476
Prepaid items	33,339	-	33,339
Total assets	<u>\$ 1,398,346</u>	<u>\$ 123,529</u>	<u>\$ 1,521,875</u>
LIABILITIES			
Accounts payable	\$ 53,402	\$ -	\$ 53,402
Accrued liabilities	5,517	-	5,517
Retainage Payable	8,151	-	8,151
Total liabilities	<u>67,070</u>	<u>-</u>	<u>67,070</u>
DEFERRED INFLOWS OF RESOURCES			
Property taxes levied for the next fiscal year	<u>410,277</u>	<u>57,341</u>	<u>467,618</u>
FUND BALANCES			
Nonspendable	33,339	-	33,339
Restricted	-	66,188	66,188
Unassigned	887,660	-	887,660
Total fund balances	<u>920,999</u>	<u>66,188</u>	<u>987,187</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,398,346</u>	<u>\$ 123,529</u>	<u>\$ 1,521,875</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, 2014**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
REVENUES			
Taxes:			
Ad valorem	\$ 403,241	\$ 112,929	\$ 516,170
Intergovernmental revenues	32,995	-	32,995
Investment income	9,394	988	10,382
Total revenues	<u>445,630</u>	<u>113,917</u>	<u>559,547</u>
EXPENDITURES			
Current:			
Public safety	300,211	-	300,211
Debt service:			
Principal retirement	-	80,000	80,000
Interest and fiscal charges	-	24,723	24,723
Total expenditures	<u>300,211</u>	<u>104,723</u>	<u>404,934</u>
Net change in fund balances	145,419	9,194	154,613
Fund balance at beginning of year	<u>775,580</u>	<u>56,994</u>	<u>832,574</u>
Fund balance at end of year	<u>\$ 920,999</u>	<u>\$ 66,188</u>	<u>\$ 987,187</u>

**CALCASIEU PARISH POLICE JURY
GRAVITY DRAINAGE DISTRICT NO. 8 OF WARD 1
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2014**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
ASSETS			
Cash and cash equivalents	\$ 175,636	\$ 52	\$ 175,688
Investments	642,737	192	642,929
Taxes receivable - net	762,312	-	762,312
Interest receivable	1,230	-	1,230
Due from construction fund	57,924	-	57,924
Due from primary government	-	24,902	24,902
Prepaid expense	8,520	-	8,520
Other receivable	6,888	-	6,888
Total assets	<u>\$ 1,655,247</u>	<u>\$ 25,146</u>	<u>\$ 1,680,393</u>
LIABILITIES			
Accounts payable	\$ 8,442	\$ 5,780	\$ 14,222
Accrued liabilities	11,116	-	11,116
Retainage payable	-	29,355	29,355
Due to maintenance fund	-	57,924	57,924
Due to primary government	-	929	929
Total liabilities	<u>19,558</u>	<u>93,988</u>	<u>113,546</u>
DEFERRED INFLOWS OF RESOURCES			
Property taxes levied for the next fiscal year	<u>780,611</u>	<u>-</u>	<u>780,611</u>
FUND BALANCES			
Nonspendable	8,520	-	8,520
Unassigned	<u>846,558</u>	<u>(68,842)</u>	<u>777,716</u>
Total fund balances	<u>855,078</u>	<u>(68,842)</u>	<u>786,236</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,655,247</u>	<u>\$ 25,146</u>	<u>\$ 1,680,393</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, 2014**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
REVENUES			
Taxes:			
Ad valorem	\$ 764,738	\$ -	\$ 764,738
Intergovernmental revenues	37,925	546,586	584,511
Investment income	10,417	11	10,428
Miscellaneous revenue	<u>9,877</u>	<u>-</u>	<u>9,877</u>
Total revenues	<u>822,957</u>	<u>546,597</u>	<u>1,369,554</u>
EXPENDITURES			
Current:			
Public works	642,234	-	642,234
Capital outlay	<u>31,611</u>	<u>742,156</u>	<u>773,767</u>
Total expenditures	<u>673,845</u>	<u>742,156</u>	<u>1,416,001</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	-	128,265	128,265
Transfers Out	<u>(128,265)</u>	<u>-</u>	<u>(128,265)</u>
Total other financing sources (uses)	<u>(128,265)</u>	<u>128,265</u>	<u>-</u>
Net change in fund balances	20,847	(67,294)	(46,447)
Fund balance at beginning of year	<u>834,231</u>	<u>(1,548)</u>	<u>832,683</u>
Fund balance at end of year	<u>\$ 855,078</u>	<u>\$ (68,842)</u>	<u>\$ 786,236</u>

CALCASIEU PARISH POLICE JURY
GRAVITY DRAINAGE DISTRICT NO. 6 OF WARDS 5 & 6
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2014

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
ASSETS			
Cash and cash equivalents	\$ 182,912	\$ 55	\$ 182,967
Investments	669,515	201	669,716
Taxes receivable - net	615,544	-	615,544
Interest receivable	1,185	5	1,190
Prepaid expense	4,553	-	4,553
Other receivable	3,293	-	3,293
Total assets	<u>\$ 1,477,002</u>	<u>\$ 261</u>	<u>\$ 1,477,263</u>
LIABILITIES			
Accounts payable	\$ 7,983	\$ -	\$ 7,983
Accrued liabilities	3,676	-	3,676
Total liabilities	<u>11,659</u>	<u>-</u>	<u>11,659</u>
DEFERRED INFLOWS OF RESOURCES			
Property taxes levied for the next fiscal year	<u>617,618</u>	<u>-</u>	<u>617,618</u>
FUND BALANCES			
Nonspendable	4,553	-	4,553
Unassigned	<u>843,172</u>	<u>261</u>	<u>843,433</u>
Total fund balances	<u>847,725</u>	<u>261</u>	<u>847,986</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,477,002</u>	<u>\$ 261</u>	<u>\$ 1,477,263</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, 2014**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
REVENUES			
Taxes:			
Ad valorem	\$ 594,237	\$ -	\$ 594,237
Intergovernmental revenues	64,047	6,500	70,547
Investment income	8,626	111	8,737
Miscellaneous revenue	<u>3,838</u>	<u>-</u>	<u>3,838</u>
Total revenues	<u>670,748</u>	<u>6,611</u>	<u>677,359</u>
EXPENDITURES			
Current:			
Public works	307,456	61	307,517
Capital outlay	<u>184,000</u>	<u>16,911</u>	<u>200,911</u>
Total expenditures	<u>491,456</u>	<u>16,972</u>	<u>508,428</u>
Net change in fund balances	179,292	(10,361)	168,931
Fund balance at beginning of year	<u>668,433</u>	<u>10,622</u>	<u>679,055</u>
Fund balance at end of year	<u>\$ 847,725</u>	<u>\$ 261</u>	<u>\$ 847,986</u>

**CALCASIEU PARISH POLICE JURY
RECREATION DISTRICT NO. 1 OF WARD 3
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2014**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
ASSETS				
Cash and cash equivalents	\$ 212,771	\$ 1,811,600	\$ 56,810	\$ 2,081,181
Investments	778,624	6,631,023	207,941	7,617,588
Taxes receivable - net	2,407,781	-	945,534	3,353,315
Interest receivable	1,749	2,373	336	4,458
Prepaid items	13,641	-	-	13,641
Total assets	<u>\$ 3,414,566</u>	<u>\$ 8,444,996</u>	<u>\$ 1,210,621</u>	<u>\$ 13,070,183</u>
LIABILITIES				
Accounts payable	\$ 35,755	\$ 115,911	\$ -	\$ 151,666
Accrued liabilities	29,050	-	-	29,050
Total liabilities	<u>64,805</u>	<u>115,911</u>	<u>-</u>	<u>180,716</u>
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for the next fiscal year	<u>2,452,125</u>	<u>-</u>	<u>962,876</u>	<u>3,415,001</u>
FUND BALANCES				
Nonspendable	13,641	-	-	13,641
Restricted	-	-	247,745	247,745
Assigned for capital improvement	-	8,329,085	-	8,329,085
Unassigned	883,995	-	-	883,995
Total fund balances	<u>897,636</u>	<u>8,329,085</u>	<u>247,745</u>	<u>9,474,466</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 3,414,566</u>	<u>\$ 8,444,996</u>	<u>\$ 1,210,621</u>	<u>\$ 13,070,183</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, 2014**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
REVENUES				
Taxes:				
Ad valorem	\$ 2,385,640	\$ -	\$ 1,217,098	\$ 3,602,738
Charges for services	147,219	-	-	147,219
Investment income	16,282	(11,012)	2,025	7,295
Donations	400	-	-	400
Miscellaneous revenues	5,883	-	-	5,883
Total revenues	<u>2,555,424</u>	<u>(11,012)</u>	<u>1,219,123</u>	<u>3,763,535</u>
EXPENDITURES				
Current:				
Recreation	2,597,498	-	-	2,597,498
Capital Outlay	-	82,683	-	82,683
Debt service:				
Principal retirement	-	-	1,070,000	1,070,000
Interest and fiscal charges	-	-	72,211	72,211
Total expenditures	<u>2,597,498</u>	<u>82,683</u>	<u>1,142,211</u>	<u>3,822,392</u>
OTHER FINANCING SOURCES (USES)				
Bond proceeds	-	8,000,000	-	8,000,000
Original issue premium	-	579,795	-	579,795
Bond issue costs	-	(157,015)	-	(157,015)
Total other financing sources (uses)	<u>-</u>	<u>8,422,780</u>	<u>-</u>	<u>8,422,780</u>
Net change in fund balances	(42,074)	8,329,085	76,912	8,363,923
Fund balance at beginning of year	<u>939,710</u>	<u>-</u>	<u>170,833</u>	<u>1,110,543</u>
Fund balance at end of year	<u>\$ 897,636</u>	<u>\$ 8,329,085</u>	<u>\$ 247,745</u>	<u>\$ 9,474,466</u>

CALCASIEU PARISH POLICE JURY
COMMUNITY CENTER AND PLAYGROUND DISTRICT 4 OF WARD 1
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2014

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Senior Center</u>	<u>Totals</u>
ASSETS				
Cash and cash equivalents	\$ 58,595	\$ 346,640	\$ 32,016	\$ 437,251
Investments	214,476	1,268,810	117,190	1,600,476
Taxes receivable - net	345,256	690,511	138,102	1,173,869
Interest receivable	398	2,211	212	2,821
Due from other funds	33,374	-	-	33,374
Prepaid items	1,511	29,573	1,728	32,812
Total assets	<u>\$ 653,610</u>	<u>\$ 2,337,745</u>	<u>\$ 289,248</u>	<u>\$ 3,280,603</u>
LIABILITIES				
Accounts payable	\$ 17,817	\$ 285,976	\$ 3,982	\$ 307,775
Accrued liabilities	3,359	-	253	3,612
Retainage payable	-	29,066	-	29,066
Due to other funds	-	33,374	-	33,374
Total liabilities	<u>21,176</u>	<u>348,416</u>	<u>4,235</u>	<u>373,827</u>
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for the next fiscal year	<u>353,538</u>	<u>707,075</u>	<u>141,415</u>	<u>1,202,028</u>
FUND BALANCES				
Nonspendable	1,511	29,573	1,728	32,812
Unassigned	<u>277,385</u>	<u>1,252,681</u>	<u>141,870</u>	<u>1,671,936</u>
Total fund balances	<u>278,896</u>	<u>1,282,254</u>	<u>143,598</u>	<u>1,704,748</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 653,610</u>	<u>\$ 2,337,745</u>	<u>\$ 289,248</u>	<u>\$ 3,280,603</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, 2014**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Senior Center Fund</u>	<u>Totals</u>
REVENUES				
Taxes:				
Ad valorem	\$ 351,015	\$ 688,116	\$ 138,538	\$ 1,177,669
Intergovernmental revenues	20,547	-	-	20,547
Charges for services	12,845	-	225	13,070
Investment income	2,511	17,128	1,314	20,953
Miscellaneous revenues	-	-	25	25
Total revenues	<u>386,918</u>	<u>705,244</u>	<u>140,102</u>	<u>1,232,264</u>
EXPENDITURES				
Current:				
Recreation	262,137	63,349	76,932	402,418
Debt service:				
Principal retirement	-	140,000	-	140,000
Interest and fiscal charges	-	34,043	-	34,043
Capital outlay	-	614,636	-	614,636
Total expenditures	<u>262,137</u>	<u>852,028</u>	<u>76,932</u>	<u>1,191,097</u>
Net change in fund balances	<u>124,781</u>	<u>(146,784)</u>	<u>63,170</u>	<u>41,167</u>
Fund balance at beginning of year	<u>154,115</u>	<u>1,429,038</u>	<u>80,428</u>	<u>1,663,581</u>
Fund balance at end of year	<u>\$ 278,896</u>	<u>\$ 1,282,254</u>	<u>\$ 143,598</u>	<u>\$ 1,704,748</u>

CALCASIEU PARISH POLICE JURY
14TH JUDICIAL DISTRICT CRIMINAL COURT FUND
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2014

	Criminal Court Fund	Adult Drug Court Fund	Civil Indigent Transcript Fund	Indigent Transcript Fund	Judicial Expense Fund	Child Support Fund	Totals
ASSETS							
Cash and cash equivalents	\$ 763,320	\$ -	\$ 95,816	\$ 43,259	\$ 9,256	\$ 1,384,565	\$ 2,296,216
Investments	2,293,795	1	-	-	-	-	2,293,796
Taxes receivable - net	2,237,499	-	-	-	-	-	2,237,499
Interest receivable	4,082	3	-	-	-	49	4,134
Other receivable	1,425	-	-	2,420	4,865	2,384	11,094
Intergovernmental receivable	72,275	21,960	183	-	-	88,029	182,447
Prepaid items	7,939	-	-	-	-	-	7,939
Total assets	<u>\$ 5,380,335</u>	<u>\$ 21,964</u>	<u>\$ 95,999</u>	<u>\$ 45,679</u>	<u>\$ 14,121</u>	<u>\$ 1,475,027</u>	<u>\$ 7,033,125</u>
LIABILITIES							
Accounts payable	\$ 47,782	\$ 4,939	\$ 1,932	\$ 829	\$ -	\$ 3,641	\$ 59,123
Accrued liabilities	70,809	1,637	-	-	-	-	72,446
Intergovernmental payable	-	15,652	-	-	-	-	15,652
Due to other funds	-	-	-	-	-	-	-
Total liabilities	<u>118,591</u>	<u>22,228</u>	<u>1,932</u>	<u>829</u>	<u>-</u>	<u>3,641</u>	<u>147,221</u>
DEFERRED INFLOWS OF RESOURCES							
Property taxes levied for the next fiscal year	<u>2,259,221</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,259,221</u>
FUND BALANCES							
Nonspendable	7,939	-	-	-	-	-	7,939
Unassigned	<u>2,994,584</u>	<u>(264)</u>	<u>94,067</u>	<u>44,850</u>	<u>14,121</u>	<u>1,471,386</u>	<u>4,618,744</u>
Total fund balances	<u>3,002,523</u>	<u>(264)</u>	<u>94,067</u>	<u>44,850</u>	<u>14,121</u>	<u>1,471,386</u>	<u>4,626,683</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 5,380,335</u>	<u>\$ 21,964</u>	<u>\$ 95,999</u>	<u>\$ 45,679</u>	<u>\$ 14,121</u>	<u>\$ 1,475,027</u>	<u>\$ 7,033,125</u>

**CALCASIEU PARISH POLICE JURY
14TH JUDICIAL DISTRICT CRIMINAL COURT FUND
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2014**

	Criminal Court Fund	Adult Drug Court Fund	Civil Indigent Transcript Fund	Indigent Transcript Fund	Judicial Expense Fund	Child Support Fund	Totals
REVENUES							
Taxes:							
Ad valorem	\$ 2,236,362	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,236,362
Intergovernmental revenues	1,486,600	164,554	-	-	-	102,570	1,753,724
Charges for services	148,006	-	-	-	-	619,595	767,601
Fines and forfeitures	505,985	42,905	16,181	37,646	110,039	-	712,756
Investment income	36,071	7	48	25	-	279	36,430
Miscellaneous revenues	-	-	-	65	-	-	65
Total revenues	<u>4,413,024</u>	<u>207,466</u>	<u>16,229</u>	<u>37,736</u>	<u>110,039</u>	<u>722,444</u>	<u>5,506,938</u>
EXPENDITURES							
Current:							
General government	<u>4,208,383</u>	<u>205,776</u>	<u>11,825</u>	<u>46,094</u>	<u>90</u>	<u>606,194</u>	<u>5,078,362</u>
OTHER FINANCING SOURCES (USES)							
Transfers In	\$ 97,916	\$ -	\$ -	-	-	-	97,916
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(97,916)</u>	<u>-</u>	<u>(97,916)</u>
Total other financing sources (uses)	<u>97,916</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(97,916)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>302,557</u>	<u>1,690</u>	<u>4,404</u>	<u>(8,358)</u>	<u>12,033</u>	<u>116,250</u>	<u>428,576</u>
Fund balance at beginning of year	<u>2,699,966</u>	<u>(1,954)</u>	<u>89,663</u>	<u>53,208</u>	<u>2,088</u>	<u>1,355,136</u>	<u>4,198,107</u>
Fund balance at end of year	<u>\$ 3,002,523</u>	<u>\$ (264)</u>	<u>\$ 94,067</u>	<u>\$ 44,850</u>	<u>\$ 14,121</u>	<u>\$ 1,471,386</u>	<u>\$ 4,626,683</u>

**CALCASIEU PARISH POLICE JURY
14TH JUDICIAL DISTRICT ATTORNEY
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2014**

	District Attorney Criminal Court Fund	Separately Audited District Attorney Financials	Totals
ASSETS			
Cash and cash equivalents	\$ 205,425	\$ 4,607,510	\$ 4,812,935
Investments	232,533	540,621	773,154
Taxes receivable - net	2,697,435	-	2,697,435
Interest receivable	347	-	347
Intergovernmental receivable	166,577	16,238	182,815
Prepaid items	7,077	-	7,077
Other assets	-	8,831	8,831
Total assets	\$ 3,309,394	\$ 5,173,200	\$ 8,482,594
LIABILITIES			
Accounts payable	\$ 212,726	\$ 152,082	\$ 364,808
Accrued liabilities	131,748	-	131,748
Unearned revenue	5,000	-	5,000
Due to other funds	-	-	-
Total liabilities	349,474	152,082	501,556
DEFERRED INFLOWS OF RESOURCES			
Property taxes levied for the next fiscal year	2,723,620	-	2,723,620
FUND BALANCES			
Nonspendable	7,077	-	7,077
Unassigned	229,223	5,021,118	5,250,341
Total fund balances	236,300	5,021,118	5,257,418
Total liabilities, deferred inflows of resources and fund balances	\$ 3,309,394	\$ 5,173,200	\$ 8,482,594

**CALCASIEU PARISH POLICE JURY
14TH JUDICIAL DISTRICT ATTORNEY
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2014**

	District Attorney Criminal Court Fund	Separately Audited District Attorney Financials	Totals
REVENUES			
Taxes:			
Ad valorem	\$ 2,695,415	\$ -	\$ 2,695,415
Intergovernmental revenues	1,793,125	-	1,793,125
Charges for services	345,281	1,205,151	1,550,432
Fines and forfeitures	813,756	2,333,444	3,147,200
Investment income	6,685	6,469	13,154
Miscellaneous revenues	<u>115</u>	<u>-</u>	<u>115</u>
Total revenues	<u>5,654,377</u>	<u>3,545,064</u>	<u>9,199,441</u>
EXPENDITURES			
Current:			
General government	<u>7,354,369</u>	<u>1,755,339</u>	<u>9,109,708</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	1,482,000	-	1,482,000
Transfers Out	<u>-</u>	<u>(1,482,000)</u>	<u>(1,482,000)</u>
Total other financing sources (uses)	<u>1,482,000</u>	<u>(1,482,000)</u>	<u>-</u>
Net change in fund balances	<u>(217,992)</u>	<u>307,725</u>	<u>89,733</u>
Fund balance at beginning of year	<u>454,292</u>	<u>4,713,393</u>	<u>5,167,685</u>
Fund balance at end of year	<u>\$ 236,300</u>	<u>\$ 5,021,118</u>	<u>\$ 5,257,418</u>

**SUPPLEMENTARY INFORMATION
 SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS TO AGENCY HEAD OR CHIEF
 EXECUTIVE OFFICER
 FOR THE YEAR ENDED DECEMBER 31, 2014**

ACT 706 of the 2014 Regular Legislative Session requires all local auditees to disclose total compensation, reimbursements and benefits provided to an agency head or chief executive officer, including but not limited to travel, housing, unvouchered expenses, per diem and registration fees. In compliance with this requirement, the following disclosure is provided:

<u>Chief Executive Officer: Bryan C. Beam</u>	
Payment Purpose	Amount
Salary	\$167,192
Benefits – insurance	\$13,875
Benefits – retirement	\$26,751
Benefits – fitness	\$600
Cell phone	\$848
Per diem	\$707
Registration fees	\$1,420
Conference travel	\$2,858

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	220
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	234
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	238
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	245
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	248
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)

	2014	2013	2012	2011	2010
Governmental activities:					
Net investment in capital assets	\$ 518,808,191	\$ 511,034,199	\$ 511,857,086	\$ 495,609,141	\$ 481,834,279
Restricted	178,007,975	163,778,365	158,655,208	155,448,190	153,364,483
Unrestricted	<u>78,053,642</u>	<u>79,513,550</u>	<u>75,568,122</u>	<u>69,608,638</u>	<u>64,170,198</u>
Total governmental activities net position	<u>\$ 774,869,808</u>	<u>\$ 754,326,114</u>	<u>\$ 746,080,416</u>	<u>\$ 720,665,969</u>	<u>\$ 699,368,960</u>
Business-type activities:					
Net investment in capital assets	\$ 8,756,434	\$ 8,890,338	\$ 8,629,383	\$ 6,629,466	\$ 6,738,430
Restricted	305,212	103,710	102,415	-	80,921
Unrestricted	<u>1,708,337</u>	<u>1,518,935</u>	<u>2,028,629</u>	<u>443,491</u>	<u>348,796</u>
Total business-type activities net position	<u>\$ 10,769,983</u>	<u>\$ 10,512,983</u>	<u>\$ 10,760,427</u>	<u>\$ 7,072,957</u>	<u>\$ 7,168,147</u>
Primary government:					
Net investment in capital assets	\$ 527,564,625	\$ 519,924,537	\$ 520,486,469	\$ 502,238,607	\$ 488,572,709
Restricted	178,313,187	163,882,075	158,757,623	155,448,190	153,445,404
Unrestricted	<u>79,761,979</u>	<u>81,032,485</u>	<u>77,596,751</u>	<u>70,052,129</u>	<u>64,518,994</u>
Total primary government net position	<u>\$ 785,639,791</u>	<u>\$ 764,839,097</u>	<u>\$ 756,840,843</u>	<u>\$ 727,738,926</u>	<u>\$ 706,537,107</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 2005 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 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) In 2014, the presentation for the Criminal Court Fund for the 14th Judicial District Court, which encompasses both the Judges' activities as well as the District Attorney's Office activities, was reclassified to report two separate discretely presented component units. As such, the prior year primary government amounts have been restated to exclude the previous Criminal Court Fund reporting.

Table 1

2009	2008	2007	2006	2005
\$ 480,672,930	\$ 468,152,122	\$ 450,755,319	\$ 439,892,688	\$ 427,011,062
151,069,174	162,851,187	154,460,095	146,441,206	123,449,082
<u>59,844,575</u>	<u>58,102,358</u>	<u>64,795,541</u>	<u>61,919,801</u>	<u>60,357,238</u>
<u>\$ 691,586,679</u>	<u>\$ 689,105,667</u>	<u>\$ 670,010,955</u>	<u>\$ 648,253,695</u>	<u>\$ 610,817,382</u>
\$ 4,141,663	\$ 6,484,879	\$ 6,498,364	\$ 5,640,104	\$ 4,941,520
131,022	191,416	236,309	221,771	177,304
<u>286,691</u>	<u>1,325,783</u>	<u>946,679</u>	<u>811,871</u>	<u>1,062,458</u>
<u>\$ 4,559,376</u>	<u>\$ 8,002,078</u>	<u>\$ 7,681,352</u>	<u>\$ 6,673,746</u>	<u>\$ 6,181,282</u>
\$ 484,814,593	\$ 474,637,001	\$ 457,253,683	\$ 445,532,792	\$ 431,952,582
151,200,196	163,042,603	154,696,404	146,662,977	123,626,386
<u>60,131,266</u>	<u>59,428,141</u>	<u>65,742,220</u>	<u>62,731,672</u>	<u>61,419,696</u>
<u>\$ 696,146,055</u>	<u>\$ 697,107,745</u>	<u>\$ 677,692,307</u>	<u>\$ 654,927,441</u>	<u>\$ 616,998,664</u>

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

	2014	2013	2012	2011
Expenses				
Governmental activities:				
General government	\$ 23,801,813	\$ 19,555,588	\$ 18,211,795	\$ 16,729,628
Public safety	15,334,942	14,498,355	17,462,141	17,305,711
Public works	39,564,313	35,563,340	37,341,985	34,442,456
Sanitation	6,993,188	6,166,860	5,964,802	6,297,991
Health and welfare	14,834,996	14,842,859	13,912,288	14,554,017
Culture and recreation	15,996,312	13,726,013	10,589,188	11,704,725
Economic development	3,883,483	16,911,643	3,083,787	3,115,429
Interest and fiscal charges	-	-	2,928	6,074
Total governmental activities	<u>120,409,047</u>	<u>121,264,658</u>	<u>106,568,914</u>	<u>104,156,031</u>
Business-type activities:				
Water (Note 2)	703,323	1,173,252	972,626	-
Sewer	<u>873,402</u>	<u>984,594</u>	<u>679,978</u>	<u>568,761</u>
Total business-type activities	<u>1,576,725</u>	<u>2,157,846</u>	<u>1,652,604</u>	<u>568,761</u>
Total primary government expenses	<u>\$ 121,985,772</u>	<u>\$ 123,422,504</u>	<u>\$ 108,221,518</u>	<u>\$ 104,724,792</u>
Program revenues				
Governmental activities:				
Charges for services:				
General government	\$ 11,462,762	\$ 9,743,468	\$ 9,130,919	\$ 8,676,374
Public safety	974,246	1,164,201	935,107	972,273
Public works	755,722	218,293	133,999	105,398
Sanitation	183	240	555	720
Health and welfare	140,126	135,432	144,895	188,609
Culture and recreation	1,478,785	511,155	364,603	391,492
Economic development	1,425,178	794,458	698,598	634,598
Operating grants and contributions	14,516,307	14,744,290	13,422,063	12,828,633
Capital grants and contributions	<u>3,970,800</u>	<u>6,404,488</u>	<u>11,466,956</u>	<u>9,101,759</u>
Total governmental activities program revenues	<u>34,724,109</u>	<u>33,716,025</u>	<u>36,297,695</u>	<u>32,899,856</u>
Business-type activities:				
Charges for services:				
Water (Note 2)	711,779	972,811	811,667	-
Sewer	292,967	303,496	314,996	298,376
Capital grants and contributions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total business-type activities program revenues	<u>1,004,746</u>	<u>1,276,307</u>	<u>1,126,663</u>	<u>298,376</u>
Total primary government program revenues	<u>\$ 35,728,855</u>	<u>\$ 34,992,332</u>	<u>\$ 37,424,358</u>	<u>\$ 33,198,232</u>
Net (expense)/revenue				
Governmental activities	\$ (85,684,938)	\$ (87,548,633)	\$ (70,271,219)	\$ (71,256,175)
Business-type activities	<u>(571,979)</u>	<u>(881,539)</u>	<u>(525,941)</u>	<u>(270,385)</u>
Total primary government net expense	<u>\$ (86,256,917)</u>	<u>\$ (88,430,172)</u>	<u>\$ (70,797,160)</u>	<u>\$ (71,526,560)</u>

Table 2

	2010	2009	2008	2007	2006	2005
\$	18,660,150	\$ 18,012,509	\$ 16,408,889	\$ 15,713,164	\$ 14,996,672	\$ 13,095,905
	19,938,132	15,445,682	14,503,368	13,803,961	12,635,497	11,999,899
	38,602,063	41,805,456	40,387,185	37,295,577	24,622,109	26,219,446
	5,619,652	5,028,492	5,117,363	4,955,223	3,705,432	3,573,107
	15,810,322	18,310,101	15,176,320	11,737,345	16,249,189	13,011,738
	11,100,546	10,641,480	10,985,500	8,814,655	7,242,240	8,763,604
	3,962,184	3,369,560	2,873,097	1,943,964	1,912,257	1,916,128
	10,023	18,822	35,613	104,732	157,591	217,655
	113,703,072	112,632,102	105,487,335	94,368,621	81,520,987	78,797,482
	-	-	689,352	666,944	526,807	526,720
	453,040	379,532	392,655	380,505	301,461	216,659
	453,040	379,532	1,082,007	1,047,449	828,268	743,379
\$	114,156,112	\$ 113,011,634	\$ 106,569,342	\$ 95,416,070	\$ 82,349,255	\$ 79,540,861
\$	10,262,018	\$ 8,901,319	\$ 8,012,234	\$ 7,449,518	\$ 6,592,713	\$ 5,865,651
	962,684	754,398	792,663	684,024	584,632	705,773
	24,897	197,900	159,959	217,811	90,725	107,804
	1,538	3,415	1,150	1,650	1,230	2,025
	123,540	275,298	250,627	232,749	226,555	251,226
	256,120	347,594	400,980	264,619	250,754	211,149
	683,782	778,181	782,778	734,128	766,051	606,936
	18,318,171	16,416,215	13,974,852	10,630,761	15,360,729	17,206,052
	8,287,375	6,593,061	7,668,186	4,175,716	5,003,675	5,424,623
	38,920,125	34,267,381	32,043,429	24,390,976	28,877,064	30,381,239
	-	-	643,273	629,456	438,536	398,857
	242,303	220,869	270,574	156,018	152,838	119,105
	-	731	10,344	178,282	3,590	14,014
	242,303	221,600	924,191	963,756	594,964	531,976
\$	39,162,428	\$ 34,488,981	\$ 32,967,620	\$ 25,354,732	\$ 29,472,028	\$ 30,913,215
\$	(74,782,947)	\$ (78,364,721)	\$ (73,443,906)	\$ (69,977,645)	\$ (52,643,923)	\$ (48,416,243)
	(210,737)	(157,932)	(157,816)	(83,693)	(233,304)	(211,403)
\$	(74,993,684)	\$ (78,522,653)	\$ (73,601,722)	\$ (70,061,338)	\$ (52,877,227)	\$ (48,627,646)

continued

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

	2014	2013	2012	2011
General revenues and other changes in net position				
Governmental activities:				
Taxes				
Property taxes	\$ 44,934,024	\$ 42,281,923	\$ 39,151,183	\$ 39,214,026
Sales taxes	42,716,206	38,649,679	39,758,081	36,535,322
Franchise taxes	963,051	957,265	968,536	901,864
Gaming revenues	11,894,569	11,424,986	11,339,252	11,040,904
Grants and contributions not restricted	3,123,894	2,384,511	2,510,015	2,538,154
Investment earnings	2,715,152	47,814	1,562,983	2,180,244
Miscellaneous	292,812	312,100	430,116	183,806
Special items and transfers	(411,076)	(263,947)	(34,500)	(41,136)
Total governmental activities	<u>106,228,632</u>	<u>95,794,331</u>	<u>95,685,666</u>	<u>92,553,184</u>
Business-type activities:				
Property taxes	366,670	339,531	294,673	130,693
Investment earnings	21,576	8,615	14,307	3,366
Miscellaneous	600	22,002	23,000	-
Transfers	440,133	263,947	34,500	41,136
Total business-type activities	<u>828,979</u>	<u>634,095</u>	<u>366,480</u>	<u>175,195</u>
Total primary government	<u>\$ 107,057,611</u>	<u>\$ 96,428,426</u>	<u>\$ 96,052,146</u>	<u>\$ 92,728,379</u>
Changes in net position				
Governmental activities	\$ 20,543,694	\$ 8,245,698	\$ 25,414,447	\$ 21,297,009
Business-type activities	<u>257,000</u>	<u>(247,444)</u>	<u>(159,461)</u>	<u>(95,190)</u>
Total primary government	<u>\$ 20,800,694</u>	<u>\$ 7,998,254</u>	<u>\$ 25,254,986</u>	<u>\$ 21,201,819</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 2005 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 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) In 2014, the presentation for the Criminal Court Fund for the 14th Judicial District Court, which encompasses both the Judges' activities as well as the District Attorney's Office activities, was reclassified to report two separate discretely presented component units. As such, the prior year primary government amounts have been restated to exclude the previous Criminal Court Fund reporting.

Table 2

	2010	2009	2008	2007	2006	2005
\$	36,123,815	\$ 33,538,318	\$ 31,422,283	\$ 29,352,385	\$ 27,173,657	\$ 25,879,403
	31,934,930	29,973,251	38,521,137	35,000,952	34,620,088	24,594,053
	845,875	776,419	652,372	534,227	446,225	413,437
	10,412,247	10,719,744	10,549,589	11,963,106	14,855,542	11,721,994
	2,464,619	2,478,447	2,679,246	2,498,488	3,082,234	2,634,352
	3,349,129	3,134,882	8,734,645	12,901,481	9,920,694	4,266,692
	110,202	378,683	144,309	312,163	450,645	526,282
	(2,675,589)	(154,014)	(164,963)	(827,897)	(467,849)	-
	<u>82,565,228</u>	<u>80,845,730</u>	<u>92,538,618</u>	<u>91,734,905</u>	<u>90,081,236</u>	<u>70,036,213</u>
	137,342	185,207	259,365	206,842	167,317	148,982
	5,087	3,389	46,823	56,110	60,453	26,330
	1,490	8,683	7,391	450	29,149	14,166
	<u>2,675,589</u>	<u>154,014</u>	<u>164,963</u>	<u>827,897</u>	<u>467,849</u>	<u>-</u>
	<u>2,819,508</u>	<u>351,293</u>	<u>478,542</u>	<u>1,091,299</u>	<u>724,768</u>	<u>189,478</u>
\$	<u>85,384,736</u>	<u>81,197,023</u>	<u>93,017,160</u>	<u>92,826,204</u>	<u>90,806,004</u>	<u>70,225,691</u>
\$	7,782,281	\$ 2,481,009	\$ 19,094,712	\$ 21,757,260	\$ 37,437,313	\$ 21,619,970
	<u>2,608,771</u>	<u>193,361</u>	<u>320,726</u>	<u>1,007,606</u>	<u>491,464</u>	<u>(21,925)</u>
\$	<u>10,391,052</u>	<u>2,674,370</u>	<u>19,415,438</u>	<u>22,764,866</u>	<u>37,928,777</u>	<u>21,598,045</u>



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

Year	Property Taxes	Sales Taxes	Franchise Taxes	Total
2014	\$ 44,934,024	\$ 42,716,206	\$ 963,051	\$ 88,613,281
2013	42,281,923	38,649,679	957,265	81,888,867
2012	39,151,183	39,758,081	968,536	79,877,800
2011	39,214,026	36,535,322	901,864	76,651,212
2010	36,123,815	31,934,930	845,875	68,904,620
2009	33,538,318	29,973,251	776,419	64,287,988
2008	31,422,283	38,521,137	652,372	70,595,792
2007	29,352,385	35,000,952	534,227	64,887,564
2006	27,173,657	34,620,088	446,225	62,239,970
2005	25,879,403	24,594,053	413,437	50,886,893

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 technically not a separate legal entity. As such, the above current and prior years' presentations were restated to reflect this change.
- (3) In 2014, the presentation for the Criminal Court Fund for the 14th Judicial District Court, which encompasses both the Judges' activities as well as the District Attorney's Office activities, was reclassified to report two separate discretely presented component units. As such, the prior year primary government amounts have been restated to exclude the previous Criminal Court Fund reporting.
- (4) In 2006, 2007, and 2008 the Parish experienced increased sales tax revenue due to disaster recovery spending from Hurricane Rita which struck Southwest Louisiana in September, 2005.

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

	2014	2013	2012	2011
General fund (Note 4):				
Reserved	\$ -	\$ -	\$ -	\$ -
Unreserved	-	-	-	-
Total general fund	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Nonspendable	\$ 25,764	\$ 59,585	\$ 131,332	\$ 64,428
Restricted	250,780	569,470	914,240	796,575
Assigned	34,754,212	32,223,821	27,652,090	33,245,462
Unassigned	<u>29,425,729</u>	<u>27,969,685</u>	<u>28,456,209</u>	<u>25,362,767</u>
Total general fund	<u>\$ 64,456,485</u>	<u>\$ 60,822,561</u>	<u>\$ 57,153,871</u>	<u>\$ 59,469,232</u>
All other governmental funds (Note 4):				
Reserved	\$ -	\$ -	\$ -	\$ -
Unreserved, reported in:				
Special revenue funds	-	-	-	-
Capital projects funds	-	-	-	-
Debt service funds	-	-	-	-
Total all other governmental funds	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Nonspendable	\$ 1,241,317	\$ 1,151,584	\$ 1,047,331	\$ 1,196,456
Restricted	182,217,007	171,839,614	163,619,729	158,933,430
Assigned	14,062,780	13,060,237	14,486,201	6,245,307
Unassigned	<u>-</u>	<u>(25,511)</u>	<u>(23,371)</u>	<u>(106,694)</u>
Total all other governmental funds	<u>\$ 197,521,104</u>	<u>\$ 186,025,924</u>	<u>\$ 179,129,890</u>	<u>\$ 166,268,499</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 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.
- (3) 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.
- (4) In 2014, the presentation for the Criminal Court Fund for the 14th Judicial District Court, which encompasses both the Judges' activities as well as the District Attorney's Office activities, was reclassified to report two separate discretely presented component units. As such, the prior year primary government amounts have been restated to exclude the previous Criminal Court Fund reporting.

Table 4

2010	2009	2008	2007	2006	2005
\$ 863,002	\$ 772,630	\$ 903,179	\$ 392,961	\$ 305,032	\$ 291,098
9,493,726	9,206,886	8,964,054	9,885,367	9,157,907	8,800,719
<u>\$ 10,356,728</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>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 8,778,161	\$ 8,316,334	\$ 25,777,052	\$ 27,876,515	\$ 1,904,050	\$ 2,541,906
99,195,241	93,105,716	94,027,614	99,543,440	101,297,065	90,181,202
99,873,186	98,277,984	85,493,479	76,459,969	90,895,652	74,344,661
(58,949)	(57,731)	(48,737)	(39,871)	(41,394)	(8,922)
<u>\$ 207,787,639</u>	<u>\$ 199,642,303</u>	<u>\$ 205,249,408</u>	<u>\$ 203,840,053</u>	<u>\$ 194,055,373</u>	<u>\$ 167,058,847</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)

	2014	2013	2012	2011
Revenues				
Taxes	\$ 88,638,726	\$ 81,919,126	\$ 80,242,397	\$ 76,354,002
Licenses and permits	3,071,053	2,636,723	2,540,323	2,425,081
Intergovernmental	21,082,122	23,546,009	26,452,530	24,294,048
Charges for services	6,689,969	5,543,709	4,748,317	4,446,556
Fines and forfeitures	344,589	390,742	413,450	393,394
Investment earnings	2,655,353	38,902	1,521,294	2,120,571
Gaming	11,896,391	11,278,145	11,507,150	10,873,006
Miscellaneous	584,129	436,965	555,373	379,563
Total revenues	<u>134,962,332</u>	<u>125,790,321</u>	<u>127,980,834</u>	<u>121,286,221</u>
Expenditures				
General government	13,126,958	12,284,941	11,918,148	11,385,777
Public safety	14,029,588	13,665,856	15,708,867	14,975,430
Public works	15,782,198	14,489,520	15,767,658	15,579,512
Sanitation	7,106,097	6,236,109	5,938,780	6,768,111
Health and welfare	14,295,611	14,132,428	13,436,053	13,982,446
Culture and recreation	13,195,724	11,877,720	10,472,565	10,208,474
Economic development	2,953,453	2,717,148	2,666,965	2,891,096
Debt service:				
Principal	-	15,957	45,557	42,282
Interest and fiscal charges	-	250	3,062	6,337
Intergovernmental	10,542,651	8,980,535	7,571,461	5,870,497
Capital outlay	29,045,318	30,703,246	34,255,480	32,153,495
Total expenditures	<u>120,077,598</u>	<u>115,103,710</u>	<u>117,784,596</u>	<u>113,863,457</u>
Excess of revenues over (under) expenditures	14,884,734	10,686,611	10,196,238	7,422,764
Other financing sources (uses)				
Transfers in	13,177,465	10,801,277	16,855,991	7,994,966
Transfers out	(13,371,385)	(11,065,224)	(16,874,898)	(8,036,102)
Special assessments / insurance / lease proceeds	451,039	40,836	24,680	179,291
Total other financing sources (uses)	<u>257,119</u>	<u>(223,111)</u>	<u>5,773</u>	<u>138,155</u>
Special Items				
Transfer of operations	29,057	-	-	-
Net change in fund balance before reserve change	15,170,910	10,463,500	10,202,011	7,560,919
Change in reserves for inventory	(41,806)	101,224	344,019	32,445
Net change in fund balance	<u>\$ 15,129,104</u>	<u>\$ 10,564,724</u>	<u>\$ 10,546,030</u>	<u>\$ 7,593,364</u>
Debt service as a percentage of noncapital expenditures	<u>0.00%</u>	<u>0.01%</u>	<u>0.05%</u>	<u>0.05%</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 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.
- (3) In 2014, the presentation for the Criminal Court Fund for the 14th Judicial District Court, which encompasses both the Judges' activities as well as the District Attorney's Office activities, was reclassified to report two separate discretely presented component units. As such, the prior year primary government amounts have been restated to exclude the previous Criminal Court Fund reporting.

Table 5

	2010	2009	2008	2007	2006	2005
\$	68,943,640	\$ 65,987,655	\$ 68,979,804	\$ 64,964,067	\$ 62,290,125	\$ 50,887,350
	2,410,240	2,590,315	2,354,151	2,169,256	2,093,826	1,713,450
	28,676,287	25,329,426	24,290,496	17,142,583	19,870,874	22,211,936
	5,432,112	4,386,411	4,155,247	3,540,971	3,287,324	2,982,149
	401,814	387,036	391,248	396,178	377,422	348,175
	3,238,742	3,027,063	8,428,148	12,388,253	9,508,052	4,075,439
	10,426,041	10,705,950	10,549,589	11,963,105	14,855,542	11,721,993
	481,198	603,433	288,436	606,075	1,033,533	512,265
	<u>120,010,074</u>	<u>113,017,289</u>	<u>119,437,119</u>	<u>113,170,488</u>	<u>113,316,698</u>	<u>94,452,757</u>
	12,371,607	12,383,739	16,444,624	10,142,349	10,803,077	9,166,117
	17,542,831	14,370,646	13,492,035	12,030,109	11,256,298	11,372,827
	15,112,844	16,019,770	15,758,867	13,820,843	12,235,529	16,135,175
	5,609,450	5,036,855	5,108,483	4,945,907	3,753,318	3,572,453
	15,459,317	17,625,432	14,553,257	11,313,136	14,788,312	12,444,721
	9,487,374	11,057,881	8,787,523	8,242,139	6,985,448	7,301,959
	3,069,636	3,263,360	2,672,659	2,200,952	1,723,438	1,540,460
	39,243	588,954	193,954	971,925	1,371,925	1,299,103
	9,376	29,615	39,274	121,912	181,368	240,099
	5,102,847	1,420,879	1,503,803	2,638,885	3,852,987	5,375,243
	27,973,819	38,069,913	39,790,184	34,582,108	20,335,176	15,242,835
	<u>111,778,344</u>	<u>119,867,044</u>	<u>118,344,663</u>	<u>101,010,265</u>	<u>87,286,876</u>	<u>83,690,992</u>
	8,231,730	(6,849,755)	1,092,456	12,160,223	26,029,822	10,761,765
	14,195,347	13,876,091	15,925,235	14,514,347	11,507,413	10,414,439
	(13,967,364)	(13,412,644)	(16,180,005)	(16,445,420)	(12,421,980)	(10,427,959)
	-	744,036	17,853	583,615	2,335,676	355,859
	<u>227,983</u>	<u>1,207,483</u>	<u>(236,917)</u>	<u>(1,347,458)</u>	<u>1,421,109</u>	<u>342,339</u>
	-	-	-	-	-	-
	8,459,713	(5,642,272)	855,539	10,812,765	27,450,931	11,104,104
	62,835	147,450	142,721	(212,696)	(83,283)	(11,900)
\$	<u>8,522,548</u>	<u>\$ (5,494,822)</u>	<u>\$ 998,260</u>	<u>\$ 10,600,069</u>	<u>\$ 27,367,648</u>	<u>\$ 11,092,204</u>
	<u>0.05%</u>	<u>0.60%</u>	<u>0.24%</u>	<u>1.28%</u>	<u>2.09%</u>	<u>2.10%</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
2014	\$ 44,934,024	\$ 42,716,206	\$ 988,496	\$ 88,638,726
2013	42,281,923	38,649,679	987,524	81,919,126
2012	39,483,259	39,758,080	1,001,058	80,242,397
2011	38,881,948	36,535,322	936,732	76,354,002
2010	36,123,814	31,934,930	884,896	68,943,640
2009	33,538,318	31,621,907	827,430	65,987,655
2008	31,422,283	36,872,481	685,040	68,979,804
2007	29,352,385	35,000,952	610,730	64,964,067
2006	27,173,658	34,620,088	496,379	62,290,125
2005	25,879,403	24,594,053	413,894	50,887,350

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 2014, the presentation for the Criminal Court Fund for the 14th Judicial District Court, which encompasses both the Judges' activities as well as the District Attorney's Office activities, was reclassified to report two separate discretely presented component units. As such, the prior year primary government amounts have been restated to exclude the previous Criminal Court Fund reporting.
- (4) In 2006, 2007, and 2008 the Parish experienced increased sales tax revenue due to disaster recovery spending from Hurricane Rita which struck Southwest Louisiana in September, 2005.

**CALCASIEU PARISH POLICE JURY
 ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
 LAST NINE 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 & 6)
2014	\$ 918,835,160	\$ 279,392,890	\$ 806,815,440	\$ 280,334,659	\$1,724,708,831	\$12,881,346,169	13.39%	3.22
2013	900,427,500	276,717,820	753,295,780	278,763,765	1,651,677,335	12,345,480,502	13.38%	3.19
2012	803,940,070	254,808,760	721,568,830	273,152,136	1,507,165,524	11,137,573,247	13.53%	3.31
2011	789,628,640	249,088,110	712,435,310	272,527,278	1,478,624,782	10,916,934,793	13.54%	3.30
2010	772,742,850	225,884,730	700,200,960	270,598,841	1,428,229,699	10,592,985,413	13.48%	3.23
2009	746,710,602	181,223,950	654,688,350	264,589,106	1,318,033,796	9,910,699,756	13.30%	3.22
2008	642,331,340	174,124,490	619,520,730	253,266,522	1,182,710,038	8,717,284,340	13.57%	3.39
2007	617,898,690	170,154,790	523,587,780	249,227,118	1,062,414,142	7,857,920,080	13.52%	3.12
2006	575,777,950	175,561,830	477,630,000	245,438,715	983,531,065	7,189,839,670	13.68%	3.13

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. 2014 property tax activity is based upon the 2013 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.
- (6) In 2014, the presentation for the Criminal Court Fund for the 14th Judicial District Court, which encompasses both the Judges' activities as well as the District Attorney's Office activities, was reclassified to report two separate discretely presented component units. As such, the prior year primary government amounts have been restated to exclude the previous Criminal Court Fund reporting.

**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	Gravity Drainage	Recreation and Community Centers
2014	53.97	190.41	9.85	128.58	66.11	65.15
2013	53.78	184.04	9.85	124.72	66.11	64.57
2012	55.25	188.09	8.15	128.23	67.19	66.84
2011	48.66	210.59	8.15	135.66	67.19	67.85
2010	51.09	215.69	8.15	134.03	67.19	69.45
2009	51.09	234.39	14.98	130.88	66.69	74.10
2008	51.82	243.89	15.83	131.00	68.45	75.53
2007	53.16	251.34	15.83	134.57	70.39	76.88
2006	54.22	272.59	15.83	141.17	70.50	74.13
2005	53.62	289.09	15.83	140.61	69.04	63.33

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. 2014 property tax activity is based upon the 2013 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 2005 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 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.
- (7) In 2014, the presentation for the Criminal Court Fund for the 14th Judicial District Court, which encompasses both the Judges' activities as well as the District Attorney's Office activities, was reclassified to report two separate discretely presented component units. As such, the prior year primary government amounts have been restated to exclude the previous Criminal Court Fund reporting.

Table 8

Airport and Harbor & Terminals	Water and Sewerage (Notes 4 & 5)	Criminal Court Activities (Note 7)	Cities	Other	Total
10.46	49.62	2.88	52.86	91.86	721.75
10.46	49.62	2.88	52.86	92.15	711.04
10.72	46.58	2.99	54.99	92.38	721.41
10.72	61.91	2.99	51.88	92.51	758.11
10.72	53.81	2.99	51.88	85.93	750.93
10.72	64.81	2.99	51.88	86.08	788.61
11.19	60.87	3.16	54.35	84.00	800.09
11.19	35.87	3.16	54.55	84.00	790.94
11.19	38.73	3.16	54.60	81.71	817.83
11.19	36.39	3.02	54.60	81.65	818.37

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

Fiscal Year	2014 (2013 Assessed Valuation)			2006 (2005 Assessed Valuation)		
	Taxable Assessed Value	Rank	Percentage of Total Parish Taxable Assessed Value	Taxable Value	Rank	Percentage of Total Parish Taxable Assessed Value
Phillips 66 Co.	\$ 94,082,810	1	5.45%	\$ -	-	0.00%
Entergy Gulf States Louisiana, Inc.	81,343,000	2	4.72%	68,839,370	1	7.00%
Citgo Petroleum Corporation	44,982,430	3	2.61%	22,391,530	4	2.28%
PNK (Lake Charles) LLC	41,645,100	4	2.41%	-	-	0.00%
PPG Industries, Inc.	39,226,930	5	2.27%	36,664,190	3	3.73%
Kinder Morgan Louisiana	33,094,440	6	1.92%	-	-	0.00%
Excel Paralubes	36,991,810	7	2.14%	-	-	0.00%
Sasol North America, Inc.	35,875,910	8	2.08%	23,741,620	5	2.41%
Cameron Interstate Pipe	22,475,550	9	1.30%	-	-	0.00%
R S Cogen LLC	20,765,460	10	1.20%	-	-	0.00%
Conoco-Phillips Co.	-	-	0.00%	40,290,570	2	4.10%
Entergy Texas, Inc.	-	-	0.00%	-	-	0.00%
Bellsouth Telecommunication	-	-	0.00%	16,058,410	6	1.63%
Harrah's Entertainment	-	-	0.00%	12,378,700	7	1.26%
Westlake Petrochemical	-	-	0.00%	12,014,530	8	1.22%
Lyondell Chemical Company	-	-	0.00%	12,969,700	9	1.32%
Louisiana Pigment Co LP	-	-	0.00%	9,989,440	10	1.02%
Total for principal taxpayers	<u>\$ 450,483,440</u>		<u>26.12%</u>	<u>\$ 255,338,060</u>		<u>25.96%</u>
Total for all taxpayers	<u>\$ 1,724,708,831</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. 2014 property tax activity is based upon the 2013 levy).

**CALCASIEU PARISH POLICE JURY
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN 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
2014	\$ 44,778,692	\$ 44,590,201	99.58%	\$ -	\$ 44,590,201	99.58%
2013	42,670,588	42,490,966	99.58%	33,717	42,524,683	99.66%
2012	40,076,152	39,904,277	99.57%	31,562	39,935,839	99.65%
2011	39,068,303	38,875,223	99.51%	73,608	38,948,831	99.69%
2010	36,704,028	36,479,157	99.39%	102,361	36,581,518	99.67%
2009	33,569,643	33,256,765	99.07%	71,742	33,328,508	99.28%
2008	31,761,081	31,351,843	98.71%	194,226	31,546,069	99.32%
2007	29,654,462	29,417,057	99.20%	210,853	29,627,910	99.91%
2006	27,329,866	27,081,553	99.09%	220,986	27,302,539	99.90%
2005	26,009,394	25,859,497	99.42%	109,905	25,969,402	99.85%

Notes:

- (1) Source: Calcasieu Parish Sheriff's Office as Tax Collector.
- (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. 2014 property tax collections are based upon the 2013 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 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.
- (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.
- (7) In 2014, the presentation for the Criminal Court Fund for the 14th Judicial District Court, which encompasses both the Judges' activities as well as the District Attorney's Office activities, was reclassified to report two separate discretely presented component units. As such, the prior year primary government amounts have been restated to exclude the previous Criminal Court Fund reporting.

**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
2014	\$ -	\$ -	\$ -	\$ 26,404	\$ 225,141	\$ 64,541
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

Net		
Total Primary Government	Percentage of Personal Income	Outstanding Debt Per Capita
\$ 316,086	0.01%	\$ 1.61
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

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) From 2005 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 debt for the Library is presented above.
- (5) 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 (Notes 3 and 4)	Percentage of Estimated Actual Taxable Value of Property	Population	Net Bonded Debt Per Capita
2014	\$ 26,404	\$ 26,404	\$ -	\$ 2,099,261,310	0.000%	196,529	\$ -
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

Notes:

- (1) From 2005 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) The 2014 assessed value (before homestead exemptions) was utilized for this schedule since the Parish's December 31, 2014 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.
- (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.



CALCASIEU PARISH POLICE JURY
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF DECEMBER 31, 2014

Jurisdiction	Debt Outstanding	Percentage Debt Applicable to the Parish	Estimated Share of Overlapping Debt
Direct:			
Calcasieu Parish Police Jury	\$ -	100%	\$ -
Total direct debt			-
Overlapping:			
Calcasieu Parish Police Jury Discrete Component Units:			
Fire Protection District No. 1 of Ward 1	585,000	100%	585,000
Fire Protection District No. 1 of Ward 2	1,365,000	100%	1,365,000
Fire Protection District No. 2 of Ward 4	165,000	100%	165,000
Fire Protection District No. 4 of Ward 4	431,974	100%	431,974
Fire Protection District No. 2 of Ward 8	265,000	100%	265,000
Recreation District No. 1 of Ward 3	9,110,000	100%	9,110,000
Community Center District No. 4 of Ward 1	1,225,000	100%	1,225,000
Total overlapping debt for component units			13,146,974
Cities and towns:			
Calcasieu Parish School Board	231,622,691	100%	231,622,691
City of Lake Charles	77,671,141	100%	77,671,141
City of Sulphur	274,790	100%	274,790
City of Westlake	339,553	100%	339,553
City of Dequincy	483,948	100%	483,948
Town of Vinton	775,602	100%	775,602
Total overlapping debt for cities and towns			311,167,725
Total overlapping debt			324,314,699
Total direct and overlapping debt			\$ 324,314,699

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.

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

	<u>2014</u>	<u>2013</u>	<u>2012</u>
Debt limit	\$ 209,926,131	\$ 200,504,349	\$ 193,044,110
Total net debt applicable to limit	<u>26,404</u>	<u>31,304</u>	<u>35,970</u>
Legal debt margin	<u>\$ 209,899,727</u>	<u>\$ 200,473,045</u>	<u>\$ 193,008,140</u>
Total net debt applicable to the limit as a percentage of debt limit	<u>0.01%</u>	<u>0.02%</u>	<u>0.02%</u>

Legal Debt Margin Calculation For Fiscal Year 2014:

Assessed value (2014 Assessed Valuation)	\$ 1,818,762,917
Add back: exempt real property	<u>280,498,393</u>
Total assessed value	<u>\$ 2,099,261,310</u>
Debt limitation - 10 percent of total assessed value	\$ 209,926,131
Debt applicable to limitation:	
Total bonded debt	316,086
Less: Revenue bonds	(64,541)
Special assessment bonds	<u>(225,141)</u>
Total debt applicable to limit	<u>26,404</u>
Legal debt margin	<u>\$ 209,899,727</u>

Notes:

- (1) The 2014 assessed value was utilized for this schedule since the Parish's December 31, 2014 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 2005 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

2011	2010	2009	2008	2007	2006	2005
\$ 178,031,766	\$ 175,115,206	\$ 169,882,854	\$ 158,262,290	\$ 143,597,656	\$ 131,164,126	\$ 121,559,010
<u>-</u>	<u>50,000</u>	<u>95,000</u>	<u>767,522</u>	<u>991,142</u>	<u>1,984,579</u>	<u>3,372,735</u>
<u>\$ 178,031,766</u>	<u>\$ 175,065,206</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>0.00%</u>	<u>0.03%</u>	<u>0.06%</u>	<u>0.48%</u>	<u>0.69%</u>	<u>1.51%</u>	<u>2.77%</u>

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

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

Year	Special	Debt Service Requirements			Coverage
	Assessment Collections	Principal	Interest	Total	
2014	\$ 28,304	\$ 25,015	\$ 7,410	\$ 32,425	0.87
2013	108,060	-	-	-	(Note 4)
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

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

Year	Gross Revenue	Operating Expenses (6)	Net Revenue	Debt Service Requirements			Coverage
			Available for Debt Service	Principal	Interest	Total	
2014	\$ 706,322	\$ 496,747	\$ 209,575	\$ 11,466	\$ 3,227	\$ 14,693	14.26
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

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 and special assessment 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. The special assessment bonds were issued in 2013 with the first principal payment due in 2014. The assessments are billed in August of each year to service the debt payments due in October of each year.
- (5) From 2005 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 additional amounts 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
2014	196,529	\$ 4,717,183,064	\$ 24,002	36	32,694	5.80%
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	21,798	35	33,116	6.30%
2010	192,768	4,109,259,789	21,317	36	32,939	6.80%
2009	186,231	4,270,218,040	22,930	36	32,975	7.00%
2008	185,697	4,094,590,752	22,050	36	32,777	4.90%
2007	184,512	3,889,720,725	21,081	36	32,247	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	31,612	4.70%

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 EIGHT YEARS AGO**

Employer	-----2014-----			-----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	5.21%	4,650	1	5.22%	Education
L'auberge du Lac Casino & Hotel	2,400	2	2.58%	2,000	3	2.24%	Gaming
Brock Services, LLC	2,000	3	2.15%	-	-	-	Specialty Industrial Service Provider
Axiall Corporation (formerly PPG Industries)	1,700	4	1.83%	1,377	6	1.55%	Chemicals
Turner Industries, LLC	1,650	5	1.78%	2,800	2	3.14%	Fabrication
Lake Charles Memorial Hospital	1,470	6	1.58%	1,157	9	1.30%	Health Care
Citgo Petroleum	1,200	7	1.29%	1,300	7	1.46%	Oil Products
Isle of Capri Casino & Hotel	1,155	8	1.24%	1,494	4	1.68%	Gaming
City of Lake Charles	1,093	9	1.18%	884	10	0.99%	Local Municipality
Christus St. Patrick Hospital	939	10	1.01%	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	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
Governmental activities:										
General government	118	121	121	125	130	127	126	124	121	120
Public safety	117	115	115	119	122	110	107	105	105	109
Public works (8)	201	185	186	187	185	180	184	179	188	205
Sanitation (4)	4	6	6	1	-	-	-	-	-	-
Health and welfare (6)	82	81	73	87	95	95	92	96	91	83
Culture and recreation (5/7)	117	111	102	103	101	97	88	83	83	75
Economic development	40	38	36	36	36	37	34	28	24	21
Business-type activities:										
Water (3)	-	-	-	-	-	-	5	4	4	4
Sewer (3)	-	-	-	-	-	-	2	2	2	2
Total full-time employees	679	657	639	658	669	646	638	621	618	619

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 2005 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.
- (6) The Parish Health Clinic was opened in 2013 therefore seven new full time employees were hired.
- (7) The Parish began operating the Burton Coliseum in 2013 therefore there were seven new full time employees hired in 2013 with another three new full time positions added in 2014.
- (8) The Parish Wastewater and Engineering Divisions have experienced increased service levels and have reported ten new full time positions accordingly.
- (9) In 2014, the presentation for the Criminal Court Fund for the 14th Judicial District Court, which encompasses both the Judges' activities as well as the District Attorney's Office activities, was reclassified to report two separate discretely presented component units. As such, the prior year primary government amounts have been restated to exclude the previous Criminal Court Fund reporting.

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

Function	2014	2013	2012	2011	2010
Governmental activities:					
Public safety					
Number of animals handled through animal shelter	10,740	11,062	11,420	11,016	10,339
Public works					
Road miles constructed / overlaid	35	49	58	93	123
Sanitation					
Refuse collected (tons/day)	118	116	117	116	127
Number of residents served	25,313	25,299	24,247	25,073	25,016
Solid Waste Centers refuse collected (yards/month) (10)	4,725	3,179	1,826	-	-
Solid Waste Centers recyclables collected (yards/month) (10)	466	393	311	-	-
Health and welfare					
Number of aerial mosquito control assignments (4)	54	52	63	80	59
Number of ground mosquito control assignments (4)	1,502	1,491	1,823	1,204	1,085
Number of workforce center clients assisted (8)	216	134	151	281	321
Number of clients assisted with energy payments (6)	3,194	3,632	3,664	5,982	4,425
Number of housing assistance clients	498	500	489	543	551
Culture and recreation					
Number of park pavilion rentals (5)	453	486	405	372	381
Total circulation for library materials (9)	1,225,612	1,124,945	1,112,770	1,126,479	1,061,485
Number of library visits by patrons (9)	762,159	753,160	736,447	761,736	705,416
Economic development					
Number of occupational licenses issued	2,455	2,494	2,411	2,488	2,547
Number of zoning variances and zoning exceptions	41 / 42	31 / 32	10 / 20	19 / 36	14 / 34
Business-type activities:					
Active water customers at year end	1,611	1,439	1,422	(Note 7)	(Note 7)
New water connections	506	340	193	(Note 7)	(Note 7)
Average daily consumption of water (gallons/day) (11)	435,832	538,130	508,126	(Note 7)	(Note 7)
Active sewer customers at year end	885	860	873	854	865
Average daily sewerage treatment	180,900	187,108	263,073	213,000	206,000

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 and 2014, grant funds were reduced therefore fewer number of households were able to be served.
- (7) From 2005 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. The increase of clients served in 2014 is due to the increase recruiting efforts of the WIA Youth providers. Additionally, the number of youth that enter the Center on their own initiative has increased.
- (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.
- (11) In 2014, a large industrial customer for the Water District closed its operations in the District and as such the average daily consumption was heavily affected.

Table 19

2009	2008	2007	2006	2005
11,811	11,803	9,970	10,982	10,013
121	79	96	81	106
125	152	157	172	Note (3)
24,840	24,767	25,215	25,215	25,029
-	-	-	-	-
-	-	-	-	-
107	73	76	179	126
1,899	1,377	1,449	1,916	1,665
535	568	622	991	724
4,680	2,947	2,470	2,729	2,351
679	661	459	456	506
429	419	281	236	271
1,008,544	857,585	884,343	892,567	910,994
632,787	681,044	624,728	681,044	626,808
2,579	2,609	2,160	2,214	2,573
16 / 46	42 / 34	30 / 61	40 / 85	29 / 42
(Note 7)	1,576	1,475	1,417	1,039
(Note 7)	340	341	245	170
(Note 7)	472,108	598,198	642,882	643,835
760	683	642	550	550
203,787	189,899	187,000	185,000	180,000

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

Function	2014	2013	2012	2011
General government				
Number of general government buildings (5)	9	9	9	10
Public safety				
Number of correctional facilities (adult and juvenile)	4	4	4	4
Public works				
Paved road miles (6)	1,188	1,170	1,168	1,167
Unpaved road miles (6)	76	71	71	72
Sanitation				
Number of collection trucks	11	11	11	11
Health and welfare				
Number of health and welfare buildings (5)	8	8	8	7
Number mosquito control airplanes/spray trucks	16	15	15	16
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	18	16	14	14
Business-type activities:				
Water				
Water mains (miles)	47	43	43	Note (3)
Maximum daily capacity (thousands of gallons)	1,150	1,150	1,150	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 2005 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 and is reflected as a health and welfare building from that point forward.
- (6) In 2014, road mileage was calculated through a new database, the Roadsoft program, which measures from intersection to intersection rather than from the edges of the intersecting lanes. The capability to restate prior year road mile information utilizing the new software program was not an option.

Table 20

2010	2009	2008	2007	2006	2005
10	10	10	9	9	6
4	4	4	4	4	4
1,164	1,157	1,147	1,136	1,125	1,117
77	81	81	85	93	96
11	11	11	11	11	11
7	6	6	6	6	6
13	14	14	14	14	14
11	11	11	12	11	13
18	18	18	19	18	19
13	14	14	14	14	14
14	13	11	10	6	3
Note (3)	Note (3)	43	43	35	35
Note (3)	Note (3)	1,150	950	950	950
300	300	300	300	300	300



CALCASIEU PARISH POLICE JURY
OMB CIRCULAR A-133
SUPPLEMENTARY COMPLIANCE REPORT
DECEMBER 31, 2014

CALCASIEU PARISH POLICE JURY
December 31, 2014

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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. Nicholas Hunter, 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, 2014, 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 29, 2015. 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 2014-001 to 2014-003. Item 2014-004 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 2014-004 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 2014-005 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 2014-005 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.

M^e Elroy, Quirk & Beach

Lake Charles, Louisiana
June 29, 2015

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

Mr. Nicholas Hunter, 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, 2014. 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).

The Calcasieu Parish Police Jury's financial statements include the operations of two discretely presented component units disclosed in Schedule 5 which received \$2,204,081 in federal awards, which is not included in the Police Jury's Schedule of Expenditures of Federal Awards, during the year ended December 31, 2014. Our audit, described below, did not include the operations of these component units because these entities engaged separate audits of their financial statements in accordance with OMB Circular A-133, where applicable.

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.

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, 2014.

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 2014-006. 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 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, 2014, 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 29, 2015, 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.

Mc Elroy, Quirk & Burch

Lake Charles, Louisiana
June 29, 2015

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 DECEMBER 31, 2014

Federal Grantor/ Pass-Through Grantor/ Program File	Federal CFDA Number	Disbursements In the Twelve Months Ended (Note B)
<u>U.S. Department of Agriculture</u>		
Family Day Care Home Program (LA Dept. of Education)	10.558	\$ 285,759
Summer Food Services Program (LA Dept. of Education)	10.559	65,990
National School Lunch Program and Commodities	10.555	45,960
Water and Waste Disposal Systems for Rural Communities Loan Program (Waterworks District No. 5 of Wards 3 & 8)	10.770	90,945
<u>U.S. Department of Housing and Urban Development</u>		
Housing Counseling Program (LA Housing Corp.)	14.169	51,706
Homebuyer Education Counseling Services (LA Housing Corp.)	14.169	6,830
Shelter-Plus Care Rental Assistance Program	14.238	45,818
Shelter-Plus Care Permanent Supportive Housing Program - DRU	14.235	82,866
CDBG Ike - Gustav CBG1 901 Lakeshore Hard. (LA Office of Community Development)	14.228	6,188
CDBG Ike - Gustav CBG1 901 Lakeshore Hard. (LA Office of Community Development)	14.228	41,000
CDBG Ike - Gustav CBG5 Westlake Sewer Lift (Note C) (LA Office of Community Development)	14.228	6,178
CDBG Ike - Gustav CBG7 Vinton Pub. Fac. Hard. (Note C) (LA Office of Community Development)	14.228	235,923
CDBG Ike - Gustav Vinton Water Plnt. Hard. (Note C) (LA Office of Community Development)	14.228	1,641
CDBG Ike - Gustav CBG9 Sulphur PW Fac. Hard. (Note C) (LA Office of Community Development)	14.228	213,348
CDBG Ike - Gustav CBG10 Burton Coliseum Repair (LA Office of Community Development)	14.228	45,085
CDBG Ike - Gustav CBG10 Burton Coliseum Repair (LA Office of Community Development)	14.228	1,519,734
CDBG Ike - Gustav CBG12 Generator - Public Fac. (LA Office of Community Development)	14.228	23,348
CDBG Ike - Gustav CBG13 Lake Charles Civic Center (Note C) (LA Office of Community Development)	14.228	2,073,820

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 DECEMBER 31, 2014

Federal Grantor/ Pass-Through Grantor/ Program File	Federal CFDA Number	Disbursements In the Twelve Months Ended (Note B)
CDBG Ike - Gustav CBG15 Flood Alert System (LA Office of Community Development)	14.228	1,980
CDBG Ike - Gustav CBG17 West Cal Hospital (Note C) (LA Office of Community Development)	14.228	3,608
CDBG Ike - Gustav CBG18 Generators - Public Fac. (LA Office of Community Development)	14.228	30,843
CDBG Ike - Gustav CBG19 Generators - Public Fac. (Note C) (LA Office of Community Development)	14.228	1,391,302
CDBG Ike - Gustav CBG20 Continuum of Care (LA Office of Community Development)	14.228	118,287
CDBG Ike - Gustav CBG21 Sulphur Elevate Lighting Bridge (Note C) (LA Office of Community Development)	14.228	4,418
CDBG Ike - Gustav Adv and Mis. Reimbursables (LA Office of Community Development)	14.228	208
Section 8 Rental Voucher Program	14.871	3,414,362
<u>U.S. Department of Labor</u>		
Workforce Incentive Act:		
Adult	17.258	571,972
Dislocated Workers	17.260	304,171
Youth	17.259	387,641
NEG	17.277	22,826
Incentive	17.267	27,024
Disability Employment Initiative (LA Dept. of Labor)	17.207	71,687
<u>National Endowment for the Humanities</u>		
National Endowment for the Humanities	45.164	2,262
<u>U.S. Department of Health and Human Services</u>		
Community Services Block Grant (CSBG) - 10/1/13 - 9/30/14 (LA Dept. of Labor)	93.569	483,628
Community Services Block Grant (CSBG) - 10/1/14 - 9/30/15 (LA Dept. of Labor)	93.569	104,231

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 DECEMBER 31, 2014

Federal Grantor/ Pass-Through Grantor/ Program File	Federal CFDA Number	Disbursements In the Twelve Months Ended (Note B)
Low Income Home Energy Assistance Payment Program (LA Housing Finance Agency)	93.568	1,404,496
Drug Court Grant - SCDC (Note C) (LA Supreme Court)	93.558	126,644
Title IV-E - Federal Foster Care Program - 7/1/13 - 6/30/14 (LA Dept. of Public Safety)	93.658	104,080
Title IV-E - Federal Foster Care Program - 7/1/14 - 6/30/15 (LA Dept. of Public Safety)	93.658	99,654
<u>U.S. Department of Justice</u>		
Juvenile Justice (LA Commission on Law Enforcement)		
Child Abuse Counseling - 2012-VA-031746	16.575	9,844
Child Abuse Counseling - C11-6-004	16.575	19,937
FINS - Child Advocacy - 2013-VA-031753	16.575	9,304
FINS - Child Advocacy - C11-6-005	16.575	25,145
Juvenile Assessment Center - 2011-JB-01 1096	16.523	5,121
Juvenile Assessment Center - 1012-JB-01 1507	16.523	7,167
Naional PREA Resource Center NCCD (LA Bureau of Justice Assistance)	16.735	15,108
<u>U.S. Department of Homeland Security</u>		
State Homeland Security Grant Program FY 2012 2012-SS-00075-S01 - NCIC Computer - Iowa Police Department (Note C) (LA Office of Homeland Security & Emergency Preparedness)	97.067	1,716
State Homeland Security Grant Program FY 2013 2013-SS-00122-S01 - OHSEP Regional Communications Planner (6) (LA Office of Homeland Security & Emergency Preparedness)	97.067	15,000

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 DECEMBER 31, 2014

Federal Grantor/ Pass-Through Grantor/ Program File	Federal CFDA Number	Disbursements In the Twelve Months Ended (Note B)
State Homeland Security Grant Program FY 2013 2013-SS-00122-S01 - Iowa Police Dept CAD Upgrade (1) (Note C) (LA Office of Homeland Security & Emergency Preparedness)	97.067	29,000
State Homeland Security Grant Program FY 2013 2013-SS-00122-S01 - Lake Charles Police Dept Tactical Team Drones (3) (Note C) (LA Office of Homeland Security & Emergency Preparedness)	97.067	4,968
State Homeland Security Grant Program FY 2013 2013-SS-00122-S01 - CPSO Criminal Intel Training (4) (Note C) (LA Office of Homeland Security & Emergency Preparedness)	97.067	329
State Homeland Security Grant Program FY 2013 2013-SS-00122-S01 - Town of Vinton Traffic Control Signage (5) (Note C) (LA Office of Homeland Security & Emergency Preparedness)	97.067	12,250
State Homeland Security Grant Program FY 2010 CCP 2011-SS-00124-S01 (LA Office of Homeland Security & Emergency Preparedness)	97.067	3,898
State Homeland Security Grant Program FY 2011 2011-SS-00124-S01 - Equipment Hauling Trailer (LA Office of Homeland Security & Emergency Preparedness)	97.067	13,485
State Homeland Security Grant Program FY 2011 2011-SS-00124-S01 - Interoperable Communications Log #8 (LA Office of Homeland Security & Emergency Preparedness)	97.067	7,950
State Homeland Security Grant Program FY 2012 2011-SS-00075-S01 - Interoperable Communications - City of Sulphur (Note C) (LA Office of Homeland Security & Emergency Preparedness)	97.067	25,000

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 DECEMBER 31, 2014

Federal Grantor/ Pass-Through Grantor/ Program File	Federal CFDA Number	Disbursements In the Twelve Months Ended (Note B)
State Homeland Security Grant Program FY 2012 2012-SS-00075-S01 - Interoperable Communications - City of Sulphur (Note C) (LA Office of Homeland Security & Emergency Preparedness)	97.067	8,046
State Homeland Security Grant Program FY 2012 2012-SS-00075-S01 - Cellular Telephone Forensics - City of Lake Charles (2) (Note C) (LA Office of Homeland Security & Emergency Preparedness)	97.067	2,370
Emergency Management Performance Grant FY 2013 EMW-2014-EP-00035-S01 (LA Office of Homeland Security & Emergency Preparedness)	97.042	37,862
Emergency Management Performance Grant FY 2013 EMW-2013-EP-00062-S01 (LA Office of Homeland Security & Emergency Preparedness)	97.042	11,793
Hazard Mitigation Grant Program 1603-019-0001 (LA Office of Homeland Security & Emergency Preparedness)	97.039	428
Hazard Mitigation Grant Program 1603-019-0002 (Note C) (LA Office of Homeland Security & Emergency Preparedness)	97.039	126
Hazard Mitigation Grant Program 1603-019-0003 (LA Office of Homeland Security & Emergency Preparedness)	97.039	3,121
Hazard Mitigation Grant Program 1603-019-0004 (LA Office of Homeland Security & Emergency Preparedness)	97.039	7,574
Hazard Mitigation Grant Program 1603-019-0006 (LA Office of Homeland Security & Emergency Preparedness)	97.039	7,444
Hazard Mitigation Grant Program 1603-019-0009 (Note C) (LA Office of Homeland Security & Emergency Preparedness)	97.039	723

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 DECEMBER 31, 2014

Federal Grantor/ Pass-Through Grantor/ Program File	Federal CFDA Number	Disbursements In the Twelve Months Ended (Note B)
Hazard Mitigation Grant Program 1603-019-0010 (Note C) (LA Office of Homeland Security & Emergency Preparedness)	97.039	5,067
Hazard Mitigation Grant Program 1603-019-0011 (Note C) (LA Office of Homeland Security & Emergency Preparedness)	97.039	1,238
Hazard Mitigation Grant Program 1603-019-0014 (Note C) (LA Office of Homeland Security & Emergency Preparedness)	97.039	62
Hazard Mitigation Grant Program 1603-019-0016 (Note C) (LA Office of Homeland Security & Emergency Preparedness)	97.039	651
Hazard Mitigation Grant Program 1603-019-0017 (LA Office of Homeland Security & Emergency Preparedness)	97.039	18,521
Hazard Mitigation Grant Program 1603-019-0022 (Note C) (LA Office of Homeland Security & Emergency Preparedness)	97.039	652
Hazard Mitigation Grant Program 1607-019-0002 (LA Office of Homeland Security & Emergency Preparedness)	97.039	1,314
Hazard Mitigation Grant Program 1786-019-0001 (LA Office of Homeland Security & Emergency Preparedness)	97.039	152,117
Hazard Mitigation Grant Program 1786-019-0001 (LA Office of Homeland Security & Emergency Preparedness)	97.039	78,998
Hazard Mitigation Grant Program 1786-019-0002 (LA Office of Homeland Security & Emergency Preparedness)	97.039	3,047

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 DECEMBER 31, 2014

Federal Grantor/ Pass-Through Grantor/ Program File	Federal CFDA Number	Disbursements In the Twelve Months Ended (Note B)
Hazard Mitigation Grant Program 1786-019-0004 (Note C) (LA Office of Homeland Security & Emergency Preparedness)	97.039	1,682
Hazard Mitigation Grant Program 1786-019-0010 (LA Office of Homeland Security & Emergency Preparedness)	97.039	3,531
Disaster Housing Assistance Program - Katrina/Rita	97.109	170
Severe Repetitive Loss Program - SRL 2009 (LA Office of Homeland Security & Emergency Preparedness)	97.110	2,567
Severe Repetitive Loss Program - SRL 2009 - 011 ACQ (LA Office of Homeland Security & Emergency Preparedness)	97.110	9,100
Severe Repetitive Loss Program - SRL 2009 - 012 ELEV (LA Office of Homeland Security & Emergency Preparedness)	97.110	26,497
Severe Repetitive Loss Program - SRL 2010 - 006 ACQ (LA Office of Homeland Security & Emergency Preparedness)	97.110	2,228
Severe Repetitive Loss Program - SRL PJ 06-LA-2011-001 ELEV (LA Office of Homeland Security & Emergency Preparedness)	97.110	1,181
Severe Repetitive Loss Program - SRL PJ 06-LA-2011-004 ELEV (LA Office of Homeland Security & Emergency Preparedness)	97.110	5,224
Severe Repetitive Loss Program - SRL PJ 06-LA-2011-005 ACQ (LA Office of Homeland Security & Emergency Preparedness)	97.110	1,939
Severe Repetitive Loss Program - SRL 2012 - 003 Elevation (LA Office of Homeland Security & Emergency Preparedness)	97.110	6,804

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 DECEMBER 31, 2014

Federal Grantor/ Pass-Through Grantor/ Program File	Federal CFDA Number	Disbursements In the Twelve Months Ended (Note B)
<u>U.S. Bureau of Land Management, Department of Interior</u>		
Payment in Lieu of Taxes Program (LA Department of Commerce, Community and Economic Development)	15.226	369
CIAP - Admin Expense (LA Office of Coastal Protection and Restoration)	15.668	12,385
CIAP - Rabbit Island (LA Office of Coastal Protection and Restoration)	15.668	49,478
CIAP - South GIWW (LA Office of Coastal Protection and Restoration)	15.668	18,976
<u>U.S. Department of Transportation</u>		
Job Access Reverse Commute (JARC) (LA Dept. of Transportation)	20.507	112,348
Rural Transportation (LA Dept. of Transportation)	20.509	144,777
Highway Planning & Construction (LA Dept. of Transportation)	20.205	103,281
<u>U.S. Department of Commerce</u>		
Coastal Zone Management (LA Department of Natural Resources)	11.419	18,457
<u>U.S. Environmental Protection Agency</u>		
Sewer Inspection Grant DEQ (LA Department of Environmental Quality)	66.460	76,559
Primary Government Totals		<u>\$ 14,661,392</u>

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 DECEMBER 31, 2014

Federal Grantor/ Pass-Through Grantor/ Program File	Federal CFDA Number	Disbursements In the Twelve Months Ended (Note B)
The following are amounts of federal funds received by component units of the Calcasieu Parish Police Jury:		
<u>U.S. Department of Agriculture</u>		
Waterworks District No. 14 of Ward 5		
Water and Waste Disposal Systems for Rural Communities Loan Program	10.760	3,077,292
<u>U.S. Department of Justice</u>		
Fourteenth Judicial District Attorney		
Severe Child Abuse (LA Commission on Law Enforcement)	16.575	100,322
Domestic Violence Program 1012 2/1/13 - 1/31/14 (Note C) (LA Commission on Law Enforcement)	16.575	2,184
Domestic Violence Program 1521 2/1/13 - 1/31/14 (Note C) (LA Commission on Law Enforcement)	16.575	35,178
Crime Victims' Counseling Grant 1647 1/1/14 - 2/28/15 (Note C) (LA Commission on Law Enforcement)	16.575	35,208
Domestic Violence Prosecution (LA Commission on Law Enforcement)	16.588	78,321
<u>U.S. Department of Transportation</u>		
Fourteenth Judicial District Attorney		
DWI Prosecution Grant (LA Hwy Safety Commission)	20.600	111,291
<u>U.S. Environmental Protection Agency</u>		
Waterworks District No. 12 of Ward 3		
Drinking Water Revolving Loan Fund (LA Dept. of Health & Hospitals)	66.468	635,202

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 DECEMBER 31, 2014

Federal Grantor/ Pass-Through Grantor/ Program File	Federal CFDA Number	Disbursements In the Twelve Months Ended (Note B)
<u>U.S. Department of Health and Human Services</u>		
Fourteenth Judicial District Court		
Adult Drug Court Program - 7/1/13 - 6/30/14 (LA Dept. of Social Services)	93.558	42,934
Adult Drug Court Program - 7/1/14 - 6/30/15 (LA Dept. of Social Services)	93.558	38,424
<u>U.S. Department of Homeland Security</u>		
Hazard Mitigation Grant Program 1786-019-0001 (LA Office of Homeland Security & Emergency Preparedness)		
Fire Protection District No. 2 of Ward 4	97.039	<u>278</u>
Total Component Unit Assistance		<u>\$ 4,156,634</u>

CALCASIEU PARISH POLICE JURY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2014

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 \$3,930,238 to the City of Westlake; Town of Vinton; City of Sulphur; City of Lake Charles; and West Calcasieu-Cameron Hospital.
2. The Police Jury's Drug Court Grant had subrecipient payments in the amount of \$126,644 to the Education and Treatment Council, Inc.
3. The Police Jury's State Homeland Security Grant Program had subrecipient payments in the amount of \$83,678 for 2014 to the Town of Iowa Police Department; City of Lake Charles Police Department; Calcasieu Parish Sherriff Office; Town of Vinton; City of Sulphur and the City of Lake Charles.
4. The Police Jury's following Hazard Mitigation Grant Programs had subrecipient payments in the amount of \$11,200 for 2014 to entities noted.

(Continuation of Schedule of Expenditures of Federal Awards)

- a. Project # 1603-019-0002 Gravity Drainage District No. 4 of Ward 3
 - b. Project # 1603-019-0009 West Calcasieu-Cameron Hospital
 - c. Project # 1603-019-0010 Gravity Drainage District No. 4 of Ward 3
 - d. Project # 1603-019-0011 City of Lake Charles Fire Department
 - e. Project # 1603-019-0014 Calcasieu Parish Sheriff Office
 - f. Project # 1603-019-0016 Calcasieu Parish Sheriff Office
 - g. Project # 1603-022-0022 Calcasieu Parish Sheriff Office
 - h. Project # 1786-019-0001 City of Sulphur Fire Department; City of Westlake Fire Department; Calcasieu Parish Sheriff Office; Fire Protection District No. 2 of Ward 4
 - i. Project # 1786-019-0004 City of Westlake
5. The Police Jury's Domestic Violence Program grant had subrecipient payments to The Fourteenth District Court Child Support Fund in the amount of \$37,362 in 2014.
 6. The Police Jury's Crime Victims' Counseling Grant program had subrecipient payments to The Fourteenth District Court Child Support Fund in the amount of \$35,208 in 2014.

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 SUMMARY OF AUDITOR RESULTS
 FOR THE YEAR ENDED DECEMBER 31, 2014

1. Type of Auditors' Report on Financial Statements

Unmodified opinion

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

Schedule 2b, items 2014-001 to 2014-004 list deficiencies noted. Items 2014-001 through 2014-003 were considered to be material weaknesses. Reference to the separately issued audit reports of the component units listed in item 2014-004 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 2014-005 lists component units with noncompliance material to the financial statements. Reference to the separately issued audit reports of the component units listed in item 2014-005 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

CDBG Ike - Gustav CBG1 901 Lakeshore Hard.	14.228
CDBG Ike - Gustav CBG5 Westlake Sewer Lift	14.228
CDBG Ike - Gustav CBG7 Vinton Pub. Fac. Hard.	14.228
CDBG Ike - Gustav Vinton Water Plnt. Hard.	14.228
CDBG Ike - Gustav CBG9 Sulphur PW Fac. Hard.	14.228
CDBG Ike - Gustav CBG10 Burton Coliseum Repair	14.228
CDBG Ike - Gustav CBG12 Generator - Public Fac.	14.228
CDBG Ike - Gustav CBG13 Lake Charles Civic Center	14.228
CDBG Ike - Gustav CBG15 Flood Alert System	14.228
CDBG Ike - Gustav CBG17 West Cal Hospital	14.228
CDBG Ike - Gustav CBG18 Generators - Public Fac.	14.228
CDBG Ike - Gustav CBG19 Generators - Public Fac.	14.228

(Continuation of Summary of Auditor Results)

CDBG Ike - Gustav CBG20 Continuum of Care	14.228
CDBG Ike - Gustav CBG21 Sulphur Elevate Lighting Bridge	14.228
CDBG Ike - Gustav Adv and Mis. Reimbursables	14.228
Section 8 Rental Voucher Program	14.871

Department of Labor

Workforce Incentive Act - Adult	17.258
Workforce Incentive Act - Dislocated Workers	17.260
Workforce Incentive Act - Youth	17.259
Workforce Incentive Act - NEG	17.277
Workforce Incentive Act - Incentive	17.267
Workforce Incentive Act - Disability Employment Initiative	17.207

Department of Health and Human Services

CSBG - 10/1/13 - 9/30/14	93.569
CSBG - 10/1/13 - 9/30/14	93.569
Low Income Home Energy Assistance Program	93.568

Department of Agriculture

Water and Waste Disposal Systems for Rural Communities Loan Program	10.760
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Environmental Protection Agency

Drinking Water Revolving Loan Fund	66.468
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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 \$452,000 or more.

8. Compliance Findings and Questioned Costs for Federal Awards

Schedule 2c, item 2014-006 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, 2014

I. INTERNAL CONTROL - FINANCIAL STATEMENT AUDIT

COMPONENT UNITS

Component Units Audited by Principal Auditors

2014-001 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).

2014-002 Civil Indigent Transcript Fund

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

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

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

(Continuation of Internal Control-Financial Statement)

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

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

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

2014-003 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).

2014-004 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	6-29-15
Community Center District 3 of 7	Langley, Williams & Company, LLC	5-26-15

(Continuation of Internal Control-Financial Statement)

District Attorney of the 14 th Judicial District	Langley, Williams & Company, LLC	6-10-15
Gravity Drainage 2 of 7	Langley, Williams & Company, LLC	5-22-15
Gravity Drainage 4 of 3	Langley, Williams & Company, LLC	6-7-15
Gravity Drainage 5 of 4	Gates & Company, LLC	6-1-15
Gravity Drainage 7 of 8	Gragson, Casiday & Guillory, LLP	5-28-15
Fire Protection 1 of 7	Langley, Williams & Company, LLC	5-26-15
Waterworks 8 of 3 & 8	Steven M. DeRouen, CPA	10-7-14
Waterworks 11 of 4 & 7	Steven M. DeRouen, CPA	9-22-14
Waterworks 2 of 4	Steven M. DeRouen, CPA	2-1-15
Waterworks 4 of 4	Steven M. DeRouen, CPA	9-8-14
Waterworks 7 of 6 & 4	Steven M. DeRouen, CPA	1-6-15
Waterworks 9 of 4	Steven M. DeRouen, CPA	4-13-15

II. COMPLIANCE WITH LAWS AND REGULATIONS - FINANCIAL STATEMENT AUDIT

COMPONENT UNITS

2014-005 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>
Community Center District 3 of 7	Langley, Williams & Company, LLC	5-26-15
Gravity Drainage 4 of 3	Langley, Williams & Company, LLC	6-7-15
Fire Protection 1 of 7	Langley, Williams & Company, LLC	5-26-15
Waterworks 2 of 4	Steven M. DeRouen, CPA	2-26-15

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, 2014

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

None.

II. COMPLIANCE - FEDERAL AWARDS (A-133)

COMPONENT UNITS

Component Units Audited by Principal Auditors

2014-006 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, 2015.

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 29, 2015. Therefore, the District could not submit their audited financial statements to the District's Board of Directors by May 31, 2015. 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, 2014

SECTION I - INTERNAL CONTROL - FINANCIAL STATEMENT AUDIT

<u>No.</u>	<u>Finding</u>	<u>Status</u>
<u>PRIMARY GOVERNMENT</u>		
2013-1	<u>The Fourteenth District Court Indigent Transcript Fund - Lack of Segregation of Duties</u>	Due to the entity's size and number of employees in the administrative office, there continues to be a lack of segregation of duties.
2013-2	<u>Civil Indigent Transcript Fund - Lack of Segregation of Duties</u>	Due to the entity's size and number of employees in the administrative office, there continues to be a lack of segregation of duties.
2013-3	<u>The Fourteenth District Court Judicial Expense Fund - Lack of Segregation of Duties</u>	Due to the entity's size and number of employees in the administrative office, there continues to be a lack of segregation of duties.
2013-4	<u>Component Units with Separately Issued Audit Reports</u>	See separately issued reports of these component units for the status of the 2013 findings.

<u>Component Unit</u>	<u>Current Auditor</u>
14 th Judicial District	
Court Child Support Enforcement Fund	McElroy, Quirk & Burch, CPAs
Community Center	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	Gates & Company, LLC
Gravity Drainage 7 of 8	Gragson, Casiday & Guillory, LLP
Fire Protection 1 of 7	Langley, Williams & Company, LLC

(Continuation of Prior Year's Findings)

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>	
2013-5	<u>Component Units with Separately Issued Audit Reports</u>	See separately issued reports of these component units for the status of the 2013 findings.

<u>Component Unit</u>	<u>Current Auditor</u>
Gravity Drainage 4 of 3	Langley, Williams & Company, LLC
Waterworks 2 of 4	Steven M. DeRouen, CPA
Calcasieu Parish Public Trust Authority	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>	
2013-6	<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, 2015. Therefore, this is an ongoing compliance finding.

CALCASIEU PARISH POLICE JURY
 MANAGEMENT'S CORRECTIVE ACTION PLAN FOR CURRENT YEAR FINDINGS (UNAUDITED)
 DECEMBER 31, 2014

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

<u>No.</u>	<u>Finding</u>	<u>Corrective Action</u>
2014-001	<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.
2014-002	<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.
2014-003	<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.
2014-004 & 2014-005	<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

2014-006 Waterworks District No.
14 of Ward 5 - Bond
Reporting Requirements -
Submission of Audited
Financial Statements

Because of cost saving factors, the District has its annual financial information audited with that of the Calcasieu Parish Police Jury. The District recognizes that the Parish is not able to issue its financial statements by May 31st of each year due to time constraints involving the reporting of all of the other Parish special service districts. However, the District believes that the budgetary constraints with contracting for a separate audit from the Parish far outweigh the immaterial finding that the District's financial statements were not approved by the Board of Directors thirty days prior to the District's submission of the financial statements to USDA which was within the specified bond reporting time frame. The District will continue to communicate with USDA regarding this issue and will continue to comply with all other bond reporting requirements. In order to resolve this finding for 2015, the District plans on providing a draft of the December 31, 2015 audited financial statements to the Board of Directors by May 31, 2016, with the final report given to the Board by June 30, 2016.

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF COMPONENT UNITS
 DECEMBER 31, 2014

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
- Fourteenth Judicial District Attorney
- * Fourteenth Judicial District Criminal Court Fund
(Includes activity for The Fourteenth District Court Child Support Fund, which separately audited financial statements have been issued)
- * 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

(Continuation of Schedule of Component Units)

- Community Center and Playground District No. 2 of Ward 4
(Sulphur Parks and Recreation)
- * 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 following component unit had a separate audit conducted in accordance with Office of Management and Budget Circular A-133 by "outside auditors" and, as such, references to the respective information (federal funds, findings, etc.) are not presented in these reports:

Airport Authority for Airport District No.1 of Calcasieu Parish

The following component unit had federal funds during 2014. The funds received were below the threshold required for an audit conducted in accordance with Office of Management and Budget Circular A-133. However, their financial statements were audited separate from the Police Jury's and, therefore, any information respective to their federal awards (federal funds, findings, etc.) are not required to be presented in these reports:

The Fourteenth District Court Child Support Fund

CALCASIEU PARISH POLICE JURY
SCHEDULE OF INSURANCE IN EFFECT
DECEMBER 31, 2014

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. PEM000002301	1/31/14- 1/31/15	<u>Automobile:</u> \$3,000,000 Each Accident <u>General Liability:</u> <u>Law Enforcement Activities and Burton Coliseum Only:</u> \$3,000,000 Each Occurrence \$3,000,000 Aggregate <u>Wellness Facility & Ravenswood and Courtyard Subdivision:</u> \$1,000,000 Each Occurrence \$2,000,000 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> \$1,000,000 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

(Continuation of Schedule of Insurance in Effect)

		<u>Inside the Premises - Theft of Money and Securities - \$50,000</u>
		<u>Outside The Premises - \$50,000</u>
		<u>Funds Transfer Fraud - \$50,000</u>
		<u>Faithful Performance of Duty for Government - \$1,000,000</u>
Westchester Fire AACN05623376005	1/31/14- 1/31/15	<u>Aviation:</u> \$5,000,000 Single Limits \$ 3,000 medical payments \$ 36,000 each occurrence
AMWINS/AWAC 030812481A	1/31/14- 1/31/15	<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 BM9264342-04	1/31/14- 1/31/15	<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	1/31/14- 1/31/15	<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 PSR082375	1/31/14- 1/31/15	<u>Maritime Employers Liability:</u> \$1,000,000 combined single limit
Lloyds FP0031014	1/31/14- 1/31/15	<u>Terrorism Policy:</u> \$10,000,000 each occurrence and in the aggregate

The Police Jury has also obtained stop loss insurance coverage for its workers compensation and health insurance claims. Any individual claim or annual claims in excess of established amounts are covered by this stop loss insurance. These items are discussed in further detail in Note 11(A) to the financial statements. 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, 2014

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
Arch Insurance Company GWPKG0192700	\$9,967 6/1/14- 6/1/15	<u>General Liability:</u> \$1,000,000 Each Occurrence \$ 100,000 Damage to Rented Premises \$1,000,000 Personal & Adv Injury \$3,000,000 General Aggregate \$3,000,000 Products - Comp/Op Agg \$1,000,000 Hired Non Owned Auto Liability
Travelers Casualty & Surety Co. of America 105468198	\$1,440 6/11/13- 6/11/16	<u>Crime:</u> <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
Arch Insurance Co. GWPKG0192700	\$13,816 10/4/14- 6/1/15	<u>Property:</u> Building - \$5,082,516 Contents - \$ 327,500
Zurich American Insurance Co. BM583398602	\$6,500 10/4/14- 6/1/15	<u>Boiler & Machinery:</u> Breakdown - \$5,410,016
Wright National Flood	\$1,750 11/13/14- 11/13/15	<u>Flood:</u> Building - \$250,000 Contents - \$200,000

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

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 1,583 metered water customers at December 31, 2014.

There were 879 metered and 91 unmetered sewer customers at December 31, 2014. (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	12/31/13 Balance	Additions (Deletions)	12/31/14 Balance
Water Tank	\$1,047,888	\$ -0-	\$1,047,888
Building	103,393	-0-	103,393
Machinery & Equipment	149,556	6,451	156,007
Furniture & Fixtures	49,917	-0-	49,917
Distribution System	3,120,287	742,479	3,862,766
Water wells	115,187	-0-	115,187
Land Improvements	59,220	-0-	59,220
Treatment Plant	384,612	13,241	397,853
Construction in Progress	718,820	(693,970)	24,850
Net Value	<u>\$5,748,880</u>	<u>\$ 68,201</u>	5,817,081
Accumulated Depreciation			(3,015,579)
Land			<u>24,000</u>
Net Cost			<u>\$2,825,502</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, 2014:

Sinking Fund Requirement	\$ 14,693
Reserve Fund Requirement	14,693
Depreciation and Contingency Fund	75,894
General Obligation Fund Requirements	6,465
Customer Deposits Reserve	<u>111,965</u>
Total Reserves	<u>\$223,710</u>

Section VI:

The following is a schedule of aged accounts receivable (for both water and sewer, net of an allowance account of \$15,993) as of December 31, 2014:

<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>\$92,766</u>	<u>\$1,027</u>	<u>\$3,212</u>	<u>\$97,005</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 2014 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)

Dennis Scott	President	Term Expires December 2015
Tony Guillory	Vice President	Term Expires December 2015
Shannon Spell		Term Expires December 2015
Marshall Simien, Jr		Term Expires December 2015
Elizabeth C. Griffin		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
Les Farnum		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, 2014

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 2020
Brian Corbello		Term Expires February 2016
Jeremy Istre		Term Expires February 2018
Marian Ruth Sparks		Term Expires February 2019

Section II:

There were 15 commercial customers, 9 governmental customers, 16 civic/non-profit customers and 990 residential customers on the system at December 31, 2014.

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:

Darwin National Assurance Co.	\$16,183
5105-1516	12/10/14-
	12/10/15

General Liability:

\$1,000,000 Each Occurrence
 \$1,000,000 Each Occurrence for
 Damage to Rented Premises
 \$ 10,000 Medical expense (Any one
 person)
 \$1,000,000 Personal & Adv Injury
 \$3,000,000 General Aggregate
 \$3,000,000 Products-Comp/Op Agg

Automobile Liability:

\$1,000,000 Combined Single Limit
 (Each accident)
 \$ 5,000 Medical Payments

Crime:

\$ 250,000 Employee Dishonesty
 \$ 250,000 Forgery or Alterations
 \$ 100,000 Computer Fraud
 \$ 10,000 Funds Transfer
 \$ 250,000 Money Orders and
 Counterfeit

Property:

\$ 608,326 Building & Equipment
 (Big Woods Rd)
 \$1,710,952 Building & Equipment
 (Old River Rd)
 \$ 382,456 Equipment for 2nd Well
 (Old River Rd)
 \$ 863,941 Tower & Equipment
 (Hwy 109 South)
 \$ 26,674 Equipment - 76 meters
 \$ 5,848 Personal Property

Excess/Umbrella Liability:

\$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 Wrongful Acts per Act
		\$1,000,000 Employment Practices per Offense
		\$1,000,000 Employee Benefit Plans per Act
		\$ 5,000 Injunctive Relief per Act
LA Workers Comp Corp	\$5,406	<u>Workers Compensation:</u>
144958-A	7/29/14-	\$1,000,000 Each Accident
	7/29/15	\$1,000,000 Disease - Each Employee
		\$1,000,000 Disease - Policy Limit

Section V:

The following is a schedule of aged accounts receivable as of December 31, 2014:

<u>1-30</u> <u>Days</u>	<u>31-60</u> <u>Days</u>	<u>61-90</u> <u>Days</u>	<u>Over</u> <u>Days</u>	<u>Total</u>
<u>\$20,188</u>	<u>\$2,205</u>	<u>\$161</u>	<u>\$5,397</u>	<u>\$27,951</u>

Section VI:

The following are the calculated balances of reserves per bond indenture at December 31, 2014:

Reserve Fund Requirement	\$30,220
Contingency Fund Requirement	<u>30,220</u>
Total Reserves	<u>\$60,440</u>

CALCASIEU PARISH POLICE JURY
 MISCELLANEOUS SUPPLEMENTARY INFORMATION RELATED TO
 COMPONENT UNIT WATERWORKS DISTRICT 12 OF WARD 3
 DRINKING WATER REVOLVING LOAN FUND
 DECEMBER 31, 2014

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

Section I:

A Schedule of Insurance with expiration dates:

American Alternative	\$15,067	<u>General Liability:</u>
Insurance Corporation	10/17/14-	\$1,000,000 Each Occurrence
GPPA-PF-6055393-02/000	10/17/15	\$1,000,000 Each Occurrence for Damage to Rented Premises
		\$ 10,000 Medical expense (Any one person)
		\$1,000,000 Personal & Advertising Injury
		\$3,000,000 General Aggregate
		\$3,000,000 Products-Completed Operations Aggregate
		<u>Automobile Liability:</u>
		\$1,000,000 Combined Single Limit (Each accident)
		\$ 5,000 Auto Medical Payments Each Person
		<u>Property:</u>
		Replacement Value
		<u>Excess/Umbrella Liability:</u>
		\$1,000,000 Each Occurrence
		<u>Public Official:</u>
		\$3,000,000 Aggregate
		\$1,000,000 Each Wrongful Act of Offense
		\$ 5,000 Each Action for Injunctive Relief
Bridgefiled Casualty	\$2,595	<u>Workers' Compensation:</u>
Insurance Company	11/11/14-	\$1,000,000 Bodily Injury by Accident
196-37675	10/17/15	- Each Accident
		\$1,000,000 Bodily Injury by Disease
		- Each Employee
		\$1,000,000 Bodily Injury by Disease
		- Policy Limit

(Continuation of Miscellaneous Supplementary Information related to Component Unit Waterworks District 12 of Ward 3)

Section II:

There were 254 residential users and 10 commercial users on the system at December 31, 2014.

Section III:

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

Asset	12/31/13 Balance	Additions (Deletions)	12/31/14 Balance
Land and Right of Ways	\$ 105,000	\$ -0-	\$ 105,000
Construction in Progress	2,240,273	(1,584,529)	655,744
Building and Improvements	9,648	-0-	9,648
Improvements Other than Buildings	<u>1,646,665</u>	<u>2,693,774</u>	<u>4,340,439</u>
Net Value	<u>\$4,001,586</u>	<u>\$1,109,245</u>	5,110,831
Accumulated Depreciation			<u>(1,169,352)</u>
Net Cost			<u>\$3,941,479</u>

Section IV:

The following are the calculated balances of reserves per bond covenant at December 31, 2014:

Debt Service Requirement	\$30,866
Reserve Fund	<u>24,642</u>
Total Reserves	<u>\$55,508</u>

Section V:

Schedules of User Fees; Aggregate Dollar Billed for Services; Average Monthly Billing per User:

Water Rate Schedule:

Residential

- \$ 18.30 up to 2,000 gallons
- \$ 3.20 every 1,000 gallons after

(Continuation of Miscellaneous Supplementary Information related to Component Unit Waterworks District 12 of Ward 3)

Commercial and Light Industrial

\$68.25 up to 10,000 gallons
\$ 3.85 every 1,000 gallons after

Industrial

\$ 83.00 up to 10,000 gallons up to 2"
\$123.82 up to 10,000 gallons up to 3"
\$207.27 up to 10,000 gallons up to 4"
\$414.54 up to 10,000 gallons up to 6"
\$668.53 up to 10,000 gallons up to 8"
\$893.40 up to 10,000 gallons up to 10" or larger
\$ 3.85 every 1,000 gallons after

The aggregate dollar billed for services for the year ended December 31, 2014 is \$155,543.

The average billed per residential user for the year ended December 31, 2014 is \$29.17.

The average billed per commercial user for the year ended December 31, 2014 is \$547.21.