

THE POLICE JURY  
CALCASIEU PARISH  
LOUISIANA



Comprehensive Annual Financial Report

For the Fiscal Year Ended December 31, 2015

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, 2015**

**Prepared by:**

**Division of Finance**

*Service ☆ Vision ☆ Leadership*



**Comprehensive Annual Financial Report  
For the Year Ended December 31, 2015**

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CALCASIEU PARISH POLICE JURY  
GOVERNING AUTHORITY OF CALCASIEU PARISH, LOUISIANA

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June 28, 2016

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, 2015. 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 prepare the financial statements in conformity with GAAP. Internal controls are designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived, and the valuation of costs and benefits requires estimates and judgments by management. All internal control evaluations occur within this framework. We believe that the internal accounting controls of the Parish adequately safeguard assets and provide reasonable assurance of proper recording and reporting of financial transactions.

Members of the Police Jury  
June 28, 2016

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, 2015, are free of material misstatements. 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 is empowered by a favorable vote of the electorate 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 directors 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.

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June 28, 2016

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 a gaming revenue district, a hospital service district, an airport district, fire districts, recreation districts, water and sewer districts, gravity drainage districts, 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 of 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 Facility Management, Communications and Media, 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**

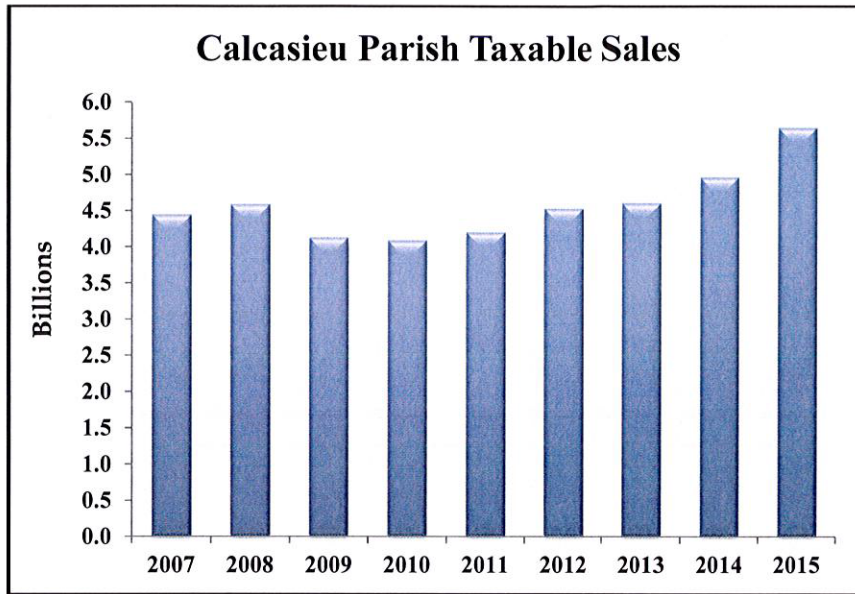
### **Current Conditions**

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

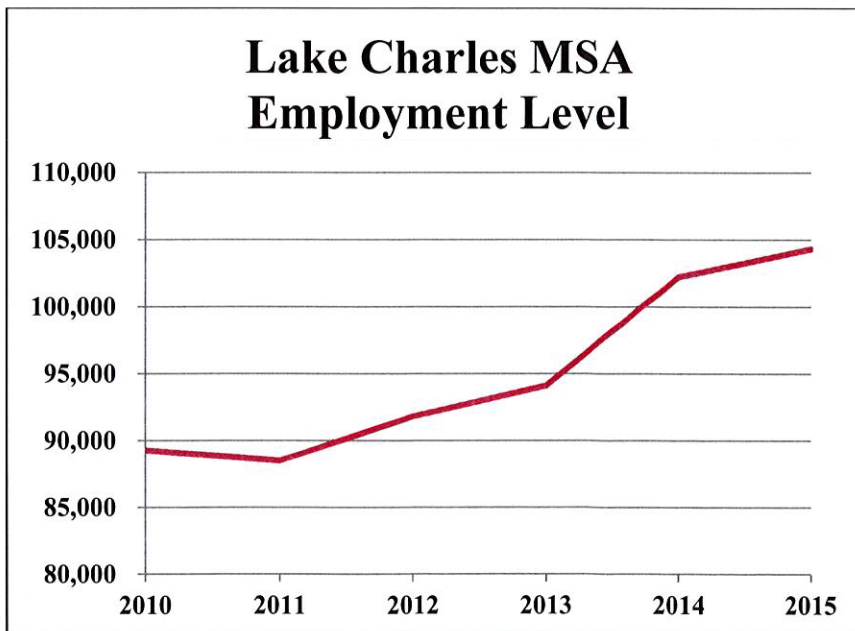
The chart below shows taxable sales amounts from 2007 through 2015 for Calcasieu Parish. The period illustrated in the chart begins not long after Hurricane Rita struck Southwest Louisiana in September, 2005. Taxable sales in Calcasieu Parish grew significantly during this period due to necessary purchases 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. Following a period with a steady pattern of revenue stabilization, taxable sales showed significant growth over the past two years.

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In 2014, the taxable sales increase from the previous year was 7.7%, and in 2015 it was 13.8%, which is good evidence of the beginning of a significant economic growth period for our parish, as described in the next section.



From an employment perspective, the Lake Charles Metropolitan Statistical Area (MSA), which includes Calcasieu and Cameron Parishes, has experienced impressive growth over the past two years. In 2014, the Lake Charles MSA surpassed the 100,000 jobs level for non-farm employment for the first time. In 2015, the employment total rose from 102,200 to 104,300, setting a new record.



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For the remainder of this decade, Calcasieu Parish is expected to experience economic growth at a level that may be unprecedented for our area. While the region has witnessed growth in a number of sectors including gaming, aviation, and health care, the strongest driver of the economic wave involves natural gas and the petrochemical sector in general. 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 current total of \$43 billion in projects under construction in the region and another \$58 billion in announced projects. The associated employment figures amount to 59,000+ direct, indirect, and induced jobs projected during this same 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: 2016 and 2017*, 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, 2015.

#### *Forecast for 2016-2017*

*We are expecting Lake Charles to add 7,400 jobs in 2016 and another 2,000 jobs in 2017---a stellar total increase of 8.9%. No other Metropolitan Statistical Area (MSA) in the state is expected to come close to this growth rate. The closest should be Baton Rouge at 3.7%. Lake Charles' growth rate is expected to be five times greater than the state as a whole. The slower growth rate in 2017 is based on some of the projects underway beginning to tail off as completion nears. However, our forecast for 2017 assumes almost none of the projects at the front end engineering and design (FEED) stage will go forward to construction. This is a very conservative position and one that could make the 2017 projection far too conservative.*

#### *Projects “Gone Vertical”*

*As indicated above, capital projects for this MSA can be broadly broken down into two categories; (1) those that have gone vertical (i.e. construction is underway), and those that have been announced and are at the FEED stage or are temporarily delayed. The first category contains some massive capital investments, which is why the area's employment has exploded in the last two years.*

- The largest of the construction projects underway is the **Sabine Pass LNG** by Cheniere Energy. The company will be building six “trains”---groups of machinery that take natural gas from a gas to a liquid form for shipping. The first two trains are about 76% complete. Construction began on trains three and four in 2013, and notice to proceed on the fifth train was approved in July 2015. FEED and permitting are in progress on the sixth train. Cheniere will spend \$20 billion on this 6-train project. The project will create 148 new, high-paying (\$100,000 a year) jobs and retain 77 jobs.*

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- *Sempra Energy began construction on its **Cameron LNG** project in August 2014. This export terminal will be a 3-train unit and cost \$10 billion to construct. The firm estimates 190 people will be employed at the site at an average wage of \$80,000.*
- *Sasol broke ground in March 2015 on its \$8.9 billion ethylene cracker and derivatives project. Once completed the facility would employ 528 Sasol employees plus 358 contract workers with a \$58.9 million annual payroll. Sasol's planned hiring schedule is these levels: 2015-100; 2016-200; 2017-350; 2018-500. **Matheson Tri-Gas** will construct a state-of-the-art air separation unit to supply gases to Sasol. This project will create 27 new hires at \$76,900 annually. No capital expenditure number was revealed for this unit.*
- ***Westlake Chemicals** is spending \$330 million to expand its ethylene production. Work on this project should be completed in late 2015 or early 2016. The firm will hire 25 more employees, a process that began in late 2014.*

#### **Projects at FEED and/or Permitting Phase**

*There are massive projects in the area at the FEED or permitting stage that may pull the construction trigger---with varying degrees of probability---over the next two years. These include:*

- ***Lake Charles Exports (LCE)** or Trunkline has received conditional approval to export to non-free trade partners. LCE plans to build a 3-train facility at a cost of \$10.96 billion.*
- *An Australian company---**Magnolia LNG**---is very close to construction start on a 4-train LNG export facility at the Port of Lake Charles. An engineering/procurement/construction (EPC) was let in December, 2014, to build the first two trains for \$1.98 billion. Total construction cost of all four trains is estimated at \$3.7 billion. We place a high probability on this project proceeding to construction.*
- ***Southern California Telephone & Energy (SCTE)** signed a 99-year lease on 232 acres on Monkey Island to build a 6-train, \$9.3 billion liquefaction plant. SCTE also has a memorandum of understanding with a natural gas company for a long-term, fixed-price supply of gas. The company projects construction will start in 2016.*
- *In December 2014, **Venture Global** announced plans to build a \$4.25 billion LNG export facility on 938 acres at the mouth of the Calcasieu Ship Channel. Venture Global has received Department of Energy (DOE) permission to export to Free Trade countries and its application to export to non-FTA countries is pending. The company is aiming for a 2016-III construction start date.*
- *One of Lake Charles' larger employers---**Axiall Corporation**---with 1,250 employees presently in the area has chosen the MSA for a proposed \$3 billion suite of facilities. The new units would include a world-scale ethane cracker and an ethylene derivatives plant. This project would be a joint venture with Lotte (a South Korean company), and*



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*would ultimately employ 250 people. Construction would start in 2016 with an opening date of late 2018 or early 2019.*

- *Another large plant proposed for the Port of Lake Charles is a \$1.5 billion Gas To Liquids (GTL) Plant by **G2X Energy**. This plant would have three modules: (1) one to convert natural gas into methanol (Big Lake Fuels), (2) a second to refine methanol into liquid propane and 87-octane zero sulfur gasoline and (3) a unit composed of cooling towers, waste treatment and other auxiliary units. Once operational, the Big Lake Fuels module would employ 125, and once all three units are built the modules would employ 243 workers at an average annual wage of \$66,500.*
- *To support all the action taking place in this region, **Entergy Corporation** is planning to start a \$187 million transmission project in the area that would be one of the largest in the company's history. We place a high probability on this project coming to fruition.*

### **A Look Ahead at Priority Initiatives**

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

In 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 "economic boom" that is now well underway. 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 our capital spending in 2016. Properly maintaining the Parish's system of 1,200+ road miles is a substantial undertaking, both in terms of management and funding. These roads provide a vital network for local transportation needs and are 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 2016, and work will begin on the North I-10 Frontage Road in Sulphur. Other high impact projects include construction of a roundabout at Nelson Road and Ham Reid Road south of Lake Charles and the completion of the first phase of the Carlyss Drive extension. In partnership with the state, construction is slated to begin in 2016 for the 3-laning of Highway 1256 south of I-10 in Sulphur to Dave Dugas Road. A total of

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four bridge replacements took place or began construction in the Parish in 2015, and another seven bridge replacements are scheduled for 2016.

In 2015, the Police Jury approved a set of strategic guiding principles, goals and objectives for a comprehensive review and recommendations for improving drainage management in the parish. We are in the heart of the process, with much research and public input already accomplished. Later in the year we anticipate presenting proposed policy and ordinance changes that will address this serious challenge.

The Parish was successful in 2014 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 Gulf Highway which will serve the Regional Airport, the Burton Coliseum Complex, and other future commercial developments along this important corridor. This project began earlier this year and will be completed by mid-2017.

Perhaps the most noteworthy development in capital projects administration this year is the Police Jury's initiation of bond funding authority for several high priority building projects that are needed on an accelerated timetable due to the region's economic growth. In 2016, the first series of bonds should be issued for the beginning of construction for projects such as the 14<sup>th</sup> JDC Family & Juvenile Court, a new Juvenile Justice Facility, an Animal Services Facility, and a Coroner's Office among others. The debt repayment will be funded through several existing sources of revenue, including approximately \$6 million per year of gaming funds in the first seven years of debt. Many other non-bond funded projects will be conducted in 2016 including roof replacement and maximum security window replacements at the Calcasieu Correctional Center as well as external and internal renovations at the 901 Lakeshore Building.

In 2016, the highly anticipated second phase of River Bluff Park in Moss Bluff will begin. This phase will include construction of a pavilion, restroom building, playground, and parking. Other park improvements slated to begin in 2016 include a new pavilion, restroom building, and fishing wharf at Alligator Park, refurbishments at LaFleur Park (I-210), wharf refurbishment, restrooms, and site lighting at Riverside Park, and a pavilion at Mallard Junction Park.

### **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.

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## 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, 2014. 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 GAAP and applicable legal requirements.

A Certificate of Achievement is valid for one year only. The Parish has received this award each year for the 24-year period ended December 31, 2014. We believe our current report conforms to the Certificate of Achievement Program requirements, and we are submitting it to the 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, 2014**

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

- Engineering & Surveying
- Road Construction
- Bridge Construction

#### Geographic Information Systems

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

#### Animal Services

#### Mosquito Control

#### DIVISION OF FINANCE

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

#### Risk Management

#### DIVISION OF PLANNING & DEVELOPMENT

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

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

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

- Coliseum, Chalkley Room
- Event Barn, Arena

- Personnel Administration
- Employee Classification Plan

- Emergency Plans
- Drills / Exercises
- Public Education

- Network and PC Management
- Software Support

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

- Capital Projects
- Building/Grounds
- Parks Maintenance

# ORGANIZATIONAL CHART

November, 2015

Calcasieu Parish Police Jury  
1015 Pithon Street, Lake Charles, LA 70601  
(337) 721-3500  
www.cppj.net





# LIST OF PRINCIPAL OFFICIALS

Calcasieu Parish Police Jury  
As of December 31, 2015

<u>Title</u>	<u>Name</u>
Police Jury President .....	Nicholas E. Hunter
Police Jury Vice President .....	Sandra Treme
Police Juror .....	Shannon Spell
Police Juror .....	Marshall Simien, Jr.
Police Juror .....	Elizabeth C. Griffin
Police Juror .....	Tony Guillory
Police Juror .....	Dennis Scott
Police Juror .....	Chris Landry
Police Juror .....	Guy Brame
Police Juror .....	Kevin Guidry
Police Juror .....	Tony Stelly
Police Juror .....	Ray Taylor
Police Juror .....	Francis Andrepont
Police Juror .....	Hal McMillin
Police Juror .....	Les Farnum
Parish Administrator .....	Bryan C. Beam
Parish Treasurer .....	Tammy Bufkin
Parish Secretary .....	Kathy P. Smith



## INDEPENDENT AUDITORS' REPORT

Mr. Chris Landry, 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, 2015, 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 opinions 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 71.16 percent, 80.57 percent and 63.22 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, 2015, 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 and employer contributions, schedule of employer's proportionate share of the net pension liability, and schedule of contributions – retirement plans, 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 23), 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 28, 2016 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 28, 2016



**CALCASIEU PARISH POLICE JURY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
As of and for the year ended December 31, 2015**

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, 2015. 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, 2015 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 \$838 million (net position). Unrestricted net position for governmental activities is approximately \$86.1 million, while unrestricted net position for business type activities is approximately \$2.3 million.
- The primary government's total net position increased by \$48.5 million during 2015.
- As of the close of the current fiscal year, the Parish's governmental funds reported combined ending fund balances of \$298 million, an increase of \$36 million in comparison with the prior year. Approximately 10.9% of the fund balances, or \$32.5 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, Waterworks District No. 2 of Ward 4, 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 and the Parish manages the operations of the District through cooperative endeavor agreements.
- *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, Airport Authority, Gaming Revenue District 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 2015, 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 2015 activity, twenty-nine (29) are governmental funds, four (4) are enterprise funds, four (4) are internal service funds and one (1) is 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 126-137 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 156-159 and 162-165, 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 one fiduciary Agency fund that reports resources held by the Parish in a custodial capacity for other governments. This fund can be found on page 169.

### **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 48-114 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 schedules of funding progress and employer contributions for other postemployment benefits and schedules of employer's proportionate share of net pension liability and contributions for retirement plans. This required supplementary information can be found on pages 115-119 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**

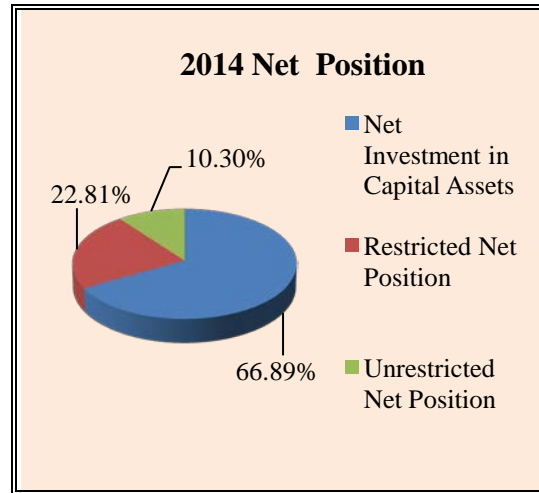
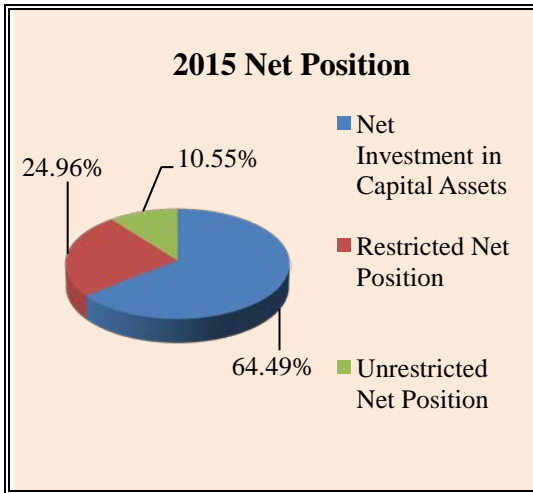
This section contains primarily trend data and nonfinancial information about the Parish’s various activities.

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

The following table reflects the Condensed Comparative Statement of Net Position as of December 31, 2015 and 2014:

<b>Calcasieu Parish Police Jury</b>						
<b>Condensed Comparative Statement of Net Position</b>						
<b>December 31, 2015 and 2014</b>						
<b>(In Thousands)</b>						
	<u>Governmental Activities</u>		<u>Business Activities</u>		<u>Totals</u>	
	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>
<b>Assets:</b>						
Current and Other Assets	\$ 368,189	\$ 326,337	\$ 2,464	\$ 1,925	\$ 370,653	\$ 328,262
Restricted Assets	-	-	453	436	453	436
Capital Assets	<u>530,837</u>	<u>518,985</u>	<u>9,908</u>	<u>9,737</u>	<u>540,745</u>	<u>528,722</u>
Total Assets	<u>899,026</u>	<u>845,322</u>	<u>12,825</u>	<u>12,098</u>	<u>911,851</u>	<u>857,420</u>
Deferred Outflows of Resources	<u>5,963</u>	<u>3,766</u>	-	-	<u>5,963</u>	<u>3,766</u>
<b>Liabilities:</b>						
Current Liabilities	18,793	15,711	400	416	19,193	16,128
Non-Current Liabilities	<u>9,767</u>	<u>8,087</u>	<u>232</u>	<u>283</u>	<u>9,999</u>	<u>8,369</u>
Total Liabilities	<u>28,560</u>	<u>23,798</u>	<u>632</u>	<u>699</u>	<u>29,192</u>	<u>24,497</u>
Deferred Inflows of Resources	<u>50,608</u>	<u>47,171</u>	-	-	<u>50,608</u>	<u>47,171</u>
<b>Net Position:</b>						
Net Investment in Capital Assets	530,838	518,985	9,634	9,163	540,472	528,148
Restricted	208,831	179,784	287	305	209,118	180,089
Unrestricted	<u>86,152</u>	<u>79,350</u>	<u>2,272</u>	<u>1,931</u>	<u>88,424</u>	<u>81,281</u>
Total Net Position	<u>\$ 825,821</u>	<u>\$ 778,119</u>	<u>\$ 12,193</u>	<u>\$ 11,399</u>	<u>\$ 838,014</u>	<u>\$ 789,518</u>

For more detailed information regarding the above amounts, please refer to page 19 which presents the Statement of Net Position. Please note that the 2014 amounts reported above are inclusive of prior period adjustments made in 2015. A discussion of those changes is provided on pages 108-109 of the notes to the financial statements.



In 2015, approximately 64% 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 25% of the government’s net position for 2015 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 11% of net position in 2015, 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, 2015 and 2014:

<b>Calcasieu Parish Police Jury</b>						
<b>Condensed Comparative Statement of Activities</b>						
<b>For the Years Ended December 31, 2015 and 2014</b>						
<b>(In Thousands)</b>						
	<u>Governmental Activities</u>		<u>Business Activities</u>		<u>Totals</u>	
	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>
Revenues:						
Program Revenues:						
Charges for Services	\$ 17,675	\$ 16,237	\$ 1,533	\$ 1,252	\$ 19,208	\$ 17,489
Operating Grants	9,900	14,516	-	-	9,900	14,516
Capital Grants	6,863	3,971	20	-	6,883	3,971
General Revenues:						
Property Taxes	49,345	44,934	380	367	49,725	45,301
Sales Taxes	54,860	42,716	-	-	54,860	42,716
Gaming Revenues	12,532	11,895	-	-	12,532	11,895
Unrestricted Grants and Contributions	4,896	3,124	-	-	4,896	3,124
Other	<u>3,609</u>	<u>3,971</u>	<u>28</u>	<u>422</u>	<u>3,637</u>	<u>4,393</u>
Total Revenues	<u>159,680</u>	<u>141,364</u>	<u>1,961</u>	<u>2,041</u>	<u>161,641</u>	<u>143,405</u>
Expenses:						
General Government	(23,571)	(23,810)	-	-	(23,571)	(23,810)
Public Safety	(18,351)	(15,335)	-	-	(18,351)	(15,335)
Public Works	(29,243)	(39,342)	(1,729)	(1,973)	(30,972)	(41,315)
Sanitation	(5,951)	(6,993)	-	-	(5,951)	(6,993)
Health & Welfare	(14,744)	(14,835)	-	-	(14,744)	(14,835)
Culture and Recreation	(16,068)	(15,996)	-	-	(16,068)	(15,996)
Economic Development	<u>(3,488)</u>	<u>(3,884)</u>	<u>-</u>	<u>-</u>	<u>(3,488)</u>	<u>(3,884)</u>
Total Expenses	<u>(111,416)</u>	<u>(120,195)</u>	<u>(1,729)</u>	<u>(1,973)</u>	<u>(113,145)</u>	<u>(122,168)</u>
Increase in Net Position	<u>48,264</u>	<u>21,169</u>	<u>232</u>	<u>68</u>	<u>48,496</u>	<u>21,237</u>
Transfers	<u>(562)</u>	<u>(440)</u>	<u>562</u>	<u>440</u>	<u>-</u>	<u>-</u>
Special Items	<u>-</u>	<u>29</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>29</u>
Change in Net Position	47,702	20,758	794	508	48,496	21,266
Net Position, January 1	<u>778,119</u>	<u>754,289</u>	<u>11,399</u>	<u>10,891</u>	<u>789,518</u>	<u>765,180</u>
Net Position, December 31	<u>\$ 825,821</u>	<u>775,047</u>	<u>\$ 12,193</u>	<u>\$ 11,399</u>	<u>\$ 838,014</u>	<u>786,446</u>
Implementation Effects of GASB Statement 68		<u>3,072</u>		<u>-</u>		<u>3,072</u>
Net position, December 31 Restated		<u>\$ 778,119</u>		<u>\$ 11,399</u>		<u>\$ 789,518</u>

Governmental Activities - As reflected in the previous table, the change in net position increased by \$26.9 million (prior to any GASB 68 implementation discussed below) from \$20.8 million in 2014 to \$47.7 million in 2015. The majority of the \$26.9 million increase was attributable to the following increases in revenues as compared to revenues reported in 2014 and decreases in expenses as compared to expenses reported in 2014:

- Sales tax revenues increased by \$12.1 million as compared to 2014 while property tax revenues increased by \$4.4 million as compared to 2014. Both of these increases are an indication of the economic growth currently occurring and anticipated to continue for years to come.
- Public Works category of expenses decreased by \$10 million as compared to 2014. \$6.7 million of this decrease was attributable to intergovernmental expenses, some of which are pass through grants to other governmental entities. In addition, there was more expended in 2014 for overlay projects as compared to 2015.

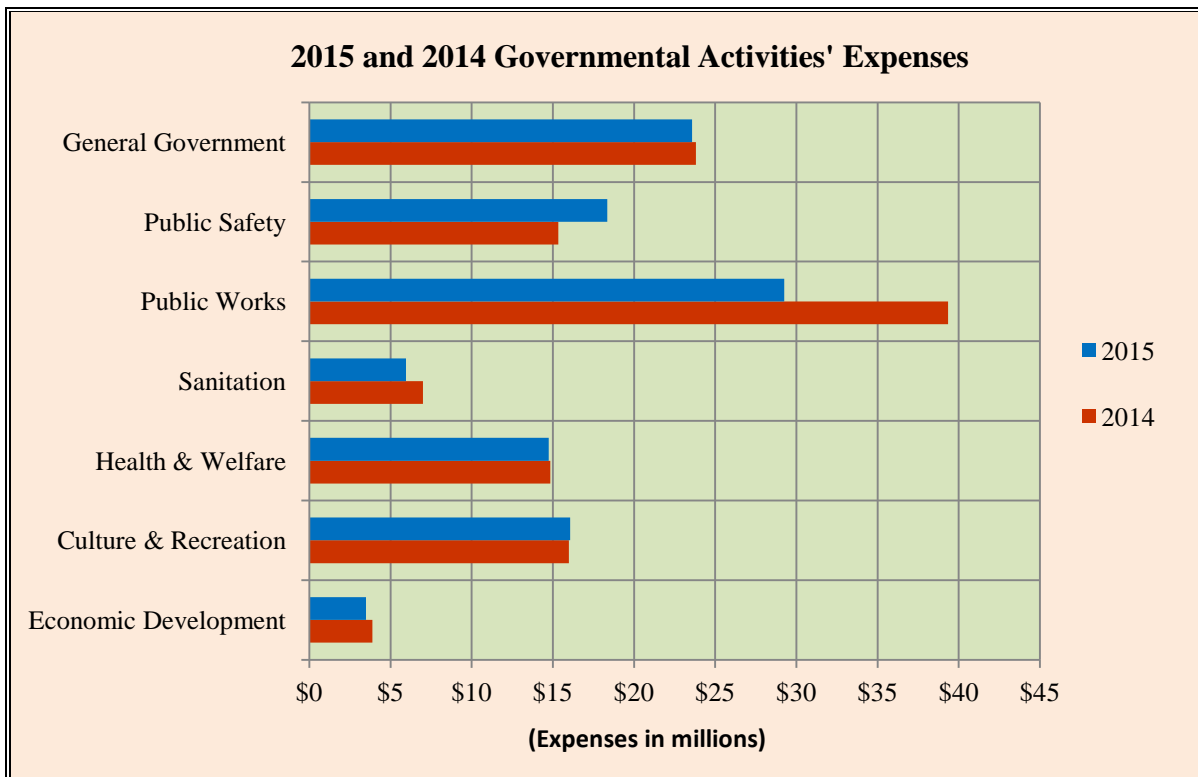
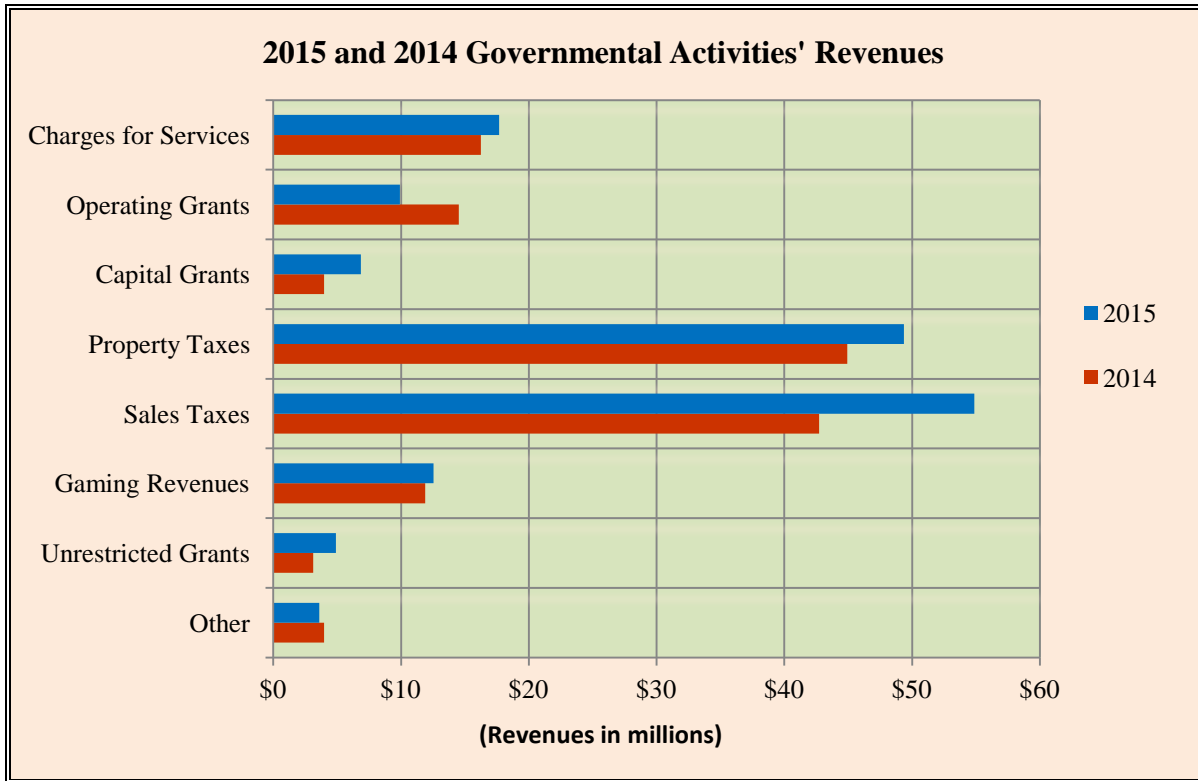
Business-Type Activities – As reflected in the previous table, the change in net position increased from \$508 thousand in 2014 to \$794 thousand in 2015. This is a difference of \$286 thousand for all of the enterprise funds. This difference was attributable to the following 2015 actions:

- Waterworks District No. 5 of Wards 3 and 8 had a water rate increase (12.5% for minimum usage rates) while Sewer District No. 11 of Ward 3 had a sewer rate increase (19% for minimum usage). Both Districts also restructured the respective rate schedules to reflect higher rates for water meters that were larger in size which compensates for the additional water capacity while the sewer rates reflect additional secondary charges for customers with more than one sewer system since the maintenance and treatment costs are higher with more than one system.
- Both Districts referenced in (a) above experienced decreased bad debt expense when customer deposits were raised to a sufficient level to cover two to three months' worth of account balances remaining when customers terminate service and leave the system.
- Sewer District No. 8 of Ward 4 actually had a decrease in revenue by 31% due to the property buyout for a local industrial expansion. The District had 97 customers at the end of 2014 and only 54 customers at the end of 2015.

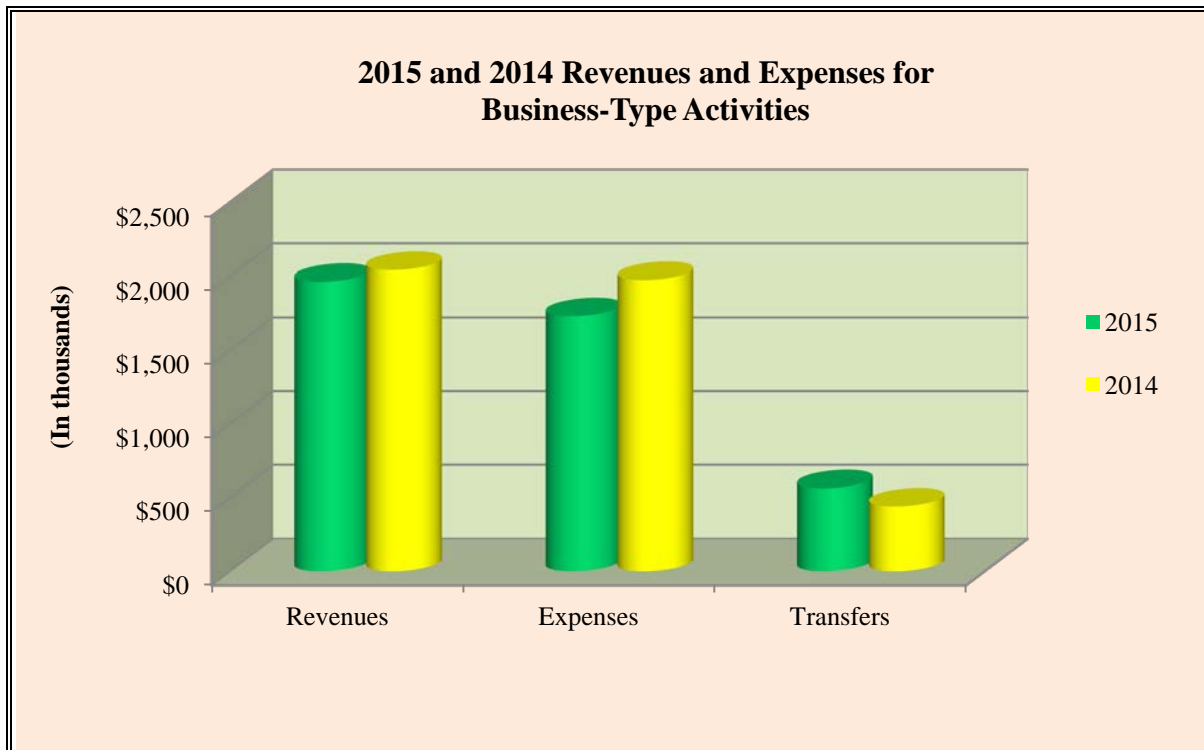
The above business-type activities amounts were also restated when the reporting for Waterworks District No. 2 of Ward 4 was changed in 2015 from a discretely presented component unit presentation to a blended component unit presentation. The Parish began serving as the governing board for the District and also began managing the District under a cooperative endeavor agreement with the District.

The Parish implemented Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions* in 2015. This statement requires that adjustments to the basic financial statements, for both the governmental and business-type activities, be made in order to provide information about the effects of pension related transactions on current and future year resources. Since the business-type activities are operated under a cooperative endeavor agreement between the Parish and the Districts, there were no District employees and therefore no pension adjustments required. As provided for in the GASB Statement, only the 2015 effect is presented in the statements because the prior year restatement amounts are not available. A prior year adjustment of \$3.1 million is reflected for the cumulative effect. Detailed information about the various pension plans is presented in the Notes to the Financial Statements Section on pages 94 - 106.

The following two charts depict the governmental activities' revenues and expenses for 2015 and 2014:



The following chart depicts business type activities' revenues and expenses for 2015 and 2014:



### 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, 2015, the Parish's governmental funds reported combined fund balances of \$298 million, an increase of \$36 million (before any change in inventory reserve) in comparison with the prior year. Approximately 10.9% (or \$32.5 million) of the \$298 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 (\$213.9 million) or (3) assigned for particular purposes (\$50.3 million).

The General Fund is the chief operating fund of the Parish and is the only fund with discretionary resources which can be used to provide funding for any unanticipated needs. At the end of December 31, 2015, unassigned fund balance of the General Fund was \$32.5 million compared to \$29.4 million in 2014. The assigned amount in the General Fund in 2015 was \$37.4 million compared to \$34.8 million in 2014. 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 \$6 million was set aside for future Courthouse Complex capital projects. These projects include renovations to the 901 Lakeshore building and the Sheriff Administration building with budgeted amounts in 2016 for \$5 million and \$2.5 million, respectively. 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, 2015, the Parish had unassigned fund balance in the General Fund which exceeded the 2015 total expenditures report in the General Fund by \$4.6 million. Liquidity appears to be good with the Parish having reserves that should at least cover one year's expenditures but, at this point, 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 \$69.9 million at the end of 2015 compared to \$64.5 million at the end of 2014. The net change in fund balance for the current year as compared to the prior year remained relatively consistent with an increase of \$5.5 million in 2015 as compared to \$3.6 million in 2014. A combination of increased gaming revenue and decreased expenditures account for the majority of the \$1.9 million variance.

The Office of Juvenile Services Fund, a major special revenue fund, reported total fund balance of \$8 million at the end of 2015 compared to \$7.7 million at the end of 2014. Increased property tax revenue accounts for majority of the increase. For the most part, the 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. An additional \$500 thousand was transferred to a fund dedicated for future construction projects.

The Calcasieu Parish Library Fund, a major special revenue fund, reported total fund balance of \$6.9 million at the end of 2015 compared to \$5.6 million at the end of 2014. As in previous years, the increase in fund balance was attributable to the fact that the Library consistently experiences less expenditures than revenue through effective budgetary practices. For both 2015 and 2014, the Library has reported an excess of revenues or expenditures, inclusive of transfers, of \$1.3 million and \$1 million 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 \$140.9 million at the end of 2015 compared to \$112.8 million at the end of 2014. The increase of \$28.1million was primarily due to 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 four enterprise funds was \$2.27 million at the end of 2015 compared to \$1.93 million at the end of 2014. As previously discussed, an increase in water and sewer rates was implemented in 2015 for the Waterworks District No. 5 of Wards 3 & 8 and Sewer District No. 11 of Ward 3.



## General Fund Budgetary Highlights

During 2015, the Parish amended its originally adopted General Fund budget for the purpose of encumbrances approved in 2014, but were not paid until 2015. 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 \$15.6 million exceeded the actual expenditures of \$12.9 million by \$2.7 million. The reduction in actual expenditures over budgeted expenditures resulted primarily from the following activities:

- 58% of the total \$2.7 million variance, or \$1.6 million, was attributable to the Facilities Management Department. The majority of the \$1.6 million variance originated from the following operating line items of the department's budget: (a) \$347 thousand (or 22%) was from the salaries, fringe benefits and contract labor budget line items, (b) \$211 thousand (or 13%) came from the contract services budget line items, (c) \$402 thousand (or 26%) came from utilities, and (d) \$423 thousand (or 27%) came from the capital budget line items.
- 15% of the total \$2.7 million variance, or \$407 thousand, was attributable to the emergency preparedness budgeted expenditures. This variance was primarily due to the capital improvement budget line items which came in under budget in the amount of \$310 thousand. Some capital projects 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, 2015 totaled approximately \$530.8 million (net of accumulated depreciation) as compared to \$519 million (net of accumulated depreciation) as of December 31, 2014. 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 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 4 on a scale of 1 through 10, with 10 as the highest level. The average ratings for 2013, 2014, and 2015 have met this Parish minimum level. In 2015, the Parish completed a transition from the "AASHTO 1-100 Asphaltic Roadway Rating System" to the "PASER 1-10 Asphaltic Roadway Rating System" to compile and assess all asphalt roads maintained in Calcasieu Parish by each Ward. The new system is more detailed and efficient. As to actual expenditures, they have been decreasing over the past five years. See the Required Supplementary Information (pages 115-116) 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 \$16.4 million. Major capital asset events during the current year included the following:

- Purchase of land (\$572 thousand).
- Purchase of building at Industrial Avenue (\$2.6 million).
- Various road and bridge projects – construction in progress (\$3.6 million).
- 901 Lakeshore Building renovations (\$4.1 million).
- Allen August Senior Multipurpose Center renovations – construction in progress (\$283 thousand).
- Correctional Center – upgrades (\$1 million).
- Riverbluff Park improvements – construction in progress (\$508 thousand).

- Burton Coliseum Complex – upgrades and improvements (\$416 thousand).
- New Fire Station for Fire Protection District 1 of Ward 6 – construction in progress (\$226 thousand).
- Mosquito Control Airplane Hangar – construction in progress (\$272 thousand).
- Calcasieu Point – construction in progress of boat launch and parking improvements (\$456 thousand).
- Prien Lake Park – amphitheater improvements (\$122 thousand).

The Parish’s investment in capital assets for its business-type activities as of December 31, 2015 totaled approximately \$9.9 million (net of accumulated depreciation) as compared to \$9.7 million (net of accumulated depreciation) as of December 31, 2014. The increase in net capital assets was primarily attributable to improvements to existing water filters and construction of new water extensions, both of which are the responsibility of Waterworks District No. 5 of Wards 3 and 8.

The following is a schedule of capital assets at December 31, 2015 and 2014:

<b>Calcasieu Parish Police Jury Capital Assets, Net of Depreciation December 31, 2015 and 2014 (In Thousands)</b>						
	<u>Governmental Activities</u>		<u>Business Activities</u>		<u>Totals</u>	
	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>
Land	\$ 19,653	\$ 18,022	\$ 228	\$ 228	\$ 19,881	\$ 18,250
Buildings & Improvements	79,158	74,642	23	18	79,181	74,660
Non-Building Improvements	-	-	7,579	7,434	7,579	7,434
Roads and Infrastructure	395,417	395,417	2,004	1,963	397,421	397,380
Bridges	9,778	10,106	-	-	9,778	10,106
Machinery & Equipment	13,937	13,196	74	69	14,011	13,265
Construction in Progress	<u>12,894</u>	<u>7,602</u>	<u>-</u>	<u>25</u>	<u>12,894</u>	<u>7,627</u>
Total	<u>\$ 530,837</u>	<u>\$ 518,985</u>	<u>\$ 9,908</u>	<u>\$ 9,737</u>	<u>\$ 540,745</u>	<u>\$ 528,722</u>

Please note that the 2014 amounts reported above are inclusive of prior period adjustments made in 2015. A discussion of those changes is provided on pages 108-109 of the notes to the financial statements. Additional information on the Parish’s capital assets can be found in Note 8 which begins on page 72 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, pension liability, and other post-employment benefit liabilities that are not expected to be paid in 2016. The Parish also had long-term debt of \$274 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.

<b>Calcasieu Parish Police Jury Outstanding Debt December 31, 2015 and 2014</b>						
	<u>Governmental Activities</u>		<u>Business Activities</u>		<u>Totals</u>	
	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>
Special Assessment Debt	\$ -	\$ -	\$ 200,126	\$ 225,141	\$ 200,126	\$ 225,141
Revenue Bonds	-	-	53,075	64,541	53,075	64,541
General Obligation Bonds	-	-	21,259	26,404	21,259	26,404
<b>Total Outstanding Debt</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 274,460</u></b>	<b><u>\$ 316,086</u></b>	<b><u>\$ 274,460</u></b>	<b><u>\$ 316,086</u></b>

Additional information on the Parish’s long-term debt can be found in Note 10 which begins on page 77 of this report. Included in this referenced information is a discussion about the 2015 authorization of \$60 million in bonds to be issued through the Louisiana Local Government Environmental Facilities and Community Development Authority (LCDA). The bonds have not been issued but at least half of the authorization is expected to be issued prior to the end of 2016. The proceeds will be used for several capital projects.

#### **Economic Factors and Next Year’s Budget**

The following are currently known Calcasieu Parish economic factors considered in going into the 2016 fiscal year.

- At the end of 2015, the unemployment rate for the Parish was 4.3% compared to the State average of 5.0% and the national average of 4.8%. In April 2016, the unemployment rates were 4.7% for the Parish, 5.8% for the State and 4.7% for the nation.
- For the sales tax revenue budget estimates for 2016, the Parish projected a 21.5% increase over 2015 budget amounts. The actual 2016 collections for the first five months exceed the collections for the first five months in 2015 by 24.4%. As some of the new construction projects start up, the Parish is confident these increases will continue throughout 2016 and into the future.
- For property tax revenue, the 2016 budget estimates projected a 4.2 % parish-wide increase compared to a 4.5% increase for the 2015 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, 2015**

	<b>Primary Government</b>			<b>Component Units</b>
	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>	
<b>ASSETS</b>				
Cash and cash equivalents	\$ 47,833,925	\$ 323,060	\$ 48,156,985	\$ 43,385,785
Investments	254,012,189	1,534,237	255,546,426	50,541,626
Receivables (net of allowance for uncollectibles)	62,053,802	550,844	62,604,646	79,442,776
Intergovernmental receivable	2,771,729	33,551	2,805,280	1,283,024
Internal balances	4,408	(4,408)	-	-
Due from primary government	-	-	-	60,846
Loan receivable	25,764	-	25,764	-
Prepaid items	488,700	26,741	515,441	2,012,295
Inventory	998,047	-	998,047	1,939,692
Other assets	-	320	320	1,041,703
Restricted assets:				
Cash and cash equivalents	-	11,882	11,882	4,435,646
Investments	-	288,173	288,173	7,590,803
Receivables - net	-	153,051	153,051	2,713,172
Capital assets:				
Non-depreciable	427,965,041	227,920	428,192,961	42,292,522
Depreciable, net	102,872,425	9,680,095	112,552,520	215,355,582
Total assets	<u>899,026,030</u>	<u>12,825,466</u>	<u>911,851,496</u>	<u>452,095,472</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred amount on debt refunding	-	-	-	59,374
Deferred outflows - other	-	-	-	10,668,000
Pension related deferred outflows of resources	5,963,331	-	5,963,331	10,209,540
Total deferred outflows of resources	<u>5,963,331</u>	<u>-</u>	<u>5,963,331</u>	<u>20,936,914</u>
<b>LIABILITIES</b>				
Accounts payable and other accrued liabilities	8,118,541	188,157	8,306,698	11,455,655
Intergovernmental payable	4,132,661	-	4,132,661	10,064,354
Due to component units	60,846	-	60,846	-
Unearned revenue	3,382,097	-	3,382,097	1,600,562
Other liabilities	172,537	-	172,537	327,849
Liabilities payable from restricted assets	-	169,443	169,443	894,726
Noncurrent liabilities:				
Due within one year	2,926,865	42,456	2,969,321	10,956,289
Due in more than one year	9,767,208	232,004	9,999,212	62,595,999
Total liabilities	<u>28,560,755</u>	<u>632,060</u>	<u>29,192,815</u>	<u>97,895,434</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Property taxes levied for the next fiscal year	49,819,728	-	49,819,728	23,589,626
Deferred inflows - other	238,778	-	238,778	-
Pension related deferred inflows of resources	549,550	-	549,550	1,362,378
Total deferred inflows of resources	<u>50,608,056</u>	<u>-</u>	<u>50,608,056</u>	<u>24,952,004</u>
<b>NET POSITION</b>				
Net investment in capital assets	530,837,466	9,633,555	540,471,021	217,056,007
Restricted for:				
Debt service	-	287,228	287,228	2,496,680
External legal constraints	122,479,766	-	122,479,766	-
Capital improvement projects	86,351,450	-	86,351,450	5,438,246
Unrestricted	86,151,868	2,272,623	88,424,491	125,194,015
Total net position	<u>\$ 825,820,550</u>	<u>\$ 12,193,406</u>	<u>\$ 838,013,956</u>	<u>\$ 350,184,948</u>

The accompanying notes are an integral part of this statement.

**CALCASIEU PARISH POLICE JURY  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2015**

<b><u>FUNCTIONS/PROGRAMS</u></b>	<b><u>Expenses</u></b>	<b>Program Revenues</b>		
		<b><u>Charges for Services</u></b>	<b><u>Operating Grants and Contributions</u></b>	<b><u>Capital Grants and Contributions</u></b>
<b>PRIMARY GOVERNMENT</b>				
Governmental activities:				
General government	\$ 23,571,284	\$ 11,874,891	\$ 302,067	\$ 1,807,070
Public safety	18,350,704	1,103,891	1,800,781	134,502
Public works	29,243,360	695,584	301,763	4,813,922
Sanitation	5,950,862	40	-	-
Health and welfare	14,743,959	123,004	7,449,487	-
Culture and recreation	16,067,634	1,692,246	-	107,075
Economic development	3,488,213	2,184,910	45,843	-
Total governmental activities	111,416,016	17,674,566	9,899,941	6,862,569
Business-type activities:				
Water	962,001	1,124,565	-	20,000
Sewer	767,326	408,480	-	-
Total business-type activities	1,729,327	1,533,045	-	20,000
Total primary government	\$ 113,145,343	\$ 19,207,611	\$ 9,899,941	\$ 6,882,569
<b>COMPONENT UNITS</b>				
West Calcasieu Cameron Hospital	\$ 72,919,804	\$ 62,902,708	\$ -	\$ -
Sulphur Parks and Recreation	6,194,963	2,331,852	-	-
Gravity Drainage District No. 5 of Ward 4	2,474,355	96,555	-	202,452
Gravity Drainage District No. 4 of Ward 3	2,911,909	-	-	-
Airport Authority District No. 1	4,239,725	2,678,101	215,068	3,084,276
Calcasieu Parish Gaming Revenue District	26,827,333	-	26,827,333	-
Other component units	46,263,826	17,900,205	5,328,961	1,360,687
Total component units	\$ 161,831,915	\$ 85,909,421	\$ 32,371,362	\$ 4,647,415

General revenues:  
Taxes:  
Property  
Sales  
Franchise  
Gaming revenues  
Grants and contributions not restricted to specific programs  
Investment earnings  
Gain on sale of capital assets  
Miscellaneous  
Special item - lawsuit settlement  
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**

<b>Primary Government</b>			
<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>	<b>Component Units</b>
\$ (9,587,256)		\$ (9,587,256)	
(15,311,530)		(15,311,530)	
(23,432,091)		(23,432,091)	
(5,950,822)		(5,950,822)	
(7,171,468)		(7,171,468)	
(14,268,313)		(14,268,313)	
<u>(1,257,460)</u>		<u>(1,257,460)</u>	
(76,978,940)		(76,978,940)	
-	182,564	182,564	
<u>-</u>	<u>(358,846)</u>	<u>(358,846)</u>	
-	(176,282)	(176,282)	
<u>(76,978,940)</u>	<u>(176,282)</u>	<u>(77,155,222)</u>	
			\$ (10,017,096)
			(3,863,111)
			(2,175,348)
			(2,911,909)
			1,737,720
			-
			<u>(21,673,973)</u>
			<u>(38,903,717)</u>
49,344,920	379,957	49,724,877	49,436,872
54,860,252	-	54,860,252	-
968,324	-	968,324	-
12,532,524	-	12,532,524	-
4,895,740	-	4,895,740	1,110,167
1,860,454	28,502	1,888,956	517,669
409,676	-	409,676	126,937
370,339	-	370,339	3,229,872
-	-	-	640,082
<u>(562,000)</u>	<u>562,000</u>	<u>-</u>	<u>-</u>
124,680,229	970,459	125,650,688	55,061,599
47,701,289	794,177	48,495,466	16,157,882
<u>778,119,261</u>	<u>11,399,229</u>	<u>789,518,490</u>	<u>334,027,066</u>
<u>\$ 825,820,550</u>	<u>\$ 12,193,406</u>	<u>\$ 838,013,956</u>	<u>\$ 350,184,948</u>

**CALCASIEU PARISH POLICE JURY**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**DECEMBER 31, 2015**

	<b>General Fund</b>	<b>Public Works Operating Fund</b>	<b>Office of Juvenile Justice Services Fund</b>	<b>Calcasieu Parish Library Fund</b>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 10,931,817	\$ 4,523,372	\$ 1,232,339	\$ 1,126,793
Investments	56,198,681	23,764,364	6,771,928	6,183,676
Receivable (net of allowances for uncollectibles):				
Property taxes	12,319,577	-	6,271,772	10,372,119
Sales taxes	-	1,454,093	-	-
Franchise taxes	315,760	-	-	-
Interest receivable	98,232	39,585	12,418	11,939
Other receivables	3,858,732	50,000	20,587	29
Intergovernmental receivable	395,131	3,780	242,578	-
Due from other funds	524,717	9,305	-	-
Loans receivable	25,764	-	-	-
Prepaid items	1,226	575	31,675	465
Inventory	-	695,170	-	-
Total assets	\$ 84,669,637	\$ 30,540,244	\$ 14,583,297	\$ 17,695,021
<b>LIABILITIES</b>				
Accounts payable	\$ 1,653,550	\$ 371,543	\$ 88,725	\$ 195,730
Accrued liabilities	351,520	261,852	132,532	162,727
Intergovernmental payable	20,000	-	-	-
Due to other funds	92,794	-	4,009	-
Due to component units	12,963	13,228	-	-
Unearned revenue	157,739	-	-	-
Retainage payable	-	-	-	-
Other liabilities	89,099	1,770	-	-
Enterprise zone rebate liability	-	314,038	-	-
Total liabilities	2,377,665	962,431	225,266	358,457
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Property taxes levied for the next fiscal year	12,373,150	-	6,314,426	10,442,515
Deferred inflows - other	-	105,934	-	-
Total deferred inflows of resources	12,373,150	105,934	6,314,426	10,442,515
<b>FUND BALANCES</b>				
<b>Nonspendable:</b>				
Prepaid items	1,226	575	31,675	465
Inventories	-	695,170	-	-
Loans receivable	25,764	-	-	-
<b>Restricted:</b>				
Public works operations	-	28,776,134	-	-
Juvenile justice operations	-	-	8,011,930	-
Library purposes	-	-	-	6,893,584
Roads and infrastructure	-	-	-	-
Other restrictions	-	-	-	-
<b>Assigned:</b>				
Animal services	94,602	-	-	-
Parks operations	1,355,829	-	-	-
Training center operations	548,733	-	-	-
Future capital needs	19,264,835	-	-	-
Matching funds for capital grants	10,500,000	-	-	-
Major infrastructure	3,500,000	-	-	-
Cooperative endeavor agreements	2,157,523	-	-	-
<b>Unassigned</b>	32,470,310	-	-	-
Total fund balances	69,918,822	29,471,879	8,043,605	6,894,049
Total liabilities, deferred inflows of resources and fund balances	\$ 84,669,637	\$ 30,540,244	\$ 14,583,297	\$ 17,695,021

The accompanying notes are an integral part of this statement.



<b>Road Capital Improvement Fund</b>	<b>Nonmajor Governmental Funds</b>	<b>Total Governmental Funds</b>
\$ 21,177,168	\$ 7,630,364	\$ 46,621,853
117,512,490	37,003,077	247,434,216
6,296,084	14,249,394	49,508,946
3,180,894	566,667	5,201,654
-	-	315,760
193,032	64,767	419,973
2,000,000	28,047	5,957,395
120,780	1,952,057	2,714,326
-	74,639	608,661
-	-	25,764
-	278,562	312,503
-	302,877	998,047
<u>\$ 150,480,448</u>	<u>\$ 62,150,451</u>	<u>\$ 360,119,098</u>
\$ 818,981	\$ 2,621,682	\$ 5,750,211
-	135,832	1,044,463
-	43,080	63,080
4,897	527,756	629,456
-	34,655	60,846
2,071,450	1,152,908	3,382,097
248,052	366,741	614,793
-	81,668	172,537
-	-	314,038
<u>3,143,380</u>	<u>4,964,322</u>	<u>12,031,521</u>
6,345,696	14,343,941	49,819,728
132,844	-	238,778
<u>6,478,540</u>	<u>14,343,941</u>	<u>50,058,506</u>
-	278,562	312,503
-	302,877	998,047
-	-	25,764
-	-	28,776,134
-	-	8,011,930
-	-	6,893,584
140,858,528	-	140,858,528
-	29,344,902	29,344,902
-	-	94,602
-	-	1,355,829
-	-	548,733
-	12,918,446	32,183,281
-	-	10,500,000
-	-	3,500,000
-	-	2,157,523
-	(2,599)	32,467,711
<u>140,858,528</u>	<u>42,842,188</u>	<u>298,029,071</u>
<u>\$ 150,480,448</u>	<u>\$ 62,150,451</u>	<u>\$ 360,119,098</u>



**CALCASIEU PARISH POLICE JURY  
RECONCILIATION OF THE GOVERNMENTAL FUNDS  
BALANCE SHEET TO THE STATEMENT OF NET POSITION  
DECEMBER 31, 2015**

Fund balances - total governmental funds \$ 298,029,071

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	618,500,008	
Less accumulated depreciation	<u>(88,047,296)</u>	530,452,712

Some revenues were collected more than sixty days after year end and therefore, are not available soon enough to pay for current-period expenditures.

664,780

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	(1,375,992)	
Other liabilities	(139,802)	
Claims/Judgments payable	(12,903)	
Pension liability	(1,496,929)	
OPEB payable	<u>(6,961,700)</u>	(9,987,326)

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.

(1,685,184)

Internal service funds are used by management to charge the cost of its self insured insurance programs to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets.

3,071,186

Deferred outflows and inflows of resources are not available to pay current period expenditures and therefore are not reported in the fund level statements.

5,275,311

Net position of governmental activities \$ 825,820,550

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, 2015**

<b>REVENUES</b>	<b>General Fund</b>	<b>Public Works Operating Fund</b>	<b>Office of Juvenile Justice Services Fund</b>	<b>Calcasieu Parish Library Fund</b>
Taxes:				
Property	\$ 12,035,379	\$ -	\$ 6,301,747	\$ 10,419,830
Sales	-	15,196,221	-	-
Other taxes	993,358	-	-	-
Licenses and permits	3,059,072	-	-	-
Intergovernmental revenues	3,675,590	428,612	920,402	120,180
Charges for services	4,965,756	695,584	22,819	63,613
Fines and forfeitures	265,548	-	-	126,483
Investment earnings	471,062	183,832	65,807	69,348
Gaming revenue	12,532,524	-	-	-
Sale of assets	91,938	337,476	1,766	2,778
Donations	9,242	25,000	-	5,332
Miscellaneous revenues	21,407	3,920	6,839	18,865
Total revenues	<u>38,120,876</u>	<u>16,870,645</u>	<u>7,319,380</u>	<u>10,826,429</u>
<b>EXPENDITURES</b>				
Current:				
General government	13,264,483	-	-	-
Public safety	7,873,324	-	6,429,887	-
Public works	343,166	15,010,143	-	-
Sanitation	-	-	-	-
Health and welfare	534,445	-	-	-
Culture and recreation	1,103,282	-	-	9,363,794
Economic development	3,253,909	-	-	-
Capital outlay	112,255	2,760,052	-	128,085
Intergovernmental	1,400,074	640,824	-	-
Total expenditures	<u>27,884,938</u>	<u>18,411,019</u>	<u>6,429,887</u>	<u>9,491,879</u>
Excess (deficiency) of revenues over (under) expenditures	<u>10,235,938</u>	<u>(1,540,374)</u>	<u>889,493</u>	<u>1,334,550</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	2,426,144	3,151,691	-	-
Transfers out	(7,199,745)	(2,833,970)	(500,000)	-
Insurance proceeds	-	-	-	-
Total other financing sources and uses	<u>(4,773,601)</u>	<u>317,721</u>	<u>(500,000)</u>	<u>-</u>
Net change in fund balances	5,462,337	(1,222,653)	389,493	1,334,550
Fund balances at beginning of year	64,456,485	30,746,674	7,654,112	5,559,499
Change in reserves for inventories	-	(52,142)	-	-
Fund balances at end of year	<u>\$ 69,918,822</u>	<u>\$ 29,471,879</u>	<u>\$ 8,043,605</u>	<u>\$ 6,894,049</u>

The accompanying notes are an integral part of this statement.

<b>Road Capital Improvement Fund</b>	<b>Nonmajor Governmental Funds</b>	<b>Total Governmental Funds</b>
\$ 6,435,574	\$ 14,152,391	\$ 49,344,921
32,908,617	6,755,414	54,860,252
-	-	993,358
118,500	-	3,177,572
1,499,938	13,174,976	19,819,698
-	1,292,278	7,040,050
-	39	392,070
726,335	313,988	1,830,372
-	-	12,532,524
-	91,120	525,078
1,928,550	13,272	1,981,396
-	4,955	55,986
<u>43,617,514</u>	<u>35,798,433</u>	<u>152,553,277</u>
-	40,649	13,305,132
-	2,536,351	16,839,562
2,432,439	58,320	17,844,068
-	5,943,044	5,943,044
-	13,704,277	14,238,722
-	3,397,964	13,865,040
-	-	3,253,909
9,640,422	12,844,413	25,485,227
-	2,977,411	5,018,309
<u>12,072,861</u>	<u>41,502,429</u>	<u>115,793,013</u>
<u>31,544,653</u>	<u>(5,703,996)</u>	<u>36,760,264</u>
-	10,751,843	16,329,678
(3,481,691)	(2,874,352)	(16,889,758)
-	28,652	28,652
<u>(3,481,691)</u>	<u>7,906,143</u>	<u>(531,428)</u>
28,062,962	2,202,147	36,228,836
112,795,566	40,765,253	261,977,589
-	(125,212)	(177,354)
<u>\$ 140,858,528</u>	<u>\$ 42,842,188</u>	<u>\$ 298,029,071</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, 2015**

Net change in fund balances - total governmental funds		\$ 36,228,836
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	19,833,407	
Depreciation expense	<u>(6,939,430)</u>	12,893,977
The net effect of various miscellaneous transactions involving capital assets such as sales, trade-ins, and donations, is to decrease net position.		(1,024,000)
Because some revenues will not be collected for several months after year-end, they are not considered "available" revenues in the governmental funds.		(102,713)
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.		(177,354)
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	(342,989)	
Compensated absences	(86,246)	
Claims payable	36,597	
Other liabilities	(21,786)	
Pension liabilities	(885,350)	
OPEB payable	<u>(1,225,407)</u>	(2,525,181)
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 \$17,852), is reported with governmental activities.		728,204
Deferred outflows and inflows of resources are not available to pay current period expenditures and therefore are not reported in the fund level statements.		<u>1,679,520</u>
Change in net position of governmental activities		<u>\$ 47,701,289</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, 2015**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$ 11,514,695	\$ 11,514,695	\$ 11,632,970	\$ 118,275
Other taxes, penalties and interest	975,000	975,000	955,531	(19,469)
Intergovernmental revenues	1,877,587	1,877,587	1,899,401	21,814
Charges for services	620,000	620,000	611,079	(8,921)
Gaming	950,000	950,000	939,173	(10,827)
Fines and forfeitures	200,000	200,000	249,447	49,447
Investment income	99,450	99,450	153,196	53,746
Sale of assets	-	-	28,990	28,990
Miscellaneous revenues	-	-	11,152	11,152
Total revenues	<u>16,236,732</u>	<u>16,236,732</u>	<u>16,480,939</u>	<u>244,207</u>
<b>EXPENDITURES</b>				
Current:				
General government				
Legislative	526,217	526,217	499,295	26,922
Registrar of Voters	297,248	297,248	233,235	64,013
Facility Management	6,353,766	6,368,232	4,804,527	1,563,705
Communications and Media	596,064	596,064	478,749	117,315
Special Programs/Cultural Affairs	96,000	96,000	96,685	(685)
GO Group Administration	132,570	132,570	99,658	32,912
Public safety:				
Emergency Preparedness	1,408,725	1,432,325	1,024,802	407,523
Correctional	3,746,936	3,746,936	3,619,381	127,555
Nondepartmental:				
Intergovernmental grants	1,728,603	1,728,603	1,339,782	388,821
Miscellaneous	714,863	714,863	731,473	(16,610)
Total expenditures	<u>15,600,992</u>	<u>15,639,058</u>	<u>12,927,587</u>	<u>2,711,471</u>
Excess (deficiency) of revenues over expenditures	<u>635,740</u>	<u>597,674</u>	<u>3,553,352</u>	<u>2,955,678</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	780,550	780,550	503,815	(276,735)
Transfers out	<u>(2,289,259)</u>	<u>(2,289,259)</u>	<u>(2,283,836)</u>	<u>5,423</u>
Total other financing sources (uses)	<u>(1,508,709)</u>	<u>(1,508,709)</u>	<u>(1,780,021)</u>	<u>(271,312)</u>
Net change in fund balances	(872,969)	(911,035)	1,773,331	2,684,366
Fund balances beginning of year	<u>14,040,446</u>	<u>14,040,446</u>	<u>14,885,318</u>	<u>844,872</u>
Fund balances end of year	<u>\$ 13,167,477</u>	<u>\$ 13,129,411</u>	<u>\$ 16,658,649</u>	<u>\$ 3,529,238</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, 2015**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes:				
Sales	\$ 12,350,000	\$ 12,350,000	\$ 14,681,435	\$ 2,331,435
Intergovernmental revenues	172,740	172,740	172,792	52
Investment income	182,000	182,000	208,120	26,120
Charges for services	5,000	5,000	269,926	264,926
Sale of assets	-	-	337,476	337,476
Miscellaneous revenues	-	-	3,920	3,920
Total revenues	<u>12,709,740</u>	<u>12,709,740</u>	<u>15,673,669</u>	<u>2,963,929</u>
<b>EXPENDITURES</b>				
Current:				
Public works:				
Division of Engineering/Public Works	19,477,837	20,936,692	17,318,524	3,618,168
Nondepartmental:				
Enterprise Zone Rebate	<u>500,010</u>	<u>500,010</u>	4	<u>500,006</u>
Total expenditures	<u>19,977,847</u>	<u>21,436,702</u>	<u>17,318,528</u>	<u>4,118,174</u>
Excess (deficiency) of revenues over expenditures	<u>(7,268,107)</u>	<u>(8,726,962)</u>	<u>(1,644,859)</u>	<u>7,082,103</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	3,402,846	3,402,846	2,851,691	(551,155)
Transfers out	<u>(2,860,000)</u>	<u>(2,860,000)</u>	<u>(2,808,970)</u>	<u>51,030</u>
Total other financing sources (uses)	<u>542,846</u>	<u>542,846</u>	<u>42,721</u>	<u>(500,125)</u>
Net change in fund balances	(6,725,261)	(8,184,116)	(1,602,138)	6,581,978
Fund balances beginning of year	<u>27,694,341</u>	<u>27,694,341</u>	<u>29,039,332</u>	<u>1,344,991</u>
Fund balances end of year	<u>\$ 20,969,080</u>	<u>\$ 19,510,225</u>	<u>\$ 27,437,194</u>	<u>\$ 7,926,969</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, 2015**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$ 6,029,114	\$ 6,029,114	\$ 6,086,973	\$ 57,859
Intergovernmental revenues	312,933	312,933	312,464	(469)
Charges for services	24,650	24,650	22,819	(1,831)
Fines and forfeitures	50	50	-	(50)
Investment income	55,000	55,000	76,013	21,013
Sale of assets	1,000	1,000	1,766	766
Miscellaneous revenues	100	100	217	117
Total revenues	<u>6,422,847</u>	<u>6,422,847</u>	<u>6,500,252</u>	<u>77,405</u>
<b>EXPENDITURES</b>				
Current:				
Public safety	<u>5,738,122</u>	<u>5,738,122</u>	<u>5,669,686</u>	<u>68,436</u>
Excess (deficiency) of revenues over expenditures	<u>684,725</u>	<u>684,725</u>	<u>830,566</u>	<u>145,841</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	(550,898)	(550,898)	(550,898)	-
Insurance proceeds	<u>-</u>	<u>-</u>	<u>24,902</u>	<u>24,902</u>
Total other financing sources (uses)	<u>(550,898)</u>	<u>(550,898)</u>	<u>(525,996)</u>	<u>24,902</u>
Net change in fund balances	133,827	133,827	304,570	170,743
Fund balances beginning of year	<u>7,474,502</u>	<u>7,474,502</u>	<u>7,582,003</u>	<u>107,501</u>
Fund balances end of year	<u>\$ 7,608,329</u>	<u>\$ 7,608,329</u>	<u>\$ 7,886,573</u>	<u>\$ 278,244</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, 2015**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$ 9,969,549	\$ 9,969,549	\$ 10,065,046	\$ 95,497
Intergovernmental	120,144	120,144	120,180	36
Fines and fees	174,000	174,000	179,172	5,172
Investment income	55,000	55,000	82,323	27,323
Sale of assets	-	-	2,778	2,778
Miscellaneous revenue	<u>18,000</u>	<u>18,000</u>	<u>35,120</u>	<u>17,120</u>
Total revenues	<u>10,336,693</u>	<u>10,336,693</u>	<u>10,484,619</u>	<u>147,926</u>
<b>EXPENDITURES</b>				
Current:				
Cultural and recreation	9,207,565	9,207,565	8,659,399	548,166
Capital improvements	<u>650,445</u>	<u>650,445</u>	<u>390,416</u>	<u>260,029</u>
Total expenditures	<u>9,858,010</u>	<u>9,858,010</u>	<u>9,049,815</u>	<u>808,195</u>
Net change in fund balances	478,683	478,683	1,434,804	956,121
Fund balances beginning of year	<u>5,387,051</u>	<u>5,387,051</u>	<u>5,910,017</u>	<u>522,966</u>
Fund balances end of year	<u>\$ 5,865,734</u>	<u>\$ 5,865,734</u>	<u>\$ 7,344,821</u>	<u>\$ 1,479,087</u>

The accompanying notes are an integral part of this statement.

**CALCASIEU PARISH POLICE JURY  
STATEMENT OF NET POSITION  
PROPRIETARY FUNDS  
DECEMBER 31, 2015**

	<b>Business-type Activities</b>	<b>Governmental Activities</b>
	<b>Nonmajor Enterprise Funds</b>	<b>Internal Service Funds</b>
<b>ASSETS</b>		
Current assets:		
Cash and cash equivalents	\$ 323,060	\$ 1,212,072
Restricted cash and cash equivalents	11,882	-
Investments	1,534,237	6,577,973
Restricted investments	288,173	-
Accounts receivable - net	182,067	7,907
Restricted special assessment receivable - net	153,051	-
Taxes receivable - net	353,863	-
Interest receivable	14,914	11,546
Intergovernmental receivable	33,551	23,244
Other receivable	-	-
Due from other funds	44,729	25,203
Due from component units	-	-
Prepaid items	26,741	176,197
Other assets	320	-
Total current assets	2,966,588	8,034,142
Noncurrent assets:		
Capital assets:		
Land and improvements	227,920	-
Buildings	159,915	40,881
Improvements other than buildings	16,370,236	375,275
Equipment	253,116	105,543
Total capital assets	17,011,187	521,699
Accumulated depreciation	(7,103,172)	(136,945)
Net capital assets	9,908,015	384,754
Total noncurrent assets	9,908,015	384,754
Total assets	12,874,603	8,418,896
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Pension related deferred outflows of resources	-	151,704
Total deferred outflows of resources	-	151,704

The accompanying notes are an integral part of this statement.

	<b>Business-type Activities</b>	<b>Governmental Activities</b>
	<b>Nonmajor Enterprise Funds</b>	<b>Internal Service Funds</b>
<b>LIABILITIES</b>		
Current liabilities:		
Accounts payable	\$ 188,157	\$ 64,513
Accrued liabilities	-	22,899
Due to other funds	49,137	-
Due to component unit	-	-
Intergovernmental payable	-	2,692,020
Unearned revenue	-	-
Claims payable	-	1,794,610
Liabilities payable from restricted assets	4,803	-
Refundable customer deposits	164,640	-
Compensated absences	-	21,409
Bonds payable	42,456	-
Total current liabilities	<u>449,193</u>	<u>4,595,451</u>
Noncurrent long-term liabilities:		
Claims payable	-	853,648
Bonds payable	232,004	-
Compensated absences	-	99
Other liabilities	-	2,004
Net pension liability	-	29,770
OPEB payable	-	5,208
Total noncurrent liabilities	<u>232,004</u>	<u>890,729</u>
Total liabilities	<u>681,197</u>	<u>5,486,180</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Pension related deferred inflows of resources	-	13,234
Total deferred inflows of resources	<u>-</u>	<u>13,234</u>
<b>NET POSITION</b>		
Net investment in capital assets	9,633,555	384,754
Restricted for:		
Debt Service	287,228	-
Unrestricted	2,272,623	2,686,432
Total net position	<u>\$ 12,193,406</u>	<u>\$ 3,071,186</u>



**CALCASIEU PARISH POLICE JURY**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN**  
**NET POSITION**  
**PROPRIETARY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2015**

	<b>Business-type Activities</b>	<b>Governmental Activities</b>
	<b>Nonmajor Enterprise Funds</b>	<b>Internal Service Funds</b>
<b>OPERATING REVENUES</b>		
Charges for services	\$ 1,533,045	\$ 16,610,026
Total operating revenues	<u>1,533,045</u>	<u>16,610,026</u>
<b>OPERATING EXPENSES</b>		
Personal services	58,254	584,091
Employee benefits	12,256	129,772
Supplies	179,913	46,580
Contractual services	974,696	1,600,698
Depreciation	492,781	17,852
Insurance premiums	-	2,307,559
Claims	-	11,223,430
Total operating expenses	<u>1,717,900</u>	<u>15,909,982</u>
Operating income (loss)	<u>(184,855)</u>	<u>700,044</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>		
Property taxes	379,957	-
Investment earnings	28,502	30,080
Capital grant	20,000	-
Interest expense	(11,427)	-
Total nonoperating revenues (expenses)	<u>417,032</u>	<u>30,080</u>
Income (loss) before contributions and transfers	<u>232,177</u>	<u>730,124</u>
<b>CONTRIBUTIONS AND TRANSFERS</b>		
Transfers in	562,000	-
Transfers out	-	(1,920)
Total contributions and transfers	<u>562,000</u>	<u>(1,920)</u>
Change in net position	794,177	728,204
Net position - beginning as restated	<u>11,399,229</u>	<u>2,342,982</u>
Net position - ending	<u>\$ 12,193,406</u>	<u>\$ 3,071,186</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, 2015**

	<b>Business-type Activities</b>	<b>Governmental Activities</b>
	<b>Nonmajor Enterprise Funds</b>	<b>Internal Service Funds</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from insured	\$ 1,527,823	\$ 2,933,555
Other operating receipts	26,999	-
Receipts from interfund users	-	13,677,038
Payments for claims	-	(11,347,764)
Payments to employees for services and benefits	(97,411)	(708,998)
Payments to suppliers for goods and services	(1,118,764)	(4,056,009)
Payments to interfund provider of services	(41,893)	-
Net cash provided by (used for) operating activities	296,754	497,822
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>		
Receipts from general property taxes	364,020	-
Transfers in from other funds for non capital related activity	200,000	-
Repayment of interfund operating payable	(55,724)	-
Transfers to other funds for operating activity	-	(6,376)
Subsidies received	-	1,607,017
Noncapital cash payments on behalf of local government	-	(1,627,904)
Net cash provided by (used for) noncapital financing activities	508,296	(27,263)
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Receipt of capital related interfund activity	362,000	-
Acquisition and construction of capital assets	(641,820)	-
Principal and interest received on special assessment levy	45,995	-
Principal paid on debt	(41,626)	-
Interest and fiscal chares paid on debt	(12,177)	-
Net cash provided by (used for) capital and related financing activities	(287,628)	-
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of investments	(3,267,357)	(12,059,237)
Proceeds from sales and maturities of investments	2,634,132	11,169,640
Interest received on investments	14,810	59,379
Net cash provided by (used for) investing activities	(618,415)	(830,218)
Net increase (decrease) in cash and cash equivalents	(100,993)	(359,659)
Cash and cash equivalents at beginning of year	435,935	1,571,731
Cash and cash equivalents at end of year	\$ 334,942	\$ 1,212,072
Classified as:		
Current assets	\$ 323,060	\$ 1,212,072
Restricted assets	11,882	-
Totals	\$ 334,942	\$ 1,212,072

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)	\$ (184,855)	\$ 700,044
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:		
Depreciation	492,781	17,852
Bad debt expense	(8,906)	-
Changes in assets and liabilities:		
Decrease (increase) in accounts receivable	(58,259)	16,923
Decrease (increase) in due from other governments	(13,551)	(2,969)
Decrease (increase) in due from other funds	38,442	(4,928)
Decrease (increase) in other receivables	-	215,590
Decrease (increase) in prepaid items	(6,182)	(6,013)
Increase (decrease) in accounts payable	(2,650)	(110,860)
Increase (decrease) in accrued liabilities	(19,240)	6,679
Increase (decrease) in due to other funds	4,859	(81)
Increase (decrease) in due to other component units	-	(1,635)
Increase (decrease) in other liabilities	-	7,239
Increase (decrease) in refundable customer deposits	50,225	-
Increase (decrease) in claims payable	-	(320,487)
Increase (decrease) in compensated absences payable and on-behalf payments	11,602	-
Increase (decrease) in OPEB payable	(7,512)	1,077
Increase (decrease) in net pension liability	-	(20,609)
Total adjustments	<u>481,609</u>	<u>(202,222)</u>
Net cash provided by (used for) operating activities	<u>\$ 296,754</u>	<u>\$ 497,822</u>

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

Net decrease in fair value of investments	<u>\$ (6,596)</u>	<u>\$ (23,812)</u>
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**CALCASIEU PARISH POLICE JURY  
STATEMENT OF FIDUCIARY NET POSITION  
FIDUCIARY FUND  
DECEMBER 31, 2015**

<b>ASSETS</b>	<b>Agency Fund</b>
Cash	\$ 15,057
Investments	82,769
Interest receivable	139
Total assets	<u>\$ 97,965</u>
<b>LIABILITIES</b>	
Due to other governmental units	\$ 97,965
Total liabilities	<u>\$ 97,965</u>

The accompanying notes are an integral part of this statement.

**CALCASIEU PARISH POLICE JURY**  
**COMBINING STATEMENT OF NET POSITION**  
**COMPONENT UNITS**  
**DECEMBER 31, 2015**

	<b>West Calcasieu Cameron Hospital</b>	<b>Sulphur Parks and Recreation</b>	<b>Gravity Drainage District No. 5 of Ward 4</b>	<b>Gravity Drainage District No. 4 of Ward 3</b>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 31,696	\$ 3,491,345	\$ 10,392,449	\$ 1,666,063
Investments	-	-	-	10,589,482
Receivables (net of allowance for uncollectibles)				
Taxes	-	5,593,484	4,026,630	4,245,354
Accounts	17,646,808	-	-	-
Other	7,296,224	12,415	-	15,213
Accrued interest receivable	3,436	-	312	-
Intergovernmental receivable	-	50,634	33,804	-
Due from primary government	-	-	-	-
Prepaid items and other assets	2,120,381	-	56,766	219,028
Inventory	1,792,097	16,546	-	-
Restricted assets:				
Cash and cash equivalents	1,158,169	-	-	-
Investments	7,081,265	-	-	-
Receivables - net	2,688,172	-	-	-
Capital assets:				
Non-depreciable	2,367,365	24,540,239	375,689	662,280
Depreciable, net	<u>36,575,571</u>	<u>25,893,610</u>	<u>9,114,572</u>	<u>14,064,098</u>
Total assets	<u>78,761,184</u>	<u>59,598,273</u>	<u>24,000,222</u>	<u>31,461,518</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred amount on refunding	-	-	-	-
Deferred outflows - other	-	-	-	-
Pension related deferred outflows of resources	<u>6,596,176</u>	<u>252,381</u>	<u>224,171</u>	<u>138,500</u>
Total deferred outflows of resources	<u>6,596,176</u>	<u>252,381</u>	<u>224,171</u>	<u>138,500</u>
<b>LIABILITIES</b>				
Accounts payable and accruals	6,754,493	476,114	255,962	26,444
Intergovernmental payable	-	-	-	-
Unearned revenue	1,500,000	-	-	-
Other liabilities	-	-	-	46,847
Liabilities from restricted assets				
Accrued interest payable	-	-	-	-
Refundable customer deposits	-	-	-	-
Current portion of long-term liabilities:				
Compensated absences	927,377	-	8,290	-
Capital lease obligations	203,033	-	-	-
Contracts and notes payable	-	-	-	137,038
Bonds payable	2,615,000	-	-	-
Noncurrent portion of long-term liabilities:				
Capital lease obligations	584,251	-	-	-
Contracts and notes payable	-	-	-	-
Bonds payable	5,575,000	-	-	-
OPEB, pension and sick leave liability	<u>6,105,076</u>	<u>209,331</u>	<u>47,790</u>	<u>47,140</u>
Total liabilities	<u>24,264,230</u>	<u>685,445</u>	<u>312,042</u>	<u>257,469</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Property taxes levied for the next fiscal year	-	-	-	-
Pension related deferred inflows of resources	<u>588,184</u>	<u>103,240</u>	<u>21,292</u>	<u>18,988</u>
Total deferred inflows of resources	<u>588,184</u>	<u>103,240</u>	<u>21,292</u>	<u>18,988</u>
<b>NET POSITION</b>				
Net investment in capital assets	29,965,652	50,433,849	9,490,261	14,726,378
Restricted for:				
Capital projects	-	-	-	-
Debt service	1,028,308	-	-	-
Unrestricted	<u>29,510,986</u>	<u>8,628,120</u>	<u>14,400,798</u>	<u>16,597,183</u>
Total net position	<u>\$ 60,504,946</u>	<u>\$ 59,061,969</u>	<u>\$ 23,891,059</u>	<u>\$ 31,323,561</u>

The accompanying notes are an integral part of this statement.

<b>Airport Authority District No. 1</b>	<b>Calcasieu Parish Gaming Revenue District</b>	<b>Nonmajor Component Units</b>	<b>Total Component Units</b>
\$ 1,823,443	\$ -	\$ 25,980,789	\$ 43,385,785
-	-	39,952,144	50,541,626
749,027	-	26,404,028	41,018,523
241,756	-	867,404	18,755,968
-	11,034,996	1,221,298	19,580,146
-	-	84,391	88,139
449,199	9,674	739,713	1,283,024
-	-	60,846	60,846
45,807	-	612,016	3,053,998
-	-	131,049	1,939,692
814,591	-	2,462,886	4,435,646
-	-	509,538	7,590,803
-	-	25,000	2,713,172
5,114,819	-	9,232,130	42,292,522
44,421,909	-	85,285,822	215,355,582
<u>53,660,551</u>	<u>11,044,670</u>	<u>193,569,054</u>	<u>452,095,472</u>
-	-	59,374	59,374
-	10,668,000	-	10,668,000
-	-	2,998,312	10,209,540
<u>-</u>	<u>10,668,000</u>	<u>3,057,686</u>	<u>20,936,914</u>
114,443	9,674	3,818,525	11,455,655
-	8,367,996	1,696,358	10,064,354
-	-	100,562	1,600,562
4,000	-	277,002	327,849
-	-	85,104	85,104
-	-	809,622	809,622
-	-	460,603	1,396,270
-	-	62,865	265,898
463,861	2,667,000	450,070	3,717,969
-	-	2,961,152	5,576,152
-	-	308,682	892,933
-	10,668,000	1,175,255	11,843,255
-	-	29,390,172	34,965,172
75,759	-	8,409,543	14,894,639
<u>658,063</u>	<u>21,712,670</u>	<u>50,005,515</u>	<u>97,895,434</u>
-	-	23,589,626	23,589,626
-	-	630,674	1,362,378
<u>-</u>	<u>-</u>	<u>24,220,300</u>	<u>24,952,004</u>
49,072,867	-	63,367,000	217,056,007
907,221	-	4,531,025	5,438,246
-	-	1,468,372	2,496,680
3,022,400	-	53,034,528	125,194,015
<u>\$ 53,002,488</u>	<u>\$ -</u>	<u>\$ 122,400,925</u>	<u>\$ 350,184,948</u>

**CALCASIEU PARISH POLICE JURY  
 COMBINING STATEMENT OF ACTIVITIES  
 COMPONENT UNITS  
 FOR THE YEAR ENDED DECEMBER 31, 2015**

	<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>
<b>EXPENSES</b>	\$ 72,919,804	\$ 6,194,963	\$ 2,474,355	\$ 2,911,909
<b>PROGRAM REVENUES</b>				
Charges for services	62,902,708	2,331,852	96,555	-
Operating grants and contributions	-	-	-	-
Capital grants and contributions	-	-	<u>202,452</u>	-
Total program revenues	<u>62,902,708</u>	<u>2,331,852</u>	<u>299,007</u>	<u>-</u>
Net program (expenses) revenues	<u>(10,017,096)</u>	<u>(3,863,111)</u>	<u>(2,175,348)</u>	<u>(2,911,909)</u>
<b>GENERAL REVENUES</b>				
Property taxes	8,912,410	5,605,089	4,011,070	4,123,980
Grants and contributions not restricted to specific program	-	75,951	33,804	77,816
Investment earnings	41,424	6,465	45,334	116,237
Gain on sale of capital assets	-	-	26,021	26,093
Miscellaneous revenue	2,281,571	140,804	71,284	71,523
Special item - lawsuit settlement	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total general revenues	<u>11,235,405</u>	<u>5,828,309</u>	<u>4,187,513</u>	<u>4,415,649</u>
Change in net assets	1,218,309	1,965,198	2,012,165	1,503,740
Net position beginning of year as restated	<u>59,286,637</u>	<u>57,096,771</u>	<u>21,878,894</u>	<u>29,819,821</u>
Net position end of year	<u>\$ 60,504,946</u>	<u>\$ 59,061,969</u>	<u>\$ 23,891,059</u>	<u>\$ 31,323,561</u>

The accompanying notes are an integral part of this statement.

<b>Airport Authority District No. 1</b>	<b>Calcasieu Parish Gaming Revenue District</b>	<b>Nonmajor Component Units</b>	<b>Total Component Units</b>
\$ 4,239,725	\$ 26,827,333	\$ 46,263,826	\$ 161,831,915
2,678,101	-	17,900,205	85,909,421
215,068	26,827,333	5,328,961	32,371,362
<u>3,084,276</u>	<u>-</u>	<u>1,360,687</u>	<u>4,647,415</u>
<u>5,977,445</u>	<u>26,827,333</u>	<u>24,589,853</u>	<u>122,928,198</u>
<u>1,737,720</u>	<u>-</u>	<u>(21,673,973)</u>	<u>(38,903,717)</u>
771,598	-	26,012,725	49,436,872
12,641	-	909,955	1,110,167
9,086	-	299,123	517,669
3,489	-	71,334	126,937
-	-	664,690	3,229,872
<u>-</u>	<u>-</u>	<u>640,082</u>	<u>640,082</u>
<u>796,814</u>	<u>-</u>	<u>28,597,909</u>	<u>55,061,599</u>
2,534,534	-	6,923,936	16,157,882
<u>50,467,954</u>	<u>-</u>	<u>115,476,989</u>	<u>334,027,066</u>
<u>\$ 53,002,488</u>	<u>\$ -</u>	<u>\$ 122,400,925</u>	<u>\$ 350,184,948</u>





**CALCASIEU PARISH POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2015**

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**CALCASIEU PARISH POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2015**

**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 with the component units audited by the principal auditor denoted with an (\*):

**(1) Blended Component Units**

GASB Statements No. 14 and 61 require that primary governments present certain component unit information in a manner similar to the reporting of the primary government's balances and transactions, which is referred to as blending. This method of reporting is required if: (1) the component unit's governing body is substantively the same as the governing body of the primary government and there is a financial benefit or burden relationship between the primary government and the component unit or the management of the primary government has operational responsibility for the component unit or (2) the component unit provides services entirely, or almost entirely, to the primary government. The following component units' financial information is blended with the Parish's information because the governing boards for the Parish and component unit entities are the same:

- |   |
|---|
| <ul style="list-style-type: none"><li>* <b>Waterworks District No. 5 of Wards 3 &amp; 8</b></li><li>* <b>Waterworks District No. 2 of Ward 4</b></li><li>* <b>Sewer District No. 11 of Ward 3</b></li><li>* <b>Sewer District No. 8 of Ward 4</b></li><li>* <b>Fire Protection District No. 2 of Ward 3</b></li></ul> |
|---|

All of the above component unit entities have the same governing board as the Parish. In addition, the above referenced two Waterworks Districts and the two Sewer Districts are managed by the Parish in essentially the same manner in which the Parish manages its own operations. Separate cooperative endeavor agreements between the Parish and each of the above referenced Districts have been executed. The financial information for the Fire Protection District is blended because there is a financial benefit or burden relationship between the Parish and the District.

**CALCASIEU PARISH POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2015**

**(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 2015.

**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 2015 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 2015 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 2015 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 2015 information.

**Calcasieu Parish Gaming Revenue District \*** is an entity created in 2007 by the Parish and the City of Lake Charles through a cooperative endeavor agreement authorized by Louisiana Revised Statute 33:9576. This statute 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."* While the Parish does not appoint a voting majority, the District is fiscally dependent on the Parish. The Police Jury President is one of three members of the board of directors of the District and the Police Jury must take action to approve any District agreements whether revenue or expense based. In addition, the Parish can access the resources of the District. Both the City of Lake Charles and the Parish have similar rights and obligations; however, it was determined that the Parish would be the reporting entity since the Parish's Division of Finance was appointed as the fiscal agent for the District.

**CALCASIEU PARISH POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2015**

**(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 2015 information.

**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, 2015.

**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 2015 information.

**14<sup>th</sup> Judicial District Criminal Court Fund** encompasses several different funds of the 14<sup>th</sup> 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 14<sup>th</sup> 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 14<sup>th</sup> Judicial District Court as well as the 14<sup>th</sup> Judicial District Attorney. The financial information presented for these entities is for the calendar year 2015. The 14<sup>th</sup> Judicial District Criminal Court Fund Related Activity consists of the following funds:

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

**14<sup>th</sup> 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 14<sup>th</sup> Judicial District Attorney's Office as well as the 14<sup>th</sup> 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 2015.

**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 2015, unless otherwise denoted.

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Other Special Districts consist of:

<b><u>Fire Districts:</u></b>	<b><u>Waterworks Districts:</u></b>
* No. 1 of Ward 1	No. 1 of Ward 1 (6/30/14)
* No. 1 of Ward 2	No. 8 of Wards 3 & 8 (6/30/14)
* No. 2 of Ward 4	* No. 12 of Ward 3
* No. 3 of Ward 4	No. 4 of Ward 4 (4/30/14)
* No. 4 of Ward 4	No. 9 of Ward 4
* No. 1 of Ward 5	No. 11 of Wards 4 & 7 (6/30/14)
* No. 1 of Ward 6	No. 7 of Wards 6 & 4 (9/30/14)
No. 1 of Ward 7	* No. 14 of Ward 5
* No. 2 of Ward 8	* No. 10 of Ward 7
<b><u>Recreation Districts:</u></b>	<b><u>Sewer Districts:</u></b>
* No. 1 of Ward 3	* No. 12 of Ward 4
* No. 1 of Ward 4	* No. 13 of Ward 4
* No. 1 of Ward 8	
<b><u>Community Center and Playground Districts:</u></b>	<b><u>Gravity Drainage Districts:</u></b>
* No. 4 of Ward 1	* No. 8 of Ward 1
* No. 7 of Ward 2	* No. 9 of Ward 2
* No. 5 of Ward 5	* No. 6 of Wards 5 & 6
* No. 1 of Ward 6	No. 2 of Ward 7
No. 3 of Ward 7	No. 7 of Ward 8

**(3) Related Organization**

The Industrial Development Board is a financial vehicle to assist industry in raising tax exempt funds for environmental protection and business development. While the Parish appoints the board members, the Parish does not have the ability to impose its will on this organization and no financial benefit/burden relationship exists between them; therefore, the Parish is not considered financially accountable for them. During the current year, there were no transactions between the Parish and this organization.

**(4) Other Component Unit Information**

There are no separately issued financial statements for the component units audited by the principal auditor and denoted with an (\*) except for the 14th Judicial District Court Child Support Fund reported above within the 14<sup>th</sup> 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.

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**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.

**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.

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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 one agency fund. 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 Fund, and Road Capital Improvement Fund.

**General Fund** - The General Fund is used to account for resources traditionally associated with government which are not legally or by sound financial management required to be accounted for in another fund. 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.

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**Road Capital Improvement Fund** - This fund accounts for all the capital improvements related to Parish roads. It is funded primarily by sales taxes and 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 Fund**

The Parish currently has the following one fiduciary fund:

- 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.

By definition, this fund accounts 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 one agency fund. An agency fund contains 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.

**C. Assets, Deferred Outflows, Liabilities, Deferred Inflows 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.



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**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. 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.

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Depreciation on all capital assets, excluding land and certain infrastructure, is calculated on the straight-line method over the following estimated useful lives:

<u>Type of Capital Asset</u>	<u>Number of Years</u>
Buildings and Improvements	20-40
Bridges	30-80
Land Improvements	10-50
Specialized Equipment	10-20
Communication Equipment and Furniture	5-15
Machinery and Equipment	5-10
Automobiles	5-10

In the governmental fund financial statements, the costs associated with the acquisition or construction of capital assets are shown as expenditures. Capital assets are not shown on the governmental fund balance sheets. In the proprietary fund financial statements, the costs associated with the acquisition or construction of capital assets are recorded as increases in capital assets.

**Long-Term Debt**

In the government-wide Statement of Net Position and in the proprietary fund type financial statements, long-term debt and other long-term obligations are reported as liabilities. Bond premiums, discounts, and gains (losses) on refunding for discretely presented component units are deferred and amortized over the life of the bonds using either the straight line method or the effective interest method. Bond payable costs are reported net of the applicable bond premium or discount.

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

**Compensated Absences**

All Parish full-time employees earn vacation leave and sick leave in varying amounts according to the employee’s number of years of continuous service. Only 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

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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.

**Deferred Outflows/Inflows of Resources**

Deferred outflows of resources represent a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense or expenditure) until then. Deferred inflows of resources represent an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The Parish has the following items that are reported as deferred inflows or outflows of resources: deferred inflows/outflows of resources related to pensions, property taxes levied for the next fiscal year and other types of resources not permitted to be used yet.

**Net Position**

Net position represents the difference between assets and liabilities. Assets are segregated into three categories on the government-wide statement of net position: (1) invested in capital assets, net of related debt, (2) restricted and (3) unrestricted. Assets are restricted when there are limitations imposed on their use by external parties such as creditors, grantors, laws or regulations of other governments. Internally imposed designations of resources are not presented as restricted assets. The Parish's policy with respect to when restricted resources are utilized for expenses is that restricted resources are used only after the unrestricted resources are depleted.

**Fund Balance Policy and Flow Assumptions**

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

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

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

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

Amounts in the assigned fund balance classification are intended to be used by the Parish for specific purposes but that do not meet the criteria to be classified as committed. The Police Jury has by resolution authorized the Parish Administrator and/or the 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.

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

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

**Special Items**

Special Items are significant transactions or other events that are within the control of management and are reported on the statement of activities or statement of revenues, expenditures and changes in fund balances. In 2015, one discretely presented component unit reported \$640,082 as a special item on the Combining Statement of Activities for Nonmajor Component Units which was then carried forward the Statement of Activities in the component unit column. This special item relates to a judgment for property forfeitures that was awarded to the District Attorney's Office in February, 2015. All expenses related to the property forfeiture were settled and the remaining amount was calculated at the amount reported as a special item.

**Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**D. Reconciliation of Government-Wide and Fund Financial Statements**

The governmental fund balance sheet includes a reconciliation which reconciles the governmental fund financial statements to the government-wide statements. This reconciliation is necessary to bring the financial statements from the current financial resources measurement focus and modified accrual basis of accounting to the economic resources measurement focus and full accrual basis of accounting. Major items included in the reconciliation are amounts related to capital assets, accrued interest, long-term debt or liabilities, assets and liabilities of internal service funds, unearned revenue, and deferred inflow of resources.

**E. Budgetary Information**

**Adoption Process**

The basis of budgeting for the Parish is the cash basis. The Parish is legally required to adopt budgets for the General Fund and all special revenue funds. The Finance Division compiles for the Administrator estimates of revenues and requests for appropriations of the annual budget. No later than November 20th, the Administrator submits the budget to the Budget Committee of the Parish for adoption or any necessary revision. The Parish conducts public hearings on the budget, which is adopted before the end of the fiscal year, to become effective January 1 of the subsequent year.

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**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 2015, 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 Special Programs/Cultural Affairs Department and the Miscellaneous Nondepartmental line items in the General Fund had expenditures in excess of appropriations in the amount of \$685 and \$16,610, respectively. The legal level of budgetary control for the General Fund is the department level. Both of these occurred as a result of timing issues and state law provides an exemption from any amendment requirement due to the dollar amounts of the excess amounts.

The following nonmajor governmental funds had expenditures that exceeded appropriations: (1) Continuum of Care Fund \$10,410, (2) Fire Protection District No. 2 of Ward 3 \$36,656, (3) Shelter Plus Care Program \$89,475, and (4) Federal Foster Care Program \$43,566. While these nonmajor funds had expenditures that exceeded budgeted amounts, state law provided an exemption from any amendment requirement for various reasons. In addition, the latter four funds had legally adopted budgets but which do not individually meet the definition of a special revenue fund under Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definition*. As such, the activity in these four funds are now combined with other funds and thus eliminating the requirement to present the legally adopted budget. However, the above disclosure requirement is applied to all legally adopted funds whether presented separately or not in the financial statements.

**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, 2015.

	<b>Insured or Collateralized with Securities held by the Entity's Agent or the Pledging Institution's Trust Department in the Entity's Name</b>	<b>Uninsured and Collateralized with Securities Held by Pledging Institution or it's Trust Department/ Agent but not in the Entity's Name</b>	<b>Uninsured and Uncollateralized</b>	<b>Total Bank Balances - All Deposits</b>	<b>Total Carrying Value - All Deposits</b>
<b><u>Primary Government:</u></b>					
Cash & Cash Equivalents	\$34,667,305	\$ -	\$ -	\$34,667,305	\$33,870,682
Certificate of Deposit Account Registry Service (CDARS)	<u>20,786,822</u>	<u>-</u>	<u>-</u>	<u>20,786,822</u>	<u>20,786,822</u>
<b>Total</b>	<u>\$55,454,127</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$55,454,127</u>	<u>\$54,657,504</u>
The carrying amount of deposits does not include cash on hand of \$9,610. Cash on hand includes petty cash and cash received but not yet deposited at year end.					

	<b>Insured or Collateralized with Securities held by the Entity's Agent or the Pledging Institution's Trust Department in the Entity's Name</b>	<b>Uninsured and Collateralized with Securities Held by Pledging Institution or it's Trust Department/ Agent but in the Entity's Name</b>	<b>Uninsured and Collateralized with Securities Held by Pledging Institution or it's Trust Department/ Agent but not in the Entity's Name</b>	<b>Total Bank Balances - All Deposits</b>	<b>Total Carrying Value - All Deposits</b>
<b><u>Component Units:</u></b>					
Cash & Cash Equivalents	\$11,021,806	\$17,380,784	\$14,926,973	\$43,329,563	\$43,006,461
Certificates of Deposit	1,866,356	3,887,171	-	5,753,527	5,752,843
Certificate of Deposit Account Registry Service (CDARS)	<u>2,213,179</u>	<u>-</u>	<u>-</u>	<u>2,213,179</u>	<u>2,213,179</u>
<b>Total</b>	<u>\$15,101,341</u>	<u>\$21,267,955</u>	<u>\$14,926,973</u>	<u>\$51,296,269</u>	<u>\$50,972,483</u>
The carrying amount of deposits does not include cash on hand of \$3,440. 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 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 was one U.S. Agency Security (Farmer Mac) that was not rated by either of the above rating services. This one security accounts for .71% of the investment value at December 31, 2015. Of the U.S. Agency Securities held by the Parish at December 31, 2015, approximately fifty-four percent (54%) of those securities were invested in thirty-four (34) Federal Home Loan Mortgage Corporation (FHLMC) 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, 2015.

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
<b><u>Primary Government:</u></b>				
U. S. Agency Obligations	\$ -	\$ -	\$217,778,072	\$217,778,072
Certificate of Deposit Account Registry Service (CDARS)**	-	-	17,352,477	17,352,477
<b><u>Investments Not Categorized:</u></b>				
LAMP	-	-	<u>14,303,629</u>	<u>14,303,629</u>
<b>Total</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$249,434,178</u>	<u>\$249,434,178</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
<b><u>Component Units:</u></b>				
U.S. Agency Obligations	\$ -	\$ -	\$33,185,854	\$33,185,924
Mortgage-Backed Securities	-	-	6,365,036	6,956,075
Certificate of Deposit Account Registry Service (CDARS)**	-	-	1,847,523	1,847,523
<b><u>Investments Not Categorized:</u></b>				
Investment Agreements	-	-	85,352	85,352
Money Market Accounts	-	-	5,528,450	5,528,450
Mutual Funds	-	-	52,918	52,918
LAMP	-	-	<u>7,912,804</u>	<u>7,912,804</u>
<b>Total</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$54,977,937</u>	<u>\$55,569,046</u>
** The Certificate of Deposit Account Registry Service investments above have maturities exceeding one year from the original purchase date.				



**CALCASIEU PARISH POLICE JURY  
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**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-five (65) investments, forty-four (44) of them contain the "step up" provisions.

Investments, classified by maturity dates, at December 31, 2015 are summarized below:

Investments	Fair Value	0-1 Years Before Maturity	1-5 Years Before Maturity
<b><u>Primary Government:</u></b>			
U. S. Agency Obligations	\$217,778,072	\$ 1,820,799	\$215,957,273
Certificate of Deposit Account Registry Service (CDARS)**	17,352,477	17,352,477	-
LAMP	<u>14,303,629</u>	<u>14,303,629</u>	<u>-</u>
<b>Total</b>	<b><u>\$249,434,178</u></b>	<b><u>\$33,476,905</u></b>	<b><u>\$215,957,273</u></b>
** 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
<b><u>Component Units:</u></b>				
U.S. Agency Obligations	\$33,185,924	\$ 193,861	\$31,991,183	\$ 1,000,880
Mortgage-Backed Securities	6,956,075	-	-	6,956,075
Investment Agreements	85,352	-	-	85,352
Certificate of Deposit Account Registry Service (CDARS)	1,847,523	1,847,523	-	-
LAMP	<u>7,912,804</u>	<u>7,912,804</u>	<u>-</u>	<u>-</u>
<b>Total</b>	<b><u>\$49,987,678</u></b>	<b><u>\$9,954,188</u></b>	<b><u>\$31,991,183</u></b>	<b><u>\$8,042,307</u></b>
Mutual Funds	52,918			
Money Market Accounts	<u>5,528,450</u>			
<b>Total</b>	<b><u>\$55,569,046</u></b>			

**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:

	<b>Primary Government</b>	<b>Component Units</b>
<b><u>Carrying Values Per Note 2:</u></b>		
Deposits	\$ 33,870,682	\$ 43,006,461
Cash on Hand	9,610	3,440
CDARS or Certificates of Deposit	38,139,299	9,813,545
Investments	217,778,072	45,217,610
Louisiana Asset Management Pool	<u>14,303,629</u>	<u>7,912,804</u>
<b>Total</b>	<b><u>\$304,101,292</u></b>	<b><u>\$ 105,953,860</u></b>
<b><u>Per Statement of Net Position:</u></b>		
Cash and Cash Equivalents	\$ 48,156,985	\$ 43,385,785
Investments	255,546,426	50,541,626
Restricted Cash and Cash Equivalents	11,882	4,435,646
Restricted Investments	288,173	7,590,803
<b><u>Per Fiduciary Funds:</u></b>		
Cash and Cash Equivalents	15,057	-
Investments	<u>82,769</u>	-
<b>Total</b>	<b><u>\$304,101,292</u></b>	<b><u>\$105,953,860</u></b>

**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 2015 property tax calendar is as follows:

Levy Date:	October, 2015
Billing Date:	November, 2015
Due Date:	December 31, 2015
Lien Date:	February, 2016
Collection Dates:	December, 2015 to February, 2016

**CALCASIEU PARISH POLICE JURY  
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The 2015 tax levy is used to finance the 2016 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 2016, the receivable and any collections made on the 2015 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 2015 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, 2015:

<b>RECEIVABLES:</b>			
<b>Primary Government:</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>
Property Taxes	\$49,508,946	\$ 353,863	\$49,862,809
Sales Taxes	5,201,654	-	5,201,654
Franchise Taxes	315,760	-	315,760
Restricted Special Assessments ^^	-	153,051	153,051
Accounts	7,907	182,067	189,974
Interest	431,519	14,914	446,433
Other Receivables ++	<u>6,588,016</u>	<u>-</u>	<u>6,588,016</u>
<b>Total Receivables</b>	<u>\$62,053,802</u>	<u>\$ 703,895</u>	<u>\$62,757,697</u>
<b>Loan Receivable</b>	<u>\$25,764</u>	<u>\$ -</u>	<u>\$25,764</u>
<b>Amounts Not Expected To Be Collected Within One Year</b>	<u>\$14,850</u>	<u>\$142,085</u>	<u>\$156,935</u>
<b>Allowance for Doubtful Accounts Included Above **</b>	<u>\$ 2,630,134</u>	<u>\$32,463</u>	<u>\$ 2,662,597</u>
^^ Special assessments receivable above includes \$14,228 in delinquent special assessments.			
** For the governmental activities, the allowance includes \$2,616,328 for a five percent (5%) estimated uncollectible property taxes and \$13,806 for a housing assistance recoupment receivable. For the business-type activities, \$13,557 of the allowance account relates to water and sewer accounts receivable and \$18,906 for estimated uncollectible property taxes.			
++ Includes gaming revenue receivable of \$3,789,025.			

**CALCASIEU PARISH POLICE JURY  
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<b>PAYABLES:</b>			
<b>Primary Government:</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>
Accounts Payable	\$ 6,122,347	\$ 188,157	\$ 6,310,504
Accrued Liabilities	1,381,401	-	1,381,401
Retainage Payable	<u>614,793</u>	<u>-</u>	<u>614,793</u>
<b>Accounts Payable and Other Accrued Liabilities</b>	<b><u>\$ 8,118,541</u></b>	<b><u>\$ 188,157</u></b>	<b><u>\$ 8,306,698</u></b>
Refundable Customer Deposits	\$ -	\$ 164,640	\$ 164,640
Accrued Interest	<u>-</u>	<u>4,803</u>	<u>4,803</u>
<b>Liabilities Payable from Restricted Assets</b>	<b><u>\$ -</u></b>	<b><u>\$ 169,443</u></b>	<b><u>\$ 169,443</u></b>

**NOTE 5: DEFERRED OUTFLOWS AND DEFERRED INFLOWS OF RESOURCES AND UNEARNED REVENUE**

Deferred outflows and deferred inflows of resources and unearned revenue consist of the following amounts:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources ++</b>	<b>Unearned Revenue</b>
<b><u>Primary Government:</u></b>			
Property Tax Revenue (See Note 3)	\$ -	\$49,819,728	\$ -
GASB 68 Pension Adjustment (See Note 12(B))	5,963,331	549,550	-
Local Agreements for Infrastructure Activities (Note 11(C))	-	50,000	2,226,201
Sales Tax Paid in Protest	-	188,778	-
Local, State and Federal Grants (Eligibility Requirements)	-	-	1,152,908
Other Revenue (Rent)	<u>-</u>	<u>-</u>	<u>2,988</u>
<b>Total – Government-wide Financial Statements</b>	<b>5,963,331</b>	<b>50,608,056</b>	<b>3,382,097</b>
Less: Government-wide Conversion Adjustment	<u>(5,963,331)</u>	<u>(549,550)</u>	<u>-</u>
<b>Total – Governmental Fund Financial Statements</b>	<b><u>\$ -</u></b>	<b><u>\$50,058,506</u></b>	<b><u>\$ 3,382,097</u></b>

++ The deferred inflow of resources for local agreements for infrastructure activities (voluntary nonexchange transaction) and sales tax paid in protest (government mandated nonexchange transaction) are recorded in compliance with GASB 62, *Items Previously Reported as Assets and Liabilities*, which requires resources received or receivable before time requirements are met to be reported as a deferred inflow of resources by the recipient.

**CALCASIEU PARISH POLICE JURY  
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	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>	<b>Unearned Revenue</b>
<b><u>Component Units:</u></b>			
Property Tax Revenue (See Also Note 3)	\$ -	\$23,589,626	\$ -
GASB 68 Pension Adjustment	10,209,540	1,362,378	-
Deferred Amount on Refunding	59,374	-	-
Deferred – Other ++	10,668,000	-	-
Other Revenue**	<u>-</u>	<u>-</u>	<u>1,600,562</u>
<b>Total</b>	<b><u>\$20,936,914</u></b>	<b><u>\$24,952,004</u></b>	<b><u>\$ 1,600,562</u></b>
<p>++ The Calcasieu Parish Gaming Revenue District, a major discretely presented component unit, entered into an agreement with several local governmental entities and the Department of Transportation and Development (DOTD) regarding the construction of the Cove Lane Interchange, Nelson Road Interchange and the Relocation of W. Prien Lake Road. In that agreement, the District (with Parish and City approval) agreed to allocate \$2,667,000 over the next five years to offset the above referenced construction costs. The annual allocation is designated specifically from the Gold Nugget Casino gaming revenue collected and is therefore reported as a deferred outflow of resources since the resources are not available for appropriation until the collections are made in each of the next four years. The first annual payment was due in December 2015 and is reported as a separate payable.</p> <p>** West Calcasieu Cameron Hospital reported \$1.5 million in unearned revenue that related to receipt of funds for a contract for indigent care for which six months have not been earned as of year-end. Two other nonmajor component units reported \$100,002 and \$560, respectively, in unearned revenue related to a prior year excess property tax millage assessment and collection of accounts receivable payments which will offset future water revenue for those specific customers.</p>			

**NOTE 6: INTERFUND RECEIVABLES AND PAYABLES**

**A. Due to/from other funds at December 31, 2015 consists of the following:**

	<b>Due From Other Funds</b>	<b>Due To Other Funds</b>
<b><u>Governmental Funds:</u></b>		
General Fund	\$524,717	\$ 92,794
Public Works	9,305	-
Office of Juvenile Justice Services Fund	-	4,009
Road Capital Improvement Fund	-	4,897
Nonmajor Funds	<u>74,639</u>	<u>527,756</u>
<b>Total Governmental Funds</b>	<b>608,661</b>	<b>629,456</b>

(Table Continued on Next Page)

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	<b>Due From Other Funds</b>	<b>Due To Other Funds</b>
<b><u>Proprietary Funds:</u></b>		
Nonmajor Enterprise Funds	44,729	49,137
Nonmajor Internal Service Funds	<u>25,203</u>	<u>-</u>
<b>Total Proprietary Funds</b>	<u>69,932</u>	<u>49,137</u>
<b>Grand Total</b>	<u>\$678,593</u>	<u>\$678,593</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:**

<b>Primary Government Payable</b>	<b>Component Unit Receivable</b>	<b>Amount</b>
<b><u>Governmental Activities:</u></b>		
General Fund	Community Center District 5 of Ward 5	\$ 342
General Fund	Community Center District 3 of Ward 7	122
General Fund	Waterworks District 10 of Ward 7	194
General Fund	Fire District 1 of Ward 5	7,237
General Fund	Fire District 1 of Ward 2	5,068
Public Works	Gravity Drainage District 8 of Ward 1	13,228
Nonmajor Governmental Fund	Gravity Drainage District 8 of Ward 1	<u>34,655</u>
<b>Total Governmental Activities</b>	<b>Due to Component Units</b>	<u>\$60,846</u>

**CALCASIEU PARISH POLICE JURY  
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**NOTE 7: INTERFUND TRANSFERS**

A summary of transfers in and out at December 31, 2015 is shown below:

	<u>Primary Government</u>	
	<u>Transfers In</u>	<u>Transfers Out</u>
<b><u>Governmental Funds:</u></b>		
General Fund	\$ 2,426,144	\$ 7,199,745
Public Works Operating Fund	3,151,691	2,833,970
Road Capital Improvement Fund	-	3,481,691
Office of Juvenile Justice Services Fund	-	500,000
Nonmajor Funds	<u>10,751,843</u>	<u>2,874,352</u>
<b>Total Governmental Funds</b>	16,329,678	16,889,758
<b><u>Proprietary Funds:</u></b>		
Nonmajor Internal Service Funds	-	1,920
Nonmajor Enterprise Funds	<u>562,000</u>	-
<b>Total Proprietary Funds</b>	<u>562,000</u>	<u>1,920</u>
<b>Governmental and Proprietary Reporting Total</b>	16,891,678	16,891,678
<b>Government-wide Elimination Entries</b>	<u>(16,329,678)</u>	<u>(16,329,678)</u>
<b>Government-wide Presentation</b>	<u>\$ 562,000</u>	<u>\$ 562,000</u>

The above transfers consist of the following:

**General Fund** made transfers in the amount of \$7,199,745 to other funds for capital related items and to subsidize operations of the following funds:

***Governmental Funds:***

\$3,300,000	General Fund to Courthouse Complex Fund
\$151,243	General Fund to Training Center Capital Fund
\$500,000	General Fund to Office of Juvenile Justice Services Construction Fund
\$344,575	General Fund to Coliseum Capital Fund
\$66,205	General Fund to Coliseum Tax Fund
\$50,000	General Fund to Human Services Capital Fund
\$32,382	General Fund to Continuum of Care Fund
\$50,000	General Fund to Office of Community Services Fund
\$10,716	General Fund to Coastal Impact Assistance Fund
\$130,000	General Fund to Flood Mitigation Fund
\$27,624	General Fund to Animal Services Capital Fund
\$2,000,000	General Fund to South Ward 3 Sewer Project Capital Fund

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*Proprietary Funds:*

\$30,000	General Fund to Sewer District No. 8 of Ward 4
\$175,000	General Fund to Water Works District No. 2 of Ward 4
\$332,000	General Fund to Water Works District No. 5 of Wards 3 & 8

**Public Works Operating Fund** made transfers in the amount of \$2,833,970 to the following funds for capital and operational projects:

*Governmental Funds:*

\$400,000	Public Works Operating Fund to General Fund for Park Related Activities
\$10,000	Public Works Operating Fund to General Fund for Planning Activities
\$48,970	Public Works Operating Fund to General Fund for Paving Activities
\$2,350,000	Public Works Operating Fund to Parks Capital Fund

*Proprietary Funds:*

\$25,000	Public Works Wastewater Fund to Water Works District No. 2 of Ward 4
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**Road Capital Improvement Fund** made transfers of \$3,481,691 to the following funds to subsidize operations:

*Governmental Funds:*

\$2,851,691	Road Capital Fund to Public Works Operating Fund
\$630,000	Road Capital Fund to Office of Community Services Fund for Transit Activities

**Office of Juvenile Justice Services Fund** made transfers of \$500,000 to the following funds for capital projects:

*Governmental Funds:*

\$500,000	Office of Juvenile Justice Services Fund to Office of Juvenile Justice Services Construction Fund
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**CALCASIEU PARISH POLICE JURY  
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**Nonmajor Governmental Funds** - Below is a discussion of the interfund transfers of the nonmajor funds totaling \$2,874,352.

**Coastal Impact Assistance Fund** transferred \$39,928 to the Flood Mitigation Fund to reimburse certain operating expenditures paid.

**Mosquito Control Fund** transferred \$355,800 to the Mosquito Control Capital Fund to fund the construction of a hangar for the airplane.

**Office of Community Services Fund** transferred \$2,000 to Humans Services Department reported in the General Fund for operational activity.

**Health Unit Fund** made transfers of \$2,476,624 to the following funds to subsidize operations:

*Governmental Funds:*

\$1,100,000	Health Unit Fund to General Fund (Animal Services)
\$121,870	Health Unit Fund to Mosquito Control Fund (Rodent Control)
\$413,254	Health Unit Fund to General Fund (Sewer Inspection)
\$91,500	Health Unit Fund to Office of Community Services Fund
\$450,000	Health Unit Fund to General Fund (Prisoner Medical Care)
\$300,000	Health Unit Fund to Public Works (Wastewater)

**Nonmajor Internal Service Funds** made transfers in the amount of \$1,920 to the following funds for risk reduction.

*Governmental Funds:*

\$1,920	General Liability Fund to General Fund (Animal Services)
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**CALCASIEU PARISH POLICE JURY  
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**NOTE 8: CAPITAL ASSETS**

**A. Primary Government**

Capital asset activity for the year ended December 31, 2015 was as follows:

<b>Governmental Activities:</b>	<b>Beginning Balance ++</b>	<b>Additions</b>	<b>Deletions</b>	<b>Ending Balance</b>
<b>Capital Assets Not Being Depreciated:</b>				
Land and Right of Ways	\$ 18,022,266	\$ 1,631,096	\$ -	\$ 19,653,362
Construction in Progress ++	7,601,504	11,679,044	(6,386,293)	12,894,255
Roads **	<u>395,417,424</u>	<u>-</u>	<u>-</u>	<u>395,417,424</u>
Total Capital Assets Not Being Depreciated	421,041,194	13,310,140	(6,386,293)	427,965,041
<b>Capital Assets Being Depreciated:</b>				
Buildings and Improvements	133,128,418	8,180,797	-	141,309,215
Machinery and Equipment ++	34,157,047	3,839,777	(2,582,340)	35,414,484
Bridges	<u>14,332,967</u>	<u>-</u>	<u>-</u>	<u>14,332,967</u>
Total Capital Assets Being Depreciated	181,618,432	12,020,574	(2,582,340)	191,056,666
<b>Less Accumulated Depreciation:</b>				
Buildings and Improvements	(58,486,576)	(3,664,784)	-	(62,151,360)
Machinery and Equipment ++	(20,960,602)	(2,964,284)	2,447,325	(21,477,561)
Bridges	<u>(4,227,106)</u>	<u>(328,214)</u>	<u>-</u>	<u>(4,555,320)</u>
Total Accumulated Depreciation	<u>(83,674,284)</u>	<u>(6,957,282)</u>	<u>2,447,325</u>	<u>(88,184,241)</u>
Total Capital Assets Depreciated, Net	<u>97,944,148</u>	<u>5,063,292</u>	<u>(135,015)</u>	<u>102,872,425</u>
<b>Total Governmental Activities Capital Assets, Net</b>	<u>\$518,985,342</u>	<u>\$18,373,432</u>	<u>(\$6,521,308)</u>	<u>\$530,837,466</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 \$518,808,191 was restated to \$518,985,342 to properly reflect the following: (1) Construction in Progress beginning balance of \$7,378,939 was increased by \$222,565 to \$7,601,504 to properly reflect activity for three construction in progress projects from the prior year. (2) Machinery and Equipment beginning balance of \$34,321,797 was decreased by \$164,750 to \$34,157,047 to remove movable equipment related to the Coroner's Office (a discretely presented component unit) while Accumulated Depreciation for Machinery and Equipment beginning balance of \$21,079,938 was also reduced by \$119,336 to \$20,960,602 for the same reason. See also Note 13(B) for a further discussion on the above referenced change.				

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<b><u>Business-Type Activities:</u></b>	<b>Beginning Balance ++</b>	<b>Additions</b>	<b>Deletions</b>	<b>Ending Balance</b>
<b>Capital Assets Not Being Depreciated:</b>				
Land and Right of Ways	\$ 227,920	\$ -	\$ -	\$ 227,920
Construction in Progress	<u>24,850</u>	<u>-</u>	<u>(24,850)</u>	<u>-</u>
Total Capital Assets Not Being Depreciated	252,770	-	(24,850)	227,920
<b>Capital Assets Being Depreciated:</b>				
Non-Building Improvements ++	11,861,515	490,556	-	12,400,893
Building and Improvements ++	152,215	7,700	-	111,093
Infrastructure	3,862,766	173,256	(17,857)	4,018,165
Machinery and Equipment ++	<u>281,112</u>	<u>17,243</u>	<u>(45,239)</u>	<u>253,116</u>
Total Capital Assets Being Depreciated	16,157,608	688,755	(63,096)	16,783,267
<b>Less Accumulated Depreciation:</b>				
Non-Building Improvements ++	(4,427,162)	(345,923)	-	(4,821,907)
Building and Improvements ++	(134,097)	(2,184)	-	(87,459)
Infrastructure	(1,899,622)	(132,613)	17,857	(2,014,378)
Machinery and Equipment ++	<u>(212,606)</u>	<u>(12,061)</u>	<u>45,239</u>	<u>(179,428)</u>
Total Accumulated Depreciation	<u>(6,673,487)</u>	<u>(492,781)</u>	<u>63,096</u>	<u>(7,103,172)</u>
Total Capital Assets Depreciated, Net	<u>9,484,121</u>	<u>195,974</u>	<u>-</u>	<u>9,680,095</u>
<b>Total Business-Type Activities Capital Assets, Net</b>	<b><u>\$ 9,736,891</u></b>	<b><u>\$ 195,974</u></b>	<b><u>\$ (24,850)</u></b>	<b><u>\$ 9,908,015</u></b>
<p>++ In 2015, Waterworks District No. 2 of Ward 4 was changed from a discrete component unit presentation to a blended component unit presentation. As a result the following balances were affected: (a) Machinery and Equipment beginning balance was increased by \$31,096 from \$250,016 to \$281,112, (B) Building and Improvements beginning balance of \$103,393 was increased by \$48,822 to \$152,215, (c) Non-Building Improvements beginning balance of \$10,421,761 was increased by \$1,439,754 to \$11,861,515, (d) Accumulated Depreciation – Machinery and Equipment beginning balance of \$210,054 was increased by \$2,552 to \$212,606, (e) Accumulated Depreciation – Building and Improvements beginning balance of \$85,275 was increased by \$48,822 to \$134,097, and (f) Accumulated Depreciation – Non-Building Improvement beginning balance of \$3,623,233 was increased by \$803,927 to \$4,427,162. See also Note 13(B) for a further discussion on the above referenced reporting change.</p>				

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Depreciation expense was charged to the following functions as follows:

<b>Governmental Activities:</b>	
General Government	\$1,202,104
Public Safety	1,149,985
Public Works	1,668,166
Sanitation	91,449
Health and Welfare	514,405
Culture and Recreation	2,256,807
Economic Development	56,514
Depreciation Reallocated **	<u>17,852</u>
<b>Total Governmental Activities Depreciation Expense</b>	<b><u>\$6,957,282</u></b>

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

<b>Business-Type Activities:</b>	
Water	\$246,480
Sewer	<u>246,301</u>
<b>Total Business-Type Activities Depreciation Expense</b>	<b><u>\$492,781</u></b>

**B. Component Units**

	<b>Beginning Balance**</b>	<b>Additions</b>	<b>Deletions</b>	<b>Ending Balance</b>
<b>Capital Assets Not Being Depreciated:</b>				
Land and Right of Ways	\$ 31,131,626	\$ 1,795,277	(\$ 268,627)	\$ 32,658,276
Construction in Progress	<u>7,188,940</u>	<u>15,135,922</u>	<u>(12,690,616)</u>	<u>9,634,246</u>
Total Capital Assets Not Being Depreciated	38,320,566	16,931,199	(12,959,243)	42,292,522
<b>Capital Assets Being Depreciated:</b>				
Buildings and Improvements	133,648,309	4,490,506	(396,137)	137,742,678
Non-Building Improvements	102,330,793	7,168,899	(4,432)	109,495,260
Infrastructure	52,127,401	2,527,311	-	54,654,712
Machinery and Equipment	<u>76,559,330</u>	<u>5,943,197</u>	<u>(1,968,891)</u>	<u>80,533,636</u>
Total Capital Assets Being Depreciated	364,665,833	20,129,913	(2,369,460)	382,426,286
Less Accumulated Depreciation	<u>(154,787,265)</u>	<u>(14,199,191)</u>	<u>1,915,752</u>	<u>(167,070,704)</u>
Total Capital Assets Depreciated, Net	<u>209,878,568</u>	<u>5,930,722</u>	<u>(453,708)</u>	<u>215,355,582</u>
<b>Total Component Units' Capital Assets, Net</b>	<b><u>\$248,199,134</u></b>	<b><u>\$ 22,861,921</u></b>	<b><u>(\$13,412,951)</u></b>	<b><u>\$ 257,648,104</u></b>

\*\* There were three changes to the beginning balance. In 2015, Waterworks District No. 2 of Ward 4 was changed from a discrete component unit presentation to a blended component unit presentation. As a result, the beginning capital asset balance of \$248,697,092 was decreased by \$664,372. In addition, net capital assets were increased by \$45,414 related to the proper reporting of the Coroner's machinery and equipment (cost increased by \$164,750 while accumulated depreciation also increased \$119,336). This movable equipment is located at the Coroner's Office and should be reflected as assets of the Coroner's Office. The third adjustment related to Fire Protection District No. 3 of Ward 4. Improvements to a fire truck were made in 2014 but it was not placed in service until 2015. The amount of the improvements was \$121,000.

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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 2015 were \$201,071 for these multi-year leases. The future minimum lease payments for these leases are as follows:

<b>Fiscal Year</b>	<b>Downtown Parking</b>	<b>Transit Building</b>	<b>Animal Services Land</b>	<b>Signage and Park Leases</b>	<b>Total</b>
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	158,294	-	-	-	158,294
2021-2025	<u>396,829</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>396,829</u>
<b>Total</b>	<b><u>\$ 1,188,299</u></b>	<b><u>\$ 29,398</u></b>	<b><u>\$ 9,600</u></b>	<b><u>\$ 500</u></b>	<b><u>\$1,227,797</u></b>

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 \$12,000 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 cost of the equipment was \$1,036,300. The accumulated depreciation for this capital lease was \$207,260 as of December 31, 2015.

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 \$164,408 at December 31, 2015.

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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, 2015:

Fiscal Year	Component Units	
	West Calcasieu Cameron Hospital	Other Component Units
2016	\$ 219,796	\$ 76,666
2017	219,796	76,666
2018	219,796	53,944
2019	164,847	53,944
2020	-	53,944
2021-2025	<u>-</u>	<u>107,885</u>
Sub Total	824,235	423,049
Less: Interest	<u>(36,951)</u>	<u>(51,502)</u>
<b>Present Value Of Minimum Lease Payments</b>	<u><b>\$ 787,284</b></u>	<u><b>\$ 371,547</b></u>

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**NOTE 10: LONG - TERM OBLIGATIONS**

**A. Changes in Long-Term Debt - Primary Government**

The following is a summary of changes in long-term debt for 2015:

<b>Governmental Activities</b>	<b>Beginning Balance (#)</b>	<b>Additions</b>	<b>Deletions</b>	<b>Ending Balance</b>	<b>Due within One Year</b>
Compensated Absences (+)	\$ 1,297,651	\$ 2,164,219	(\$2,064,371)	\$ 1,397,499	\$1,123,422
Other Liability – Sick Leave(^)	119,282	22,524	-	141,806	-
Other Post-Employment Benefits (OPEB) Payable(>)	5,740,424	1,496,096	(269,612)	6,966,908	-
Net Pension Liability (#)	619,019	5,549,678	(4,641,998)	1,526,699	-
Claims/Judgments Payable(<)	49,500	31,926	(68,523)	12,903	8,833
Claims/Judgments Payable (*)	<u>2,968,747</u>	<u>11,107,908</u>	<u>(11,428,397)</u>	<u>2,648,258</u>	<u>1,794,610</u>
<b>Total Long-Term Obligations for Governmental Activities</b>	<u>\$10,794,623</u>	<u>\$20,372,351</u>	<u>(\$18,472,901)</u>	<u>\$12,694,073</u>	<u>\$2,926,865</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 25%, 18%, 10% and 37% of the total reported liability. The portion of compensated absences that is long term in nature is calculated based on a historical percentage for the various activities. In 2015, the Parish changed its policy and allowed employees to begin carrying over 120 hours of vacation as opposed to the previous limit of 80 hours. In previous years and except for the Calcasieu Parish Library Special Revenue Fund, the Registrar of Voters and the Ward 4 City Court in the General Fund, the liability for vacation accrual was 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. However, in 2015, the policy changed and resulted in some employees' prior year carryover not being utilized fully in the following 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 19% of the reported liability while the public safety function accounts for 16%.

(>) See Note 12(A) 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.

(#) See Note 12(B) for a discussion on the implementation of Governmental Accounting Standards Board Statement 68 - *Accounting and Financial Reporting for Pensions*. The beginning balance of \$619,019 was added to the prior year's ending balance of \$10,175,604. This liability is long term in nature and any liquidating payment required will be paid in the funds that report the salary for each employee in the retirement system.

(<) There were three claims payable amounts that were recorded in the General Fund in 2014 and 2015 as opposed to the internal services funds due to the nature of the three 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.

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<b>Business - Type Activities</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Deletions</b>	<b>Ending Balance</b>	<b>Due within One Year</b>
<u>Nonmajor Enterprise Fund:</u>					
Special Assessment Debt	\$225,141	\$ -	(\$25,015)	\$200,126	\$25,015
General Obligation Bonds	26,404	-	(5,145)	21,259	5,402
Revenue Bonds	<u>64,541</u>	<u>-</u>	<u>(11,466)</u>	<u>53,075</u>	<u>12,039</u>
<b>Total Long-Term Obligations for Business - Type Activities</b>	<u>\$316,086</u>	<u>\$ -</u>	<u>(\$41,626)</u>	<u>\$274,460</u>	<u>\$42,456</u>

The following is a summary of the bonds outstanding at December 31, 2015 for business-type activities that were originally incurred to construct additional water related infrastructure:

<b>Business - Type Activities</b>	<b>Amount of Original Issue</b>	<b>Original Issue Date</b>	<b>Range of Final Maturity Dates</b>	<b>Range of Interest Rates</b>
<u>Nonmajor Enterprise Fund:</u>				
Revenue Bonds (91-01) – (Installment of \$14,693)	\$250,000	3/13/79	2020	5.00%
General Obligation Bonds (91-05) – (Installment of \$6,465)	\$110,000	3/13/79	2019	5.00%
Special Assessment Debt with Governmental Commitment	\$250,156	10/17/13	2023	.05 to 5.25%**

\*\* There are ten certificates issued that each have a specific interest rate assigned.

**B. Debt Service Requirements – Primary Government**

<b>Year</b>	<b>Business – Type Activities – Primary Government</b>								
	<b>General Obligation Bonds</b>			<b>Revenue Bonds</b>			<b>Special Assessment Debt</b>		
	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
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	-	-	-	1,185	59	1,244	25,015	4,503	29,518
2021-2023	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>75,051</u>	<u>11,883</u>	<u>86,934</u>
<b>Total</b>	<u>\$21,259</u>	<u>\$2,577</u>	<u>\$23,836</u>	<u>\$53,075</u>	<u>\$6,941</u>	<u>\$60,016</u>	<u>\$200,126</u>	<u>\$41,839</u>	<u>\$241,965</u>



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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.

**Authorized but Not Issued Revenue Bonds**

On November 5, 2015, the Parish approved the financing of bonds through the Louisiana Local Government Environmental Facilities and Community Development Authority (LCDA) not to exceed \$60 million for the purpose of financing costs of certain additions, acquisitions, repairs and/or expansions needed to Parish owned works of public improvement, including but not limited to Burton Memorial Coliseum, upgrades to the 14<sup>th</sup> Judicial District Family and Juvenile Court, construction of the Calcasieu Parish Police Jury Complex Parking Garage, construction of a new Office of Juvenile Justice Services Complex, construction, expansion and improvements to the Calcasieu Parish Animal Services facilities, and construction, expansion and improvements to the Calcasieu Parish Coroner's Office. The terms of the borrowing initially approved were for interest to not exceed 6% per annum and the time period for repayment to not exceed twenty years. All lawfully available funds will be used to repay the debt.

**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 \$53,075 (original amount \$250,000). The District had operating income of \$431,161, exclusive of depreciation of \$210,430 while the current year principal payment was \$11,466 and interest was \$3,227. The following information includes the required disclosure for this entity's activities as a result of its revenue bond activity.

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<b>CONDENSED STATEMENT OF NET POSITION</b>	
Assets:	
Current assets	\$2,046,241
Restricted assets	448,286
Noncurrent capital assets	<u>3,169,739</u>
<b>Total Assets</b>	<b>5,664,266</b>
Liabilities:	
Current liabilities	116,977
Due to other funds	35,489
Current liabilities payable from restricted assets	203,514
Long term liabilities payable from restricted assets	<u>232,004</u>
<b>Total Liabilities</b>	<b>587,984</b>
Net Position:	
Net investment in capital assets	2,895,279
Restricted	287,228
Unrestricted	<u>1,893,775</u>
<b>Total Net Position</b>	<b><u>\$5,076,282</u></b>

<b>CONDENSED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION</b>	
Charges for services	\$ 902,654
Operating expenses	(471,493)
Depreciation	<u>(210,430)</u>
<b>Operating Income (Loss)</b>	<b>220,731</b>
Nonoperating Revenues (Expenses):	
Property taxes	187,114
Investment earnings	26,821
Interest expense	<u>(11,427)</u>
<b>Total Nonoperating Revenues (Expenses)</b>	<b><u>202,508</u></b>
<b>Income (Loss) Before Transfers In</b>	<b>423,239</b>
<b>Transfers In</b>	<b><u>332,000</u></b>
<b>Change in Net Position</b>	<b>755,239</b>
<b>Net Position – January 1</b>	<b><u>4,321,043</u></b>
<b>Net Position – December 31</b>	<b><u>\$5,076,282</u></b>

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<b>CONDENSED STATEMENT OF CASH FLOWS</b>	
Net Cash Provided By (Used For):	
Operating activities	\$534,845
Noncapital financing activities	180,346
Capital related financing activities	(230,476)
Investing activities	<u>(498,762)</u>
<b>Net Increase (Decrease)</b>	<b>(14,047)</b>
<b>Cash and Cash Equivalents, January 1</b>	<u>319,461</u>
<b>Cash and Cash Equivalents, December 31</b>	<u>\$ 305,414</u>

**D. Changes in Long-Term Debt - Component Units**

	<b>Beginning Balance (+)</b>	<b>Additions</b>	<b>Deletions</b>	<b>Ending Balance</b>	<b>Due within One Year</b>
Compensated Absences	\$ 1,397,328	\$ 688,245	(\$ 689,303)	\$1,396,270	\$1,396,270
Capital Lease Obligations	1,417,454	-	(258,623)	1,158,831	265,898
<u>Contracts and Notes Payable:</u>					
Contracts Payable	1,259,403	13,349,032	(312,211)	14,296,224	3,371,469
Certificates of Indebtedness	-	265,000	-	265,000	26,500
Tax Anticipation Notes	-	1,000,000	-	1,000,000	320,000
<u>Bonds Payable:</u>					
General Obligation Bonds	24,165,000	-	(4,305,000)	19,860,000	3,945,000
Revenue Bonds	22,876,794	159,136	(2,833,324)	20,202,606	1,631,152
<u>OPEB, Pension and Sick Leave:</u>					
Other Liabilities – Sick Leave (^)	30,070	6,982	-	37,052	-
OPEB Liability (+)	7,081,298	1,771,683	( 90,729)	8,762,252	-
Pension Liability (+)	<u>3,988,105</u>	<u>2,232,174</u>	<u>(124,944)</u>	<u>6,095,335</u>	<u>-</u>
<b>Total Long-Term Obligations for Component Units</b>	<u>\$62,215,452</u>	<u>\$19,472,252</u>	<u>(\$8,614,134)</u>	\$73,073,570	<u>\$10,956,289</u>

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**CALCASIEU PARISH POLICE JURY  
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	<u>Beginning Balance (+)</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>	<u>Due within One Year</u>
<b>Total Long-Term Obligations for Component Units (From Previous Page)</b>	<u>\$62,215,452</u>	<u>\$19,472,252</u>	<u>(\$8,614,134)</u>	\$73,073,570	<u>\$10,956,289</u>
<b>Bond Discounts and Premiums</b>				<u>478,718</u>	
<b>Statement of Net Position Long Term Obligations</b>				<u>\$73,552,288</u>	

(^) 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.

(+) The beginning balance of \$58,166,415 was increased by \$3,988,105 for the implementation of GASB 68, *Accounting and Financial Reporting for Pensions*. See Note 13(B) for additional information. In addition, Waterworks District No. 2 of Ward 4 was presented as a blended component unit in 2015 therefore the beginning balance above was reduced by \$7,512 for the District’s previous OPEB liability. Upon transfer to the Parish, the District no longer had employees. The final adjustment was made by three other Waterworks Districts who implemented GASB 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions (OPEB)* by increasing the beginning OPEB Liability by \$68,444. Because the cumulative amounts were immaterial, the beginning balance was adjusted through the current year expenses; therefore no prior period adjustment was reflected.

**E. Debt Service Requirements – Component Units**

<u>Year</u>	<u>Component Units</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>
2016	\$ 3,945,000	\$ 873,874	\$4,818,874	\$ 1,631,152	\$ 734,211	\$ 2,365,363
2017	4,100,000	555,084	4,655,084	1,667,500	681,412	2,348,912
2018	4,165,000	383,492	4,548,492	1,626,006	629,589	2,255,595
2019	1,135,000	278,971	1,413,971	1,668,530	575,049	2,243,579
2020	1,185,000	234,351	1,419,351	1,023,074	524,618	1,547,692
2021-25	4,795,000	507,444	5,302,444	4,489,388	2,120,307	6,609,695
2026-30	535,000	28,197	563,197	2,966,328	1,374,906	4,341,234
2031-35	-	-	-	2,590,759	805,531	3,396,290
2036-40	-	-	-	1,312,375	354,861	1,667,236
2041-45	-	-	-	620,501	180,195	800,696
2046-50	-	-	-	<u>606,993</u>	<u>50,428</u>	<u>657,421</u>
<b>Total</b>	<u>\$19,860,000</u>	<u>\$ 2,861,413</u>	<u>\$22,721,413</u>	<u>\$20,202,606</u>	<u>\$8,031,107</u>	<u>\$28,233,713</u>

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	General Obligation Bonds	Revenue Bonds
Principal Outstanding	\$19,860,000	\$20,202,606
Premium and/or Discount	<u>486,366</u>	<u>(7,648)</u>
Total Bonds Outstanding	<u>\$20,346,366</u>	<u>\$20,194,958</u>

**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 \$218,326,525. As of December 31, 2015, 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 \$21,259 in debt applicable to the debt limit is \$218,305,266.

Blended Component Unit	Amount Outstanding
Waterworks District No. 5 of Wards 3 & 8	<u>\$ 21,259</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 2014 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.

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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. The Parish received \$36,608 in 2015 for stop-loss coverage, \$73,587 for second injury fund reimbursements and \$17,594 in third party subrogation claims for the workmen's compensation fund. An additional receivable in the amount of \$231,439 was recorded for stop-loss coverages, second injury fund claims, and third party subrogation claims that were received, or expected to be received, in 2016 for reimbursement of claims paid prior to December 31, 2015.

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 \$469,215 in stop-loss coverages for health claims in 2015 that related to 2015 claims, \$7,972 in subrogation and other third party reimbursement claims and \$157,685 in prescription rebates in 2015 related to 2015 claims. An additional accrual in the amount of \$144,396, \$2,009 and \$159,134 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 2016 but that related to claims incurred prior to December 31, 2015. 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

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estimated based on subsequent disbursement/other information and (3) general liability claims are calculated based on the Parish's legal counsel's opinion on the probability of an impairment of an asset due to litigation and their estimate of that exposure, in addition to analyzing subsequent disbursement information. This information is then reviewed for insurance policy limits and the estimate of liability is reduced for coverage by stop-loss agreements. The Parish has not purchased any annuity contracts.

As of December 31, 2015, the Parish is a defendant in numerous lawsuits. Fifteen (15) lawsuits are being defended by outside counsel or by appropriate insurance defense counsel. The suits have arisen in the normal course of operations by the Parish. The lawsuits and claims cover a variety of allegations. Three of the fifteen lawsuits are reported in the General Fund on behalf of the Planning, Animal Services and Human Resources departments.

The Parish and its outside counsel believe it is probable that the Parish will be held liable for approximately \$1,050,116 in claims for the fifteen lawsuits and claims. \$1,037,213 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 \$12,903 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 \$45,000 for three 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:

	<b>Beginning of Year Liability</b>	<b>Current Year Claims and Changes In Estimates</b>	<b>Claim Payments</b>	<b>End of Year Liability</b>
<b><u>(1) Workmen's Compensation Fund</u></b>				
2015	\$988,378	325,756	(481,132)	\$833,002
2014	\$1,592,816	314,558	(918,996)**	\$988,378
<b><u>(2) Health Insurance Fund</u></b>				
2015	\$886,790	10,526,758	(10,641,672)	\$771,876
2014	\$741,371	9,665,022	(9,519,603)	\$886,790
<b><u>(3) General Liability/Property Fund</u></b>				
2015	\$1,092,337	219,281	(274,405)	\$1,037,213
2014	\$792,950	583,022	(283,635)	\$1,092,337
<b><u>(4) Unemployment Insurance Fund</u></b>				
2015	\$ 1,242	36,113	(31,188)	\$ 6,167
2014	\$ 6,533	14,442	(19,733)	\$ 1,242
<p>** The prior year claim payments amount for the workmen's compensation fund was significantly higher due to several claims that occurred in 2013, one of which involved a fatality on the job. 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 originally occurred in 2013. This position is supported by the fact that the 2015 claim payments were considerably less and comparable to previous years.</p>				

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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, 2015:

R.E. Heidt Construction – Project 2015-02	\$ 274,401
R.E. Heidt Construction – Project 2015-01	40,656
Pat Williams Construction – 901 4 <sup>th</sup> and 5 <sup>th</sup> Floor Renovations	429,340
Pat Williams Construction – 901 3 <sup>rd</sup> Floor Renovations	302,300
Shannon Smith Construction – 901 Lakeshore Roof Replacement	834,832
Shannon Smith Construction – 901 Lakeshore Window Hardening	808,068
Pat Williams Construction – CCC Window Replacement	334,540
Pat Williams Construction – Prien Lake Park Amphitheater	644,478
Frey Construction, LLC – River bluff Park Phase 2	268,995
Trahan Construction, LLC – Mosquito Control Hangar	1,077,845
Shannon Smith Construction – Burton Coliseum Upgrades	<u>1,167,200</u>
<b>Total Primary Government Construction Commitments</b>	<b><u>\$6,182,655</u></b>

**C. Joint Service Agreements**

The Parish and various agencies entered into agreements for various activities during the current and prior years. The following are some of the activities encompassed in various agreements but the list is not all inclusive:

**Animal Services Activities:** 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 2015 payment was \$486,852. There are also other agreements with various municipalities for animal control services.



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**Parish Jail Activities:** 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 2015 payment was \$575,458. The term of the agreement is for one year but will be renewed on an annual basis unless notice is given otherwise. In consideration for the payments described above, the Sheriff agrees to provide utensils, clothing, and hygienic supplies to prisoners. In addition, the Sheriff agrees to provide general buildings and grounds maintenance for the Calcasieu Correctional Complex, which includes the Correctional Center and Administrative Building. The Parish has also entered into two other joint service agreements with the Sheriff's Office related to providing nursing and mental health services to the Parish inmates. In 2015, the Parish paid \$292,683 in nursing service payments and \$68,838 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 2015, the Sheriff's Office reimbursed the Parish \$13,374 for dental services provided to non-Parish prisoners in order to offset the \$45,000 annual payment that the Parish made to the dental service provider.

On July 15, 2015, the Parish and the Calcasieu Parish Sheriff's Office entered into a joint services agreement to obtain mental health services for Parish inmates and other jurisdictions' inmates housed at the Calcasieu Correctional Center, including juveniles housed at the Juvenile Justice Services Facility. This agreement is in effect until December 31, 2016 with an automatic renewal for two additional one year periods. The maximum monthly payment to the mental health provider is \$8,250. The Sheriff's Office reimbursed the Parish \$3,943 for mental services provided from July to December 2015 in order to offset the \$49,380 payment made by the Parish to the mental health provider during this same period.

**Health Unit Activities:** 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 2015, the Parish paid DHHR directly \$322,577 while paying direct nursing and utility costs for the Health Unit in the amount of \$208,213 and \$9,210 respectively.

**Court and Marshal Activities:** 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 2015 under this funding agreement.

**Fire Protection Activities:** 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 2015, the Parish remitted to the City of Lake Charles \$1,903,691 which included previous collected property taxes. As a result of this agreement, the activity of this District is presented as a blended component unit of the Parish since the governing board for the Parish and the District is the same.

**Burton Coliseum and Agricultural Activities:** 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 2015 payment was \$259,173.

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 2015, the Parish paid \$181,000 specifically for salary and fringe benefit supplements. The Parish also directly paid \$141,290 in other expenditures associated with providing the Agricultural Center with suitable office space, furnishings, utilities, communication and technology charges, and office supplies.

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**Economic Development Services:** 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 2015.

**Infrastructure Activities:** The Parish entered into the three separate agreements with Sasol, Axiall and the City of Sulphur related to various infrastructure activities. The agreement with Sasol was for the construction of a road whereby Sasol was required to make payments when certain milestones were met. While the milestones were met as of December 31, 2015 creating the legal right to the funds, the Parish has not yet spent all of those funds on the infrastructure activity thereby creating the unearned revenue reporting in the amount of \$2,071,450. The Axiall agreement was a three-year agreement to contribute \$50,000 per year to specific water infrastructure activities. Two of the three years have been received. The third \$50,000 payment is related to the last year's commitment for 2016 and is reflected as a deferred inflow of resources since these resources are not available for appropriation until 2016. The Parish considers this to be a voluntary nonexchange transaction received before time requirements are met as specified in GASB Statement No. 45, *Items Previously Reported as Assets and Liabilities*. The third agreement with the City of Sulphur relates to the extension of sewer facilities into the developing area of Mosswood Road / Elliswood Road and Post Oak Road in an effort to attract future economic development. In exchange for the Parish and City sharing the costs of the construction, an agreement as to the sharing of incremental sales tax revenue was also addressed up to the Parish's share of construction costs incurred. Since the incremental sales tax revenue was based on a portion of the construction costs, the Parish considered this amount to be estimable but not available for appropriation until future years when the sales taxes are earned. Therefore, unearned revenue in the amount of \$154,751 was recorded.

Another agreement was executed in 2015 with Kansas City Southern Railway Company related to the construction of a grade separation structure providing for an elevated roadway crossing of the Kansas City Southern railroad and the removal of the existing rail. Upon completion of the construction, the ownership of the structure will be transferred to the Parish. Negotiated in the agreement was an impact mitigation fee of 5% of the actual costs of the construction. The Parish is also reimbursed any third party costs incurred in monitoring the project or in obtaining right of ways.

**D. Termination Benefits**

At December 31, 2015, 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.

**E. 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 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 2015, 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 14<sup>th</sup> Judicial District Attorney's Office as well as to firemen who are employees of the various fire protection district component units.

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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 2015 financial statements are as follows:

	<b>State Supplemented Salaries</b>	<b>Retirement Contributions</b>	<b>Total 2015 On-Behalf Payments</b>
<b><u>Primary Government:</u></b>			
Governmental Activities	\$ 214,100	\$1,492,466	\$1,706,566
Business-Type Activities	-	<u>11,602</u>	<u>11,602</u>
Total Primary Government	214,100	1,504,068	1,718,168
<b><u>Component Units:</u></b>			
14th Judicial District Attorney	1,222,471	88,578	1,311,049
14 <sup>th</sup> Judicial District Criminal Court Fund	1,923,793	75,729	1,999,522
Fire Protection Districts	200,750	291,875	492,625
Other Component Units	-	<u>1,169,832</u>	<u>1,169,832</u>
Total Component Units	<u>3,347,014</u>	<u>1,626,014</u>	<u>4,973,028</u>
<b>Total On-Behalf Payments</b>	<b><u>\$3,561,114</u></b>	<b><u>\$3,130,082</u></b>	<b><u>\$6,691,196</u></b>

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**H. 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	\$ 11,882
Investments for Customer Deposits and Accrued Interest	169,443
Investments for Bond Covenants	118,730
Special Assessments Receivable for Construction Debt	<u>153,051</u>
<b>Total Primary Government</b>	<b><u>\$ 453,106</u></b>

**NOTE 12: OTHER POSTEMPLOYMENT BENEFITS (OPEB) AND RETIREMENT COMMITMENTS**

**A. Other Postemployment Benefits (OPEB)**

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

The notes to the financial statements contain other required disclosure information such as the estimated costs today of providing the postemployment benefits to all of the Parish’s 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.

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Plan Description: The Parish OPEB Plan is a single employer defined benefit “substantive” plan as understood by the employer and its employees. All of the employees of the Parish primary government and the following discretely presented component units may at their option participate in the employee’s group health, dental, and life insurance programs sponsored and administered by the Parish in conjunction with its third party insurance providers and administrative agents:

14 <sup>th</sup> 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. 9 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 <sup>th</sup> Judicial District Criminal Court Fund (District Judges)	West Calcasieu Community Center

In addition to the option to participate in the group health, dental, and life plans during employment, at retirement, employees who have twenty (20) years of cumulative service will be eligible for certain retiree benefits if hired after January 1, 2007. Employees hired prior to January 1, 2007 must have ten (10) years of cumulative service to be eligible for any retiree benefits. The Parish currently offers its retirees the option to elect to participate in the health, dental, and life plans. While there is no specific written plan or trust for the Parish OPEB plan alone and therefore no separate annual report is issued, the Parish has reported this plan information based on communications to plan members via the written health plan maintained by the Parish. Any amendments to the general health plan as related to types of benefits offered are required to be approved by Parish management before being distributed to Plan members.

Funding Policy: The contribution requirements of the retirees and the participating employers are established in the annual operating budget and may be amended in subsequent years with the approval of Parish management. As stated previously, the required contribution is based on projected “pay-as-you-go” financing requirements. The employer contribution to the OPEB plan for 2015 was \$363,228 which represents \$269,613 for the primary government and \$93,615 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 2015 consisted of \$462 per month if under age 65, \$357 per month if subject to Medicare Supplement Part A, or \$250 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.

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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 2013, 2014 and 2015. The 2014 ARC was calculated as part of the January 1, 2014 actuarial valuations performed by outside actuary consultants. The 2013 and 2015 ARC was obtained from the 2012 and 2014 valuation report respectively and adjusted for another year’s activity as required by GASB Statement No. 45.

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

	<b>Governmental Activities</b>	<b>Total Primary Government</b>	<b>Parish Plan Component Units</b>	<b>Total OPEB Plan</b>
Annual Required Contribution (ARC)	\$1,089,500	\$1,089,500	\$ 619,866	\$1,709,366
Interest on Net OPEB Obligation	229,617	229,617	130,639	360,256
Adjustment to ARC	<u>176,979</u>	<u>176,979</u>	<u>100,691</u>	<u>277,670</u>
Annual OPEB Cost (Expense)	1,496,096	1,496,096	851,196	2,347,292
Less: Contributions	<u>(269,612)</u>	<u>(269,612)</u>	<u>(93,615)</u>	<u>(363,227)</u>
Increase in Net OPEB Obligation	1,226,484	1,226,484	757,581	1,984,065
Net OPEB Oblig. at Beginning of Year**	<u>5,740,424</u>	<u>5,740,424</u>	<u>3,265,985</u>	<u>9,006,409</u>
<b>Net OPEB Oblig. at End of Year</b>	<u><b>\$6,966,908</b></u>	<u><b>\$6,966,908</b></u>	<u><b>\$4,023,566</b></u>	<u><b>\$10,990,474</b></u>

**CALCASIEU PARISH POLICE JURY  
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<b><u>Trend Information for OPEB Plan:</u></b>			
<b>Fiscal Year Ended</b>	<b>Primary Government</b>	<b>Component Units**</b>	<b>OPEB Plan Totals</b>
<b><u>December 31, 2013:</u></b>			
Annual OPEB Cost	\$919,864	\$463,941	\$1,383,805
% of Annual OPEB Cost Contributed	50%	27%	42%
Net OPEB Obligation	\$4,795,620	\$2,525,495	\$7,321,115
<b><u>December 31, 2014:</u></b>			
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
<b><u>December 31, 2015:</u></b>			
Annual OPEB Cost	\$1,496,096	\$851,196	\$2,347,292
% of Annual OPEB Cost Contributed	18%	11%	15%
Net OPEB Obligation	\$6,966,908	\$4,023,566	\$10,990,474

**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:

	<b>(a)</b>	<b>(b)</b>	<b>(b-a)</b>	<b>(a/b)</b>	<b>(c)</b>	<b>((b-a)/c)</b>
<b>Actuarial Valuation Date</b>	<b>Actuarial Value of Assets</b>	<b>Actuarial Accrued Liability (AAL)</b>	<b>Unfunded AAL (UAAL)</b>	<b>Funded Ratio</b>	<b>Covered Payroll**</b>	<b>UAAL as a Percentage of Covered Payroll</b>
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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**B. Retirement Commitments**

Effective December 31, 2015, the Parish implemented GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, an amendment of GASB Statement No. 27, *Accounting for Pensions by State and Local Governmental Employers*.

**(1) Plan Descriptions**

**Parochial Employees' Retirement System of Louisiana (PERS)**

The Parochial Employees' Retirement System of Louisiana (PERS) is the administrator of a cost-sharing multiple-employer defined benefit pension plan. PERS was originally established by Act 205 of the 1952 regular session of the Legislature of the State of Louisiana.

PERS provides retirement benefits to employees of any parish within the State of Louisiana or any governing body which employs and pays persons serving the parish. Passed by the Legislature of the State of Louisiana in 1979, Act 765 revised PERS to create Plan A and Plan B to replace the "regular plan" and the "supplemental plan". Plan A was designated for employers out of Social Security. Plan B was designated for those employers that remained in Social Security on the revision date. The Parish is a participating member of Plan A.

All permanent Parish government employees who work at least twenty-eight (28) hours a week shall become members on the date of employment. New employees meeting the age and Social Security criteria have up to 90 days from the date of hire to elect to participate. As of January 1997, elected officials, except coroners, justices of the peace, and parish presidents, may no longer join PERS.

PERS has issued a stand-alone audit report on their financial statements for the year ended December 31, 2014 which is used for the Parish's 2015 calculations included herein. Access to the report can be found on the Louisiana Legislative Auditor's website at [www.la.gov](http://www.la.gov).

**Registrar of Voters Employees' Retirement System of Louisiana (ROV)**

The Registrar of Voters Employees' Retirement System of Louisiana (ROV) is the administrator of a cost-sharing multiple-employer defined benefit pension plan established in accordance by Act 215 of 1954, under Revised Statute 11:2032 to provide retirement allowances and other benefits for registrars of voters, their deputies and their permanent employees in the Parish. The projection of benefit payments in the calculation of the total pension liability includes all benefits to be provided to current active and inactive employees through ROV in accordance with the benefit terms and any additional legal agreements to provide benefits that are in force at the measurement date.

ROV has issued a stand-alone audit report on their financial statements for the year ended June 30, 2015 which is used for the Parish's 2015 calculations included herein. Access to the report can be found on the Louisiana Legislative Auditor's website at [www.la.gov](http://www.la.gov).

**Louisiana State Employees' Retirement System (LASERS)**

The Parish funds a portion of the salaries of two municipal court judges and those judges are provided with pensions through a cost-sharing multiple-employer defined benefit plan administered by the Louisiana State Employees' Retirement System (LASERS). Section 401 of Title 11 of the Louisiana Revised Statutes (La. R.S. 11:401) grants to the LASERS Board of Trustees and the Louisiana Legislature the authority to review administration, benefit terms, investments, and funding of the plan. LASERS issues a publicly available financial report that can be obtained at [www.lasersonline.org](http://www.lasersonline.org).



**CALCASIEU PARISH POLICE JURY  
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**(2) Retirement Benefits Provided**

**PERS**

Any member of Plan A can retire providing he/she meets one of the following criteria:

For employees hired prior to January 1, 2007:

- Any age with thirty (30) or more years of service
- Age 55 with twenty-five (25) years of service
- Age 60 with a minimum of ten (10) years of service
- Age 65 with a minimum of seven (7) years of service

For employees hired after January 1, 2007:

- Age 55 with thirty (30) years of service
- Age 62 with ten (10) years of service
- Age 67 with ten (10) years of service

Any member of Plan B can retire providing he/she meets one of the following criteria:

For employees hired prior to January 1, 2007:

- Age 55 with thirty (30) years of service
- Age 60 with a minimum of ten (10) years of service
- Age 65 with a minimum of seven (7) years of service

For employees hired after January 1, 2007:

- Age 55 with thirty (30) years of service
- Age 62 with ten (10) years of service
- Age 67 with ten (10) years of service

Generally, the monthly amount of the retirement allowance of any member of Plan A shall consist of an amount equal to three percent of the member's final average compensation multiplied by his/her years of creditable service. For employees hired prior to January 1, 2007, the final average compensation is defined as the average of the highest consecutive thirty-six (36) months. For employees hired after January 1, 2007, 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/her years of creditable service. However, under certain conditions, as outlined in the statutes, the benefits are limited to specified amounts.

**ROV**

Any member of ROV can retire providing he/she meets one of the following criteria:

For employees hired prior to January 1, 2013:

- Age 55 with twenty (20) years of service
- Age 60 with a minimum of ten (10) years of service
- Age 65 with a minimum of seven (7) years of service

For employees hired after January 1, 2013:

- Age 55 with thirty (30) years of service
- Age 60 with twenty (20) years of service
- Age 62 with ten (10) years of service

Regular retirement benefits for members hired prior to January 1, 2013 are calculated at 3.33% of the average annual earned compensation for the highest consecutive sixty (60) months multiplied by the number of years of creditable service not to exceed 100% of average annual compensation. Regular retirement benefits for members hired on or after January 1, 2013 are calculated at 3.00% of the average annual earned compensation for the highest consecutive sixty (60) months multiplied by the number of years of creditable service, not to exceed 100% of average annual compensation. Retirement benefits for members hired on or after January 1, 2013 that have attained 30 years of creditable service with at least 20 years of creditable service in ROV are calculated at 3.33% of the average annual compensation for the highest consecutive sixty (60) months multiplied by the number of years of creditable service, not to exceed 100% of average annual compensation.

Any member whose withdrawal from service occurs prior to attaining the age of sixty (60) years, who shall have completed ten or more years of creditable service and shall not have received a refund of his accumulated contributions, shall become eligible for a deferred allowance beginning upon his attaining the age of sixty (60) years.

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**LASERS**

The age and years of creditable service required in order for a member to retire with full benefits are established by statute, and vary depending on the member's hire date, employer, and job classification. The majority of LASERS rank and file members may either retire with full benefits at any age upon completing thirty (30) years of creditable service or at age sixty (60) upon completing five (5) to ten (10) years of creditable service depending on their plan. Additionally, members may choose to retire with twenty (20) years of service at any age, with an actuarially reduced benefit. The basic annual retirement benefit for members is equal to 2.5% to 3.5% of average compensation multiplied by the number of years of creditable service.

Average compensation is defined as the member's average annual earned compensation for the highest thirty-six (36) consecutive months of employment for members employed prior to July 1, 2006. For members hired July 1, 2006 or later, average compensation is based on the member's average annual earned compensation for the highest sixty (60) consecutive months of employment. The maximum annual retirement benefit cannot exceed the lesser of 100% of average compensation or a certain specified dollar amount of actuarially determined monetary limits, which vary depending upon the member's age at retirement. Judges, court officers, and certain elected officials receive an additional annual retirement benefit equal to 1.0% of average compensation multiplied by the number of years of creditable service in their respective capacity. As an alternative to the basic retirement benefits, a member may elect to receive their retirement throughout their life, with certain benefits being paid to their designated beneficiary after their death.

Act 992 of the 2010 Louisiana Regular Legislative Session, changed the benefit structure for LASERS members hired on or after January 1, 2011. This resulted in three new plans: regular, hazardous duty, and judges. The new regular plan includes regular members and those members who were formerly eligible to participate in specialty plans, excluding hazardous duty and judges. Regular members and judges are eligible to retire at age sixty (60) after five (5) years of creditable service and, may also retire at any age, with a reduced benefit, after twenty (20) years of creditable service. Hazardous duty members are eligible to retire with twelve (12) years of creditable service at age fifty-five (55), twenty-five (25) years of creditable service at any age or with a reduced benefit after twenty (20) years of creditable service. Average compensation will be based on the member's average annual earned compensation for the highest sixty (60) consecutive months of employment for all three new plans. Members in the regular plan will receive a 2.5% accrual rate, hazardous duty plan a 3.33% accrual rate, and judges a 3.5% accrual rate. The extra 1.0% accrual rate for each year of service for court officers, the governor, lieutenant governor, legislators, House clerk, sergeants at arms, or Senate secretary, employed after January 1, 2011, was eliminated by Act 992. Specialty plan and regular members, hired prior to January 1, 2011, who are hazardous duty employees have the option to transition to the new hazardous duty plan.

A member leaving employment before attaining minimum retirement age, but after completing certain minimum service requirements, becomes eligible for a benefit provided the member lives to the minimum service retirement age, and does not withdraw their accumulated contributions. The minimum service requirement for benefits varies depending upon the member's employer and service classification but generally is ten (10) years of service.

**(3) Deferred Retirement Benefits**

**PERS**

Act 338 of 1990 established the Deferred Retirement Option Plan (DROP) for the Retirement System. DROP is an option for that member who is eligible for normal retirement. In lieu of terminating employment and accepting a service retirement, any member of Plan A or B who is eligible to retire may elect to participate in the DROP in which they are enrolled for three (3) years and defer the receipt of benefits. During participation in the plan, employer contributions are payable but employee contributions cease. The monthly retirement benefits that would be payable, had the person elected to cease employment and receive a service retirement allowance, are paid into the DROP fund.

Upon termination of employment prior to or at the end of the specified period of participation, a participant in the DROP may receive, at his option, a lump sum from the account equal to the payments into the account, a true annuity based upon his account balance in that fund, or roll over the fund to an Individual Retirement Account. Interest is accrued on the DROP benefits for the period between the end of DROP participation and the member's retirement date.

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For individuals who become eligible to participate in DROP on or after January 1, 2004, all amounts which remain credited to the individual's subaccount after termination in the Plan will be placed in liquid asset money market investments at the discretion of the board of trustees. These subaccounts may be credited with interest based on money market rates of return or, at the option of PERS, the funds may be credited to self-directed subaccounts. The participant in the self-directed portion of this Plan must agree that the benefits payable to the participant are not the obligations of the state or PERS and that any returns and other rights of the Plan are the sole liability and responsibility of the participant and the designated provider to which contributions have been made.

**ROV**

In lieu of terminating employment and accepting a service retirement allowance, any member with ten (10) or more years of service at age sixty (60), twenty (20) or more years of service at age fifty-five (55), or thirty (30) or more years of service at any age may elect to participate in the Deferred Retirement Option Plan (DROP) for up to three (3) years and defer the receipt of benefits. Upon commencement of participation in the plan, membership in ROV terminates. During participation in the plan, employer contributions are payable but employee contributions cease. The monthly retirement benefits that would have been payable, had the person elected to cease employment and receive a service retirement allowance, are paid into the DROP fund. This fund does not earn interest. In addition, no cost of living increases is payable to participants until employment which made them eligible to become members of ROV has been terminated for at least one (1) full year.

Upon termination of employment prior to or at the end of the specified period of participation, a participant in the plan may receive, at his option, a lump sum from the account equal to the payments into the account, a true annuity based upon his account balance in that fund, or any other method of payment if approved by the Board of Trustees. The monthly benefits that were being paid into the DROP fund will begin to be paid to the retiree. If the participant dies during participation in the plan, a lump sum equal to his account balance in the plan fund shall be paid to his named beneficiary or, if none, to his estate. If employment is not terminated at the end of the three (3) years, payments into the plan fund cease and the person resumes active contributing membership in ROV.

**LASERS**

The State Legislature authorized LASERS to establish a Deferred Retirement Option Plan (DROP). When a member enters DROP, their status changes from active member to retiree even though they continue to work and draw their salary for a period of up to three (3) years. The election is irrevocable once participation begins. During DROP participation, accumulated retirement benefits that would have been paid to each retiree are separately tracked. For members who entered DROP prior to January 1, 2004, interest at a rate of one-half percent less than LASERS's realized return on its portfolio (not to be less than zero) will be credited to the retiree after participation ends. At that time, the member must choose among available alternatives for the distribution of benefits that have accumulated in the DROP account. Members who enter DROP on or after January 1, 2004, are required to participate in LASERS Self-Directed Plan (SDP) which is administered by a third-party provider. The SDP allows DROP participants to choose from a menu of investment options for the allocation of their DROP balances. Participants may diversify their investments by choosing from an approved list of mutual funds with different holdings, management styles, and risk factors.

Members eligible to retire and who do not choose to participate in DROP may elect to receive at the time of retirement an initial benefit option (IBO) in an amount up to thirty-six (36) months of benefits, with an actuarial reduction of their future benefits. For members who selected the IBO option prior to January 1, 2004, such amount may be withdrawn or remain in the IBO account earning interest at a rate of one-half percent less than LASER's realized return on its portfolio (not to be less than zero). Those members who select the IBO on or after January 1, 2004, are required to enter the SDP as described above.

**(4) Disability Benefits**

**PERS**

For Plan A, a member shall be eligible to retire and receive a disability benefit if they were hired prior to January 1, 2007, and has at least five (5) years of creditable service or if hired after January 1, 2007, has seven (7) years of creditable service, and is not eligible for normal retirement and has been officially certified as disabled by the State Medical Disability Board. Upon retirement caused by disability, a member of Plan A shall be paid a disability benefit equal to the lesser of an amount equal to three percent (3%) of the member's final average compensation multiplied by his years of service, not to be less than fifteen (15), or three (3) percent multiplied by years of service assuming continued service to age sixty (60).

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For Plan B, a member shall be eligible to retire and receive a disability benefit if he/she was hired prior to January 1, 2007, and has at least five (5) years of creditable service or if hired after January 1, 2007, has seven (7) years of creditable service, and is not eligible for normal retirement and has been officially certified as disabled by the State Medical Disability Board. Upon retirement caused by disability, a member of Plan B shall be paid a disability benefit equal to the lesser of an amount equal to two percent (2%) of the member's final average compensation multiplied by his years of service, not to be less than fifteen (15), or an amount equal to what the member's normal benefit would be based on the member's current final compensation but assuming the member remained in continuous service until his earliest normal retirement age.

**ROV**

Disability benefits are provided to active contributing members with at least ten (10) years of service established in ROV and who have been officially certified as disabled by the State Medical Disability Board. The disabled member who has attained the age of sixty (60) years shall be entitled to a regular retirement allowance. The disabled member who has not yet attained age sixty (60) shall be entitled to a disability benefit equal to the lesser of three (3) percent of his average final compensation multiplied by the number of creditable years of service, not to be less than fifteen (15), or three and one third percent of average final compensation multiplied by the years of service assuming continued service to age sixty (60). Disability benefits may not exceed two-thirds of earnable compensation.

**LASERS**

All members with ten (10) or more years of credited service who become disabled may receive a maximum disability retirement benefit equivalent to the regular retirement formula without reduction by reason of age. Upon reaching age sixty (60), the disability retiree may receive a regular retirement benefit by making application to the Board of Trustees.

For injuries sustained in the line of duty, hazardous duty personnel in the Hazardous Duty Services Plan will receive a disability benefit equal to seventy-five percent (75%) of final average compensation.

**(5) Survivor's Benefits**

**PERS**

Upon the death of any member of Plan A with five (5) or more years of creditable service who is not eligible for retirement, the plan provides for benefits for the surviving spouse and minor children, as outlined in the statutes. Any member of Plan A, who is eligible for normal retirement at time of death, the surviving spouse shall receive an automatic Option 2 benefit, as outlined in the statutes. Plan B members need ten (10) years of service credit to be eligible for survivor benefits. Upon the death of any member of Plan B with twenty (20) or more years of creditable service who is not eligible for normal retirement, the plan provides for an automatic Option 2 benefit for the surviving spouse when he/she reaches age fifty (50) and until remarriage, if the remarriage occurs before age fifty-five (55). A surviving spouse who is not eligible for Social Security survivorship or retirement benefits, and married not less than twelve (12) months immediately preceding death of the member, shall be paid an Option 2 benefit beginning at age fifty (50).

**ROV**

If a member who has less than five (5) years of credited service dies due to any cause other than injuries sustained in the performance of his official duties, his accumulated contributions are paid to his designated beneficiary. If the member has five (5) or more years of credited service, and is not eligible to retire, automatic option 2 benefits are payable to the surviving spouse. These benefits are based on the retirement benefits accrued at the member's date of death with option 2 factors used as if the member had continued in service to earliest normal retirement age. If a member has no surviving spouse and the member has five (5) or more years of creditable service, the surviving minor children under eighteen (18) or disabled children shall be paid eighty percent (80%) of the accrued retirement benefit in equal shares until the age of majority or for the duration of the handicap for a handicapped child. Upon the death of any former member with ten (10) or more years of service, automatic option 2 benefits are payable to the surviving spouse. In lieu of periodic payments, the surviving spouse or children may receive a refund of the member's accumulated contributions.

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**LASERS**

Certain eligible surviving dependents receive benefits based on the deceased member's compensation and their relationship to the deceased. The deceased member who was in state service at the time of death must have a minimum of five (5) years of service credit, at least two (2) of which were earned immediately prior to death, or who had a minimum of twenty (20) years of service credit regardless of when earned in order for a benefit to be paid to a minor or handicapped child. Benefits are payable to an unmarried child until age eighteen (18), or age twenty-three (23) if the child remains a full-time student. The aforementioned minimum service credit requirement is ten (10) years for a surviving spouse with no minor children, and benefits are to be paid for life to the spouse or qualified handicapped child.

**(6) Permanent Benefit Increases/Cost-of-Living Adjustments**

**PERS**

The Board is authorized to provide a cost of living allowance for those retirees who retired prior to July 1973. The adjustment cannot exceed two percent (2%) of the retiree's original benefit for each full calendar year since retirement and may only be granted if sufficient funds are available from investment income in excess of normal requirements. In addition, the Board may provide an additional cost of living increase to all retirees and beneficiaries who are over age sixty-five (65) equal to two (2) percent of the member's benefit paid on October 1, 1977, (or the member's retirement date, if later). Also, the Board may provide a cost of living increase up to 2.5% for retirees sixty-two (62) and older. (RS 11:1937). Lastly, Act 270 of 2009 provided for further reduced actuarial payments to provide an annual 2.5% cost of living adjustment commencing at age fifty-five (55).

**ROV**

Cost of living provisions for ROV allows the Board of Trustees to provide an annual cost of living increase of 2.5% of the eligible retiree's original benefit if certain funding criteria are met. Members are eligible to receive a cost of living adjustment once they have reached the age of sixty (60) and have been retired at least one (1) year. Funding criteria for granting cost of living adjustments is dependent on the funded ratio.

**LASERS**

As fully described in Title 11 of the Louisiana Revised Statutes, LASERS allows for the payment of permanent benefit increases, also known as cost-of-living adjustments (COLAs), that are funded through investment earnings when recommended by the Board of Trustees and approved by the State Legislature.

**(7) Contributions**

**PERS**

According to state statute, contributions for all employers are actuarially determined each year. For the year ended December 31, 2014, the actuarially determined contribution rate was 13.07% of member's compensation for Plan A and 8.6% of member's compensation for Plan B. However, the actual rate for the fiscal year ended December 31, 2014 was 16% for Plan A and 9.25% for Plan B. The actual rate for December 31, 2015 was 14.5% for Plan A and 9% for Plan B.

According to state statute, PERS also receives one-fourth (1/4) of one percent (1%) of ad valorem taxes collected by the Parish. PERS also receives revenue sharing funds each year as appropriated by the Legislature. Tax monies and revenue sharing monies are apportioned between Plan A and Plan B in proportion to the member's compensation. These additional sources of income are used as additional employer contributions and are considered support from non-employer contributing entities. These amounts total \$7,137,180 for Plan A and \$1,176,417 for Plan B.

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**ROV**

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ending June 30, 2015, the actual employer contribution rate was 24.25%.

In accordance with state statute, ROV also receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities but are not considered special funding situations. Non-employer contributions are recognized as revenue and excluded from pension expense for the year ended June 30, 2015.

**LASERS**

The employer contribution rate is established annually under Louisiana Revised Statute 11:101-104 by the Public Retirement Systems' Actuarial Committee (PRSAC), taking into consideration the recommendation of LASERS Actuary. Each plan pays a separate actuarially-determined employer contribution rate. However, all assets of LASERS are used for the payment of benefits for all classes of members, regardless of their plan membership. Rates for the year ended June 30, 2015 were 41.50% for Judges hired before January 1, 2011 and 36.20% for Judges hired after December 31, 2010. The aggregate rate for the entire system was 37.40%.

Employer contributions to the PERS, ROV, and LASERS as of December 31, 2015 are as follows:

	<b>PERS</b>	<b>ROV</b>	<b>LASERS</b>
2015 Employer Contributions	\$3,586,972	\$25,207	\$18,342
Contribution Percentage	14.5%	Pre- 6-30-15: 24.5%	Pre- 6-30-15: 41.5% and 36.2%
		Post 6-30-15: 22.5%	Post 6-30-15: 38.1% and 39.3%

**(8) Pension Liabilities, Pension Expenses, Pension Related Deferred Outflows of Resources and Pension Related Deferred Inflows of Resources**

The Parish reported liabilities for its proportionate share of the net pension liability for the PERS, ROV and LASERS plans. The net pension liability for the plans were measured and determined by actuarial valuations as of December 31, 2014, June 30, 2015 and June 30, 2015 respectively with the appropriate adjustments made for 2015. The net pension liability for each of the three plans was measured as the portion of the present value of projected benefit payments to be provided through the pension plan to current active and inactive employees that is attributed to those employees' past periods of service, less the amount of the pension plans' fiduciary net position. The allocation percentages were used in calculating each employer's proportionate share of each of the three pension liability amounts.

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The components of the pension liability of the PERS, ROV, and LASERS are as follows:

	<b>PERS **</b>	<b>ROV</b>	<b>LASERS</b>	<b>TOTAL</b>
<b><u>Pension Liability:</u></b>				
Total Pension Plan Liability	\$3,202,990,836	\$105,820,485	\$18,216,660,456	\$21,525,471,777
Plan Fiduciary Net Position	<u>(3,175,649,999)</u>	<u>(81,330,087)</u>	<u>(11,415,150,926)</u>	<u>(14,672,131,012)</u>
Total Net Pension Plan Liability	<u>\$ 27,340,837</u>	<u>\$ 24,490,398</u>	<u>\$ 6,801,509,530</u>	<u>\$ 6,853,340,765</u>
Total Parish Portion of Net Pension Liability	\$1,153,325	\$199,799	\$173,575	\$1,526,699
Percentage of Parish Liability to Pension Liability for all Employers	4.22%	.82 %	.0026%	.022%
Measurement Date	12-31-14	6-30-15	6-30-15	
** PERS Plan A which is the Plan in which the Parish participates.				

The components of pension expense of the PERS, ROV, and LASERS as of December 31, 2015 are as follows:

	<b>PERS</b>	<b>ROV</b>	<b>LASERS</b>	<b>TOTAL</b>
<b><u>Pension Expense:</u></b>				
Pension Expense	\$3,072,331	\$38,549	\$10,861	\$3,121,741
Percentage of Parish Pension Expense to Pension Expense for all Employers	4.2%	1.14%	.0026%	.62%

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The Parish reported the deferred outflows of resources related to pensions in the 2015 financial statements as follows:

	<b>PERS</b>	<b>ROV</b>	<b>LASERS</b>	<b>Total</b>
<b><u>Deferred Outflows of Resources:</u></b>				
Differences between expected and actual experience	\$ -	\$ -	\$ 232	\$ 232
Changes in assumptions	-	15,587	-	15,587
Net difference between projected and actual earnings on pension plan investments	2,394,661	19,024	-	2,413,685
Changes in proportion and differences between employer contributions and proportionate share of contributions and deferred outflows and inflows of resources	(87,148)	29,905	311	(56,932)
Employer contributions subsequent to the measurement date ++	<u>3,569,693</u>	<u>12,055</u>	<u>9,011</u>	<u>3,590,759</u>
<b>Total Deferred Outflows of Resources</b>	<b><u>\$5,877,206</u></b>	<b><u>\$ 76,571</u></b>	<b><u>\$ 9,554</u></b>	<b><u>\$5,963,331</u></b>
++ The employer contributions during the year ended December 31, 2015 that were made subsequent to the measurement date for PERS, ROV, and LASERS are reported as deferred outflows of resources related to pensions and will be recognized as reductions of the net pension liability in the year ended December 31, 2016.				

The Parish reported the deferred inflows of resources related to pensions in the 2015 financial statements as follows:

	<b>PERS</b>	<b>ROV</b>	<b>LASERS</b>	<b>Total</b>
<b><u>Deferred Inflows of Resources:</u></b>				
Differences between expected and actual experience	\$512,699	\$ 23,696	\$ 1,422	\$537,817
Changes in assumptions	-	11,576	-	11,576
Net difference between projected and actual earnings on pension plan investments	<u>-</u>	<u>-</u>	<u>157</u>	<u>157</u>
<b>Total Deferred Inflows of Resources</b>	<b><u>\$512,699</u></b>	<b><u>\$ 35,272</u></b>	<b><u>\$ 1,579</u></b>	<b><u>\$549,550</u></b>



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Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<b>Year</b>	<b>PERS</b>	<b>ROV</b>	<b>LASERS</b>	<b>Total</b>
2016	\$ 406,822	\$ 7,840	(\$ 2,503)	\$ 412,159
2017	406,822	7,840	(1,081)	413,581
2018	406,822	3,566	(1,197)	409,191
2019	<u>574,348</u>	<u>9,998</u>	<u>3,745</u>	<u>588,091</u>
<b>Total</b>	<b><u>\$1,794,814</u></b>	<b><u>\$ 29,244</u></b>	<b><u>(\$ 1,036)</u></b>	<b><u>\$1,823,022</u></b>

**(9) Actuarial Assumptions**

**PERS**

The discount rate used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers and non-employer contributing entities will be made at the actuarially determined contribution rates, which are calculated in accordance with relevant statutes and approved by the Board of Trustees and the Public Retirement Systems' Actuarial Committee. Based on those assumptions, PERS's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the Capital Asset Pricing Model (CAPM) (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward looking basis in equilibrium, in which best-estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.3% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 8.11% for the year ended December 31, 2014 which is the most recent actuarial calculation date.

**ROV**

The discount rate used to measure the total pension liability was 7.0%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of ROV's actuary. Based on those assumptions, ROV's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

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**LASERS**

The discount rate used to measure the total pension liability was 7.75%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that employer contributions from participating employers will be made at contractually required rates, actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation and an adjustment for the effect of rebalancing-diversification.

A summary of the actuarial methods and assumptions used in determining the total pension liability presented in the 2015 financial statements are as follows:

Assumptions	PERS	ROV	LASERS
Valuation Date	December 31, 2014	June 30, 2015	June 30, 2015
Actuarial Cost Method	Entry Age Normal	Entry Age Normal	Entry Age Normal
Expected Remaining Service Lives	4 years	5 years	3 years
Discount Rate	7.25%	7.00%	7.75%
Investment Rate of Return	7.25% per annum	7.0%, net of investment expense	7.75% per annum
Projected Salary Increases	5.75% (3% Inflation, 2.75% Merit)	6.0% (2.5% Inflation, 3.5% Merit)	See table below
Inflation Rate	3.0% per annum	2.5 per annum	3.0% per annum

<b>LASERS Projected Salary Increases</b>		
Member Type	Lower Range (%)	Upper Range (%)
Regular	4.0	13.0
Judges	3.0	5.5
Corrections	3.6	14.5
Hazardous Duty	3.6	14.5
Wildlife	3.6	14.5

Additional assumptions include the following:

**Mortality – PERS**

RP-2000 Employee Table for active members  
 RP-2000 Healthy Annuitant Table for healthy annuitants  
 RP-2000 Disabled Lives Mortality Tables for disabled

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Mortality – ROV & LASERS

RP-2000 Combined Healthy Mortality Table for active members, healthy annuitants and beneficiaries  
RP-2000 Disabled Lives Mortality Table for disabled annuitants

Cost of Living Adjustments – PERS, ROV, & LASERS

The present value of future retirement benefits is based on benefits currently being paid by the system and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not be substantively automatic.

Best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation for PERS as of December 31, 2014 and ROV and LASERS as of June 30, 2015 are summarized in the following tables:

	<b>Target Asset Allocations</b>	<b>Long-Term Expected Real Rate of Return</b>
	<b>PERS</b>	<b>PERS</b>
<b><u>Asset Class:</u></b>	(%)	(%)
Fixed Income	34	1.30
Equity	51	3.55
Alternatives	12	0.77
Real Assets	<u>3</u>	<u>0.19</u>
Total	<u>100</u>	5.81
Inflation Adjustment		<u>2.30</u>
<b>Expected Arithmetic Nominal Return</b>		<u>8.11</u>

	<b>Target Asset Allocations</b>	<b>Long-Term Expected Real Rate of Return</b>
	<b>ROV</b>	<b>ROV</b>
<b><u>Asset Class:</u></b>	(%)	(%)
Domestic Equities	43	3.23
International Equities	17	1.44
Domestic Fixed Income	23	0.57
International Fixed Income	12	0.42
Alternative Investments	<u>5</u>	<u>0.23</u>
Total	<u>100</u>	5.89
Inflation Adjustment		<u>2.50</u>
<b>Expected Arithmetic Nominal Return</b>		<u>8.39</u>

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	Target Asset Allocations	Long-Term Expected Real Rate of Return
	LASERS	LASERS
<b><u>Asset Class:</u></b>	(%)	(%)
Cash	-	0.24
Domestic Equities	27	4.56
International Equities	30	5.67
Domestic Fixed Income	10	2.24
International Fixed Income	2	3.64
Alternative Investments	24	7.82
Global Tactical Asset Allocation	<u>7</u>	3.70
<b>Total</b>	<u>100</u>	
Weighted Long-Term Expected Real Rate of Return		5.66
Inflation Adjustment		<u>3.00</u>
<b>Expected Arithmetic Nominal Return</b>		<u>8.66</u>

**Sensitivity to Changes in Discount Rate**

The following table presents the net pension liability of the participating employers calculated using the current discount rate shown in parenthesis underneath the different plans, as well as what the employers' net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate.

	PERS (7.25%)	ROV (7.0%)	LASERS (7.75%)
<b><u>Employer's Proportionate Share of Net Pension Liability:</u></b>			
1.0% Decrease	\$16,673,000	\$287,651	\$219,089
Current Discount Rate	\$1,153,325	\$199,799	\$173,575
1.0% Increase	(\$11,996,350)	\$124,131	\$134,922

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**NOTE 13: 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 2015 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.

	<b>General Fund</b>	<b>Public Works Operating Fund</b>	<b>Office of Juvenile Justice Services Fund</b>	<b>Calcasieu Parish Library Fund</b>
Net Change in Fund Balance (GAAP)	\$5,462,337	(\$1,222,653)	\$389,493	\$1,334,550
<u>Adjustment for Perspective Differences:</u>				
To Adjust for Activity Related to GASB Statement No. 54 Implementation for Funds with Separate Legally Adopted Budgets (See Discussion Above)	(3,726,866)	710,802	(20,760)	-
<u>Adjustment for Basis Differences:</u>				
To Adjust for Revenues and Deferrals	(673,129)	(475,621)	(256,198)	(341,808)
To Adjust for Expenditures and Accruals	<u>710,989</u>	<u>(614,666)</u>	<u>192,035</u>	<u>442,062</u>
<b>Net Change in Fund Balance (Budgetary Basis)</b>	<b><u>\$ 1,773,331</u></b>	<b><u>(\$1,602,138)</u></b>	<b><u>\$304,570</u></b>	<b><u>\$1,434,804</u></b>

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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, 2015, the Parish has inventory in the amount of \$695,170 in the Public Works Operating Fund and \$302,877 in the Mosquito Control Fund. The change in inventory for Public Works Operating Fund from 2014 to 2015 was a decrease in the amount of \$52,142 while the Mosquito Control Fund decreased by \$125,212.

**Net Position Restatements – Governmental Activities - Primary Government**

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

	<b>Ending 12/31/14 Net Position Balance</b>	<b>(**) Prior Period Adjustments</b>	<b>Beginning 1/1/2015 Net Position Balance as Restated</b>
<b>Governmental Activities Net Position</b>	<u>\$774,869,808</u>	<u>\$3,249,453</u>	<u>\$778,119,261</u>

\*\* **Prior Period Adjustments** - The following adjustments were made to the December 31, 2014 ending balance:

- The Parish implemented Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions*. This statement requires that adjustments to the basic financial statements be made in order to provide information about the effects of pension related transactions on current year and future year resources. Net position was increased by \$3,072,302 for the governmental activities column while deferred outflows for pension related activity increased by \$3,765,898, deferred inflows for pension related activity increased by \$74,577 and pension liability increased by \$619,019. The amount attributable to the 2014 change in net position is not available since not all of the pension plans provided enough information to calculate this amount therefore only the cumulative effect is reported as allowed by GASB 68.
- The capital asset beginning balance for governmental activities was increased by \$177,151 to properly reflect the January 1, 2014 beginning net position for governmental-type activities net position. This amount was comprised of an increase of \$222,565 to properly account for three construction in progress projects and a decrease of \$45,414 (\$164,750 cost less \$119,336 in accumulated depreciation) that relates to the reporting of the movable assets for the Calcasieu Parish Coroner’s Office. In 2015, it was determined that the ownership of the movable equipment for the Coroner’s Office remained with the Coroner. While the Parish provides funding for the Coroner’s Office the movable assets were the property of the Coroner. See Note 8(A) for a further description of the above referenced items. The impact to the 2014 change in net position is an increase of \$230,963.

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**Net Position Restatements – Business-Type Activities - Primary Government**

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

	<b>Ending 12/31/14 Net Position Balance</b>	<b>(**) Prior Period Adjustments</b>	<b>Beginning 1/1/2015 Net Position Balance as Restated</b>
<b>Business-Type Activities Net Position</b>	<u>\$10,769,983</u>	<u>\$629,246</u>	<u>\$11,399,229</u>

**\*\* Prior Period Adjustments** - The following adjustments were made to the December 31, 2014 ending balance:

- Sewer District No. 8 of Ward 4 recorded two prior period adjustments. The first one was a decrease in a previously recorded due from component unit (Waterworks District No. 2 of Ward 4) in the amount of \$2,260 which related to prior years' allowance for doubtful accounts that was not recorded. The asset and net position were decreased by \$2,260. The second adjustment was a reduction of customer deposits liability amount of \$3,183 to \$0. It was determined that the security deposits were not substantiated. The liability was decreased by \$3,183 while the net position was increased by the same. The 2014 change in net position was an increase of \$923.
- Waterworks District No. 2 of Ward 4 was reported as a blended component unit as of January 1, 2015. As a result, the beginning net position of \$619,235 was transferred from the discretely presented component unit column to the business type activities of the primary government. Net position was increased from \$0 to \$619,235. The 2014 change in net position was increased from \$0 to \$241,468. In addition, the following four prior period adjustments were made:
  - (1) Water security deposits liability was decreased by \$12,454 to properly reflect the security deposits substantiated. The payable was decreased while net position and change in net position were both increased by \$12,454.
  - (2) Due to primary government (Sewer District No. 8 of Ward 4) was increased by \$3,183 to properly reflect the intergovernmental balance. The payable was increased while net position and change in net position were decreased by \$3,183.
  - (3) Payroll taxes liability was increased by \$333 to properly reflect the amounts that were paid in 2015. The payable was increased while net position and change in net position were both decreased in the amount of \$333.
  - (4) Cash on hand was increased by \$150 to property reflect a voided check and a petty cash change. The asset, net position and change in net position were all increased by \$150.

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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:

	<b>Ending 12/31/14 Net Position Balance++</b>	<b>(**) Prior Period Adjustments</b>	<b>Beginning 1/1/2015 Net Position Balance as Restated</b>
<b>Net Position – Component Units</b>	<u>\$332,517,317</u>	<u>\$1,509,749</u>	<u>\$334,027,066</u>
<p>** West Calcasieu Cameron Hospital provided a draft financial report to the Parish for use in the Parish's 2014 CAFR. An immaterial adjustment of \$82,938 was made to the draft financial statements prior to their release. As such, the immaterial difference of \$82,938 was not reported in the Parish CAFR but is reported as a beginning net position for the Hospital. This adjustment is technically not a prior period adjustment for the Hospital's report.</p>			

\*\* **Prior Period Adjustments** - The following adjustments were made to the December 31, 2014 ending balance:

Several of the discretely presented component units implemented Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions*. This statement requires that adjustments to the basic financial statements be made in order to provide information about the effects of pension related transactions on current year and future year resources. The disclosures below identify the effect on net position; however, the amount attributable to the 2014 change in net position is not available since not all of the pension plans provided enough information to calculate this amount therefore only the cumulative effect is reported as allowed by GASB 68.

<b>Discretely Presented Component Unit</b>	<b>Effect of GASB 68 Implementation (See Discussion Above)</b>	<b>Other Prior Period Adjustments (See Discussions Below)</b>	<b>Total Prior Period Adjustment</b>
<u>Major Discretely Presented Component Units:</u>			
West Calcasieu Cameron Hospital	\$4,366,966	\$ -	\$4,366,966
Sulphur Parks and Recreation	98,268	-	98,268
Gravity Drainage District No. 5 of Ward 4	157,296	-	157,296
Gravity Drainage District No. 4 of Ward 3	78,196	-	78,196
<u>Non- Major Discretely Presented Component Units:</u>			
Fire Protection District No. 1 of Ward 1	(1,271,134)	-	(1,271,134)
Fire Protection District No. 2 of Ward 4	(2,062,892)	-	(2,062,892)
Fire Protection District No. 1 of Ward 6	(102,500)	-	(102,500)
Fire Protection District No. 2 of Ward 8	(49,855)	-	(49,855)
Gravity Drainage District No. 8 of Ward 1	49,730	-	49,730
(Table Continued on Next Page)			



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Discretely Presented Component Unit	Effect of GASB 68 Implementation (See Discussion Above)	Other Prior Period Adjustments (See Discussions Below)	Total Prior Period Adjustment
Gravity Drainage District No. 9 of Ward 2	10,473	-	10,473
Gravity Drainage District No. 6 of Wards 5 & 6	9,747	-	9,747
Recreation District No. 1 of Ward 3	95,161	-	95,161
Recreation District No. 1 of Ward 4	121,610	-	121,610
Community Center District No. 4 of Ward 1	10,473	-	10,473
Calcasieu Parish Communications District	201,181	-	201,181
Calcasieu Parish Coroner	41,059	45,414	86,473
14 <sup>th</sup> Judicial District Criminal Court Fund	248,944	-	248,944
14 <sup>th</sup> Judicial District Attorney	74,599	-	74,599
Waterworks District No. 2 of Ward 4	-	(619,235)	(619,235)
Waterworks District No. 12 of Ward 3	9,604	-	9,604
Waterworks District No. 14 of Ward 5	<u>19,052</u>	<u>(22,408)</u>	<u>(3,356)</u>
<b>Totals</b>	<b><u>\$2,105,978</u></b>	<b><u>(\$596,229)</u></b>	<b><u>\$1,509,749</u></b>

- Calcasieu Parish Coroner had a prior period adjustment in addition to the GASB 68 implementation which increased net position by \$45,414 (\$164,750 cost less \$119,336 in accumulated depreciation). This adjustment relates to the reporting of the movable assets for the Calcasieu Parish Coroner's Office. In 2015, it was determined that the ownership of the movable equipment for the Coroner's Office remained with the Coroner. While the Parish provides funding for the Coroner's Office the movable assets were the property of the Coroner. See Note 8(A) for a further description of the above referenced items. The impact to the 2014 change in net position is a decrease of \$8,399 relating to depreciation expense.
- Waterworks District No. 2 of Ward 4 was reported as a blended component unit of the Parish as of January 1, 2015. As a result, the beginning net position of \$619,235 was transferred from the discretely presented component unit column to the business type activities of the primary government. Net position for component units was decreased from \$619,235 to \$0.
- Waterworks District No. 14 of Ward 5 had a prior period adjustment in addition to the GASB 68 implementation which increased accumulated depreciation by \$22,408 to properly depreciate the cost of the meters over 15 years. The effect on the 2014 change in net assets for the depreciation was a decrease of \$7,109. Beginning net position was also decreased \$22,408.

**CALCASIEU PARISH POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2015**

**Net Position Restrictions**

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

	<b>Primary Government</b>	<b>Component Units</b>
<b><u>Capital Projects:</u></b>		
Dedicated Sales Tax for Road Construction and Improvement	\$ 86,351,450	\$ -
Various Sources of Revenue and Debt Specifically Issued for Construction and Improvement Projects	-	<u>5,438,246</u>
Total Net Position Restricted for Capital Projects	86,351,450	5,438,246
<b><u>Debt Service:</u></b>		
Dedicated Sales and Property Tax Revenue Authorized by the Electorate to Repay Debt	<u>287,228</u>	<u>2,496,680</u>
Total Net Position Restricted for Debt Service	287,228	2,496,680
<b><u>External Legal Constraints:</u></b>		
Dedicated Property Taxes Authorized by Electorate to Specific Special Revenue Funds and Purposes	32,719,125	-
Dedicated Sales Tax for Road Maintenance and Construction	67,997,621	-
State Road Funds Dedicated for Transportation	12,730,678	-
Dedicated Sales Tax for Solid Waste	6,836,121	-
Grant Funds Restricted for Specific Programs	<u>2,196,221</u>	-
Total Net Position Restricted for External Legal Constraints	<u>122,479,766</u>	-
<b>Total Restricted Net Position</b>	<b><u>\$209,118,444</u></b>	<b><u>\$ 7,934,926</u></b>

**CALCASIEU PARISH POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2015**

**Funds with Deficit Fund Balances / Net Position**

The Self-Insured Health Insurance Fund reported a deficit net position as of December 31, 2015 in the amount of \$283,346. During the last few years, claims expenses have increased thereby requiring the use of net position. In 2015, 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. The Continuum of Care nonmajor special revenue fund reported a deficit fund balance in the amount of \$2,488 due to timing of reimbursements from the grantor.

Fire Protection District No. 1 of Ward 1 (a nonmajor discretely presented component unit) has a deficit net position of \$131,212 at the end of the year as a result of the recording of the pension related activity in 2015.

**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:

	<b>Governmental Funds</b>
<b><u>External Legal Constraints:</u></b>	
Dedicated Property Taxes Authorized by Electorate to Specific Special Revenue Funds and Purposes	\$20,104,519
Dedicated Sales Tax for Solid Waste	6,811,420
Grant Funds Restricted for Specific Programs	<u>2,428,963</u>
<b>Total Restricted Fund Balance – "Other Restrictions"</b>	<b><u>\$29,344,902</u></b>

**NOTE 14: 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 2015 is as follows:

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

**CALCASIEU PARISH POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2015**

**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 \$14,301,058 has been spent thus far with \$1,763,499 being spent in 2015. The Communication District has collected the following revenues:

<b>Year</b>	<b>Collected Amount</b>	<b>Year</b>	<b>Collected Amount</b>
2000	\$ 349,549	2009	1,421,192
2001	815,785	2010	1,304,981
2002	611,274	2011	1,378,444
2003	610,828	2012	1,199,497
2004	628,089	2013	1,670,700
2005	955,337	2014	1,373,540
2006	1,159,430	2015	<u>1,341,293</u>
2007	1,188,033	<b>Total</b>	<u>\$17,342,795</u>
2008	1,334,823		

**CALCASIEU PARISH POLICE JURY  
 MODIFIED APPROACH FOR REPORTING INFRASTRUCTURE ASSETS -  
 ROAD INFRASTRUCTURE CONDITION ASSESSMENT AND MAINTENANCE DATA  
 FOR THE YEAR ENDED DECEMBER 31, 2015**

**Completed Condition Assessments (Note 1):**

<u>Year</u>	<u>Asphalt Road Infrastructure</u>
December 31, 2015	5.522
December 31, 2014	5.518
December 31, 2013	5.540

\* 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, 2015	\$5,686,109	\$5,502,563
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

**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, 2015**

**Note 1 - Modified Approach**

Calcasieu Parish maintains a comprehensive inventory of road infrastructure. This includes approximately 1,191 miles of asphalt. The Parish Engineering department utilizes 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 expenditures necessary to preserve its paved roadway miles at a minimum Asphalt Sufficiency Rating of 4 on the PASER system’s scale of 1 through 10, with 10 as the highest level. The average ratings for 2013, 2014, and 2015 have met this Parish minimum level.

In 2015, the Parish Engineering department completed a transition from the “AASHTO 1-100 Asphaltic Roadway Rating System” to the “PASER 1-10 Asphaltic Roadway Rating System” to compile and assess all asphalt roads maintained in Calcasieu Parish by each Ward. The PASER System utilizes a streamlined global positioning system (GPS) based PASER software and is based on the actual visual condition of each road. The AASHTO System allowed only for the identification of deficiencies, while the new PASER system allows each deficiency to be rated based on visible distress criteria, i.e. width and location of cracks, raveling, and traffic wear. As denoted, the PASER System provides more in-depth information while being much more efficient to complete thereby saving time; therefore, it is preferable to the previously used AASHTO System. In the prior two years, the Parish utilized both rating systems; therefore, data is available and is presented for 2014 and 2013 using the PASER System. The Parish believes that both systems achieve similar relative ratings in the end and as a result there was no material financial impact on the financial statements and/or maintenance costs.

**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 as well as the total road miles completed continues to decrease from 2011 to 2015 while the average asphalt price per ton has increased each year since 2013. The decrease in overlays and construction, combined with an increase in asphalt price per ton in 2015 (weighted average of \$89.47 per ton), 2014 (weighted average of \$88.08 per ton), and 2013 (weighted average of \$81.90 per ton), resulted in a twenty-eight percent (28%) decrease in actual expenditures for 2015 as compared to 2014, twenty-one percent (21%) decrease for 2014 as compared to 2013, and twenty-five percent (25%) decrease for 2013 as compared to 2012. The variance of actual expenditures for 2012 to 2011 was minimal, approximately one percent (1%), and was attributable to the combination of increased asphalt weighted average prices and fewer road miles completed.

With respect to the variances between the actual expenditures and the budgeted expenditures, the 2015, 2014, 2013, and 2012 amounts were within reasonable amounts given that the variance was approximately ten percent (10%) in 2014 and 2013 and approximately four (4%) in 2015 and 2012. The 2013 actual expenditures were less than budgeted expenditures due to the decreased asphalt prices. The 2014 actual expenditures exceeded budgeted expenditures due to the increased asphalt prices and excess costs associated with a project revision which required a four inch overlay rather than the two inch overlay that was budgeted. In 2011, the actual costs were less than the corresponding budget estimates primarily due to 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 –  
SCHEDULES OF FUNDING PROGRESS AND EMPLOYER CONTRIBUTIONS  
FOR THE YEAR ENDED DECEMBER 31, 2015**

**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	\$-	\$17,227,969	\$17,227,969	0.00%	\$30,359,316	57%
01/01/12	\$-	\$15,571,023	\$15,571,023	0.00%	\$31,178,169	50%
01/01/14	\$-	\$24,571,497	\$24,571,497	0.00%	\$37,965,534	65%

**Schedule of Employer Contributions  
For the OPEB Plan**

Year	Annual Required Contribution	Amount Contributed	Percentage Contributed
12/31/15	\$1,709,366	\$363,227	21.25%
12/31/14	\$1,709,366	\$594,587	34.78%
12/31/13	\$1,236,634	\$586,728	47.45%

**CALCASIEU PARISH POLICE JURY  
SCHEDULE OF EMPLOYER'S PROPORTIONATE SHARE OF THE  
NET PENSION LIABILITY  
LAST TWO FISCAL YEARS\***

		<b>Employer Proportion of the Net Pension Liability (Asset)</b>	<b>Employer's Proportionate Share of the Net Pension Liability (Asset)</b>	<b>Employer's Covered Employee Payroll</b>	<b>Employer's Proportionate Share of the Net Pension Liability (Asset) as a percentage of its covered Employee payroll</b>	<b>Plan Fiduciary Net Position as a percentage of the Total Pension Liability</b>
<b>(1) PERS:</b>	2015	4.22%	\$1,153,325	\$24,737,739	4.7%	0.85%
	2014	4.03%	\$288,220	\$23,131,066	1.2%	0.23%
<b>(2) ROV:</b>	2015	8.16%	\$199,799	\$107,813	185.3%	23.1%
	2014	0.74%	\$171,225	\$108,591	157.7%	22.3%
<b>(3) LASERS:</b>	2015	0.026%	\$173,575	\$46,838	370.6%	62.7%
	2014	0.026%	\$159,574	\$45,900	347.7%	65.0%

Notes:

- (1) Parochial Employees' Retirement System – December 31, 2014 report
- (2) Registrar of Voters Employees' Retirement System – June 30, 2015 report
- (3) Louisiana State Employees' Retirement System – June 30, 2015 report

\*This schedule will contain ten years of historical information once such information comes available.



**CALCASIEU PARISH POLICE JURY  
SCHEDULE OF CONTRIBUTIONS – RETIREMENT PLANS  
LAST TWO FISCAL YEARS\***

		<b>Contractually Required Contribution</b>	<b>Contributions in Relation to Contractually Required Contribution</b>	<b>Contribution Deficiency (Excess)</b>	<b>Employer's Covered Employee Payroll</b>	<b>Employer's Proportionate Share of the Contributions as a percentage of covered Employee Payroll</b>
<b>(1) PERS:</b>	2015	\$3,586,972	\$3,586,972	\$ -	\$24,737,739	14.5%
	2014	\$3,700,970	\$3,700,970	\$ -	\$23,131,066	16.0%
<b>(2) ROV:</b>	2015	\$25,207	\$25,207	\$ -	\$107,813	23.4%
	2014	\$26,333	\$26,333	\$ -	\$108,591	24.2%
<b>(3) LASERS:</b>	2015	\$18,342	\$18,342	\$ -	\$46,838	39.2%
	2014	\$17,855	\$17,855	\$ -	\$45,900	38.9%

Notes:

- (1) Parochial Employees' Retirement System – December 31, 2014 report
- (2) Registrar of Voters Employees' Retirement System – June 30, 2015 report
- (3) Louisiana State Employees' Retirement System – June 30, 2015 report

\*This schedule will contain ten years of historical information once such information comes available.



**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
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## 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 Parish facilities.

**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.

**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.

**Mosquito Control Capital Fund** accounts for the construction of an airplane hangar. It is funded through transfers from the Mosquito Control Fund.

**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.

**Animal Services Capital Fund** accounts for capital improvement activity for a new Animal Services Facility. Initially, funding for these improvements comes from a grant from the Gaming Fund. Once construction begins, funding will come from proceeds of a new bond issue.

**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, 2015**

	<b>Special Revenue</b>				
	<b>Health Unit Fund</b>	<b>Solid Waste Fund</b>	<b>Mosquito Control Fund</b>	<b>Coliseum Tax Fund</b>	<b>Housing Fund</b>
<b>ASSETS</b>					
Cash and cash equivalents	\$ 1,219,173	\$ 981,304	\$ 1,101,457	\$ 75,835	\$ 70,061
Investments	6,701,915	5,394,329	6,054,274	522,819	1,211,202
Receivable (net of allowances for uncollectibles):					
Property	4,456,733	-	4,331,178	2,695,927	-
Sales	-	566,667	-	-	-
Interest receivable	11,933	8,866	10,991	1,129	2,033
Other receivables	-	-	-	-	27,627
Intergovernmental receivable	-	-	-	-	-
Due from other funds	-	-	-	5,042	1,018
Prepaid items	432	-	1,993	2,260	253,839
Inventory	-	-	302,877	-	-
Total assets	<u>\$ 12,390,186</u>	<u>\$ 6,951,166</u>	<u>\$ 11,802,770</u>	<u>\$ 3,303,012</u>	<u>\$ 1,565,780</u>
<b>LIABILITIES</b>					
Accounts payable	\$ 159,716	\$ 124,185	\$ 63,253	\$ 47,844	1,501
Accrued liabilities	8,619	11,937	23,659	17,243	9,603
Intergovernmental payable	-	-	-	-	4,901
Due to other funds	-	-	-	-	-
Due to component units	-	-	-	-	-
Unearned revenue	10,451	3,624	-	-	13,992
Retainage payable	-	-	-	-	-
Other liabilities	-	-	-	-	47,275
Total liabilities	<u>178,786</u>	<u>139,746</u>	<u>86,912</u>	<u>65,087</u>	<u>77,272</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Property taxes levied for the next fiscal year	<u>4,487,038</u>	<u>-</u>	<u>4,360,670</u>	<u>2,714,264</u>	<u>-</u>
Total deferred inflows of resources	<u>4,487,038</u>	<u>-</u>	<u>4,360,670</u>	<u>2,714,264</u>	<u>-</u>
<b>FUND BALANCES</b>					
<b>Nonspendable:</b>					
Prepaid items	432	-	1,993	2,260	253,839
Inventories	-	-	302,877	-	-
<b>Restricted</b>	7,723,930	6,811,420	7,050,318	521,401	1,234,669
<b>Assigned:</b>					
Capital improvements	-	-	-	-	-
<b>Unassigned</b>					
Total fund balances	<u>7,724,362</u>	<u>6,811,420</u>	<u>7,355,188</u>	<u>523,661</u>	<u>1,488,508</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 12,390,186</u>	<u>\$ 6,951,166</u>	<u>\$ 11,802,770</u>	<u>\$ 3,303,012</u>	<u>\$ 1,565,780</u>



**Special Revenue**

<b>Office of Community Services Fund</b>	<b>Calcasieu Workforce Center Fund</b>	<b>CDBG Fund</b>	<b>Flood Mitigation Fund</b>	<b>Coastal Impact Assistance Fund</b>
\$ 129,766	\$ 31,697	\$ 932,170	\$ 665	\$ 148,355
125,259	13,372	-	3,654	815,524
-	-	-	-	-
-	-	-	-	-
224	8	-	3	1,152
-	-	-	420	-
101,469	58,297	53,736	728,375	29,894
-	20,275	-	4,370	-
12,380	7,547	-	-	-
-	-	-	-	-
<u>\$ 369,098</u>	<u>\$ 131,196</u>	<u>\$ 985,906</u>	<u>\$ 737,487</u>	<u>\$ 994,925</u>
\$ 39,994	\$ 21,256	\$ 50,521	\$ 181,280	\$ 23,049
28,499	26,855	-	7,791	-
-	-	-	38,179	-
27,180	-	3,215	439,229	4,570
-	-	-	34,655	-
83,455	7,546	931,319	-	102,521
-	-	-	-	-
2,300	-	-	32,093	-
<u>181,428</u>	<u>55,657</u>	<u>985,055</u>	<u>733,227</u>	<u>130,140</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
12,380	7,547	-	-	-
-	-	-	-	-
175,290	67,992	851	4,260	864,785
-	-	-	-	-
-	-	-	-	-
<u>187,670</u>	<u>75,539</u>	<u>851</u>	<u>4,260</u>	<u>864,785</u>
<u>\$ 369,098</u>	<u>\$ 131,196</u>	<u>\$ 985,906</u>	<u>\$ 737,487</u>	<u>\$ 994,925</u>

continued

**CALCASIEU PARISH POLICE JURY  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
DECEMBER 31, 2015**

	<b>Special Revenue</b>				
	<b>Homeland Security Fund</b>	<b>Continuum of Care Fund</b>	<b>Parish Road and Drainage Trust Fund</b>	<b>Calcasieu Parish Law Library Commission</b>	<b>Fire Protection District No. 2 of Ward 3</b>
<b>ASSETS</b>					
Cash and cash equivalents	\$ -	\$ 460	\$ 643,388	\$ 11,297	\$ 98,221
Investments	1	2,531	3,536,770	61,992	539,930
Receivable (net of allowances for uncollectibles):					
Property	-	-	1,000,000	-	1,765,556
Sales	-	-	-	-	-
Interest receivable	-	2	6,062	99	912
Other receivables	-	-	-	-	-
Intergovernmental receivable	27,955	29,536	-	5,767	-
Due from other funds	905	-	-	-	-
Prepaid items	-	111	-	-	-
Inventory	-	-	-	-	-
Total assets	<u>\$ 28,861</u>	<u>\$ 32,640</u>	<u>\$ 5,186,220</u>	<u>\$ 79,155</u>	<u>\$ 2,404,619</u>
<b>LIABILITIES</b>					
Accounts payable	\$ 3,000	\$ 1,120	\$ -	\$ 2,720	\$ -
Accrued liabilities	-	1,626	-	-	-
Intergovernmental payable	-	-	-	-	-
Due to other funds	21,180	32,382	-	-	-
Due to component units	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Retainage payable	-	-	-	-	-
Other liabilities	-	-	-	-	-
Total liabilities	<u>24,180</u>	<u>35,128</u>	<u>-</u>	<u>2,720</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Property taxes levied for the next fiscal year	-	-	1,000,000	-	1,781,969
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>1,000,000</u>	<u>-</u>	<u>1,781,969</u>
<b>FUND BALANCES</b>					
<b>Nonspendable:</b>					
Prepaid items	-	111	-	-	-
Inventories	-	-	-	-	-
<b>Restricted</b>	4,681	-	4,186,220	76,435	622,650
<b>Assigned:</b>					
Capital improvements	-	-	-	-	-
<b>Unassigned</b>	<u>-</u>	<u>(2,599)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>4,681</u>	<u>(2,488)</u>	<u>4,186,220</u>	<u>76,435</u>	<u>622,650</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 28,861</u>	<u>\$ 32,640</u>	<u>\$ 5,186,220</u>	<u>\$ 79,155</u>	<u>\$ 2,404,619</u>

**Capital Projects**

<b>Courthouse Complex Fund</b>	<b>Parks Capital Improvement Fund</b>	<b>Coliseum Capital Improvement Fund</b>	<b>Juvenile Justice Construction Fund</b>	<b>South Ward 3 Sewer Main Fund</b>
\$ 649,512	\$ 581,840	\$ 159,235	\$ 442,302	\$ 334,190
3,570,434	3,198,433	875,332	2,431,384	1,837,077
-	-	-	-	-
-	-	-	-	-
7,935	4,991	1,549	4,212	2,600
-	-	-	-	-
897,463	-	-	19,565	-
1,659	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ 5,127,003</u>	<u>\$ 3,785,264</u>	<u>\$ 1,036,116</u>	<u>\$ 2,897,463</u>	<u>\$ 2,173,867</u>
\$ 1,680,480	\$ 155,302	\$ 24,510	\$ -	\$ 274
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
277,001	23,193	15,440	-	-
-	-	-	-	-
<u>1,957,481</u>	<u>178,495</u>	<u>39,950</u>	<u>-</u>	<u>274</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
3,169,522	3,606,769	996,166	2,897,463	2,173,593
-	-	-	-	-
<u>3,169,522</u>	<u>3,606,769</u>	<u>996,166</u>	<u>2,897,463</u>	<u>2,173,593</u>
<u>\$ 5,127,003</u>	<u>\$ 3,785,264</u>	<u>\$ 1,036,116</u>	<u>\$ 2,897,463</u>	<u>\$ 2,173,867</u>

continued



**CALCASIEU PARISH POLICE JURY  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
DECEMBER 31, 2015**

	<b>Mosquito Control Capital Fund</b>	<b>Fire Training Center Capital Fund</b>	<b>Animal Services Capital Fund</b>	<b>Human Services Capital Fund</b>	<b>Total Nonmajor Governmental Funds</b>
<b>ASSETS</b>					
Cash and cash equivalents	\$ 19,388	\$ 1	\$ -	\$ 47	\$ 7,630,364
Investments	106,579	6	-	260	37,003,077
Receivable (net of allowances for uncollectibles):					
Property	-	-	-	-	14,249,394
Sales	-	-	-	-	566,667
Interest receivable	45	-	-	21	64,767
Other receivables	-	-	-	-	28,047
Intergovernmental receivable	-	-	-	-	1,952,057
Due from other funds	-	41,370	-	-	74,639
Prepaid items	-	-	-	-	278,562
Inventory	-	-	-	-	302,877
<b>Total assets</b>	<b>\$ 126,012</b>	<b>\$ 41,377</b>	<b>\$ -</b>	<b>\$ 328</b>	<b>\$ 62,150,451</b>
<b>LIABILITIES</b>					
Accounts payable	\$ 41,481	\$ 21	\$ -	\$ 175	\$ 2,621,682
Accrued liabilities	-	-	-	-	135,832
Intergovernmental payable	-	-	-	-	43,080
Due to other funds	-	-	-	-	527,756
Due to component units	-	-	-	-	34,655
Unearned revenue	-	-	-	-	1,152,908
Retainage payable	9,758	41,349	-	-	366,741
Other liabilities	-	-	-	-	81,668
<b>Total liabilities</b>	<b>51,239</b>	<b>41,370</b>	<b>-</b>	<b>175</b>	<b>4,964,322</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Property taxes levied for the next fiscal year	-	-	-	-	14,343,941
<b>Total deferred inflows of resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,343,941</b>
<b>FUND BALANCES</b>					
<b>Nonspendable:</b>					
Prepaid items	-	-	-	-	278,562
Inventories	-	-	-	-	302,877
<b>Restricted</b>	-	-	-	-	29,344,902
<b>Assigned:</b>					
Capital improvements	74,773	7	-	153	12,918,446
<b>Unassigned</b>	-	-	-	-	(2,599)
<b>Total fund balances</b>	<b>74,773</b>	<b>7</b>	<b>-</b>	<b>153</b>	<b>42,842,188</b>
Total liabilities, deferred inflows of resources and fund balances	<b>\$ 126,012</b>	<b>\$ 41,377</b>	<b>\$ -</b>	<b>\$ 328</b>	<b>\$ 62,150,451</b>

**CALCASIEU PARISH POLICE JURY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2015**

	<b>Special Revenue</b>				
	<b>Health Unit Fund</b>	<b>Solid Waste Fund</b>	<b>Mosquito Control Fund</b>	<b>Coliseum Tax Fund</b>	<b>Housing Fund</b>
<b>REVENUES</b>					
Taxes:					
Property	\$ 4,537,511	\$ -	\$ 3,947,333	\$ 2,744,972	\$ -
Sales	-	6,755,414	-	-	-
Intergovernmental revenues	159,438	-	79,833	-	3,383,826
Charges for services	-	-	-	1,264,705	-
Fines and forfeitures	-	39	-	-	-
Investment earnings	58,190	34,562	82,154	8,659	11,148
Sale of assets	406	61,694	13,472	10,379	-
Donations	-	-	-	-	11,747
Miscellaneous revenues	1,000	-	-	25	1,018
Total revenues	<u>4,756,545</u>	<u>6,851,709</u>	<u>4,122,792</u>	<u>4,028,740</u>	<u>3,407,739</u>
<b>EXPENDITURES</b>					
Current:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Sanitation	-	5,943,044	-	-	-
Health and welfare	1,754,834	-	3,673,908	-	3,440,484
Culture and recreation	-	-	-	3,397,959	-
Capital outlay	49,915	-	-	22,121	-
Intergovernmental	-	-	-	259,173	-
Total expenditures	<u>1,804,749</u>	<u>5,943,044</u>	<u>3,673,908</u>	<u>3,679,253</u>	<u>3,440,484</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,951,796</u>	<u>908,665</u>	<u>448,884</u>	<u>349,487</u>	<u>(32,745)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	-	121,870	66,205	-
Transfers out	(2,476,624)	-	(355,800)	-	-
Insurance proceeds	-	-	-	-	-
Total other financing sources and uses	<u>(2,476,624)</u>	<u>-</u>	<u>(233,930)</u>	<u>66,205</u>	<u>-</u>
Net change in fund balances	475,172	908,665	214,954	415,692	(32,745)
Fund balances at beginning of year as restated	7,249,190	5,902,755	7,265,446	107,969	1,521,253
Change in reserves for inventories	-	-	(125,212)	-	-
Fund balances at end of year	<u>\$ 7,724,362</u>	<u>\$ 6,811,420</u>	<u>\$ 7,355,188</u>	<u>\$ 523,661</u>	<u>\$ 1,488,508</u>

**Special Revenue**

<b>Office of Community Services Fund</b>	<b>Calcasieu Workforce Center Fund</b>	<b>CDBG Fund</b>	<b>Flood Mitigation Fund</b>	<b>Coastal Impact Assistance Fund</b>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
2,667,932	1,331,188	62,392	2,250,965	898,914
25,314	-	-	-	-
-	-	-	-	-
2,089	279	-	66	(560)
5,000	169	-	-	-
1,000	-	-	-	-
1,570	-	-	1,342	-
<u>2,702,905</u>	<u>1,331,636</u>	<u>62,392</u>	<u>2,252,373</u>	<u>898,354</u>
-	-	-	-	-
-	-	-	2,387,514	34,677
-	-	58,320	-	-
-	-	-	-	-
3,363,237	1,371,156	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	4,072	34,513	-
<u>3,363,237</u>	<u>1,371,156</u>	<u>62,392</u>	<u>2,422,027</u>	<u>34,677</u>
<u>(660,332)</u>	<u>(39,520)</u>	<u>-</u>	<u>(169,654)</u>	<u>863,677</u>
771,500	-	-	169,928	10,716
(2,000)	-	-	-	(39,928)
-	-	-	-	-
<u>769,500</u>	<u>-</u>	<u>-</u>	<u>169,928</u>	<u>(29,212)</u>
109,168	(39,520)	-	274	834,465
78,502	115,059	851	3,986	30,320
-	-	-	-	-
<u>\$ 187,670</u>	<u>\$ 75,539</u>	<u>\$ 851</u>	<u>\$ 4,260</u>	<u>\$ 864,785</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, 2015**

	<b>Special Revenue</b>				
	<b>Homeland Security Fund</b>	<b>Continuum of Care Fund</b>	<b>Parish Road and Drainage Trust Fund</b>	<b>Calcasieu Parish Law Library Commission</b>	<b>Fire Protection District No. 2 of Ward 3</b>
<b>REVENUES</b>					
Taxes:					
Property	\$ -	\$ -	\$ 1,000,000	\$ -	\$ 1,922,575
Sales	-	-	-	-	-
Intergovernmental revenues	110,745	54,644	-	72,824	160,703
Charges for services	-	-	-	2,259	-
Fines and forfeitures	-	-	-	-	-
Investment earnings	51	3	28,392	282	3,566
Sale of assets	-	-	-	-	-
Donations	-	525	-	-	-
Miscellaneous revenues	-	-	-	-	-
Total revenues	<u>110,796</u>	<u>55,172</u>	<u>1,028,392</u>	<u>75,365</u>	<u>2,086,844</u>
<b>EXPENDITURES</b>					
Current:					
General government	-	-	-	40,649	-
Public safety	35,705	-	-	-	71,930
Public works	-	-	-	-	-
Sanitation	-	-	-	-	-
Health and welfare	-	100,658	-	-	-
Culture and recreation	-	-	-	-	-
Capital outlay	-	-	-	-	-
Intergovernmental	75,369	-	700,593	-	1,903,691
Total expenditures	<u>111,074</u>	<u>100,658</u>	<u>700,593</u>	<u>40,649</u>	<u>1,975,621</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(278)</u>	<u>(45,486)</u>	<u>327,799</u>	<u>34,716</u>	<u>111,223</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	32,382	-	-	-
Transfers out	-	-	-	-	-
Insurance proceeds	-	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>32,382</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(278)	(13,104)	327,799	34,716	111,223
Fund balances at beginning of year as restated	4,959	10,616	3,858,421	41,719	511,427
Change in reserves for inventories	-	-	-	-	-
Fund balances at end of year	<u>\$ 4,681</u>	<u>\$ (2,488)</u>	<u>\$ 4,186,220</u>	<u>\$ 76,435</u>	<u>\$ 622,650</u>



<b>Capital Projects</b>				
<b>Courthouse Complex Fund</b>	<b>Parks Capital Improvement Fund</b>	<b>Coliseum Capital Improvement Fund</b>	<b>Juvenile Justice Construction Fund</b>	<b>South Ward 3 Sewer Main Fund</b>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
1,807,070	-	-	134,502	-
-	-	-	-	-
-	-	-	-	-
50,597	11,649	5,999	16,137	(794)
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>1,857,667</u>	<u>11,649</u>	<u>5,999</u>	<u>150,639</u>	<u>(794)</u>
-	-	-	-	-
-	-	-	6,525	-
-	-	-	-	-
-	-	-	-	-
-	5	-	-	-
9,619,836	1,241,385	429,197	287,361	201,273
-	-	-	-	-
<u>9,619,836</u>	<u>1,241,390</u>	<u>429,197</u>	<u>293,886</u>	<u>201,273</u>
(7,762,169)	(1,229,741)	(423,198)	(143,247)	(202,067)
3,300,000	2,350,000	344,575	1,000,000	2,000,000
-	-	-	-	-
-	-	-	28,652	-
<u>3,300,000</u>	<u>2,350,000</u>	<u>344,575</u>	<u>1,028,652</u>	<u>2,000,000</u>
(4,462,169)	1,120,259	(78,623)	885,405	1,797,933
7,631,691	2,486,510	1,074,789	2,012,058	375,660
-	-	-	-	-
<u>\$ 3,169,522</u>	<u>\$ 3,606,769</u>	<u>\$ 996,166</u>	<u>\$ 2,897,463</u>	<u>\$ 2,173,593</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, 2015**

	<b>Capital Projects</b>				<b>Total Nonmajor Governmental Funds</b>
	<b>Mosquito Control Capital Fund</b>	<b>Fire Training Center Construction Fund</b>	<b>Animal Services Capital Fund</b>	<b>Human Services Capital Fund</b>	
<b>REVENUES</b>					
Taxes:					
Property	\$ -	\$ -	\$ -	\$ -	\$ 14,152,391
Sales	-	-	-	-	6,755,414
Intergovernmental revenues	-	-	-	-	13,174,976
Charges for services	-	-	-	-	1,292,278
Fines and forfeitures	-	-	-	-	39
Investment earnings	(339)	604	-	1,254	313,988
Sale of assets	-	-	-	-	91,120
Donations	-	-	-	-	13,272
Miscellaneous revenues	-	-	-	-	4,955
Total revenues	<u>(339)</u>	<u>604</u>	<u>-</u>	<u>1,254</u>	<u>35,798,433</u>
<b>EXPENDITURES</b>					
Current:					
General government	-	-	-	-	40,649
Public safety	-	-	-	-	2,536,351
Public works	-	-	-	-	58,320
Sanitation	-	-	-	-	5,943,044
Health and welfare	-	-	-	-	13,704,277
Culture and recreation	-	-	-	-	3,397,964
Capital outlay	280,688	362,103	27,624	322,910	12,844,413
Intergovernmental	-	-	-	-	2,977,411
Total expenditures	<u>280,688</u>	<u>362,103</u>	<u>27,624</u>	<u>322,910</u>	<u>41,502,429</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(281,027)</u>	<u>(361,499)</u>	<u>(27,624)</u>	<u>(321,656)</u>	<u>(5,703,996)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	355,800	151,243	27,624	50,000	10,751,843
Transfers out	-	-	-	-	(2,874,352)
Insurance proceeds	-	-	-	-	28,652
Total other financing sources and uses	<u>355,800</u>	<u>151,243</u>	<u>27,624</u>	<u>50,000</u>	<u>7,906,143</u>
Net change in fund balances	74,773	(210,256)	-	(271,656)	2,202,147
Fund balances at beginning of year as restated	-	210,263	-	271,809	40,765,253
Change in reserves for inventories	-	-	-	-	(125,212)
Fund balances at end of year	<u>\$ 74,773</u>	<u>\$ 7</u>	<u>\$ -</u>	<u>\$ 153</u>	<u>\$ 42,842,188</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, 2015**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$ 4,284,299	\$ 4,284,299	\$ 4,384,888	\$ 100,589
Intergovernmental revenues	159,406	159,406	159,438	32
Investment income	50,000	50,000	66,915	16,915
Sale of assets	-	-	406	406
Total revenues	<u>4,493,705</u>	<u>4,493,705</u>	<u>4,611,647</u>	<u>117,942</u>
<b>EXPENDITURES</b>				
Current:				
Health and welfare	<u>1,727,710</u>	<u>1,727,710</u>	<u>1,423,225</u>	<u>304,485</u>
Excess (deficiency) of revenues over expenditures	<u>2,765,995</u>	<u>2,765,995</u>	<u>3,188,422</u>	<u>422,427</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	<u>(2,933,618)</u>	<u>(2,933,618)</u>	<u>(2,720,806)</u>	<u>212,812</u>
Net change in fund balances	(167,623)	(167,623)	467,616	635,239
Fund balances beginning of year	<u>7,064,306</u>	<u>7,064,306</u>	<u>7,136,695</u>	<u>72,389</u>
Fund balances end of year	<u>\$ 6,896,683</u>	<u>\$ 6,896,683</u>	<u>\$ 7,604,311</u>	<u>\$ 707,628</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, 2015**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes:				
Sales	\$ 6,800,000	\$ 6,800,000	\$ 6,800,000	\$ -
Fines and forfeitures	200	200	39	(161)
Investment income	30,000	30,000	45,321	15,321
Miscellaneous revenue	75,000	75,000	61,694	(13,306)
Total revenues	<u>6,905,200</u>	<u>6,905,200</u>	<u>6,907,054</u>	<u>1,854</u>
<b>EXPENDITURES</b>				
Current:				
Public works	<u>7,025,733</u>	<u>7,025,733</u>	<u>6,007,821</u>	<u>1,017,912</u>
Net change in fund balances	<u>(120,533)</u>	<u>(120,533)</u>	<u>899,233</u>	<u>1,019,766</u>
Fund balances beginning of year	<u>5,802,286</u>	<u>5,802,286</u>	<u>5,504,793</u>	<u>(297,493)</u>
Fund balances end of year	<u>\$ 5,681,753</u>	<u>\$ 5,681,753</u>	<u>\$ 6,404,026</u>	<u>\$ 722,273</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, 2015**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$ 3,801,214	\$ 3,801,214	\$ 3,840,246	\$ 39,032
Intergovernmental revenues	79,809	79,809	79,833	24
Investment income	45,000	45,000	67,472	22,472
Sale of assets	-	-	13,183	13,183
Miscellaneous revenue	-	-	(2)	(2)
Total revenues	<u>3,926,023</u>	<u>3,926,023</u>	<u>4,000,732</u>	<u>74,709</u>
<b>EXPENDITURES</b>				
Current:				
Health and welfare	<u>3,743,114</u>	<u>3,743,114</u>	<u>3,527,270</u>	<u>215,844</u>
Excess (deficiency) of revenues over expenditures	<u>182,909</u>	<u>182,909</u>	<u>473,462</u>	<u>290,553</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	178,541	178,541	121,870	(56,671)
Transfers out	<u>(730,918)</u>	<u>(730,918)</u>	<u>(355,800)</u>	<u>375,118</u>
Total other financing sources (uses)	<u>(552,377)</u>	<u>(552,377)</u>	<u>(233,930)</u>	<u>318,447</u>
Net change in fund balances	(369,468)	(369,468)	239,532	609,000
Fund balances beginning of year	<u>6,619,198</u>	<u>6,619,198</u>	<u>6,949,105</u>	<u>329,907</u>
Fund balances end of year	<u>\$ 6,249,730</u>	<u>\$ 6,249,730</u>	<u>\$ 7,188,637</u>	<u>\$ 938,907</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, 2015**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<b>Variance with Final Budget- Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$ 2,591,737	\$ 2,591,737	\$ 2,652,718	\$ 60,981
Rent	109,000	109,000	169,930	60,930
Concessions	230,000	230,000	427,775	197,775
Program Sales	8,200	8,200	8,085	(115)
Admissions	620,000	620,000	656,015	36,015
Investment income	5,000	5,000	10,107	5,107
Sale of assets	-	-	5,337	5,337
Miscellaneous revenue	-	-	28	28
Total revenues	<u>3,563,937</u>	<u>3,563,937</u>	<u>3,929,995</u>	<u>366,058</u>
<b>EXPENDITURES</b>				
Current:				
Recreation	<u>3,699,258</u>	<u>3,699,258</u>	<u>3,656,370</u>	<u>42,888</u>
Excess (deficiency) of revenues over expenditures	<u>(135,321)</u>	<u>(135,321)</u>	<u>273,625</u>	<u>408,946</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	<u>160,000</u>	<u>160,000</u>	<u>66,205</u>	<u>(93,795)</u>
Net change in fund balances	24,679	24,679	339,830	315,151
Fund balances beginning of year	<u>159,431</u>	<u>159,431</u>	<u>258,937</u>	<u>99,506</u>
Fund balances end of year	<u>\$ 184,110</u>	<u>\$ 184,110</u>	<u>\$ 598,767</u>	<u>\$ 414,657</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, 2015**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Intergovernmental revenues	\$ 3,960,866	\$ 3,960,866	\$ 3,542,222	\$ (418,644)
Investment income	8,165	8,165	11,717	3,552
Miscellaneous revenues	<u>1,500</u>	<u>1,500</u>	<u>5,306</u>	<u>3,806</u>
Total revenues	<u>3,970,531</u>	<u>3,970,531</u>	<u>3,559,245</u>	<u>(411,286)</u>
<b>EXPENDITURES</b>				
Current:				
Health and welfare	<u>4,014,397</u>	<u>3,748,615</u>	<u>3,688,975</u>	<u>59,640</u>
Net change in fund balances	(43,866)	221,916	(129,730)	(351,646)
Fund balances beginning of year	<u>1,646,347</u>	<u>1,912,129</u>	<u>1,680,930</u>	<u>(231,199)</u>
Fund balances end of year	<u>\$ 1,602,481</u>	<u>\$ 2,134,045</u>	<u>\$ 1,551,200</u>	<u>\$ (582,845)</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, 2015**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Intergovernmental revenues	\$ 2,705,919	\$ 2,705,919	\$ 2,638,302	\$ (67,617)
Charges for services	19,700	19,700	25,358	5,658
Investment income	1,475	1,475	2,249	774
Sale of assets	-	-	5,000	5,000
Miscellaneous revenues	-	-	420	420
Total revenues	<u>2,727,094</u>	<u>2,727,094</u>	<u>2,671,329</u>	<u>(55,765)</u>
<b>EXPENDITURES</b>				
Current:				
Health and welfare	<u>3,541,784</u>	<u>3,541,784</u>	<u>3,354,764</u>	<u>187,020</u>
Excess (deficiency) of revenues over expenditures	<u>(814,690)</u>	<u>(814,690)</u>	<u>(683,435)</u>	<u>131,255</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	801,500	801,500	807,983	6,483
Transfers out	<u>(41,500)</u>	<u>(41,500)</u>	<u>(39,310)</u>	<u>2,190</u>
Total other financing sources (uses)	<u>760,000</u>	<u>760,000</u>	<u>768,673</u>	<u>8,673</u>
Net change in fund balances	(54,690)	(54,690)	85,238	139,928
Fund balances beginning of year	<u>93,073</u>	<u>93,073</u>	<u>60,919</u>	<u>(32,154)</u>
Fund balances end of year	<u>\$ 38,383</u>	<u>\$ 38,383</u>	<u>\$ 146,157</u>	<u>\$ 107,774</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, 2015**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with Final Budget- Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
<b>REVENUES</b>				
Intergovernmental revenues	\$ 2,154,994	\$ 2,154,994	\$ 1,338,236	\$ (816,758)
Investment income	250	250	327	77
Sale of assets	-	-	169	169
Miscellaneous revenues	-	-	(2,082)	(2,082)
Total revenues	<u>2,155,244</u>	<u>2,155,244</u>	<u>1,336,650</u>	<u>(818,594)</u>
<b>EXPENDITURES</b>				
Current:				
Health and welfare	<u>2,154,994</u>	<u>2,154,994</u>	<u>1,393,799</u>	<u>761,195</u>
Net change in fund balances	250	250	(57,149)	(1,579,789)
Fund balances beginning of year	<u>126,503</u>	<u>126,503</u>	<u>102,275</u>	<u>(24,228)</u>
Fund balances end of year	<u>\$ 126,753</u>	<u>\$ 126,753</u>	<u>\$ 45,126</u>	<u>\$ (1,604,017)</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, 2015**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Intergovernmental revenues	\$ 2,253,635	\$ 2,253,635	\$ 1,691,899	\$ (561,736)
<b>EXPENDITURES</b>				
Current:				
Public safety	1,645,739	1,645,739	15,943	1,629,796
Excess (deficiency) of revenues over expenditures	607,896	607,896	1,675,956	1,068,060
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	(1,431,922)	(1,431,922)	(1,447,641)	(15,719)
Net change in fund balances	(824,026)	(824,026)	228,315	1,052,341
Fund balances beginning of year	919,811	919,811	700,640	(219,171)
Fund balances end of year	<u>\$ 95,785</u>	<u>\$ 95,785</u>	<u>\$ 928,955</u>	<u>\$ 833,170</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, 2015**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Intergovernmental revenues	\$ 2,526,970	\$ 2,526,970	\$ 1,736,873	\$ (790,097)
Investment income	25	25	21	(4)
Miscellaneous revenue	39,600	39,600	57,968	18,368
Total revenues	<u>2,566,595</u>	<u>2,566,595</u>	<u>1,794,862</u>	<u>(771,733)</u>
<b>EXPENDITURES</b>				
Current:				
Public safety	<u>2,247,409</u>	<u>2,247,409</u>	<u>1,904,227</u>	<u>343,182</u>
Excess (deficiency) of revenues over expenditures	<u>319,186</u>	<u>319,186</u>	<u>(109,365)</u>	<u>(428,551)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	188,857	188,857	167,087	(21,770)
Transfers out	<u>(372,400)</u>	<u>(372,400)</u>	<u>(303,860)</u>	<u>68,540</u>
Total other financing sources (uses)	<u>(183,543)</u>	<u>(183,543)</u>	<u>(136,773)</u>	<u>46,770</u>
Net change in fund balances	135,643	135,643	(246,138)	(381,781)
Fund balances beginning of year	<u>(133,336)</u>	<u>(133,336)</u>	<u>(187,294)</u>	<u>(53,958)</u>
Fund balances end of year	<u>\$ 2,307</u>	<u>\$ 2,307</u>	<u>\$ (433,432)</u>	<u>\$ (435,739)</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, 2015**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with Final Budget- Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
<b>REVENUES</b>				
Intergovernmental revenues	\$ 2,022,968	\$ 2,022,968	\$ 108,847	\$ (1,914,121)
Investment income	500	500	2,210	1,710
Miscellaneous revenue	-	-	835,077	835,077
Total revenues	<u>2,023,468</u>	<u>2,023,468</u>	<u>946,134</u>	<u>(1,077,334)</u>
<b>EXPENDITURES</b>				
Current:				
Public safety	<u>1,978,111</u>	<u>1,978,111</u>	<u>73,935</u>	<u>1,904,176</u>
Excess (deficiency) of revenues over expenditures	<u>45,357</u>	<u>45,357</u>	<u>872,199</u>	<u>826,842</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	15,000	15,000	19,081	4,081
Transfers out	<u>(58,857)</u>	<u>(58,857)</u>	<u>(37,087)</u>	<u>21,770</u>
Total other financing sources (uses)	<u>(43,857)</u>	<u>(43,857)</u>	<u>(18,006)</u>	<u>25,851</u>
Net change in fund balances	1,500	1,500	854,193	852,693
Fund balances beginning of year	<u>83,483</u>	<u>83,483</u>	<u>113,790</u>	<u>30,307</u>
Fund balances end of year	<u>\$ 84,983</u>	<u>\$ 84,983</u>	<u>\$ 967,983</u>	<u>\$ 883,000</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, 2015**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Intergovernmental revenues	\$ 108,987	\$ 172,820	\$ 129,337	\$ (43,483)
Investment income	-	-	44	44
Total revenues	<u>108,987</u>	<u>172,820</u>	<u>129,381</u>	<u>(43,439)</u>
<b>EXPENDITURES</b>				
Current:				
Public safety	<u>108,987</u>	<u>172,820</u>	<u>155,197</u>	<u>17,623</u>
Net change in fund balances	-	-	(25,816)	(25,816)
Fund balances beginning of year	-	-	4,637	4,637
Fund balances end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (21,179)</u>	<u>\$ (21,179)</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, 2015**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Intergovernmental revenues	\$ -	\$ -	\$ 1,875	\$ 1,875
Investment income	-	-	12	12
Miscellaneous revenue	-	-	525	525
Total revenues	<u>-</u>	<u>-</u>	<u>2,412</u>	<u>2,412</u>
<b>EXPENDITURES</b>				
Current:				
Health and welfare	<u>101,830</u>	<u>101,830</u>	<u>112,240</u>	<u>(10,410)</u>
Excess (deficiency) of revenues over expenditures	<u>(101,830)</u>	<u>(101,830)</u>	<u>(109,828)</u>	<u>(10,410)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	<u>101,830</u>	<u>101,830</u>	<u>114,195</u>	<u>12,365</u>
Net change in fund balances	-	-	4,367	1,955
Fund balances beginning of year	<u>521</u>	<u>521</u>	<u>(1,365)</u>	<u>(1,886)</u>
Fund balances end of year	<u>\$ 521</u>	<u>\$ 521</u>	<u>\$ 3,002</u>	<u>\$ 69</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, 2015**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ -
Investment income	<u>25,000</u>	<u>25,000</u>	<u>35,000</u>	<u>10,000</u>
Total revenues	<u>1,025,000</u>	<u>1,025,000</u>	<u>1,035,000</u>	<u>10,000</u>
<b>EXPENDITURES</b>				
Current:				
Intergovernmental	<u>3,321,186</u>	<u>3,321,186</u>	<u>725,187</u>	<u>2,595,999</u>
Net change in fund balances	(2,296,186)	(2,296,186)	309,813	2,605,999
Fund balances beginning of year	<u>2,966,076</u>	<u>2,966,076</u>	<u>3,889,210</u>	<u>923,134</u>
Fund balances end of year	<u>\$ 669,890</u>	<u>\$ 669,890</u>	<u>\$ 4,199,023</u>	<u>\$ 3,529,133</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, 2015**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with Final Budget- Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
<b>REVENUES</b>				
Fines and forfeitures	\$ 66,500	\$ 66,500	\$ 74,616	\$ 8,116
Investment income	10	10	440	430
Total revenues	<u>66,510</u>	<u>66,510</u>	<u>75,056</u>	<u>8,546</u>
<b>EXPENDITURES</b>				
Current:				
General government	<u>52,430</u>	<u>52,430</u>	<u>41,111</u>	<u>11,319</u>
Net change in fund balances	14,080	14,080	33,945	19,865
Fund balances beginning of year	<u>32,293</u>	<u>32,293</u>	<u>39,667</u>	<u>7,374</u>
Fund balances end of year	<u>\$ 46,373</u>	<u>\$ 46,373</u>	<u>\$ 73,612</u>	<u>\$ 27,239</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, 2015**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<b>Variance with Final Budget- Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$ 1,829,368	\$ 1,829,368	\$ 1,854,199	\$ 24,831
Intergovernmental revenues	146,400	146,400	160,703	14,303
Investment income	<u>3,000</u>	<u>2,800</u>	<u>4,658</u>	<u>1,858</u>
Total revenues	<u>1,978,768</u>	<u>1,978,568</u>	<u>2,019,560</u>	<u>40,992</u>
<b>EXPENDITURES</b>				
Current:				
Public safety	<u>1,883,501</u>	<u>1,883,501</u>	<u>1,920,157</u>	<u>(36,656)</u>
Net change in fund balances	95,267	95,067	99,403	4,336
Fund balances beginning of year	<u>544,629</u>	<u>544,629</u>	<u>541,614</u>	<u>(3,015)</u>
Fund balances end of year	<u>\$ 639,896</u>	<u>\$ 639,696</u>	<u>\$ 641,017</u>	<u>\$ 1,321</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.

**Waterworks District No. 2 of Ward 4** accounts for the operation of the water system for this district. The principal revenue of this fund is from the water system user fees.

**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, 2015**

	<b>Waterworks District No. 5 of Wards 3 and 8</b>	<b>Waterworks District No. 2 of Ward 4</b>	<b>Sewer District No. 11 of Ward 3</b>	<b>Sewer District No. 8 of Ward 4</b>	<b>Total Nonmajor Enterprise Funds</b>
<b>ASSETS</b>					
Current assets:					
Cash and cash equivalents	\$ 298,352	\$ 15,557	\$ 9,096	\$ 55	\$ 323,060
Restricted cash and cash equivalents	7,062	4,820	-	-	11,882
Investments	1,393,108	90,617	50,209	303	1,534,237
Restricted investments	288,173	-	-	-	288,173
Accounts receivable - net	140,264	41,803	-	-	182,067
Restricted special assessments receivable - net	153,051	-	-	-	153,051
Taxes receivable - net	174,564	-	179,299	-	353,863
Interest receivable	14,481	145	277	11	14,914
Intergovernmental receivable	-	20,000	13,551	-	33,551
Due from other funds	7,086	-	35,489	2,154	44,729
Prepaid insurance	18,066	7,007	1,668	-	26,741
Other assets	320	-	-	-	320
Total current assets	<u>2,494,527</u>	<u>179,949</u>	<u>289,589</u>	<u>2,523</u>	<u>2,966,588</u>
Noncurrent assets:					
Capital assets:					
Land and improvements	24,000	-	179,334	24,586	227,920
Buildings	111,093	48,822	-	-	159,915
Improvements other than buildings	6,026,376	1,472,545	6,255,145	2,616,170	16,370,236
Equipment	171,183	31,096	42,674	8,163	253,116
Total capital assets	6,332,652	1,552,463	6,477,153	2,648,919	17,011,187
Accumulated depreciation	(3,162,913)	(891,351)	(2,606,308)	(442,600)	(7,103,172)
Net capital assets	<u>3,169,739</u>	<u>661,112</u>	<u>3,870,845</u>	<u>2,206,319</u>	<u>9,908,015</u>
Total noncurrent assets	<u>3,169,739</u>	<u>661,112</u>	<u>3,870,845</u>	<u>2,206,319</u>	<u>9,908,015</u>
Total assets	<u>5,664,266</u>	<u>841,061</u>	<u>4,160,434</u>	<u>2,208,842</u>	<u>12,874,603</u>
<b>LIABILITIES</b>					
Current liabilities:					
Accounts payable	116,977	25,232	30,677	15,271	188,157
Due to other funds	35,489	9,240	4,408	-	49,137
Accrued interest payable	4,803	-	-	-	4,803
Refundable customer deposits	156,255	4,820	3,565	-	164,640
Bonds payable	42,456	-	-	-	42,456
Total current liabilities	<u>355,980</u>	<u>39,292</u>	<u>38,650</u>	<u>15,271</u>	<u>449,193</u>
Noncurrent liabilities:					
Bonds payable	232,004	-	-	-	232,004
Total noncurrent liabilities	<u>232,004</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>232,004</u>
Total liabilities	<u>587,984</u>	<u>39,292</u>	<u>38,650</u>	<u>15,271</u>	<u>681,197</u>
<b>NET POSITION</b>					
Net investment in capital assets	2,895,279	661,112	3,870,845	2,206,319	9,633,555
Restricted for:					
Debt service	287,228	-	-	-	287,228
Unrestricted	1,893,775	140,657	250,939	(12,748)	2,272,623
Total net position	<u>\$ 5,076,282</u>	<u>\$ 801,769</u>	<u>\$ 4,121,784</u>	<u>\$ 2,193,571</u>	<u>\$ 12,193,406</u>

**CALCASIEU PARISH POLICE JURY  
 COMBINING STATEMENT OF REVENUES, EXPENSES,  
 AND CHANGES IN NET POSITION  
 NONMAJOR ENTERPRISE FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2015**

	<b>Waterworks District No. 5 of Wards 3 and 8</b>	<b>Waterworks District No. 2 of Ward 4</b>	<b>Sewer District No. 11 of Ward 3</b>	<b>Sewer District No. 8 of Ward 4</b>	<b>Total Nonmajor Enterprise Funds</b>
<b>OPERATING REVENUES</b>					
Charges for services	\$ 902,654	\$ 221,911	\$ 379,620	\$ 28,860	\$ 1,533,045
Total operating revenues	<u>902,654</u>	<u>221,911</u>	<u>379,620</u>	<u>28,860</u>	<u>1,533,045</u>
<b>OPERATING EXPENSES</b>					
Personal services	-	58,254	-	-	58,254
Employee benefits	-	12,256	-	-	12,256
Supplies	70,809	105,529	3,575	-	179,913
Contractual services	400,684	56,562	445,123	72,327	974,696
Depreciation	210,430	36,050	166,532	79,769	492,781
Total operating expenses	<u>681,923</u>	<u>268,651</u>	<u>615,230</u>	<u>152,096</u>	<u>1,717,900</u>
Operating income (loss)	<u>220,731</u>	<u>(46,740)</u>	<u>(235,610)</u>	<u>(123,236)</u>	<u>(184,855)</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>					
Property taxes	187,114	-	192,843	-	379,957
Investment earnings	26,821	186	1,372	123	28,502
Capital grant	-	20,000	-	-	20,000
Interest expense	(11,427)	-	-	-	(11,427)
Total nonoperating revenues (expenses)	<u>202,508</u>	<u>20,186</u>	<u>194,215</u>	<u>123</u>	<u>417,032</u>
Income (loss) before contributions and transfers	<u>423,239</u>	<u>(26,554)</u>	<u>(41,395)</u>	<u>(123,113)</u>	<u>232,177</u>
<b>CONTRIBUTIONS AND TRANSFERS</b>					
Transfers in	<u>332,000</u>	<u>200,000</u>	<u>-</u>	<u>30,000</u>	<u>562,000</u>
Change in net position	755,239	173,446	(41,395)	(93,113)	794,177
Net position - beginning of year as restated	<u>4,321,043</u>	<u>628,323</u>	<u>4,163,179</u>	<u>2,286,684</u>	<u>11,399,229</u>
Net position - end of year	<u>\$ 5,076,282</u>	<u>\$ 801,769</u>	<u>\$ 4,121,784</u>	<u>\$ 2,193,571</u>	<u>\$ 12,193,406</u>

**CALCASIEU PARISH POLICE JURY  
COMBINING STATEMENT OF CASH FLOWS  
NONMAJOR ENTERPRISE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2015**

	<b>Waterworks District No. 5 of Wards 3 and 8</b>	<b>Waterworks District No. 2 of Ward 4</b>	<b>Sewer District No. 11 of Ward 3</b>	<b>Sewer District No. 8 of Ward 4</b>	<b>Total Nonmajor Enterprise Funds</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
Receipt from customers	\$ 908,046	\$ 200,684	\$ 339,179	\$ 79,914	\$ 1,527,823
Other operating receipts	-	-	23,816	3,183	26,999
Payments to employees, benefits and payroll taxes	-	(97,411)	-	-	(97,411)
Payments to suppliers for goods and services	(350,685)	(226,846)	(435,541)	(105,692)	(1,118,764)
Payments to interfund provider of services	(22,516)	(10,000)	(8,086)	(1,291)	(41,893)
Net cash provided by (used for) operating activities	<u>534,845</u>	<u>(133,573)</u>	<u>(80,632)</u>	<u>(23,886)</u>	<u>296,754</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>					
Receipts from general property taxes	180,346	-	183,674	-	364,020
Transfers in from other funds for noncapital related activity	-	200,000	-	-	200,000
Repayment of interfund operating payable	-	(55,724)	-	-	(55,724)
Net cash provided by (used for) noncapital financing activities	<u>180,346</u>	<u>144,276</u>	<u>183,674</u>	<u>-</u>	<u>508,296</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>					
Transfer in from other funds for capital related activity	332,000	-	-	30,000	362,000
Acquisition and construction of capital assets	(554,668)	(10,705)	(70,579)	(5,868)	(641,820)
Principal and interest received on special assessment levy	45,995	-	-	-	45,995
Principal paid on debt	(41,626)	-	-	-	(41,626)
Interest and fiscal charges paid on debt	(12,177)	-	-	-	(12,177)
Net cash provided by (used for) capital and related financing activities	<u>(230,476)</u>	<u>(10,705)</u>	<u>(70,579)</u>	<u>24,132</u>	<u>(287,628)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
Purchase of investments	(2,571,404)	(228,803)	(398,684)	(68,466)	(3,267,357)
Proceeds from sales and maturities of investments	2,059,643	137,858	368,469	68,162	2,634,132
Interest received on investments	12,999	377	1,321	113	14,810
Net cash provided by (used for) investing activities	<u>(498,762)</u>	<u>(90,568)</u>	<u>(28,894)</u>	<u>(191)</u>	<u>(618,415)</u>
Net increase (decrease) in cash and cash equivalents	(14,047)	(90,570)	3,569	55	(100,993)
Cash and cash equivalents at beginning of year	<u>319,461</u>	<u>110,947</u>	<u>5,527</u>	<u>-</u>	<u>435,935</u>
Cash and cash equivalents at end of year	<u>\$ 305,414</u>	<u>\$ 20,377</u>	<u>\$ 9,096</u>	<u>\$ 55</u>	<u>\$ 334,942</u>
Classified as:					
Current assets	\$ 298,352	\$ 15,557	\$ 9,096	\$ 55	\$ 323,060
Restricted assets	7,062	4,820	-	-	11,882
Totals	<u>\$ 305,414</u>	<u>\$ 20,377</u>	<u>\$ 9,096</u>	<u>\$ 55</u>	<u>\$ 334,942</u>



	<b>Waterworks District No. 5 of Wards 3 and 8</b>	<b>Waterworks District No. 2 of Ward 4</b>	<b>Sewer District No. 11 of Ward 3</b>	<b>Sewer District No. 8 of Ward 4</b>	<b>Total Nonmajor Enterprise Funds</b>
<b>Reconciliation of operating income to net cash provided by (used for) operating activities</b>					
Operating income (loss)	\$ 220,731	\$ (46,740)	\$ (235,610)	\$ (123,236)	\$ (184,855)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:					
Depreciation	210,430	36,050	166,532	79,769	492,781
Bad debt expense	(8,906)	-	-	-	(8,906)
Changes in assets and liabilities:					
Decrease (increase) in accounts receivable	(34,159)	(26,829)	-	2,729	(58,259)
Decrease (increase) in due from other governments	-	-	(13,551)	-	(13,551)
Decrease (increase) in due from other funds	(7,086)	-	(4,859)	50,387	38,442
Decrease (increase) in prepaid insurance	403	(6,546)	(39)	-	(6,182)
Increase (decrease) in accounts payable	98,525	(66,896)	(744)	(33,535)	(2,650)
Increase (decrease) in accrued liabilities	-	(19,240)	-	-	(19,240)
Increase (decrease) in due to other funds	4,859	-	-	-	4,859
Increase (decrease) in refundable customer deposits	44,290	4,140	1,795	-	50,225
Increase (decrease) in on-behalf payments	5,758	-	5,844	-	11,602
Increase (decrease) in OPEB liability	-	(7,512)	-	-	(7,512)
Total adjustments	<u>314,114</u>	<u>(86,833)</u>	<u>154,978</u>	<u>99,350</u>	<u>481,609</u>
Net cash provided by (used for ) operating activities	<u>\$ 534,845</u>	<u>\$ (133,573)</u>	<u>\$ (80,632)</u>	<u>\$ (23,886)</u>	<u>\$ 296,754</u>
<b>Non cash investing, capital, and financing activities</b>					
Net increase (decrease) in fair value of investments	<u>\$ (6,086)</u>	<u>\$ (328)</u>	<u>\$ (182)</u>	<u>\$ -</u>	<u>\$ (6,596)</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, 2015**

	<b>Self-Insured Workmen's Compensation Fund</b>	<b>Self-Insured Health Insurance Fund</b>	<b>Self-Insured Liability/Property Insurance Fund</b>	<b>Self-Insured Unemployment Insurance Fund</b>	<b>Total Internal Service Funds</b>
<b>ASSETS</b>					
Current assets:					
Cash and cash equivalents	\$ 311,961	\$ 420,461	\$ 455,697	\$ 23,953	\$ 1,212,072
Investments	1,632,746	2,308,545	2,505,012	131,670	6,577,973
Accounts receivable	-	7,907	-	-	7,907
Interest receivable	2,803	4,258	4,258	227	11,546
Intergovernmental receivable	-	23,244	-	-	23,244
Due from other funds	-	23,244	1,959	-	25,203
Prepaid items	9,967	17,715	148,515	-	176,197
Total current assets	<u>1,957,477</u>	<u>2,805,374</u>	<u>3,115,441</u>	<u>155,850</u>	<u>8,034,142</u>
Noncurrent assets:					
Capital assets:					
Buildings	-	40,881	-	-	40,881
Improvements other than buildings	-	375,275	-	-	375,275
Equipment	36,131	60,628	8,784	-	105,543
Accumulated depreciation	(21,950)	(106,211)	(8,784)	-	(136,945)
Net capital assets	<u>14,181</u>	<u>370,573</u>	<u>-</u>	<u>-</u>	<u>384,754</u>
Total noncurrent assets	<u>14,181</u>	<u>370,573</u>	<u>-</u>	<u>-</u>	<u>384,754</u>
Total assets	<u>1,971,658</u>	<u>3,175,947</u>	<u>3,115,441</u>	<u>155,850</u>	<u>8,418,896</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Pension related deferred outflows of resources	-	151,704	-	-	151,704
<b>LIABILITIES</b>					
Current liabilities:					
Accounts payable	543	52,478	11,492	-	64,513
Accrued liabilities	-	22,899	-	-	22,899
Intergovernmental payable	-	2,692,020	-	-	2,692,020
Claims payable - current portion	670,829	771,876	345,738	6,167	1,794,610
Compensated absences	-	21,409	-	-	21,409
Total current liabilities	<u>671,372</u>	<u>3,560,682</u>	<u>357,230</u>	<u>6,167</u>	<u>4,595,451</u>
Noncurrent liabilities:					
Claims payable	162,173	-	691,475	-	853,648
Compensated absences	-	99	-	-	99
Other liabilities	-	2,004	-	-	2,004
Net pension liability	-	29,770	-	-	29,770
OPEB payable	-	5,208	-	-	5,208
Total noncurrent liabilities	<u>162,173</u>	<u>37,081</u>	<u>691,475</u>	<u>-</u>	<u>890,729</u>
Total liabilities	<u>833,545</u>	<u>3,597,763</u>	<u>1,048,705</u>	<u>6,167</u>	<u>5,486,180</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Pension related deferred inflows of resources	-	13,234	-	-	13,234
<b>NET POSITION</b>					
Net investment in capital assets	14,181	370,573	-	-	384,754
Unrestricted	1,123,932	(653,919)	2,066,736	149,683	2,686,432
Total net position	<u>\$ 1,138,113</u>	<u>\$ (283,346)</u>	<u>\$ 2,066,736</u>	<u>\$ 149,683</u>	<u>\$ 3,071,186</u>

**CALCASIEU PARISH POLICE JURY**  
**COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION**  
**INTERNAL SERVICE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2015**

	<b>Self-Insured Workmen's Compensation Fund</b>	<b>Self-Insured Health Insurance Fund</b>	<b>Self-Insured Liability/Property Insurance Fund</b>	<b>Self-Insured Unemployment Insurance Fund</b>	<b>Totals</b>
<b>OPERATING REVENUES</b>					
Charges for services	\$ 1,322,696	\$ 13,084,744	\$ 2,140,811	\$ 61,775	\$ 16,610,026
<b>OPERATING EXPENSES</b>					
Personal services	-	584,091	-	-	584,091
Employee benefits	-	129,772	-	-	129,772
Supplies	-	46,580	-	-	46,580
Contractual services	270,044	861,079	469,575	-	1,600,698
Depreciation	1,652	16,200	-	-	17,852
Insurance premiums	129,626	1,084,203	1,093,730	-	2,307,559
Claims	532,688	10,524,897	129,732	36,113	11,223,430
Total operating expenses	<u>934,010</u>	<u>13,246,822</u>	<u>1,693,037</u>	<u>36,113</u>	<u>15,909,982</u>
Operating income (loss)	<u>388,686</u>	<u>(162,078)</u>	<u>447,774</u>	<u>25,662</u>	<u>700,044</u>
<b>NONOPERATING REVENUES</b>					
Investment earnings	<u>8,876</u>	<u>3,974</u>	<u>16,215</u>	<u>1,015</u>	<u>30,080</u>
Total nonoperating revenues	<u>8,876</u>	<u>3,974</u>	<u>16,215</u>	<u>1,015</u>	<u>30,080</u>
Income (loss) before contributions and transfers	<u>397,562</u>	<u>(158,104)</u>	<u>463,989</u>	<u>26,677</u>	<u>730,124</u>
<b>CONTRIBUTIONS AND TRANSFERS</b>					
Transfers out	-	-	(1,920)	-	(1,920)
Total contributions and transfers	-	-	(1,920)	-	(1,920)
Change in net position	397,562	(158,104)	462,069	26,677	728,204
Net position - beginning of year	<u>740,551</u>	<u>(125,242)</u>	<u>1,604,667</u>	<u>123,006</u>	<u>2,342,982</u>
Net position - end of year	<u>\$ 1,138,113</u>	<u>\$ (283,346)</u>	<u>\$ 2,066,736</u>	<u>\$ 149,683</u>	<u>\$ 3,071,186</u>

**CALCASIEU PARISH POLICE JURY  
COMBINING STATEMENT OF CASH FLOWS  
INTERNAL SERVICE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2015**

	<b>Self-Insured Workmen's Compensation Fund</b>	<b>Self-Insured Health Insurance Fund</b>	<b>Self-Insured Liability/Property Insurance Fund</b>	<b>Self-Insured Unemployment Insurance Fund</b>	<b>Totals</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
Receipts from interfund users	\$ 1,322,696	\$ 10,220,122	\$ 2,072,445	\$ 61,775	\$ 13,677,038
Receipts from insured	-	2,865,190	68,365	-	2,933,555
Payments for claims	(468,663)	(10,641,672)	(206,241)	(31,188)	(11,347,764)
Payments to suppliers for goods and services	(407,432)	(2,071,883)	(1,576,694)	-	(4,056,009)
Payments to employees for services and benefits	-	(708,998)	-	-	(708,998)
Net cash provided by (used for) operating activities	<u>446,601</u>	<u>(337,241)</u>	<u>357,875</u>	<u>30,587</u>	<u>497,822</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>					
Transfers out to other funds for operating activity	-	-	(6,376)	-	(6,376)
Subsidies received	-	1,607,017	-	-	1,607,017
Noncapital cash payments on behalf of local government	-	(1,627,904)	-	-	(1,627,904)
Net cash provided by (used for) noncapital financing activities	<u>-</u>	<u>(20,887)</u>	<u>(6,376)</u>	<u>-</u>	<u>(27,263)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
Purchase of investments	(2,913,310)	(4,448,305)	(4,461,697)	(235,925)	(12,059,237)
Proceeds from sales and maturities of investments	2,422,556	4,544,463	4,001,190	201,431	11,169,640
Interest received on investments	<u>11,961</u>	<u>25,133</u>	<u>21,050</u>	<u>1,235</u>	<u>59,379</u>
Net cash provided by (used for) investing activities	<u>(478,793)</u>	<u>121,291</u>	<u>(439,457)</u>	<u>(33,259)</u>	<u>(830,218)</u>
Net increase (decrease) in cash and and cash equivalents	(32,192)	(236,837)	(87,958)	(2,672)	(359,659)
Cash and cash equivalents at beginning of year	<u>344,153</u>	<u>657,298</u>	<u>543,655</u>	<u>26,625</u>	<u>1,571,731</u>
Cash and cash equivalents at end of year	<u>\$ 311,961</u>	<u>\$ 420,461</u>	<u>\$ 455,697</u>	<u>\$ 23,953</u>	<u>\$ 1,212,072</u>

	<b>Self-Insured Workmen's Compensation Fund</b>	<b>Self-Insured Health Insurance Fund</b>	<b>Self-Insured Liability/Property Insurance Fund</b>	<b>Self-Insured Unemployment Insurance Fund</b>	<b>Totals</b>
<b>Reconciliation of operating income to net cash provided by (used for) operating activities</b>					
Operating income (loss)	\$ 388,686	\$ (162,078)	\$ 447,774	\$ 25,662	\$ 700,044
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:					
Depreciation	1,652	16,200	-	-	17,852
Changes in assets and liabilities:					
Decrease (increase) in accounts receivable	-	16,923	-	-	16,923
Decrease (increase) in due from other governments	-	(2,969)	-	-	(2,969)
Decrease (increase) in due from other funds	-	(2,969)	(1,959)	-	(4,928)
Decrease (increase) in other receivables	209,064	-	6,526	-	215,590
Decrease (increase) in prepaid items	8,365	2,507	(16,885)	-	(6,013)
Increase (decrease) in accounts payable	(5,792)	(82,611)	(22,457)	-	(110,860)
Increase (decrease) in accrued liabilities	-	6,679	-	-	6,679
Increase (decrease) in due to other funds/governments	-	(81)	-	-	(81)
Increase (decrease) in due to other component units	-	(1,635)	-	-	(1,635)
Increase (decrease) in other liabilities	-	7,239	-	-	7,239
Increase (decrease) in claims payable	(155,374)	(114,914)	(55,124)	4,925	(320,487)
Increase (decrease) in OPEB payable	-	1,077	-	-	1,077
Increase (decrease) in net pension liability	-	(20,609)	-	-	(20,609)
Total adjustments	<u>57,915</u>	<u>(175,163)</u>	<u>(89,899)</u>	<u>4,925</u>	<u>(202,222)</u>
Net cash provided by (used for ) operating activities	<u>\$ 446,601</u>	<u>\$ (337,241)</u>	<u>\$ 357,875</u>	<u>\$ 30,587</u>	<u>\$ 497,822</u>
<b>Noncash investing, capital, and financing activities</b>					
Net increase (decrease) in fair value of investments	<u>\$ (5,910)</u>	<u>\$ (8,357)</u>	<u>\$ (9,068)</u>	<u>\$ (477)</u>	<u>\$ (23,812)</u>





## **FIDUCIARY FUND TYPE - AGENCY FUND**

**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 POLICE JURY  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 AGENCY FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2015**

	<b>Balance January 1, <u>2015</u></b>	<b><u>Additions</u></b>	<b><u>Deletions</u></b>	<b>Balance December 31, <u>2015</u></b>
<b>L.E.P.C. FUND</b>				
<u>Assets</u>				
Cash	\$ 18,616	\$ 32,680	\$ 36,239	\$ 15,057
Investments	68,142	14,627	-	82,769
Interest receivable	117	22	-	139
Total assets	<u>\$ 86,875</u>	<u>\$ 47,329</u>	<u>\$ 36,239</u>	<u>\$ 97,965</u>
<u>Liabilities</u>				
Due to other governmental units	<u>\$ 86,875</u>	<u>\$ 47,329</u>	<u>\$ 36,239</u>	<u>\$ 97,965</u>
Total liabilities	<u>\$ 86,875</u>	<u>\$ 47,329</u>	<u>\$ 36,239</u>	<u>\$ 97,965</u>



**COMBINING STATEMENTS OF NONMAJOR COMPONENT UNITS**

**CALCASIEU PARISH POLICE JURY**  
**COMBINING STATEMENT OF NET POSITION**  
**NONMAJOR COMPONENT UNITS**  
**DECEMBER 31, 2015**

	<b>Fire Protection District</b>					
	<b>No. 1 of Ward 1</b>	<b>No. 1 of Ward 2</b>	<b>No. 2 of Ward 4</b>	<b>No. 3 of Ward 4</b>	<b>No. 4 of Ward 4</b>	<b>No. 1 of Ward 5</b>
<b>ASSETS</b>						
Cash and cash equivalents	\$ 102,985	\$ 74,360	\$ 343,004	\$ 131,879	\$ 58,018	\$ 62,845
Investments	564,747	407,941	1,885,363	724,951	456,359	345,463
Receivables (net of allowance for uncollectibles)						
Taxes	1,501,505	291,387	2,039,642	1,025,381	301,541	181,446
Accounts	-	-	-	-	-	-
Other	-	-	-	-	-	-
Accrued interest receivable	1,161	701	3,552	1,553	802	604
Intergovernmental receivable	-	-	-	-	-	-
Due from primary government	-	5,068	-	-	-	7,237
Prepaid items and other assets	60,790	8,743	63,773	669	2,139	22,918
Inventory	-	-	-	-	-	-
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	1,218,223	1,164,989	1,715,046	693,063	791,859	662,799
Total assets	<u>3,486,747</u>	<u>1,975,889</u>	<u>6,060,380</u>	<u>2,622,496</u>	<u>1,631,968</u>	<u>1,336,227</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
Deferred amount on refunding	-	52,059	-	-	-	-
Pension related deferred outflows of resources	314,808	-	510,894	-	-	-
Total deferred outflows of resources	<u>314,808</u>	<u>52,059</u>	<u>510,894</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>LIABILITIES</b>						
Accounts payable and accruals	68,452	35,948	67,171	67,945	5,659	1,847
Intergovernmental payable	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-
Liabilities payable from restricted assets:						
Accrued interest payable	-	-	-	-	-	-
Refundable customer deposits	-	-	-	-	-	-
Current portion of long-term liabilities:						
Compensated absences	-	-	26,312	-	-	-
Contracts and notes payable	-	-	-	-	-	-
Bonds payable	145,000	85,000	-	-	-	-
Noncurrent portion of long-term liabilities:						
Capital lease obligations	-	-	-	-	308,682	-
Contracts and notes payable	-	-	-	-	-	-
Bonds payable	305,000	1,192,095	-	-	-	-
OPEB, pension and sick leave liability	1,791,756	-	2,666,072	-	-	-
Total liabilities	<u>2,310,208</u>	<u>1,313,043</u>	<u>2,759,555</u>	<u>67,945</u>	<u>377,206</u>	<u>1,847</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Property taxes levied for the next fiscal year	1,531,096	293,315	2,046,272	1,028,699	303,628	181,957
Pension related deferred inflows of resources	91,463	-	148,433	-	-	-
Total deferred inflows of resources	<u>1,622,559</u>	<u>293,315</u>	<u>2,194,705</u>	<u>1,028,699</u>	<u>303,628</u>	<u>181,957</u>
<b>NET POSITION</b>						
Net investment in capital assets	805,559	(37,347)	1,725,046	738,063	441,562	715,714
Restricted for:						
Capital projects	-	-	-	-	-	-
Debt service	46,443	31,388	-	-	-	-
Unrestricted	(983,214)	427,549	(108,032)	787,789	509,572	436,709
Total net position	<u>\$ (131,212)</u>	<u>\$ 421,590</u>	<u>\$ 1,617,014</u>	<u>\$ 1,525,852</u>	<u>\$ 951,134</u>	<u>\$ 1,152,423</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
\$ 65,943	\$ 2,969,612	\$ 132,364	\$ 145,932	\$ 47,329	\$ 177,874	\$ 344,384
360,846	-	727,614	801,986	260,170	977,788	883,281
325,733	487,959	489,173	799,643	304,964	629,444	550,076
-	-	-	-	-	-	-
-	-	-	1,826	-	1,819	-
645	54	1,286	1,457	500	1,722	-
-	-	-	-	-	-	-
-	-	-	47,883	-	-	-
15,314	4,007	25,971	7,943	11,735	12,087	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
53,500	3,931	17,550	1,064,388	-	53,555	-
1,789,995	1,116,390	779,191	930,748	300,651	3,140,563	120,666
2,611,976	4,581,953	2,173,149	3,801,806	925,349	4,994,852	1,898,407
-	-	-	-	-	-	-
25,385	-	12,347	85,644	18,032	16,787	-
25,385	-	12,347	85,644	18,032	16,787	-
15,658	17,080	21,491	26,951	4,655	8,665	18,379
-	-	-	-	1,826	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,391	-	-	6,139	2,400	2,494	-
-	-	-	-	-	-	-
-	-	90,000	-	-	-	-
-	-	-	-	-	-	-
-	-	90,000	-	-	-	-
147,368	-	59,501	95,857	13,823	52,899	17,482
164,417	17,080	260,992	128,947	22,704	64,058	35,861
327,273	-	493,938	815,403	306,982	631,997	-
7,375	-	3,587	7,471	1,573	1,464	-
334,648	-	497,525	822,874	308,555	633,461	-
1,843,495	1,120,321	616,741	1,995,136	300,651	3,194,118	120,666
-	169,105	-	-	-	-	-
-	-	26,664	-	-	-	-
294,801	3,275,447	783,574	940,493	311,471	1,120,002	1,741,880
\$ 2,138,296	\$ 4,564,873	\$ 1,426,979	\$ 2,935,629	\$ 612,122	\$ 4,314,120	\$ 1,862,546

continued

**CALCASIEU PARISH POLICE JURY**  
**COMBINING STATEMENT OF NET POSITION**  
**NONMAJOR COMPONENT UNITS**  
**DECEMBER 31, 2015**

	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
<b>ASSETS</b>						
Cash and cash equivalents	\$ 1,015,314	\$ 1,041,140	\$ 743,353	\$ 3,142	\$ 290,192	\$ 15
Investments	-	5,722,703	4,082,987	17,273	1,595,216	81
Receivables (net of allowance for uncollectibles)						
Taxes	476,624	5,201,676	3,218,703	-	1,231,334	-
Accounts	-	-	-	-	-	-
Other	-	-	-	-	-	-
Accrued interest receivable	146	11,432	7,266	29	2,843	-
Intergovernmental receivable	3,094	-	-	-	-	-
Due from primary government	-	-	-	-	-	122
Prepaid items and other assets	-	14,680	49,320	-	21,162	-
Inventory	-	-	-	-	-	-
Restricted assets:						
Cash and cash equivalents	-	-	-	-	-	-
Investments	-	-	-	-	-	-
Receivables - net	-	-	-	-	-	-
Capital assets:						
Non-depreciable	-	3,886,009	300,500	-	1,627,374	10,000
Depreciable, net	418,317	12,222,341	5,535,369	98,251	3,728,949	80,164
Total assets	<u>1,913,495</u>	<u>28,099,981</u>	<u>13,937,498</u>	<u>118,695</u>	<u>8,497,070</u>	<u>90,382</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
Deferred amount on refunding	-	-	-	-	-	-
Pension related deferred outflows of resources	-	163,879	209,427	-	18,038	-
Total deferred outflows of resources	-	<u>163,879</u>	<u>209,427</u>	-	<u>18,038</u>	-
<b>LIABILITIES</b>						
Accounts payable and accruals	9,055	1,365,760	78,825	-	408,923	402
Intergovernmental payable	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Other liabilities	276,439	-	400	-	-	-
Liabilities payable from restricted assets:						
Accrued interest payable	-	-	-	-	-	-
Refundable customer deposits	-	-	-	-	-	-
Current portion of long-term liabilities:						
Compensated absences	-	22,172	18,708	-	110	-
Capital lease obligations	-	-	-	-	-	-
Contracts and notes payable	-	320,000	-	-	-	-
Bonds payable	-	770,000	-	-	145,000	-
Noncurrent portion of long-term liabilities:						
Capital lease obligations	-	-	-	-	-	-
Contracts and notes payable	-	680,000	-	-	-	-
Bonds payable	-	7,724,271	-	-	940,000	-
OPEB, pension and sick leave liability	-	331,322	537,985	-	11,870	-
Total liabilities	<u>285,494</u>	<u>11,213,525</u>	<u>635,918</u>	-	<u>1,505,903</u>	<u>402</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Property taxes levied for the next fiscal year	-	5,257,983	3,222,613	-	1,255,603	-
Pension related deferred inflows of resources	-	14,296	18,269	-	1,574	-
Total deferred inflows of resources	-	<u>5,272,279</u>	<u>3,240,882</u>	-	<u>1,257,177</u>	-
<b>NET POSITION</b>						
Net investment in capital assets	418,317	3,252,259	5,835,869	98,251	4,271,323	90,164
Restricted for:						
Capital projects	-	4,361,920	-	-	-	-
Debt service	-	-	-	-	-	-
Unrestricted	1,209,684	4,163,877	4,434,256	20,444	1,480,705	(184)
Total net position	<u>\$ 1,628,001</u>	<u>\$ 11,778,056</u>	<u>\$ 10,270,125</u>	<u>\$ 118,695</u>	<u>\$ 5,752,028</u>	<u>\$ 89,980</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			
\$ -	\$ 108,577	\$ 2,429,793	\$ 4,064	\$ 1,340	\$ 574,262	\$ 2,189,188	\$ 14,819
-	595,211	-	22,340	6,265	3,156,779	8,451,268	81,461
-	174,273	587,166	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	357,152	-	-
-	1,020	-	38	19	5,392	32,610	104
-	-	-	-	-	64,573	-	320,520
342	-	-	-	-	-	-	-
-	3,506	-	-	-	8,800	119,533	4,502
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
25,500	15,000	55,362	-	-	-	-	-
-	29,422	1,306,448	64,929	-	2,585,344	-	36,040
<u>25,842</u>	<u>927,009</u>	<u>4,378,769</u>	<u>91,371</u>	<u>7,624</u>	<u>6,752,302</u>	<u>10,792,599</u>	<u>457,446</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	346,465	-	70,710
-	-	-	-	-	346,465	-	70,710
342	736	24,637	-	211	61,061	72,871	301,146
-	-	-	-	-	-	-	-
-	-	-	-	560	-	-	-
-	150	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	28,268	-	11,736
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	302,764	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	6,252,443	-
-	-	-	-	-	351,030	-	99,371
<u>342</u>	<u>886</u>	<u>24,637</u>	<u>-</u>	<u>771</u>	<u>440,359</u>	<u>6,628,078</u>	<u>412,253</u>
-	175,160	-	-	-	-	-	-
-	-	-	-	-	30,224	-	6,168
-	175,160	-	-	-	30,224	-	6,168
25,500	44,422	1,361,811	64,929	-	2,585,344	-	36,040
-	-	-	-	-	-	-	-
-	-	-	-	-	-	215,683	-
-	706,541	2,992,321	26,442	6,853	4,042,840	3,948,838	73,695
<u>\$ 25,500</u>	<u>\$ 750,963</u>	<u>\$ 4,354,132</u>	<u>\$ 91,371</u>	<u>\$ 6,853</u>	<u>\$ 6,628,184</u>	<u>\$ 4,164,521</u>	<u>\$ 109,735</u>

continued

**CALCASIEU PARISH POLICE JURY**  
**COMBINING STATEMENT OF NET POSITION**  
**NONMAJOR COMPONENT UNITS**  
**DECEMBER 31, 2015**

	<b>14th Judicial District</b>		<b>Waterworks District</b>		
	<b>Criminal Court Fund</b>	<b>District Attorney</b>	<b>No. 1 of Ward 1</b>	<b>No. 8 of Wards 3 &amp; 8</b>	<b>No. 12 of Ward 3</b>
<b>ASSETS</b>					
Cash and cash equivalents	\$ 1,758,837	\$ 5,310,934	\$ 3,542,240	\$ 119,267	\$ 8,435
Investments	3,223,491	579,996	-	125,581	527,989
Receivables (net of allowance for uncollectibles)					
Taxes	2,617,490	3,061,595	-	-	-
Accounts	-	-	254,377	74,313	32,637
Other	9,083	850,595	-	241	-
Accrued interest receivable	5,854	293	851	-	983
Intergovernmental receivable	182,697	147,391	-	-	21,438
Due from primary government	-	-	-	-	-
Prepaid items and other assets	9,831	23,523	-	25,151	10,968
Inventory	-	-	59,288	-	-
Restricted assets:					
Cash and cash equivalents	-	-	311,781	606,394	87,674
Investments	-	-	-	187,872	-
Receivables - net	-	-	-	-	-
Capital assets:					
Non-depreciable	-	-	490,530	21,150	702,812
Depreciable, net	65,989	346,514	10,867,269	3,676,136	3,779,766
Total assets	<u>7,873,272</u>	<u>10,320,841</u>	<u>15,526,336</u>	<u>4,836,105</u>	<u>5,172,702</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Deferred amount on refunding	-	-	-	-	-
Pension related deferred outflows of resources	428,721	727,821	-	-	16,543
Total deferred outflows of resources	<u>428,721</u>	<u>727,821</u>	<u>-</u>	<u>-</u>	<u>16,543</u>
<b>LIABILITIES</b>					
Accounts payable and accruals	137,485	307,703	107,117	88,424	224,571
Intergovernmental payable	22,191	566,333	1,106,008	-	-
Unearned revenue	-	-	-	-	-
Other liabilities	-	-	-	-	-
Liabilities payable from restricted assets:					
Accrued interest payable	-	-	16,564	9,586	13,239
Refundable customer deposits	-	-	200,080	179,264	25,625
Current portion of long-term liabilities:					
Compensated absences	42,254	288,502	-	-	512
Capital lease obligations	-	-	-	-	-
Contracts and notes payable	-	-	64,505	-	-
Bonds payable	-	-	285,000	276,000	51,000
Noncurrent portion of long-term liabilities:					
Capital lease obligations	-	-	-	-	-
Contracts and notes payable	-	-	141,198	-	-
Bonds payable	-	-	940,000	1,873,000	1,299,000
OPEB, pension and sick leave liability	561,802	1,558,256	-	-	4,448
Total liabilities	<u>763,732</u>	<u>2,720,794</u>	<u>2,860,472</u>	<u>2,426,274</u>	<u>1,618,395</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Property taxes levied for the next fiscal year	2,635,291	3,082,416	-	-	-
Pension related deferred inflows of resources	37,399	257,073	-	-	1,443
Total deferred inflows of resources	<u>2,672,690</u>	<u>3,339,489</u>	<u>-</u>	<u>-</u>	<u>1,443</u>
<b>NET POSITION</b>					
Net investment in capital assets	65,989	346,514	9,910,532	1,457,945	3,183,578
Restricted for:					
Capital projects	-	-	-	-	-
Debt service	-	-	-	312,534	62,049
Unrestricted	4,799,582	4,641,865	2,755,332	639,352	323,780
Total net position	<u>\$ 4,865,571</u>	<u>\$ 4,988,379</u>	<u>\$ 12,665,864</u>	<u>\$ 2,409,831</u>	<u>\$ 3,569,407</u>

Waterworks District						Total Nonmajor Component Units
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	No. 10 of Ward 7	
\$ 752,843	\$ 557,674	\$ 84,966	\$ 728,023	\$ 45,842	\$ -	\$ 25,980,789
-	2,722,235	-	-	644,759	-	39,952,144
-	326,107	-	-	581,166	-	26,404,028
71,406	245,077	104,293	60,281	25,020	-	867,404
-	-	582	-	-	-	1,221,298
-	-	-	280	1,194	-	84,391
-	-	-	-	-	-	739,713
-	-	-	-	-	194	60,846
7,099	23,315	19,938	22,998	11,601	-	612,016
-	71,761	-	-	-	-	131,049
232,128	92,984	524,172	455,942	151,811	-	2,462,886
-	53,812	238,050	10,552	19,252	-	509,538
25,000	-	-	-	-	-	25,000
26,857	113,486	21,364	511,125	42,936	-	9,232,130
2,876,455	7,756,258	3,262,201	1,794,481	10,330,996	-	85,285,822
3,991,788	11,962,709	4,255,566	3,583,682	11,854,577	194	193,569,054
-	-	-	-	7,315	-	59,374
-	-	-	-	32,811	-	2,998,312
-	-	-	-	40,126	-	3,057,686
122,027	23,485	31,984	74,375	17,290	194	3,818,525
-	-	-	-	-	-	1,696,358
-	-	-	100,002	-	-	100,562
-	-	-	-	13	-	277,002
12,858	-	9,706	3,879	19,272	-	85,104
101,004	-	154,375	92,800	56,474	-	809,622
-	-	-	-	9,605	-	460,603
-	-	-	-	-	-	62,865
-	-	26,500	39,065	-	-	450,070
65,000	320,000	210,000	75,000	141,388	-	2,961,152
-	-	-	-	-	-	308,682
-	-	238,500	115,557	-	-	1,175,255
1,810,000	995,000	1,890,000	79,000	4,000,363	-	29,390,172
-	19,261	44,200	27,584	17,656	-	8,409,543
2,110,889	1,357,746	2,605,265	607,262	4,262,061	194	50,005,515
-	-	-	-	-	-	23,589,626
-	-	-	-	2,862	-	630,674
-	-	-	-	2,862	-	24,220,300
1,028,697	6,554,744	918,565	1,996,986	6,239,496	-	63,367,000
-	-	-	-	-	-	4,531,025
52,881	-	361,641	255,750	103,339	-	1,468,372
799,321	4,050,219	370,095	723,684	1,286,945	-	53,034,528
\$ 1,880,899	\$ 10,604,963	\$ 1,650,301	\$ 2,976,420	\$ 7,629,780	\$ -	\$ 122,400,925

**CALCASIEU PARISH POLICE JURY  
COMBINING STATEMENT OF ACTIVITIES  
NONMAJOR COMPONENT UNITS  
FOR THE YEAR ENDED DECEMBER 31, 2015**

	<b>Fire Protection District</b>					
	<b>No. 1 of Ward 1</b>	<b>No. 1 of Ward 2</b>	<b>No. 2 of Ward 4</b>	<b>No. 3 of Ward 4</b>	<b>No. 4 of Ward 4</b>	<b>No. 1 of Ward 5</b>
<b>EXPENSES</b>	\$ 1,639,675	\$ 329,326	\$ 2,295,567	\$ 1,133,968	\$ 330,273	\$ 152,326
<b>PROGRAM REVENUES</b>						
Charges for services	-	34,955	28,348	-	5	-
Operating grants and contributions	79,902	-	139,983	-	-	-
Capital grants and contributions	-	5,067	15,000	-	27,000	67,961
Total program revenues	<u>79,902</u>	<u>40,022</u>	<u>183,331</u>	<u>-</u>	<u>27,005</u>	<u>67,961</u>
Net program (expenses) revenues	<u>(1,559,773)</u>	<u>(289,304)</u>	<u>(2,112,236)</u>	<u>(1,133,968)</u>	<u>(303,268)</u>	<u>(84,365)</u>
<b>GENERAL REVENUES AND SPECIAL ITEMS</b>						
Property taxes	1,563,511	266,076	2,588,785	1,068,344	288,070	193,591
Grants and contributions not restricted to specific program	199,027	25,462	62,399	37,705	28,101	12,746
Investment earnings	7,027	3,076	20,328	9,354	3,976	2,693
Gain on sale of capital assets	-	-	2,031	-	-	-
Miscellaneous revenue	-	-	109,197	-	2,094	500
Special item - lawsuit settlement	-	-	-	-	-	-
Total general revenues and special items	<u>1,769,565</u>	<u>294,614</u>	<u>2,782,740</u>	<u>1,115,403</u>	<u>322,241</u>	<u>209,530</u>
Change in net position	209,792	5,310	670,504	(18,565)	18,973	125,165
Net position beginning of year as restated	<u>(341,004)</u>	<u>416,280</u>	<u>946,510</u>	<u>1,544,417</u>	<u>932,161</u>	<u>1,027,258</u>
Net position end of year	<u>\$ (131,212)</u>	<u>\$ 421,590</u>	<u>\$ 1,617,014</u>	<u>\$ 1,525,852</u>	<u>\$ 951,134</u>	<u>\$ 1,152,423</u>

<b>Fire Protection District</b>			<b>Gravity Drainage District</b>			
<b>No. 1 of Ward 6</b>	<b>No. 1 of Ward 7</b>	<b>No. 2 of Ward 8</b>	<b>No. 8 of Ward 1</b>	<b>No. 9 of Ward 2</b>	<b>No. 6 of Ward 5 &amp; 6</b>	<b>No. 2 of Ward 7</b>
\$ 365,680	\$ 341,435	\$ 572,187	\$ 651,380	\$ 254,803	\$ 543,816	\$ 482,678
-	-	3,320	-	-	-	-
915,253	-	-	-	6,517	-	-
-	-	-	619,758	-	32,841	-
915,253	-	3,320	619,758	6,517	32,841	-
549,573	(341,435)	(568,867)	(31,622)	(248,286)	(510,975)	(482,678)
327,073	461,847	493,439	827,127	276,683	631,776	528,475
36,717	19,504	36,991	37,979	8,608	18,072	6,725
2,917	5,969	7,466	7,960	2,888	7,465	1,119
-	-	-	209	-	25,276	-
5,423	21,925	2,638	20,691	921	861	9,512
-	-	-	-	-	-	-
372,130	509,245	540,534	893,966	289,100	683,450	545,831
921,703	167,810	(28,333)	862,344	40,814	172,475	63,153
1,216,593	4,397,063	1,455,312	2,073,285	571,308	4,141,645	1,799,393
\$ 2,138,296	\$ 4,564,873	\$ 1,426,979	\$ 2,935,629	\$ 612,122	\$ 4,314,120	\$ 1,862,546

continued

**CALCASIEU PARISH POLICE JURY  
COMBINING STATEMENT OF ACTIVITIES  
NONMAJOR COMPONENT UNITS  
FOR THE YEAR ENDED DECEMBER 31, 2015**

	Gravity Drainage	Recreation District			Community Center and 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 of Ward 1	No. 7 of Ward 2
<b>EXPENSES</b>	\$ 398,245	4,328,181	\$ 2,832,438	\$ 9,215	\$ 910,280	\$ 9,398
<b>PROGRAM REVENUES</b>						
Charges for services	-	234,566	49,987	-	13,235	-
Operating grants and contributions	-	-	46,500	-	595	6,519
Capital grants and contributions	-	-	-	-	150,000	-
Total program revenues	-	234,566	96,487	-	163,830	6,519
Net program (expenses) revenues	(398,245)	(4,093,615)	(2,735,951)	(9,215)	(746,450)	(2,879)
<b>GENERAL REVENUES AND SPECIAL ITEMS</b>						
Property taxes	478,753	3,605,624	3,427,083	-	1,273,609	-
Grants and contributions not restricted to specific program	3,094	128,014	-	-	20,576	-
Investment earnings	228	72,475	37,501	127	15,203	13
Gain on sale of capital assets	-	-	-	-	-	-
Miscellaneous revenue	39,537	14,065	11,775	-	925	-
Special item - lawsuit settlement	-	-	-	-	-	-
Total general revenues and special items	521,612	3,820,178	3,476,359	127	1,310,313	13
Change in net position	123,367	(273,437)	740,408	(9,088)	563,863	(2,866)
Net position beginning of year as restated	1,504,634	12,051,493	9,529,717	127,783	5,188,165	92,846
Net position end of year	\$ 1,628,001	\$ 11,778,056	\$ 10,270,125	\$ 118,695	\$ 5,752,028	\$ 89,980

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. 12 of Ward 4	No. 13 of Ward 4			
\$ 18,870	\$ 125,096	\$ 417,892	\$ 2,428	\$ 12,287	\$ 3,163,941	\$ 432,901	\$ 1,080,183
-	6,672	29,176	-	5,580	2,751,329	415,376	561,845
8,733	-	9,209	-	360	25,913	-	400,000
11,367	-	-	-	-	-	-	-
<u>20,100</u>	<u>6,672</u>	<u>38,385</u>	<u>-</u>	<u>5,940</u>	<u>2,777,242</u>	<u>415,376</u>	<u>961,845</u>
<u>1,230</u>	<u>(118,424)</u>	<u>(379,507)</u>	<u>(2,428)</u>	<u>(6,347)</u>	<u>(386,699)</u>	<u>(17,525)</u>	<u>(118,338)</u>
-	175,343	570,052	-	-	-	-	-
-	3,255	6,722	-	-	-	-	-
-	4,526	3,891	165	110	24,182	-	706
-	-	-	-	-	-	-	-
-	-	10,397	-	-	23,238	-	3,623
-	-	-	-	-	-	-	-
<u>-</u>	<u>183,124</u>	<u>591,062</u>	<u>165</u>	<u>110</u>	<u>47,420</u>	<u>-</u>	<u>4,329</u>
1,230	64,700	211,555	(2,263)	(6,237)	(339,279)	(17,525)	(114,009)
<u>24,270</u>	<u>686,263</u>	<u>4,142,577</u>	<u>93,634</u>	<u>13,090</u>	<u>6,967,463</u>	<u>4,182,046</u>	<u>223,744</u>
<u>\$ 25,500</u>	<u>\$ 750,963</u>	<u>\$ 4,354,132</u>	<u>\$ 91,371</u>	<u>\$ 6,853</u>	<u>\$ 6,628,184</u>	<u>\$ 4,164,521</u>	<u>\$ 109,735</u>

continued

**CALCASIEU PARISH POLICE JURY  
COMBINING STATEMENT OF ACTIVITIES  
NONMAJOR COMPONENT UNITS  
FOR THE YEAR ENDED DECEMBER 31, 2015**

	<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 &amp; 8</u>	<u>No. 12 of Ward 3</u>
<b>EXPENSES</b>	\$ 5,924,143	\$ 8,899,716	\$ 2,323,463	\$ 1,047,373	\$ 408,541
<b>PROGRAM REVENUES</b>					
Charges for services	1,534,327	4,435,844	2,539,429	859,863	210,380
Operating grants and contributions	2,221,161	1,465,737	-	-	-
Capital grants and contributions	-	-	41,487	-	363,714
Total program revenues	<u>3,755,488</u>	<u>5,901,581</u>	<u>2,580,916</u>	<u>859,863</u>	<u>574,094</u>
Net program (expenses) revenues	<u>(2,168,655)</u>	<u>(2,998,135)</u>	<u>257,453</u>	<u>(187,510)</u>	<u>165,553</u>
<b>GENERAL REVENUES AND SPECIAL ITEMS</b>					
Property taxes	2,396,584	2,804,325	-	269,211	-
Grants and contributions not restricted to specific program	74,453	87,096	-	-	-
Investment earnings	27,384	12,065	3,111	531	5,017
Gain on sale of capital assets	-	21,000	-	7,851	-
Miscellaneous revenue	21,966	160,505	-	46,192	5,351
Special item - lawsuit settlement	-	640,082	-	-	-
Total general revenues and special items	<u>2,520,387</u>	<u>3,725,073</u>	<u>3,111</u>	<u>323,785</u>	<u>10,368</u>
Change in net position	351,732	726,938	260,564	136,275	175,921
Net position beginning of year as restated	<u>4,513,839</u>	<u>4,261,441</u>	<u>12,405,300</u>	<u>2,273,556</u>	<u>3,393,486</u>
Net position end of year	<u>\$ 4,865,571</u>	<u>\$ 4,988,379</u>	<u>\$ 12,665,864</u>	<u>\$ 2,409,831</u>	<u>\$ 3,569,407</u>



Waterworks District						Total Nonmajor Component Units
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	No. 10 of Ward 7	
\$ 657,906	\$ 1,654,776	\$ 952,634	\$ 713,079	\$ 845,147	\$ 2,579	\$ 46,263,826
661,647	2,009,985	827,181	464,300	222,855	-	17,900,205
-	-	-	-	-	2,579	5,328,961
-	-	-	-	26,492	-	1,360,687
<u>661,647</u>	<u>2,009,985</u>	<u>827,181</u>	<u>464,300</u>	<u>249,347</u>	<u>2,579</u>	<u>24,589,853</u>
<u>3,741</u>	<u>355,209</u>	<u>(125,453)</u>	<u>(248,779)</u>	<u>(595,800)</u>	<u>-</u>	<u>(21,673,973)</u>
-	344,964	267,252	293,724	591,404	-	26,012,725
50,622	3,049	-	3,038	-	-	909,955
365	2,613	305	293	6,074	-	299,123
2,750	12,025	-	-	192	-	71,334
15,124	30,702	26,364	62,056	19,108	-	664,690
-	-	-	-	-	-	640,082
<u>68,861</u>	<u>393,353</u>	<u>293,921</u>	<u>359,111</u>	<u>616,778</u>	<u>-</u>	<u>28,597,909</u>
72,602	748,562	168,468	110,332	20,978	-	6,923,936
<u>1,808,297</u>	<u>9,856,401</u>	<u>1,481,833</u>	<u>2,866,088</u>	<u>7,608,802</u>	<u>-</u>	<u>115,476,989</u>
<u>\$ 1,880,899</u>	<u>\$ 10,604,963</u>	<u>\$ 1,650,301</u>	<u>\$ 2,976,420</u>	<u>\$ 7,629,780</u>	<u>\$ -</u>	<u>\$ 122,400,925</u>



**CALCASIEU PARISH POLICE JURY**  
**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS**  
**SCHEDULE BY SOURCE (1)**  
**DECEMBER 31, 2015**

	<u><b>2015</b></u>
Governmental funds capital assets:	
Land and right-of-way	\$ 19,653,362
Buildings	96,494,392
Improvements other than buildings	44,398,667
Roads	395,417,424
Bridges	14,332,967
Equipment	35,308,941
Construction in progress	<u>12,894,255</u>
 Total governmental funds capital assets	 <u><u>\$ 618,500,008</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 \$521,699 (\$136,945 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 \$88,184,241 (inclusive of \$136,945 for internal service funds) which 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, 2015**

<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	2,459,807	13,962,104	843,978	-
Finance	-	-	-	-
Facility Management	1,581,273	15,790,106	13,182,164	-
Human Resources	-	-	-	-
Elections	-	-	-	-
Cable Access Channel	-	-	-	-
Other	<u>500,000</u>	<u>671,684</u>	<u>174,568</u>	-
Total general government	4,541,080	30,423,894	14,200,710	-
Public safety:				
Office of Emergency Preparedness	-	-	-	-
Office of Juvenile Justice Services	137,725	2,939,096	860,115	-
Animal Control	-	996,389	118,368	-
Fire protection	18,000	219,940	561,328	-
Correctional	306,777	16,570,704	1,105,709	-
Other	<u>100,000</u>	<u>629,954</u>	<u>84,939</u>	-
Total public safety	562,502	21,356,083	2,730,459	-
Public works	6,012,780	5,656,690	2,772,511	395,417,424
Sanitation	-	-	731,131	-
Health and welfare	417,084	9,867,036	1,566,586	-
Culture and recreation	8,119,916	28,630,431	22,372,229	-
Economic development	<u>-</u>	<u>560,258</u>	<u>25,041</u>	-
Total governmental funds capital assets allocated to functions	<u>\$ 19,653,362</u>	<u>\$ 96,494,392</u>	<u>\$ 44,398,667</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 \$521,699 (\$136,945 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 \$88,184,241 (inclusive of \$136,945 for internal service funds) which is included in the statement of net position.

<u>Bridges</u>	<u>Equipment</u>	<u>Total</u>
-	120,598	17,386,487
-	114,988	114,988
-	970,778	31,524,321
-	47,917	47,917
-	38,171	38,171
-	266,108	266,108
-	<u>948,019</u>	<u>2,294,271</u>
-	2,506,579	51,672,263
-	1,544,306	1,544,306
-	584,148	4,521,084
-	1,236,206	2,350,963
-	1,412,338	2,211,606
-	1,393,816	19,377,006
-	<u>304,397</u>	<u>1,119,290</u>
-	6,475,211	31,124,255
14,332,967	15,697,201	439,889,573
-	794,116	1,525,247
-	2,705,961	14,556,667
-	6,540,690	65,663,266
-	<u>589,183</u>	<u>1,174,482</u>
<u>\$ 14,332,967</u>	<u>\$ 35,308,941</u>	\$ 605,605,753
		<u>12,894,255</u>
		<u>\$ 618,500,008</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, 2015**

<u>Function and Activity</u>	<u>Governmental Funds Capital Assets January 1, 2015</u>	<u>Additions</u>	<u>Deletions</u>	<u>Governmental Funds Capital Assets December 31, 2015</u>
<b>General government:</b>				
Administrative	\$ 14,180,480	\$ 3,206,006	\$ -	\$ 17,386,486
Finance	138,957	-	23,969	114,988
Facility Management	31,042,512	4,303,501	51,477	35,294,536
Human Resources	47,918	-	-	47,918
Elections	38,171	-	-	38,171
Cable Access Channel	266,108	-	-	266,108
Other	<u>2,220,088</u>	<u>101,427</u>	<u>-</u>	<u>2,321,515</u>
Total general government	<u>47,934,234</u>	<u>7,610,934</u>	<u>75,446</u>	<u>55,469,722</u>
<b>Public safety:</b>				
Office of Emergency Preparedness	1,528,328	42,580	26,602	1,544,306
Office of Juvenile Justice Services	4,482,641	305,858	15,500	4,772,999
Animal Control	2,206,810	237,774	40,437	2,404,147
Fire protection	2,211,607	-	-	2,211,607
Correctional institution	19,371,256	1,042,018	-	20,413,274
Other	<u>1,781,272</u>	<u>394,507</u>	<u>939,111</u>	<u>1,236,668</u>
Total public safety	<u>31,581,914</u>	<u>2,022,737</u>	<u>1,021,650</u>	<u>32,583,001</u>
<b>Public works</b>				
Sanitation	441,032,762	6,690,414	1,399,568	446,323,608
Health and welfare	1,464,237	204,312	143,302	1,525,247
Culture and recreation	14,295,440	721,048	179,346	14,837,142
Economic development	64,651,221	2,518,207	582,621	66,586,807
Economic development	<u>1,197,730</u>	<u>153,000</u>	<u>176,249</u>	<u>1,174,481</u>
Total other functions	<u>522,641,390</u>	<u>10,286,981</u>	<u>2,481,086</u>	<u>530,447,285</u>
Total governmental funds capital assets allocated to functions	<u>\$ 602,157,538</u>	<u>\$ 19,920,652</u>	<u>\$ 3,578,182</u>	<u>\$ 618,500,008</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 \$521,699 (\$136,945 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 \$88,184,241 (inclusive of \$136,945 for internal services funds) which 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	191
Chief Executive Officer Disclosure - Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer	236





**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 &amp; 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. 12 of Ward 4</p> <p>Calcasieu Parish Communications District</p> <p>Calcasieu Parish Coroner</p> <p><u>14<sup>th</sup> Judicial District:</u> Criminal Court Fund (Note 1) District Attorney (Note 2)</p> <p>Calcasieu Parish Gaming Revenue District</p>
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Note 1– The Criminal Court Fund encompasses the activity of the District Judges operations including the Adult Drug Court and the 14<sup>th</sup> 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, 2015**

	<b>Fire Protection District</b>				
	<b>No. 1 of Ward 1</b>	<b>No. 1 of Ward 2</b>	<b>No. 2 of Ward 4</b>	<b>No. 3 of Ward 4</b>	<b>No. 4 of Ward 4</b>
<b>ASSETS</b>					
Cash and cash equivalents	\$ 102,985	\$ 74,360	\$ 343,004	\$ 131,879	\$ 58,018
Investments	564,747	407,941	1,885,363	724,951	456,359
Receivables (net of allowances for uncollectibles):					
Taxes	1,501,505	291,387	2,039,642	1,025,381	301,541
Interest receivable	1,161	701	3,552	1,553	802
Other receivables	-	-	-	-	-
Intergovernmental receivable	-	-	-	-	-
Due from primary government	-	5,067	-	-	-
Prepaid items	60,790	8,744	63,773	669	2,139
Other receivables	-	-	-	-	-
Total assets	<u>\$ 2,231,188</u>	<u>\$ 788,200</u>	<u>\$ 4,335,334</u>	<u>\$ 1,884,433</u>	<u>\$ 818,859</u>
<b>LIABILITIES</b>					
Accounts payable	\$ 27,491	\$ 10,468	\$ 11,955	\$ 67,945	\$ 1,283
Accrued liabilities	30,148	4,764	53,085	-	-
Due to primary government	-	-	-	-	-
Intergovernmental payable	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Retainage payable	-	-	-	-	-
Tax anticipation note payable	-	-	-	-	-
Other liabilities	-	-	-	-	-
Total liabilities	<u>57,639</u>	<u>15,232</u>	<u>65,040</u>	<u>67,945</u>	<u>1,283</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Property taxes levied for the next fiscal year	<u>1,531,096</u>	<u>293,315</u>	<u>2,046,272</u>	<u>1,028,699</u>	<u>303,628</u>
<b>FUND BALANCES</b>					
Nonspendable	60,790	8,744	63,773	669	2,139
Restricted for:					
Debt Service	53,681	51,728	-	-	-
Capital Improvement	-	-	-	-	-
Unassigned	<u>527,982</u>	<u>419,181</u>	<u>2,160,249</u>	<u>787,120</u>	<u>511,809</u>
Total fund balances	<u>642,453</u>	<u>479,653</u>	<u>2,224,022</u>	<u>787,789</u>	<u>513,948</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 2,231,188</u>	<u>\$ 788,200</u>	<u>\$ 4,335,334</u>	<u>\$ 1,884,433</u>	<u>\$ 818,859</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
\$ 62,845	\$ 65,943	\$ 132,364	\$ 145,932	\$ 47,329	\$ 177,874
345,463	360,846	727,614	801,986	260,170	977,788
181,446	325,733	489,173	799,643	304,964	629,444
604	645	1,286	1,457	500	1,722
-	-	-	-	-	-
-	-	-	1,826	-	-
7,237	-	-	47,883	-	-
22,918	15,314	25,971	7,943	11,735	12,087
-	-	-	-	-	1,819
<u>\$ 620,513</u>	<u>\$ 768,481</u>	<u>\$ 1,376,408</u>	<u>\$ 1,806,670</u>	<u>\$ 624,698</u>	<u>\$ 1,800,734</u>
\$ 1,779	\$ 12,099	\$ 11,220	\$ 16,353	\$ 1,573	\$ 3,317
-	2,955	6,238	10,362	3,082	5,348
-	-	-	-	-	-
-	-	-	-	1,826	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,779</u>	<u>15,054</u>	<u>17,458</u>	<u>26,715</u>	<u>6,481</u>	<u>8,665</u>
<u>181,957</u>	<u>327,273</u>	<u>493,938</u>	<u>815,403</u>	<u>306,982</u>	<u>631,997</u>
22,918	15,314	25,971	7,943	11,735	12,087
-	-	29,372	-	-	-
-	-	-	-	-	-
<u>413,859</u>	<u>410,840</u>	<u>809,669</u>	<u>956,609</u>	<u>299,500</u>	<u>1,147,985</u>
<u>436,777</u>	<u>426,154</u>	<u>865,012</u>	<u>964,552</u>	<u>311,235</u>	<u>1,160,072</u>
<u>\$ 620,513</u>	<u>\$ 768,481</u>	<u>\$ 1,376,408</u>	<u>\$ 1,806,670</u>	<u>\$ 624,698</u>	<u>\$ 1,800,734</u>

continued

**CALCASIEU PARISH POLICE JURY**  
**SELECTED COMPONENT UNITS**  
**BALANCE SHEET**  
**DECEMBER 31, 2015**

	<b>Recreation District</b>			<b>Community Center and Playground District</b>	
	<b>No. 1 of Ward 3</b>	<b>No. 1 of Ward 4</b>	<b>No. 1 of Ward 8</b>	<b>No. 4 of Ward 1</b>	<b>No. 7 of Ward 2</b>
<b>ASSETS</b>					
Cash and cash equivalents	\$ 1,041,140	\$ 743,353	\$ 3,142	\$ 290,192	\$ 15
Investments	5,722,703	4,082,987	17,273	1,595,216	81
Receivables (net of allowances for uncollectibles):					
Taxes	5,201,676	3,218,703	-	1,231,334	-
Interest receivable	11,432	7,266	29	2,843	-
Other receivables	-	-	-	-	-
Intergovernmental receivable	-	-	-	-	-
Due from primary government	-	-	-	-	122
Prepaid items	14,680	49,320	-	21,162	-
Other receivables	-	-	-	-	-
Total assets	<u>\$ 11,991,631</u>	<u>\$ 8,101,629</u>	<u>\$ 20,444</u>	<u>\$ 3,140,747</u>	<u>\$ 218</u>
<b>LIABILITIES</b>					
Accounts payable	\$ 768,532	\$ 26,061	\$ -	\$ 335,238	\$ 122
Accrued liabilities	42,536	37,576	-	4,451	-
Due to primary government	-	-	-	-	-
Intergovernmental payable	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Retainage payable	213,502	-	-	60,160	-
Tax anticipation note payable	1,000,000	-	-	-	-
Other liabilities	-	400	-	-	-
Total liabilities	<u>2,024,570</u>	<u>64,037</u>	<u>-</u>	<u>399,849</u>	<u>122</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Property taxes levied for the next fiscal year	<u>5,257,983</u>	<u>3,222,613</u>	<u>-</u>	<u>1,255,603</u>	<u>-</u>
<b>FUND BALANCES</b>					
Nonspendable	14,680	49,320	-	21,162	-
Restricted for:					
Debt Service	114	-	-	-	-
Capital Improvement	4,361,920	-	-	-	-
Unassigned	<u>332,364</u>	<u>4,765,659</u>	<u>20,444</u>	<u>1,464,133</u>	<u>96</u>
Total fund balances	<u>4,709,078</u>	<u>4,814,979</u>	<u>20,444</u>	<u>1,485,295</u>	<u>96</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 11,991,631</u>	<u>\$ 8,101,629</u>	<u>\$ 20,444</u>	<u>\$ 3,140,747</u>	<u>\$ 218</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		
\$ -	\$ 108,577	\$ 4,064	\$ 574,262	\$ 14,819
-	595,211	22,340	3,156,779	81,461
-	174,273	-	-	-
-	1,020	38	5,392	104
-	-	-	-	-
-	-	-	64,573	29,415
342	-	-	-	-
-	3,506	-	8,800	4,502
-	-	-	357,152	-
<u>\$ 342</u>	<u>\$ 882,587</u>	<u>\$ 26,442</u>	<u>\$ 4,166,958</u>	<u>\$ 130,301</u>
\$ 342	\$ 736	\$ -	\$ 3,459	\$ 14,770
-	-	-	57,457	19,803
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	150	-	-	-
<u>342</u>	<u>886</u>	<u>-</u>	<u>60,916</u>	<u>34,573</u>
-	175,160	-	-	-
-	3,506	-	8,800	4,502
-	-	-	-	-
-	-	-	-	-
-	703,035	26,442	4,097,242	91,226
-	706,541	26,442	4,106,042	95,728
<u>\$ 342</u>	<u>\$ 882,587</u>	<u>\$ 26,442</u>	<u>\$ 4,166,958</u>	<u>\$ 130,301</u>

continued



**CALCASIEU PARISH POLICE JURY  
SELECTED COMPONENT UNITS  
BALANCE SHEET  
DECEMBER 31, 2015**

	<b>14th Judicial District</b>		
	<b>Criminal Court Fund</b>	<b>District Attorney</b>	<b>Calcasieu Parish Gaming Revenue District</b>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 1,758,837	\$ 5,310,934	\$ -
Investments	3,223,491	579,996	-
Receivables (net of allowances for uncollectibles):			
Taxes	2,617,490	3,061,595	-
Interest receivable	5,854	293	-
Other receivables	9,083	850,595	11,034,996
Intergovernmental receivable	152,697	147,391	9,674
Due from other funds	-	-	-
Prepaid items	9,831	7,773	-
Other assets	-	15,750	-
Total assets	<u>\$ 7,777,283</u>	<u>\$ 9,974,327</u>	<u>\$ 11,044,670</u>
<b>LIABILITIES</b>			
Accounts payable	\$ 52,300	\$ 135,068	\$ 2,676,674
Accrued liabilities	78,426	133,702	-
Due to other funds	-	-	-
Intergovernmental payable	22,191	566,333	8,367,996
Unearned revenue	-	-	-
Retainage payable	-	-	-
Tax anticipation note payable	-	-	-
Other liabilities	-	-	-
Total liabilities	<u>152,917</u>	<u>835,103</u>	<u>11,044,670</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Property taxes levied for the next fiscal year	<u>2,635,291</u>	<u>3,082,416</u>	<u>-</u>
<b>FUND BALANCES</b>			
Nonspendable	9,831	7,773	-
Restricted for:			
Debt Service	-	-	-
Capital Improvement	-	-	-
Unassigned	<u>4,979,244</u>	<u>6,049,035</u>	<u>-</u>
Total fund balances	<u>4,989,075</u>	<u>6,056,808</u>	<u>-</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 7,777,283</u>	<u>\$ 9,974,327</u>	<u>\$ 11,044,670</u>

**CALCASIEU PARISH POLICE JURY  
SELECTED COMPONENT UNITS  
RECONCILIATION OF THE BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
DECEMBER 31, 2015**

	<u>Fire Protection District</u>		
	<u>No. 1 of Ward 1</u>	<u>No. 1 of Ward 2</u>	<u>No. 2 of Ward 4</u>
Fund balances - total governmental funds	\$ 642,453	\$ 479,653	\$ 2,224,022
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	3,490,578
Less accumulated depreciation	(1,926,635)	(1,020,476)	(1,765,532)
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	(450,000)	(1,285,000)	-
Deferred premium and discount	-	7,905	-
Deferred amount on refunding	-	52,059	-
Capital lease obligations	-	-	-
Compensated absences	-	-	(26,312)
Accrued interest payable	(7,238)	(20,340)	-
Other liabilities	-	-	-
OPEB liability	(274,690)	-	(204,065)
Pension liability	(1,517,066)	-	(2,462,007)
Some payables do not meet the criteria for reporting under the modified accrual basis of accounting and are not reported in the fund level statements.			
	(3,575)	(376)	(2,131)
Deferred outflows and inflows of resources are not available to pay current period expenditures and therefore are not reported in the fund level statements.			
	<u>223,345</u>	<u>-</u>	<u>362,461</u>
Net position of governmental activities	<u>\$ (131,212)</u>	<u>\$ 421,590</u>	<u>\$ 1,617,014</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
\$ 787,789	\$ 513,948	\$ 436,777	\$ 426,154	\$ 865,012	\$ 964,552	\$ 311,235	\$ 1,160,072
2,001,518 (1,263,455)	1,408,914 (595,805)	1,250,495 (534,781)	3,070,609 (1,227,114)	2,165,809 (1,369,068)	2,746,990 (751,854)	577,820 (277,169)	3,948,754 (754,636)
-	-	-	-	-	-	-	-
-	-	-	-	(180,000)	-	-	-
-	-	-	-	-	-	-	-
-	(371,547)	-	-	-	-	-	-
-	-	-	(1,391)	-	(6,139)	(2,400)	(2,494)
-	(4,042)	-	-	(2,708)	-	-	-
-	-	-	-	-	(840)	-	(94)
-	-	-	(25,037)	-	(78,210)	(10,284)	(49,511)
-	-	-	(122,331)	(59,501)	(16,807)	(3,539)	(3,294)
-	(334)	(68)	(604)	(1,325)	(236)	-	-
-	-	-	18,010	8,760	78,173	16,459	15,323
<u>\$ 1,525,852</u>	<u>\$ 951,134</u>	<u>\$ 1,152,423</u>	<u>\$ 2,138,296</u>	<u>\$ 1,426,979</u>	<u>\$ 2,935,629</u>	<u>\$ 612,122</u>	<u>\$ 4,314,120</u>

continued

**CALCASIEU PARISH POLICE JURY  
SELECTED COMPONENT UNITS  
RECONCILIATION OF THE BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
DECEMBER 31, 2015**

	<u>Recreation District</u>			<b>Community Center &amp; Playground District No. 4 of Ward 1</b>
	<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	\$ 4,709,078	\$ 4,814,979	\$ 20,444	\$ 1,485,295
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	21,459,686	9,049,768	205,573	7,271,678
Less accumulated depreciation	(5,351,336)	(3,213,899)	(107,322)	(1,915,355)
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	(8,000,000)	-	-	(1,085,000)
Deferred premium and discount	(494,271)			
Deferred amount on refunding	-	-	-	-
Compensated absences	(22,172)	(18,708)	-	(110)
Accrued interest payable	(297,148)	-	-	(8,836)
Other liabilities	(8,884)	(4,036)	-	(346)
OPEB liability	(290,279)	(492,852)	-	(7,984)
Pension liability	(32,159)	(41,097)		(3,540)
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.				
	(44,042)	(15,188)	-	(238)
Deferred outflows and inflows of resources are not available to pay current period expenditures and therefore are not reported in the fund level statements.				
	<u>149,583</u>	<u>191,158</u>	<u>-</u>	<u>16,464</u>
Net position of governmental activities	<u>\$ 11,778,056</u>	<u>\$ 10,270,125</u>	<u>\$ 118,695</u>	<u>\$ 5,752,028</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		
\$ 96	\$ -	\$ 706,541	\$ 26,442	\$ 4,106,042	\$ 95,728
142,621	38,390	128,926	121,364	5,176,277	164,750
(52,457)	(12,890)	(84,504)	(56,435)	(2,590,933)	(128,710)
-	-	-	-	-	291,105
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	(28,268)	(11,736)
-	-	-	-	-	-
-	-	-	-	(4,942)	(111)
-	-	-	-	(278,099)	(85,384)
-	-	-	-	(67,989)	(13,876)
(280)	-	-	-	(145)	(266,573)
-	-	-	-	316,241	64,542
<u>\$ 89,980</u>	<u>\$ 25,500</u>	<u>\$ 750,963</u>	<u>\$ 91,371</u>	<u>\$ 6,628,184</u>	<u>\$ 109,735</u>

continued



**CALCASIEU PARISH POLICE JURY  
SELECTED COMPONENT UNITS  
RECONCILIATION OF THE BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
DECEMBER 31, 2015**

	<u>14th Judicial District</u>		<u>Calcasieu Parish</u>
	<u>Criminal</u>	<u>District</u>	<u>Gaming Revenue</u>
	<u>Court Fund</u>	<u>Attorney</u>	<u>District</u>
Fund balances - total governmental funds	\$ 4,989,075	\$ 6,056,808	\$ -
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	322,018	2,085,309	-
Less accumulated depreciation	(256,029)	(1,738,795)	-
Some revenues were collected more than sixty days after year end and therefore, are not available soon enough to pay for current-period expenditures.			
	30,000	-	10,668,000
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	(42,254)	(288,502)	-
Accrued interest payable	-	-	-
Other liabilities	(4,382)	(12,013)	(10,668,000)
OPEB liability	(473,289)	(1,352,249)	-
Pension liability	(84,131)	(193,994)	-
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.			
	(6,759)	(38,933)	-
Deferred outflows and inflows of resources are not available to pay current period expenditures and therefore are not reported in the fund level statements.			
	<u>391,322</u>	<u>470,748</u>	<u>-</u>
Net position of governmental activities	<u>\$ 4,865,571</u>	<u>\$ 4,988,379</u>	<u>\$ -</u>

**CALCASIEU PARISH POLICE JURY**  
**SELECTED COMPONENT UNITS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED DECEMBER 31, 2015**

	<b>Fire Protection District</b>				
	<b>No. 1 of Ward 1</b>	<b>No. 1 of Ward 2</b>	<b>No. 2 of Ward 4</b>	<b>No. 3 of Ward 4</b>	<b>No. 4 of Ward 4</b>
<b>REVENUES</b>					
Taxes:					
Ad valorem	\$ 1,563,511	\$ 266,076	\$ 2,588,785	\$ 1,068,344	\$ 288,070
Intergovernmental revenues	211,545	30,529	192,382	37,705	55,101
Charges for services	-	34,955	28,348	-	5
Fines and forfeitures	-	-	-	-	-
Gaming revenue	-	-	-	-	-
Investment income	7,027	3,076	20,328	9,354	3,976
Sale of assets	-	-	2,520	-	-
Donations	-	-	25,000	-	-
Miscellaneous revenues	135	-	60	-	2,094
Total revenues	<u>1,782,218</u>	<u>334,636</u>	<u>2,857,423</u>	<u>1,115,403</u>	<u>349,246</u>
<b>EXPENDITURES</b>					
General government	-	-	-	-	-
Public safety	1,362,154	185,548	2,440,183	1,137,801	308,174
Public works	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Economic development	-	-	-	-	-
Capital outlay	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Debt service:					
Principal retirement	135,000	80,000	165,000	-	-
Interest and fiscal charges	16,058	48,800	5,531	-	-
Bond issuance cost	-	-	-	-	-
Total expenditures	<u>1,513,212</u>	<u>314,348</u>	<u>2,610,714</u>	<u>1,137,801</u>	<u>308,174</u>
Excess (deficiency) of revenues over (under) expenditures	<u>269,006</u>	<u>20,288</u>	<u>246,709</u>	<u>(22,398)</u>	<u>41,072</u>
<b>SPECIAL ITEMS</b>					
Lawsuit settlement revenues	-	-	-	-	-
Net change in fund balances	269,006	20,288	246,709	(22,398)	41,072
Fund balance at beginning of year	<u>373,447</u>	<u>459,365</u>	<u>1,977,313</u>	<u>810,187</u>	<u>472,876</u>
Fund balance at end of year	<u>\$ 642,453</u>	<u>\$ 479,653</u>	<u>\$ 2,224,022</u>	<u>\$ 787,789</u>	<u>\$ 513,948</u>

<b>Fire Protection District</b>			<b>Gravity Drainage District</b>		
<b>No. 1 of Ward 5</b>	<b>No. 1 of Ward 6</b>	<b>No. 2 of Ward 8</b>	<b>No 8 of Ward 1</b>	<b>No. 9 of Ward 2</b>	<b>No. 6 of Wards 5 &amp; 6</b>
\$ 193,591	\$ 327,073	\$ 493,439	\$ 827,127	\$ 276,683	\$ 631,776
80,707	43,374	36,991	657,737	15,125	50,913
-	-	3,320	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
2,693	2,917	7,466	7,960	2,888	7,465
-	-	-	209	-	25,276
-	-	-	-	-	-
500	-	-	16,303	-	-
<u>277,491</u>	<u>373,364</u>	<u>541,216</u>	<u>1,509,336</u>	<u>294,696</u>	<u>715,430</u>
-	-	-	-	-	-
75,166	271,352	560,012	-	-	-
-	-	-	611,279	282,603	400,865
-	-	-	-	-	-
-	-	-	-	-	-
60,799	-	-	719,741	-	2,479
-	-	-	-	-	-
-	-	85,000	-	-	-
-	-	18,379	-	-	-
-	-	-	-	-	-
<u>135,965</u>	<u>271,352</u>	<u>663,391</u>	<u>1,331,020</u>	<u>282,603</u>	<u>403,344</u>
<u>141,526</u>	<u>102,012</u>	<u>(122,175)</u>	<u>178,316</u>	<u>12,093</u>	<u>312,086</u>
-	-	-	-	-	-
141,526	102,012	(122,175)	178,316	12,093	312,086
<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>\$ 436,777</u>	<u>\$ 426,154</u>	<u>\$ 865,012</u>	<u>\$ 964,552</u>	<u>\$ 311,235</u>	<u>\$ 1,160,072</u>

continued

**CALCASIEU PARISH POLICE JURY**  
**SELECTED COMPONENT UNITS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED DECEMBER 31, 2015**

	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
<b>REVENUES</b>					
Taxes:					
Ad valorem	\$ 3,605,624	\$ 3,427,083	\$ -	\$ 1,273,609	\$ -
Intergovernmental revenues	-	-	-	171,171	6,519
Charges for services	234,566	49,987	-	13,235	-
Fines and forfeitures	-	-	-	-	-
Investment income	72,475	37,501	127	15,203	13
Gaming revenue	-	-	-	-	-
Sale of assets	1,605	-	-	-	-
Donations	470	46,500	-	-	-
Miscellaneous revenues	5,670	1,047	-	-	-
Total revenues	<u>3,920,410</u>	<u>3,562,118</u>	<u>127</u>	<u>1,473,218</u>	<u>6,532</u>
<b>EXPENDITURES</b>					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Culture and recreation	3,520,510	2,510,703	-	516,149	4,353
Economic development	-	-	-	-	-
Capital outlay	4,011,469	580,631	-	1,005,909	-
Intergovernmental	-	-	-	-	-
Debt service:					
Principal retirement	1,110,000	-	-	140,000	-
Interest and fiscal charges	43,819	-	-	30,613	-
Bond issuance cost	-	-	-	-	-
Total expenditures	<u>8,685,798</u>	<u>3,091,334</u>	<u>-</u>	<u>1,692,671</u>	<u>4,353</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(4,765,388)</u>	<u>470,784</u>	<u>127</u>	<u>(219,453)</u>	<u>2,179</u>
<b>SPECIAL ITEMS</b>					
Lawsuit settlement revenues	-	-	-	-	-
Net change in fund balances	(4,765,388)	470,784	127	(219,453)	2,179
Fund balance at beginning 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>
Fund balance at end of year	<u>\$ 4,709,078</u>	<u>\$ 4,814,979</u>	<u>\$ 20,444</u>	<u>\$ 1,485,295</u>	<u>\$ 96</u>



<b>Community Center and Playground District</b>		<b>Sewer District</b>	<b>Calcasieu Parish Communications District</b>	<b>Calcasieu Parish Coroner</b>
<b>No. 5 of Ward 5</b>	<b>No. 1 of Ward 6</b>	<b>No. 12 of Ward 4</b>		
\$ -	\$ 175,343	\$ -	\$ -	\$ -
20,100	3,255	-	25,913	400,000
-	6,672	-	2,751,329	306,750
-	-	-	-	-
-	4,526	165	24,182	706
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	5,487	-
<u>20,100</u>	<u>189,796</u>	<u>165</u>	<u>2,806,911</u>	<u>707,456</u>
-	-	-	-	792,347
-	-	-	2,818,979	-
-	-	-	-	-
18,870	121,091	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>18,870</u>	<u>121,091</u>	<u>-</u>	<u>2,818,979</u>	<u>792,347</u>
<u>1,230</u>	<u>68,705</u>	<u>165</u>	<u>(12,068)</u>	<u>(84,891)</u>
-	-	-	-	-
1,230	68,705	165	(12,068)	(84,891)
<u>(1,230)</u>	<u>637,836</u>	<u>26,277</u>	<u>4,118,110</u>	<u>180,619</u>
<u>\$ -</u>	<u>\$ 706,541</u>	<u>\$ 26,442</u>	<u>\$ 4,106,042</u>	<u>\$ 95,728</u>

continued



**CALCASIEU PARISH POLICE JURY  
SELECTED COMPONENT UNITS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED DECEMBER 31, 2015**

	<u>14th Judicial District</u>		<u>Calcasieu Parish Gaming Revenue District</u>
	<u>Criminal</u>		
	<u>Court Fund</u>	<u>District Attorney</u>	
<b>REVENUES</b>			
Taxes:			
Ad valorem	\$ 2,396,584	\$ 2,804,325	\$ -
Intergovernmental revenues	2,295,614	1,552,833	9,674
Charges for services	783,153	1,528,149	-
Fines and forfeitures	721,174	2,907,562	-
Investment income	27,384	12,065	-
Gaming revenue	-	-	26,817,659
Sale of assets	-	21,133	-
Donations	-	-	-
Miscellaneous revenues	-	90	-
Total revenues	<u>6,223,909</u>	<u>8,826,157</u>	<u>26,827,333</u>
<b>EXPENDITURES</b>			
General government	5,861,517	8,666,849	-
Public safety	-	-	-
Public works	-	-	-
Culture and recreation	-	-	-
Economic development	-	-	59,301
Capital outlay	-	-	-
Intergovernmental	-	-	26,768,032
Debt service:			
Principal retirement	-	-	-
Interest and fiscal charges	-	-	-
Bond issuance cost	-	-	-
Total expenditures	<u>5,861,517</u>	<u>8,666,849</u>	<u>26,827,333</u>
Excess (deficiency) of revenues over (under) expenditures	<u>362,392</u>	<u>159,308</u>	<u>-</u>
<b>SPECIAL ITEMS</b>			
Lawsuit settlement revenues	-	640,082	-
Net change in fund balances	362,392	799,390	-
Fund balance at beginning of year	<u>4,626,683</u>	<u>5,257,418</u>	<u>-</u>
Fund balance at end of year	<u>\$ 4,989,075</u>	<u>\$ 6,056,808</u>	<u>\$ -</u>

**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, 2015**

	<b>Fire Protection District</b>	
	<b>No. 1 of Ward 1</b>	<b>No. 1 of Ward 2</b>
Net change in fund balances - total governmental funds	\$ 269,006	\$ 20,288
<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	-	-
Depreciation expense	(113,308)	(91,488)
<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>		
	135,000	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	(3,575)	883
Accrued interest payable	2,046	606
Capital lease payable	-	-
Compensated absences	-	-
Other liabilities	-	-
OPEB payable	(56,790)	-
Pension liability	(243,741)	-
<p>Deferred outflows and inflows of resources are not available to pay current period expenditures and therefore are not reported in the fund level statements.</p>		
	221,154	-
Change in net position of governmental activities	\$ 209,792	\$ 5,310

Fire Protection District						Gravity Drainage District		
No. 2 of Ward 4	No. 3 of Ward 4	No. 4 of Ward 4	No. 1 of Ward 5	No. 1 of Ward 6	No. 2 of Ward 8	No 8 of Ward 1	No. 9 of Ward 2	No. 6 of Wards 5 & 6
\$ 246,709	\$ (22,398)	\$ 41,072	\$ 141,526	\$ 102,012	\$ (122,175)	\$ 178,316	\$ 12,093	\$ 312,086
495,333	121,000	-	15,812	908,596	94,137	735,144	71,068	34,072
(164,294)	(117,167)	(84,036)	(32,132)	(82,014)	(84,378)	(51,381)	(49,612)	(168,204)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
165,000	-	-	-	-	85,000	-	-	-
(1,550)	-	949	(41)	(604)	(1,289)	(236)	4,059	-
2,248	-	561	-	-	1,258	-	-	-
-	-	60,427	-	-	-	-	-	-
(3,010)	-	-	-	710	-	2,245	(85)	(449)
-	-	-	-	-	-	(181)	-	(47)
(33,278)	-	-	-	(5,176)	-	(13,199)	844	(7,265)
(395,560)	-	-	-	(19,655)	(9,560)	(12,607)	(2,655)	(2,471)
358,906	-	-	-	17,834	8,674	24,243	5,102	4,753
<u>\$ 670,504</u>	<u>\$ (18,565)</u>	<u>\$ 18,973</u>	<u>\$ 125,165</u>	<u>\$ 921,703</u>	<u>\$ (28,333)</u>	<u>\$ 862,344</u>	<u>\$ 40,814</u>	<u>\$ 172,475</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, 2015**

	<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	\$ (4,765,388)	\$ 470,784	\$ 127	\$ (219,453)
Amounts reported for governmental activities in the statement of activities are different because:				
Governmental funds report capital outlays as expenditures. However in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.				
Capital outlay	4,274,974	625,215	-	856,268
Depreciation expense	(596,785)	(263,959)	(9,215)	(214,587)
The net effect of various miscellaneous transactions involving capital assets such as sales, trade-ins, and donations, is to decrease net position	(4,062)	-	-	-
Because some revenues will not be collected for several months after year-end, they are not considered "available" revenues in the governmental funds.	-	-	-	-
The issuance of long-term debt (e.g.; bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.	1,194,835	-	-	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	(43,737)	(15,123)	-	(238)
Accrued interest payable	(286,164)	-	-	1,196
Capital lease payable	-	-	-	-
Compensated absences	(8,140)	(2,397)	-	(2)
Other liabilities	(1,220)	(670)	-	(122)
OPEB payable	(60,013)	(101,893)	-	(1,650)
Pension liability	(24,122)	(30,827)	-	(2,656)
Deferred outflows and inflows of resources are not available to pay current period expenditures and therefore are not reported in the fund level statements.	<u>46,385</u>	<u>59,278</u>	<u>-</u>	<u>5,107</u>
Change in net position of governmental activities	<u>\$ (273,437)</u>	<u>\$ 740,408</u>	<u>\$ (9,088)</u>	<u>\$ 563,863</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. 12 of</u>	<u>Communications</u>	<u>Coroner</u>
<u>Ward 2</u>	<u>Ward 5</u>	<u>Ward 6</u>	<u>Ward 4</u>	<u>District</u>	
\$ 2,179	\$ 1,230	\$ 68,705	\$ 165	\$ (12,068)	\$ (84,891)
-	-	-	-	-	-
(4,838)	-	(4,005)	(2,428)	(319,354)	(9,374)
-	-	-	-	(488)	-
-	-	-	-	-	255,095
-	-	-	-	-	-
(207)	-	-	-	2,577	(266,573)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	(4,437)	(183)
-	-	-	-	(1,026)	(37)
-	-	-	-	(51,554)	(17,653)
-	-	-	-	(50,998)	(10,408)
-	-	-	-	98,069	20,015
<u>\$ (2,866)</u>	<u>\$ 1,230</u>	<u>\$ 64,700</u>	<u>\$ (2,263)</u>	<u>\$ (339,279)</u>	<u>\$ (114,009)</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, 2015**

	<u>14th Judicial District</u>		
	<u>Criminal Court Fund</u>	<u>District Attorney</u>	<u>Calcasieu Parish Gaming Revenue District</u>
Net change in fund balances - total governmental funds	\$ 362,392	\$ 799,390	\$ -
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	16,949	120,507	-
Depreciation expense	(24,877)	(100,498)	-
The net effect of various miscellaneous transactions involving capital assets such as sales, trade-ins, and donations, is to decrease net position			
	(1,577)	-	-
Because some revenues will not be collected for several months after year-end, they are not considered "available" revenues in the governmental funds.			
	30,000	-	10,668,000
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	(6,759)	(38,933)	-
Accrued interest payable	-	-	-
Capital lease payable	-	-	-
Compensated absences	(10,591)	11,457	-
Other liabilities	(937)	(2,425)	(10,668,000)
OPEB payable	(71,115)	(264,715)	-
Pension liability	(63,107)	(137,271)	-
Deferred outflows and inflows of resources are not available to pay current period expenditures and therefore are not reported in the fund level statements.			
	<u>121,354</u>	<u>339,426</u>	<u>-</u>
Change in net position of governmental activities	<u>\$ 351,732</u>	<u>\$ 726,938</u>	<u>\$ -</u>

**CALCASIEU PARISH POLICE JURY  
FIRE PROTECTION DISTRICT NO. 1 OF WARD 1  
DISCRETELY PRESENTED COMPONENT UNIT  
COMBINING BALANCE SHEET  
DECEMBER 31, 2015**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 94,242	\$ -	\$ 94,242
Investments	516,683	-	516,683
Taxes receivable - net	1,338,532	-	1,338,532
Interest receivable	1,078	-	1,078
Prepaid items	60,790		60,790
Restricted assets:			
Cash and cash equivalents	-	8,743	8,743
Investments	-	48,064	48,064
Taxes receivables - net	-	162,973	162,973
Interest receivable	-	83	83
Total assets	<u>\$ 2,011,325</u>	<u>\$ 219,863</u>	<u>\$ 2,231,188</u>
<b>LIABILITIES</b>			
Accounts payable	\$ 27,491	\$ -	\$ 27,491
Accrued liabilities	<u>30,148</u>	<u>-</u>	<u>30,148</u>
Total liabilities	<u>57,639</u>	<u>-</u>	<u>57,639</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Property taxes levied for the next fiscal year	<u>1,364,914</u>	<u>166,182</u>	<u>1,531,096</u>
<b>FUND BALANCES</b>			
Nonspendable	60,790	-	60,790
Restricted for debt service	-	53,681	53,681
Unassigned	<u>527,982</u>	<u>-</u>	<u>527,982</u>
Total fund balances	<u>588,772</u>	<u>53,681</u>	<u>642,453</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 2,011,325</u>	<u>\$ 219,863</u>	<u>\$ 2,231,188</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, 2015**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
<b>REVENUES</b>			
Taxes:			
Ad valorem	\$ 1,384,504	\$ 179,007	\$ 1,563,511
Intergovernmental revenues	211,545	-	211,545
Investment income	6,284	743	7,027
Miscellaneous revenue	<u>135</u>	<u>-</u>	<u>135</u>
Total revenues	<u>1,602,468</u>	<u>179,750</u>	<u>1,782,218</u>
<b>EXPENDITURES</b>			
Current:			
Public safety	1,362,154	-	1,362,154
Debt service:			
Principal retirement	-	135,000	135,000
Interest and fiscal charges	<u>-</u>	<u>16,058</u>	<u>16,058</u>
Total expenditures	<u>1,362,154</u>	<u>151,058</u>	<u>1,513,212</u>
Net change in fund balances	240,314	28,692	269,006
Fund balance at beginning of year	<u>348,458</u>	<u>24,989</u>	<u>373,447</u>
Fund balance at end of year	<u>\$ 588,772</u>	<u>\$ 53,681</u>	<u>\$ 642,453</u>

**CALCASIEU PARISH POLICE JURY  
FIRE PROTECTION DISTRICT NO. 1 OF WARD 2  
DISCRETELY PRESENTED COMPONENT UNIT  
COMBINING BALANCE SHEET  
DECEMBER 31, 2015**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 66,280	\$ -	\$ 66,280
Investments	363,523	-	363,523
Taxes receivable - net	162,921	-	162,921
Interest receivable	626	-	626
Due from primary government	5,067	-	5,067
Prepaid items	8,744	-	8,744
Restricted assets:			
Cash and cash equivalents	-	8,080	8,080
Investments	-	44,418	44,418
Taxes receivables - net	-	128,466	128,466
Interest receivable	-	75	75
Total assets	<u>\$ 607,161</u>	<u>\$ 181,039</u>	<u>\$ 788,200</u>
<b>LIABILITIES</b>			
Accounts payable	\$ 10,468	\$ -	\$ 10,468
Accrued liabilities	4,764	-	4,764
Total liabilities	<u>15,232</u>	<u>-</u>	<u>15,232</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Property taxes levied for the next fiscal year	<u>164,004</u>	<u>129,311</u>	<u>293,315</u>
<b>FUND BALANCES</b>			
Nonspendable	8,744	-	8,744
Restricted	-	51,728	51,728
Unassigned	419,181	-	419,181
Total fund balances	<u>427,925</u>	<u>51,728</u>	<u>479,653</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 607,161</u>	<u>\$ 181,039</u>	<u>\$ 788,200</u>

**CALCASIEU PARISH POLICE JURY  
 FIRE PROTECTION DISTRICT NO. 1 OF WARD 2  
 DISCRETELY PRESENTED COMPONENT UNIT  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCES  
 FOR THE YEAR ENDED DECEMBER 31, 2015**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
<b>REVENUES</b>			
Taxes:			
Ad valorem	\$ 161,787	\$ 104,289	\$ 266,076
Intergovernmental revenues	30,529	-	30,529
Charges for services	34,955	-	34,955
Investment income	<u>2,648</u>	<u>428</u>	<u>3,076</u>
Total revenues	<u>229,919</u>	<u>104,717</u>	<u>334,636</u>
<b>EXPENDITURES</b>			
Current:			
Public safety	185,548	-	185,548
Debt service:			
Principal retirement	-	80,000	80,000
Interest and fiscal charges	<u>-</u>	<u>48,800</u>	<u>48,800</u>
Total expenditures	<u>185,548</u>	<u>128,800</u>	<u>314,348</u>
Net change in fund balances	44,371	(24,083)	20,288
Fund balance at beginning of year	<u>383,554</u>	<u>75,811</u>	<u>459,365</u>
Fund balance at end of year	<u>\$ 427,925</u>	<u>\$ 51,728</u>	<u>\$ 479,653</u>

**CALCASIEU PARISH POLICE JURY  
 FIRE PROTECTION DISTRICT NO. 2 OF WARD 4  
 DISCRETELY PRESENTED COMPONENT UNIT  
 COMBINING BALANCE SHEET  
 DECEMBER 31, 2015**

	<b>General Fund</b>	<b>Debt Service Fund</b>	<b>Totals</b>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 343,004	\$ -	\$ 343,004
Investments	1,885,363	-	1,885,363
Taxes receivable - net	2,039,642	-	2,039,642
Interest receivable	3,552	-	3,552
Prepaid items	63,773	-	63,773
Total assets	\$ 4,335,334	\$ -	\$ 4,335,334
<b>LIABILITIES</b>			
Accounts payable	\$ 11,955	\$ -	\$ 11,955
Accrued liabilities	53,085	-	53,085
Total liabilities	65,040	-	65,040
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Property taxes levied for the next fiscal year	2,046,272	-	2,046,272
<b>FUND BALANCES</b>			
Nonspendable	63,773	-	63,773
Unassigned	2,160,249	-	2,160,249
Total fund balances	2,224,022	-	2,224,022
Total liabilities, deferred inflows of resources and fund balances	\$ 4,335,334	\$ -	\$ 4,335,334

**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, 2015**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
<b>REVENUES</b>			
Taxes:			
Ad valorem	\$ 2,477,084	\$ 111,701	\$ 2,588,785
Intergovernmental revenues	192,382	-	192,382
Charges for services	28,348	-	28,348
Investment income	19,967	361	20,328
Donation	25,000	-	25,000
Sale of assets	2,520	-	2,520
Miscellaneous revenue	<u>60</u>	<u>-</u>	<u>60</u>
Total revenues	<u>2,745,361</u>	<u>112,062</u>	<u>2,857,423</u>
<b>EXPENDITURES</b>			
Current:			
Public safety	2,440,183	-	2,440,183
Debt service:			
Principal retirement	-	165,000	165,000
Interest and fiscal charges	<u>-</u>	<u>5,531</u>	<u>5,531</u>
Total expenditures	<u>2,440,183</u>	<u>170,531</u>	<u>2,610,714</u>
Excess (deficiency) of revenues over (under) expenditures	<u>305,178</u>	<u>(58,469)</u>	<u>246,709</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers In	23,525	-	23,525
Transfers Out	<u>-</u>	<u>(23,525)</u>	<u>(23,525)</u>
Total other financing sources (uses)	<u>23,525</u>	<u>(23,525)</u>	<u>-</u>
Net change in fund balances	328,703	(81,994)	246,709
Fund balance at beginning of year	<u>1,895,319</u>	<u>81,994</u>	<u>1,977,313</u>
Fund balance at end of year	<u>\$ 2,224,022</u>	<u>\$ -</u>	<u>\$ 2,224,022</u>

**CALCASIEU PARISH POLICE JURY  
 FIRE PROTECTION DISTRICT NO. 2 OF WARD 8  
 DISCRETELY PRESENTED COMPONENT UNIT  
 COMBINING BALANCE SHEET  
 DECEMBER 31, 2015**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 127,710	\$ 4,654	\$ 132,364
Investments	702,033	25,581	727,614
Taxes receivable - net	393,023	96,150	489,173
Interest receivable	1,231	55	1,286
Prepaid items	25,971	-	25,971
Total assets	<u>\$ 1,249,968</u>	<u>\$ 126,440</u>	<u>\$ 1,376,408</u>
<b>LIABILITIES</b>			
Accounts payable	\$ 11,220	\$ -	\$ 11,220
Accrued liabilities	6,238	-	6,238
Total liabilities	<u>17,458</u>	<u>-</u>	<u>17,458</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Property taxes levied for the next fiscal year	<u>396,870</u>	<u>97,068</u>	<u>493,938</u>
<b>FUND BALANCES</b>			
Nonspendable	25,971	-	25,971
Restricted	-	29,372	29,372
Unassigned	809,669	-	809,669
Total fund balances	<u>835,640</u>	<u>29,372</u>	<u>865,012</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,249,968</u>	<u>\$ 126,440</u>	<u>\$ 1,376,408</u>



**CALCASIEU PARISH POLICE JURY  
 FIRE PROTECTION DISTRICT NO. 2 OF WARD 8  
 DISCRETELY PRESENTED COMPONENT UNIT  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCES  
 FOR THE YEAR ENDED DECEMBER 31, 2015**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
<b>REVENUES</b>			
Taxes:			
Ad valorem	\$ 427,559	\$ 65,880	\$ 493,439
Intergovernmental revenues	36,991	-	36,991
Charges for services	3,320	-	3,320
Investment income	6,783	683	7,466
Total revenues	<u>474,653</u>	<u>66,563</u>	<u>541,216</u>
<b>EXPENDITURES</b>			
Current:			
Public safety	560,012	-	560,012
Debt service:			
Principal retirement	-	85,000	85,000
Interest and fiscal charges	-	18,379	18,379
Total expenditures	<u>560,012</u>	<u>103,379</u>	<u>663,391</u>
Net change in fund balances	(85,359)	(36,816)	(122,175)
Fund balance at beginning of year	<u>920,999</u>	<u>66,188</u>	<u>987,187</u>
Fund balance at end of year	<u>\$ 835,640</u>	<u>\$ 29,372</u>	<u>\$ 865,012</u>

**CALCASIEU PARISH POLICE JURY  
GRAVITY DRAINAGE DISTRICT NO. 8 OF WARD 1  
DISCRETELY PRESENTED COMPONENT UNIT  
COMBINING BALANCE SHEET  
DECEMBER 31, 2015**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 145,927	\$ 5	\$ 145,932
Investments	801,957	29	801,986
Taxes receivable - net	799,643	-	799,643
Interest receivable	1,457	-	1,457
Due from other governments	1,826	-	1,826
Due from primary government	-	47,883	47,883
Prepaid expense	7,943	-	7,943
Total assets	<u>\$ 1,758,753</u>	<u>\$ 47,917</u>	<u>\$ 1,806,670</u>
<b>LIABILITIES</b>			
Accounts payable	\$ 3,126	\$ 13,228	\$ 16,354
Accrued liabilities	<u>10,362</u>	<u>-</u>	<u>10,362</u>
Total liabilities	<u>13,488</u>	<u>13,228</u>	<u>26,716</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Property taxes levied for the next fiscal year	<u>815,403</u>	<u>-</u>	<u>815,403</u>
<b>FUND BALANCES</b>			
Nonspendable	7,943	-	7,943
Unassigned	<u>921,919</u>	<u>34,689</u>	<u>956,608</u>
Total fund balances	<u>929,862</u>	<u>34,689</u>	<u>964,551</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,758,753</u>	<u>\$ 47,917</u>	<u>\$ 1,806,670</u>

**CALCASIEU PARISH POLICE JURY  
GRAVITY DRAINAGE DISTRICT NO. 8 OF WARD 1  
DISCRETELY PRESENTED COMPONENT UNIT  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED DECEMBER 31, 2015**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
<b>REVENUES</b>			
Taxes:			
Ad valorem	\$ 827,127	\$ -	\$ 827,127
Intergovernmental revenues	37,979	619,758	657,737
Investment income	7,959	1	7,960
Sale of assets	209	-	209
Miscellaneous revenue	16,303	-	16,303
Total revenues	<u>889,577</u>	<u>619,759</u>	<u>1,509,336</u>
<b>EXPENDITURES</b>			
Current:			
Public works	611,280	-	611,280
Capital outlay	-	719,741	719,741
Total expenditures	<u>611,280</u>	<u>719,741</u>	<u>1,331,021</u>
Excess (deficiency) of revenues over (under) expenditures	<u>278,297</u>	<u>(99,982)</u>	<u>178,315</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers In	-	203,513	203,513
Transfers Out	<u>(203,513)</u>	<u>-</u>	<u>(203,513)</u>
Total other financing sources (uses)	<u>(203,513)</u>	<u>203,513</u>	<u>-</u>
Net change in fund balances	74,784	103,531	178,315
Fund balance at beginning of year	<u>855,078</u>	<u>(68,842)</u>	<u>786,236</u>
Fund balance at end of year	<u>\$ 929,862</u>	<u>\$ 34,689</u>	<u>\$ 964,551</u>

**CALCASIEU PARISH POLICE JURY**  
**GRAVITY DRAINAGE DISTRICT NO. 6 OF WARDS 5 & 6**  
**DISCRETELY PRESENTED COMPONENT UNIT**  
**COMBINING BALANCE SHEET**  
**DECEMBER 31, 2015**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 177,833	\$ 41	\$ 177,874
Investments	977,566	222	977,788
Taxes receivable - net	629,444	-	629,444
Interest receivable	1,722	-	1,722
Prepaid expense	12,087	-	12,087
Other receivable	1,819	-	1,819
Total assets	<u>\$ 1,800,471</u>	<u>\$ 263</u>	<u>\$ 1,800,734</u>
<b>LIABILITIES</b>			
Accounts payable	\$ 3,317	\$ -	\$ 3,317
Accrued liabilities	5,348	-	5,348
Total liabilities	<u>8,665</u>	<u>-</u>	<u>8,665</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Property taxes levied for the next fiscal year	<u>631,997</u>	<u>-</u>	<u>631,997</u>
<b>FUND BALANCES</b>			
Nonspendable	12,087	-	12,087
Unassigned	<u>1,147,722</u>	<u>263</u>	<u>1,147,985</u>
Total fund balances	<u>1,159,809</u>	<u>263</u>	<u>1,160,072</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,800,471</u>	<u>\$ 263</u>	<u>\$ 1,800,734</u>

**CALCASIEU PARISH POLICE JURY  
GRAVITY DRAINAGE DISTRICT NO. 6 OF WARDS 5 & 6  
DISCRETELY PRESENTED COMPONENT UNIT  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED DECEMBER 31, 2015**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
<b>REVENUES</b>			
Taxes:			
Ad valorem	\$ 631,776	\$ -	\$ 631,776
Intergovernmental revenues	48,434	2,479	50,913
Investment income	7,463	2	7,465
Sale of assets	<u>25,276</u>	<u>-</u>	<u>25,276</u>
Total revenues	<u>712,949</u>	<u>2,481</u>	<u>715,430</u>
<b>EXPENDITURES</b>			
Current:			
Public works	400,865	-	400,865
Capital outlay	<u>-</u>	<u>2,479</u>	<u>2,479</u>
Total expenditures	<u>400,865</u>	<u>2,479</u>	<u>403,344</u>
Net change in fund balances	312,084	2	312,086
Fund balance at beginning of year	<u>847,725</u>	<u>261</u>	<u>847,986</u>
Fund balance at end of year	<u>\$ 1,159,809</u>	<u>\$ 263</u>	<u>\$ 1,160,072</u>

**CALCASIEU PARISH POLICE JURY  
RECREATION DISTRICT NO. 1 OF WARD 3  
DISCRETELY PRESENTED COMPONENT UNIT  
COMBINING BALANCE SHEET  
DECEMBER 31, 2015**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 223,653	\$ 815,252	\$ 2,235	\$ 1,041,140
Investments	1,228,892	4,481,527	12,284	5,722,703
Taxes receivable - net	3,865,717	-	1,335,959	5,201,676
Interest receivable	2,500	8,927	5	11,432
Prepaid items	14,680	-	-	14,680
Total assets	<u>\$ 5,335,442</u>	<u>\$ 5,305,706</u>	<u>\$ 1,350,483</u>	<u>\$ 11,991,631</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 49,757	\$ 730,284	\$ -	\$ 780,041
Accrued liabilities	42,536	-	-	42,536
Retainage payable	-	213,502	-	213,502
Tax anticipation note payable	1,000,000	-	-	1,000,000
Total liabilities	<u>1,092,293</u>	<u>943,786</u>	<u>-</u>	<u>2,036,079</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Property taxes levied for the next fiscal year	<u>3,907,614</u>	<u>-</u>	<u>1,350,369</u>	<u>5,257,983</u>
<b>FUND BALANCES</b>				
Nonspendable	14,680	-	-	14,680
Restricted	-	-	114	114
Assigned for capital improvement	-	4,361,920	-	4,361,920
Unassigned	320,855	-	-	320,855
Total fund balances	<u>335,535</u>	<u>4,361,920</u>	<u>114</u>	<u>4,697,569</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 5,335,442</u>	<u>\$ 5,305,706</u>	<u>\$ 1,350,483</u>	<u>\$ 11,991,631</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, 2015**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$ 2,611,640	\$ -	\$ 993,984	\$ 3,605,624
Charges for services	234,566	-	-	234,566
Investment income	16,064	55,813	598	72,475
Donations	470	-	-	470
Sale of assets	1,605	-	-	1,605
Miscellaneous revenues	5,670	-	-	5,670
Total revenues	<u>2,870,015</u>	<u>55,813</u>	<u>994,582</u>	<u>3,920,410</u>
<b>EXPENDITURES</b>				
Current:				
Recreation	3,520,510	-	-	3,520,510
Capital Outlay	-	4,022,978	-	4,022,978
Debt service:				
Principal retirement	-	-	1,110,000	1,110,000
Interest and fiscal charges	-	-	43,819	43,819
Total expenditures	<u>3,520,510</u>	<u>4,022,978</u>	<u>1,153,819</u>	<u>8,697,307</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(650,495)</u>	<u>(3,967,165)</u>	<u>(159,237)</u>	<u>(4,776,897)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	88,394	-	-	88,394
Transfers Out	-	-	(88,394)	(88,394)
Total other financing sources (uses)	<u>88,394</u>	<u>-</u>	<u>(88,394)</u>	<u>-</u>
Net change in fund balances	(562,101)	(3,967,165)	(247,631)	(4,776,897)
Fund balance at beginning of year	897,636	8,329,085	247,745	9,474,466
Fund balance at end of year	<u>\$ 335,535</u>	<u>\$ 4,361,920</u>	<u>\$ 114</u>	<u>\$ 4,697,569</u>

**CALCASIEU PARISH POLICE JURY**  
**COMMUNITY CENTER AND PLAYGROUND DISTRICT NO. 4 OF WARD 1**  
**DISCRETELY PRESENTED COMPONENT UNIT**  
**COMBINING BALANCE SHEET**  
**DECEMBER 31, 2015**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Senior Center</u>	<u>Totals</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 59,819	\$ 195,434	\$ 34,939	\$ 290,192
Investments	328,830	1,074,320	192,066	1,595,216
Taxes receivable - net	362,157	724,314	144,863	1,231,334
Interest receivable	590	1,917	336	2,843
Due from other funds	33,374	-	-	33,374
Prepaid items	-	19,158	2,004	21,162
Total assets	<u>\$ 784,770</u>	<u>\$ 2,015,143</u>	<u>\$ 374,208</u>	<u>\$ 3,174,121</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 7,334	\$ 324,732	\$ 3,172	\$ 335,238
Accrued liabilities	4,170	-	281	4,451
Retainage payable	-	60,160	-	60,160
Due to other funds	-	33,374	-	33,374
Total liabilities	<u>11,504</u>	<u>418,266</u>	<u>3,453</u>	<u>433,223</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Property taxes levied for the next fiscal year	<u>369,295</u>	<u>738,590</u>	<u>147,718</u>	<u>1,255,603</u>
<b>FUND BALANCES</b>				
Nonspendable	-	19,158	2,004	21,162
Unassigned	<u>403,971</u>	<u>839,129</u>	<u>221,033</u>	<u>1,464,133</u>
Total fund balances	<u>403,971</u>	<u>858,287</u>	<u>223,037</u>	<u>1,485,295</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 784,770</u>	<u>\$ 2,015,143</u>	<u>\$ 374,208</u>	<u>\$ 3,174,121</u>



**CALCASIEU PARISH POLICE JURY  
COMMUNITY CENTER 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, 2015**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Senior Center Fund</u>	<u>Totals</u>
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$ 374,589	\$ 749,177	\$ 149,843	\$ 1,273,609
Intergovernmental revenues	21,171	150,000	-	171,171
Charges for services	13,235	-	-	13,235
Investment income	2,866	10,879	1,458	15,203
Total revenues	<u>411,861</u>	<u>910,056</u>	<u>151,301</u>	<u>1,473,218</u>
<b>EXPENDITURES</b>				
Current:				
Recreation	286,786	157,501	71,862	516,149
Debt service:				
Principal retirement	-	140,000	-	140,000
Interest and fiscal charges	-	30,613	-	30,613
Capital outlay	-	1,005,909	-	1,005,909
Total expenditures	<u>286,786</u>	<u>1,334,023</u>	<u>71,862</u>	<u>1,692,671</u>
Net change in fund balances	<u>125,075</u>	<u>(423,967)</u>	<u>79,439</u>	<u>(219,453)</u>
Fund balance at beginning of year	<u>278,896</u>	<u>1,282,254</u>	<u>143,598</u>	<u>1,704,748</u>
Fund balance at end of year	<u>\$ 403,971</u>	<u>\$ 858,287</u>	<u>\$ 223,037</u>	<u>\$ 1,485,295</u>

**CALCASIEU PARISH POLICE JURY**  
**14TH JUDICIAL DISTRICT CRIMINAL COURT FUND**  
**DISCRETELY PRESENTED COMPONENT UNIT**  
**COMBINING BALANCE SHEET**  
**DECEMBER 31, 2015**

	<b>Criminal Court Fund</b>	<b>Adult Drug Court Fund</b>	<b>Indigent Transcript Fund</b>	<b>Judicial Expense Fund</b>	<b>Child Support Fund</b>	<b>Totals</b>
<b>ASSETS</b>						
Cash and cash equivalents	\$ 145,569	\$ 10	\$ 149,257	\$ 19,718	\$ 1,444,283	\$ 1,758,837
Investments	3,115,042	55	-	108,394	-	3,223,491
Taxes receivable - net	2,617,490	-	-	-	-	2,617,490
Interest receivable	5,663	1	-	141	49	5,854
Other receivable	-	-	2,751	-	6,332	9,083
Intergovernmental receivable	32,764	33,395	-	4,016	82,522	152,697
Due from other funds	13,721	-	-	-	-	13,721
Prepaid items	9,831	-	-	-	-	9,831
Total assets	<u>\$ 5,940,080</u>	<u>\$ 33,461</u>	<u>\$ 152,008</u>	<u>\$ 132,269</u>	<u>\$ 1,533,186</u>	<u>\$ 7,791,004</u>
<b>LIABILITIES</b>						
Accounts payable	\$ 43,809	\$ 5,614	\$ 1,150	\$ 954	\$ 773	\$ 52,300
Accrued liabilities	76,275	2,151	-	-	-	78,426
Intergovernmental payable	-	22,191	-	-	-	22,191
Due to other funds	-	-	13,721	-	-	13,721
Total liabilities	<u>120,084</u>	<u>29,956</u>	<u>14,871</u>	<u>954</u>	<u>773</u>	<u>166,638</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Property taxes levied for the next fiscal year	<u>2,635,291</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,635,291</u>
<b>FUND BALANCES</b>						
Nonspendable	9,831	-	-	-	-	9,831
Unassigned	3,174,874	3,505	137,137	131,315	1,532,413	4,979,244
Total fund balances	<u>3,184,705</u>	<u>3,505</u>	<u>137,137</u>	<u>131,315</u>	<u>1,532,413</u>	<u>4,989,075</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 5,940,080</u>	<u>\$ 33,461</u>	<u>\$ 152,008</u>	<u>\$ 132,269</u>	<u>\$ 1,533,186</u>	<u>\$ 7,791,004</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, 2015**

	<u>Criminal Court Fund</u>	<u>Adult Drug Court Fund</u>	<u>Indigent Transcript Fund</u>	<u>Judicial Expense Fund</u>	<u>Child Support Fund</u>	<u>Totals</u>
<b>REVENUES</b>						
Taxes:						
Ad valorem	\$ 2,396,584	\$ -	\$ -	\$ -	\$ -	\$ 2,396,584
Intergovernmental revenues	1,998,156	167,093	-	-	130,365	2,295,614
Charges for services	155,829	-	-	-	627,324	783,153
Fines and forfeitures	486,484	41,254	51,463	141,973	-	721,174
Investment income	<u>27,027</u>	<u>6</u>	<u>72</u>	<u>-</u>	<u>279</u>	<u>27,384</u>
Total revenues	<u>5,064,080</u>	<u>208,353</u>	<u>51,535</u>	<u>141,973</u>	<u>757,968</u>	<u>6,223,909</u>
<b>EXPENDITURES</b>						
Current:						
General government	<u>4,881,898</u>	<u>204,584</u>	<u>53,315</u>	<u>24,779</u>	<u>696,941</u>	<u>5,861,517</u>
Net change in fund balances	<u>182,182</u>	<u>3,769</u>	<u>(1,780)</u>	<u>117,194</u>	<u>61,027</u>	<u>362,392</u>
Fund balance at beginning of year	<u>3,002,523</u>	<u>(264)</u>	<u>138,917</u>	<u>14,121</u>	<u>1,471,386</u>	<u>4,626,683</u>
Fund balance at end of year	<u>\$ 3,184,705</u>	<u>\$ 3,505</u>	<u>\$ 137,137</u>	<u>\$ 131,315</u>	<u>\$ 1,532,413</u>	<u>\$ 4,989,075</u>

**CALCASIEU PARISH POLICE JURY  
14TH JUDICIAL DISTRICT ATTORNEY  
DISCRETELY PRESENTED COMPONENT UNIT  
COMBINING BALANCE SHEET  
DECEMBER 31, 2015**

	<b>District Attorney Criminal Court Fund</b>	<b>Separately Audited District Attorney Financials</b>	<b>Totals</b>
	<u>          </u>	<u>          </u>	<u>          </u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 463,168	\$ 4,847,766	\$ 5,310,934
Investments	38,563	541,433	579,996
Taxes receivable - net	3,061,595	-	3,061,595
Interest receivable	293	-	293
Other receivable	14,595	836,000	850,595
Intergovernmental receivable	130,153	17,238	147,391
Prepaid items	7,773	-	7,773
Other assets	-	15,750	15,750
Total assets	<u>\$ 3,716,140</u>	<u>\$ 6,258,187</u>	<u>\$ 9,974,327</u>
<b>LIABILITIES</b>			
Accounts payable	\$ 53,719	\$ 81,349	\$ 135,068
Accrued liabilities	133,702	-	133,702
Intergovernmental payable	-	566,333	566,333
Total liabilities	<u>187,421</u>	<u>647,682</u>	<u>835,103</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Property taxes levied for the next fiscal year	<u>3,082,416</u>	<u>-</u>	<u>3,082,416</u>
<b>FUND BALANCES</b>			
Nonspendable	7,773	-	7,773
Unassigned	<u>438,530</u>	<u>5,610,505</u>	<u>6,049,035</u>
Total fund balances	<u>446,303</u>	<u>5,610,505</u>	<u>6,056,808</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 3,716,140</u>	<u>\$ 6,258,187</u>	<u>\$ 9,974,327</u>

**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, 2015**

	<b>District Attorney Criminal Court Fund</b>	<b>Separately Audited District Attorney Financials</b>	<b>Totals</b>
	<u>          </u>	<u>          </u>	<u>          </u>
<b>REVENUES</b>			
Taxes:			
Ad valorem	\$ 2,804,325	\$ -	\$ 2,804,325
Intergovernmental revenues	1,552,833	-	1,552,833
Charges for services	330,590	1,197,559	1,528,149
Fines and forfeitures	786,468	2,121,094	2,907,562
Investment income	4,856	7,209	12,065
Sale of assets	-	21,133	21,133
Miscellaneous revenues	90	-	90
Total revenues	<u>5,479,162</u>	<u>3,346,995</u>	<u>8,826,157</u>
<b>EXPENDITURES</b>			
Current:			
General government	<u>7,226,159</u>	<u>1,440,690</u>	<u>8,666,849</u>
Excess (deficiency) of revenues over expenditures	<u>(1,746,997)</u>	<u>1,906,305</u>	<u>159,308</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers In	1,957,000	-	1,957,000
Transfers Out	<u>-</u>	<u>(1,957,000)</u>	<u>(1,957,000)</u>
Total other financing sources (uses)	<u>1,957,000</u>	<u>(1,957,000)</u>	<u>-</u>
<b>SPECIAL ITEMS</b>			
Lawsuit settlement revenues	<u>-</u>	<u>640,082</u>	<u>640,082</u>
Net change in fund balance	<u>210,003</u>	<u>589,387</u>	<u>799,390</u>
Fund balance at beginning of year	<u>236,300</u>	<u>5,021,118</u>	<u>5,257,418</u>
Fund balance at end of year	<u>\$ 446,303</u>	<u>\$ 5,610,505</u>	<u>\$ 6,056,808</u>

**SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS TO AGENCY HEAD OR CHIEF**  
**EXECUTIVE OFFICER**  
**FOR THE YEAR ENDED DECEMBER 31, 2015**

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	\$175,163
Benefits – insurance	\$14,987
Benefits – retirement	\$25,399
Benefits – fitness	\$600
Cell phone	\$780
Per diem	\$623
Registration fees	\$1,415
Conference travel	\$2,123

## 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.

<b><u>Contents</u></b>	<b><u>Page</u></b>
<b>Financial Trends</b>	<b>238</b>
These schedules contain trend information to help the reader understand how the Parish's financial performance and well-being have changed over time.	
<b>Revenue Capacity</b>	<b>252</b>
These schedules contain information to help the reader assess the factors affecting the Parish's ability to generate its significant own-source revenue – sales and property taxes.	
<b>Debt Capacity</b>	<b>262</b>
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.	
<b>Demographic and Economic Information</b>	<b>269</b>
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.	
<b>Operating Information</b>	<b>272</b>
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)**

	2015	2014	2013	2012	2011
<b>Governmental activities:</b>					
Net investment in capital assets	\$ 530,837,466	\$ 518,985,342	\$ 510,997,103	\$ 511,812,288	\$ 495,556,641
Restricted	208,831,216	178,007,975	163,778,365	158,655,208	155,448,190
Unrestricted	<u>86,151,868</u>	<u>78,053,642</u>	<u>79,513,550</u>	<u>75,568,122</u>	<u>69,608,638</u>
Total governmental activities net position	<u>\$ 825,820,550</u>	<u>\$ 775,046,959</u>	<u>\$ 754,289,018</u>	<u>\$ 746,035,618</u>	<u>\$ 720,613,469</u>
<b>Business-type activities:</b>					
Net investment in capital assets	\$ 9,633,555	\$ 8,756,434	\$ 8,890,338	\$ 8,629,383	\$ 6,629,466
Restricted	287,228	305,212	103,710	102,415	-
Unrestricted	<u>2,272,623</u>	<u>1,709,260</u>	<u>1,518,935</u>	<u>2,028,629</u>	<u>443,491</u>
Total business-type activities net position	<u>\$ 12,193,406</u>	<u>\$ 10,770,906</u>	<u>\$ 10,512,983</u>	<u>\$ 10,760,427</u>	<u>\$ 7,072,957</u>
<b>Primary government:</b>					
Net investment in capital assets	\$ 540,471,021	\$ 527,741,776	\$ 519,887,441	\$ 520,441,671	\$ 502,186,107
Restricted	209,118,444	178,313,187	163,882,075	158,757,623	155,448,190
Unrestricted	<u>88,424,491</u>	<u>79,762,902</u>	<u>81,032,485</u>	<u>77,596,751</u>	<u>70,052,129</u>
Total primary government net position	<u>\$ 838,013,956</u>	<u>\$ 785,817,865</u>	<u>\$ 764,802,001</u>	<u>\$ 756,796,045</u>	<u>\$ 727,686,426</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 2006 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.
- (5) In 2015, the reporting of Waterworks District No. 2 of Ward 4 was changed from a discretely present component unit to a blended component unit when the Parish dissolved the separate governing board and began serving as the governing board. Prior years amounts were not restated for this change in presentation as provided by current accounting and auditing pronouncements. Net position was increased by \$628,323.
- (6) In 2015, the Parish implemented Governmental Accounting Standards Board (GASB) Statement No. 68, Accounting and Financial Reporting for Pensions. This statement requires that adjustments to the basic financial statements be made in order to provide information about the effects of pension related transactions on current year and future year resources. Net position was increased by \$3,072,302. Prior year restatement amounts are not available therefore only the 2015 effect has been presented in this section.



**Table 1**

<b>2010</b>	<b>2009</b>	<b>2008</b>	<b>2007</b>	<b>2006</b>
\$ 481,771,233	\$ 480,600,630	\$ 468,108,221	\$ 450,707,164	\$ 439,870,836
153,364,483	151,069,174	162,851,187	154,460,095	146,441,206
<u>64,170,198</u>	<u>59,844,575</u>	<u>58,102,358</u>	<u>64,795,541</u>	<u>61,919,801</u>
<u>\$ 699,305,914</u>	<u>\$ 691,514,379</u>	<u>\$ 689,061,766</u>	<u>\$ 669,962,800</u>	<u>\$ 648,231,843</u>
\$ 6,738,430	\$ 4,141,663	\$ 6,484,879	\$ 6,498,364	\$ 5,640,104
80,921	131,022	191,416	236,309	221,771
<u>348,796</u>	<u>286,691</u>	<u>1,325,783</u>	<u>946,679</u>	<u>811,871</u>
<u>\$ 7,168,147</u>	<u>\$ 4,559,376</u>	<u>\$ 8,002,078</u>	<u>\$ 7,681,352</u>	<u>\$ 6,673,746</u>
\$ 488,509,663	\$ 484,742,293	\$ 474,593,100	\$ 457,205,528	\$ 445,510,940
153,445,404	151,200,196	163,042,603	154,696,404	146,662,977
<u>64,518,994</u>	<u>60,131,266</u>	<u>59,428,141</u>	<u>65,742,220</u>	<u>62,731,672</u>
<u>\$ 706,474,061</u>	<u>\$ 696,073,755</u>	<u>\$ 697,063,844</u>	<u>\$ 677,644,152</u>	<u>\$ 654,905,589</u>

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

	2015	2014	2013	2012
<b>Expenses</b>				
<b>Governmental activities:</b>				
General government	\$ 23,571,284	\$ 23,810,131	\$ 19,547,886	\$ 18,204,093
Public safety	18,350,704	15,334,942	14,498,355	17,462,141
Public works	29,243,360	39,341,748	35,563,340	37,341,985
Sanitation	5,950,862	6,993,188	6,166,860	5,964,802
Health and welfare	14,743,959	14,834,996	14,842,859	13,912,288
Culture and recreation	16,067,634	15,996,312	13,726,013	10,589,188
Economic development	3,488,213	3,883,483	16,911,643	3,083,787
Interest and fiscal charges	-	-	-	2,928
Total governmental activities	<u>111,416,016</u>	<u>120,194,800</u>	<u>121,256,956</u>	<u>106,561,212</u>
<b>Business-type activities:</b>				
Water (Notes 2 & 5)	962,001	703,323	1,173,252	972,626
Sewer	<u>767,326</u>	<u>873,402</u>	<u>984,594</u>	<u>679,978</u>
Total business-type activities	<u>1,729,327</u>	<u>1,576,725</u>	<u>2,157,846</u>	<u>1,652,604</u>
Total primary government expenses	<u>\$ 113,145,343</u>	<u>\$ 121,771,525</u>	<u>\$ 123,414,802</u>	<u>\$ 108,213,816</u>
<b>Program revenues</b>				
<b>Governmental activities:</b>				
Charges for services:				
General government	\$ 11,874,891	\$ 11,462,762	\$ 9,743,468	\$ 9,130,919
Public safety	1,103,891	974,246	1,164,201	935,107
Public works	695,584	755,722	218,293	133,999
Sanitation	40	183	240	555
Health and welfare	123,004	140,126	135,432	144,895
Culture and recreation	1,692,246	1,478,785	511,155	364,603
Economic development	2,184,910	1,425,178	794,458	698,598
Operating grants and contributions	9,899,941	14,516,307	14,744,290	13,422,063
Capital grants and contributions	<u>6,862,569</u>	<u>3,970,800</u>	<u>6,404,488</u>	<u>11,466,956</u>
Total governmental activities program revenues	34,437,076	34,724,109	33,716,025	36,297,695
<b>Business-type activities:</b>				
Charges for services:				
Water (Notes 2 & 5)	1,124,565	711,779	972,811	811,667
Sewer	408,480	293,890	303,496	314,996
Capital grants and contributions	<u>20,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total business-type activities program revenues	<u>1,553,045</u>	<u>1,005,669</u>	<u>1,276,307</u>	<u>1,126,663</u>
Total primary government program revenues	<u>\$ 35,990,121</u>	<u>\$ 35,729,778</u>	<u>\$ 34,992,332</u>	<u>\$ 37,424,358</u>
Net (expense)/revenue				
Governmental activities	\$ (76,978,940)	\$ (85,470,691)	\$ (87,540,931)	\$ (70,263,517)
Business-type activities	<u>(176,282)</u>	<u>(571,056)</u>	<u>(881,539)</u>	<u>(525,941)</u>
Total primary government net expense	<u>\$ (77,155,222)</u>	<u>\$ (86,041,747)</u>	<u>\$ (88,422,470)</u>	<u>\$ (70,789,458)</u>

**Table 2**

	2011	2010	2009	2008	2007	2006
\$	16,719,082	\$ 18,650,896	\$ 18,040,908	\$ 16,404,635	\$ 15,739,467	\$ 15,016,592
	17,305,711	19,938,132	15,445,682	14,503,368	13,803,961	12,635,497
	34,442,456	38,602,063	41,805,456	40,387,185	37,295,577	24,622,109
	6,297,991	5,619,652	5,028,492	5,117,363	4,955,223	3,705,432
	14,554,017	15,810,322	18,310,101	15,176,320	11,737,345	16,249,189
	11,704,725	11,100,546	10,641,480	10,985,500	8,814,655	7,242,240
	3,115,429	3,962,184	3,369,560	2,873,097	1,943,964	1,912,257
	6,074	10,023	18,822	35,613	104,732	157,591
	104,145,485	113,693,818	112,660,501	105,483,081	94,394,924	81,540,907
	-	-	-	689,352	666,944	526,807
	568,761	453,040	379,532	392,655	380,505	301,461
	568,761	453,040	379,532	1,082,007	1,047,449	828,268
\$	104,714,246	\$ 114,146,858	\$ 113,040,033	\$ 106,565,088	\$ 95,442,373	\$ 82,369,175
\$	8,676,374	\$ 10,262,018	\$ 8,901,319	\$ 8,012,234	\$ 7,449,518	\$ 6,592,713
	972,273	962,684	754,398	792,663	684,024	584,632
	105,398	24,897	197,900	159,959	217,811	90,725
	720	1,538	3,415	1,150	1,650	1,230
	188,609	123,540	275,298	250,627	232,749	226,555
	391,492	256,120	347,594	400,980	264,619	250,754
	634,598	683,782	778,181	782,778	734,128	766,051
	12,828,633	18,318,171	16,416,215	13,974,852	10,630,761	15,360,729
	9,101,759	8,287,375	6,593,061	7,668,186	4,175,716	5,003,675
	32,899,856	38,920,125	34,267,381	32,043,429	24,390,976	28,877,064
	-	-	-	643,273	629,456	438,536
	298,376	242,303	220,869	270,574	156,018	152,838
	-	-	731	10,344	178,282	3,590
	298,376	242,303	221,600	924,191	963,756	594,964
\$	33,198,232	\$ 39,162,428	\$ 34,488,981	\$ 32,967,620	\$ 25,354,732	\$ 29,472,028
\$	(71,245,629)	\$ (74,773,693)	\$ (78,393,120)	\$ (73,439,652)	\$ (70,003,948)	\$ (52,663,843)
	(270,385)	(210,737)	(157,932)	(157,816)	(83,693)	(233,304)
\$	(71,516,014)	\$ (74,984,430)	\$ (78,551,052)	\$ (73,597,468)	\$ (70,087,641)	\$ (52,897,147)

continued

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

	2015	2014	2013	2012
<b>General revenues and other changes in net position</b>				
<b>Governmental activities:</b>				
Taxes				
Property taxes	\$ 49,344,920	\$ 44,934,024	\$ 42,281,923	\$ 39,151,183
Sales taxes	54,860,252	42,716,206	38,649,679	39,758,081
Franchise taxes	968,324	963,051	957,265	968,536
Gaming revenues	12,532,524	11,894,569	11,424,986	11,339,252
Grants and contributions not restricted	4,895,740	3,123,894	2,384,511	2,510,015
Investment earnings	1,860,454	2,715,152	47,814	1,562,983
Miscellaneous	780,015	292,812	312,100	430,116
Special items and transfers	(562,000)	(411,076)	(263,947)	(34,500)
Total governmental activities	124,680,229	106,228,632	95,794,331	95,685,666
<b>Business-type activities:</b>				
Property taxes	379,957	366,670	339,531	294,673
Investment earnings	28,502	21,576	8,615	14,307
Miscellaneous	-	600	22,002	23,000
Transfers	562,000	440,133	263,947	34,500
Total business-type activities	970,459	828,979	634,095	366,480
Total primary government	\$ 125,650,688	\$ 107,057,611	\$ 96,428,426	\$ 96,052,146
<b>Changes in net position</b>				
Governmental activities	\$ 47,701,289	\$ 20,757,941	\$ 8,253,400	\$ 25,422,149
Business-type activities	794,177	257,923	(247,444)	(159,461)
Total primary government	\$ 48,495,466	\$ 21,015,864	\$ 8,005,956	\$ 25,262,688

## 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 2006 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.
- (5) In 2015, the reporting of Waterworks District No. 2 of Ward 4 was changed from a discretely present component unit to a blended component unit when the Parish dissolved the separate governing board and began serving as the governing board. Prior years amounts were not restated for this change in presentation as provided by current accounting and auditing pronouncements. Change in net position for 2014 would increase by \$250,556 for this reporting change.
- (6) In 2015, the Parish implemented Governmental Accounting Standards Board (GASB) Statement No. 68, Accounting and Financial Reporting for Pensions. This statement requires that adjustments to the basic financial statements be made in order to provide information about the effects of pension related transactions on current year and future year resources. Prior year restatement amounts are not available therefore only the 2015 effect has been presented in this section.

**Table 2**

	2011	2010	2009	2008	2007	2006
\$	39,214,026	\$ 36,123,815	\$ 33,538,318	\$ 31,422,283	\$ 29,352,385	\$ 27,173,657
	36,535,322	31,934,930	29,973,251	38,521,137	35,000,952	34,620,088
	901,864	845,875	776,419	652,372	534,227	446,225
	11,040,904	10,412,247	10,719,744	10,549,589	11,963,106	14,855,542
	2,538,154	2,464,619	2,478,447	2,679,246	2,498,488	3,082,234
	2,180,244	3,349,129	3,134,882	8,734,645	12,901,481	9,920,694
	183,806	110,202	378,683	144,309	312,163	450,645
	(41,136)	(2,675,589)	(154,014)	(164,963)	(827,897)	(467,849)
	<u>92,553,184</u>	<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>
	130,693	137,342	185,207	259,365	206,842	167,317
	3,366	5,087	3,389	46,823	56,110	60,453
	-	1,490	8,683	7,391	450	29,149
	41,136	2,675,589	154,014	164,963	827,897	467,849
	<u>175,195</u>	<u>2,819,508</u>	<u>351,293</u>	<u>478,542</u>	<u>1,091,299</u>	<u>724,768</u>
\$	<u>92,728,379</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>
\$	21,307,555	\$ 7,791,535	\$ 2,452,610	\$ 19,098,966	\$ 21,730,957	\$ 37,417,393
	(95,190)	2,608,771	193,361	320,726	1,007,606	491,464
\$	<u>21,212,365</u>	<u>\$ 10,400,306</u>	<u>\$ 2,645,971</u>	<u>\$ 19,419,692</u>	<u>\$ 22,738,563</u>	<u>\$ 37,908,857</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
2015	\$ 49,344,920	\$ 54,860,252	\$ 968,324	\$ 105,173,496
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

## 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.

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

	2015	2014	2013	2012
<b>General fund (Note 4):</b>				
Reserved	\$ -	\$ -	\$ -	\$ -
Unreserved	-	-	-	-
Total general fund	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Nonspendable	\$ 26,990	\$ 25,764	\$ 59,585	\$ 131,332
Restricted	-	250,780	569,470	914,240
Assigned	37,421,522	34,754,212	32,223,821	27,652,090
Unassigned	<u>32,470,310</u>	<u>29,425,729</u>	<u>27,969,685</u>	<u>28,456,209</u>
Total general fund	<u>\$ 69,918,822</u>	<u>\$ 64,456,485</u>	<u>\$ 60,822,561</u>	<u>\$ 57,153,871</u>
<b>All other governmental funds (Note 4):</b>				
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	\$ 1,309,324	\$ 1,241,317	\$ 1,151,584	\$ 1,047,331
Restricted	213,885,078	182,217,007	171,839,614	163,619,729
Assigned	12,918,446	14,062,780	13,060,237	14,486,201
Unassigned	<u>(2,599)</u>	<u>-</u>	<u>(25,511)</u>	<u>(23,371)</u>
Total all other governmental funds	<u>\$ 228,110,249</u>	<u>\$ 197,521,104</u>	<u>\$ 186,025,924</u>	<u>\$ 179,129,890</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**

2011	2010	2009	2008	2007	2006
\$ -	\$ 863,002	\$ 772,630	\$ 903,179	\$ 392,961	\$ 305,032
-	9,493,726	9,206,886	8,964,054	9,885,367	9,157,907
<u>\$ -</u>	<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>
\$ 64,428	\$ -	\$ -	\$ -	\$ -	\$ -
796,575	-	-	-	-	-
33,245,462	-	-	-	-	-
25,362,767	-	-	-	-	-
<u>\$ 59,469,232</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
-	99,195,241	93,105,716	94,027,614	99,543,440	101,297,065
-	99,873,186	98,277,984	85,493,479	76,459,969	90,895,652
-	(58,949)	(57,731)	(48,737)	(39,871)	(41,394)
<u>\$ -</u>	<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>
\$ 1,196,456	\$ -	\$ -	\$ -	\$ -	\$ -
158,933,430	-	-	-	-	-
6,245,307	-	-	-	-	-
(106,694)	-	-	-	-	-
<u>\$ 166,268,499</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)**

	2015	2014	2013	2012
<b>Revenues</b>				
Taxes	\$ 105,198,531	\$ 88,638,726	\$ 81,919,126	\$ 80,242,397
Licenses and permits	3,177,572	3,071,053	2,636,723	2,540,323
Intergovernmental	19,819,698	21,082,122	23,546,009	26,452,530
Charges for services	7,040,050	6,689,969	5,543,709	4,748,317
Fines and forfeitures	392,070	344,589	390,742	413,450
Investment earnings	1,830,372	2,655,353	38,902	1,521,294
Gaming	12,532,524	11,896,391	11,278,145	11,507,150
Miscellaneous	<u>2,562,460</u>	<u>584,129</u>	<u>436,965</u>	<u>555,373</u>
Total revenues	152,553,277	134,962,332	125,790,321	127,980,834
<b>Expenditures</b>				
General government	13,305,132	13,126,958	12,284,941	11,918,148
Public safety	16,839,562	14,029,588	13,665,856	15,708,867
Public works	17,844,068	15,782,198	14,489,520	15,767,658
Sanitation	5,943,044	7,106,097	6,236,109	5,938,780
Health and welfare	14,238,722	14,295,611	14,132,428	13,436,053
Culture and recreation	13,865,040	13,195,724	11,877,720	10,472,565
Economic development	3,253,909	2,953,453	2,717,148	2,666,965
Debt service:				
Principal	-	-	15,957	45,557
Interest and fiscal charges	-	-	250	3,062
Intergovernmental	5,018,309	10,542,651	8,980,535	7,571,461
Capital outlay	<u>25,485,227</u>	<u>29,045,318</u>	<u>30,703,246</u>	<u>34,255,480</u>
Total expenditures	<u>115,793,013</u>	<u>120,077,598</u>	<u>115,103,710</u>	<u>117,784,596</u>
Excess of revenues over (under) expenditures	36,760,264	14,884,734	10,686,611	10,196,238
<b>Other financing sources (uses)</b>				
Transfers in	16,329,678	13,177,465	10,801,277	16,855,991
Transfers out	(16,889,758)	(13,371,385)	(11,065,224)	(16,874,898)
Special assessments / insurance / lease proceeds	<u>28,652</u>	<u>451,039</u>	<u>40,836</u>	<u>24,680</u>
Total other financing sources (uses)	<u>(531,428)</u>	<u>257,119</u>	<u>(223,111)</u>	<u>5,773</u>
<b>Special Items</b>				
Transfer of operations	<u>-</u>	<u>29,057</u>	<u>-</u>	<u>-</u>
Net change in fund balance before reserve change	36,228,836	15,170,910	10,463,500	10,202,011
Change in reserves for inventory	<u>(177,354)</u>	<u>(41,806)</u>	<u>101,224</u>	<u>344,019</u>
Net change in fund balance	<u>\$ 36,051,482</u>	<u>\$ 15,129,104</u>	<u>\$ 10,564,724</u>	<u>\$ 10,546,030</u>
Debt service as a percentage of noncapital expenditures	<u>0.00%</u>	<u>0.00%</u>	<u>0.01%</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**

	2011	2010	2009	2008	2007	2006
\$	76,354,002	\$ 68,943,640	\$ 65,987,655	\$ 68,979,804	\$ 64,964,067	\$ 62,290,125
	2,425,081	2,410,240	2,590,315	2,354,151	2,169,256	2,093,826
	24,294,048	28,676,287	25,329,426	24,290,496	17,142,583	19,870,874
	4,446,556	5,432,112	4,386,411	4,155,247	3,540,971	3,287,324
	393,394	401,814	387,036	391,248	396,178	377,422
	2,120,571	3,238,742	3,027,063	8,428,148	12,388,253	9,508,052
	10,873,006	10,426,041	10,705,950	10,549,589	11,963,105	14,855,542
	379,563	481,198	603,433	288,436	606,075	1,033,533
	<u>121,286,221</u>	<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>
	11,385,777	12,371,607	12,383,739	16,444,624	10,142,349	10,803,077
	14,975,430	17,542,831	14,370,646	13,492,035	12,030,109	11,256,298
	15,579,512	15,112,844	16,019,770	15,758,867	13,820,843	12,235,529
	6,768,111	5,609,450	5,036,855	5,108,483	4,945,907	3,753,318
	13,982,446	15,459,317	17,625,432	14,553,257	11,313,136	14,788,312
	10,208,474	9,487,374	11,057,881	8,787,523	8,242,139	6,985,448
	2,891,096	3,069,636	3,263,360	2,672,659	2,200,952	1,723,438
	42,282	39,243	588,954	193,954	971,925	1,371,925
	6,337	9,376	29,615	39,274	121,912	181,368
	5,870,497	5,102,847	1,420,879	1,503,803	2,638,885	3,852,987
	<u>32,153,495</u>	<u>27,973,819</u>	<u>38,069,913</u>	<u>39,790,184</u>	<u>34,582,108</u>	<u>20,335,176</u>
	<u>113,863,457</u>	<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>
	7,422,764	8,231,730	(6,849,755)	1,092,456	12,160,223	26,029,822
	7,994,966	14,195,347	13,876,091	15,925,235	14,514,347	11,507,413
	(8,036,102)	(13,967,364)	(13,412,644)	(16,180,005)	(16,445,420)	(12,421,980)
	179,291	-	744,036	17,853	583,615	2,335,676
	<u>138,155</u>	<u>227,983</u>	<u>1,207,483</u>	<u>(236,917)</u>	<u>(1,347,458)</u>	<u>1,421,109</u>
	-	-	-	-	-	-
	7,560,919	8,459,713	(5,642,272)	855,539	10,812,765	27,450,931
	32,445	62,835	147,450	142,721	(212,696)	(83,283)
\$	<u>7,593,364</u>	<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>0.05%</u>	<u>0.05%</u>	<u>0.60%</u>	<u>0.24%</u>	<u>1.28%</u>	<u>2.09%</u>



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

<b>Year</b>	<b>Property Taxes</b>	<b>Sales Taxes</b>	<b>Other Taxes</b>	<b>Total Taxes</b>
2015	\$ 49,344,921	\$ 54,860,252	\$ 993,358	\$ 105,198,531
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

## 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.

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

<b>Standard Industrial Classification Code</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>
Food group classification	\$ 186,478,085	\$ 143,472,963	\$ 136,581,073	\$ 133,919,107
Apparel group classification	31,053,522	29,224,695	26,708,138	20,653,463
Gen. merchandise group classification	243,596,753	215,465,147	222,795,247	229,576,711
Automotive group classification	389,733,021	335,397,318	308,168,941	415,715,672
Home furnishings group classification	164,892,539	163,531,876	151,861,148	143,762,781
Building group classification	453,604,906	365,511,541	356,713,366	317,012,620
Service group classification	202,719,949	146,938,399	132,345,874	126,203,699
Manufacturer group classification	191,880,218	128,562,288	164,066,450	127,919,698
Utilities group classification	33,094,777	26,881,161	21,685,573	14,100,604
Miscellaneous group classification	86,827,478	32,715,509	37,487,036	41,403,606
<b>Totals</b>	<b><u>\$ 1,983,881,248</u></b>	<b><u>\$ 1,587,700,897</u></b>	<b><u>\$ 1,558,412,846</u></b>	<b><u>\$ 1,570,267,961</u></b>
Parish direct sales tax rate	<u>2.50%</u>	<u>2.50%</u>	<u>2.50%</u>	<u>2.50%</u>

Notes:

- (1) Source: Calcasieu Parish School Board Sales Tax Office
- (2) There are no local exemptions for food and drugs, except in the unincorporated areas of Calcasieu Parish under the jurisdiction of the Parish, which allows a full 1% exclusion.
- (3) There is an exclusion from all sales tax for sales for resale or further processing; however, the Sales Tax Office has included all sales for those reporting manufacturers. A breakdown of total sales before exclusion and taxable sales is not available.

**Table 7**

	<b>2011</b>	<b>2010</b>	<b>2009</b>	<b>2008</b>	<b>2007</b>	<b>2006</b>
\$	122,589,031	\$ 130,487,449	\$ 130,387,849	\$ 137,604,626	\$ 128,062,409	\$ 101,678,940
	13,566,959	16,583,767	15,912,973	13,313,220	16,312,906	9,471,883
	182,663,067	176,998,009	213,214,388	193,209,724	180,258,445	239,809,024
	243,303,204	219,336,555	224,732,903	274,266,640	311,174,158	336,893,637
	170,060,190	124,891,355	126,242,476	142,645,479	158,964,283	183,805,620
	312,453,281	303,851,759	355,213,245	439,045,957	458,491,496	491,867,919
	127,969,529	118,567,504	142,673,076	173,213,302	163,552,858	176,144,926
	65,216,945	122,318,965	104,738,545	133,115,198	129,146,963	147,508,454
	12,803,579	16,249,998	16,468,180	14,253,510	19,717,084	15,373,862
	<u>42,445,008</u>	<u>38,707,166</u>	<u>39,649,428</u>	<u>56,677,494</u>	<u>53,578,068</u>	<u>71,256,118</u>
\$	<u>1,293,070,793</u>	<u>1,267,992,527</u>	<u>1,369,233,063</u>	<u>1,577,345,150</u>	<u>1,619,258,670</u>	<u>1,773,810,383</u>
	<u>2.50%</u>	<u>2.25%</u>	<u>2.25%</u>	<u>2.25%</u>	<u>2.25%</u>	<u>2.25%</u>

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

<u>Year</u>	<u>-----Direct Rate-----</u>				<u>-----Total Rate-----</u>	
	<u>Calcasieu Parish Police Jury District 1A Operating Tax (Unincorp. Area)</u>	<u>Calcasieu Parish Police Jury District 1A Capital Tax (Unincorp. Area)</u>	<u>Calcasieu Parish Police Jury District 4A Capital Tax (Unincorp. Area)</u>	<u>Calcasieu Parish Police Jury Total Tax Rate (Unincorp. Area)</u>	<u>Total Sales Tax Rate in the Unincorporated Areas of Calcasieu Parish</u>	<u>Total Sales Tax Rate in the Incorporated Areas of Calcasieu Parish</u>
2015	0.67%	0.33%	1.50%	2.50%	9.75%	9.75%
2014	0.67%	0.33%	1.50%	2.50%	9.25%	9.25%
2013	0.67%	0.33%	1.50%	2.50%	9.25%	9.25%
2012	0.67%	0.33%	1.50%	2.50%	9.25%	9.25%
2011	0.67%	0.33%	1.50%	2.50%	9.25%	9.25%
2010	0.67%	0.33%	1.25%	2.25%	9.00%	9.25%
2009	0.67%	0.33%	1.25%	2.25%	9.00%	9.25%
2008	0.67%	0.33%	1.25%	2.25%	9.00%	9.25%
2007	0.67%	0.33%	1.25%	2.25%	9.00%	9.25%
2006	0.67%	0.33%	1.25%	2.25%	9.00%	9.25%

<u>Year</u>	<u>-----Overlapping Rates-----</u>						
	<u>Calcasieu Parish Sheriff Law Enf Tax (Parishwide)</u>	<u>Calcasieu Parish School Board Salary Tax (Parishwide)</u>	<u>City of Lake Charles Salary &amp; Operations Tax (City Only)</u>	<u>City of Sulphur Operations Tax (City Only)</u>	<u>City of Westlake Operations Tax (City Only)</u>	<u>Towns of Iowa and Vinton Operations Tax (City Only)</u>	<u>City of Dequincy Operations Tax (City Only)</u>
2015	0.75%	2.50%	2.25%	2.50%	2.50%	2.50%	2.50%
2014	0.75%	2.00%	2.25%	2.50%	2.50%	2.50%	2.50%
2013	0.75%	2.00%	2.25%	2.50%	2.50%	2.50%	2.50%
2012	0.75%	2.00%	2.25%	2.50%	2.50%	2.50%	2.50%
2011	0.75%	2.00%	2.25%	2.50%	2.50%	2.50%	2.50%
2010	0.75%	2.00%	2.25%	2.50%	2.50%	2.50%	2.50%
2009	0.75%	2.00%	2.25%	2.50%	2.50%	2.50%	2.50%
2008	0.75%	2.00%	2.25%	2.50%	2.50%	2.50%	2.50%
2007	0.75%	2.00%	2.25%	2.50%	2.50%	2.50%	2.50%
2006	0.75%	2.00%	2.25%	2.50%	2.50%	2.50%	2.50%

Notes:

- (1) Source: Calcasieu Parish School Board Sales Tax Collection Office.
- (2) In addition to the above local sales tax rate, the sales tax rate assessed on behalf of the State of Louisiana on all taxable sales within the Parish is 4%.
- (3) The Calcasieu Parish Police Jury District 4A tax is applicable to all Wards in the Parish except for Ward 1. Sales in Ward 1 are not assessed the 1.25% tax rate. The District 4A tax increased to 1.50% in 2011 from 1.25% in years prior to 2011.
- (4) There are no local exemptions for food and drugs, except in the unincorporated areas of Calcasieu Parish under the jurisdiction of the Parish, which allows a full 1% exclusion.



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

<b>Tax Remitter Industry (Note 2)</b>	<b>-----2015-----</b>			<b>-----2010-----</b>		
	<b>Tax Liability</b>	<b>Rank</b>	<b>Percentage of Total</b>	<b>Tax Liability (Note 3)</b>	<b>Rank</b>	<b>Percentage of Total</b>
Manufacturing	\$ 6,625,903	1	12.08%	\$ 2,898,387	2	9.08%
Manufacturing	3,297,971	2	6.01%	4,114,401	1	12.88%
Manufacturing	2,792,210	3	5.09%	2,788,023	3	8.73%
Manufacturing	1,763,869	4	3.22%	-	-	-
Construction	1,714,247	5	3.12%	-	-	-
Manufacturing	1,403,181	6	2.56%	1,001,551	6	3.14%
Manufacturing	1,318,184	7	2.40%	1,231,216	5	3.86%
Utility Provider	809,997	8	1.48%	763,863	7	2.39%
Manufacturing	796,345	9	1.45%	-	-	-
Manufacturing	725,272	10	1.32%	-	-	-
Industrial Manufacturer	-	-	-	420,057	9	1.32%
Industrial Manufacturer	-	-	-	521,344	8	1.63%
Gaming	-	-	-	1,535,885	4	4.81%
Petroleum Refinery	-	-	-	417,918	10	1.31%
<b>Total tax liability</b>	<b><u>\$21,247,179</u></b>			<b><u>\$15,692,645</u></b>		
<b>Total sales tax revenue</b>	<b><u>\$54,860,252</u></b>		<b><u>38.73%</u></b>	<b><u>\$31,934,930</u></b>		<b><u>49.15%</u></b>

Notes:

- (1) Source: Calcasieu Parish School Board Sales Tax Office
- (2) Due to confidentiality issues, the names of the ten largest tax remitters are not disclosed. The other information in this report is prepared on the accrual basis of accounting and as such the above amounts are based on the monthly return periods for each of the above calendar years.
- (3) Information related to activity before 2010 in the above format is unavailable.
- (4) The Louisiana Department of Public Safety remits sales tax collected on all new vehicle purchases and/or transfers. Since this entity collects for various businesses and individuals we do not consider these collections to be from a single source therefore the sales tax received from this department is not included in the above schedule.



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

<b>Fiscal Year</b>	<b>Residential Property (10%)</b>	<b>Public Services Property (25%)</b>	<b>Personal Other Property (15%)</b>	<b>Less: Homestead Exemptions</b>	<b>Total Taxable Assessed Value</b>	<b>Estimated Actual Taxable Value</b>	<b>Taxable</b>	<b>Total</b>
							<b>Assessed Value as a Percentage of Actual Taxable Value</b>	<b>Millage Rate (Notes 4, 5, &amp; 6)</b>
2015	\$ 950,877,980	\$ 274,647,080	\$ 873,736,250	\$ 280,498,393	\$ 1,818,762,917	\$13,627,292,523	13.35%	3.38
2014	918,835,160	279,392,890	806,815,440	280,334,659	1,724,708,831	12,881,346,170	13.39%	3.22
2013	900,427,500	276,717,820	753,295,780	278,763,765	1,651,677,335	12,345,480,497	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	10,592,985,410	13.48%	3.23
2009	746,710,602	181,223,950	654,688,350	264,589,106	1,318,033,796	9,910,699,760	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. 2015 property tax activity is based upon the 2014 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; 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**

<b>Fiscal Year</b>	<b>Calcasieu Parish Police Jury (Notes 4, 5, 6 &amp; 7)</b>	<b>Calcasieu Parish School Board</b>	<b>Law Enforcement</b>	<b>Fire Protection</b>	<b>Gravity Drainage</b>	<b>Recreation and Community Centers</b>
2015	3.38	10.61	4.93	11.71	5.69	8.23
2014	3.22	10.41	4.93	12.05	5.68	8.42
2013	3.19	10.74	4.93	10.79	5.69	8.90
2012	3.31	10.16	4.08	11.03	5.84	8.64
2011	3.30	10.30	4.08	11.41	5.83	9.00
2010	3.23	10.53	4.08	10.35	5.81	9.45
2009	3.22	10.99	7.49	10.50	5.61	10.37
2008	3.39	10.84	7.92	10.96	5.80	10.91
2007	3.12	11.76	7.92	11.26	5.84	11.11
2006	3.13	11.97	7.92	11.50	5.81	11.02

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. 2015 property tax activity is based upon the 2014 levy). Because there are different individual millage rates that are applied to different taxable assessed values, the above rates are calculated as a weighted average rate of the individual rates and taxable assessed values.
- (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. This rate is the total direct rate for the Parish.
- (5) From 2006 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 11**

<b>Airport and Harbor &amp; Terminals</b>	<b>Water and Sewerage (Notes 4 &amp; 5)</b>	<b>Criminal Court Activities (Note 7 )</b>	<b>Cities (Note 2)</b>	<b>Other</b>	<b>Total</b>
3.07	6.40	2.88	14.40	3.93	75.23
3.06	6.14	2.88	14.38	3.97	75.14
3.07	6.52	2.88	14.36	4.05	75.12
3.14	6.93	2.99	14.61	4.11	74.84
3.14	7.29	2.99	14.18	4.16	75.68
3.14	6.23	2.99	14.15	2.16	72.12
3.12	7.20	2.99	14.17	2.22	77.88
3.29	7.30	3.16	14.90	1.60	80.07
3.30	6.01	3.16	14.85	1.58	79.91
3.30	6.93	3.16	14.99	1.25	80.98

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

Entity (Note 3)	2015 (2014 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. / Conoco-Phillips Co.	\$ 90,592,620	1	4.98%	\$ 40,290,570	2	4.10%
Entergy Gulf States Louisiana, Inc.	85,444,870	2	4.70%	68,839,370	1	7.00%
Citgo Petroleum Corporation	57,399,650	3	3.16%	22,391,530	4	2.28%
PNK (Lake Charles) LLC	45,086,810	4	2.48%	-	-	0.00%
Sasol Chemicals (USA) LLC / Sasol North America, Inc.	42,726,030	5	2.35%	23,741,620	5	2.41%
Eagle US 2 LLC (Axiall) / PPG Industries	39,073,480	6	2.15%	36,664,190	3	3.73%
Golden Nugget Lake Charles	36,737,060	7	2.02%	-	-	0.00%
Excel Paralubes	33,023,310	8	1.82%	-	-	0.00%
Cameron Interstate Pipe	23,635,050	9	1.30%	-	-	0.00%
Kinder Morgan Louisiana	22,763,850	10	1.25%	-	-	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>\$ 476,482,730</u>		<u>26.21%</u>	<u>\$ 255,338,060</u>		<u>25.97%</u>
Total for all taxpayers	<u>\$ 1,818,762,917</u>			<u>\$ 983,531,065</u>		

## Notes:

- (1) Source: Calcasieu Parish Tax Assessor
- (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. 2015 property tax activity is based upon the 2014 levy).
- (3) Combined related entities for comparability between 2006 and 2015.

**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
2015	\$ 49,628,528	\$ 49,438,514	99.62%	\$ -	\$ 49,438,514	99.62%
2014	44,761,746	44,590,201	99.62%	25,656	44,615,857	99.67%
2013	42,674,927	42,490,966	99.57%	53,698	42,544,664	99.69%
2012	40,080,818	39,904,277	99.56%	51,576	39,955,853	99.69%
2011	39,067,501	38,875,223	99.51%	77,038	38,952,261	99.71%
2010	36,704,703	36,479,157	99.39%	105,225	36,584,382	99.67%
2009	33,569,432	33,256,765	99.07%	71,860	33,328,625	99.28%
2008	31,761,150	31,351,843	98.71%	194,498	31,546,341	99.32%
2007	29,654,478	29,417,057	99.20%	211,053	29,628,110	99.91%
2006	27,329,814	27,081,553	99.09%	221,101	27,302,654	99.90%

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. 2015 property tax collections are based upon the 2014 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 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; 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
2015	\$ -	\$ -	\$ -	\$ 21,259	\$ 200,126	\$ 53,075
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

Year	Total Primary Government	Percentage of Personal Income	Net
			Outstanding Debt Per Capita
2015	\$ 274,460	0.01%	\$ 1.40
2014	316,086	0.01%	\$ 1.62
2013	356,921	0.01%	\$ 1.82
2012	137,788	0.00%	\$ 0.72
2011	61,514	0.00%	\$ 0.32
2010	153,796	0.00%	\$ 0.83
2009	238,038	0.01%	\$ 1.28
2008	899,227	0.02%	\$ 4.87
2007	1,139,868	0.03%	\$ 6.18
2006	2,165,708	0.06%	\$ 11.68

## Notes:

- (1) Details regarding the Parish's outstanding debt can be found in the notes to the financial statements.
- (2) See Table 19 - Demographic and Economic Statistics for personal income and population data.
- (3) From 2006 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**

<b>Year</b>	<b>General Obligation Bonds (Notes 1 &amp; 4)</b>	<b>Less: Debt Payable from Enterprise Revenues (Note 2)</b>	<b>Net General Bonded Debt</b>	<b>Assessed Value (Note 3)</b>	<b>Percentage of Estimated Actual Taxable Value of Property</b>	<b>Population</b>	<b>Net Bonded Debt Per Capita</b>
2015	\$ 21,259	\$ 21,259	\$ -	\$ 2,183,265,247	0.000%	196,529	\$ -
2014	26,404	26,404	-	2,099,261,310	0.000%	195,486	-
2013	31,304	31,304	-	2,005,043,490	0.000%	195,616	-
2012	35,970	35,970	-	1,930,441,100	0.000%	192,316	-
2011	-	-	-	1,780,317,660	0.000%	192,768	-
2010	50,000	50,000	-	1,751,152,060	0.000%	186,231	-
2009	95,000	95,000	-	1,698,828,540	0.000%	185,697	-
2008	767,522	187,522	580,000	1,582,622,902	0.037%	184,512	3.14
2007	991,142	226,142	765,000	1,435,976,560	0.053%	184,524	4.15
2006	1,984,579	264,579	1,720,000	1,311,641,260	0.131%	185,419	9.28

Notes:

- (1) From 2006 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 2015 assessed value (before homestead exemptions) was utilized for this schedule since the Parish's December 31, 2015 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, 2015**

<u>Jurisdiction</u>	<u>Debt Outstanding</u>	<u>Percentage Debt Applicable to the Parish</u>	<u>Estimated Share of Overlapping Debt</u>
Direct:			
Calcasieu Parish Police Jury	\$ -	100%	\$ -
Total direct debt			-
Overlapping:			
Calcasieu Parish Police Jury Discrete Component Units:			
Fire Protection District No. 1 of Ward 1	450,000	100%	450,000
Fire Protection District No. 1 of Ward 2	1,285,000	100%	1,285,000
Fire Protection District No. 4 of Ward 4	371,546	100%	371,546
Fire Protection District No. 2 of Ward 8	180,000	100%	180,000
Recreation District No. 1 of Ward 3	8,000,000	100%	8,000,000
Community Center District No. 4 of Ward 1	1,085,000	100%	<u>1,085,000</u>
Total overlapping debt for component units			11,371,546
Cities and towns:			
Calcasieu Parish School Board	213,235,912	100%	213,235,912
City of Lake Charles	72,989,140	100%	72,989,140
City of Sulphur	217,603	100%	217,603
City of Westlake	5,103	100%	5,103
City of Dequincy	467,125	100%	467,125
Town of Iowa	52,415	100%	52,415
Town of Vinton	656,321	100%	<u>656,321</u>
Total overlapping debt for cities and towns			<u>287,623,619</u>
Total overlapping debt			<u>298,995,165</u>
Total direct and overlapping debt			<u>\$ 298,995,165</u>

Notes:

- (1) Sources: Debt outstanding data was provided by each governmental unit and includes only governmental activities debt.
- (2) Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the Parish. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the Parish. This process recognizes that, when considering the Parish's ability to issue and repay long-term debt, the entire debt burden borne by the residents and business should be taken into account. However, this does not imply that every taxpayer is a resident - and is 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>2015</u>	<u>2014</u>	<u>2013</u>
Debt limit	\$ 218,326,525	\$ 209,926,131	\$ 200,504,349
Total net debt applicable to limit	<u>21,259</u>	<u>26,404</u>	<u>31,304</u>
Legal debt margin	<u>\$ 218,305,266</u>	<u>\$ 209,899,727</u>	<u>\$ 200,473,045</u>
Total net debt applicable to the limit as a percentage of debt limit	<u>0.01%</u>	<u>0.01%</u>	<u>0.02%</u>

**Legal Debt Margin Calculation For Fiscal Year 2015:**

Assessed value (2015 Assessed Valuation)	\$ 1,900,373,218
Add back: exempt real property	<u>282,892,029</u>
Total assessed value	<u>\$ 2,183,265,247</u>
Debt limitation - 10 percent of total assessed value	\$ 218,326,525
Debt applicable to limitation:	
Total bonded debt	274,460
Less: Revenue bonds	(53,075)
Special assessment bonds	<u>(200,126)</u>
Total debt applicable to limit	<u>21,259</u>
Legal debt margin	<u>\$ 218,305,266</u>

Notes:

- (1) The 2015 assessed value was utilized for this schedule since the Parish's December 31, 2015 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 2006 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 17**

<b>2012</b>	<b>2011</b>	<b>2010</b>	<b>2009</b>	<b>2008</b>	<b>2007</b>	<b>2006</b>
\$ 193,044,110	\$ 178,031,766	\$ 175,115,206	\$ 169,882,854	\$ 158,262,290	\$ 143,597,656	\$ 131,164,126
<u>35,970</u>	<u>-</u>	<u>50,000</u>	<u>95,000</u>	<u>767,522</u>	<u>991,142</u>	<u>1,984,579</u>
<u>\$ 193,008,140</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>0.02%</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>

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

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

Year	Special Assessment Collections	Debt Service Requirements			Coverage
		Principal	Interest	Total	
2015	\$ 36,300	\$ 25,015	\$ 7,630	\$ 32,645	1.11
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

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

Year	Gross Revenue	Operating Expenses (6)	Net Revenue Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2015	\$ 914,672	\$ 471,493	\$ 443,179	\$ 12,039	\$ 2,654	\$ 14,693	30.16
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

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. A rate increase was implemented in 2015.
- (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 2006 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**

<b>Year</b>	<b>Population</b>	<b>Personal Income</b>	<b>Per Capita Income</b>	<b>Median Age</b>	<b>Public School Enrollment</b>	<b>Unemployment Rate</b>
2015	196,529	\$ 4,717,183,064	\$ 24,002	36	32,565	4.30%
2014	195,486	4,541,769,309	23,233	36	32,694	5.80%
2013	195,616	4,391,436,390	22,449	36	32,563	4.20%
2012	192,316	4,192,164,162	21,798	35	33,003	5.10%
2011	192,768	4,109,259,789	21,317	36	33,116	6.30%
2010	186,231	4,270,218,040	22,930	36	32,939	6.80%
2009	185,697	4,094,590,752	22,050	36	32,975	7.00%
2008	184,512	3,889,720,725	21,081	36	32,777	4.90%
2007	184,524	3,959,911,725	21,460	36	32,247	3.70%
2006	185,419	3,734,757,894	20,142	35	32,821	3.20%

## Notes:

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

<b>Employer</b>	<b>-----2015-----</b>			<b>-----2006-----</b>			<b>Type of Business</b>
	<b>Number of Employees</b>	<b>Rank</b>	<b>Percentage of Total Parish Employment</b>	<b>Number of Employees</b>	<b>Rank</b>	<b>Percentage of Total Parish Employment</b>	
Calcasieu Parish School System	4,827	1	5.16%	4,650	1	5.22%	Education
Lake Charles Memorial Health Systems	2,744	2	2.93%	1,157	9	1.30%	Health Care
L'auberge du Lac Casino & Hotel	2,300	3	2.46%	2,000	3	2.24%	Gaming
Golden Nugget	2,129	4	2.27%	-	-	-	Gaming
Axiall Corporation (formerly PPG Industries)	1,169	5	1.25%	1,377	6	1.55%	Chemicals
Citgo Petroleum Corporation	1,139	6	1.22%	1,300	7	1.46%	Oil Products
Christus St. Patrick Hospital	1,117	7	1.19%	1,400	5	1.57%	Health Care
City of Lake Charles	1,093	8	1.17%	884	10	0.99%	Local Municipality
Isle of Capri Casino & Hotel	1,000	9	1.07%	1,494	4	1.68%	Gaming
McNeese State University	894	10	0.95%	-	-	-	Education
Delta Downs Racetrack	-	-	-	1,200	8	1.35%	Gaming
Turner Industries, LLC	-	-	-	2,800	2	3.14%	Fabrication

Note:

(1) Source: Southwest Louisiana Economic Development Alliance



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

<b>Function</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>	<b>2011</b>	<b>2010</b>	<b>2009</b>	<b>2008</b>	<b>2007</b>	<b>2006</b>
<b>Governmental activities:</b>										
General government	123	118	121	121	125	130	127	126	124	121
Public safety	119	117	115	115	119	122	110	107	105	105
Public works (8)	207	201	185	186	187	185	180	184	179	188
Sanitation (4)	8	4	6	6	1	-	-	-	-	-
Health and welfare (6)	77	82	81	73	87	95	95	92	96	91
Culture and recreation (5/7)	120	117	111	102	103	101	97	88	83	83
Economic development (10)	42	40	38	36	36	36	37	34	28	24
<b>Business-type activities:</b>										
Water (3)	-	-	-	-	-	-	-	5	4	4
Sewer (3)	-	-	-	-	-	-	-	2	2	2
Total full-time employees	<u>696</u>	<u>679</u>	<u>657</u>	<u>639</u>	<u>658</u>	<u>669</u>	<u>646</u>	<u>638</u>	<u>621</u>	<u>618</u>

## Notes:

- (1) Sources: Various Parish Departments' Budgeted Summary of Personnel Allotments
- (2) Indicators are not available for the interest/fiscal charges or intergovernmental functions.
- (3) From 2006 until 2008, the above amounts were inclusive of Waterworks District No. 5 of Wards 3 & 8 and Sewer District No. 11 of Ward 3, blended component units. From 2009 until 2011, the presentation of Waterworks District No. 5 of Wards 3 and 8 was transferred back to a discrete presentation after a separate governing board was reappointed. At this time, Sewer District No. 11 of Ward 3 had an agreement with the Water District to manage the sewer operations. In 2012, the Parish dissolved the separate governing board for Waterworks District No. 5 of Wards 3 & 8 began serving as the governing board; therefore, the financial presentation was changed to a blended component unit presentation. Currently, both referenced Districts have agreements with the Parish to manage the Districts' operations.
- (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. This function continues to increase through 2015 with the addition of four new positions.
- (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. The numbers decreased in 2015 primarily due to retirements.
- (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 in 2014 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.
- (10) The Parish added a new department in 2015 - The Southwest Louisiana Task Force for Growth and Opportunity.

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

Function	2015	2014	2013	2012	2011
<b>Governmental activities:</b>					
Public safety					
Number of animals handled through animal shelter	10,042	10,740	11,062	11,420	11,016
Public works					
Road miles constructed / overlaid	34	35	49	58	93
Sanitation					
Refuse collected (tons/day)	124	118	116	117	116
Number of residents served	25,392	25,313	25,299	24,247	25,073
Solid Waste Centers refuse collected (yards/month) (10)	4,403	4,725	3,179	1,826	-
Solid Waste Centers recyclables collected (yards/month) (10)	647	466	393	311	-
Health and welfare					
Number of aerial mosquito control assignments (4)	57	54	52	63	80
Number of ground mosquito control assignments (4)	2,256	2,015	1,491	1,823	1,204
Number of workforce center clients assisted (8)	139	216	134	151	281
Number of clients assisted with energy payments (6)	3,429	3,194	3,632	3,664	5,982
Number of housing assistance clients	466	498	500	489	543
Culture and recreation					
Number of park pavilion rentals (5)	475	453	486	405	372
Total circulation for library materials (9)	1,250,000	1,225,612	1,124,945	1,112,770	1,126,479
Number of library visits by patrons (9)	777,443	762,159	753,160	736,447	761,736
Economic development					
Number of occupational licenses issued	2,462	2,455	2,494	2,411	2,488
Number of zoning variances and zoning exceptions	38 / 40	41 / 42	31 / 32	10 / 20	19 / 36
<b>Business-type activities:</b>					
Active water customers at year end	1,581	1,611	1,439	1,422	(Note 7)
New water connections	376	506	340	193	(Note 7)
Average daily consumption of water (gallons/day) (11)	386,501	435,832	538,130	508,126	(Note 7)
Active sewer customers at year end	794	885	860	873	854
Average daily sewerage treatment	181,416	180,900	187,108	263,073	213,000

## 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. In 2014 and 2015, the increase is to combat an increase in west nile virus cases and human cases of mosquito borne diseases.
- (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 2006 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 program youth providers. Additionally, the number of youth that enter the Center on their own initiative has increased. The decrease in 2015 was the result of the enactment of a workforce initiative law that raised the eligibility requirements which excluded more people.
- (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 May 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. Because 2015 was the first full year without the large industrial customer, the decreasing trend continued.

**Table 22**

<b>2010</b>	<b>2009</b>	<b>2008</b>	<b>2007</b>	<b>2006</b>
10,339	11,811	11,803	9,970	10,982
123	121	79	96	81
127	125	152	157	172
25,016	24,840	24,767	25,215	25,215
-	-	-	-	-
-	-	-	-	-
59	107	73	76	179
1,085	1,899	1,377	1,449	1,916
321	535	568	622	991
4,425	4,680	2,947	2,470	2,729
551	679	661	459	456
381	429	419	281	236
1,061,485	1,008,544	857,585	884,343	892,567
705,416	632,787	681,044	624,728	681,044
2,547	2,579	2,609	2,160	2,214
14 / 34	16 / 46	42 / 34	30 / 61	40 / 85
(Note 7)	(Note 7)	1,576	1,475	1,417
(Note 7)	(Note 7)	340	341	245
(Note 7)	(Note 7)	472,108	598,198	642,882
865	760	683	642	550
206,000	203,787	189,899	187,000	185,000

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

<b>Function</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>
General government				
Number of general government buildings (5/7)	10	9	9	9
Public safety				
Number of correctional facilities (adult and juvenile)	4	4	4	4
Public works				
Paved road miles (6)	1,191	1,188	1,170	1,168
Unpaved road miles (6)	70	76	71	71
Sanitation				
Number of collection trucks	11	11	11	11
Health and welfare				
Number of health and welfare buildings (5)	8	8	8	8
Number mosquito control airplanes/spray trucks	16	16	15	15
Culture and recreation				
Number of parks	11	11	11	11
Number of boat launches	18	18	18	18
Number of central and branch libraries (4)	13	13	13	13
Economic development				
Number of planning inspection vehicles	16	18	16	14
<b>Business-type activities:</b>				
Water				
Water mains (miles)	47	47	43	43
Maximum daily capacity (thousands of gallons)	1,150	1,150	1,150	1,150
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 2006 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.
- (7) In 2015, the building previously used as the District Attorney's office was transferred from a component unit building to a general government building because the District Attorney no longer uses this building.

**Table 23**

<b>2011</b>	<b>2010</b>	<b>2009</b>	<b>2008</b>	<b>2007</b>	<b>2006</b>
10	10	10	10	9	9
4	4	4	4	4	4
1,167	1,164	1,157	1,147	1,136	1,125
72	77	81	81	85	93
11	11	11	11	11	11
7	7	6	6	6	6
16	13	14	14	14	14
11	11	11	11	12	11
18	18	18	18	19	18
13	13	14	14	14	14
14	14	13	11	10	6
Note (3)	Note (3)	Note (3)	43	43	35
Note (3)	Note (3)	Note (3)	1,150	950	950
300	300	300	300	300	300



**CALCASIEU PARISH POLICE JURY**  
**UNIFORM GUIDANCE**  
**SUPPLEMENTARY COMPLIANCE REPORT**  
**DECEMBER 31, 2015**

CALCASIEU PARISH POLICE JURY  
December 31, 2015

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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. Chris Landry, 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, 2015, 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 28, 2016. 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 2015-001 to 2015-003. Item 2015-004 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 2015-004 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 2015-005 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 2015-005 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<sup>c</sup> Elroy, Quirk & Burch*

Lake Charles, Louisiana  
June 28, 2016

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE  
FOR EACH MAJOR PROGRAM AND ON INTERNAL  
CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Mr. Chris Landry, 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 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, 2015. 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 \$100,365 in federal awards, which is not included in the Police Jury's Schedule of Expenditures of Federal Awards, during the year ended December 31, 2015. 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 the Uniform Guidance, where applicable.

### Management's Responsibility

Management is responsible for compliance with the federal statutes, regulations, and the terms and conditions of its federal awards applicable to 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 Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Those standards and the Uniform Guidance 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, 2015.

### 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 the Uniform Guidance, 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 the Uniform Guidance**

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, 2015, 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 28, 2016, 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 the Uniform Guidance 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 the Uniform Guidance. 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.

*M= Elroy, Quirk & Burch*

Lake Charles, Louisiana  
June 28, 2016

CALCASIEU PARISH POLICE JURY  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 DECEMBER 31, 2015

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	\$ 308,631
Summer Food Services Program (LA Dept. of Education)	10.559	62,063
National School Lunch Program and Commodities	10.555	46,946
Water and Waste Disposal Systems for Rural Communities Loan Program (Waterworks District No. 5 of Wards 3 & 8)	10.770	53,075
<u>U.S. Department of Housing and Urban Development</u>		
Housing Counseling Program (LA Housing Corp.)	14.169	35,486
Shelter-Plus Care Rental Assistance Program	14.238	86,908
Shelter-Plus Care Permanent Supportive Housing Program - DRU	14.235	99,121
CDBG Ike - Gustav CBG1 901 Lakeshore Hard. (LA Office of Community Development)	14.228	24,935
CDBG Ike - Gustav CBG1 901 Lakeshore Hard. (LA Office of Community Development)	14.228	1,408,532
CDBG Ike - Gustav CBG5 Westlake Sewer Lift (Note C) (LA Office of Community Development)	14.228	1,602
CDBG Ike - Gustav CBG10 Burton Coliseum Repair (LA Office of Community Development)	14.228	11,385
CDBG Ike - Gustav CBG12 Generator - Public Fac. (LA Office of Community Development)	14.228	2,432
CDBG Ike - Gustav CBG12 Generator - Public Fac. (LA Office of Community Development)	14.228	134,565
CDBG Ike - Gustav CBG13 Lake Charles Civic Center (Note C) (LA Office of Community Development)	14.228	9,300
CDBG Ike - Gustav CBG15 Flood Alert System (LA Office of Community Development)	14.228	6,500
CDBG Ike - Gustav CBG15 Flood Alert System (LA Office of Community Development)	14.228	255,820
CDBG Ike - Gustav CBG20 Continuum of Care (LA Office of Community Development)	14.228	52,769



CALCASIEU PARISH POLICE JURY  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 DECEMBER 31, 2015

Federal Grantor/ Pass-Through Grantor/ Program File	Federal CFDA Number	Disbursements In the Twelve Months Ended (Note B)
CDBG Ike - Gustav CBG21 Sulphur Elevate Lighting Bridge(Note C) (LA Office of Community Development)	14.228	6,238
Continuum of Care Planning Grant	14.267	1,875
PIH Family Self-Sufficiency Program	14.896	45,636
Section 8 Rental Voucher Program	14.871	3,098,275
 <u>U.S. Department of Labor</u>		
Workforce Incentive Act:		
Adult	17.258	409,710
Dislocated Workers	17.260	281,494
Youth	17.259	279,400
NEG	17.277	159,738
Incentive	17.267	96,535
Disability Employment Initiative (LA Dept. of Labor)	17.207	79,348
 <u>U.S. Department of Health and Human Services</u>		
Community Services Block Grant (CSBG) - 10/1/14 - 9/30/15 (LA Dept. of Labor)	93.569	480,581
Community Services Block Grant (CSBG) - 10/1/15 - 9/30/16 (LA Dept. of Labor)	93.569	114,292
Low Income Home Energy Assistance Payment Program (LA Housing Finance Agency)	93.568	1,315,143
Drug Court Grant - SCDC (Note C) (LA Supreme Court)	93.558	160,208
Strategies to Empower People (LA Workforce Comm.)	93.558	24,963
Adult Drug Court Program - 7/1/14 - 6/30/15 (LA Dept. of Social Services)	93.558	40,863
Adult Drug Court Program - 7/1/15 - 6/30/16 (LA Dept. of Social Services)	93.558	37,318
Assets for Independence Project	93.602	1,492
Title IV-E - Federal Foster Care Program - 7/1/14 - 6/30/15 (LA Dept. of Public Safety)	93.658	99,704

CALCASIEU PARISH POLICE JURY  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 DECEMBER 31, 2015

Federal Grantor/ Pass-Through Grantor/ Program File	Federal CFDA Number	Disbursements In the Twelve Months Ended (Note B)
Title IV-E - Federal Foster Care Program - 7/1/15 - 6/30/16 (LA Dept. of Public Safety)	93.658	101,307
<u>U.S. Department of Justice</u>		
Juvenile Justice (LA Commission on Law Enforcement)		
Child Abuse Counseling - 2012-VA-031746	16.575	23,462
Child Abuse Counseling - 20130-VA-03/04 2445	16.575	21,443
FINS - Child Advocacy - 2013-VA-031753	16.575	20,934
Juvenile Assessment Center - 2012-JB-01 1507 5/1/13-4/30/14	16.523	2,833
Juvenile Assessment Center - 2012-JB-01 1507 5/1/14-6/30/15	16.523	8,038
<u>U.S. Department of Homeland Security</u>		
State Homeland Security Grant Program FY 2013 2013-SS-00122-S01 - DeQuincy Police Dept CAD Upgrade (1) (Note C) (LA Office of Homeland Security & Emergency Preparedness)	97.067	14,000
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	3,241
State Homeland Security Grant Program FY 2014 2014-SS-00045-S01 - CPSO Crime Scene Scanning Cameras (LA Office of Homeland Security & Emergency Preparedness)	97.067	21,849
State Homeland Security Grant Program FY 2014 2014-SS-0045-S01-Regional Communications Planner (2) (LA Office of Homeland Security & Emergency Preparedness)	97.067	20,000

CALCASIEU PARISH POLICE JURY  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 DECEMBER 31, 2015

Federal Grantor/ Pass-Through Grantor/ Program File	Federal CFDA Number	Disbursements In the Twelve Months Ended (Note B)
State Homeland Security Grant Program FY 2014 2014-SS-00045-S01 - DeQuincy Fire Department SCBA Bottle Replacement (Note C) (LA Office of Homeland Security & Emergency Preparedness)	97.067	7,700
State Homeland Security Grant Program FY 2014 2014-SS-00045-S01 - City of Lake Charles Fire Department In-Vehicle Comms/Reporting (Note C) (LA Office of Homeland Security & Emergency Preparedness)	97.067	16,000
State Homeland Security Grant Program FY 2014 2014-SS-00045-S01 - Parish Government Anti-Cyber Solution (LA Office of Homeland Security & Emergency Preparedness)	97.067	21,848
State Homeland Security Grant Program FY 2015 2015-SS-00043-S01 - Calcasieu Parish Emergency Management Communications Planning and Training (LA Office of Homeland Security & Emergency Preparedness)	97.067	6,108
Emergency Management Performance Grant FY 2014 EMW-2014-EP-00035-S01 (LA Office of Homeland Security & Emergency Preparedness)	97.042	12,621
Emergency Management Performance Grant FY 2015 EMW-2015-EP-00035-S01 (LA Office of Homeland Security & Emergency Preparedness)	97.042	31,968
Hazard Mitigation Grant Program 1603-019-0001 (LA Office of Homeland Security & Emergency Preparedness)	97.039	278,611
Hazard Mitigation Grant Program 1603-019-0003 (LA Office of Homeland Security & Emergency Preparedness)	97.039	169,165
Hazard Mitigation Grant Program 1603-019-0006 (LA Office of Homeland Security & Emergency Preparedness)	97.039	130,545

CALCASIEU PARISH POLICE JURY  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 DECEMBER 31, 2015

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	4,091
Hazard Mitigation Grant Program 1603-019-0011 (Note C) (LA Office of Homeland Security & Emergency Preparedness)	97.039	161
Hazard Mitigation Grant Program 1603-019-0016 (Note C) (LA Office of Homeland Security & Emergency Preparedness)	97.039	3,005
Hazard Mitigation Grant Program 1603-019-0017 (LA Office of Homeland Security & Emergency Preparedness)	97.039	1,004,180
Hazard Mitigation Grant Program 1603-019-0020 (LA Office of Homeland Security & Emergency Preparedness)	97.039	405
Hazard Mitigation Grant Program 1603-019-0026 (LA Office of Homeland Security & Emergency Preparedness)	97.039	24,717
Hazard Mitigation Grant Program 1607-019-0002 (LA Office of Homeland Security & Emergency Preparedness)	97.039	111,572
Hazard Mitigation Grant Program 1607-019-0006 (LA Office of Homeland Security & Emergency Preparedness)	97.039	141,968
Hazard Mitigation Grant Program 1786-019-0001 (Note C) (LA Office of Homeland Security & Emergency Preparedness)	97.039	260
Hazard Mitigation Grant Program 1786-019-0001 (LA Office of Homeland Security & Emergency Preparedness)	97.039	1,210

CALCASIEU PARISH POLICE JURY  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 DECEMBER 31, 2015

Federal Grantor/ Pass-Through Grantor/ Program File	Federal CFDA Number	Disbursements In the Twelve Months Ended (Note B)
Hazard Mitigation Grant Program 1786-019-0001 (LA Office of Homeland Security & Emergency Preparedness)	97.039	403,895
Hazard Mitigation Grant Program 1786-019-0003 (LA Office of Homeland Security & Emergency Preparedness)	97.039	12,561
Hazard Mitigation Grant Program 1786-019-0004 (Note C) (LA Office of Homeland Security & Emergency Preparedness)	97.039	1,171
Hazard Mitigation Grant Program 1786-019-0005 (Note C) (LA Office of Homeland Security & Emergency Preparedness)	97.039	1,581
Hazard Mitigation Grant Program 1786-019-0006 (Note C) (LA Office of Homeland Security & Emergency Preparedness)	97.039	6,014
Hazard Mitigation Grant Program 1786-019-0006 (LA Office of Homeland Security & Emergency Preparedness)	97.039	38,760
Hazard Mitigation Grant Program 1786-019-0010 (LA Office of Homeland Security & Emergency Preparedness)	97.039	2,508
Hazard Mitigation Grant Program 1792-019-0001 (LA Office of Homeland Security & Emergency Preparedness)	97.039	7,392
Disaster Housing Assistance Program	97.109	33,914
<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	336
CIAP - Admin Expense (LA Office of Coastal Protection and Restoration)	15.668	4,012

CALCASIEU PARISH POLICE JURY  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 DECEMBER 31, 2015

Federal Grantor/ Pass-Through Grantor/ Program File	Federal CFDA Number	Disbursements In the Twelve Months Ended (Note B)
CIAP - Rabbit Island (LA Office of Coastal Protection and Restoration)	15.668	34,538
CIAP - South GIWW (LA Office of Coastal Protection and Restoration)	15.668	2,004
<u>U.S. Department of Transportation</u>		
Job Access Reverse Commute (JARC) (LA Dept. of Transportation)	20.507	167,734
Rural Transportation (LA Dept. of Transportation)	20.509	124,787
Job Access Rural CCOA	20.516	13,467
Highway Planning & Construction (LA Dept. of Transportation)	20.205	39,196
<u>U.S. Department of Commerce</u>		
Coastal Zone Management (LA Department of Natural Resources)	11.419	18,457
Primary Government Totals		<u>\$ 12,448,452</u>

CALCASIEU PARISH POLICE JURY  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 DECEMBER 31, 2015

<u>Federal Grantor/ Pass-Through Grantor/ Program File</u>	<u>Federal CFDA Number</u>	<u>Disbursements In the Twelve Months Ended (Note B)</u>
The following are amounts of federal funds received by component units of the Calcasieu Parish Police Jury:		
<u>U.S. Department of Agriculture</u>		
<b>Waterworks District No. 14 of Ward 5</b>		
Water and Waste Disposal Systems for Rural Communities Loan Program	10.760	3,034,399
<u>U.S. Department of Justice</u>		
<b>Fourteenth Judicial District Attorney</b>		
Severe Child Abuse (LA Commission on Law Enforcement)	16.575	59,766
Domestic Violence Program (Note C) (LA Commission on Law Enforcement)	16.575	33,274
Crime Victims' Counseling Grant (Note C) (LA Commission on Law Enforcement)	16.575	67,091
Domestic Violence Prosecution (LA Commission on Law Enforcement)	16.588	49,829
<u>U.S. Department of Transportation</u>		
<b>Fourteenth Judicial District Attorney</b>		
DWI Prosecution Grant (LA Hwy Safety Commission)	20.600	53,118
<u>U.S. Environmental Protection Agency</u>		
<b>Waterworks District No. 12 of Ward 3</b>		
Drinking Water Revolving Loan Fund (LA Dept. of Health & Hospitals)	66.468	5,205
Total Component Unit Assistance		<u>\$ 3,302,682</u>

CALCASIEU PARISH POLICE JURY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
DECEMBER 31, 2015

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

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 \$17,140 to the City of Westlake; City of Sulphur; and the City of Lake Charles.
2. The Police Jury's Drug Court Grant had subrecipient payments in the amount of \$123,473 to the Education and Treatment Council, Inc.
3. The Police Jury's State Homeland Security Grant Program had subrecipient payments in the amount of \$62,790 for 2015 to the City of Lake Charles Fire Department; Calcasieu Parish Sherriff Office; City of DeQuincy Police Department; and the City of DeQuincy Fire Department.
4. The Police Jury's following Hazard Mitigation Grant Programs had subrecipient payments in the amount of \$16,282 for 2015 to entities noted.



## (Continuation of Schedule of Expenditures of Federal Awards)

- a. Project # 1603-019-0010 Gravity Drainage District No. 4  
of Ward 3
  - b. Project #1603-019-0011 City of Lake Charles Fire Department
  - c. Project #1603-019-0016 Calcasieu Parish Sheriff Office
  - d. Project #1786-019-0004 City of Westlake
  - e. Project #1786-019-0005 Lifeshare Blood Center
  - f. Project #1786-019-0006 Gravity Drainage District No. 8 of Ward  
1
  - g. Project #1786-019-0001 City of Sulphur; City of Westlake;  
Calcasieu Parish Sheriff's Office
5. The Police Jury's Domestic Violence Program grant had subrecipient payments to The Fourteenth District Court Child Support Fund in the amount of \$33,274 in 2015.
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 \$67,091 in 2015.

CALCASIEU PARISH POLICE JURY  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 SUMMARY OF AUDITOR RESULTS  
 FOR THE YEAR ENDED DECEMBER 31, 2015

1. Type of Auditors' Report on Financial Statements

Unmodified opinion

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

Schedule 2b, items 2015-001 to 2015-004 list deficiencies noted. Items 2015-001 through 2015-003 were considered to be material weaknesses. Reference to the separately issued audit reports of the component units listed in item 2015-004 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 2015-005 lists component units with noncompliance material to the financial statements. Reference to the separately issued audit reports of the component units listed in item 2015-005 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 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 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

## (Continuation of Summary of Auditor Results)

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

Low Income Home Energy Assistance Program	93.568
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Department of Homeland Security

Hazard Mitigation Grant Program 1603-019-0001	97.039
Hazard Mitigation Grant Program 1603-019-0003	97.039
Hazard Mitigation Grant Program 1603-019-0006	97.039
Hazard Mitigation Grant Program 1603-019-0010	97.039
Hazard Mitigation Grant Program 1603-019-0011	97.039
Hazard Mitigation Grant Program 1603-019-0016	97.039
Hazard Mitigation Grant Program 1603-019-0017	97.039
Hazard Mitigation Grant Program 1603-019-0020	97.039
Hazard Mitigation Grant Program 1603-019-0026	97.039
Hazard Mitigation Grant Program 1607-019-0002	97.039
Hazard Mitigation Grant Program 1607-019-0006	97.039
Hazard Mitigation Grant Program 1786-019-0001	97.039
Hazard Mitigation Grant Program 1786-019-0003	97.039
Hazard Mitigation Grant Program 1786-019-0004	97.039
Hazard Mitigation Grant Program 1786-019-0005	97.039
Hazard Mitigation Grant Program 1786-019-0006	97.039
Hazard Mitigation Grant Program 1786-019-0010	97.039
Hazard Mitigation Grant Program 1792-019-0001	97.039

Department of Agriculture

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

Type A programs are the programs with total program expended funds of \$750,000 or more.

8. Compliance Findings and Questioned Costs for Federal Awards

No compliance findings to report.

(Continuation of Summary of Auditor Results)

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, 2015

I. INTERNAL CONTROL - FINANCIAL STATEMENT AUDIT

COMPONENT UNITS

Component Units Audited by Principal Auditors

2015-001 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).

2015-002 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.

(Continuation of Internal Control-Financial Statement)

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).

2015-003 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).

2015-004 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.

## (Continuation of Internal Control-Financial Statement)

<u>Component Unit</u>	<u>Auditor</u>	<u>Date of Report</u>
14 <sup>th</sup> Judicial District		
Court Child Support Enforcement Fund	McElroy, Quirk & Burch, CPAs	6-29-16
District Attorney of the 14 <sup>th</sup> Judicial District	Langley, Williams & Company, LLC	6-6-16
Gravity Drainage 2 of 7	Langley, Williams & Company, LLC	6-6-16
Gravity Drainage 4 of 3	Langley, Williams & Company, LLC	6-3-16
Gravity Drainage 5 of 4	Steven M. DeRouen, CPA	6-1-16
Gravity Drainage 7 of 8	Gragson, Casiday & Guillory, LLP	6-16-16
Waterworks 8 of 3 & 8	Steven M. DeRouen, CPA	10-6-15
Waterworks 11 of 4 & 7	Steven M. DeRouen, CPA	9-6-15
Waterworks 4 of 4	Steven M. DeRouen, CPA	9-10-15
Waterworks 7 of 6 & 4	Steven M. DeRouen, CPA	2-2-16
Waterworks 9 of 4	Steven M. DeRouen, CPA	4-11-16

II. COMPLIANCE WITH LAWS AND REGULATIONS - FINANCIAL STATEMENT AUDITCOMPONENT UNITS2015-005 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	5-25-16
Fire Protection 1 of 7	Langley, Williams & Company, LLC	5-25-16

CALCASIEU PARISH POLICE JURY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
COMPLIANCE AND INTERNAL CONTROL IN ACCORDANCE  
WITH THE UNIFORM GUIDANCE  
FOR THE YEAR ENDED DECEMBER 31, 2015

I. INTERNAL CONTROL - FEDERAL AWARDS (Uniform Guidance)

None.

II. COMPLIANCE - FEDERAL AWARDS (Uniform Guidance)

COMPONENT UNITS

Component Units Audited by Principal Auditors

No compliance findings to report.



CALCASIEU PARISH POLICE JURY  
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS  
DECEMBER 31, 2015

SECTION I - INTERNAL CONTROL - FINANCIAL STATEMENT AUDIT

<u>No.</u>	<u>Finding</u>	<u>Status</u>
	<u>COMPONENT UNIT</u>	
2014-1	<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.
2014-2	<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.
2014-3	<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.
2014-4	<u>Component Units with Separately Issued Audit Reports</u>	See separately issued reports of these component units for the status of the 2014 findings.

<u>Component Unit</u>	<u>Current Auditor</u>
14 <sup>th</sup> Judicial District	
Court Child Support	McElroy, Quirk &
Enforcement Fund	Burch, CPAS
Community Center	Langley, Williams &
District 3 of 7	Company, LLC
District Attorney of the	Langley, Williams &
14 <sup>th</sup> Judicial District	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 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>	
2014-5	<u>Component Units with Separately Issued Audit Reports</u>	See separately issued reports of these component units for the status of the 2014 findings.

<u>Component Unit</u>	<u>Current Auditor</u>
Community Center District 3 of 7	Langley, Williams & Company, LLC
Gravity Drainage 4 of 3	Langley, Williams & Company, LLC
Fire Protection 1 of 7	Langley, Williams & Company, LLC

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

None.

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

<u>No.</u>	<u>Finding</u>	<u>Status</u>
	<u>COMPONENT UNITS</u>	
2014-6	<u>Waterworks District No. 14 of Ward 5 - Bond Reporting Requirements</u>	This finding was resolved in the current year.

CALCASIEU PARISH POLICE JURY  
 MANAGEMENT'S CORRECTIVE ACTION PLAN FOR CURRENT YEAR FINDINGS (UNAUDITED)  
 DECEMBER 31, 2015

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

<u>No.</u>	<u>Finding</u>	<u>Corrective Action</u>
	<u>COMPONENT UNIT</u>	
2015-001	<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.
2015-002	<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.
2015-003	<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.
2015-004 & 2015-005	<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

No compliance findings to report.

CALCASIEU PARISH POLICE JURY  
SCHEDULE OF COMPONENT UNITS  
DECEMBER 31, 2015

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 Gaming Revenue 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. 10 of Ward 7
- 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. 12 of Ward 4
- \* Sewer District No. 13 of Ward 4

The following component unit had federal funds during 2015. The funds received were below the threshold required for an audit conducted in accordance with the Uniform Guidance. 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, 2015

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. PEM000002302	1/31/15- 1/31/16	<u>Automobile:</u> \$3,000,000 Each Accident SIR \$100,000 per occurrence except \$10,000 for employee benefits  <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 &amp; Ravenswood and Courtyard Subdivision:</u> \$1,000,000 Each Occurrence \$2,000,000 Aggregate SIR \$50,000 per occurrence  <u>Automobile Physical Damage:</u> \$1,000,000 Total Limit SIR \$10,000 per occurrence
Travelers Casualty & Surety of America 105557155	1/31/15- 1/31/16	<u>Crime:</u> \$1,000,000 limit
Midlands WC2015EPP00251	1/31/15- 1/31/16	<u>Excess Workers Compensation:</u> Statutory/\$1,000,000 limit SIR \$500,000 except \$1,500,000 for all presumptive losses

## (Continuation of Schedule of Insurance in Effect)

Westchester Fire AACN05623376006	1/31/15- 1/31/16	<u>Aviation:</u> \$5,000,000 Single Limits \$ 669,511 hull
AmRisc AMR42109	1/31/15- 1/31/16	<u>Property:</u> \$100,000,000 limit, \$50,000 deductibles all other perils; except per occurrence, per building with a \$100,000 minimum Named Hurricane; \$50,000 all other wind/hail.
Travelers Casualty & Surety of America QT660329R002TIL15	1/31/15- 1/31/16	<u>Inland Marine:</u> \$13,139,342 limit - All equipment except cameras and camera equipment- Named Windstorm is 3% of TIV subject to \$50,000; all other wind \$25,000 EDP-\$2,500 basic; \$5,000 breakdown Camera and equipment-\$1,000 all other perils; Named Storm \$25,000; other windstorm \$10,000 Contractors equipment & leased rental equipment-\$2,500 basic, \$50,000 unlisted items Broadcasting equipment-\$2,500 basic, \$10,000 wind/hail.
Lloyds PSR082646	1/31/15- 1/31/16	<u>Maritime Employers Liability:</u> \$1,000,000 combined single limit
Lloyds FP0031015	1/31/15- 1/31/16	<u>Terrorism Policy:</u> \$10,000,000 each occurrence and in the aggregate
Lloyds RPSP0022526	1/31/15 1/31/16	<u>Cyber Liability:</u> \$1,000,000 limit \$ 50,000 each and every loss
Zurich BM926434205	1/31/15 1/31/16	<u>Boiler and Machinery:</u> \$100,000,000 limit

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



CALCASIEU PARISH POLICE JURY  
 MISCELLANEOUS SUPPLEMENTARY INFORMATION RELATED TO  
 COMPONENT UNIT WATERWORKS DISTRICT 5 OF WARD 3  
 REVENUE BOND ISSUANCE  
 DECEMBER 31, 2015

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 GWPKG0192701	\$30,920 6/1/15- 6/1/16	<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. GWPKG0192701	6/1/15- 6/1/16	<u>Property:</u> Building - \$5,082,516 Contents - \$ 327,500
Zurich American Insurance Co. BM583398602	\$6,500 6/1/15- 6/1/16	<u>Boiler &amp; Machinery:</u> Breakdown - \$5,410,016
Wright National Flood	\$2,028 11/13/15- 11/13/16	<u>Flood:</u> Building - \$250,000 Contents - \$200,000

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

**Section II:**

There were 1,577 metered water customers at December 31, 2015.

There were 1,518 metered and 1 unmetered sewer customers at December 31, 2015. (The unmetered customer is on the City of Lake Charles' water system).

**Section III:**

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

Asset	12/31/14 Balance	Additions (Deletions)	12/31/15 Balance
Water Tank	\$ 1,047,888	\$ -	\$ 1,047,888
Building	103,393	7,700	111,093
Machinery & Equipment	156,007	(16,764)	139,243
Furniture & Fixtures	49,917	(17,977)	31,940
Distribution System	3,862,766	155,399	4,018,165
Water wells	115,187	6,746	121,933
Land Improvements	59,220	-	59,220
Treatment Plant	397,853	381,316	779,169
Construction in Progress	<u>24,850</u>	<u>(24,850)</u>	<u>-</u>
Net Value	<u>\$ 5,817,081</u>	<u>\$ 491,570</u>	6,308,651
Accumulated Depreciation			(3,162,913)
Land			<u>24,000</u>
Net Cost			<u>\$ 3,169,738</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:

First 2,000 gallons:

¾" Residential	\$14.73 up to 2,000 gallons (minimum billing)
1" Residential	\$22.10 up to 2,000 gallons (minimum billing)
¾" Commercial	\$47.78 up to 2,000 gallons (minimum billing)
1" Commercial	\$68.00 up to 2,000 gallons (minimum billing)
1 ½" Commercial	\$78.84 up to 2,000 gallons (minimum billing)
2" Commercial	\$102.73 up to 2,000 gallons (minimum billing)
3" Commercial	\$205.45 up to 2,000 gallons (minimum billing)
4" Commercial	\$308.18 up to 2,000 gallons (minimum billing)
6" Commercial	\$476.72 up to 2,000 gallons (minimum billing)

2,001 - 100,000 gallons per 1,000 gallons: \$2.58

Over 100,000 gallons per 1,000 gallons: \$2.35

**Section V:**

The following are the recalculated balances of reserves per bond indenture as well as other management reserves at December 31, 2015:

Sinking Fund Requirement	\$ 14,693
Reserve Fund Requirement	14,693
Reserve Fund Requirement	25,015
Depreciation and Contingency Fund	78,114
General Obligation Fund Requirements	6,465
Customer Deposits Reserve	<u>156,255</u>
Total Reserves	<u>\$ 295,235</u>

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

**Section VI:**

The following is a schedule of aged accounts receivable (for both water and sewer, net of an allowance account of \$7,087) as of December 31, 2015:

<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>\$ 132,178</u>	<u>\$ 655</u>	<u>\$ 7,431</u>	<u>\$ 140,264</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 2015 Police Jury members, the office held and the terms of office.

Nic Hunter	President	Term Expires December 2015
Sandra Treme	Vice President	Term Expires December 2015
Chris Landry		Term Expires December 2015
Hal McMillin		Term Expires December 2015
Elizabeth C. Griffin		Term Expires December 2015
Marshall Simien, Jr.		Term Expires December 2015
Shannon Spell		Term Expires December 2015
Tony Guillory		Term Expires December 2015
Dennis Scott		Term Expires December 2015
Guy Brame		Term Expires December 2015
Kevin Guidry		Term Expires December 2015
Ray Taylor		Term Expires December 2015
Tony Stelly		Term Expires December 2015
Francis Andrepont		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, 2015

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 2021
Jeremy Istre		Term Expires February 2018
Marian Ruth Sparks		Term Expires February 2019

**Section II:**

There were 19 commercial customers, 10 governmental customers, 16 civic/non-profit customers and 996 residential customers on the system at December 31, 2015.

**Section III:**

Present Rates:

Water Rate Classification and Schedule:

Residential - Ward 5

\$ 12.12 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

\$ 15.62 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

\$35.00 up to 10,000 gallons  
 \$ 2.50 per 1,000 gallons or part thereof all over 10,000 gallons

Churches, Fire Department & Lions Club

\$12.12 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:

Allied World Assurance Co.	\$12,310	<u>General Liability:</u>
5105-1516	12/10/15-	\$1,000,000 Each Occurrence
	12/10/16	\$1,000,000 Each Occurrence for Damage to Rented Premises
		\$ 10,000 Medical expense (Any one person)
		\$1,000,000 Personal & Adv Injury
		\$3,000,000 General Aggregate
		\$3,000,000 Products-Comp/Op Agg
		<u>Automobile Liability:</u>
		\$1,000,000 Combined Single Limit (Each accident)
		\$ 5,000 Medical Payments
		<u>Crime:</u>
		\$ 250,000 Employee Dishonesty
		\$ 250,000 Forgery or Alterations
		\$ 100,000 Computer Fraud
		\$ 10,000 Funds Transfer
		\$ 250,000 Money Orders and Counterfeit
		<u>Property:</u>
		\$1,710,952 Building & Equipment (Old River Rd)
		\$ 382,456 Equipment for 2 <sup>nd</sup> Well (Old River Rd)
		\$ 863,941 Tower & Equipment (Hwy 109 South)
		\$ 5,848 Personal Property
		<u>Excess/Umbrella Liability:</u>
		\$1,000,000 Each Occurrence

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

		<u>Public Officials and Management Liability:</u>
		\$3,000,000 Aggregate Limit
		\$1,000,000 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	\$3,234	<u>Workers Compensation:</u>
144958-A	7/29/15-	\$1,000,000 Each Accident
	7/29/16	\$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, 2015:

<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>\$ 12,216</u>	<u>\$ 2,152</u>	<u>\$ 581</u>	<u>\$ -</u>	<u>\$ 14,949</u>

**Section VI:**

The following are the calculated balances of reserves per bond indenture at December 31, 2015:

Reserve Fund Requirement	\$38,345
Contingency Fund Requirement	<u>38,345</u>
Total Reserves	<u>\$76,690</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, 2015

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

**Section I:**

A Schedule of Insurance with expiration dates:

American Alternative Insurance Corporation GPPA-PF-6055393-03/000	\$13,589 10/17/15- 10/17/16	<u>General Liability:</u> \$1,000,000 Each Occurrence \$1,000,000 Each Occurrence for Damage to Rented Premises \$ 10,000 Medical expense (Any one person) \$1,000,000 Personal & 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 Insurance Company 196-37675	\$2,675 10/17/15- 10/17/16	<u>Workers' Compensation:</u> \$1,000,000 Bodily Injury by Accident - 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 252 residential users and 10 commercial users on the system at December 31, 2015.

**Section III:**

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

Asset	12/31/14 Balance	Additions (Deletions)	12/31/15 Balance
Land and Right of Ways	\$ 105,000	\$ -0-	\$ 105,000
Construction in Progress	655,744	(57,932)	597,812
Building and Improvements	9,648	-0-	9,648
Improvements Other than Buildings	<u>4,340,439</u>	<u>748,573</u>	<u>5,089,012</u>
Net Value	<u>\$5,110,831</u>	<u>\$ 690,641</u>	5,801,472
Accumulated Depreciation			<u>(1,318,894)</u>
Net Cost			<u>\$4,482,578</u>

**Section IV:**

The following are the calculated balances of reserves per bond covenant at December 31, 2015:

Debt Service Requirement	\$ 32,633
Reserve Fund	<u>22,180</u>
Total Reserves	<u>\$ 54,813</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, 2015 is \$172,461.

The average billed per residential user for the year ended December 31, 2015 is \$36.03.

The average billed per commercial user for the year ended December 31, 2015 is \$529.27.