

THE POLICE JURY
CALCASIEU PARISH
LOUISIANA



Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date JUL 09 2014

Comprehensive Annual Financial Report

For the Fiscal Year Ended December 31, 2013

1015 Pithon Street • Lake Charles, LA 70601

Service ★ Vision ★ Leadership

THE POLICE JURY

**CALCASIEU PARISH
LOUISIANA**

**Comprehensive
Annual Financial
Report**

For the Fiscal Year Ended December 31, 2013

Prepared by:

Division of Finance

Service ☆ Vision ☆ Leadership

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

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BRYAN C. BEAM
ADMINISTRATOR

CALCASIEU PARISH POLICE JURY
GOVERNING AUTHORITY OF CALCASIEU PARISH, LOUISIANA

OFFICE OF THE ADMINISTRATOR

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June 26, 2014

Members of the Police Jury
Calcasieu Parish, Louisiana
1015 Pithon Street
Lake Charles, LA 70601

Dear Members of the Police Jury:

It is our privilege to present the Comprehensive Annual Financial Report (CAFR) on the financial condition of the Calcasieu Parish Police Jury for the fiscal year ended December 31, 2013. In compliance with state law, the Division of Finance has prepared and issued this report in accordance with Generally Accepted Accounting Principles (GAAP).

We believe the data, as presented, is accurate in all material respects; that it is presented in a manner designed to set forth fairly the financial position and results of operations of the Parish as measured by the financial activities of its various funds and the entity-wide presentation; and that disclosures necessary to enable readers to gain an understanding of Parish financial affairs have been included. Management assumes full responsibility for the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures.

Management is responsible for establishing and maintaining internal controls designed to ensure that assets are protected from loss, theft, or misuse and that adequate accounting data are compiled to provide for the preparation of financial statements in conformity with GAAP. Internal controls are designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived, and the valuation of costs and benefits requires estimates and judgments by management. All internal control evaluations occur within this framework. We believe that the internal accounting controls of the Parish adequately safeguard assets and provide reasonable assurance of proper recording and reporting of financial transactions.

Members of the Police Jury
June 26, 2014

McElroy, Quirk, and Burch (APC), a firm of licensed certified public accountants, have audited the Calcasieu Parish Police Jury's financial statements. The goal of the independent audit was to provide reasonable assurance that the financial statements of the Parish for the fiscal year ended December 31, 2013, are free of material misstatement. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified ("clean") opinion on these financial statements. The independent auditor's report is presented as the first component of the financial section of this report.

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

PROFILE OF THE GOVERNMENT

The Calcasieu Parish Police Jury, incorporated in 1840, is located in the southwestern part of the state. The Parish currently occupies a land area of 1,086 square miles and serves a population of 195,486. The Police Jury is the governing authority of the Parish and is empowered to levy sales and use taxes, as well as ad valorem taxes on properties located within its boundaries, after a favorable vote of the electorate. It has operated under the unit system of government since 1972, which provides for the decision-making process on all issues to be accomplished only by action of the entire body. Policy-making and legislative authority are vested in the Police Jury, which consists of fifteen members elected from single-member districts. Police Jury members serve four year terms. The members of the body elect the President and Vice-President of the Police Jury each January. The Police Jury is responsible, among other things, for passing ordinances, adopting the budget, appointing committees, and appointing the Parish Administrator, Parish Treasurer, Parish Secretary and legal counsel. The Administrator is responsible for carrying out the policies and ordinances of the Police Jury, for overseeing the day-to-day operations of the government, and for hiring the heads of the various departments.

The Calcasieu Parish Police Jury provides a full range of services including the construction and maintenance of roadways and other infrastructure; public health and safety, including mosquito control, animal services and emergency preparedness and homeland security; parks and recreation; juvenile justice services; planning and zoning; solid waste collection; and social services.

A determination of the financial reporting entity to be included in this CAFR is made through the application of criteria established by the GASB Statement 14 - *The Financial Reporting Entity* and as amended by GASB Statement 61 - *The Financial Reporting Entity: Omnibus*. A complete explanation of the financial entity is included in the Summary of Significant Accounting Policies in the Notes to the Financial Statements.

Members of the Police Jury
June 26, 2014

The Parish financial reporting entity consists of the following: (1) the primary government, which includes all funds under the auspices of the Parish, and (2) certain component units. The latter are legally separate entities from the Parish government but have sufficiently close relationship with the government to warrant inclusion in the consolidated financial report. These entities include fire districts, recreation districts, water and sewer districts, gravity drainage districts, a hospital service district, court related entities as well as other special districts. A list of these component units is included in Note 1 in the Notes to the Financial Statements.

Fund financial control is exercised through the budgetary system. The Parish is required to adopt a final budget for the General Fund and all special revenue funds by the close of the fiscal year. Each department director is authorized to expend funds up to the originally adopted budget level for their respective department. Any expenditure in excess of this amount requires approval by the Police Jury. As a result of this action, the legal level of budgetary control for the General Fund is at the department level while the Special Revenue Funds' legal level of budgetary control is at the fund level. Because the General Fund reports activities for multiple departments, such as Facilities Management, Government Channel, Emergency Preparedness, etc., the legal level of budgetary control is at the department level. Financial statements are presented in conformity with GAAP and are also presented on a non-GAAP budgetary basis to demonstrate legal compliance. Variances between the GAAP and Non-GAAP budgetary presentations are caused by differences in accounting basis and timing. A reconciliation between GAAP and Non-GAAP budgetary basis fund statements is presented in the Notes to the Financial Statements.

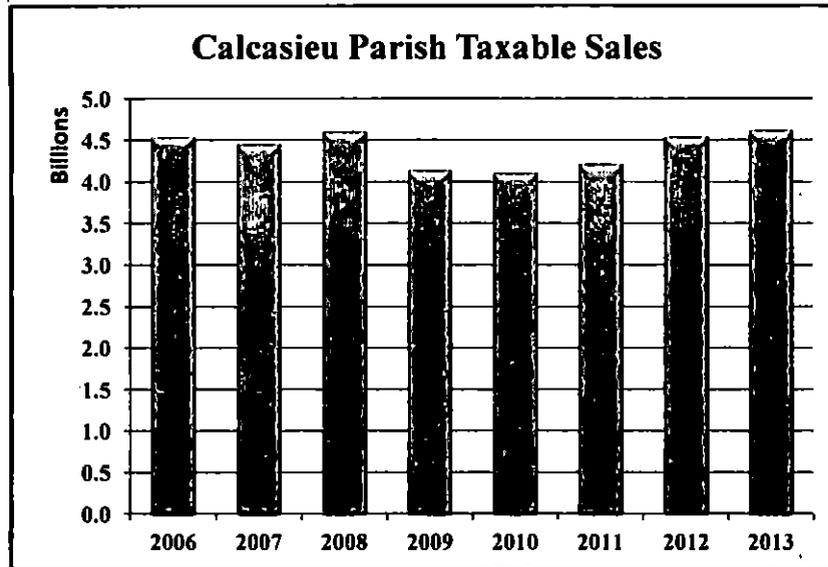
LOCAL ECONOMY

Current Conditions

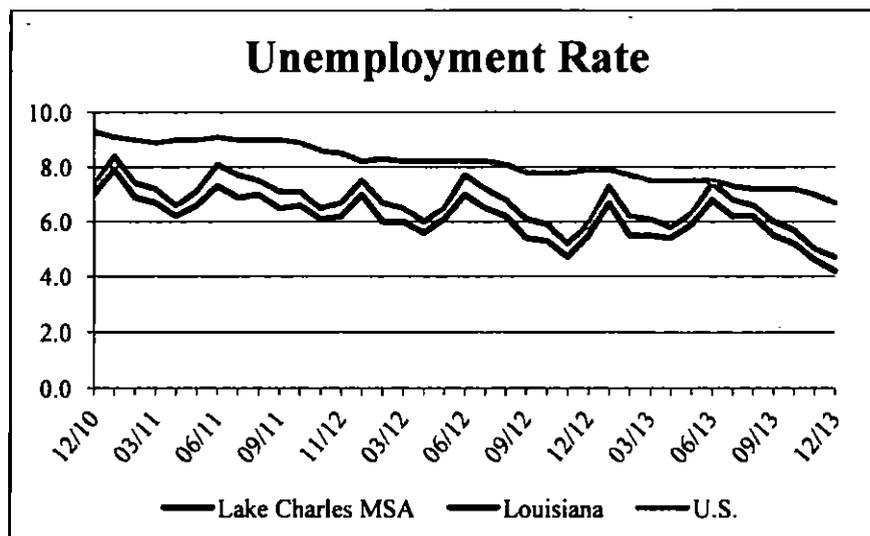
The state of any local economy is evaluated using many factors. Two of the more meaningful indicators are Taxable Sales and the Unemployment Rate, and they are featured in this section.

The chart below shows taxable sales amounts from 2006 to 2013 for Calcasieu Parish. The period illustrated in the chart begins just after Hurricane Rita struck Southwest Louisiana in September, 2005. Taxable sales in Calcasieu Parish grew significantly during this period due to necessary purchases by households, business and industry for storm recovery. The downward trend for taxable sales in 2009 and 2010 reflect both the drop-off in hurricane recovery spending as well as the impact to our area of the national recession. Taxable sales in 2011, 2012, and 2013 indicate a steady pattern of stabilization and indeed growth for three straight years.

Members of the Police Jury
June 26, 2014



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



Members of the Police Jury
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The Local Economy - A Look Ahead

For the remainder of this decade, Calcasieu Parish is expected to experience economic growth at a level that may be unprecedented for our area. While the region has witnessed growth in a number of sectors including gaming, aviation and health care, the strongest driver of the anticipated economic wave involves natural gas. Substantial “mega projects” have been announced locally for the export of Liquefied Natural Gas (LNG), a Gas-to-Liquids (GTL) facility and a Natural Gas-to-Gasoline plant. These projects and others have resulted in a forecasted private investment of a whopping \$65 billion in our region through 2019, with over 54,000+ direct, indirect, and construction jobs projected during this period (updated as of June, 2014).

More details on the economic forecast for Southwest Louisiana are included in the economic discussion below, which is excerpted from *The Louisiana Economic Outlook: 2014 and 2015*, by Loren C. Scott, James A. Richardson, and Judy S. Collins. The document was published by the Division of Economic Development, E.J. Ourso College of Business at Louisiana State University, Baton Rouge, Louisiana, in October, 2013.

Forecast for 2014-15: An Historical Boom Has Started

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

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

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

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

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

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

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

Golden Nugget Opening = Lots of Jobs

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

Members of the Police Jury
June 26, 2014

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

A Look Ahead at Priority Initiatives

The region's economic forecast is exceptional by any measure, which is of course good news. But the substantial increase in economic activity will also place great demands on public services and infrastructure throughout the remainder of the decade and beyond.

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

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

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

For some time now, the Parish has evaluated wastewater treatment needs in light of the large population growth in unincorporated areas over the past twenty years, which is expected to continue at an even higher level. For any new residential developments, the Police Jury has passed an ordinance to operate community sewer systems in these neighborhoods to ensure consistent management across all areas of the parish. Although a sewer expansion tax proposition failed in April, 2014, the Police Jury still plans to utilize a portion of its gaming funds to plan and construct some of the "backbone system" trunklines identified in the proposition.

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

Members of the Police Jury
June 26, 2014

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

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

Relevant Financial Policies

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

AWARDS AND ACKNOWLEDGMENTS

The Government Finance Officers Association (GFOA) of the United States and Canada awarded a Certificate of Achievement for Excellence in Financial Reporting to the Calcasieu Parish Police Jury for its Comprehensive Annual Financial Report for the fiscal year ended December 31, 2012. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

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

Members of the Police Jury
June 26, 2014

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

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

Sincerely,

BRYAN C. BEAM
Parish Administrator

JERRY M. MILNER
Director of Finance

jdw





Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Calcasieu Parish Police Jury
Louisiana**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2012

Executive Director/CEO



PEOPLE OF CALCASIEU PARISH

Population 192,768 est.

CALCASIEU PARISH POLICE JURY

15 Members

OFFICE OF THE ADMINISTRATOR

Legal
Counsel

**DIVISION OF
ENGINEERING &
PUBLIC WORKS**

**DIVISION OF
FINANCE**

**DIVISION OF
PLANNING &
DEVELOPMENT**

**Office of Juvenile
Justice Services**

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

Human Resources

- Personnel Administration
- Employee Classification Plan

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

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

**Office of Homeland Security and
Emergency Preparedness**

- Emergency Plans
- Drills / Exercises
- Public Education

Human Services Department

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

Information Technology

- Network and PC Management
- Software Support

- Engineering**
- Engineering & Surveying
 - Road Construction
 - Bridge Construction

- Public Works**
- Road / Ditch Maintenance
 - Vegetation Management
 - Drainage / Solid Waste

**Geographic
Information Systems**

Animal Services

Mosquito Control

Facility Management

- Building/Grounds
- Parks Maintenance

**Burton Coliseum
Complex**

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



LIST OF PRINCIPAL OFFICIALS

Calcasieu Parish Police Jury
As of December 31, 2013

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



INDEPENDENT AUDITORS' REPORT

Mr. Dennis Scott, President
and the Members of the Calcasieu
Parish Police Jury
Lake Charles, Louisiana

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of the Calcasieu Parish Police Jury, as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the Police Jury's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We did not audit the financial statements of certain discretely presented component units of the Police Jury, as described in Note 1(A). Those statements represent 76.84 percent, 80.89 percent and 78.18 percent, respectively, of the assets, the net position, and the revenues of the discretely presented component units. Those financial statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for such discretely presented component units, is based solely on the reports of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the

Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Calcasieu Parish Police Jury as of December 31, 2013, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund and the major special revenue funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, modified approach for reporting infrastructure assets and other postemployment benefits – schedule of funding progress, as identified in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Police Jury's basic financial statements taken as a whole. The introductory section, combining and individual nonmajor fund financial statements and schedules section of the financial section, the supplementary information section of the financial section and the statistical section, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the financial statements.

The combining and individual nonmajor fund financial statements and schedules and supplementary information (both part of the financial section), as listed in the table of contents, are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and other auditors. In our opinion, based on our audit, the procedures performed as described above, and the report of the other auditors, the combining and individual nonmajor fund financial statements and schedules and supplementary information (both part of the financial section), as listed in the table of contents, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

The introductory section and statistical section (Tables 1 through 20), as listed in the table of contents, have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 26, 2014 on our consideration of the Police Jury's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Calcasieu Parish Police Jury's internal control over financial reporting and compliance.

Ms Eloy Quirk & Burch

Lake Charles, Louisiana

June 26, 2014



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

Within this section of the Calcasieu Parish Police Jury's comprehensive annual financial report, management attempts to provide the readers of the financial statements a narrative discussion and analysis of the financial activities of the Calcasieu Parish Police Jury (Parish) for the year ended December 31, 2013. The Parish's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section. *Management's Discussion and Analysis (MD&A)* focuses on the current year's activities, resulting changes, and currently known facts and should be read in conjunction with the additional information contained in the transmittal letter which precedes this MD&A as well as the financial information that follows this section. The MD&A information focuses on the primary government and, unless otherwise noted, component units reported separately from the primary government are not included. All amounts are expressed in thousands of dollars, except as indicated.

FINANCIAL HIGHLIGHTS - PRIMARY GOVERNMENT

Financial highlights as of and for the year ended December 31, 2013 include:

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

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the finances of the Parish in a manner similar to a private sector business. The government-wide financial statements include the following two statements:

- The Statement of Net Position (page 19) presents information on all of the assets, liabilities and deferred inflows/outflows of resources of the Parish with the resulting difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Parish is improving or deteriorating.
- The Statement of Activities (pages 20-21) presents information showing how the net position of the Parish changed as a result of current year operations. This statement presents expenses before revenues to emphasize the fact that revenues are generated expressly for providing services rather than as an end in themselves. Regardless of when cash is affected, all changes in net position are reported when the underlying transactions occur. As a result, there are transactions included that will not affect cash flows until future fiscal periods.

Both government-wide statements report three types of activities:

- *Governmental Activities* - The activities in this section are mostly supported by taxes (property and sales taxes) and intergovernmental revenues (federal and state grants). Most services normally associated with Parish government fall in this section. They include general government services (executive, legislative, judicial), public safety (emergency preparedness, animal services, juvenile justice), health and welfare (mosquito control, health unit, community services, housing), sanitation (collection of garbage and trash), public works (maintenance of roads and bridges), culture and recreation (libraries, parks, coliseum) and economic development (planning).
- *Business-type Activities* - These activities normally are intended to recover all or a significant portion of their costs through user fees and charges to external users of goods and services. The business-type activities operated by the Parish include the Waterworks District No. 5 of Wards 3 & 8, Sewer District No. 11 of Ward 3 and Sewer District No. 8 of Ward 4. These component units are blended into the Parish's primary government financial statements because the Parish acts as the governing board of these districts.
- *Component units* - Certain component units are discretely presented as part of the Parish's reporting entity in the government-wide financial statements due to the financial accountability of the Parish for these entities; however, they have certain independent qualities as well. Among the component units included are the special service districts for fire protection, gravity drainage, recreation, water services, as well as the West Calcasieu Cameron Hospital, and others. For a list of the discretely presented component units and blended component units included in the government-wide statements, see Note 1 of the notes to the basic financial statements.

Fund Financial Statements

The fund financial statements begin on page 22 and provide more detailed information than the government-wide statements by providing information about the most significant funds of the Parish. A fund is a grouping of related accounts used to maintain control over resources, which are segregated for specific activities or objectives. The Parish uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The three categories into which the funds of the Parish can be classified are governmental funds, proprietary funds and fiduciary funds.

Governmental funds account for most of the functions reported as governmental activities in the government-wide financial statements. Governmental fund financial statements focus on near-term inflows and outflows of spendable resources available at year end. Such information may be useful in evaluating the current financing requirements of the Parish as well as balances of spendable resources available at the end of the year. Governmental funds are reported using the modified accrual basis of accounting which measures cash and all other financial assets that can readily be converted to cash.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund Balance Sheet and the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The focus of governmental fund financial statements has shifted from fund types to major funds. The Parish implemented Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, in 2011 which provided new definitions and requirements for the use of certain funds. As such, there were several previously presented nonmajor governmental funds that are now combined with the General Fund, the Public Works Operating Fund or other nonmajor governmental funds because the activity in the aforementioned funds no longer met the definition of a special revenue or capital projects fund as required by GASB Statement No. 54. In 2013, the Parish accounted for its activities in thirty-eight (38) funds, four (4) of which are considered major funds. Of the thirty-eight (38) funds with 2013 activity, twenty-nine (29) are governmental funds, three (3) are enterprise funds, four (4) are internal service funds and two (2) are fiduciary in nature. Information is presented separately on the governmental funds Balance Sheet and the governmental funds Statement of Revenues, Expenditures, and Changes in Fund Balance for the four funds determined to be major funds. The remaining non-major governmental funds are presented in a single column on these statements. Combining statements for these non-major funds are presented on pages 106-115 of this report.

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

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

Proprietary funds apply the accrual basis of accounting utilized by private sector businesses. The internal service funds of the Parish are used to accumulate and allocate costs associated with the self-insurance programs internally among the various funds of the Parish. Because the internal service funds mainly benefit governmental rather than business-type functions, they are included in the governmental activities in the government-wide financial statements. Combining statements for the non-major individual enterprise and internal service funds can be found in the Combining and Individual Fund Statements and Schedules section following the basic financial statements (pages 134-137 and 140-143, respectively).

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support Parish programs. The Parish has two fiduciary Agency funds that report resources held by the Parish in a custodial capacity for other governments. These funds can be found on pages 146-147.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 45-96 of this report.

Required Supplementary Information (RSI)

In addition to the basic financial statements and accompanying notes, this report also presents a section that includes a discussion of the "modified approach" for accounting for infrastructure that is not being depreciated as well as a schedule of funding progress for other postemployment benefits. This required supplementary information can be found on pages 97-99 of this report.

Other Information

The Combining and Individual Fund Statements and Schedules section referred to earlier in connection with the non-major governmental, proprietary and fiduciary funds are presented immediately following the required supplementary information. In addition, information regarding any combining government-wide, non-major component unit financial statements, capital asset schedules and selected component unit fund level financial statements can be located in this section of the report.

Statistical Section

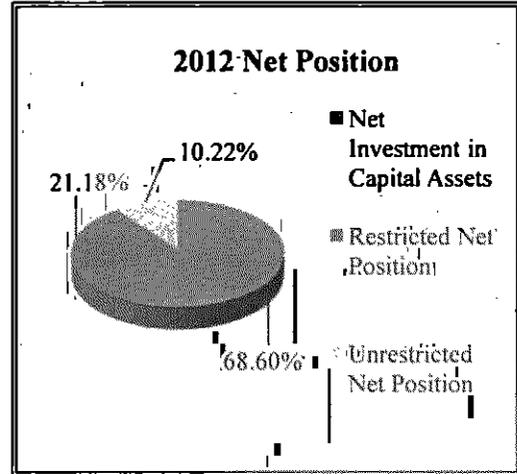
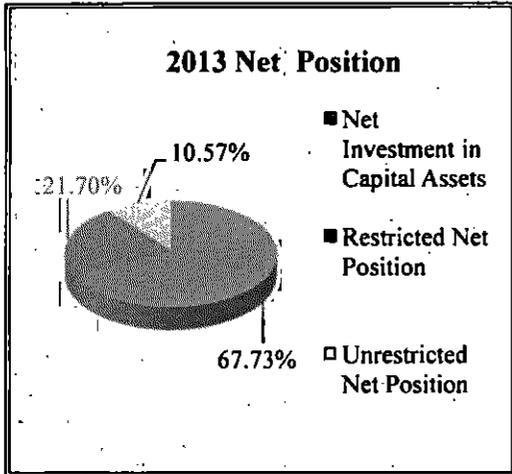
This section contains primarily trend data and nonfinancial information about the Parish's various activities.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

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

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

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



In 2013, approximately 67.7% of the Parish's net position represents the government's investment in capital assets (land, building, infrastructure, machinery and equipment) less any related outstanding debt used to acquire those assets. The Parish uses these capital assets to provide services to its citizens; consequently, these assets are not available for future spending. Another 21.7% of the government's net position for 2013 is subject to external restrictions on how they may be used, such as sales or property taxes approved by the electorate for specific purposes. The remaining 10.6% of net position in 2013, referred to as unrestricted, may be used to meet the ongoing obligations of the government to citizens and creditors. "Total net position" does not translate into resources available for spending. For that information, please refer to the Financial Analysis of the Government's Funds information on pages 13-14.

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

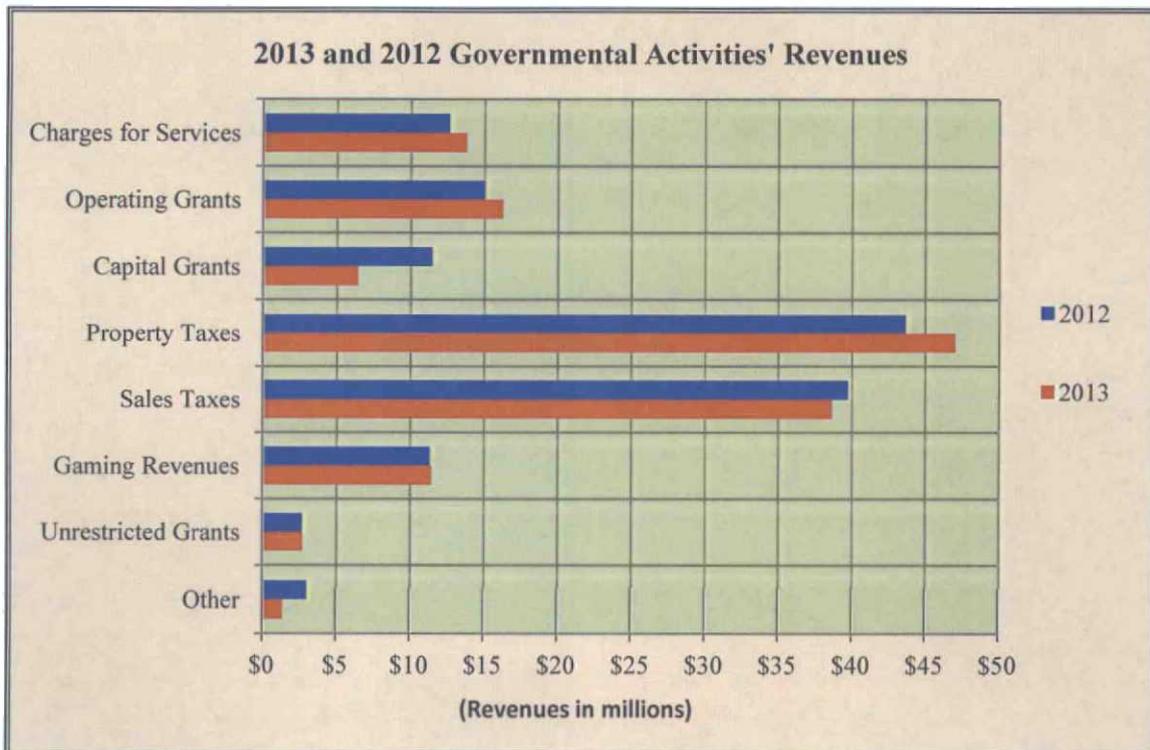
| Calcasieu Parish Police Jury Condensed Comparative Statement of Activities For the Years Ended December 31, 2013 and 2012 (In Thousands) | | | | | | |
|---|--------------------------------|-------------------|----------------------------|------------------|-------------------|------------------|
|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

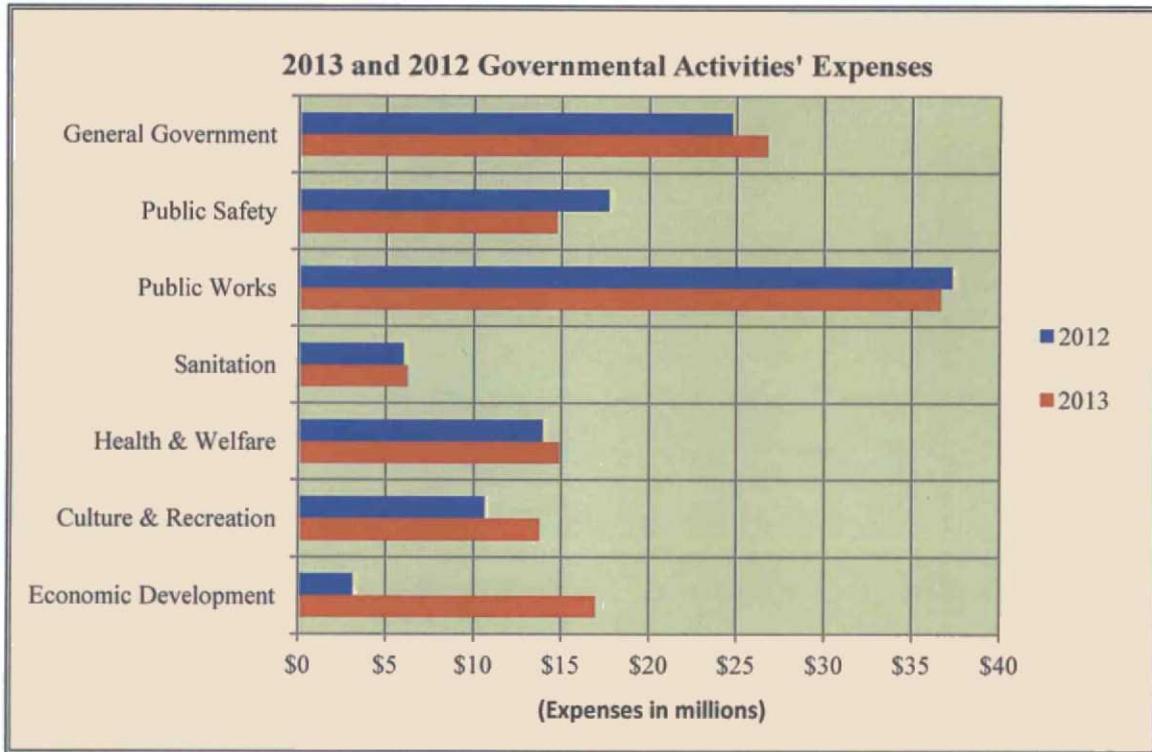
Governmental Activities - As reflected in the previous table, the change in net position decreased by \$18.7 million from \$26.3 million in 2012 to \$7.6 million in 2013. The change in net position from 2012 to 2013 was attributable to a combination of the following issues:

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

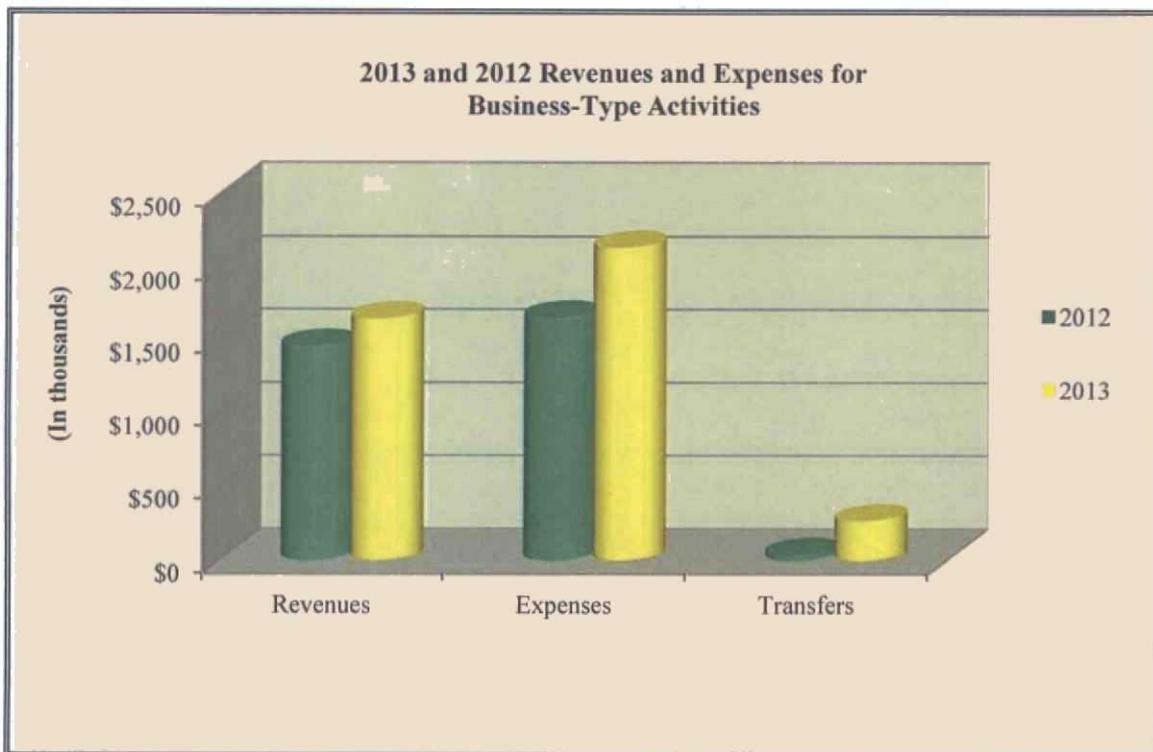
Business-Type Activities – As reflected in the previous table, the change in net position increased from a loss of \$159 thousand in 2012 to a loss of \$248 thousand in 2013. The change in net position from 2012 to 2013 was primarily attributable to increased maintenance expenses as well as the fact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

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





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



Financial Analysis of the Government's Funds

The Parish uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements and to assist in the management of its budgetary operations.

Governmental Funds

As noted earlier, the focus of the Parish's governmental funds is to provide information on near-term inflows, outflows and balances of *spendable* resources. Such information is useful in assessing the Parish's financing requirements. Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. As such, fund balance is classified into the following categories: (1) nonspendable, (2) restricted, (3) unrestricted – committed, (4) unrestricted – assigned, or (5) unrestricted – unassigned. In particular, *unassigned fund balance* may serve as a useful measure of the Parish's net resources available for discretionary use as it represents the portion of fund balance which has not yet been limited to use for a particular purpose by either an external party (restricted), the members of the Police Jury (assigned), or the Parish Administrator or Finance Director (assigned) who have been delegated authority by the members of the Police Jury to assign resources for use for particular purposes. The majority of the restricted fund balance was attributable to property and sales tax revenue as well as grant revenue all of which must be used according to the property tax or sales tax propositions approved by the electorate or the grant requirements established by the third party grantor.

As of December 31, 2013, the Parish's governmental funds reported combined fund balances of \$250 million, an increase of \$10.9 million (before any change in inventory reserve) in comparison with the prior year. Approximately 11.19% (or \$28 million) of the \$250 million fund balance constitutes unassigned fund balance, which is available for spending at the Parish's discretion. The remainder of the fund balance is either nonspendable, restricted or assigned to indicate that it is (1) not in spendable form (\$1.2 million), (2) restricted for particular purposes (\$175.5 million) or (3) assigned for particular purposes (\$45.3 million).

The General Fund is the chief operating fund of the Parish and is the only fund with discretionary resources which can be used to provide funding for any unanticipated needs. At the end of December 31, 2013, unassigned fund balance of the General Fund was \$28 million compared to \$28.5 million in 2012. The assigned amount in the General Fund in 2013 was \$32.2 million compared to \$27.7 million in 2012. Most of this increase is related to additional monies set aside for future capital projects as well as capital projects that have not been completed. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to total General Fund expenditures. Unassigned fund balance represents approximately 101.9% of total General Fund expenditures. Liquidity appears to be very good at this point but caution should be exercised since unassigned fund balance of the General Fund may have to be utilized to offset any unexpected increase in future expenditures or short-falls in revenue collections. In addition, the General Fund will likely be affected to a larger degree than in previous years if our area is struck by another hurricane due to anticipated decreases in the federal share of recovery costs.

The Parish's General Fund reported total fund balance of \$60.8 million at the end of 2013 compared to \$57.2 million at the end of 2012. The net change in fund balance increased by \$6 million (from a negative \$2.3 million in 2012 to a positive \$3.6 million in 2013). This increase was attributable primarily to the additional operating transfers for capital related projects in 2012. In 2012, operating transfers out were \$11.2 million compared to \$4.9 million in 2013.

The Public Works Operating Fund, a major special revenue fund, reported total fund balance of \$31.2 million at the end of 2013 compared to \$33 million at the end of 2012. This decrease was primarily attributable to the replacement of heavy equipment in the amount of \$2.2 million as compared to \$722 thousand in 2012. It is noteworthy to mention that this fund is heavily dependent on sales tax collections to fund its annual budget (92% of its revenue stream). Because of this dependence, a healthy fund balance should be maintained since this fund provides critical services to the public. Any reduction in sales tax collections, or unanticipated expenditures, will require use of the restricted fund balance.

The Calcasieu Parish Library Fund, a major special revenue fund, reported total fund balance of \$4.6 million at the end of 2013 compared to \$3.7 million at the end of 2012. The increase in fund balance was attributable to the fact that the Library consistently experiences less expenditures than revenue. For both 2013 and 2012, the Library has reported an excess of revenues or expenditures, inclusive of transfers, of \$852 thousand and \$812 thousand respectively. The library continues to set aside monies for future capital outlays for their aging facilities.

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

Proprietary Funds

The Parish's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Unrestricted net position of the three enterprise funds were \$1.52 million at the end of 2013 compared to \$2.03 million at the end of 2012. As previously stated, this decrease in unrestricted net position is primarily attributable to increased maintenance expenses as well as the fact that an outside contractor was utilized for a short period of time in 2013 to manage the water and sewer activities. This 2013 trend is not expected to reoccur.

General Fund Budgetary Highlights

During 2013, the Parish did not amend its originally adopted General Fund budget. The material differences between the actual results and original budgeted amounts in the General Fund are as follows:

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

Capital Asset and Debt Administration

Capital Assets: The Parish's net investment in capital assets for its governmental activities as of December 31, 2013 totaled approximately \$510.4 million (net of accumulated depreciation) as compared to \$512.4 million (net of accumulated depreciation) as of December 31, 2012. This investment in capital assets includes land, building, improvements, machinery and equipment, roads and bridges that have initial useful lives greater than two years and exceed the Parish's capitalization threshold (see Notes 1(C) and 8).

To reflect the Parish's commitment to preserve and maintain infrastructure assets as it relates to roads, the Parish selected the "modified approach" for the accounting of those assets. Under this approach, the physical conditions of the roads are inspected annually and rated with a scale referenced as the "Asphalt Sufficiency Rating." In lieu of recording depreciation, the Parish is committed to incurring the maintenance expenditures necessary to preserve its paved roadway miles at a minimum Asphalt Sufficiency Rating of 80 on a scale of 1 through 100 with 100 as the highest level. The average ratings for 2011, 2012 and 2013 have met this Parish minimum level with ratings of 94, 93 and 93, respectively. The Parish not only exceeded the minimum rating of 80 for the calendar year 2013 but the actual expenditures were less than budget estimates (10% variance) in 2013 as well as in 2012. See the Required Supplementary Information (pages 97-98) for a discussion of the "modified approach" for infrastructure assets.

The net increase in the Parish's total capital assets for governmental activities before depreciation for the current year was \$2.4 million. Major capital asset events during the current year included the following:

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

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

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

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

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

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

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

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

Economic Factors and Next Year's Budget

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

- At the end of 2013, the unemployment rate for the Parish was 4.2% compared to the State average of 5.4% and the national average of 6.7%. In April 2014, the unemployment rates were 3.9% for the Parish, 4.5% for the State and 6.3% for the nation.
- The *Louisiana Economic Outlook for 2013-2014* report by Loren C. Scott, James A. Richardson, and Judy S. Collins reflect that the Lake Charles Metropolitan Statistical Area (MSA), which encompasses Calcasieu and Cameron Parishes, projects that this area "is about to enter the finest growth period in its history." The report further projects additions of "3,300 jobs in 2014 and another 4,500 jobs in 2015."
- For the sales tax revenue budget estimates for 2014, the Parish projected a 2% increase over 2013 anticipated final sales tax revenue amounts. The actual 2014 collections for the first five months exceed the collections for the first five months in 2013 by 1.6%. As some of the new construction projects start up, we are confident these increases will continue throughout 2014 and into the future.
- For property tax revenue, the 2014 budget estimates projected a 5.1 % parish-wide increase compared to a 5.9% increase for the 2013 budget.

Request for Information

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



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

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

The accompanying notes are an integral part of this statement.

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

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

General revenues:

Taxes:

Property

Sales

Franchise

Gaming revenues

Grants and contributions not restricted to specific programs

Investment earnings

Gain on sale of capital assets

Miscellaneous

Transfers

Total general revenues and transfers

Change in net position

Net position - beginning of year, as restated

Net position - end of year

The accompanying notes are an integral part of this statement.

**Net (Expense) Revenue and
Changes in Net Assets**

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

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

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

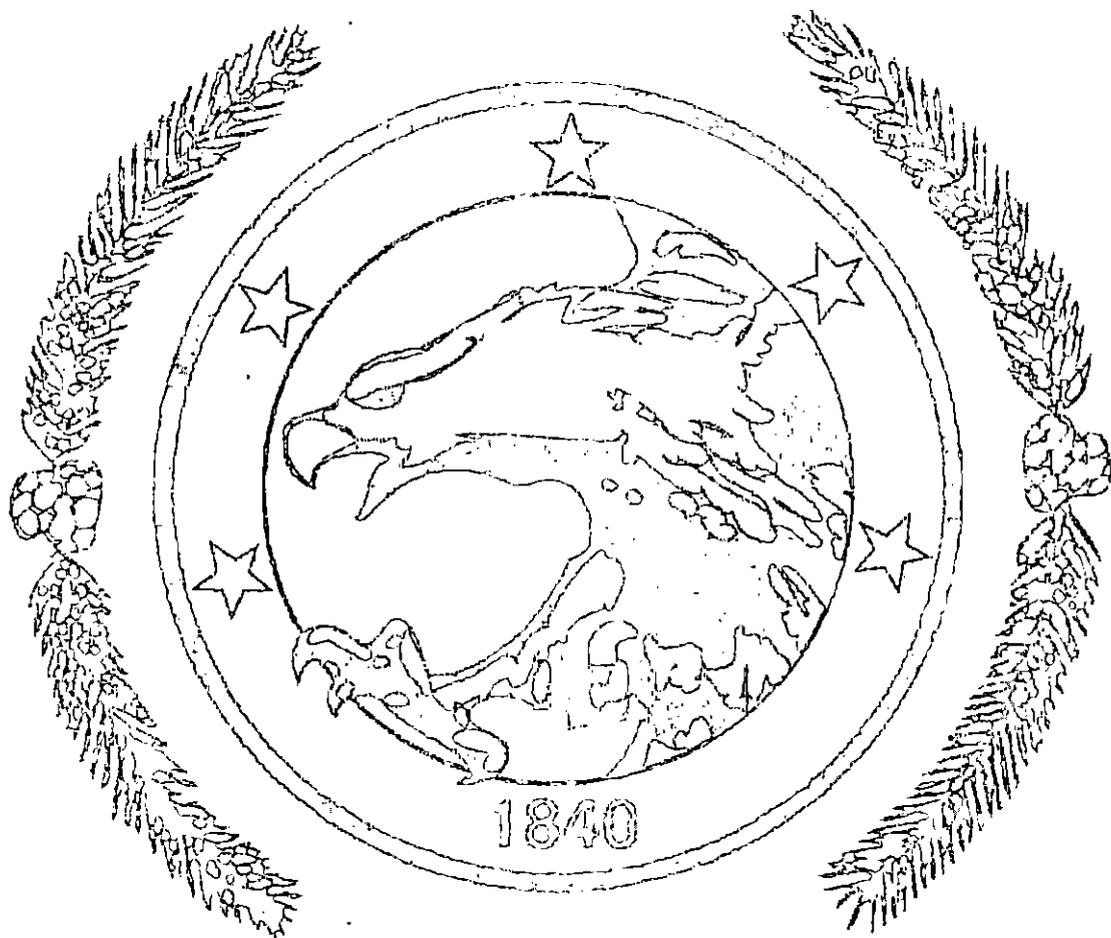
The accompanying notes are an integral part of this statement.

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

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

| | |
|-------------------|-------------------|
| <u>22,397,566</u> | <u>47,586,487</u> |
|-------------------|-------------------|

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



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

Fund balances - total governmental funds \$ 250,009,811

Amounts reported for governmental activities in the statement of net position because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in governmental funds.

| | | |
|-------------------------------|---------------------|-------------|
| Governmental capital assets | 589,957,412 | |
| Less accumulated depreciation | <u>(79,917,844)</u> | 510,039,568 |

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

411,974

Some liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds. These liabilities consist of the following:

| | | |
|----------------------|--------------------|-------------|
| Compensated absences | (1,075,199) | |
| Other liabilities | (89,608) | |
| OPEB payable | <u>(5,122,349)</u> | (6,287,156) |

Some payables do not meet the criteria for reporting under the modified accrual basis of accounting and are not reported in the fund level statements.

(541,660)

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

2,624,323

Net position of governmental activities \$ 756,256,860

The accompanying notes are an integral part of this statement.

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

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

The accompanying notes are an integral part of this statement.

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

**CALCASIEU PARISH POLICE JURY
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2013**

| | | |
|---|--------------------|---------------------|
| Net change in fund balances - total governmental funds | | \$ 10,911,894 |
| Amounts reported for governmental activities in the statement of activities are different because: | | |
| Governmental funds report capital outlays as expenditures. However in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. | | |
| Capital outlay | 4,764,101 | |
| Depreciation expense | <u>(6,310,753)</u> | (1,546,652) |
| The net effect of various miscellaneous transactions involving capital assets such as sales, trade-ins, and donations, is to decrease net position. | | |
| | | (357,742) |
| Because some revenues will not be collected for several months after year-end, they are not considered "available" revenues in the governmental funds. | | |
| | | 395,061 |
| Current year changes in inventory balances are reflected in the statement of activities as an expense, while governmental funds reflect the changes as an adjustment to fund equity. | | |
| | | 101,224 |
| Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. | | |
| Accounts payable | (127,854) | |
| Accrued interest payable | 250 | |
| Capital lease | 15,957 | |
| Compensated absences | (84,339) | |
| Other liabilities | (15,325) | |
| OPEB payable | <u>(481,463)</u> | (692,774) |
| Internal service funds are used by management to charge the cost of its self insured insurance programs to individual funds. The revenue (expense) of the internal service funds (inclusive of depreciation expense of \$17,103), is reported with governmental activities. | | |
| | | <u>(1,249,500)</u> |
| Change in net position of governmental activities | | <u>\$ 7,561,511</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, 2013

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

The accompanying notes are an integral part of this statement.

**CALCASIEU PARISH POLICE JURY
PUBLIC WORKS OPERATING FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2013**

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

The accompanying notes are an integral part of this statement.

**CALCASIEU PARISH POLICE JURY
CALCASIEU PARISH LIBRARY FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2013**

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

The accompanying notes are an integral part of this statement.

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

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

The accompanying notes are an integral part of this statement.

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



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

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

The accompanying notes are an integral part of this statement.

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

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

The accompanying notes are an integral part of this statement.

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

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

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

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



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

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

The accompanying notes are an integral part of this statement.

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

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

The accompanying notes are an integral part of this statement.

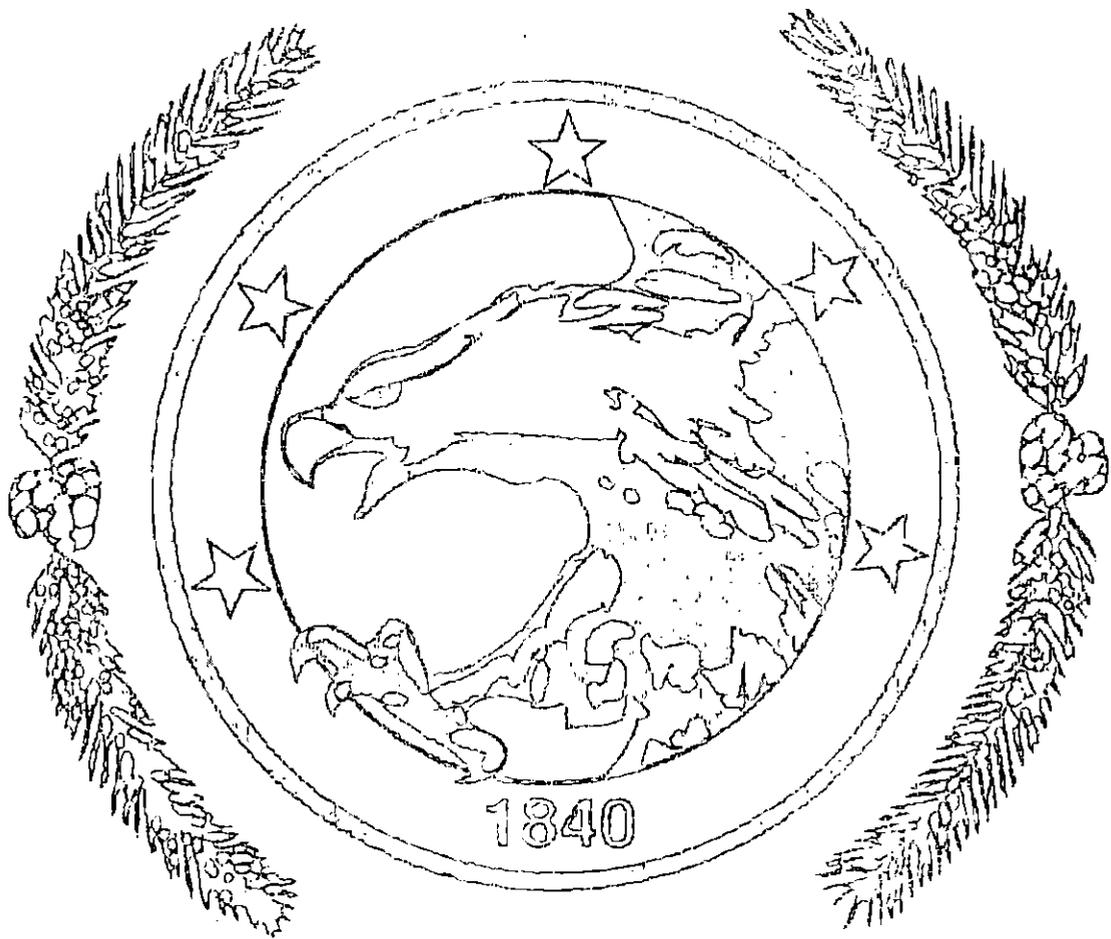
| Airport Authority District No. 1 | Nonmajor Component Units | Total Component Units |
|-------------------------------------|--------------------------------|-----------------------------|
| \$ 381,561 | \$ 27,992,108 | \$ 32,642,434 |
| - | 19,579,278 | 42,289,149 |
| 615,663 | 22,185,478 | 31,628,780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

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

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

The accompanying notes are an integral part of this statement.

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



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

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Financial Reporting Entity

The Calcasieu Parish Police Jury (Parish) is the governing authority for Calcasieu Parish and is a political subdivision of the State of Louisiana. The financial reporting entity consists of: (1) the primary government (all funds under the auspices of the Parish), (2) organizations for which the primary government is financially accountable, and (3) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

As required by Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity*, and as amended by GASB Statement No. 61, *The Financial Reporting Entity: Omnibus*, a legally separate entity is considered to be a component unit of the Parish if at least one of the following criteria is met:

- The Parish appoints a voting majority of the organization's governing body and is either able to impose its will on the organization or there is a potential financial benefit/burden to the Parish.
- The entity is fiscally dependent on the Parish and there is a potential financial benefit/burden to the Parish.
- The nature and significance of the relationship between the Parish and the entity are such that exclusion would cause the financial statements of the Parish to be misleading or incomplete.

Depending on the closeness of its relationship with the Parish, some component units are blended with the Parish's reporting entity, while others are discretely reported. Based on the previous criteria, the Parish has included the following component units in the financial reporting entity:

(1) Blended Component Units

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

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

(2) Discretely Presented Component Units

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

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

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

Calcasieu Parish Public Trust Authority is an entity whose primary activities involve the issuance of bonds to obtain resources for the purpose of assisting in the financing of housing needs for persons of low and moderate incomes in Calcasieu Parish. As provided by Louisiana Revised Statute 9:2343, the Parish, as beneficiary of the public trust, appoints the trustees who may then be removed from office at the will of the Parish acting as the trust's beneficiary. In addition, the Parish can possibly modify board decisions with respect to debt approval and, as such, the Parish can impose its will on the Trust Authority. The fiscal year presented for the Authority is May 31, 2013.

West Calcasieu Cameron Hospital is a rural medical facility owned and operated by the Calcasieu-Cameron Hospital Service District. The hospital is a nonprofit corporation organized by the Calcasieu and Cameron Parish Police Juries. The Parish does appoint a voting majority for the governing board and can impose its will by removing the board members and possibly modifying board decisions with respect to approving debt, major capital activity or any new tax financed activity. The District must obtain the Parish's approval to issue any debt or pass any new tax. The fiscal year presented for the Hospital is the calendar year 2013.

Sulphur Parks and Recreation is an entity established by the Parish in 1948 to govern the parks, playgrounds and community centers of the District and to provide administration, management, maintenance and operations for those facilities. The Parish appoints the governing board and is able to impose its will on the District by removing the appointed board and possibly modifying board decisions with respect to approving debt or any new tax financed activity. This District must obtain the Parish's approval to issue any debt or pass any new tax. The financial information presented for this entity is the calendar year 2013 information.

Gravity Drainage District No. 4 of Ward 3 is an entity established by the Parish and is authorized to construct, maintain and improve the system of gravity drainage within the District. The Parish appoints the governing board and is able to impose its will on the District by removing the appointed board and possibly modifying board decisions with respect to approving debt or any new tax financed activity. This District must obtain the Parish's approval to issue any debt or pass any new tax. The financial information presented for this entity is the calendar year 2013 information.

Airport Authority District No. 1 of Calcasieu Parish is an entity that was created by the Parish as provided by LA Revised Statute 2:602. The Parish appoints the five member governing board and is able to impose its will on the District by removing the appointed board and possibly modifying board decisions with respect to approving debt or any new tax financed activity. This District must obtain the Parish's approval to issue any debt or pass any new tax. The financial information presented for this entity is the calendar year 2013 information.

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

Criminal Court Fund Related Activity encompasses several legally separate entities who are fiscally dependent on the Parish as defined by GASB Statement No. 14, paragraph 16. These entities are fiscally dependent on the Parish due to the fact that they must obtain the Parish's approval to issue any debt or pass any new tax. In addition, a significant portion of the District Attorney's annual operating budget is determined and approved by the Parish. The financial information presented for these entities is for the calendar year 2013. These entities consist of:

- | |
|--|
| <p style="text-align:center">District Attorney of the Fourteenth Judicial District</p> <ul style="list-style-type: none">* The Fourteenth Judicial District Court Indigent Transcript Fund*The Fourteenth Judicial District Court Judicial Expense Fund*The Fourteenth Judicial District Court Child Support Fund*Civil Indigent Transcript Fund |
|--|

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

Calcasieu Parish Coroner * is a separately elected official who is fiscally dependent on the Parish and thus the Coroner is financially accountable to the Parish. The Coroner's budget is adopted as a part of the Parish's budgeting process. In addition, the Parish funds a significant portion of the operational budget of the Coroner's office as required by Louisiana statute. The financial information presented for the Coroner is the calendar year 2013 information.

Calcasieu Parish Communications District * is governed by a Board of Commissioners of which all are appointed by the Parish. The Parish does have the ability to modify or approve the District's budget and can remove from office the appointed commissioners and possibly modify board decisions with respect to approving debt or any new tax financed activity. This District must obtain the Parish's approval to issue any debt or pass any new tax. The financial information presented for the Communications District is the calendar year 2013 information.

Other Special Districts comprise legally separate entities with a voting majority of the governing board members being appointed by the Parish and the Parish being able to impose its will on the Districts by removing the appointed members and possibly modifying board decisions with respect to approving debt or any new tax financed activity. These Districts must obtain the Parish's approval to issue any debt or pass any new tax. The financial information presented for these Districts is for the calendar year 2013, unless otherwise denoted. These Districts consist of:

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

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

(3) Related Organization

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

(4) Other Component Unit Information

There are no separately issued financial statements for the component units audited by the principal auditor and denoted with an (*) except for the Fourteenth Judicial District Court Child Support Fund. Complete financial statements for the remaining component units may be obtained from the Calcasieu Parish Police Jury at the Parish Government Building, 1015 Pithon Street, Lake Charles, Louisiana 70601.

B. Basis of Presentation

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

GOVERNMENT-WIDE FINANCIAL STATEMENTS:

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

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

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

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

The Statement of Net Position reflects all capital (long-lived) assets, receivables and long-term obligations. The Statement of Activities reports revenues and expenses in a format that allows the reader to focus on the net cost of each function of the Parish. Both the gross and net cost of each function, which is otherwise being supported by general government revenues, is compared to the revenues generated directly by the function. Gross expenses, including depreciation, are reduced by related program revenues, operating grants and capital grants. Direct and indirect expenses are reported as program expenses for individual functions and activities. The program revenues must be directly associated with the function or the business-type activity. The types of transactions included in program revenues are licenses, permits and fees. The operating grants include operating-specific and discretionary grants while the capital grants column reflects capital-specific grants.

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

FUND FINANCIAL STATEMENTS:

The fund financial statements report the Parish as a collection of major and nonmajor funds presented on separate schedules by fund category - governmental, proprietary and fiduciary funds.

- The *governmental fund statements* include a Balance Sheet and a Statement of Revenues, Expenditures, and Changes in Fund Balances, with one column for the general fund, one for each of the other major funds, and one combining column for all of the nonmajor governmental funds. The statements are prepared using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized in the accounting period in which they become measurable and available to finance expenditures of the current period, generally considered 60 days after the end of the fiscal year. In addition to the criteria of measurable and available, the revenue is not recorded unless it is intended to finance the budget of that particular period. Revenues are recognized beyond this 60-day period if they relate to certain reimbursable grants that are received after this time in order for proper matching of revenues and expenditures.

Nonexchange transactions, in which the Parish receives value without directly giving value in return, include sales tax, property tax, special assessments, grants and donations. Although property taxes are considered to be measurable in the calendar year of the tax levy, these taxes are not considered to be available since they are used to finance the following year's budget. Therefore, the recognition of revenue is in the following year. The accounting for property taxes is discussed further in Note 3 to the financial statements. Sales taxes and gross receipt business taxes are considered "measurable" when the underlying transaction occurs and meets the available criteria. Special assessments are recognized as revenues only to the extent that individual installments are considered current assets in the governmental fund types. Revenue from grants and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

Expenditures are recognized in the accounting period in which the related fund liability is incurred, if measurable, except for the following: (1) principal and interest on long-term debt are recorded when due and (2) compensated absences are recorded as expenditures in the governmental fund type when paid with expendable available financial resources. Allocations of cost such as depreciation and amortization are not recognized in the governmental funds.

- The *proprietary fund statements* include a Statement of Net Position, a Statement of Revenues, Expenses, and Changes in Fund Net Position and a Statement of Cash Flows. Each statement has one column for all of the nonmajor enterprise funds and one column for all of the internal service funds. The Parish does not have any major enterprise funds. The proprietary fund statements are prepared using the economic resources measurement focus and the accrual basis of accounting in order to make a determination of financial position, net income and cash flows. Internal service funds are included in governmental activities for government-wide reporting purposes and the excess revenues or expenses from the funds are allocated to the appropriate functional activity.
- The *fiduciary fund statement* includes only a Statement of Fiduciary Assets and Liabilities since the Parish only has agency funds. This statement is prepared using the accrual basis of accounting. Since agency funds do not present an operating statement there is no corresponding measurement focus.

Major funds are those whose revenues, expenditures/expenses, assets or liabilities are at least 10 percent of the total for each fund category or type (governmental or enterprise) and at least 5 percent of the corresponding element total for all governmental and enterprise funds combined. Comparability is also a factor in determining the major fund classification.

The data on the face of the above financial statements must be accompanied by certain disclosures to ensure accurate information is presented in the financial report. This additional information is presented in the form of a single set of notes to the financial statements.

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

Governmental Funds

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

General Fund - The General Fund is used to account for resources traditionally associated with government which are not legally or by sound financial management required to be accounted for in another fund. The General Fund reports revenues associated primarily with ad valorem taxes, gaming revenue, charges for services, intergovernmental revenues and occupational licenses.

Public Works Operating Fund - This fund accounts for the maintaining of the Parish road system which includes the initial engineering plans for the construction of the roads, bridges or drainage systems to the maintenance of the same including but not limited to shoulder repairs, roadside vegetation control and aggregate road grading. These activities are primarily funded through sales taxes.

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

Road Capital Improvement Fund - This fund accounts for all the capital improvements related to Parish roads. It is funded by sales taxes, property taxes as well as state grants.

Proprietary Funds

In accordance with GASB Statement No. 20, *Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting*, the Parish has elected to follow GASB Statements issued after November 30, 1989, rather than the Financial Accounting Standards Board Statements, in accounting for enterprise funds and business-type activities. These funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing goods and services as its principal operation. Revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses. There were no major enterprise funds for the Parish this year.

Internal service funds reported by the Parish include the Self-Insured Workmen's Compensation Fund, the Self-Insured Health Insurance Fund, the Self-Insured Liability/Property Insurance Fund and the Self-Insured Unemployment Insurance Fund. These funds account for the receipt of premiums and expenses for claims and administration costs for the Parish's various self-insured programs.

Fiduciary Funds

The Parish currently has the following two fiduciary funds:

- Local Emergency Planning Committee (L.E.P.C.) Fund which accounts for funds received and expended relating to activities regarding the proper reporting and freedom of information for hazardous materials.
- Calcasieu Parish Gaming Pooling District which accounts for the collection of gaming revenue on behalf of the Parish and the City of Lake Charles and the redistribution of those collections to various governmental entities in the Parish. Louisiana Revised Statute 33:9576 specifically provides for the creation of this district, whose purpose is to *"provide for and promote the diversification and expansion of the economy of all areas of the Parish of Calcasieu by authorizing the allocation and distribution of certain gaming revenues to various political subdivisions within the Parish."*

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

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

C. Assets, Liabilities and Net Position, Equity or Net Fund Balance

Cash, Cash Equivalents and Investments

The Parish follows the practice of pooling cash and investments of all funds. For financial statement purposes, the Parish's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

The Parish's investment program is limited to purchases of U.S. Treasury and government agency obligations as well as investments in the Louisiana Asset Management Pool, Inc. (LAMP) and the Certificate of Deposit Account Registry Service (CDARS). LAMP is a nonprofit corporation organized under the laws of the State of Louisiana which operates a local government investment pool. CDARS is an investment vehicle providing full FDIC insurance for the purchase of certificates of deposit.

Investments are reported at fair value except for LAMP investments which are stated at cost, which approximates market and is equal to the value of the pool shares. Fair value was determined by obtaining "quoted" yearend market prices.

For further information regarding the Parish's cash and investment programs see Note 2 to the financial statements.

Restricted Assets

Certain debt service funds and funds associated with customer utility deposits of nonmajor enterprise funds are legally restricted as to purpose. These assets have been classified as restricted assets on the Statement of Net Position since the use of these funds are limited.

Inventories and Prepaid Items

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

Certain rent and insurance payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Interfund Balances and Transfers

Activities between funds that are outstanding at the end of the fiscal year are referred to as either "due to other funds" or "due from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financials as "internal balances," where applicable. All internal balances are eliminated in the total primary government column.

Accounts Receivable

Accounts receivable are reported net of an allowance for uncollectibles in business-type activities. Accounts receivable are recorded for the enterprise funds of the Parish, which consist of water fees, sewer fees and insurance premium amounts for the internal service funds of the Parish.

Capital Assets

Capital assets, which include land and land improvements, buildings and building improvements, machinery and equipment and infrastructure assets are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. All assets which are purchased or constructed are recorded at historical cost or estimated historical cost. Donated capital assets are recorded at estimated fair value at the date of the donation. Major outlays for capital assets and improvements are capitalized at the completion of the applicable construction project. At that point, the project costs are moved out of construction in progress and capitalized.

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

Capitalization thresholds are defined by the Parish as follows:

- Movable capital assets with a cost of \$5,000 or more per unit and a useful life of at least two years,
- All land acquisition is capitalized,
- Land improvements purchased with a minimal value of \$25,000,
- Buildings and building improvements that extend the useful life of a building with a value of \$50,000, and
- Infrastructure assets with a value of \$250,000, except the initial capitalization of general infrastructure assets in 2003 which included all infrastructure assets identified.

The Parish has elected to adopt the modified approach for valuing its infrastructure of road systems. As such, the infrastructure of road systems of the Parish is not depreciated. The Parish has an asset management system in place and has made a commitment to preserve these infrastructure assets at or above the condition levels set by the Parish. See Road Infrastructure Condition Assessment and Maintenance Data section of required supplementary information after the notes to the financial statements for more information.

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

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

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

Long-Term Debt

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

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

Compensated Absences

All Parish full-time employees earn vacation leave and sick leave in varying amounts according to the employee's number of years of continuous service. Only eighty hours of vacation leave is allowed to be carried over to the beginning of the next fiscal year except for the employees of the Calcasieu Parish Library System, presented herein as a major special revenue fund, the Registrar of Voters and Ward 4 City Court, both presented herein as part of the General Fund. The Library employees may carry over four hundred hours of vacation leave, the Registrar of Voters may carry over three hundred hours of vacation leave and Ward 4 City Court has an unlimited carry over amount.

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Upon resignation or retirement, unused vacation leave can be paid to the employee at the employee's current rate of pay. Upon resignation, unused sick leave is forfeited subject to the following situations: (1) Employees hired prior to January 1, 2007 and who are eligible for retirement, may convert the number of hours of unused sick leave accrued as of the date of retirement to years or fractions of years and add those additional years to the number of years of service earned by the retiree. (Unused sick leave is applied to the number of years of service only for computing the rate of pay due to the retiree and does not count toward the number of years necessary for retirement.) (2) Employees hired on or after January 1, 2007 and who have at least twenty years of service with the Parish are eligible to receive payment for accrued, unused sick leave at the time of regular retirement, up to a maximum of six hundred hours. For these employees, no unused sick leave will be transferable to the Parochial Retirement System and a liability for the actuarial calculated value has been recorded in the government-wide financial statements.

Parish employees of certain job classifications may accrue compensatory time in lieu of overtime pay up to 120 hours. The Registrar of Voters may accrue an unlimited amount of compensatory time. Compensatory leave is paid by the Parish upon termination, resignation, retirement or death, up to the maximum accrual amounts.

Net Position

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

Fund Balance Policy and Flow Assumptions

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

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

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

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

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

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

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

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

Estimates

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

D. Reconciliation of Government-Wide and Fund Financial Statements

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

E. Budgetary Information

Adoption Process

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

Budget Presentation

Generally accepted accounting principles require entities to disclose the original, final and actual budgetary comparisons for the General Fund and each individual major fund that has a legally adopted budget in the basic financial statements or the required supplementary information section of the comprehensive annual financial report. For 2013, the Public Works Operating Fund and the Calcasieu Parish Library Fund are the only major funds with a legally adopted budget and this presentation is included in the basic financial statements along with that for the General Fund. No budgetary comparison is presented for the Road Capital Improvement Fund, a major fund, because an annual budget was not required. Other nonmajor governmental fund presentations with legally adopted budgets are presented in the combining and individual fund statements and schedules section of the comprehensive annual financial report.

**CALCASIEU PARISH POLICE JURY
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Excess of Expenditures over Appropriations

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

NOTE 2: DEPOSITS AND INVESTMENTS

A. Cash and Cash Equivalents

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

Custodial Credit Risk - Deposits

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

Deposits are listed in terms of whether they are exposed to custodial credit risk. The following chart represents bank balances for the primary government and its component units as of December 31, 2013.

| | Insured or Collateralized with Securities held by the Entity's Agent or the Pledging Institution's Trust Department in the Entity's Name | Uninsured and Collateralized with Securities Held by Pledging Institution or it's Trust Department/ Agent but not in the Entity's Name | Uninsured and Uncollateralized | Total Bank Balances - All Deposits | Total Carrying Value - All Deposits |
|---|--|--|-----------------------------------|--|--|
| <u>Primary Government:</u> | | | | | |
| Cash & Cash Equivalents | \$32,992,851 | \$ - | \$ - | \$32,992,851 | \$29,445,092 |
| Certificate of Deposit Account Registry Service (CDARS) | <u>22,667,002</u> | - | - | <u>22,667,002</u> | <u>22,667,002</u> |
| Total | <u>\$55,659,853</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$55,659,853</u> | <u>\$52,112,094</u> |
| The carrying amount of deposits does not include cash on hand of \$6,355. Cash on hand includes petty cash and cash received but not yet deposited at year end. | | | | | |

**CALCASIEU PARISH POLICE JURY
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| <u>Component Units:</u> | Insured or Collateralized with Securities held by the Entity's Agent or the Pledging Institution's Trust Department in the Entity's Name | Uninsured and Collateralized with Securities Held by Pledging Institution or it's Trust Department/ Agent but in the Entity's Name | Uninsured and Collateralized with Securities Held by Pledging Institution or it's Trust Department/ Agent but not in the Entity's Name | Uninsured and Uncolla- teralized | Total Bank Balances - All Deposits | Total Carrying Value - All Deposits |
|--|--|--|--|---|--|--|
| Cash & Cash Equivalents | \$10,688,331 | \$23,903,157 | \$945,003 | \$ 355,855 | \$35,892,346 | \$34,140,344 |
| Certificates of Deposit | 2,236,317 | 1,480,893 | - | - | 3,717,210 | 3,717,210 |
| Certificate of Deposit Account Registry Service (CDARS) | <u>1,832,998</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>1,832,998</u> | <u>1,832,998</u> |
| Total | <u>\$14,757,646</u> | <u>\$25,384,050</u> | <u>\$945,003</u> | <u>\$355,855</u> | <u>\$41,442,554</u> | <u>\$39,690,552</u> |

The carrying amount of deposits does not include cash on hand of \$3,290 for component units. Cash on hand includes petty cash and cash received but not yet deposited at year end.

B. Investments

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

Credit Risk - Investments

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

The Parish's investments in U.S. Agency Securities were primarily rated AA+ by Standard & Poor's & Fitch Ratings and Aaa by Moody's Investors Services. There were two U.S. Agency Securities (Farmer Mac Securities) that were not rated by either of the above rating services. These two securities account for 2.15% of the investment value at December 31, 2013. Of the US Agency Securities held by the Parish at December 31, 2013, approximately sixty- five percent (60.6%) of those securities were invested in thirty-one (31) Federal National Mortgage Association (FNMA) with varying maturity dates. LAMP has a Standard & Poor's Rating of AAAM.

**CALCASIEU PARISH POLICE JURY
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Custodial Credit Risk - Investments

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

The following chart presents the custodial credit risk for the Parish's investments as of December 31, 2013.

| Investments | Uninsured, Unregistered and Underlying Securities Held by the Counterparty | Uninsured, Unregistered and Held by the Counterparty's Trust Dept. or Agent but not in the Entity's Name | All Investments - Reported Amount | All Investments - Fair Value |
|--|--|---|--|------------------------------------|
| <u>Primary Government:</u> | | | | |
| U. S. Agency Obligations | \$ - | \$ - | \$162,435,314 | \$162,435,314 |
| Certificate of Deposit Account Registry Service (CDARS)** | - | - | 9,251,838 | 9,251,838 |
| <u>Investments Not Categorized:</u> | | | | |
| LAMP | - | - | <u>32,272,197</u> | <u>32,272,197</u> |
| Total | <u>\$ -</u> | <u>\$ -</u> | <u>\$203,959,349</u> | <u>\$203,959,349</u> |
| ** The Certificate of Deposit Account Registry Service investments above have maturities exceeding one year from the original purchase date. | | | | |

**CALCASIEU PARISH POLICE JURY
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| Investments | Uninsured, Unregistered and Underlying Securities Held by the Counterparty | Uninsured, Unregistered and Held by the Counterparty's Trust Dept. or Agent but not in the Entity's Name | All Investments - Reported Amount | All Investments - Fair Value |
|--|---|---|--|------------------------------------|
| <u>Component Units:</u> | | | | |
| U.S. Agency Obligations | \$ - | \$ - | \$19,446,801 | \$19,446,801 |
| Mortgage-Backed Securities | - | - | 10,122,223 | 11,974,748 |
| Repurchase Agreements | - | 5,000,000 | 5,000,000 | 5,000,000 |
| Certificate of Deposit Account Registry Service (CDARS)** | - | - | 748,162 | 748,162 |
| <u>Investments Not Categorized:</u> | | | | |
| Investment Agreements | - | - | 685,933 | 685,933 |
| Money Market Accounts | - | - | 4,580,797 | 4,580,797 |
| Mutual Funds | - | - | 50,843 | 50,843 |
| LAMP | - | - | <u>6,988,860</u> | <u>6,988,860</u> |
| Total | <u>\$ -</u> | <u>\$ 5,000,000</u> | <u>\$47,623,619</u> | <u>\$49,476,144</u> |
| ** The Certificate of Deposit Account Registry Service investments above have maturities exceeding one year from the original purchase date. | | | | |

Interest Rate Risk - Investments

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

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

| Investments | Fair Value | 0-1 Years Before Maturity | 1-5 Years Before Maturity | 6 + Years Before Maturity |
|--|-----------------------------|---------------------------------|---------------------------------|---------------------------------|
| <u>Primary Government:</u> | | | | |
| U. S. Agency Obligations | \$162,435,314 | \$ - | \$156,291,298 | \$ 6,144,016 |
| Certificate of Deposit Account Registry Service (CDARS)** | 9,251,838 | 4,625,919 | 4,625,919 | - |
| LAMP | <u>32,272,197</u> | <u>32,272,197</u> | <u>-</u> | <u>-</u> |
| Total | <u>\$203,959,349</u> | <u>\$ 36,898,116</u> | <u>\$160,917,217</u> | <u>\$ 6,144,016</u> |
| ** The Certificate of Deposit Account Registry Service investments above have maturities exceeding one year from the original purchase date. | | | | |

| Investments | Fair Value | 0-1 Years Before Maturity | 1-5 Years Before Maturity | 6 + Years Before Maturity |
|--|----------------------------|---------------------------------|---------------------------------|---------------------------------|
| <u>Component Units:</u> | | | | |
| U.S. Agency Obligations | \$19,446,801 | \$ - | \$17,968,457 | \$ 1,478,344 |
| Mortgage-Backed Securities | 11,974,748 | - | 2,313,510 | 9,661,238 |
| Repurchase Agreements | 5,000,000 | 5,000,000 | - | - |
| Investment Agreements | 685,933 | - | - | 685,933 |
| Certificate of Deposit Account Registry Service (CDARS) | 748,162 | 374,081 | 374,081 | - |
| LAMP | <u>6,988,860</u> | <u>6,988,860</u> | <u>-</u> | <u>-</u> |
| Total | \$44,844,504 | <u>\$12,362,941</u> | <u>\$20,656,048</u> | <u>\$11,825,515</u> |
| Mutual Funds | 50,843 | | | |
| Money Market Accounts | <u>4,580,797</u> | | | |
| Total | <u>\$49,476,144</u> | | | |

**CALCASIEU PARISH POLICE JURY
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C. Reconciliation of Cash, Cash Equivalents and Investments to Financial Statements

In order to accurately compare the cash and investments shown on the accompanying financial statements with the carrying value of deposits and investments on the schedules above, the following reconciliation is provided:

| | Primary Government | Component Units |
|--|-------------------------------|-----------------------------|
| <u>Carrying Values Per Note 2:</u> | | |
| Deposits | \$ 29,445,092 | \$ 34,140,344 |
| Cash on Hand | 6,355 | 3,290 |
| Repurchase Agreements | - | 5,000,000 |
| CDARs or Certificates of Deposit | 31,918,840 | 6,298,370 |
| Investments | 162,435,314 | 34,886,597 |
| Louisiana Asset Management Pool | <u>32,272,197</u> | <u>6,988,860</u> |
| Total | <u>\$256,077,798</u> | <u>\$ 87,317,461</u> |
| <u>Per Statement of Net Position:</u> | | |
| Cash and Cash Equivalents | \$ 61,689,878 | \$ 32,642,434 |
| Investments | 194,089,723 | 42,289,149 |
| Restricted Cash and Cash Equivalents | 13,717 | 5,461,536 |
| Restricted Investments | 199,758 | 6,924,342 |
| <u>Per Fiduciary Funds:</u> | | |
| Cash and Cash Equivalents | 20,049 | - |
| Investments | <u>64,673</u> | - |
| Total | <u>\$256,077,798</u> | <u>\$87,317,461</u> |

NOTE 3: PROPERTY TAXES

The 1974 Louisiana Constitution (Article 7, Section 18) provides that land and improvements for residential purposes are assessed at 10% of fair market value; other property and electric cooperative properties, excluding land, are to be assessed at 15%; and public service properties, excluding land, are to be assessed at 25% of fair market value. Fair market value is determined by the elected Assessor of the Parish on all property subject to taxation except public service properties, which are valued by the Louisiana Tax Commission. The correctness of assessments by the Assessor is subject to review and certification by the Louisiana Tax Commission. The Assessor is required to reappraise all property subject to taxation at intervals of not more than four years. Year 2012 was the last reassessment year. The Sheriff of Calcasieu Parish, as provided by State Law, is the official tax collector of general property taxes levied by the Parish and any Parish Special Service District.

The 2013 property tax calendar is as follows:

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

**CALCASIEU PARISH POLICE JURY
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The 2013 tax levy is used to finance the 2014 budget for the Parish. Governmental accounting standards state that the property tax receivable is recorded at the tax levy date. Property tax revenue is only recognized when the funds are both measurable and available and intended to finance the budget of a particular period. Since the budget period is not until 2014, the receivable and any collections made on the 2013 levy prior to the end of the year are reflected as deferred inflow of resources (unavailable revenue). As such, both the government-wide and the governmental fund level financial statement presentations reflect that the Parish's 2013 tax levy (less an amount for estimated uncollectible taxes based on historical collections) as both a receivable and a deferred inflow of resources. An estimate for back taxes for uncollected prior year taxes has been reflected in the property tax receivable presentations.

NOTE 4: RECEIVABLES AND PAYABLES

Balances for various receivable and payable amounts have been aggregated in the government-wide financial statements. Therefore, the following schedules provide additional detail information concerning receivable and payable balances by category type, net of allowance for doubtful accounts where applicable, as of December 31, 2013:

| RECEIVABLES: | | | |
|---|--------------------------------|---------------------------------|----------------------------|
| Primary Government: | Governmental Activities | Business-Type Activities | Total |
| Property Taxes | \$46,314,744 | \$322,149 | \$46,636,893 |
| Sales Taxes | 3,222,165 | - | 3,222,165 |
| Franchise Taxes | 303,886 | - | 303,886 |
| Special Assessments | - | 217,654 | 217,654 |
| Accounts | 12,243 | 85,321 | 97,564 |
| Interest | 360,243 | 6,668 | 366,911 |
| Other Receivables ++ | <u>4,098,819</u> | <u>-</u> | <u>4,098,819</u> |
| Total Receivables | <u>\$54,312,100</u> | <u>\$631,792</u> | <u>\$54,943,892</u> |
| Loan Receivable | <u>\$48,138</u> | <u>\$ -</u> | <u>\$48,138</u> |
| Amounts Not Expected To Be Collected Within One Year | <u>\$33,189</u> | <u>\$ -</u> | <u>\$33,189</u> |
| Allowance for Doubtful Accounts Included Above ** | <u>\$ 2,628,726</u> | <u>\$ 47,962</u> | <u>\$ 2,676,688</u> |
| <p>** For the governmental activities, the allowance includes \$69,854 for delinquent special assessments receivable, \$2,483,784 for a five percent (5%) estimated uncollectible property taxes and \$75,088 for a housing assistance recoupment receivable. For the business-type activities, \$30,805 of the allowance account relates to water and sewer accounts receivable and \$17,157 for estimated uncollectible property taxes.</p> | | | |
| <p>++ Includes gaming revenue receivable of \$3,401,336. Another gaming receivable of \$9,996,791 is reported in an Agency fund which is not reflected on the government-wide financial statements.</p> | | | |

**CALCASIEU PARISH POLICE JURY
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| PAYABLES: | | | |
|---|--------------------------------|---------------------------------|---------------------------|
| Primary Government: | Governmental Activities | Business-Type Activities | Total |
| Accounts Payable | \$6,415,423 | \$ 145,702 | \$6,561,125 |
| Accrued Liabilities | 823,788 | - | 823,788 |
| Retainage Payable | <u>1,245,237</u> | <u>30,641</u> | <u>1,275,878</u> |
| Accounts Payable and Other Accrued Liabilities | <u>\$8,484,448</u> | <u>\$ 176,343</u> | <u>\$8,660,791</u> |
| Refundable Customer Deposits | \$ - | \$ 108,698 | \$ 108,698 |
| Accrued Interest | <u>-</u> | <u>5,815</u> | <u>5,815</u> |
| Liabilities Payable from Restricted Assets | <u>\$ -</u> | <u>\$ 114,513</u> | <u>\$ 114,513</u> |

NOTE 5: DEFERRED INFLOW OF RESOURCES AND UNEARNED REVENUE

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

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

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

A. Due to/from other funds at December 31, 2013 consists of the following:

| | Due From Other Funds | Due To Other Funds |
|--|---------------------------|---------------------------|
| <u>Governmental Funds:</u> | | |
| General Fund | \$1,916,165 | \$ 58,606 |
| Nonmajor Funds | <u>70,691</u> | <u>1,987,476</u> |
| Total Governmental Funds | 1,986,856 | 2,046,082 |
| <u>Proprietary Funds:</u> | | |
| Nonmajor Enterprise Funds | 8,786 | 52,244 |
| Nonmajor Internal Service Funds | <u>102,684</u> | <u>-</u> |
| Total Proprietary Funds | <u>111,470</u> | <u>52,244</u> |
| Grand Total | <u>\$2,098,326</u> | <u>\$2,098,326</u> |
| <p>These receivables are a result of short-term loans or interfund grants for operating activity that were not transferred by year end. Not all interfund amounts that are reported in the governmental fund and proprietary fund financial statements are included in the government-wide presentations. The Combining Statement of Net Position – Nonmajor Enterprise Funds reported a net amount of \$43,458 in interfund receivables and payables that were combined into an internal balances line item on the government-wide Statement of Net Position.</p> | | |

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

| Primary Government Receivable: | Component Unit Payable: | Amount |
|---|------------------------------------|-------------------------|
| General Fund | Airport Authority District 1 | \$ 79,008 |
| General Fund | Waterworks District 14 of 5 | 3,000 |
| General Fund | Community Center 5 of 5 | 56 |
| Nonmajor Governmental Fund | Gravity Drainage Dist 8 of 1 | <u>140,834</u> |
| Primary Government | Due from Component Units | <u>\$222,898</u> |

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

NOTE 7: INTERFUND TRANSFERS

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

| | <u>Primary Government</u> | |
|---|----------------------------|----------------------------|
| | <u>Transfers In</u> | <u>Transfers Out</u> |
| <u>Governmental Funds:</u> | | |
| General Fund | \$ 1,938,950 | \$ 4,868,966 |
| Public Works Operating Fund | 2,566,512 | 360,000 |
| Road Capital Improvement Fund | 38,000 | 2,901,512 |
| Nonmajor Funds | <u>6,257,815</u> | <u>2,934,746</u> |
| Total Governmental Funds | 10,801,277 | 11,065,224 |
| <u>Proprietary Funds:</u> | | |
| Nonmajor Internal Service Funds ** | 220,000 | 220,000 |
| Nonmajor Enterprise Funds | <u>263,947</u> | <u>-</u> |
| Total Proprietary Funds | <u>483,947</u> | <u>220,000</u> |
| Grand Total | <u>\$11,285,224</u> | <u>\$11,285,224</u> |
| Not all interfund amounts that are reported in the governmental fund and proprietary fund financial statements are included in the government-wide presentations. | | |

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
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The above transfers consist of the following:

General Fund made transfers in the amount of \$4,868,966 to other funds for capital related items and to subsidize operations of the following funds:

Governmental Funds:

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

Proprietary Funds:

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

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

Governmental Funds:

| | |
|-----------|---|
| \$350,000 | Public Works Operating Fund to General Fund for Park Related Activities |
| \$10,000 | Public Works Operating Fund to General Fund for Planning Activities |

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

Road Capital Improvement Fund made transfers of \$2,901,512 to the following funds to subsidize operations:

Governmental Funds:

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

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

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

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

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

Governmental Funds:

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

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

NOTE 8: CAPITAL ASSETS

A. Primary Government

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

| | Beginning Balance | Additions | Deletions | Ending Balance |
|---|-----------------------------|----------------------------|------------------------------|-----------------------------|
| <u>Governmental Activities:</u> | | | | |
| Capital Assets Not Being Depreciated: | | | | |
| Land and Right of Ways | \$ 16,832,923 | \$ 711,623 | \$ - | \$ 17,544,546 |
| Construction in Progress | 23,845,079 | 12,115,481 | (19,108,040) | 16,852,520 |
| Roads ** | <u>382,296,012</u> | <u>1,021,270</u> | <u>-</u> | <u>383,317,282</u> |
| Total Capital Assets Not Being Depreciated | 422,974,014 | 13,848,374 | (19,108,040) | 417,714,348 |
| Capital Assets Being Depreciated: | | | | |
| Buildings and Improvements | 122,300,990 | 5,892,103 | (411,314) | 127,781,779 |
| Machinery and Equipment | 30,856,097 | 4,406,050 | (2,193,615) | 33,068,532 |
| Bridges | <u>11,887,348</u> | <u>-</u> | <u>-</u> | <u>11,887,348</u> |
| Total Capital Assets Being Depreciated | 165,044,435 | 10,298,153 | (2,604,929) | 172,737,659 |
| Less Accumulated Depreciation: | | | | |
| Buildings and Improvements | (51,800,073) | (3,362,407) | 59,555 | (55,102,925) |
| Machinery and Equipment | (20,158,778) | (2,976,760) | 2,182,803 | (20,952,735) |
| Bridges | <u>(3,689,827)</u> | <u>(263,075)</u> | <u>-</u> | <u>(3,952,902)</u> |
| Total Accumulated Depreciation | <u>(75,648,678)</u> | <u>(6,602,242)</u> | <u>2,242,358</u> | <u>(80,008,562)</u> |
| Total Capital Assets Depreciated, Net | <u>89,395,757</u> | <u>3,695,911</u> | <u>(362,571)</u> | <u>92,729,097</u> |
| Total Governmental Activities Capital Assets, Net | <u>\$512,369,771</u> | <u>\$17,544,285</u> | <u>(\$19,470,611)</u> | <u>\$510,443,445</u> |
| ** The Parish has adopted the modified approach for valuing its infrastructure of road systems. See Note 1-C for further information. | | | | |

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

| | Beginning Balance | Additions | Deletions | Ending Balance |
|---|----------------------------|--------------------------|---------------------------|----------------------------|
| <u>Business-Type Activities:</u> | | | | |
| Capital Assets Not Being Depreciated: | | | | |
| Land and Right of Ways | \$ 227,920 | \$ - | \$ - | \$ 227,920 |
| Construction in Progress | <u>91,303</u> | <u>904,198</u> | <u>(276,681)</u> | <u>718,820</u> |
| Total Capital Assets Not Being Depreciated | 319,223 | 904,198 | (276,681) | 946,740 |
| Capital Assets Being Depreciated: | | | | |
| Non-Building Improvements | 10,043,068 | 175,351 | - | 10,218,419 |
| Building and Improvements | 100,350 | 3,043 | - | 103,393 |
| Infrastructure | 3,016,772 | 103,515 | - | 3,120,287 |
| Machinery and Equipment | <u>512,284</u> | <u>5,667</u> | <u>(274,386)</u> | <u>243,565</u> |
| Total Capital Assets Being Depreciated | 13,672,474 | 287,576 | (274,386) | 13,685,664 |
| Less Accumulated Depreciation: | | | | |
| Non-Building Improvements | (3,057,985) | (279,601) | - | (3,337,586) |
| Building and Improvements | (81,008) | (2,065) | - | (83,073) |
| Infrastructure | (1,634,374) | (125,269) | - | (1,759,643) |
| Machinery and Equipment | <u>(467,117)</u> | <u>(12,112)</u> | <u>274,386</u> | <u>(204,843)</u> |
| Total Accumulated Depreciation | (5,240,484) | (419,047) | 274,386 | (5,385,145) |
| Total Capital Assets Depreciated, Net | <u>8,431,990</u> | <u>(131,471)</u> | <u>-</u> | <u>8,300,519</u> |
| Total Business-Type Activities Capital Assets, Net | <u>\$ 8,751,213</u> | <u>\$ 772,727</u> | <u>\$(276,681)</u> | <u>\$ 9,247,259</u> |

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

Depreciation expense was charged to the following functions as follows:

| <u>Governmental Activities:</u> | | <u>Business-Type</u> | |
|--|---------------------------|--------------------------------|-------------------------|
| General Government | \$1,271,677 | Water | \$183,261 |
| Public Safety | 1,083,369 | Sewer | <u>235,786</u> |
| Public Works | 1,317,035 | Total Business-Type | |
| Sanitation | 40,860 | Activities Depreciation | <u>\$419,047</u> |
| Health and Welfare | 528,187 | Expense | |
| Culture and Recreation | 2,016,444 | | |
| Economic Development | 53,181 | | |
| Depreciation Reallocated ** | <u>17,103</u> | | |
| Total Governmental Activities Depreciation Expense | \$6,327,856 | | |
| In 2013, a blended component unit (business-type activity) transferred fully depreciated equipment to the primary government (governmental activities) | <u>274,386</u> | | |
| Note 8(A) Accum Deprec Additions Total | <u>\$6,602,242</u> | | |

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

B. Component Units

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

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

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

C. Impaired Assets

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

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

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

NOTE 9: LEASES

A. Operating Leases

Primary Government

In December 2003, the Parish authorized the renewal of a lease to McNeese State University for the use of the Burton Memorial Coliseum and grounds (cost for buildings including improvements \$17,777,456; accumulated depreciation \$8,879,463). The University will continue the operation of the Coliseum and will pay for operation and maintenance expenses not to exceed the monies generated from use of the Coliseum and monies generated from the property taxes. The term of the renewed lease ran through December 31, 2008 at which time the option to renew for an additional five year term was executed. The latter renewal covers the time period January 1, 2009 to December 31, 2013. In early 2013, the Parish provided notice to McNeese State University that the lease for the Burton Memorial Complex will expire on June 28, 2013 at which time the Parish will assume management responsibilities for the complex. As of June 28, 2013, the lease was terminated.

B. Capital Leases

Primary Government

The Calcasieu Parish Library Fund, a major special revenue fund, entered into a lease agreement for the financing of a telephone system in 2009. The capitalized cost on this lease was \$167,620 while the accumulated depreciation at December 31, 2013 was \$67,048. The final lease payment for this asset was made in March 2013.

Component Units

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

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

Future Minimum Lease Payments

The following is a schedule of the future minimum lease payments under these capital leases for both the primary government and the component units as well as the present value of the net minimum lease payments at December 31, 2013:

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

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

NOTE 10: LONG - TERM OBLIGATIONS

A. Changes in Long-Term Debt - Primary Government

The following is a summary of changes in long-term debt for 2013:

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

(+) This liability will be liquidated in the various funds that report the related salary expenditure. The liabilities reported in the General Fund, Public Works Special Revenue Fund and Calcasieu Parish Library Special Revenue Fund account for 6%, 16% and 39% of the total reported liability. Except for the Calcasieu Parish Library Special Revenue Fund, the Registrar of Voters and Ward 4 City Court in the General Fund, all of the December 31, 2013 liability for vacation accrual is estimated to become due within one year because the Parish has a policy of limiting the number of hours that may be carried over from year to year for vacation to eighty (80) hours and this carryover amount is equal to the minimum number of vacation hours that are accrued each subsequent year by the employees. Therefore, the balance in every employee's vacation leave account as of December 31st of the prior year must be used by the end of the subsequent year or it will lapse by December 31st of the subsequent year because of the additional minimum of two weeks credited to each eligible employee as of January 1st of each subsequent year. As discussed in Note 1(C), ETO amounts may be carried over subject to the maximum of one hundred twenty (120) hours. A long term portion of this liability has been recorded based on historical information for all ETO amounts as well as the vacation amounts for the Calcasieu Parish Library Special Revenue Fund, the Registrar of Voters and Ward 4 City Court. The latter two entities are departments in the General Fund.

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

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

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

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

The following is a summary of the bonds outstanding at December 31, 2013 for business-type activities that were originally incurred to construct additional water related infrastructure:

| Business - Type Activities | Amount of Original Issue | Original Issue Date | Range of Final Maturity | Range of Interest Rates |
|--|---------------------------------|----------------------------|--------------------------------|--------------------------------|
| Nonmajor Enterprise Fund: | | | | |
| Revenue Bonds (91-01) – (Installment of \$14,693) | <u>\$250,000</u> | <u>3/13/79</u> | <u>2020</u> | <u>5.00%</u> |
| General Obligation Bonds (91-05) – (Installment of \$6,465) | <u>\$500,000</u> | <u>3/13/79</u> | <u>2019</u> | <u>5.00%</u> |
| Special Assessment Debt | <u>\$250,156</u> | <u>10/17/13</u> | <u>2023</u> | <u>.05 to 5.25%**</u> |

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

B. Debt Service Requirements – Primary Government

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

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

C. Other Required Disclosures - Primary Government

Special Assessment Bonds

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

Revenue Bond Reserves

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

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

Segments of Enterprise Activity and Pledged Revenues

As disclosed above, Waterworks District 5 of Wards 3 and 8 issued various revenue bonds to defray the cost of constructing, installing and acquiring the water system currently in operation. The bonds were also issued to defray the cost of new expansions of that water system. All of the water service revenue generated from the operation of this activity secures the repayment of the revenue bonds outstanding at year end in the amount of \$75,461 (original amount \$250,000). The District had an operating loss of \$312,227, exclusive of depreciation of \$183,261 while the current year principal payment was \$10,920 and interest was \$3,773. The following information includes the required disclosure for this entity's activities as a result of its revenue bond activity.

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

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

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

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

D. Changes in Long-Term Debt - Component Units

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

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E. Debt Service Requirements – Component Units

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

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F. Legal Debt Margin

The Louisiana Constitution gives the Parish the power to incur debt and issue bonds for the following purposes: (1) road construction and maintenance, (2) sewerage construction and maintenance, (3) water district construction and maintenance, (4) drainage activity, (5) fire protection activity and (6) any other public improvement work as authorized by the legislature.

Louisiana Revised Statute 39:562 limits the Parish's debt, defined as bonds or bonded debt payable solely from ad valorem taxation, to 10% of the assessed valuation of the taxable property of the Parish including homestead exempt property and nonexempt property. The calculated debt limit is \$200,504,349. As of December 31, 2013, the only outstanding bonded debt for the primary government that is secured by ad valorem taxes of Calcasieu Parish is from the following component unit that is presented as a blended component unit since the Police Jury serves as the governing board for this District. The legal debt margin, after subtracting \$31,304 in debt applicable to the debt limit is \$200,473,045.

| Blended Component Unit | Amount Outstanding |
|--|-----------------------|
| Waterworks District No. 5 of Wards 3 & 8 | <u>\$ 31,304</u> |

NOTE 11: OTHER INFORMATION

A. Risk Management

The Parish is self-insured with regard to workmen's compensation, health/dental insurance, general liability and property claims and unemployment claims. An internal service fund was established to account for all claims, expenses and administrative costs related to these self-insured risks. All departments of the Parish participate in the program, in addition to various component units of the Parish, as defined by Governmental Accounting Standards Board Statement No. 14 - *The Reporting Entity*. The Parish calculates amounts needed to pay current year expenses and allocates a pro-rata share to each participant based on various base amounts (i.e. asset values, covered payrolls, etc.).

Both the Parish and Huey T. Littleton Claims Service, Inc. administer the claims services for the workmen's compensation fund. Gilsbar, Inc. has been retained for administration and control services for the medical and dental claims for the health insurance fund while Southern Scripts has been retained to administer the prescription related health claims. The Parish will administer the remaining funds with the assistance of other professional contractors as needed.

The Parish purchases commercial stop-loss insurance for workmen's compensation, health insurance and certain general liability risks. The Parish did not have any significant reduction in insurance coverages from the 2012 coverage. For claims covered by the self insurance commercial policies, the settlement amounts did not exceed insurance coverage, for any of the past three years, since the Parish has a maximum exposure for each risk.

The workmen's compensation fund purchases commercial insurance to provide stop-loss coverage only. All claims are paid by the Parish until an individual claim reaches \$500,000 or total claims of \$2 million per year. The Parish received \$122,988 in 2013 for stop-loss coverage, \$4,099 for second injury fund reimbursements and \$5,094 in third party subrogation claims for the workmen's compensation fund. An additional receivable in the amount of \$162,621 was recorded for stop-loss coverages, second injury fund claims, and third party subrogation claims that were received, or expected to be received, in 2014 for reimbursement of claims paid prior to December 31, 2013.

With regard to the health insurance, the Parish has purchased both specific stop-loss and aggregate stop-loss coverage. For any one participant, the Parish is liable for the first \$200,000 of claims in any calendar year. The aggregate stop-loss coverage will pay all claims over a maximum amount, which is calculated by multiplying the number of employees covered each month by the monthly stop-loss unit, which is determined by the insurance underwriter. The Parish received \$206,148 in stop-loss coverages for health claims in 2013 that related to 2013 claims, \$1,996 in subrogation and other third party reimbursement claims and \$106,510 in prescription rebates in 2013 related to 2013 claims. An additional accrual in the amount of \$5,121, \$4,329 and \$93,243 was recorded to offset the year end liability for stop-loss, subrogation or third party

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

Effective August 1, 2003, the Parish entered into a cooperative agreement with the Port of Lake Charles to administer the Port's health and dental insurance activity with the assistance of the Parish's current third party health and dental insurance administrator. Since the Port of Lake Charles is not a component unit of the Parish, as defined in the first paragraph above, the employees' health care financing activity of these two entities is considered to be a public entity risk pool, which is defined as a cooperative group of governmental entities joining together to finance an exposure, liability or risk. Since the Parish is the predominant participant in this pool, this activity continues to be reported in the Parish's Self-Insured Health Insurance Internal Service Fund. It is the opinion of the Parish that there is no material transfer or pooling of risk between the pool participants and that the Parish is performing claims servicing functions for the Port of Lake Charles. As such, any amounts collected or due from the Port and paid or to be paid to settle claims for the Port is reported as an Intergovernmental Payable. This amount will be returned to the Port of Lake Charles upon any termination of the above agreement. The operating statement of the internal service fund named above reflects only the claims servicing revenue and administrative costs paid to the Parish by the Port of Lake Charles. Pool participants are responsible for their own respective claims until the applicable stop-loss coverage becomes effective. The Parish's policy with respect to purchasing specific stop-loss and aggregate stop-loss coverages as discussed in the previous paragraph also apply to the Port of Lake Charles' activity. This stop-loss activity would be considered an insurance purchasing pool.

On February 1, 2007, the Parish became fully self insured as to general liability coverage with no excess stop loss coverage. With the trend of increasing litigation activity, the Parish has decided, in its fiduciary capacity to the citizens of Calcasieu Parish, action must be taken to balance the needs of all of the Parish citizens with those of a specific individual with respect to any claims and/or judgments. Since the primary source of governmental revenue is through various taxes, the taxpayers of Calcasieu Parish ultimately carry the burden of any claim or judgment. Accordingly, the Parish has adopted a policy of "paying claims as opposed to judgments." The goal of this policy is to ensure the stability of current Parish services and programs by actively negotiating the settlement of legitimate claims before litigation. This policy will enable the Parish to pay valid claims, up to a predetermined annual appropriated amount, as opposed to any and all legal judgments or claims.

For financial reporting purposes, the general liability fund also reports the activities associated with the purchase of automobile and property insurance as well as other peril related insurance such as employment, crime, aviation and marine insurance from third party carriers. The main automobile policy for the Parish carries a \$100,000 deductible per incident while the other policies have varying deductibles based on the specific covered peril but range from \$1,000 per incident to 3% per insured property location value.

The claims liability reported in each of the Self Insured Funds is based on the requirements of Governmental Accounting Standards Board Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount can be reasonably estimated. Claims liability amounts are derived as follows: (1) workmen's compensation claims are recorded based on both the contract administrator's and the Parish risk manager's estimate of each claim's value, as well as actual subsequent payments, (2) health/dental/prescription insurance and unemployment claims liabilities are estimated based on subsequent disbursement/other information and (3) general liability claims are calculated based on the Parish's legal counsel's opinion on the probability of an impairment of an asset due to litigation and their estimate of that exposure, in addition to analyzing subsequent disbursement information. This information is then reviewed for insurance policy limits and the estimate of liability is reduced for coverage by stop-loss agreements. The Parish has not purchased any annuity contracts.

As of December 31, 2013, the Parish is a defendant in numerous lawsuits. Thirteen (13) lawsuits are being defended by outside counsel or by appropriate insurance defense counsel. The suits have arisen in the normal course of operations by the Parish. The lawsuits and claims cover a variety of allegations including wrongful death, alleged defects in a Parish road and auto accidents allegedly caused by Parish employees. In the opinion of the Parish, as supported by the Parish's legal counsel, the likelihood of material liability for the Parish resulting from one of the thirteen cases being defended by the outside counsel is small (if any) and, in some cases, is not even estimable.

Utilizing the Financial Accounting Standards Board Statement No. 5 terminology, the Parish and its outside counsel believe it is probable that the Parish will be held liable for approximately \$792,950 in claims for twelve of the thirteen lawsuits and claims. This amount is reflected in the Self Insured General Liability Internal Service Fund and is after consideration of settlements that should be covered by stop-loss coverages from prior years' claims.

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GASB Statement No. 30, *Risk Financing Omnibus*, requires that incremental claim adjustment expenses be accrued when applicable. For general liability claims, management has estimated that approximately \$100,000 of incremental expenses will be incurred as a result of potential claim settlements. The majority of these expenses will be incurred for outside legal counsel. This amount has been reflected in the self insured claims liability account. Estimated incremental expenses of \$65,000 for five workmen's compensation cases have been recorded in lieu of any other liability for these cases since they involve third party stop loss coverages or the State's second injury fund reimbursement. Management does not anticipate significant incremental claim adjustment expenses for any health or unemployment claims and has accordingly not recorded any additional liability.

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

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

B. Contingent Liabilities and Commitments

The Parish receives revenues from various federal and state grant programs which are subject to final review and approval as to eligibility of expenditures by the respective grantor agencies. Any settlements or expenses arising out of a final review are recognized in the period in which agreed upon by the agency and the Parish. Also, it is management's opinion that any audits by the grantor agencies would not produce disallowed program costs and liabilities to such an extent that they would materially affect the Parish's net position.

The Parish is subject to certain federal, state and local regulations relating to environmental compliance issues. There is a risk that the Parish could be found to be in noncompliance with these regulations. Should this occur, it may be subject to fines and mandatory remedial actions which may be material to the financial statements. Management has no knowledge of any compliance problems as of the date of the Statement of Net Position.

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

| | |
|--|---------------------------|
| W.E. McDonald – Project 2011-07 | \$1,184,448 |
| McManus Construction – Project 2013-06 | 2,040,824 |
| Ernest P. Breaux Electrical – Project 2013-07 | 9,854 |
| W.E. McDonald – Project 2013-09 | 708,599 |
| Blake D. Hines – Project 2013-10 | 721,842 |
| Ferguson Roofing Co. – Sheriff’s Administration Building | 204,761 |
| Blake D. Hines – Water Line Extension | 40,645 |
| E.B. Feucht & Sons, Inc. – Mossville Water CDBG Project | 4,850 |
| Shannon Smith Construction – Westlake Library Roof Replacement | 168,953 |
| Alfred Palma LLC – Burton Coliseum Repairs | <u>1,294,503</u> |
| Total Primary Government Construction Commitments | <u>\$6,379,279</u> |

C. Joint Service Agreements

The Parish and the City of Lake Charles entered into a joint service agreement, with an effective date of January 1, 2010, regarding operational responsibility for a consolidated animal control services and shelter program. The term of the agreement would be for the calendar years 2010 through 2012, with an optional renewal period of three years which was executed. The City agreed to fund one-half of the operating budget after the reduction for self-generated revenue and other specified grant revenue. The fifty percent amount is based on the average service call breakdown between the City and the Parish. The 2013 payment was \$521,991. There are also other agreements with various municipalities for animal control services.

The Parish and the Calcasieu Parish Sheriff’s Office entered into a joint service agreement on July 22, 2010 pertaining to the continued funding for various Parish jail facility issues. The Parish agrees to pay the Sheriff an annual amount of \$528,000 beginning in 2010 with an annual inflationary adjustment for each year thereafter. The 2013 payment was \$561,337. The term of the agreement is for one year but will be renewed on an annual basis unless notice is given otherwise. In consideration for the payments described above, the Sheriff agrees to provide utensils, clothing and hygienic supplies to prisoners. In addition, the Sheriff agrees to provide general buildings and grounds maintenance for the Calcasieu Correctional Complex, which includes the Correctional Center and Administrative Building. The Parish has also entered into three other joint service agreements with the Sheriff’s Office related to providing nursing, dental and mental health services to the Parish inmates. In 2013, the Parish paid \$254,516 in nursing service payments, \$31,537 in dental payments and \$71,888 in mental health payments to the Sheriff’s Office.

The Parish and the Calcasieu Parish Sheriff’s Office entered into a joint services agreement to fund the annual estimated costs for the operation of the Motorist Assistance Patrol Program. Each year the estimated cost for one year of operation is funded by the Parish. These estimated costs are compared to actual costs at the end of the fiscal year (July 1 to June 30) and any resulting amount is carried over to the next year. In 2013, a payment of \$46,066 was made for the program year July 1, 2012 through June 30, 2013.

The Louisiana Department of Health and Human Resources (DHHR) operates the Calcasieu Parish Health Unit. The Parish has agreed to contribute \$540,000 towards the operational costs of the Health Unit. In 2013, the Parish paid DHHR directly \$335,003 while paying direct nursing and utility costs for the Health Unit in the amount of \$194,932 and \$8,109 respectively. These amounts are also inclusive of a credit of \$1,956 for a prior year overpayment.

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The Parish and the City of Lake Charles are statutorily required to fund the operations of the Ward Three Court and Marshal's Office. The Parish paid \$229,210 in 2013 under this funding agreement.

On July 20, 2004, the Parish entered into a joint services agreement with the City of Lake Charles regarding the management of Fire Protection District No. 2 of Ward 3. In that agreement, the Parish dissolved the existing board of directors and assumed that responsibility. The City of Lake Charles assumed the day to day management of those operations which would be inclusive of any budgetary decision making requirements. The Parish would continue to collect the property tax revenue on behalf of the District while paying the City of Lake Charles for their management services. The ownership of the District's assets would not be transferred under this joint services agreement and any costs associated with major improvements or capital expenditures would remain the responsibility of the District. The fee for the management services provided by the City of Lake Charles is the full amount of the property tax collections and the state revenue sharing collections paid to the District. In 2013, the Parish remitted to the City of Lake Charles \$1,675,169 which included previous collected property taxes. As a result of this agreement, the activity of this District is now presented as a blended component unit of the Parish since the governing board for the Parish and the District is the same.

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

The Parish has agreed to participate in a joint funding project with the six municipalities in Calcasieu Parish for the Southwest Louisiana Economic Development Alliance's "On the Move" public and private partnership economic development program. The funding for the program is spread over five years beginning in 2009. The Parish paid the annual allocation of \$106,524 in 2013.

The Parish has entered into a cooperative endeavor agreement with the Louisiana Cooperative Extension Service to provide funding for the Parish Agricultural Center located at the Burton Complex. In 2013, the Parish paid \$129,026 specifically for salary and fringe benefit supplements. The Parish also directly paid \$112,530 in other expenditures associated with providing the Agricultural Center with suitable office space, furnishings, utilities, communication and technology charges and office supplies.

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

D. Gaming Activity Agreements

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

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

| Collections: | | Distributions: | |
|---|----------------------|------------------------------|---------------------|
| L'auberge | \$14,202,546 | City of Lake Charles | \$ 9,716,487 |
| Isle of Capri Boarding Fees | 6,022,267 | Calcasieu Parish Police Jury | 9,716,487 |
| Delta Downs Slot Proceeds | <u>6,237,067</u> | Port of Lake Charles** | 2,367,091 |
| Total Collections | 26,461,880 | Education Entities** | 3,312,600 |
| Undistributed Receivable | <u>9,996,791</u> | City of Sulphur | 423,473 |
| Total Additions to Fund | <u>\$ 36,458,671</u> | City of Westlake++ | 349,215 |
| | | City of Dequincy | 193,346 |
| | | Town of Iowa | 190,143 |
| ** See discussion under L'auberge (Pinnacle) regarding 2007 Agreement and Isle of Capri. | | Town of Vinton | <u>193,038</u> |
| | | Total Distributions | 26,461,880 |
| ++ See discussion under Isle of Capri regarding City of Westlake payments. The City of Westlake is not a member of the Gaming Revenue District sharing agreement but receives a separate payment from the Parish under the 2012 amendment with the Isle of Capri. | | Due to Other Governments | <u>9,996,791</u> |
| | | Total Deletions to Fund | <u>\$36,458,671</u> |

L'auberge (Pinnacle) - In December 2003, the Parish and the City of Lake Charles entered into an agreement with PNK, LLC (Pinnacle) whereby both governmental entities would receive, in the aggregate, the greater of: (1) a \$5,000,000 guarantee (paid in monthly installments) or (2) a predetermined percentage of net gaming proceeds. The latter percentage fluctuates based on the net gaming proceeds and, if it is larger than the guarantee amount identified in item 1, then the excess is paid in January of the following year. In addition to the 2003 agreement, another agreement was executed with Pinnacle in August 2007 whereby the Parish, the City of Lake Charles and the Lake Charles Harbor & Terminal District ("Port") agreed to allocate the revenue from the first casino location operated by Pinnacle (based on the 2003 agreement above) as well as any revenue from the anticipated opening of Pinnacle's second casino. This 2007 agreement specifically allocated percentages of revenue from both casinos to (1) three educational entities (Calcasieu Parish School Board, McNeese State University and SOWELA Technical Community College), (2) the Port of Lake Charles and (3) the Calcasieu Parish Gaming Revenue District on behalf of the City of Lake Charles and the Parish. All of the activity related to the 2003 and 2007 agreements are reported in the Gaming Revenue District Agency Fund and is presented in the previous table.

In 2010, Pinnacle decided to cancel construction of its proposed second casino and forfeit its gaming license for the proposed second Lake Charles casino site. The Louisiana Gaming Control Board subsequently awarded the "forfeited" gaming license once held by Pinnacle to Creative Casinos LLC. The local option election was held in 2011, and Calcasieu voters approved the addition of the proposed Mojito Pointe Resort. A new agreement with Creative Casinos LLC was executed in December, 2011 stipulating gaming revenues, similar to the Pinnacle revenues disclosed above, to be paid upon completion of the casino construction. No changes have been made to the Pinnacle agreements referred to in the previous paragraph.

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

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Isle of Capri – Prior to 2012, the agreement with St. Charles Gaming Company, Inc. and Grand Palais Riverboat Inc. for the operation of the two gaming vessels hereinafter referred to as “Isle of Capri” requires that the gaming establishments remit 2.766% of gross gaming revenues on a monthly basis. This is subject to an annual guarantee. In addition, .64% of gross gaming revenues is collected by the Parish for the benefit of three educational entities which is remitted by the Parish to the following agencies: (1) Calcasieu Parish School Board – 60% of .64%, (2) McNeese State University – 30% of .64%, and (3) Sowela Technical Community College – 10% of .64%. The Parish also receives one million as a result of a “Development Agreement” with St. Charles Gaming of which 27%, or \$270,000, is paid to the City of Westlake. The remaining \$730,000 is not included in the Gaming Revenue District.

In 2011, a decision was made by St. Charles Gaming Company, Inc. and Grand Palais Riverboat, Inc. to transfer one of the two gaming vessels and its respective license from Calcasieu Parish to another parish. As a result, an amendment to the previous agreements was executed with an effective date of February 7, 2012. This 2012 amendment resulted in a larger annual guaranteed cash payment to the Parish with the agreement that the increased portion of that annual guaranteed amount would be paid by the Parish directly to the City of Westlake for 2012, 2013 and 2014. In 2012, the Parish would receive an annual guaranteed amount of \$1.5 million as compared to the previous \$1 million with the City of Westlake receiving \$770,000 as compared to the previous \$270,000 discussed in the preceding paragraph. In 2013 and 2014, the annual guaranteed amounts would be \$1.4 million and \$1.315 million respectively with the City of Westlake receiving \$670,000 and \$585,000 respectively. Beginning in 2015, the Parish will begin receiving a decreasing annual guaranteed amount of \$675,000 in 2015 to \$304,250 in 2023 when the current agreement expires. In 2015, the City of Westlake will no longer receive any portion of the annual guaranteed amount.

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

Delta Downs - As authorized by state regulations, the Parish receives an allocation of 4% of the taxable net slot proceeds generated by Delta Downs Racetrack and Casino. Since 2008, the slot proceeds were included in the collection and distribution of gaming funds allocated to the newly created Calcasieu Parish Gaming Revenue District.

E. Termination Benefits

At December 31, 2013, the Parish has not provided any terminated employees (either through voluntary or involuntary means) with termination benefits, which may include but are not limited to severance pay, enhanced early retirement options, etc. The terminated employees are offered continued health care coverage under the Consolidated Omnibus Budget Reconciliation Act (COBRA). However, the Parish does not contribute toward the cost of any coverage under COBRA.

F. Retirement Commitments

Substantially all Parish employees participate in “Plan A” of the Parochial Employees’ Retirement System of Louisiana (“System”), a cost-sharing multiple-employer public employee retirement system, which is a defined benefit plan. The plan was established by the Louisiana Legislature as of January 1, 1953, by Act 205 of 1952. The System was revised by Act 765 of 1979, effective January 1, 1980, to create the Plan A Fund and Plan B Fund to replace the “regular plan” and the “supplemental plan.” Plan B Fund replaced the “regular plan.” Louisiana Revised Statutes 11:1901 through 2016 provides the legal basis for the operations of the current retirement system which is administered by a Board of Trustees consisting of seven members.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. Also included in this report is historical trend information showing the System’s progress in accumulating sufficient assets to pay benefits when due. This annual report may be obtained by writing to the Parochial Employees’ Retirement System, Post Office Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (225) 928-1361.

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Contributions to the System are made by both employees and the Parish as a percentage of salaries. The payroll for the primary government employees covered by the System for the year ended December 31, 2013 was \$23,105,515. The Parish's total payroll was \$25,466,274.

It is mandatory that all permanent Parish employees who work at least twenty-eight hours a week participate in the System. Covered employees are required by Louisiana Revised Statute 11:1946 to contribute a percentage within a range of 8% to 11% as established by the Retirement System. The System currently requires employees to contribute 9.5% of their total compensation for Plan A. The Parish is also required by Louisiana Revised Statutes 11:103 and 11:2014 to contribute an actuarial determined rate of total compensation which for 2013 was 16.75% while the contribution rates for 2012 and 2011 were 15.75% as well for both years. The Parish's contribution to the System for the years ended December 31, 2013, 2012 and 2011 were \$3,870,170, \$3,529,093, and \$3,453,582 respectively, which equals the required contribution for each year.

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

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

The System also provides death and disability benefits.

G. Other Postemployment Benefits (OPEB)

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

The notes to the financial statements contain other required disclosure information such as the estimated costs today of providing the postemployment benefits to all of your current employees once they retire not just the liability referred to above that is actually recognized in the Statement of Net Position. The Parish contracted with a third party consultant to perform the actuarial valuation required by GASB Statement No. 45 as of January 1, 2008, January 1, 2010 and January 1, 2012. Since GASB Statement No. 45 requires valuations every other year for plan memberships exceeding 200, the actuarial valuations prepared will be utilized for the two year periods of 2008 and 2009, 2010 and 2011, and 2012 and 2013 with the inclusion of the appropriate second year adjustments.

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

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

| | |
|--|---|
| Calcasieu Parish District Attorney | Gravity Drainage Dist. No. 2 of Ward 7 |
| Calcasieu Parish Coroner | Gravity Drainage Dist. No. 8 of Ward 1 |
| Community and Playground District No. 4 of Ward 1 | Gravity Drainage Dist. No. 6 of Wards 5 & 6 |
| Sulphur Parks and Recreation | Gravity Drainage Dist. No. 9 of Ward 2 |
| Lake Charles Regional Airport | Recreation District No. 1 of Ward 3 |
| Fire Protection Dist. No. 1 of Ward 1 | Recreation District No. 1 of Ward 4 |
| Fire Protection Dist. No. 2 of Ward 4 | Waterworks Dist. No. 11 of Wards 4 & 7 |
| Fire Protection Dist. No. 1 of Ward 6 | Waterworks Dist. No. 14 of Ward 5 |
| Fire Protection Dist. No. 2 of Ward 8 | Waterworks Dist. No. 2 of Ward 4 |
| Calcasieu Parish Communications District | Waterworks Dist. No. 7 of Wards 6 & 4 |
| Gravity Drainage Dist. No. 4 of Ward 3 | West Calcasieu Community Center |

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

Funding Policy: The contribution requirements of the retirees and the participating employers are established in the annual operating budget and may be amended in subsequent years with the approval of Parish management. As stated previously, the required contribution is based on projected "pay-as-you-go" financing requirements. The employer contribution to the OPEB plan for 2013 was \$586,728 which represents \$502,909 for the primary government and \$83,819 for the Parish plan component units. There is no retiree contribution to the OPEB plan other than the retiree share of insurance premiums paid monthly which for 2013 consisted of \$440 per month if under age 65, \$340 per month if subject to Medicare Supplement Part A, or \$238 per month if subject to Medicare Supplements Parts A & B.

Actuarial Methods and Assumptions: Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and the plan members. The actuarial calculations of the OPEB plan reflect a long-term perspective. Consistent with this perspective, the actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

The projected unit credit actuarial cost method was used for the January 1, 2008, January 1, 2010 and January 1, 2012 actuarial valuations. Because the government currently finances OPEB using a "pay-as-you-go" approach, the discount rate is based on the historical and future investment yields that are expected to be used in financing the payment of benefits. The actuarial assumptions for all three valuations included a 4% investment rate of return, compounded annually. Life expectancies for the 2012 actuarial valuation report were based on the RP 2000 Male and Female Tables which is consistent with the 2008 and 2010 valuation reports. Turnover rates for both valuation reports were based on the Parish's historical data and modified based on years of employment.

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For the January 1, 2012 actuarial valuation, claim costs were developed for pre-65 and post-65 retirees' costs. Costs were developed based on the current fully insured equivalency rates with costs adjusted for aging since the underlying premium rates are not community rated. This basis was used for the calculation of the present value of total benefits to be paid for retiree coverage. The 2012 actuarial valuation assumed a healthcare cost inflation rate of 10% decreasing to an ultimate rate of 5% in 2019 and beyond. A 1% inflation factor was utilized each year. The 2012 actuarial valuation also assumes that (1) the member's current marital status and whether spousal coverage is elected will remain unchanged at retirement, (2) female spouses are assumed to be three years younger than male employees and male spouses are assumed to be three years older than female employees, (3) employees electing single coverage as active employees are assumed to continue with single coverage at retirement and employees electing family coverage as active employees are assumed to continue family coverage as retirees and (4) 100% of employees will elect Medicare coverage when they are first eligible. The amortization method for the plan is level dollar with a thirty year open amortization period. The remaining amortization period at January 1, 2012 was twenty-five years.

Annual OPEB Cost and Net OPEB Obligation: The Parish's annual OPEB cost (expense) was calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities over the actuarial amortization period. Trend information has been disclosed below for 2011, 2012 and 2013. The ARC was calculated as part of the January 1, 2008, January 1, 2010 and January 1, 2012 actuarial valuations performed by outside actuary consultants. The 2011 and 2013 ARC was obtained from the 2010 and 2012 valuation reports, respectively and adjusted for another year's activity as required by GASB Statement No. 45.

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

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

**CALCASIEU PARISH POLICE JURY
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| <u>Trend Information for OPEB Plan:</u> | | | |
|--|-------------------------------|------------------------------|-------------------------|
| Fiscal Year Ended | Primary Government | Component Units** | OPEB Plan Totals |
| <u>December 31, 2011:</u> | | | |
| Annual OPEB Cost | \$1,332,836 | \$507,490 | \$1,840,326 |
| % of Annual OPEB Cost Contributed | 17% | 7% | 15% |
| Net OPEB Obligation | \$3,995,799 | \$1,571,656 | \$5,567,455 |
| <u>December 31, 2012:</u> | | | |
| Annual OPEB Cost | \$948,273 | \$397,268 | \$1,345,541 |
| % of Annual OPEB Cost Contributed | 30% | 22% | 29% |
| Net OPEB Obligation | \$4,641,897 | \$1,882,141 | \$6,524,038 |
| <u>December 31, 2013:</u> | | | |
| Annual OPEB Cost | \$984,586 | \$399,219 | \$1,383,805 |
| % of Annual OPEB Cost Contributed | 51% | 21% | 42% |
| Net OPEB Obligation | \$5,123,574 | \$2,197,541 | \$7,321,115 |
| ** Some of the discretely presented component units reflected in the Parish reporting entity have their own OPEB Plans and are not included in the disclosure above. | | | |

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

| | (a) | (b) | (b-a) | (a/b) | (c) | ((b-a)/c) |
|---|--|--|------------------------------------|-------------------------|------------------------------|--|
| Actuarial Valuation Date | Actuarial Value of Assets | Actuarial Accrued Liability (AAL) | Unfunded AAL (UAAL) | Funded Ratio | Covered Payroll** | UAAL as a Percentage of Covered Payroll |
| 01/01/08 | \$0 | \$12,354,117 | \$12,354,117 | 0.00% | \$30,076,424 | 41% |
| 01/01/10 | \$0 | \$17,227,969 | \$17,227,969 | 0.00% | \$30,359,316 | 57% |
| 01/01/12 | \$0 | \$15,571,023 | \$15,571,023 | 0.00% | \$31,178,169 | 50% |
| ** This payroll amount includes not only the Parish payroll but payroll for all of the discretely presented component units that participate in the Parish OPEB Plan. | | | | | | |

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H. On-Behalf Payments for Salaries and Benefits

GASB Statement No. 24, *Accounting for Financial Reporting for Certain Grants and Other Financial Assistance*, requires the Parish to report and disclose in the financial statements on-behalf salary and fringe benefit payments made by the State of Louisiana to certain groups of Parish employees.

Supplementary salary payments are made by the State directly to certain groups of employees. The Parish is not responsible for these salaries. Therefore, the basis of recognizing the revenue and expenditure (expense) payment is the actual contribution made by the State. For 2013, the State paid supplemental salaries to the following elected or appointed officials: district judges, certain district judges' employees, constables and justices of the peace, and employees of the Registrar of Voters' Office. The State also paid supplemental salaries for certain employees of the District Attorney of the 14th Judicial District, as well as to firemen who are employees of the various fire protection district component units.

Louisiana Revised Statutes (LRS) 11:82 provides for a percentage of property taxes collected by the Calcasieu Parish Sheriff's Office to be remitted directly to the eight separate retirement systems. They include the following:

| |
|---|
| Assessors' Retirement Fund |
| Clerks' of Court Retirement and Relief Fund |
| Municipal Employees' Retirement System of Louisiana |
| Parochial Employees' Retirement System of Louisiana |
| Sheriffs' Pension and Relief Fund |
| District Attorneys' Retirement Fund |
| Registrars of Voters Employees' Retirement System |
| Teachers' Retirement System of Louisiana |

On-behalf payments recorded as revenues and expenditures (expenses) in the 2013 financial statements are as follows:

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

**CALCASIEU PARISH POLICE JURY
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I. Restricted Assets

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

| <u>Restricted Account</u> | <u>Nonmajor Enterprise Fund</u> |
|-----------------------------------|-------------------------------------|
| Cash for Bond Covenants | \$ 13,717 |
| Investments for Customer Deposits | 103,950 |
| Investments for Bond Covenants | <u>95,808</u> |
| Total Primary Government | <u>\$ 213,475</u> |

NOTE 12: STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary-GAAP Reporting Reconciliation

Governmental accounting standards require that comparisons of the legally adopted budget be made with the actual financial statement data. Since the Parish prepares its budget on the cash basis of accounting, this comparison must be done based on the budgetary basis. As a result of this presentation, the basis difference information contained in the table below is required to reconcile the actual financial data presented on the cash budgetary basis to the actual financial data prepared using generally accepted accounting principles. Upon implementation of Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definition*, there were several previously presented nonmajor governmental funds with legally adopted budgets that are now combined with the General Fund, the Public Works Operating Fund or other nonmajor governmental funds because the activity in the aforementioned funds no longer met the definition of a special revenue or capital projects fund as required by GASB Statement No. 54. The 2013 activity related to these previously presented nonmajor governmental funds has been reflected in the table below as a perspective budgetary reporting difference in order to present the legally adopted budget for the major funds which as stated before did not include the budgetary information for the nonmajor governmental fund activity. As discussed previously in the Note 1(E), the Parish has elected to present the budgetary comparison information in the basic financial statements even though there are minor perspective and basis differences which are further reconciled below.

| | <u>General Fund</u> | <u>Public Works Operating Fund</u> | <u>Calcasieu Parish Library Fund</u> |
|---|---------------------------|--|--|
| Net Change in Fund Balance (GAAP) | \$3,668,690 | (\$1,799,016) | \$852,056 |
| <u>Adjustment for Perspective Differences:</u> | | | |
| To Adjust for Activity Related to GASB Statement No. 54 Implementation for Funds with Separate Legally Adopted Budgets (See Discussion Above) | (2,926,783) | 736,337 | - |
| <u>Adjustment for Basis Differences:</u> | | | |
| To Adjust for Revenues and Deferrals | (346,397) | 289,158 | (433,961) |
| To Adjust for Expenditures and Accruals | <u>722,178</u> | <u>33,328</u> | <u>405,181</u> |
| Net Change in Fund Balance (Budgetary Basis) | <u>\$1,117,688</u> | <u>(\$740,193)</u> | <u>\$823,276</u> |

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

Net Position Restatements - Primary Government

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

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

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

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

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Net Position Restatements - Discretely Presented Component Units

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

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

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

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

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

Funds with Deficit Fund Balances / Net Position

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

Fund Balance Restrictions

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

| | Governmental Funds |
|--|-------------------------------|
| <u>External Legal Constraints:</u> | |
| Dedicated Property Taxes Authorized by Electorate to Specific Special Revenue Funds and Purposes | \$30,138,776 |
| Dedicated Sales Tax for Trash Pickups | 4,584,832 |
| Grant Funds Restricted for Specific Programs | <u>1,830,919</u> |
| Total Restricted Fund Balance – "Other Restrictions" | <u>\$36,554,527</u> |

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Net Position Restrictions

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

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

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

NOTE 13: STATE REQUIRED DISCLOSURES

A. Police Jurors' Compensation

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

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

B. Communication District Wireless E911 Service

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

| Year | Collected Amount | Year | Collected Amount |
|------|------------------|--------------|----------------------------|
| 2000 | \$ 349,549 | 2007 | \$ 1,188,033 |
| 2001 | 815,785 | 2008 | 1,334,823 |
| 2002 | 611,274 | 2009 | 1,421,192 |
| 2003 | 610,828 | 2010 | 1,304,981 |
| 2004 | 628,089 | 2011 | 1,378,444 |
| 2005 | 955,337 | 2012 | 1,199,497 |
| 2005 | 1,159,430 | 2013 | <u>1,670,700</u> |
| 2006 | 1,159,430 | Total | <u>\$15,787,392</u> |

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

Completed Condition Assessments (Note 1):

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

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

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

| <u>Year</u> | <u>Budget (Estimated)</u> | <u>Actual</u> |
|-------------------|-------------------------------|---------------|
| December 31, 2013 | \$10,714,944 | \$9,631,685 |
| December 31, 2012 | \$13,471,884 | \$12,917,555 |
| December 31, 2011 | \$16,592,507 | \$12,998,851 |
| December 31, 2010 | \$26,029,566 | \$17,948,145 |
| December 31, 2009 | \$30,049,181 | \$23,073,250 |

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

Note 1 - Modified Approach

Calcasieu Parish maintains a comprehensive inventory of road infrastructure. This includes approximately 1,170 miles of asphalt. The Parish Engineering department developed a road rating system, which uses road-rating reports to compile and assess all asphalt roads maintained in Calcasieu Parish by each Ward. The main purpose of these reports is to rank the asphalt roads according to their condition and indicate the type and degree of repair work needed for each road. They also report general road information, such as road length and width, surface type and the last year an overlay process was completed for a particular road.

The Parish elected to use the "modified approach" for valuing its infrastructure asphalt road subsystem based on the road condition assessment process described above. Because of this, no depreciation has been calculated for this subsystem.

The physical condition of the asphalt roads are inspected annually and rated with a scale referenced as "Asphalt Sufficiency Rating." In lieu of recording depreciation, the Parish is committed to incurring the maintenance expenses necessary to preserve its paved roadway miles at a minimum Asphalt Sufficiency Rating of 80 on a scale of 1 through 100, with 100 as the highest level. The average ratings for 2011, 2012 and 2013 have met this Parish minimum level. As reflected by the average ratings, there have been no changes to the scale itself or the methodology applied during this three year period.

Note 2 - Historical Maintenance Information

Governmental Accounting Standards Board (GASB) Statement No. 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*, requires that if the modified approach to valuing any infrastructure subsystem is adopted then the following disclosures are required: (1) the three most recent completed condition assessments and (2) the estimated and actual maintenance expenditures needed to preserve the subsystem for the most recent five years.

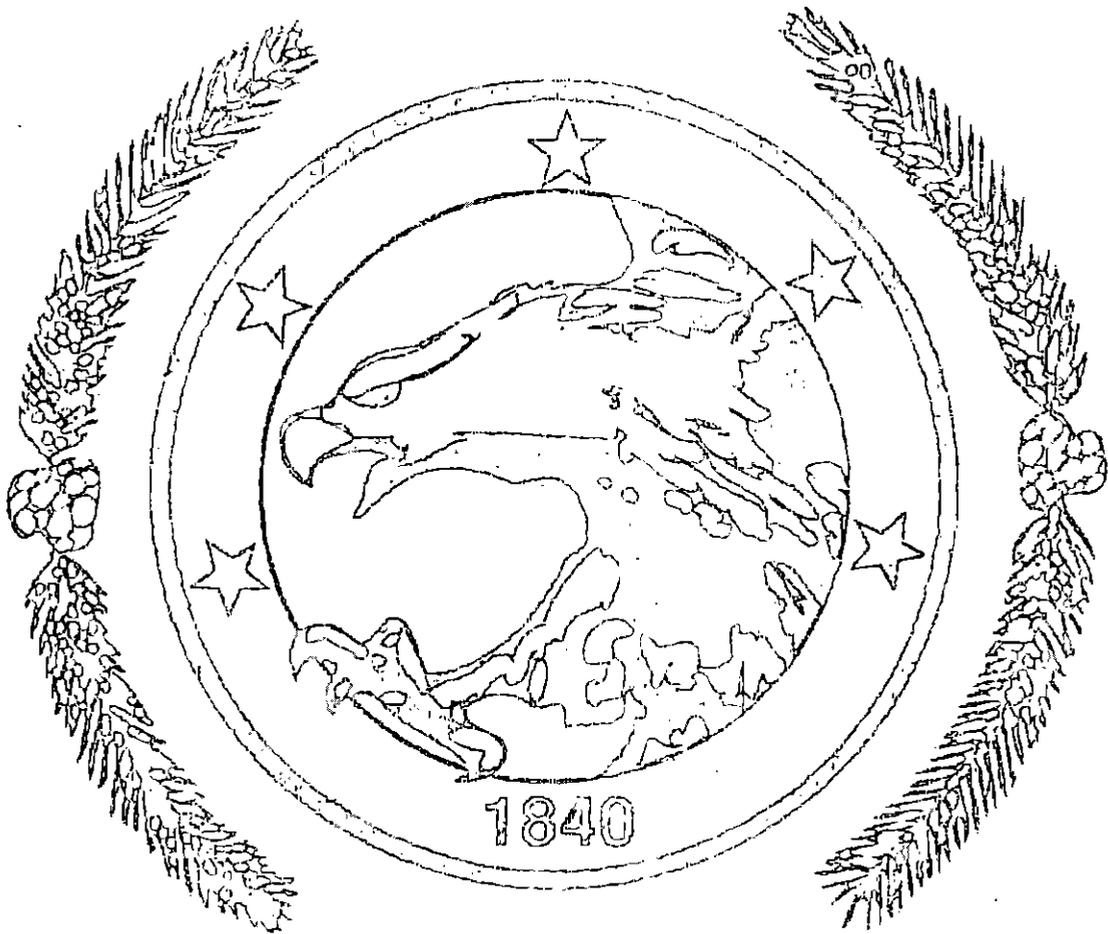
The variance between the actual expenditures from year to year appears to be leveling out as the asphalt unit prices and the competition level by the area contractors appear to be stabilizing from what was experienced after the 2005 hurricane season. Asphalt weighted average prices for 2012 were \$83.77 per ton while 2013 prices were \$81.90 per ton. This price reduction combined with the fact that less road miles were completed in 2013 as compared to 2012 explains the decrease in actual expenditures from 2012 to 2013. Unfortunately, the asphalt price per ton is already increasing for 2014 with a weighted average of \$88.09 per ton for the first three projects completed. The variance of actual expenditures from 2011 to 2012 was minimal (less than 1%) while the variance from 2010 to 2011 was attributable to the fact that the number of road miles completed during 2011 was less than the miles completed in 2010 and as a result the overall expenditures decreased from 2010 to 2011. With regards to the 2009 to 2010 variance in actual expenditures, that variance was due to the reduction in construction costs. More contractors were submitting bids for the road projects which was increasing competition and decreasing the overall costs of the projects.

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

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

**Schedule of Funding Progress
For the OPEB Plan**

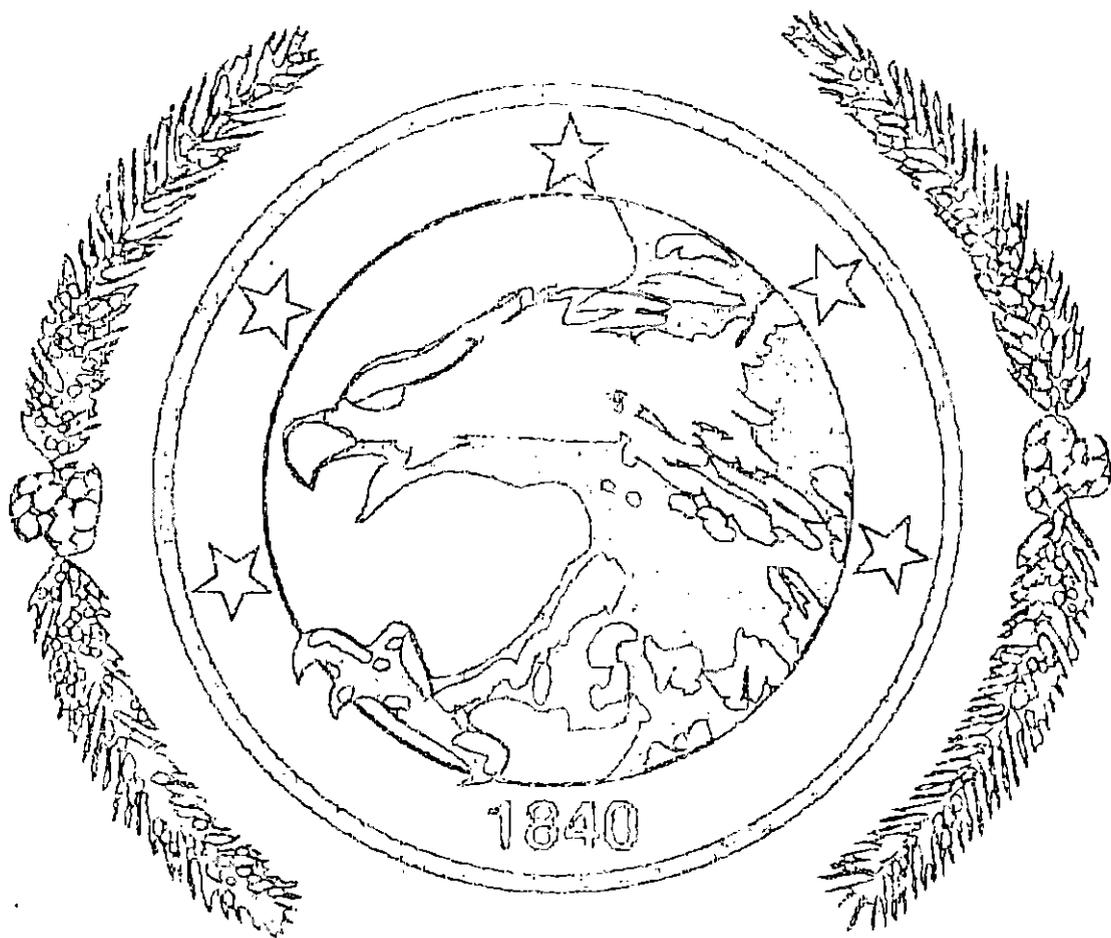
| Actuarial Valuation Date | (a) Actuarial Value of Assets | (b) Actuarial Accrued Liability (AAL) | (b-a) Unfunded AAL (UAAL) | (a/b) Funded Ratio | (c) Covered Payroll | ((b-a)/c) UAAL as a Percentage of Covered Payroll |
|--------------------------|----------------------------------|--|------------------------------|-----------------------|------------------------|--|
| 01/01/08 | \$0 | \$12,354,117 | \$12,354,117 | 0.00% | \$30,076,424 | 41% |
| 01/01/10 | \$0 | \$17,227,969 | \$17,227,969 | 0.00% | \$30,359,316 | 57% |
| 01/01/12 | \$0 | \$15,571,023 | \$15,571,023 | 0.00% | \$31,178,169 | 50% |



COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

The purpose of this section is to provide combining schedules that support information previously presented in the basic financial statements as aggregate column totals as well as to provide more detailed information on nonmajor individual funds and nonmajor discretely presented component units. This section specifically includes information on the following:

| |
|---|
| <p>Nonmajor Governmental Funds Nonmajor Enterprise Funds Internal Service Funds Fiduciary Funds Nonmajor Component Units Capital Assets Supplementary Information on Selected Component Units</p> |
|---|



NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

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

Criminal Court Fund accounts for all of the activity of the court system that the Parish is required to statutorily fund including the jury and witness fee activity and the operation of the offices of the District Judges and the District Attorney. Funding provided by the Parish to the District Attorney's office is presented as intergovernmental activity in the financial statements since the District Attorney is presented as a discretely presented component unit with all operating activity reported in that classification.

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

Capital Projects Funds

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

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

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

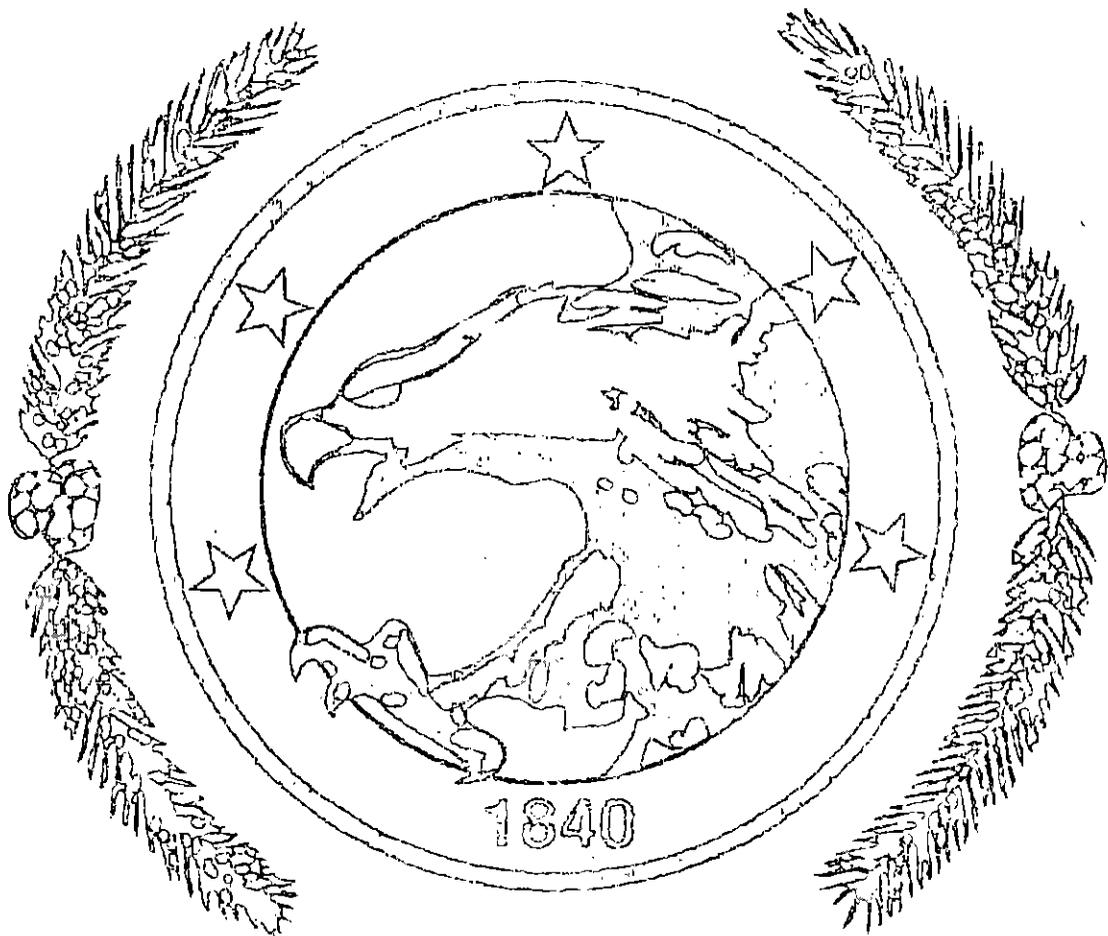
Juvenile Justice Construction Fund accounts for the construction and renovation activities of buildings located at the Office of Juvenile Justice Services' complex and is funded through federal grants as well as transfers from the Office of Juvenile Justice Service.

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

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

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

SEED Center Construction Fund accounts for the construction activity and related financing for the Southwest Louisiana Entrepreneurial Economic Development Center (SEED Center) which is a partnership between the Parish, the City of Lake Charles, McNeese State University and SWLA Economic Alliance. The Center will be used as a business incubator and a one stop shop for business development in the Southwest Louisiana area.



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

| | Special Revenue | | | |
|---|---|------------------------------------|---------------------------------|---------------------------------|
| | Office of Juvenile Justice Services Fund | Criminal Court Fund | Health Unit Fund | Solid Waste Fund |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 1,854,564 | \$ 768,498 | \$ 1,805,453 | \$ 958,499 |
| Investments | 5,977,996 | 2,392,300 | 5,824,028 | 3,091,925 |
| Receivable (net of allowances for uncollectibles): | | | | |
| Property | 4,946,359 | 4,686,024 | 3,514,518 | - |
| Sales | - | - | - | 623,673 |
| Interest receivable | 11,987 | 4,921 | 11,079 | 5,044 |
| Intergovernmental receivable | 286,599 | 153,817 | - | - |
| Due from other funds | - | - | - | - |
| Due from component units | - | - | - | - |
| Prepaid items | 29,058 | 5,331 | - | - |
| Other receivables | 6,315 | - | - | - |
| Inventory | - | - | - | - |
| Total assets | \$ 13,112,878 | \$ 8,010,891 | \$ 11,155,078 | \$ 4,679,141 |
| LIABILITIES | | | | |
| Accounts payable | \$ 91,579 | \$ 47,420 | \$ 92,217 | \$ 83,783 |
| Accrued liabilities | 91,853 | 60,833 | 6,255 | 5,697 |
| Intergovernmental payable | - | 11,144 | - | - |
| Due to other funds | - | 1,040 | - | - |
| Due to component units | - | 18,291 | - | - |
| Unearned revenue | 32,110 | - | 12,624 | 4,829 |
| Retainage payable | - | - | - | - |
| Other liabilities | - | - | - | - |
| Total liabilities | 215,542 | 138,728 | 111,096 | 94,309 |
| DEFERRED INFLOWS OF RESOURCES | | | | |
| Unavailable revenue | 4,982,073 | 4,719,859 | 3,539,894 | - |
| FUND BALANCES | | | | |
| Nonspendable: | | | | |
| Prepaid items | 29,058 | 5,331 | - | - |
| Inventories | - | - | - | - |
| Restricted | 7,886,205 | 3,146,973 | 7,504,088 | 4,584,832 |
| Assigned: | | | | |
| Capital improvements | - | - | - | - |
| Unassigned | - | - | - | - |
| Total fund balances | 7,915,263 | 3,152,304 | 7,504,088 | 4,584,832 |
| Total liabilities, deferred inflows of resources and fund balances | \$ 13,112,878 | \$ 8,010,891 | \$ 11,155,078 | \$ 4,679,141 |

Special Revenue

| Mosquito Control Fund | Coliseum Tax Fund | Housing Fund | Office of Community Services Fund | Calcasieu Workforce Center Fund | CDBG Fund | Flood Mitigation Fund | Coastal Impact Assistance Fund |
|------------------------------|--------------------------|---------------------|--|--|---------------------|------------------------------|---------------------------------------|
| \$ 1,482,573 | \$ 90,116 | \$ 190,384 | \$ 100,483 | \$ 64,324 | \$ 921,413 | \$ 773 | \$ 23,393 |
| 4,782,160 | 374,259 | 1,555,587 | 112,214 | - | - | - | 75,461 |
| 3,579,595 | 2,440,290 | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| 9,226 | 759 | 2,266 | 293 | - | - | - | 131 |
| - | - | 69,630 | 91,767 | 78,731 | 1,203,422 | 601,172 | 61,306 |
| - | - | 1,184 | - | - | - | 33,202 | 9,881 |
| - | - | - | - | - | - | - | - |
| 1,993 | 2,260 | 11,128 | 8,925 | 5,519 | - | - | - |
| - | - | 37,780 | 1,905 | - | - | 2,398 | - |
| 365,836 | - | - | - | - | - | - | - |
| <u>\$ 10,221,383</u> | <u>\$ 2,907,684</u> | <u>\$ 1,867,959</u> | <u>\$ 315,587</u> | <u>\$ 148,574</u> | <u>\$ 2,124,835</u> | <u>\$ 637,545</u> | <u>\$ 170,172</u> |
| | | | | | | | |
| \$ 20,303 | \$ 48,424 | 1,959 | \$ 40,636 | \$ 12,907 | \$ 245,998 | \$ 852 | \$ 24,151 |
| 17,967 | 9,715 | 7,088 | 24,827 | 17,691 | - | 18,460 | - |
| 276 | - | 253,580 | 1,905 | - | - | - | 14,324 |
| - | - | 25,989 | 10,000 | - | 957,423 | 468,087 | 20,135 |
| - | - | - | - | - | - | 128,001 | - |
| - | - | 4,051 | 3,985 | - | 920,563 | 37,200 | 82,222 |
| - | - | - | - | - | - | - | - |
| - | - | 40,195 | - | - | - | 10,120 | - |
| <u>38,546</u> | <u>58,139</u> | <u>332,862</u> | <u>81,353</u> | <u>30,598</u> | <u>2,123,984</u> | <u>662,720</u> | <u>140,832</u> |
| | | | | | | | |
| <u>3,605,448</u> | <u>2,458,031</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| | | | | | | | |
| 1,993 | 2,260 | 11,128 | 8,925 | 5,519 | - | - | - |
| 365,836 | - | - | - | - | - | - | - |
| 6,209,560 | 389,254 | 1,523,969 | 147,854 | 112,457 | 851 | - | 29,340 |
| - | - | - | 77,455 | - | - | - | - |
| - | - | - | - | - | - | (25,175) | - |
| <u>6,577,389</u> | <u>391,514</u> | <u>1,535,097</u> | <u>234,234</u> | <u>117,976</u> | <u>851</u> | <u>(25,175)</u> | <u>29,340</u> |
| | | | | | | | |
| <u>\$ 10,221,383</u> | <u>\$ 2,907,684</u> | <u>\$ 1,867,959</u> | <u>\$ 315,587</u> | <u>\$ 148,574</u> | <u>\$ 2,124,835</u> | <u>\$ 637,545</u> | <u>\$ 170,172</u> |

continued

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

| | Special Revenue | | | | |
|--|---------------------------------------|---------------------------------------|--|--|---|
| | Homeland Security Fund | Continuum of Care Fund | Parish Road and Drainage Trust Fund | Calcasieu Parish Law Library Commission | Fire Protection District No. 2 of Ward 3 |
| ASSETS | | | | | |
| Cash and cash equivalents | \$ - | 6 | \$ 1,171,766 | \$ 2,672 | \$ 137,903 |
| Investments | - | 19 | 3,779,879 | 8,556 | 444,848 |
| Receivable (net of allowances for uncollectibles): | | | | | |
| Property | - | - | 1,000,000 | - | 1,693,227 |
| Sales | - | - | - | - | - |
| Interest receivable | - | 3 | 7,017 | 13 | 882 |
| Intergovernmental receivable | 62,079 | 64,259 | - | 1,993 | - |
| Due from other funds | - | 178 | - | 1,040 | - |
| Due from component units | - | - | - | - | - |
| Prepaid items | - | 85 | - | - | - |
| Other receivables | - | - | - | - | - |
| Inventory | - | - | - | - | - |
| Total assets | \$ 62,079 | \$ 64,550 | \$ 5,958,662 | \$ 14,274 | \$ 2,276,860 |
| LIABILITIES | | | | | |
| Accounts payable | \$ - | \$ 864 | \$ 442,500 | \$ 3,072 | \$ 10,451 |
| Accrued liabilities | - | 1,498 | - | - | - |
| Intergovernmental payable | 23,688 | - | - | - | - |
| Due to other funds | 33,145 | 62,524 | - | - | - |
| Due to component units | - | - | 26,750 | - | - |
| Unearned revenue | - | - | - | - | - |
| Retainage payable | - | - | - | - | 45,246 |
| Other liabilities | - | - | - | - | - |
| Total liabilities | 56,833 | 64,886 | 469,250 | 3,072 | 55,697 |
| DEFERRED INFLOWS OF RESOURCES | | | | | |
| Unavailable revenue | - | - | 1,000,000 | - | 1,707,879 |
| FUND BALANCES | | | | | |
| Nonspendable: | | | | | |
| Prepaid items | - | - | - | - | - |
| Inventories | - | - | - | - | - |
| Restricted | 5,246 | - | 4,489,412 | 11,202 | 513,284 |
| Assigned: | | | | | |
| Capital improvements | - | - | - | - | - |
| Unassigned | - | (336) | - | - | - |
| Total fund balances | 5,246 | (336) | 4,489,412 | 11,202 | 513,284 |
| Total liabilities, deferred inflows of resources and fund balances | \$ 62,079 | \$ 64,550 | \$ 5,958,662 | \$ 14,274 | \$ 2,276,860 |

Capital Projects

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

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

| | <u>Special Revenue</u> | | | | |
|--|---|------------------------------------|---------------------------------|---------------------------------|--------------------------------------|
| | <u>Office of Juvenile Justice Services Fund</u> | <u>Criminal Court Fund</u> | <u>Health Unit Fund</u> | <u>Solid Waste Fund</u> | <u>Mosquito Control Fund</u> |
| REVENUES | | | | | |
| Taxes: | | | | | |
| Property | \$ 4,992,512 | \$ 4,729,831 | \$ 3,547,382 | \$ - | \$ 3,612,945 |
| Sales | - | - | - | 7,470,872 | - |
| Intergovernmental revenues | 987,936 | 1,771,778 | 180,653 | - | 79,854 |
| Charges for services | 34,840 | 295,962 | - | - | - |
| Fines and forfeitures | - | 936,223 | - | 240 | - |
| Investment earnings | 10,009 | 2,042 | 4,865 | (5,795) | 6,540 |
| Sale of assets | 1,480 | - | 5,897 | 79,839 | 8,251 |
| Donations | 47,602 | - | - | - | - |
| Miscellaneous revenues | 108 | - | - | - | 3,429 |
| Total revenues | <u>6,074,487</u> | <u>7,735,836</u> | <u>3,738,797</u> | <u>7,545,156</u> | <u>3,711,019</u> |
| EXPENDITURES | | | | | |
| Current: | | | | | |
| General government | - | 4,013,280 | - | - | - |
| Public safety | 5,734,753 | 190,147 | - | - | - |
| Public works | - | - | - | - | - |
| Sanitation | - | - | - | 6,236,109 | - |
| Health and welfare | - | - | 1,756,941 | - | 3,432,700 |
| Culture and recreation | - | - | - | - | - |
| Capital outlay | - | - | 2,984 | - | 134,704 |
| Intergovernmental | - | 3,093,037 | - | - | - |
| Total expenditures | <u>5,734,753</u> | <u>7,296,464</u> | <u>1,759,925</u> | <u>6,236,109</u> | <u>3,567,404</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>339,734</u> | <u>439,372</u> | <u>1,978,872</u> | <u>1,309,047</u> | <u>143,615</u> |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers in | - | - | - | - | 105,796 |
| Transfers out | (500,000) | - | (1,911,453) | - | - |
| Insurance proceeds | 6,215 | - | - | - | - |
| Total other financing sources and uses | <u>(493,785)</u> | <u>-</u> | <u>(1,911,453)</u> | <u>-</u> | <u>105,796</u> |
| Net change in fund balances | (154,051) | 439,372 | 67,419 | 1,309,047 | 249,411 |
| Fund balances at beginning of year as restated | 8,069,314 | 2,712,932 | 7,436,669 | 3,275,785 | 6,229,384 |
| Change in reserves for inventories | - | - | - | - | 98,594 |
| Fund balances at end of year | <u>\$ 7,915,263</u> | <u>\$ 3,152,304</u> | <u>\$ 7,504,088</u> | <u>\$ 4,584,832</u> | <u>\$ 6,577,389</u> |

Special Revenue

| Coliseum Tax Fund | Housing Fund | Office of Community Services Fund | Calcasieu Workforce Center Fund | CDBG Fund | Flood Mitigation Fund | Coastal Impact Assistance Fund | Homeland Security Fund |
|----------------------------------|-------------------------|--|--|----------------------|--------------------------------------|---|---------------------------------------|
| \$ 2,151,331 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - | - | - |
| - | 3,564,405 | 2,682,749 | 1,374,639 | 2,252,480 | 424,321 | 1,863,801 | 172,785 |
| 93,743 | - | 22,224 | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| 1,866 | (1,970) | 1,541 | 240 | - | 56 | (43) | 2 |
| - | - | - | 532 | - | - | - | - |
| - | 21,478 | - | - | - | - | - | - |
| - | 14,680 | 760 | - | - | 12,905 | - | - |
| <u>2,246,940</u> | <u>3,598,593</u> | <u>2,707,274</u> | <u>1,375,411</u> | <u>2,252,480</u> | <u>437,282</u> | <u>1,863,758</u> | <u>172,787</u> |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | 302,337 | 81,275 | 140,066 |
| - | - | - | - | 173,585 | - | - | - |
| - | - | - | - | - | - | - | - |
| - | 3,630,756 | 3,448,903 | 1,344,413 | - | - | - | - |
| 1,776,057 | - | - | - | - | 149,706 | - | - |
| 18,997 | - | 165,881 | - | - | - | 1,750,192 | - |
| - | - | - | - | 2,078,895 | 130,819 | - | 31,702 |
| <u>1,795,054</u> | <u>3,630,756</u> | <u>3,614,784</u> | <u>1,344,413</u> | <u>2,252,480</u> | <u>582,862</u> | <u>1,831,467</u> | <u>171,768</u> |
| <u>451,886</u> | <u>(32,163)</u> | <u>(907,510)</u> | <u>30,998</u> | <u>-</u> | <u>(145,580)</u> | <u>32,291</u> | <u>1,019</u> |
| - | - | 840,894 | - | - | 557,586 | 19,248 | - |
| (500,000) | - | (1,200) | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| <u>(500,000)</u> | <u>-</u> | <u>839,694</u> | <u>-</u> | <u>-</u> | <u>557,586</u> | <u>19,248</u> | <u>-</u> |
| (48,114) | (32,163) | (67,816) | 30,998 | - | 412,006 | 51,539 | 1,019 |
| 439,628 | 1,567,260 | 302,050 | 86,978 | 851 | (437,181) | (22,199) | 4,227 |
| - | - | - | - | - | - | - | - |
| <u>\$ 391,514</u> | <u>\$ 1,535,097</u> | <u>\$ 234,234</u> | <u>\$ 117,976</u> | <u>\$ 851</u> | <u>\$ (25,175)</u> | <u>\$ 29,340</u> | <u>\$ 5,246</u> |

continued

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

| | <u>Continuum of Care Fund</u> | <u>Parish Road and Drainage Trust Fund</u> | <u>Calcasieu Parish Law Library Commission</u> | <u>Fire Protection District No. 2 of Ward 3</u> |
|--|---------------------------------------|--|--|---|
| REVENUES | | | | |
| Taxes: | | | | |
| Property | \$ - | \$ 1,000,000 | \$ - | \$ 1,703,465 |
| Sales | - | - | - | - |
| Intergovernmental revenues | 97,446 | - | 62,728 | 146,842 |
| Charges for services | - | - | 1,832 | - |
| Fines and forfeitures | - | - | - | - |
| Investment earnings | 4 | 1,025 | (38) | 1,226 |
| Sale of assets | - | - | - | 7,044 |
| Donations | 500 | - | - | - |
| Miscellaneous revenues | - | - | - | - |
| Total revenues | <u>97,950</u> | <u>1,001,025</u> | <u>64,522</u> | <u>1,858,577</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General government | - | - | 52,148 | - |
| Public safety | - | - | - | 222,504 |
| Public works | - | - | - | - |
| Sanitation | - | - | - | - |
| Health and welfare | 98,383 | - | - | - |
| Culture and recreation | - | - | - | - |
| Capital outlay | - | - | - | 455,005 |
| Intergovernmental | - | 1,184,288 | - | 1,675,169 |
| Total expenditures | <u>98,383</u> | <u>1,184,288</u> | <u>52,148</u> | <u>2,352,678</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(433)</u> | <u>(183,263)</u> | <u>12,374</u> | <u>(494,101)</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Insurance proceeds | - | - | - | - |
| Total other financing sources and uses | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net change in fund balances | (433) | (183,263) | 12,374 | (494,101) |
| Fund balances at beginning of year as restated | 97 | 4,672,675 | (1,172) | 1,007,385 |
| Change in reserves for inventories | - | - | - | - |
| Fund balances at end of year | <u>\$ (336)</u> | <u>\$ 4,489,412</u> | <u>\$ 11,202</u> | <u>\$ 513,284</u> |

Capital Projects

| Courthouse Complex Fund | Parks Capital Improvement Fund | Coliseum Capital Improvement Fund | Juvenile Justice Construction Fund | South Ward 3 Sewer Main Fund | LCDBG Mossville Water Project Fund |
|--|---|--|---|---|---|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 893,024 | - | 2,147,312 | - | - | 534,605 |
| (10,736) | 2,907 | 3,779 | (1,612) | (270) | - |
| <u>882,288</u> | <u>2,907</u> | <u>2,151,091</u> | <u>(1,612)</u> | <u>(270)</u> | <u>534,605</u> |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | 22 | - | - | - | - |
| 2,891,186 | 1,312,198 | 2,692,498 | 94,145 | 270,119 | 554,293 |
| <u>2,891,186</u> | <u>1,312,220</u> | <u>2,692,498</u> | <u>94,145</u> | <u>270,119</u> | <u>554,293</u> |
| <u>(2,008,898)</u> | <u>(1,309,313)</u> | <u>(541,407)</u> | <u>(95,757)</u> | <u>(270,389)</u> | <u>(19,688)</u> |
| 3,500,000 | - | 500,000 | 500,000 | 200,000 | 19,688 |
| - | (22,093) | - | - | - | - |
| - | - | - | 34,621 | - | - |
| <u>3,500,000</u> | <u>(22,093)</u> | <u>500,000</u> | <u>534,621</u> | <u>200,000</u> | <u>19,688</u> |
| 1,491,102 | (1,331,406) | (41,407) | 438,864 | (70,389) | - |
| 4,550,234 | 6,398,366 | 133,338 | 703,408 | 700,798 | - |
| <u>\$ 6,041,336</u> | <u>\$ 5,066,960</u> | <u>\$ 91,931</u> | <u>\$ 1,142,272</u> | <u>\$ 630,409</u> | <u>\$ -</u> |

continued



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

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

**CALCASIEU PARISH POLICE JURY
OFFICE OF JUVENILE JUSTICE SERVICES FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2013**

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

**CALCASIEU PARISH POLICE JURY
CRIMINAL COURT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2013**

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

**CALCASIEU PARISH POLICE JURY
HEALTH UNIT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2013**

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

CALCASIEU PARISH POLICE JURY
SOLID WASTE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2013

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

**CALCASIEU PARISH POLICE JURY
MOSQUITO CONTROL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2013**

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

**CALCASIEU PARISH POLICE JURY
COLISEUM TAX FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2013**

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

**CALCASIEU PARISH POLICE JURY
HOUSING FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2013**

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

CALCASIEU PARISH POLICE JURY
OFFICE OF COMMUNITY SERVICES FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2013

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

**CALCASIEU PARISH POLICE JURY
CALCASIEU WORKFORCE CENTER FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2013**

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

**CALCASIEU PARISH POLICE JURY
COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2013**

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

**CALCASIEU PARISH POLICE JURY
FLOOD MITIGATION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2013**

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

**CALCASIEU PARISH POLICE JURY
 COASTAL IMPACT ASSISTANCE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2013**

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

CALCASIEU PARISH POLICE JURY
HOMELAND SECURITY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2013

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

**CALCASIEU PARISH POLICE JURY
CONTINUUM OF CARE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2013**

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

**CALCASIEU PARISH POLICE JURY
PARISH ROAD AND DRAINAGE TRUST FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2013**

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget- Positive (Negative)</u> |
|---------------------------------|-------------------------|-------------------|---------------------|--|
| | <u>Original</u> | <u>Final</u> | | |
| REVENUES | | | | |
| Taxes: | | | | |
| Ad valorem | \$ 1,000,000 | \$ 1,000,000 | \$ 1,000,000 | - |
| Investment income | 30,000 | 30,000 | 28,693 | (1,307) |
| Total revenues | <u>1,030,000</u> | <u>1,030,000</u> | <u>1,028,693</u> | <u>(1,307)</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| Intergovernmental | <u>2,314,715</u> | <u>2,314,715</u> | <u>715,038</u> | <u>1,599,677</u> |
| Net change in fund balances | (1,284,715) | (1,284,715) | 313,655 | 1,598,370 |
| Fund balances beginning of year | <u>1,772,458</u> | <u>1,772,458</u> | <u>4,673,052</u> | <u>2,900,594</u> |
| Fund balances end of year | <u>\$ 487,743</u> | <u>\$ 487,743</u> | <u>\$ 4,986,707</u> | <u>\$ 4,498,964</u> |

CALCASIEU PARISH POLICE JURY
CALCASIEU PARISH LAW LIBRARY COMMISSION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2013

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget- Positive (Negative)</u> |
|---------------------------------|-------------------------|---------------|------------------|--|
| | <u>Original</u> | <u>Final</u> | | |
| REVENUES | | | | |
| Fines and forfeitures | \$ 53,200 | \$ 53,200 | \$ 64,305 | \$ 11,105 |
| Investment income | 50 | 50 | 25 | (25) |
| Total revenues | <u>53,250</u> | <u>53,250</u> | <u>64,330</u> | <u>11,080</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General government | <u>54,113</u> | <u>54,113</u> | <u>49,122</u> | <u>4,991</u> |
| Net change in fund balances | (863) | (863) | 15,208 | 16,071 |
| Fund balances beginning of year | <u>863</u> | <u>863</u> | <u>(3,903)</u> | <u>(4,766)</u> |
| Fund balances end of year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 11,305</u> | <u>\$ 11,305</u> |

**CALCASIEU PARISH POLICE JURY
FIRE PROTECTION DISTRICT NO. 2 OF WARD 3
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2013**

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

NONMAJOR ENTERPRISE FUNDS

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

Sewer District No. 11 of Ward 3 accounts for the operation of the sewer system for this district. The principal revenue of this fund is from the sewer system user fees as well as the property tax revenue used to finance the general obligation debt and to assist funding of operations.

Sewer District No. 8 of Ward 4 accounts for the operation of the sewer system for this district. The principal revenue of this fund is from sewer system user fees.

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF NET POSITION
NONMAJOR ENTERPRISE FUNDS
DECEMBER 31, 2013**

| | Waterworks District No. 5 of Wards 3 and 8 | Sewer District No. 11 of Ward 3 | Sewer District No. 8 of Ward 4 | Total Nonmajor Enterprise Funds |
|--------------------------------------|---|--|---|--|
| ASSETS | | | | |
| Current assets: | | | | |
| Cash and cash equivalents | \$ 286,401 | \$ 22 | \$ 8 | \$ 286,431 |
| Restricted cash and cash equivalents | 13,717 | - | - | 13,717 |
| Investments | 770,334 | - | - | 770,334 |
| Restricted investments | 199,758 | - | - | 199,758 |
| Accounts receivable - net | 77,119 | - | 8,202 | 85,321 |
| Special assessments receivable - net | 217,654 | - | - | 217,654 |
| Taxes receivable - net | 163,100 | 159,049 | - | 322,149 |
| Interest receivable | 6,668 | - | - | 6,668 |
| Intergovernmental receivable | - | - | 21,180 | 21,180 |
| Due from other funds | - | 8,786 | - | 8,786 |
| Prepaid insurance | 31,555 | 1,872 | - | 33,427 |
| Other assets | 320 | - | - | 320 |
| Total current assets | 1,766,626 | 169,729 | 29,390 | 1,965,745 |
| Noncurrent assets: | | | | |
| Capital assets: | | | | |
| Land and improvements | 83,220 | 179,334 | 24,586 | 287,140 |
| Buildings | 103,393 | - | - | 103,393 |
| Improvements other than buildings | 4,667,974 | 6,011,270 | 2,600,242 | 13,279,486 |
| Construction in progress | 718,820 | - | - | 718,820 |
| Equipment | 199,473 | 35,928 | 8,163 | 243,564 |
| Total capital assets | 5,772,880 | 6,226,532 | 2,632,991 | 14,632,403 |
| Accumulated depreciation | (2,821,489) | (2,280,457) | (283,198) | (5,385,144) |
| Net capital assets | 2,951,391 | 3,946,075 | 2,349,793 | 9,247,259 |
| Total noncurrent assets | 2,951,391 | 3,946,075 | 2,349,793 | 9,247,259 |
| Total assets | \$ 4,718,017 | \$ 4,115,804 | \$ 2,379,183 | \$ 11,213,004 |
| LIABILITIES | | | | |
| Current liabilities: | | | | |
| Accounts payable | \$ 102,976 | \$ 9,158 | \$ 33,568 | \$ 145,702 |
| Accrued interest payable | 5,815 | - | - | 5,815 |
| Retainage payable | 30,641 | - | - | 30,641 |
| Due to other funds | 8,786 | 17,263 | 26,195 | 52,244 |
| Refundable customer deposits | 103,950 | 1,565 | 3,183 | 108,698 |
| Bonds payable | 40,835 | - | - | 40,835 |
| Total current liabilities | 293,003 | 27,986 | 62,946 | 383,935 |
| Noncurrent liabilities: | | | | |
| Bonds payable | 316,086 | - | - | 316,086 |
| Total noncurrent liabilities | 316,086 | - | - | 316,086 |
| Total liabilities | 609,089 | 27,986 | 62,946 | 700,021 |
| NET POSITION | | | | |
| Net investment in capital assets | 2,594,470 | 3,946,075 | 2,349,793 | 8,890,338 |
| Restricted for: | | | | |
| Debt service | 103,710 | - | - | 103,710 |
| Unrestricted | 1,410,748 | 141,743 | (33,556) | 1,518,935 |
| Total net position | \$ 4,108,928 | \$ 4,087,818 | \$ 2,316,237 | \$ 10,512,983 |

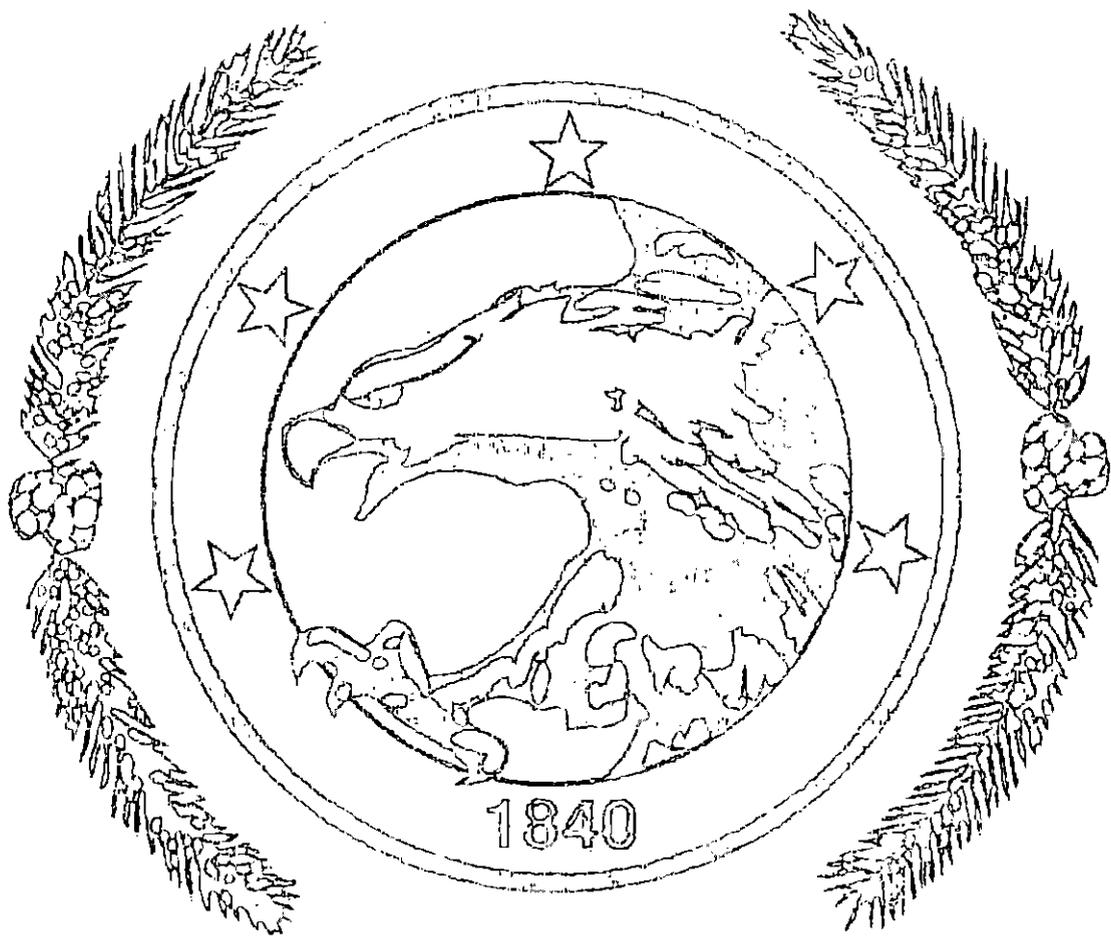
**CALCASIEU PARISH POLICE JURY
 COMBINING STATEMENT OF REVENUES, EXPENSES,
 AND CHANGES IN FUND NET POSITION
 NONMAJOR ENTERPRISE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2013**

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

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

| | Waterworks District No. 5 of Wards 3 and 8 | Sewer District No. 11 of Ward 3 | Sewer District No. 8 of Ward 4 | Total Nonmajor Enterprise Funds |
|---|---|--|---|--|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | | |
| Receipt from customers | \$ 673,188 | \$ 236,888 | \$ 57,366 | \$ 967,442 |
| Other operating receipts | - | 22,332 | - | 22,332 |
| Payments to suppliers for goods and services | (1,018,413) | (650,628) | (93,882) | (1,762,923) |
| Payments to interfund provider of services | (18,036) | (8,794) | (619) | (27,449) |
| Net cash provided by (used for) operating activities | <u>(363,261)</u> | <u>(400,202)</u> | <u>(37,135)</u> | <u>(800,598)</u> |
| CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES | | | | |
| Receipts from general property taxes | 144,711 | 138,789 | - | 283,500 |
| Receipts from rental and other noncapital activities | 20,002 | - | - | 20,002 |
| Transfer in from other funds | - | 17,263 | 26,195 | 43,458 |
| Net cash provided by (used for) noncapital financing activities | <u>164,713</u> | <u>156,052</u> | <u>26,195</u> | <u>346,960</u> |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES | | | | |
| Receipt of capital related interfund activity | 238,805 | 25,142 | - | 263,947 |
| Proceeds from sale of bonds | 250,156 | - | - | 250,156 |
| Payment of bond issuance cost | (23,730) | - | - | (23,730) |
| Acquisition and construction of capital assets | (754,494) | (54,360) | - | (808,854) |
| Principal and interest received on special assessment levy | 109,228 | - | - | 109,228 |
| Principal paid on debt | (15,077) | - | - | (15,077) |
| Interest and fiscal charges paid on debt | (6,081) | - | - | (6,081) |
| Net cash provided by (used for) capital and related financing activities | <u>(201,193)</u> | <u>(29,218)</u> | <u>-</u> | <u>(230,411)</u> |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | |
| Purchase of investments | (1,123,669) | (255,192) | (64,498) | (1,443,359) |
| Proceeds from sales and maturities of investments | 1,420,562 | 462,480 | 72,795 | 1,955,837 |
| Interest received on investments | 8,178 | 1,397 | 66 | 9,641 |
| Net cash provided by (used for) investing activities | <u>305,071</u> | <u>208,685</u> | <u>8,363</u> | <u>522,119</u> |
| Net increase (decrease) in cash and cash equivalents | (94,670) | (64,683) | (2,577) | (161,930) |
| Cash and cash equivalents at beginning of year | <u>394,788</u> | <u>64,705</u> | <u>2,585</u> | <u>462,078</u> |
| Cash and cash equivalents at end of year | <u>\$ 300,118</u> | <u>\$ 22</u> | <u>\$ 8</u> | <u>\$ 300,148</u> |
| Classified as: | | | | |
| Current assets | \$ 286,401 | \$ 22 | \$ 8 | \$ 286,431 |
| Restricted assets | <u>13,717</u> | <u>-</u> | <u>-</u> | <u>13,717</u> |
| Totals | <u>\$ 300,118</u> | <u>\$ 22</u> | <u>\$ 8</u> | <u>\$ 300,148</u> |

| | <u>Waterworks District No. 5 of Wards 3 and 8</u> | <u>Sewer District No. 11 of Ward 3</u> | <u>Sewer District No. 8 of Ward 4</u> | <u>Total Nonmajor Enterprise Funds</u> |
|---|---|--|---|--|
| Reconciliation of operating income to net cash provided by (used for) operating activities | | | | |
| Operating income (loss) | \$ (495,488) | \$ (538,741) | \$ (142,357) | \$ (1,176,586) |
| Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities: | | | | |
| Depreciation | 183,261 | 156,474 | 79,312 | 419,047 |
| Bad debt expense | 1,312 | - | - | 1,312 |
| Changes in assets and liabilities: | | | | |
| Decrease (increase) in accounts receivable | 19,984 | - | (118) | 19,866 |
| Decrease (increase) in other receivable | - | - | (1,124) | (1,124) |
| Decrease (increase) in due from other funds | - | 27,914 | - | 27,914 |
| Decrease (increase) in prepaid insurance | (1,926) | (143) | - | (2,069) |
| Increase (decrease) in due to other funds | (27,914) | - | - | (27,914) |
| Increase (decrease) in accounts payable | (59,068) | (50,243) | 27,152 | (82,159) |
| Increase (decrease) in on-behalf payments | 4,740 | 4,537 | - | 9,277 |
| Increase (decrease) in refundable customer deposits | 11,838 | - | - | 11,838 |
| Total adjustments | <u>132,227</u> | <u>138,539</u> | <u>105,222</u> | <u>375,988</u> |
| Net cash provided by (used for) operating activities | <u>\$ (363,261)</u> | <u>\$ (400,202)</u> | <u>\$ (37,135)</u> | <u>\$ (800,598)</u> |
| Non cash investing, capital, and financing activities | | | | |
| Net increase (decrease) in fair value of investments | <u>\$ (7,198)</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ (7,198)</u> |



INTERNAL SERVICE FUNDS

Self-Insured Workmen's Compensation Fund accounts for the receipt of premiums and expenses for claims and administrative costs for the Parish's self-insured workmen's compensation program.

Self-Insured Health Insurance Fund accounts for the receipt of premiums and expenses for claims and administrative costs for the Parish's self-insured health insurance program.

Self-Insured Liability/Property Insurance Fund accounts for the receipt of premiums and expenses for claims and administrative costs for the Parish's self-insured liability and property insurance program.

Self-Insured Unemployment Insurance Fund accounts for the receipt of premiums and expenses for claims and administrative costs for the Parish's self-insured unemployment insurance program.

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
DECEMBER 31, 2013

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

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

| | <u>Self-Insured Workmen's Compensation Fund</u> | <u>Self-Insured Health Insurance Fund</u> | <u>Self-Insured Liability/Property Insurance Fund</u> | <u>Self-Insured Unemployment Insurance Fund</u> | <u>Totals</u> |
|--|---|---|---|---|---------------------|
| OPERATING REVENUES | | | | | |
| Charges for services | \$ 1,264,688 | \$ 9,881,748 | \$ 2,469,534 | \$ 53,754 | \$ 13,669,724 |
| OPERATING EXPENSES | | | | | |
| Personal services | - | 333,039 | - | - | 333,039 |
| Employee benefits | - | 115,965 | - | - | 115,965 |
| Supplies | 140 | 93,318 | - | - | 93,458 |
| Contractual services | 157,611 | 931,238 | 791,246 | 1 | 1,880,096 |
| Insurance premiums | 159,099 | 949,585 | 796,531 | - | 1,905,215 |
| Claims | 1,517,027 | 9,014,244 | 22,401 | 17,890 | 10,571,562 |
| Depreciation | - | 17,103 | - | - | 17,103 |
| Total operating expenses | <u>1,833,877</u> | <u>11,454,492</u> | <u>1,610,178</u> | <u>17,891</u> | <u>14,916,438</u> |
| Operating income (loss) | (569,189) | (1,572,744) | 859,356 | 35,863 | (1,246,714) |
| NONOPERATING REVENUES | | | | | |
| Investment income | 432 | 4,002 | 3,687 | 790 | 8,911 |
| Capital asset transfer | - | - | (4,830) | - | (4,830) |
| Total nonoperating revenues | <u>432</u> | <u>4,002</u> | <u>(1,143)</u> | <u>790</u> | <u>4,081</u> |
| Income (loss) before contributions and transfers | (568,757) | (1,568,742) | 858,213 | 36,653 | (1,242,633) |
| TRANSFERS | | | | | |
| Transfers in | - | 220,000 | - | - | 220,000 |
| Transfers out | - | - | (20,000) | (200,000) | (220,000) |
| Total contributions and transfers | <u>-</u> | <u>220,000</u> | <u>(20,000)</u> | <u>(200,000)</u> | <u>-</u> |
| Change in net position | (568,757) | (1,348,742) | 838,213 | (163,347) | (1,242,633) |
| Net position - beginning of year | 591,305 | 1,762,327 | 1,273,174 | 240,150 | 3,866,956 |
| Net position - end of year | <u>\$ 22,548</u> | <u>\$ 413,585</u> | <u>\$ 2,111,387</u> | <u>\$ 76,803</u> | <u>\$ 2,624,323</u> |

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

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

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



FIDUCIARY FUND TYPE - AGENCY FUNDS

Local Emergency Planning Committee (L.E.P.C.) Fund accounts for funds received and expended relating to activities regarding the proper reporting and freedom of information for hazardous materials. The Parish simply performs accounting services for the L. E. P. C.

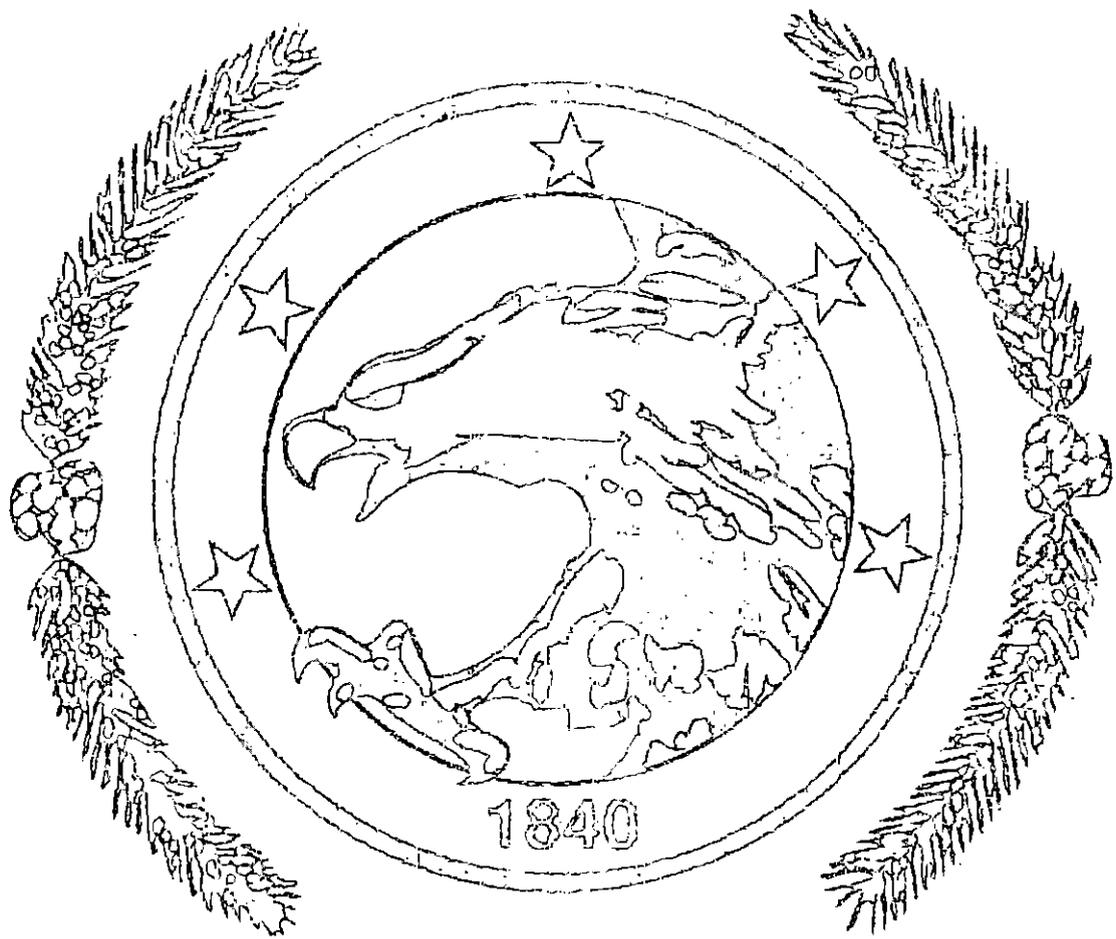
Calcasieu Parish Gaming Pooling District accounts for fees and assessments received from local gaming facilities under a cooperative endeavor agreement between the Calcasieu Parish Police Jury and the City of Lake Charles. Distributions are made to participating entities based on pre-determined allocations.

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

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

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

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



COMBINING STATEMENTS OF NONMAJOR COMPONENT UNITS

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

| | Fire Protection District | | | | | |
|--|---------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| | No. 1 of Ward 1 | No. 1 of Ward 2 | No. 2 of Ward 4 | No. 3 of Ward 4 | No. 4 of Ward 4 | No. 1 of Ward 5 |
| ASSETS | | | | | | |
| Cash and cash equivalents | \$ 140,944 | \$ 98,623 | \$ 443,889 | \$ 213,396 | \$ 98,078 | \$ 127,047 |
| Investments | 453,851 | 318,165 | 1,431,897 | 688,372 | 316,379 | 409,830 |
| Receivables - net: | | | | | | |
| Taxes | 1,361,945 | 279,730 | 2,305,214 | 881,668 | 251,266 | 180,274 |
| Accounts | - | - | - | - | - | - |
| Accrued interest receivable | 1,114 | 598 | 2,936 | 1,346 | 588 | 744 |
| Other receivables | 13,611 | - | - | - | - | - |
| Intergovernmental receivable | - | 5,123 | - | - | - | - |
| Due from primary government | - | - | - | - | - | - |
| Prepaid items | 83,824 | 12,379 | 70,050 | 721 | 2,205 | 17,619 |
| Inventory | - | - | - | - | - | - |
| Cash and cash equivalents | - | - | - | - | - | - |
| Investments | - | - | - | - | - | - |
| Receivables - net | - | - | - | - | - | - |
| Capital assets: | | | | | | |
| Non-depreciable | 37,336 | 22,700 | 10,000 | 45,000 | 21,250 | 113,590 |
| Depreciable, net | 1,454,210 | 1,352,042 | 1,467,824 | 754,532 | 959,932 | 208,775 |
| Other assets | - | - | - | - | - | - |
| Total assets | <u>3,546,835</u> | <u>2,089,360</u> | <u>5,731,810</u> | <u>2,585,035</u> | <u>1,649,698</u> | <u>1,057,879</u> |
| DEFERRED OUTFLOWS OF RESOURCES | | | | | | |
| Deferred amount on refunding | - | 60,705 | - | - | - | - |
| LIABILITIES | | | | | | |
| Accounts payable and accruals | \$ 425,698 | \$ 29,303 | \$ 54,761 | \$ 65,763 | \$ 22,841 | \$ 7,042 |
| Intergovernmental payable | - | - | - | - | - | - |
| Due to primary government | - | - | - | - | - | - |
| Unearned revenue | - | - | - | - | - | - |
| Liabilities from restricted assets | - | - | - | - | - | - |
| Other liabilities | - | - | - | - | - | - |
| Current portion of long-term liabilities: | | | | | | |
| Compensated absences | - | - | 19,365 | - | - | - |
| Capital lease obligations | - | - | - | - | 58,085 | - |
| Contracts payable | - | - | - | - | - | - |
| Bonds payable | 130,000 | 80,000 | 150,000 | - | - | - |
| Noncurrent portion of long-term liabilities: | | | | | | |
| Capital lease obligations | - | - | - | - | 431,974 | - |
| Contracts payable | - | - | - | - | - | - |
| Bonds payable | 585,000 | 1,355,783 | 165,000 | - | - | - |
| Other liability | - | - | - | - | - | - |
| OPEB liability | 166,631 | - | 112,365 | - | - | - |
| Total liabilities | <u>1,307,329</u> | <u>1,465,086</u> | <u>501,491</u> | <u>65,763</u> | <u>512,900</u> | <u>7,042</u> |
| DEFERRED INFLOWS OF RESOURCES | | | | | | |
| Unavailable revenue | <u>1,381,153</u> | <u>280,855</u> | <u>2,316,958</u> | <u>988,707</u> | <u>252,843</u> | <u>180,651</u> |
| NET POSITION | | | | | | |
| Net investment in capital assets | 776,546 | (336) | 1,162,824 | 799,532 | 491,123 | 322,365 |
| Restricted for: | | | | | | |
| Capital projects | - | - | - | - | - | - |
| Debt service | 17,589 | 39,525 | 25,702 | - | - | - |
| Unrestricted | <u>64,218</u> | <u>364,935</u> | <u>1,724,835</u> | <u>731,033</u> | <u>392,832</u> | <u>547,821</u> |
| Total net position | <u>\$ 858,353</u> | <u>\$ 404,124</u> | <u>\$ 2,913,361</u> | <u>\$ 1,530,565</u> | <u>\$ 883,955</u> | <u>\$ 870,186</u> |

| Fire Protection District | | | Gravity Drainage District | | | | |
|--------------------------|---------------------|---------------------|---------------------------|-------------------|----------------------|----------------------|---------------------|
| No. 1 of Ward 6 | No. 1 of Ward 7 | No. 2 of Ward 8 | No. 8 of Ward 1 | No. 9 of Ward 2 | No. 5 of Ward 4 | No. 6 of Wards 5 & 6 | No. 2 of Ward 7 |
| \$ 147,525 | \$ 2,716,716 | \$ 195,558 | \$ 200,076 | \$ 45,759 | \$ 6,328,662 | \$ 162,917 | \$ 145,179 |
| 474,916 | - | 630,318 | 645,276 | 147,611 | - | 525,539 | 882,551 |
| 286,636 | 493,507 | 497,657 | 720,109 | 241,528 | 3,825,898 | 576,851 | 548,181 |
| - | - | - | - | - | - | - | - |
| 934 | - | 1,188 | 1,250 | 302 | 323 | 1,006 | - |
| - | - | - | 13 | - | 22,478 | - | - |
| - | - | - | 158,245 | - | - | - | - |
| 19,582 | 1,871 | 19,604 | 10,211 | 12,994 | 57,744 | 1,941 | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| 53,500 | 3,931 | 17,550 | 356,625 | - | 195,986 | 49,367 | - |
| 628,461 | 1,034,248 | 752,249 | 251,341 | 328,566 | 9,758,009 | 3,255,187 | 167,497 |
| - | - | - | - | - | - | - | - |
| <u>1,611,554</u> | <u>4,250,273</u> | <u>2,114,124</u> | <u>2,343,146</u> | <u>776,760</u> | <u>20,189,100</u> | <u>4,572,808</u> | <u>1,743,408</u> |
| - | - | - | - | - | - | - | - |
| \$ 7,049 | \$ 21,521 | \$ 18,110 | \$ 31,398 | \$ 3,393 | \$ 178,800 | \$ 11,148 | \$ 21,226 |
| 657 | - | - | - | 5,123 | - | 898 | - |
| - | - | - | 140,834 | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| 1,643 | - | - | 1,777 | 1,492 | 10,047 | 827 | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | 80,000 | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | 265,000 | - | - | - | - | - |
| - | - | - | 669 | - | - | 437 | - |
| 16,178 | - | - | 51,036 | 5,582 | - | 36,598 | - |
| <u>25,527</u> | <u>21,521</u> | <u>363,110</u> | <u>225,714</u> | <u>15,590</u> | <u>188,847</u> | <u>49,908</u> | <u>21,226</u> |
| - | - | - | - | - | - | - | - |
| <u>287,422</u> | - | <u>499,958</u> | <u>730,265</u> | <u>242,499</u> | - | <u>577,153</u> | - |
| 681,961 | 1,038,179 | 424,799 | 607,966 | 328,566 | 9,953,995 | 3,304,554 | 167,497 |
| - | 532,049 | - | 102,623 | - | - | 10,622 | - |
| - | - | 51,878 | - | - | - | - | - |
| 616,644 | 2,658,524 | 774,379 | 676,578 | 190,105 | 10,046,258 | 630,571 | 1,554,685 |
| <u>\$ 1,298,605</u> | <u>\$ 4,228,752</u> | <u>\$ 1,251,056</u> | <u>\$ 1,387,167</u> | <u>\$ 518,671</u> | <u>\$ 20,000,253</u> | <u>\$ 3,945,747</u> | <u>\$ 1,722,182</u> |

continued

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

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

| Community Center & Playground District | | | Sewer District | | | Calcasieu Parish Communications District | | Calcasieu Parish Coroner |
|--|-------------------|---------------------|------------------|------------------|------------------|--|-------------------|--------------------------|
| No. 5 of Ward 5 | No. 1 of Ward 6 | No. 3 of Ward 7 | No. 9 of Ward 1 | No. 12 of Ward 4 | No. 13 of Ward 4 | | | |
| \$ - | \$ 140,100 | \$ 1,930,469 | \$ 6,805 | \$ 6,146 | \$ 3,459 | \$ 922,919 | \$ 22,703 | |
| - | 451,933 | - | 21,953 | 19,826 | 10,515 | 2,977,150 | 73,234 | |
| - | 157,318 | 584,813 | - | - | - | - | - | |
| - | - | - | - | - | - | - | - | |
| - | 827 | - | 40 | 36 | 19 | 5,433 | 87 | |
| - | - | - | - | - | - | 324,521 | 1,049 | |
| - | - | 6,743 | - | - | - | 57,221 | 143,173 | |
| - | - | - | - | - | - | - | - | |
| - | 3,035 | - | - | - | - | 30,648 | 4,460 | |
| - | - | - | - | - | - | - | - | |
| - | - | - | - | - | - | - | - | |
| 25,500 | 15,000 | 55,362 | - | - | - | - | - | |
| - | 37,433 | 1,356,771 | - | 69,785 | - | 3,207,093 | - | |
| - | - | - | - | - | - | - | - | |
| <u>25,500</u> | <u>805,646</u> | <u>3,934,158</u> | <u>28,798</u> | <u>95,793</u> | <u>13,993</u> | <u>7,524,985</u> | <u>244,706</u> | |
| - | - | - | - | - | - | - | - | |
| \$ - | \$ 1,974 | \$ 23,100 | \$ - | \$ - | \$ 2,430 | \$ 115,243 | \$ 25,787 | |
| 1,230 | 6,222 | - | - | - | - | - | - | |
| 56 | - | - | - | - | - | - | - | |
| - | - | - | - | - | 460 | - | - | |
| - | - | - | - | - | - | - | - | |
| - | 100 | - | - | - | - | - | - | |
| - | - | - | - | - | - | 28,246 | 9,371 | |
| - | - | - | - | - | - | - | - | |
| - | - | - | - | - | - | - | - | |
| - | - | - | - | - | - | - | - | |
| - | - | - | - | - | - | - | - | |
| - | - | - | - | - | - | 2,743 | - | |
| - | - | - | - | - | - | 188,800 | 55,924 | |
| <u>1,286</u> | <u>8,296</u> | <u>23,100</u> | <u>-</u> | <u>-</u> | <u>2,890</u> | <u>335,032</u> | <u>91,082</u> | |
| - | 157,182 | - | - | - | - | - | - | |
| 25,500 | 52,433 | 1,412,133 | - | 69,785 | - | 3,207,093 | - | |
| - | - | - | - | - | - | - | - | |
| - | - | - | - | - | - | - | - | |
| (1,286) | 587,735 | 2,498,925 | 28,798 | 26,008 | 11,103 | 3,982,860 | 153,624 | |
| <u>\$ 24,214</u> | <u>\$ 640,168</u> | <u>\$ 3,911,058</u> | <u>\$ 28,798</u> | <u>\$ 95,793</u> | <u>\$ 11,103</u> | <u>\$ 7,189,953</u> | <u>\$ 153,624</u> | |

continued

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

| | The 14th Judicial District Court | | | | |
|--|---|--------------------------------------|-----------------------------|--------------------------|--------------------------------|
| | District Attorney of the 14th Judicial District | Civil Indigent Transcript Fund | Judicial Expense Fund | Child Support Fund | Indigent Transcript Fund |
| ASSETS | | | | | |
| Cash and cash equivalents | \$ 4,272,355 | \$ 93,455 | \$ 493 | \$ 1,292,950 | \$ 59,190 |
| Investments | 539,811 | - | - | - | - |
| Receivables - net: | | | | | |
| Taxes | - | - | - | - | - |
| Accounts | - | - | - | - | - |
| Accrued interest receivable | - | - | - | 49 | - |
| Other receivables | - | - | 1,595 | 1,197 | 2,836 |
| Intergovernmental receivable | 151,190 | 321 | - | 65,202 | - |
| Due from primary government | 299,979 | - | - | - | - |
| Prepaid items | 7,904 | - | - | - | - |
| Inventory | - | - | - | - | - |
| Restricted assets: | | | | | |
| Cash and cash equivalents | - | - | - | - | - |
| Investments | - | - | - | - | - |
| Capital assets: | | | | | |
| Non-depreciable | - | - | - | - | - |
| Depreciable, net | 280,191 | - | - | 3,191 | - |
| Other assets | 18,018 | - | - | - | - |
| Total assets | <u>5,569,448</u> | <u>93,776</u> | <u>2,088</u> | <u>1,362,589</u> | <u>62,026</u> |
| DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| Deferred amount on refunding | - | - | - | - | - |
| LIABILITIES | | | | | |
| Accounts payable and accruals | \$ 265,888 | \$ 4,113 | \$ - | \$ 4,262 | \$ 8,818 |
| Intergovernmental payable | 30,356 | - | - | - | - |
| Due to primary government | - | - | - | - | - |
| Unearned revenue | - | - | - | - | - |
| Liabilities from restricted assets | - | - | - | - | - |
| Other liabilities | - | - | - | - | - |
| Current portion of long-term liabilities: | | | | | |
| Compensated absences | 281,688 | - | - | - | - |
| Capital lease obligations | - | - | - | - | - |
| Contracts payable | - | - | - | - | - |
| Bonds payable | - | - | - | - | - |
| Noncurrent portion of long-term liabilities: | | | | | |
| Capital lease obligations | - | - | - | - | - |
| Contracts payable | - | - | - | - | - |
| Bonds payable | - | - | - | - | - |
| Other liability | 13,521 | - | - | - | - |
| OPEB liability | 884,834 | - | - | - | - |
| Total liabilities | <u>1,476,287</u> | <u>4,113</u> | <u>-</u> | <u>4,262</u> | <u>8,818</u> |
| DEFERRED INFLOWS OF RESOURCES | | | | | |
| Unavailable revenue | - | - | - | - | - |
| NET POSITION | | | | | |
| Net investment in capital assets | 280,191 | - | - | 3,191 | - |
| Restricted for: | | | | | |
| Capital projects | - | - | - | - | - |
| Debt service | - | - | - | - | - |
| Unrestricted | 3,812,970 | 89,663 | 2,088 | 1,355,136 | 53,208 |
| Total net position | <u>\$ 4,093,161</u> | <u>\$ 89,663</u> | <u>\$ 2,088</u> | <u>\$ 1,358,327</u> | <u>\$ 53,208</u> |

Waterworks District

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

continued



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

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

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

| | Fire Protection District | | | | | |
|--|---------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| | No. 1 of Ward 1 | No. 1 of Ward 2 | No. 2 of Ward 4 | No. 3 of Ward 4 | No. 4 of Ward 4 | No. 1 of Ward 5 |
| EXPENSES | \$ 1,537,523 | \$ 336,277 | \$ 2,097,686 | \$ 914,258 | \$ 223,680 | \$ 100,996 |
| PROGRAM REVENUES | | | | | | |
| Charges for services | 2,350 | 41,805 | 30,224 | - | - | - |
| Operating grants and contributions | 71,933 | - | 112,001 | - | 2,710 | - |
| Capital grants and contributions | 16,978 | 9,413 | - | - | 50,000 | 55,457 |
| Total program revenues | <u>91,261</u> | <u>51,218</u> | <u>142,225</u> | <u>-</u> | <u>52,710</u> | <u>55,457</u> |
| Net program (expenses) revenues | <u>(1,446,262)</u> | <u>(285,059)</u> | <u>(1,955,461)</u> | <u>(914,258)</u> | <u>(170,970)</u> | <u>(45,539)</u> |
| GENERAL REVENUES | | | | | | |
| Property taxes | 1,433,752 | 241,925 | 2,312,766 | 950,337 | 248,689 | 173,650 |
| Grants and contributions not restricted to specific program | 120,054 | 24,108 | 56,350 | 34,155 | 24,989 | 11,250 |
| Investment earnings | 2,600 | 225 | 3,318 | 1,338 | 441 | 8 |
| Gain on sale of capital assets | 1 | - | 3,185 | 5,577 | 1,547 | - |
| Miscellaneous revenue | 15,416 | - | 1,819 | - | - | 1,304 |
| Total general revenues | <u>1,571,823</u> | <u>266,258</u> | <u>2,377,438</u> | <u>991,407</u> | <u>275,666</u> | <u>186,212</u> |
| Change in net position | 125,561 | (18,801) | 421,977 | 77,149 | 104,696 | 140,673 |
| Net position beginning of year as restated | <u>732,792</u> | <u>422,925</u> | <u>2,491,384</u> | <u>1,453,416</u> | <u>779,259</u> | <u>729,513</u> |
| Net position end of year | <u>\$ 858,353</u> | <u>\$ 404,124</u> | <u>\$ 2,913,361</u> | <u>\$ 1,530,565</u> | <u>\$ 883,955</u> | <u>\$ 870,186</u> |

| Fire Protection District | | | Gravity Drainage District | | | | | |
|--------------------------|--------------------|--------------------|---------------------------|--------------------|--------------------|------------------------|--------------------|--------------------|
| No. 1 of Ward 6 | No. 1 of Ward 7 | No. 2 of Ward 8 | No. 8 of Ward 1 | No. 9 of Ward 2 | No. 5 of Ward 4 | No. 6 of Ward 5 & 6 | No. 2 of Ward 7 | No. 7 of Ward 8 |
| \$ 310,323 | \$ 380,324 | \$ 318,885 | \$ 709,940 | \$ 224,644 | \$ 2,559,713 | \$ 505,603 | \$ 436,537 | \$ 385,215 |
| 2,080 | - | 3,471 | - | - | 25,263 | - | - | - |
| 6,000 | - | - | 21 | 6,989 | - | - | - | - |
| - | 8,000 | - | 207,306 | - | 904,016 | 44,933 | - | - |
| 8,080 | 8,000 | 3,471 | 207,327 | 6,989 | 929,279 | 44,933 | - | - |
| (302,243) | (372,324) | (315,414) | (502,613) | (217,655) | (1,630,434) | (460,670) | (436,537) | (385,215) |
| 290,815 | 465,721 | 487,192 | 757,713 | 229,693 | 3,847,217 | 578,865 | 532,486 | 469,426 |
| 33,587 | 18,042 | 33,084 | 38,089 | 8,632 | 33,080 | 18,124 | 6,743 | 3,086 |
| 388 | 3,380 | 783 | 924 | 340 | 29,345 | 364 | 1,093 | - |
| - | - | - | - | - | - | 11,569 | - | - |
| - | 6,318 | - | - | - | - | 78,000 | 1,322 | - |
| 324,790 | 493,461 | 521,059 | 796,726 | 238,665 | 3,909,642 | 686,922 | 541,644 | 472,512 |
| 22,547 | 121,137 | 205,645 | 294,113 | 21,010 | 2,279,208 | 226,252 | 105,107 | 87,297 |
| 1,276,058 | 4,107,615 | 1,045,411 | 1,093,054 | 497,661 | 17,721,045 | 3,719,495 | 1,617,075 | 1,338,292 |
| \$ 1,298,605 | \$ 4,228,752 | \$ 1,251,056 | \$ 1,387,167 | \$ 518,671 | \$ 20,000,253 | \$ 3,945,747 | \$ 1,722,182 | \$ 1,425,589 |

continued

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

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

| Community Center and Playground District | | | Sewer District | | | Calcasieu Parish | |
|---|--------------------|---------------------|--------------------|---------------------|---------------------|----------------------------|-----------------------------|
| No. 5 of Ward 5 | No. 1 of Ward 6 | No. 3 of Ward 7 | No. 9 of Ward 1 | No. 12 of Ward 4 | No. 13 of Ward 4 | Communications District | Calcasieu Parish Coroner |
| \$ 17,509 | \$ 112,046 | \$ 355,716 | \$ - | \$ 2,427 | \$ 5,720 | \$ 2,982,409 | \$ 837,636 |
| 15,891 | 9,236 | 21,595 | - | - | 5,100 | 2,327,701 | 492,730 |
| - | - | 4,916 | - | - | - | 447,851 | 425,000 |
| - | 700 | - | - | - | - | - | - |
| <u>15,891</u> | <u>9,936</u> | <u>26,511</u> | <u>-</u> | <u>-</u> | <u>5,100</u> | <u>2,775,552</u> | <u>917,730</u> |
| <u>(1,618)</u> | <u>(102,110)</u> | <u>(329,205)</u> | <u>-</u> | <u>(2,427)</u> | <u>(620)</u> | <u>(206,857)</u> | <u>80,094</u> |
| - | 163,335 | 575,381 | - | - | - | - | - |
| - | 3,265 | 6,760 | - | - | - | - | - |
| 21 | 14 | 3,365 | (6) | (5) | (8) | (880) | (33) |
| - | - | - | - | - | - | 6,236 | - |
| - | 30 | 11,720 | - | - | - | 990 | - |
| <u>21</u> | <u>166,644</u> | <u>597,226</u> | <u>(6)</u> | <u>(5)</u> | <u>(8)</u> | <u>6,346</u> | <u>(33)</u> |
| (1,597) | 64,534 | 268,021 | (6) | (2,432) | (628) | (200,511) | 80,061 |
| <u>25,811</u> | <u>575,634</u> | <u>3,643,037</u> | <u>28,804</u> | <u>98,225</u> | <u>11,731</u> | <u>7,390,464</u> | <u>73,563</u> |
| <u>\$ 24,214</u> | <u>\$ 640,168</u> | <u>\$ 3,911,058</u> | <u>\$ 28,798</u> | <u>\$ 95,793</u> | <u>\$ 11,103</u> | <u>\$ 7,189,953</u> | <u>\$ 153,624</u> |

continued

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

| | District Attorney of the 14th Judicial District | Civil Indigent Transcript Fund | The 14th Judicial District Court | | |
|--|--|---|----------------------------------|--------------------------|--------------------------------|
| | | | Judicial Expense Fund | Child Support Fund | Indigent Transcript Fund |
| EXPENSES | \$ 9,841,946 | \$ 7,749 | \$ 108,498 | \$ 602,100 | \$ 44,974 |
| PROGRAM REVENUES | | | | | |
| Charges for services | 4,263,086 | 16,051 | 108,682 | 608,698 | 39,610 |
| Operating grants and contributions | 6,055,200 | - | - | 65,832 | - |
| Capital grants and contributions | - | - | - | - | - |
| Total program revenues | <u>10,318,286</u> | <u>16,051</u> | <u>108,682</u> | <u>674,530</u> | <u>39,610</u> |
| Net program (expenses) revenues | <u>476,340</u> | <u>8,302</u> | <u>184</u> | <u>72,430</u> | <u>(5,364)</u> |
| GENERAL REVENUES | | | | | |
| Property taxes | - | - | - | - | - |
| Grants and contributions not restricted to specific program | - | - | - | - | - |
| Investment earnings | 7,474 | 44 | - | 279 | 31 |
| Gain on sale of capital assets | 10,050 | - | - | - | - |
| Miscellaneous revenue | - | - | - | - | 75 |
| Total general revenues | <u>17,524</u> | <u>44</u> | <u>-</u> | <u>279</u> | <u>106</u> |
| Change in net position | 493,864 | 8,346 | 184 | 72,709 | (5,258) |
| Net position beginning of year as restated | <u>3,599,297</u> | <u>81,317</u> | <u>1,904</u> | <u>1,285,618</u> | <u>58,466</u> |
| Net position end of year | <u>\$ 4,093,161</u> | <u>\$ 89,663</u> | <u>\$ 2,088</u> | <u>\$ 1,358,327</u> | <u>\$ 53,208</u> |

Waterworks District

| <u>No. 1 of Ward-1</u> | <u>No. 8 of Wards 3 & 8</u> | <u>No. 12 of Ward 3</u> | <u>No. 2 of Ward 4</u> | <u>No. 4 of Ward 4</u> | <u>No. 9 of Ward 4</u> | <u>No. 11 of Wards 4 & 7</u> |
|----------------------------|-------------------------------------|-----------------------------|----------------------------|----------------------------|----------------------------|--------------------------------------|
| \$ 2,188,179 | \$ 1,062,822 | \$ 77,262 | \$ 225,230 | \$ 575,922 | \$ 1,586,514 | \$ 912,009 |
| 2,419,621 | 821,985 | 58,149 | 178,810 | 613,393 | 1,658,913 | 748,385 |
| - | - | - | - | - | - | - |
| <u>200,030</u> | <u>-</u> | <u>1,157,878</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <u>2,619,651</u> | <u>821,985</u> | <u>1,216,027</u> | <u>178,810</u> | <u>613,393</u> | <u>1,658,913</u> | <u>748,385</u> |
| <u>431,472</u> | <u>(240,837)</u> | <u>1,138,765</u> | <u>(46,420)</u> | <u>37,471</u> | <u>72,399</u> | <u>(163,624)</u> |
| - | 263,101 | - | - | - | 348,653 | 234,577 |
| - | - | - | - | - | 6,107 | - |
| 4,910 | 948 | 2,261 | 297 | 3,489 | 9,172 | 531 |
| - | 1,298 | - | - | - | (17,051) | - |
| <u>-</u> | <u>9,910</u> | <u>25</u> | <u>30,066</u> | <u>18,757</u> | <u>19,925</u> | <u>17,374</u> |
| <u>4,910</u> | <u>275,257</u> | <u>2,286</u> | <u>30,363</u> | <u>22,246</u> | <u>366,806</u> | <u>252,482</u> |
| 436,382 | 34,420 | 1,141,051 | (16,057) | 59,717 | 439,205 | 88,858 |
| <u>11,565,211</u> | <u>2,442,335</u> | <u>1,966,484</u> | <u>381,170</u> | <u>1,613,483</u> | <u>8,863,737</u> | <u>1,449,119</u> |
| <u>\$ 12,001,593</u> | <u>\$ 2,476,755</u> | <u>\$ 3,107,535</u> | <u>\$ 365,113</u> | <u>\$ 1,673,200</u> | <u>\$ 9,302,942</u> | <u>\$ 1,537,977</u> |

continued

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

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

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

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

- (1) This schedule presents only capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds in the amount of \$494,595 (\$90,718 accumulated depreciation) are excluded from the above amounts. The capital assets of internal service funds are included as governmental activities in the government-wide statement of net position. The above amounts also do not reflect accumulated depreciation of \$80,008,562 (inclusive of \$90,718) is included in the statement of net position.

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

| <u>Function and Activity</u> | <u>Land and Right of Way</u> | <u>Buildings</u> | <u>Improvements (Other than Buildings)</u> | <u>Roads</u> |
|---|----------------------------------|----------------------|--|-----------------------|
| General government: | | | | |
| Administrative | 1,866,550 | 11,349,354 | 843,978 | - |
| Finance | - | - | - | - |
| Facility Management | 1,120,500 | 4,713,905 | 11,759,247 | - |
| Human Resources | - | - | - | - |
| Judicial | 460,773 | 11,076,201 | 645,377 | - |
| Elections | - | - | - | - |
| Cable Access Channel | - | - | - | - |
| Other | 500,000 | 671,684 | 87,127 | - |
| Total general government | 3,947,823 | 27,811,144 | 13,335,729 | - |
| Public safety: | | | | |
| Office of Emergency Preparedness | - | - | - | - |
| Office of Juvenile Justice Services | 137,725 | 2,939,096 | 364,881 | - |
| Animal Control | - | 996,390 | - | - |
| Fire protection | 18,000 | 219,940 | 552,312 | - |
| Correctional | 306,777 | 16,570,704 | 718,130 | - |
| Other | 100,000 | 629,954 | 84,939 | - |
| Total public safety | 562,502 | 21,356,084 | 1,720,262 | - |
| Public works | | | | |
| Sanitation | - | - | 487,768 | - |
| Health and welfare | 417,084 | 9,867,036 | 680,187 | - |
| Culture and recreation | 8,041,772 | 28,630,431 | 15,072,887 | - |
| Economic development | - | 560,258 | 25,041 | - |
| Total governmental funds capital assets allocated to functions | \$ 17,544,546 | \$ 93,881,643 | \$ 33,483,980 | \$ 383,317,282 |

Construction in progress

Total governmental funds capital assets

- (1) This schedule presents only capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds in the amount of \$494,595 (\$90,718 accumulated depreciation) are excluded from the above amounts. The capital assets of internal service funds are included as governmental activities in the government-wide statement of net position. The above amounts also do not reflect accumulated depreciation of \$80,008,562 (inclusive of \$90,718) is included in the statement of net position.

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

CALCASIEU PARISH POLICE JURY
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY (1)
FOR THE YEAR ENDED DECEMBER 31, 2013

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

(1) This schedule presents only capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds in the amount of \$494,595 (\$90,718 accumulated depreciation) are excluded from the above amounts. The capital assets of internal service funds are included as governmental activities in the government-wide statement of net position. The above amounts also do not reflect accumulated depreciation of \$80,008,562 (inclusive of \$90,718) is included in the statement of net position.

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

**SELECTED COMPONENT UNITS
GOVERNMENTAL FUND STATEMENTS**

Component Units Included in the Primary Government Audit

Included in previous sections of this report are the combining government-wide financial statements for discretely presented component units. This section presents the fund financial statements and reconciliations of this information to the government-wide financial statements for the following component units that do not have separately issued financial statements:

Nonmajor Discretely Presented Component Units

Fire Protection Districts:

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

Gravity Drainage Districts:

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

Recreation Districts:

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

Community and Playground Districts:

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

Sewer Districts:

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

Calcasieu Parish Communications District

Calcasieu Parish Coroner

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

| | Fire Protection District | | | | |
|---|--------------------------|--------------------|---------------------|---------------------|--------------------|
| | No. 1 of Ward 1 | No. 1 of Ward 2 | No. 2 of Ward 4 | No. 3 of Ward 4 | No. 4 of Ward 4 |
| ASSETS | | | | | |
| Assets: | | | | | |
| Cash and cash equivalents | \$ 140,944 | \$ 98,623 | \$ 443,889 | \$ 213,396 | \$ 98,078 |
| Investments | 453,851 | 318,165 | 1,431,897 | 688,372 | 316,379 |
| Receivables (net of allowances for uncollectibles): | | | | | |
| Taxes | 1,361,945 | 279,730 | 2,305,214 | 881,668 | 251,266 |
| Interest receivable | 1,114 | 598 | 2,936 | 1,346 | 588 |
| Intergovernmental receivable | - | 5,123 | - | - | - |
| Due from primary government | - | - | - | - | - |
| Prepaid items | 83,824 | 12,379 | 70,050 | 721 | 2,205 |
| Other receivables | 13,611 | - | - | - | - |
| Total assets | \$ 2,055,289 | \$ 714,618 | \$ 4,253,986 | \$ 1,785,503 | \$ 668,516 |
| LIABILITIES AND FUND BALANCE | | | | | |
| Liabilities: | | | | | |
| Accounts payable | 386,369 | 2,143 | 13,017 | 34,762 | 12,509 |
| Accrued liabilities | 27,715 | 2,836 | 37,471 | - | - |
| Due to primary government | - | - | - | - | - |
| Intergovernmental payable | - | - | - | - | - |
| Retainage payable | - | - | - | - | 5,189 |
| Other liabilities | - | - | - | - | - |
| Total liabilities | 414,084 | 4,979 | 50,488 | 34,762 | 17,698 |
| DEFERRED INFLOWS OF RESOURCES | | | | | |
| Unavailable revenue - property taxes | 1,381,153 | 280,855 | 2,316,958 | 988,707 | 252,843 |
| Fund balances: | | | | | |
| Nonspendable | 83,824 | 12,379 | 70,050 | 721 | 2,205 |
| Restricted for: | | | | | |
| Debt Service | 28,753 | 61,077 | 29,975 | - | - |
| Capital Improvement | - | - | - | - | - |
| Unassigned | 147,475 | 355,328 | 1,786,515 | 761,313 | 395,770 |
| Total fund balances | 260,052 | 428,784 | 1,886,540 | 762,034 | 397,975 |
| Total liabilities, deferred inflows of resources and fund balances | \$ 2,055,289 | \$ 714,618 | \$ 4,253,986 | \$ 1,785,503 | \$ 668,516 |

| Fire Protection District | | | Gravity Drainage District | | |
|--------------------------|--------------------|---------------------|---------------------------|--------------------|------------------------|
| No. 1 of Ward 5 | No. 1 of Ward 6 | No. 2 of Ward 8 | No. 8 of Ward 1 | No. 9 of Ward 2 | No. 6 of Ward 5 & 6 |
| \$ 127,047 | \$ 147,525 | \$ 195,558 | \$ 200,076 | \$ 45,759 | \$ 162,917 |
| 409,830 | 474,916 | 630,318 | 645,276 | 147,611 | 525,539 |
| 180,274 | 286,636 | 497,657 | 720,109 | 241,528 | 576,851 |
| 744 | 934 | 1,188 | 1,250 | 302 | 1,006 |
| - | - | - | 13 | - | - |
| - | - | - | 158,245 | - | 1,941 |
| 17,619 | 19,582 | 19,604 | 10,211 | 12,994 | - |
| - | - | - | - | - | - |
| <u>\$ 735,514</u> | <u>\$ 929,593</u> | <u>\$ 1,344,325</u> | <u>\$ 1,735,180</u> | <u>\$ 448,194</u> | <u>\$ 1,268,254</u> |
| 1,824 | 3,967 | 8,152 | 24,307 | 1,142 | 7,441 |
| - | 2,326 | 3,641 | 7,091 | 2,231 | 3,707 |
| - | - | - | 140,834 | - | - |
| - | 657 | - | - | 5,123 | 898 |
| 5,218 | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>7,042</u> | <u>6,950</u> | <u>11,793</u> | <u>172,232</u> | <u>8,496</u> | <u>12,046</u> |
| 180,651 | 287,422 | 499,958 | 730,265 | 242,499 | 577,153 |
| 17,619 | 19,582 | 19,604 | 10,211 | 12,994 | 1,941 |
| - | - | 52,709 | - | - | - |
| - | - | - | - | - | 10,622 |
| <u>530,202</u> | <u>615,639</u> | <u>760,261</u> | <u>822,472</u> | <u>184,205</u> | <u>666,492</u> |
| <u>547,821</u> | <u>635,221</u> | <u>832,574</u> | <u>832,683</u> | <u>197,199</u> | <u>679,055</u> |
| <u>\$ 735,514</u> | <u>\$ 929,593</u> | <u>\$ 1,344,325</u> | <u>\$ 1,735,180</u> | <u>\$ 448,194</u> | <u>\$ 1,268,254</u> |

continued

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

| | <u>Recreation District</u> | | | <u>Community Center and Playground District</u> | |
|---|----------------------------|----------------------------|----------------------------|---|----------------------------|
| | <u>No. 1 of Ward 3</u> | <u>No. 1 of Ward 4</u> | <u>No. 1 of Ward 8</u> | <u>No. 4 of Ward 1</u> | <u>No. 7 of Ward 2</u> |
| ASSETS | | | | | |
| Assets: | | | | | |
| Cash and cash equivalents | \$ 283,127 | \$ 863,420 | \$ 4,752 | \$ 406,662 | \$ 1,571 |
| Investments | 913,391 | 2,783,285 | 15,329 | 1,311,809 | 5,067 |
| Receivables (net of allowances for uncollectibles): | | | | | |
| Taxes | 3,400,662 | 3,129,882 | - | 1,108,865 | - |
| Interest receivable | 2,030 | 5,447 | 28 | 2,462 | 9 |
| Intergovernmental receivable | - | - | - | - | - |
| Due from primary government | - | - | - | - | - |
| Prepaid items | 5,681 | 59,672 | - | 11,593 | - |
| Other receivables | 12,051 | - | - | - | - |
| Total assets | <u>\$ 4,616,942</u> | <u>\$ 6,841,706</u> | <u>\$ 20,109</u> | <u>\$ 2,841,391</u> | <u>\$ 6,647</u> |
| LIABILITIES AND FUND BALANCE | | | | | |
| Liabilities: | | | | | |
| Accounts payable | \$ 37,675 | \$ 25,657 | \$ - | \$ 45,332 | \$ - |
| Accrued liabilities | 24,016 | 28,442 | - | 1,843 | - |
| Due to primary government | - | - | - | - | - |
| Intergovernmental payable | - | - | - | 2,530 | 4,806 |
| Retainage payable | - | - | - | 3,603 | - |
| Other liabilities | - | 400 | - | - | - |
| Total liabilities | <u>61,691</u> | <u>54,499</u> | <u>-</u> | <u>53,308</u> | <u>4,806</u> |
| DEFERRED INFLOWS OF RESOURCES | | | | | |
| Unavailable revenue - property taxes | <u>3,444,708</u> | <u>3,133,581</u> | <u>-</u> | <u>1,124,502</u> | <u>-</u> |
| Fund balances: | | | | | |
| Nonspendable | 5,681 | 59,672 | - | 11,593 | - |
| Restricted for: | | | | | |
| Debt Service | 170,833 | - | - | - | - |
| Capital Improvement | - | - | - | - | - |
| Unassigned | <u>934,029</u> | <u>3,593,954</u> | <u>20,109</u> | <u>1,651,988</u> | <u>1,841</u> |
| Total fund balances | <u>1,110,543</u> | <u>3,653,626</u> | <u>20,109</u> | <u>1,663,581</u> | <u>1,841</u> |
| Total liabilities, deferred inflows of resources and fund balances | <u>\$ 4,616,942</u> | <u>\$ 6,841,706</u> | <u>\$ 20,109</u> | <u>\$ 2,841,391</u> | <u>\$ 6,647</u> |

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

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

| | Fire Protection District | | |
|--|---------------------------------|----------------------------|----------------------------|
| | No. 1 of Ward 1 | No. 1 of Ward 2 | No. 2 of Ward 4 |
| Fund balances - total governmental funds | \$ 260,052 | \$ 428,784 | \$ 1,886,540 |
| Amounts reported for governmental activities in the statement of net position because: | | | |
| Capital assets used in governmental activities are not financial resources and, therefore, are not reported in governmental funds. | | | |
| Governmental capital assets | 3,275,554 | 2,208,165 | 2,943,185 |
| Less accumulated depreciation | (1,784,008) | (833,423) | (1,465,361) |
| Some revenues were collected more than sixty days after year end and therefore, are not available soon enough to pay for current-period expenditures. | | | |
| | - | - | - |
| Some liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds. These liabilities consist of the following: | | | |
| Bonds payable | (715,000) | (1,445,000) | (315,000) |
| Deferred premium and discount | - | 9,217 | - |
| Deferred amount on refunding | - | 60,705 | - |
| Capital lease obligations | - | - | - |
| Compensated absences | - | - | (19,365) |
| Accrued interest payable | (11,164) | (21,552) | (4,273) |
| Other liabilities | - | - | - |
| OPEB liability | (166,631) | - | (112,365) |
| Some payables do not meet the criteria for reporting under the modified accrual basis of accounting and are not reported in the fund level statements. | | | |
| | (450) | (2,772) | - |
| Net position of governmental activities | <u>\$ 858,353</u> | <u>\$ 404,124</u> | <u>\$ 2,913,361</u> |
| Total liabilities, deferred inflows of resources and fund balances | | | |

| Fire Protection District | | | | | Gravity Drainage District | | |
|--------------------------|--------------------|--------------------|---------------------|---------------------|---------------------------|--------------------|------------------------|
| No. 3 of Ward 4 | No. 4 of Ward 4 | No. 1 of Ward 5 | No. 1 of Ward 6 | No. 2 of Ward 8 | No. 8 of Ward 1 | No. 9 of Ward 2 | No. 6 of Ward 5 & 6 |
| \$ 762,034 | \$ 397,975 | \$ 547,821 | \$ 635,221 | \$ 832,574 | \$ 832,683 | \$ 197,199 | \$ 679,055 |
| 1,851,603 | 1,408,914 | 805,258 | 1,773,046 | 1,971,729 | 1,262,678 | 506,752 | 3,891,840 |
| (1,052,071) | (427,732) | (482,893) | (1,091,085) | (1,201,930) | (654,712) | (178,186) | (587,286) |
| - | - | - | - | - | - | - | - |
| - | - | - | - | (345,000) | - | - | - |
| - | - | - | - | - | - | - | - |
| - | (490,059) | - | - | - | - | - | - |
| - | - | - | (1,643) | - | (1,777) | (1,492) | (827) |
| - | (5,143) | - | - | (5,116) | - | - | - |
| - | - | - | - | - | (669) | - | (437) |
| - | - | - | (16,178) | - | (51,036) | (5,582) | (36,598) |
| (31,001) | - | - | (756) | (1,201) | - | (20) | - |
| <u>\$ 1,530,565</u> | <u>\$ 883,955</u> | <u>\$ 870,186</u> | <u>\$ 1,298,605</u> | <u>\$ 1,251,056</u> | <u>\$ 1,387,167</u> | <u>\$ 518,671</u> | <u>\$ 3,945,747</u> |

continued

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

| | Recreation District | | | Community Center & Playground District |
|--|---------------------|--------------------|--------------------|---|
| | No. 1 of Ward 3 | No. 1 of Ward 4 | No. 1 of Ward 8 | No. 4 of Ward 1 |
| Fund balances - total governmental funds | \$ 1,110,543 | \$ 3,653,626 | \$ 20,109 | \$ 1,663,581 |
| Amounts reported for governmental activities in the statement of net position because: | | | | |
| Capital assets used in governmental activities are not financial resources and, therefore, are not reported in governmental funds. | | | | |
| Governmental capital assets | 17,078,702 | 8,088,374 | 205,573 | 6,008,608 |
| Less accumulated depreciation | (4,179,423) | (2,722,497) | (88,893) | (1,488,312) |
| Some revenues were collected more than sixty days after year end and therefore, are not available soon enough to pay for current-period expenditures. | | | | |
| | - | - | - | - |
| Some liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds. These liabilities consist of the following: | | | | |
| Bonds payable | (2,180,000) | - | - | (1,365,000) |
| Deferred premium and discount | 23,181 | | | |
| Deferred amount on refunding | (8,823) | | | |
| Compensated absences | (14,687) | (23,452) | - | (287) |
| Accrued interest payable | (20,023) | - | - | (10,331) |
| Other liabilities | (4,960) | (2,008) | - | (357) |
| OPEB liability | (176,687) | (310,491) | - | (4,319) |
| Some payables do not meet the criteria for reporting under the modified accrual basis of accounting and are not reported in the fund level statements. | | | | |
| | (213) | (2,055) | - | - |
| Net position of governmental activities | \$ 11,627,610 | \$ 8,681,497 | \$ 136,789 | \$ 4,803,583 |

| Community Center and Playground District | | | Sewer District | | Calcasieu Parish Communications District | Calcasieu Parish Coroner |
|---|--------------------|--------------------|--------------------|---------------------|--|-----------------------------|
| No. 7 of Ward 2 | No. 5 of Ward 5 | No. 1 of Ward 6 | No. 9 of Ward 1 | No. 12 of Ward 4 | | |
| \$ 1,841 | \$ (1,286) | \$ 587,735 | \$ 28,798 | \$ 26,008 | \$ 4,241,334 | \$ 117,644 |
| 142,621 | 38,390 | 128,926 | - | 121,364 | 5,439,397 | - |
| (41,972) | (12,890) | (76,493) | - | (51,579) | (2,232,304) | - |
| - | - | - | - | - | - | 101,275 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | (28,246) | (9,371) |
| - | - | - | - | - | - | - |
| - | - | - | - | - | (2,743) | - |
| - | - | - | - | - | (188,800) | (55,924) |
| - | - | - | - | - | (38,685) | - |
| <u>\$ 102,490</u> | <u>\$ 24,214</u> | <u>\$ 640,168</u> | <u>\$ 28,798</u> | <u>\$ 95,793</u> | <u>\$ 7,189,953</u> | <u>\$ 153,624</u> |

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

| | Fire Protection District | | | | |
|--|---------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| | No. 1 of Ward 1 | No. 1 of Ward 2 | No. 2 of Ward 4 | No. 3 of Ward 4 | No. 4 of Ward 4 |
| REVENUES | | | | | |
| Taxes: | | | | | |
| Ad valorem | \$ 1,433,752 | \$ 241,925 | \$ 2,312,766 | \$ 950,337 | \$ 248,689 |
| Intergovernmental revenues | 208,690 | 33,521 | 168,351 | 34,155 | 74,989 |
| Charges for services | 2,350 | 41,805 | 30,224 | - | 2,710 |
| Fines and forfeitures | - | - | - | - | - |
| Investment income | 2,600 | 225 | 3,318 | 1,338 | 441 |
| Sale of assets | 1 | - | 3,674 | 5,577 | 3,375 |
| Donations | 275 | - | - | - | - |
| Miscellaneous revenues | 15,416 | - | 1,819 | - | - |
| Total revenues | 1,663,084 | 317,476 | 2,520,152 | 991,407 | 330,204 |
| EXPENDITURES | | | | | |
| General government | - | - | - | - | - |
| Public safety | 1,737,287 | 176,247 | 1,920,694 | 771,327 | 867,350 |
| Public works | - | - | - | - | - |
| Culture and recreation | - | - | - | - | - |
| Capital outlay | - | - | - | - | 51,892 |
| Debt service: | | | | | |
| Principal retirement | 125,000 | 90,000 | 140,000 | - | - |
| Interest and fiscal charges | 33,858 | 53,322 | 51,210 | - | - |
| Bond issuance cost | - | - | - | - | - |
| Total expenditures | 1,896,145 | 319,569 | 2,111,904 | 771,327 | 919,242 |
| Excess (deficiency) of revenues over (under) expenditures | <u>(233,061)</u> | <u>(2,093)</u> | <u>408,248</u> | <u>220,080</u> | <u>(589,038)</u> |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Refunding debt issuance | - | - | - | - | - |
| Bond proceeds | - | - | - | - | - |
| Payment to refunded bond escrow agent | - | - | - | - | - |
| Discount on refunded debt | - | - | - | - | - |
| Capital leases | - | - | - | - | - |
| Bond issuance cost | - | - | - | - | - |
| Net change in fund balances | (233,061) | (2,093) | 408,248 | 220,080 | (589,038) |
| Fund balance at beginning of year | <u>493,113</u> | <u>430,877</u> | <u>1,478,292</u> | <u>541,954</u> | <u>987,013</u> |
| Fund balance at end of year | \$ 260,052 | \$ 428,784 | \$ 1,886,540 | \$ 762,034 | \$ 397,975 |

| Fire Protection District | | | Gravity Drainage District | | |
|--------------------------|--------------------|--------------------|---------------------------|--------------------|-------------------------|
| No. 1 of Ward 5 | No. 1 of Ward 6 | No. 2 of Ward 8 | No 8 of Ward 1 | No. 9 of Ward 2 | No. 6 of Wards 5 & 6 |
| \$ 173,650 | \$ 290,815 | \$ 487,192 | \$ 757,713 | \$ 229,693 | \$ 578,865 |
| 66,707 | 39,587 | 33,084 | 245,416 | 15,621 | 63,057 |
| - | 2,080 | 3,471 | - | - | - |
| - | - | - | - | - | - |
| 8 | 388 | 783 | 924 | 340 | 364 |
| - | - | 21 | 29,471 | - | 11,569 |
| - | - | - | - | - | - |
| 1,304 | - | - | - | - | 78,000 |
| <u>241,669</u> | <u>332,870</u> | <u>524,551</u> | <u>1,033,524</u> | <u>245,654</u> | <u>731,855</u> |
| - | - | - | - | - | - |
| 143,233 | 287,539 | 407,489 | - | - | - |
| - | - | - | 665,252 | 197,189 | 378,933 |
| - | - | - | - | - | - |
| - | - | - | 211,549 | - | 23,515 |
| - | - | 75,000 | - | - | - |
| - | - | 28,764 | - | - | - |
| - | - | - | - | - | - |
| <u>143,233</u> | <u>287,539</u> | <u>511,253</u> | <u>876,801</u> | <u>197,189</u> | <u>402,448</u> |
| - | - | - | - | - | - |
| <u>98,436</u> | <u>45,331</u> | <u>13,298</u> | <u>156,723</u> | <u>48,465</u> | <u>329,407</u> |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>98,436</u> | <u>45,331</u> | <u>13,298</u> | <u>156,723</u> | <u>48,465</u> | <u>329,407</u> |
| <u>449,385</u> | <u>589,890</u> | <u>819,276</u> | <u>675,960</u> | <u>148,734</u> | <u>349,648</u> |
| <u>\$ 547,821</u> | <u>\$ 635,221</u> | <u>\$ 832,574</u> | <u>\$ 832,683</u> | <u>\$ 197,199</u> | <u>\$ 679,055</u> |

continued

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

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

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

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

| | <u>Fire Protection District</u> | |
|---|---------------------------------|----------------------------|
| | <u>No. 1 of Ward 1</u> | <u>No. 1 of Ward 2</u> |
| Net change in fund balances - total governmental funds | \$ (233,061) | \$ (2,093) |
| Amounts reported for governmental activities in the statement of activities are different because: | | |
| Governmental funds report capital outlays as expenditures. However in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. | | |
| Capital outlay | 378,702 | - |
| Depreciation expense | (110,279) | (101,238) |
| The net effect of various miscellaneous transactions involving capital assets such as sales, trade-ins, and donations, is to decrease net position | | |
| | - | - |
| Because some revenues will not be collected for several months after year-end, they are not considered "available" revenues in the governmental funds. | | |
| | - | - |
| The issuance of long-term debt (e.g.; bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items. | | |
| | 125,000 | 85,021 |
| Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. | | |
| Accounts payable | 534 | (2,165) |
| Accrued interest payable | 1,751 | 1,674 |
| Capital lease payable | - | - |
| Compensated absences | - | - |
| Other liabilities | - | - |
| OPEB payable | <u>(37,086)</u> | <u>-</u> |
| Change in net position of governmental activities | <u>\$ 125,561</u> | <u>\$ (18,801)</u> |

| Fire Protection District | | | | | | Gravity Drainage District | | |
|--------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------------|--------------------|-------------------------|
| No. 2 of Ward 4 | No. 3 of Ward 4 | No. 4 of Ward 4 | No. 1 of Ward 5 | No. 1 of Ward 6 | No. 2 of Ward 8 | No 8 of Ward 1 | No. 9 of Ward 2 | No. 6 of Wards 5 & 6 |
| \$ 408,248 | \$ 220,080 | \$ (589,038) | \$ 98,436 | \$ 45,331 | \$ 13,298 | \$ 156,723 | \$ 48,465 | \$ 329,407 |
| - | - | 541,463 | 60,675 | 31,644 | 195,443 | 227,868 | - | 46,696 |
| (142,135) | (111,930) | (62,452) | (18,735) | (51,459) | (79,645) | (41,871) | (49,953) | (150,328) |
| - | - | (1,828) | - | - | - | (41,850) | - | - |
| - | - | - | - | - | - | - | - | - |
| 140,000 | - | - | - | - | 75,000 | - | - | - |
| 4,160 | (31,001) | - | 297 | 441 | 490 | - | 17,780 | 160 |
| 1,873 | - | 3,018 | - | - | 1,059 | - | - | - |
| - | - | 213,533 | - | - | - | - | - | - |
| 12,206 | - | - | - | (579) | - | 2,325 | (48) | 1,032 |
| - | - | - | - | - | - | (151) | (20) | (73) |
| (2,375) | - | - | - | (2,831) | - | (8,931) | 4,786 | (642) |
| <u>\$ 421,977</u> | <u>\$ 77,149</u> | <u>\$ 104,696</u> | <u>\$ 140,673</u> | <u>\$ 22,547</u> | <u>\$ 205,645</u> | <u>\$ 294,113</u> | <u>\$ 21,010</u> | <u>\$ 226,252</u> |

continued

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

| | <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 | \$ 38,188 | \$ 1,028,360 | \$ (4) | \$ 102,553 |
| Amounts reported for governmental activities in the statement of activities are different because: | | | | |
| Governmental funds report capital outlays as expenditures. However in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. | | | | |
| Capital outlay | 30,341 | 158,676 | - | 310,796 |
| Depreciation expense | (581,924) | (230,093) | (9,215) | (202,373) |
| The net effect of various miscellaneous transactions involving capital assets such as sales, trade-ins, and donations, is to decrease net position | (451) | - | - | - |
| Because some revenues will not be collected for several months after year-end, they are not considered "available" revenues in the governmental funds. | - | - | - | - |
| The issuance of long-term debt (e.g.; bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items. | 1,028,717 | - | - | 135,000 |
| Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. | | | | |
| Accounts payable | 5,030 | 1,837 | - | - |
| Accrued interest payable | (3,429) | - | - | (492) |
| Capital lease payable | - | - | - | - |
| Compensated absences | (1,781) | (4,945) | - | 559 |
| Other liabilities | (866) | (433) | - | (128) |
| OPEB payable | (30,919) | (48,571) | - | (1,257) |
| Change in net position of governmental activities | <u>\$ 482,906</u> | <u>\$ 904,831</u> | <u>\$ (9,219)</u> | <u>\$ 344,658</u> |

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

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

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

**CALCASIEU PARISH POLICE JURY
 FIRE PROTECTION DISTRICT NO. 1 OF WARD 1
 DISCRETELY PRESENTED COMPONENT UNIT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED DECEMBER 31, 2013**

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

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

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

**CALCASIEU PARISH POLICE JURY
 FIRE PROTECTION DISTRICT NO. 1 OF WARD 2
 DISCRETELY PRESENTED COMPONENT UNITS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED DECEMBER 31, 2013**

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

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

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

**CALCASIEU PARISH POLICE JURY
 FIRE PROTECTION DISTRICT NO. 2 OF WARD 4
 DISCRETELY PRESENTED COMPONENT UNIT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED DECEMBER 31, 2013**

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

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

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

**CALCASIEU PARISH POLICE JURY
 FIRE PROTECTION DISTRICT NO. 2 OF WARD 8
 DISCRETELY PRESENTED COMPONENT UNITS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED DECEMBER 31, 2013**

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

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

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

**CALCASIEU PARISH POLICE JURY
GRAVITY DRAINAGE DISTRICT NO. 8 OF WARD 1
DISCRETELY PRESENTED COMPONENT UNITS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2013**

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

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

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

**CALCASIEU PARISH POLICE JURY
GRAVITY DRAINAGE DISTRICT NO. 6 OF WARDS 5 & 6
DISCRETELY PRESENTED COMPONENT UNITS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2013**

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

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

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

**CALCASIEU PARISH POLICE JURY
RECREATION DISTRICT NO. 1 OF WARD 3
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2013**

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

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

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

**CALCASIEU PARISH POLICE JURY
COMMUNITY AND PLAYGROUND DISTRICT NO. 4 OF WARD 1
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2013**

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



STATISTICAL SECTION

This part of the Calcasieu Parish Police Jury's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information says about the Parish's overall financial health.

| <u>Contents</u> | <u>Page</u> |
|--|--------------------|
| Financial Trends | 204 |
| These schedules contain trend information to help the reader understand how the Parish's financial performance and well-being have changed over time. | |
| Revenue Capacity | 217 |
| These schedules contain information to help the reader assess the factors affecting the Parish's ability to generate its significant own-source revenue - property taxes. | |
| Debt Capacity | 222 |
| These schedules present information to help the reader assess the affordability of the Parish's current levels of outstanding debt and the Parish's ability to issue additional debt in the future. | |
| Demographic and Economic Information | 229 |
| These schedules offer demographic and economic indicators to help the reader understand the environment within which the Parish's financial activities take place and to help make comparisons over time and with other governments. | |
| Operating Information | 231 |
| These schedules contain information about the Parish's operations and resources to help the reader understand how the Parish's financial information relates to the services the Parish provides and the activities it performs. | |

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

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

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

Notes:

- (1) Prior year amounts have been restated for any subsequent year's prior period adjustments that are not related to blended component unit presentations.
- (2) From 2004 until 2008, the above amounts were inclusive of Waterworks District No. 5 of Wards 3 & 8, a blended component unit. From 2009 until 2011, the presentation of this component unit was transferred back to a discrete presentation after a separate governing board was reappointed. In 2012, the Parish dissolved the separate governing board and began serving as the governing board therefore the financial presentation was changed to a blended component unit presentation.
- (3) In 2004, Fire Protection District No. 2 of Ward 3 became a blended component unit of the Parish.
- (4) In 2011, the reporting of the activities of the Calcasieu Parish Library was changed from a discretely presented component unit to a Parish department when it was determined that the Library was technically not a separate legal entity. As such, the above current and prior years' presentations were restated to reflect this change.

Table 1

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

Table 2

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

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

Table 2

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

continued

Table 2

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

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

Notes:

- (1) Prior year amounts have been restated for any subsequent year's prior period adjustments that are not related to blended component unit presentations.
- (2) From 2004 until 2008, the above amounts were inclusive of Waterworks District No. 5 of Wards 3 & 8, a blended component unit. From 2009 until 2011, the presentation of this component unit was transferred back to a discrete presentation after a separate governing board was reappointed. In 2012, the Parish dissolved the separate governing board and began serving as the governing board therefore the financial presentation was changed to a blended component unit presentation.
- (3) In 2004, Fire Protection District No. 2 of Ward 3 became a blended component unit of the Parish.
- (4) In 2011, the reporting of the activities of the Calcasieu Parish Library was changed from a discretely presented component unit to a Parish department when it was determined that the Library was technically not a separate legal entity. As such the above current and prior years' presentations were restated to reflect this change.

Table 2

| | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 |
|----|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| \$ | 37,410,774 | \$ 35,062,819 | \$ 32,642,559 | \$ 30,205,979 | \$ 28,703,594 | \$ 28,216,859 |
| | 29,973,251 | 38,521,137 | 35,000,952 | 34,620,088 | 24,594,053 | 23,618,977 |
| | 776,419 | 652,372 | 534,227 | 446,225 | 413,437 | 426,433 |
| | 10,719,744 | 10,549,589 | 11,963,106 | 14,855,542 | 11,721,994 | 10,704,058 |
| | 2,642,652 | 2,843,846 | 2,659,291 | 3,241,421 | 2,793,758 | 2,785,519 |
| | 3,179,513 | 8,847,297 | 13,032,141 | 10,032,178 | 4,329,214 | 4,666,999 |
| | 378,728 | 145,614 | 312,163 | 467,584 | 526,382 | 110,601 |
| | (154,014) | (164,963) | (827,897) | (467,849) | - | (50,970) |
| | <u>84,927,067</u> | <u>96,457,711</u> | <u>95,316,542</u> | <u>93,401,168</u> | <u>73,082,432</u> | <u>70,478,476</u> |
| | 185,207 | 259,365 | 206,842 | 167,317 | 148,982 | 141,111 |
| | 3,389 | 46,823 | 56,110 | 60,453 | 26,330 | 31,412 |
| | 8,683 | 7,391 | 450 | 29,149 | 14,166 | 20,415 |
| | <u>154,014</u> | <u>164,963</u> | <u>827,897</u> | <u>467,849</u> | <u>-</u> | <u>50,970</u> |
| | <u>351,293</u> | <u>478,542</u> | <u>1,091,299</u> | <u>724,768</u> | <u>189,478</u> | <u>243,908</u> |
| \$ | <u>85,278,360</u> | <u>96,936,253</u> | <u>96,407,841</u> | <u>94,125,936</u> | <u>73,271,910</u> | <u>70,722,384</u> |
| \$ | 2,493,506 | \$ 19,362,557 | \$ 21,790,324 | \$ 37,383,234 | \$ 21,155,352 | \$ 16,061,764 |
| | <u>193,361</u> | <u>320,726</u> | <u>1,007,606</u> | <u>491,464</u> | <u>(21,925)</u> | <u>57,166</u> |
| \$ | <u>2,686,867</u> | <u>19,683,283</u> | <u>22,797,930</u> | <u>37,874,698</u> | <u>21,133,427</u> | <u>16,118,930</u> |

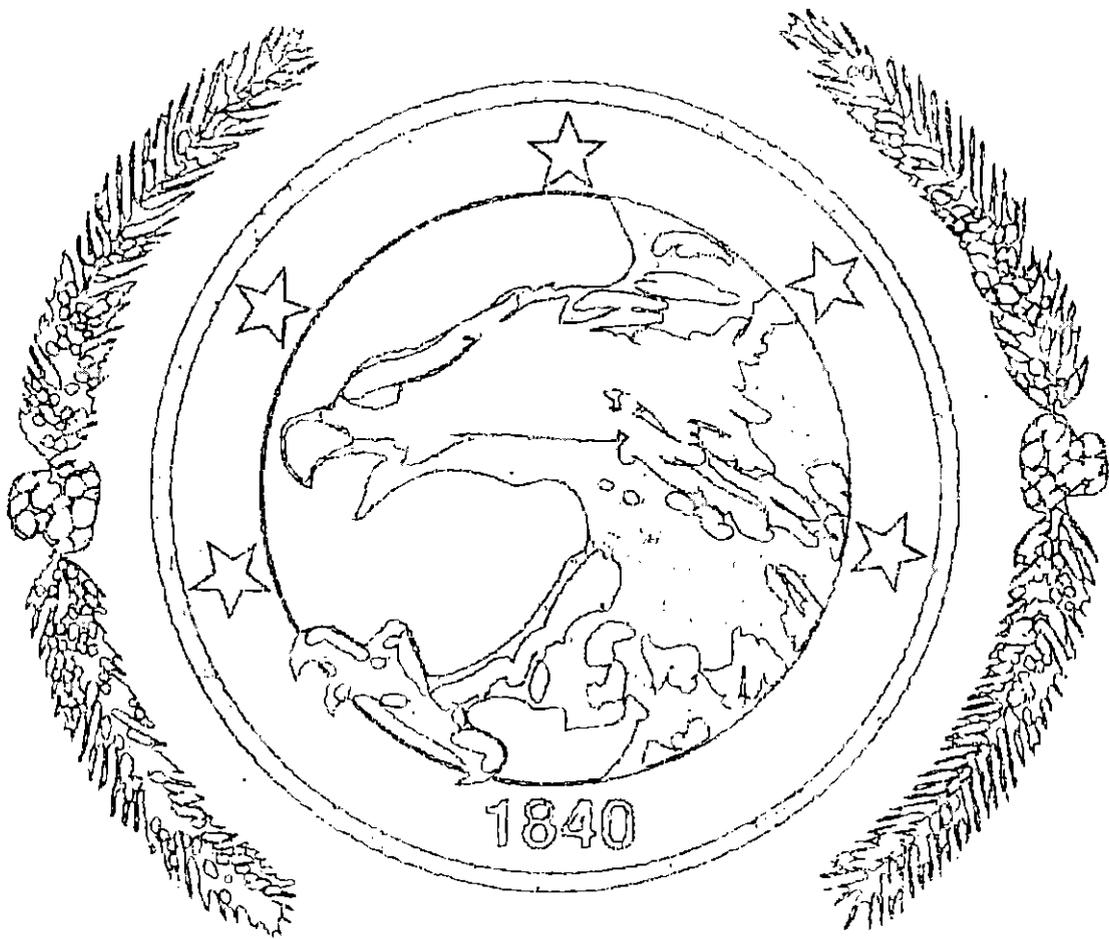


Table 3

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

| Year | Property Taxes | Sales Taxes | Franchise Taxes | Total |
|-------------|---------------------------|------------------------|----------------------------|---------------|
| 2013 | \$ 47,011,753 | \$ 38,649,679 | \$ 957,265 | \$ 86,618,697 |
| 2012 | 43,646,109 | 39,758,081 | 968,536 | 84,372,726 |
| 2011 | 43,585,993 | 36,535,322 | 901,864 | 81,023,179 |
| 2010 | 40,283,123 | 31,934,930 | 845,875 | 73,063,928 |
| 2009 | 37,410,774 | 29,973,251 | 776,419 | 68,160,444 |
| 2008 | 35,062,819 | 38,521,137 | 652,372 | 74,236,328 |
| 2007 | 32,642,559 | 35,000,952 | 534,227 | 68,177,738 |
| 2006 | 30,205,979 | 34,620,088 | 446,225 | 65,272,292 |
| 2005 | 28,703,594 | 24,594,053 | 413,437 | 53,711,084 |
| 2004 | 28,216,859 | 23,618,977 | 426,433 | 52,262,269 |

Notes:

- (1) Prior year amounts have been restated for any subsequent year's prior period adjustments that are not related to blended component unit presentations.
- (2) In 2004, Fire Protection District No. 2 of Ward 3 became a blended component unit of the Parish.
- (3) In 2011, the reporting of the activities of the Calcasieu Parish Library was changed from a discretely presented component unit to a Parish department when it was determined that the Library was technically not a separate legal entity. As such, the above current and prior years' presentations were restated to reflect this change.

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

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

Notes:

- (1) Prior year amounts have been restated for any subsequent year's prior period adjustments that are not related to blended component unit presentations.
- (2) In 2004, Fire Protection District No. 2 of Ward 3 became a blended component unit of the Parish and as such a prior period adjustment of \$1,014,077 was made to the beginning fund balance.
- (3) In 2011, the reporting of the activities of the Calcasieu Parish Library was changed from a discretely presented component unit to a Parish department when it was determined that the Library was technically not a separate legal entity. As such, the above current and prior years' presentations were restated to reflect this change.
- (4) Upon implementation of Governmental Accounting Standards Board Statement No. 54 - *Fund Balance Reporting and Governmental Fund Type Definitions*, the classification of fund balances into specifically defined categories was necessary thereby changing the presentation of the above information. In addition, there were certain funds that no longer met the definition of a special revenue or capital projects fund that had to be combined with the General Fund or another governmental fund. The Parish elected to present the effects of these changes prospectively in the statistical section beginning in 2011 as opposed to retroactive application.

Table 4

| 2009 | 2008 | 2007 | 2006 | 2005 | 2004 |
|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| \$ 772,630 | \$ 903,179 | \$ 392,961 | \$ 305,032 | \$ 291,098 | \$ 769,761 |
| <u>9,206,886</u> | <u>8,964,054</u> | <u>9,885,367</u> | <u>9,157,907</u> | <u>8,800,719</u> | <u>9,519,990</u> |
| <u>\$ 9,979,516</u> | <u>\$ 9,867,233</u> | <u>\$ 10,278,328</u> | <u>\$ 9,462,939</u> | <u>\$ 9,091,817</u> | <u>\$ 10,289,751</u> |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>\$ -</u> |
| \$ 8,316,334 | \$ 25,777,052 | \$ 27,876,515 | \$ 1,904,050 | \$ 2,541,906 | \$ 2,857,382 |
| 94,899,427 | 95,684,513 | 100,877,239 | 102,581,726 | 91,582,520 | 90,190,624 |
| 98,277,984 | 85,493,479 | 76,459,969 | 90,895,652 | 74,344,661 | 63,408,446 |
| <u>(57,731)</u> | <u>(48,737)</u> | <u>(39,871)</u> | <u>(41,394)</u> | <u>(8,922)</u> | <u>4,251</u> |
| <u>\$ 201,436,014</u> | <u>\$ 206,906,307</u> | <u>\$ 205,173,852</u> | <u>\$ 195,340,034</u> | <u>\$ 168,460,165</u> | <u>\$ 156,460,703</u> |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>\$ -</u> |

Table 5

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

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

Notes:

- (1) Prior year amounts have been restated for any subsequent year's prior period adjustments that are not related to blended component unit presentations.
- (2) In 2004, Fire Protection District No. 2 of Ward 3 became a blended component unit of the Parish and as such a prior period adjustment of \$1,014,77 was made to the beginning fund balance.
- (3) In 2011, the reporting of the activities of the Calcasieu Parish Library was changed from a discretely presented component unit to a Parish department when it was determined that the Library was technically not a separate legal entity. As such the above current and prior years' presentations were restated to reflect this change.

Table 5

| 2009 | 2008 | 2007 | 2006 | 2005 | 2004 |
|-----------------------|---------------------|----------------------|----------------------|----------------------|---------------------|
| \$ 69,860,111 | \$ 72,620,340 | \$ 68,254,241 | \$ 65,322,446 | \$ 53,711,541 | \$ 52,262,124 |
| 2,590,315 | 2,354,151 | 2,169,256 | 2,093,826 | 1,713,450 | 1,534,340 |
| 26,803,552 | 25,693,121 | 18,512,296 | 20,153,412 | 23,457,773 | 18,152,867 |
| 4,704,420 | 4,484,165 | 3,847,064 | 3,584,041 | 3,296,614 | 3,190,624 |
| 1,161,764 | 1,114,683 | 1,128,169 | 1,156,419 | 1,218,234 | 1,210,386 |
| 3,071,638 | 8,540,410 | 12,518,913 | 9,619,536 | 4,137,961 | 4,415,032 |
| 10,705,950 | 10,549,589 | 11,963,105 | 14,855,542 | 11,721,993 | 10,730,205 |
| 603,478 | 289,741 | 606,146 | 1,033,533 | 512,365 | 730,172 |
| <u>119,501,228</u> | <u>125,646,200</u> | <u>118,999,190</u> | <u>117,818,755</u> | <u>99,769,931</u> | <u>92,225,750</u> |
| 16,005,025 | 19,839,238 | 13,470,115 | 13,015,805 | 12,411,750 | 11,768,696 |
| 14,370,646 | 13,492,035 | 12,030,109 | 11,256,298 | 11,372,827 | 10,356,382 |
| 16,019,770 | 15,758,867 | 13,820,843 | 12,235,529 | 16,135,175 | 12,197,340 |
| 5,036,855 | 5,108,483 | 4,945,907 | 3,753,318 | 3,572,453 | 3,391,171 |
| 17,625,432 | 14,553,257 | 11,313,136 | 14,788,312 | 12,444,721 | 11,547,467 |
| 11,057,881 | 8,787,523 | 8,242,139 | 6,985,448 | 7,301,959 | 7,153,936 |
| 3,263,360 | 2,672,659 | 2,200,952 | 1,723,438 | 1,540,460 | 1,552,084 |
| 588,954 | 193,954 | 971,925 | 1,371,925 | 1,299,103 | 1,217,286 |
| 29,615 | 39,274 | 121,912 | 181,368 | 240,099 | 296,333 |
| 4,108,220 | 3,995,170 | 5,090,683 | 6,275,912 | 7,737,460 | 6,561,712 |
| <u>38,069,913</u> | <u>39,790,184</u> | <u>34,582,108</u> | <u>20,335,176</u> | <u>15,242,835</u> | <u>16,471,292</u> |
| <u>126,175,671</u> | <u>124,230,644</u> | <u>106,789,829</u> | <u>91,922,529</u> | <u>89,298,842</u> | <u>82,513,699</u> |
| (6,674,443) | 1,415,556 | 12,209,361 | 25,896,226 | 10,471,089 | 9,712,051 |
| 13,876,091 | 15,925,235 | 14,514,347 | 11,524,352 | 10,414,439 | 14,054,677 |
| (13,451,144) | (16,180,005) | (16,445,420) | (12,421,980) | (10,427,959) | (14,114,356) |
| <u>744,036</u> | <u>17,853</u> | <u>583,615</u> | <u>2,335,676</u> | <u>355,859</u> | <u>8,200</u> |
| <u>1,168,983</u> | <u>(236,917)</u> | <u>(1,347,458)</u> | <u>1,438,048</u> | <u>342,339</u> | <u>(51,479)</u> |
| (5,505,460) | 1,178,639 | 10,861,903 | 27,334,274 | 10,813,428 | 9,660,572 |
| <u>147,450</u> | <u>142,721</u> | <u>(212,696)</u> | <u>(83,283)</u> | <u>(11,900)</u> | <u>(96,711)</u> |
| <u>\$ (5,358,010)</u> | <u>\$ 1,321,360</u> | <u>\$ 10,649,207</u> | <u>\$ 27,250,991</u> | <u>\$ 10,801,528</u> | <u>\$ 9,563,861</u> |
| <u>0.56%</u> | <u>0.23%</u> | <u>1.20%</u> | <u>1.97%</u> | <u>1.95%</u> | <u>2.16%</u> |

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

| Year | Property Taxes | | Sales Taxes | | Other Taxes | | Total Taxes |
|-------------|-----------------------|------------|--------------------|------------|--------------------|-----------|--------------------|
| 2013 | \$ | 47,011,754 | \$ | 38,649,679 | \$ | 987,524 | \$ 86,648,957 |
| 2012 | | 43,978,185 | | 39,758,080 | | 1,001,058 | 84,737,323 |
| 2011 | | 43,253,915 | | 36,535,322 | | 936,732 | 80,725,969 |
| 2010 | | 40,283,122 | | 31,934,930 | | 884,896 | 73,102,948 |
| 2009 | | 37,410,774 | | 31,621,907 | | 827,430 | 69,860,111 |
| 2008 | | 35,062,819 | | 36,872,481 | | 685,040 | 72,620,340 |
| 2007 | | 32,642,559 | | 35,000,952 | | 610,730 | 68,254,241 |
| 2006 | | 30,205,979 | | 34,620,088 | | 496,379 | 65,322,446 |
| 2005 | | 28,703,594 | | 24,594,053 | | 413,894 | 53,711,541 |
| 2004 | | 28,216,859 | | 23,618,977 | | 426,288 | 52,262,124 |

Notes:

- (1) Prior year amounts have been restated for any subsequent year's prior period adjustments that are not related to blended component unit presentations.
- (2) In 2011, the reporting of the activities of the Calcasieu Parish Library was changed from a discretely presented component unit to a Parish department when it was determined that the Library was not a separate legal entity. As such, the above current and prior years' presentations were restated to reflect this change.
- (3) In 2004, Fire Protection District No. 2 of Ward 3 became a blended component unit of the Parish since the District's governing board is the same governing board as the Parish.

Table 7

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

| Fiscal Year | Residential Property (10%) | Public Services Property (25%) | Personal Other Property (15%) | Less: Homestead Exemptions | Total Taxable Assessed Value | Estimated Actual Taxable Value | Taxable Assessed Value as a Percentage of Actual Taxable Value | Total Millage Rate (Notes 4 & 5) |
|--------------------|-----------------------------------|---------------------------------------|--------------------------------------|-----------------------------------|-------------------------------------|---------------------------------------|---|---|
| 2013 | \$ 900,427,500 | \$ 276,717,820 | \$ 753,295,780 | \$ 278,763,765 | \$1,651,677,335 | \$12,345,480,502 | 13.38% | 3.16 |
| 2012 | 803,940,070 | 254,808,760 | 721,568,830 | 273,152,136 | 1,507,165,524 | 11,137,573,247 | 13.53% | 3.28 |
| 2011 | 789,628,640 | 249,088,110 | 712,435,310 | 272,527,278 | 1,478,624,782 | 10,916,934,793 | 13.54% | 3.27 |
| 2010 | 772,742,850 | 225,884,730 | 700,200,960 | 270,598,841 | 1,428,229,699 | 10,592,985,413 | 13.48% | 3.21 |
| 2009 | 746,710,602 | 181,223,950 | 654,688,350 | 264,589,106 | 1,318,033,796 | 9,910,699,756 | 13.30% | 3.19 |
| 2008 | 642,331,340 | 174,124,490 | 619,520,730 | 253,266,522 | 1,182,710,038 | 8,717,284,340 | 13.57% | 3.36 |
| 2007 | 617,898,690 | 170,154,790 | 523,587,780 | 249,227,118 | 1,062,414,142 | 7,857,920,080 | 13.52% | 3.13 |
| 2006 | 575,777,950 | 175,561,830 | 477,630,000 | 245,438,715 | 983,531,065 | 7,189,839,670 | 13.68% | 3.14 |

Notes:

- (1) Source: Calcasieu Parish Tax Assessor - Information prior to 2006 is unavailable due to computer programming changes after closing the older years. This schedule was restated subsequent to the closings for a change in the major revenue source.
- (2) Property taxes are levied in October of each year and are used to finance the budget for the upcoming year; therefore, the prior year levy is used for each of the fiscal year disclosures (i.e. 2013 property tax activity is based upon the 2012 levy). The 2012 levy was a reassessment year levy.
- (3) Property taxes are assessed on land and residential property at 10% of the assessed value after homestead exemption, on public services property at 25% of the assessed value and on personal or other property at 15% of the assessed value. Millage rates are per \$1,000 of assessed value. Assessed values above are for parish-wide assessments as opposed to possible assessments for smaller districts within the Parish.
- (4) Because the Parish and its blended component units have different individual millage rates that are applied to different taxable assessed values, the above rate is a calculated weighted average rate of the individual rates and taxable assessed values.
- (5) The above amounts were inclusive of Waterworks District No. 5 of Wards 3 & 8, a blended component unit for the periods 2006 through 2008. From 2009 until 2011, presentation of this component unit was transferred back to a discrete presentation after a separate governing board was reappointed and therefore the above amounts excluded this District. In 2012, the Parish dissolved the separate governing board and began serving as the governing board therefore the financial presentation was changed to a blended component unit presentation and the above amounts included this District once again.

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

| Fiscal Year | Calcasieu Parish Police Jury (Notes 4, 5, 6 & 7) | Calcasieu Parish School Board | Law Enforcement | Fire Protection (Note 6) | Gravity Drainage | Recreation and Community Centers |
|--------------------|---|--------------------------------------|------------------------|---------------------------------|-------------------------|---|
| 2013 | 56.66 | 184.04 | 9.85 | 124.72 | 66.11 | 64.57 |
| 2012 | 58.24 | 188.09 | 8.15 | 128.23 | 67.19 | 66.84 |
| 2011 | 51.65 | 210.59 | 8.15 | 135.66 | 67.19 | 67.85 |
| 2010 | 54.08 | 215.69 | 8.15 | 134.03 | 67.19 | 69.45 |
| 2009 | 54.08 | 234.39 | 14.98 | 130.88 | 66.69 | 74.10 |
| 2008 | 54.98 | 243.89 | 15.83 | 131.00 | 68.45 | 75.53 |
| 2007 | 56.32 | 251.34 | 15.83 | 134.57 | 70.39 | 76.88 |
| 2006 | 57.38 | 272.59 | 15.83 | 141.17 | 70.50 | 74.13 |
| 2005 | 56.64 | 289.09 | 15.83 | 140.61 | 69.04 | 63.33 |
| 2004 | 58.04 | 307.66 | 15.83 | 163.52 | 71.17 | 69.15 |

Notes:

- (1) Source: Calcasieu Parish Tax Assessor
- (2) *Cities* includes Lake Charles, Sulphur, Westlake, Dequincy, Vinton, and Iowa.
- (3) Property taxes are levied in October of each year and are used to finance the budget for the upcoming year; therefore, the prior year levy is used for each of the fiscal year disclosures (i.e. 2013 property tax activity is based upon the 2012 levy).
- (4) The Calcasieu Parish Police Jury column includes the millage information for Sewer District No. 11 of Ward 3 which is reported as a blended component unit for financial reporting purposes since the governing boards for this legally separate entity is the same as the Parish.
- (5) From 2004 until 2008, the above amounts were inclusive of Waterworks District No. 5 of Wards 3 & 8, a blended component unit. From 2009 until 2011, the presentation of this component unit was transferred back to a discrete presentation after a separate governing board was reappointed. In 2012, the Parish dissolved the separate governing board and began serving as the governing board therefore the financial presentation was changed to a blended component unit presentation.
- (6) In 2004, Fire Protection District No. 2 of Ward 3 became a blended component unit of the Parish.
- (7) In 2011, the reporting of the activities of the Calcasieu Parish Library was changed from a discretely presented component unit to a Parish department when it was determined that the Library was technically not a separate legal entity. As such, the Calcasieu Parish Police Jury column includes the property tax rate for the Library for the current and prior years.

Table 8

| Airport and Harbor & Terminals | Water and Sewerage (Notes 4 & 5) | Cities | Other | Total |
|---|---|---------------|--------------|--------------|
| 10.46 | 49.62 | 52.86 | 92.15 | 711.04 |
| 10.72 | 46.58 | 54.99 | 92.38 | 721.41 |
| 10.72 | 61.91 | 51.88 | 92.51 | 758.11 |
| 10.72 | 53.81 | 51.88 | 85.93 | 750.93 |
| 10.72 | 64.81 | 51.88 | 86.08 | 788.61 |
| 11.19 | 60.87 | 54.35 | 84.00 | 800.09 |
| 11.19 | 35.87 | 54.55 | 84.00 | 790.94 |
| 11.19 | 38.73 | 54.60 | 81.71 | 817.83 |
| 11.19 | 36.39 | 54.60 | 81.65 | 818.37 |
| 11.58 | 39.24 | 57.27 | 81.71 | 875.17 |

Table 9

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

| Fiscal Year | 2013 (2012 Assessed Valuation) | | | 2006 (2005 Assessed Valuation) | | |
|--------------------------------------|--------------------------------|------|---|--------------------------------|------|---|
| | Taxable Value | Rank | Percentage of Total Parish Taxable Assessed Value | Taxable Value | Rank | Percentage of Total Parish Taxable Assessed Value |
| Conoco-Phillips Co. | \$ 109,512,920 | 1 | 6.63% | \$ 40,290,570 | 2 | 4.10% |
| Entergy Gulf States Louisiana, Inc. | 82,417,260 | 2 | 4.99% | 68,839,370 | 1 | 7.00% |
| PPG Industries, Inc. | 44,981,230 | 3 | 2.72% | 36,664,190 | 3 | 3.73% |
| Citgo Petroleum Corporation | 41,376,510 | 4 | 2.51% | 22,391,530 | 4 | 2.28% |
| Kinder Morgan Louisiana | 36,048,170 | 5 | 2.18% | - | - | - |
| PNK (Lake Charles) LLC | 41,295,060 | 6 | 2.50% | - | - | - |
| Excel Paralubes | 39,568,140 | 7 | 2.40% | - | - | - |
| Sasol North America, Inc. | 37,503,430 | 8 | 2.27% | 23,741,620 | 5 | 2.41% |
| Cameron Interstate Pipe | 23,004,320 | 9 | 1.39% | - | - | - |
| Entergy Texas, Inc. | 18,524,100 | 10 | 1.12% | - | - | - |
| Bellsouth Telecommunication | - | - | - | 16,058,410 | 6 | 1.63% |
| Harrah's Entertainment | - | - | - | 12,378,700 | 7 | 1.26% |
| Westlake Petrochemical | - | - | - | 12,014,530 | 8 | 1.22% |
| Lyondell Chemical Company | - | - | - | 12,969,700 | 9 | 1.32% |
| Louisiana Pigment Co LP | - | - | - | 9,989,440 | 10 | 1.02% |
| Total for principal taxpayers | \$ 474,231,140 | | 28.71% | \$ 255,338,060 | | 25.96% |
| Total for all taxpayers | \$ 1,651,677,335 | | | \$ 983,531,065 | | |

Notes:

- (1) Source: Calcasieu Parish Tax Assessor - Information prior to 2006 is unavailable.
- (2) Property taxes are levied in October of each year and are used to finance the budget for the upcoming year; therefore, the prior year levy is used for each of the above fiscal year disclosures (i.e. 2013 property tax activity is based upon the 2012 levy).

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

| Fiscal Year (2) | Taxes Levied for the Fiscal Year (3) | Collected within the Budgeted Fiscal Year of the Levy | | Collections in Subsequent Years | Total Collections to Date | |
|-----------------|--------------------------------------|---|--------------------|---------------------------------|---------------------------|--------------------|
| | | Amount | Percentage of Levy | | Amount | Percentage of Levy |
| 2013 | \$ 47,404,436 | \$ 47,211,637 | 99.59% | - | \$ 47,211,637 | 99.59% |
| 2012 | 44,542,159 | 44,346,136 | 99.56% | 21,800 | 44,367,936 | 99.61% |
| 2011 | 43,703,394 | 43,227,186 | 98.91% | 75,693 | 43,302,879 | 99.08% |
| 2010 | 41,104,858 | 40,658,283 | 98.91% | 110,808 | 40,769,091 | 99.18% |
| 2009 | 37,417,371 | 37,079,247 | 99.10% | 74,319 | 37,153,566 | 99.29% |
| 2008 | 35,417,288 | 34,968,489 | 98.73% | 214,350 | 35,182,839 | 99.34% |
| 2007 | 32,961,121 | 32,688,219 | 99.17% | 234,041 | 32,922,260 | 99.88% |
| 2006 | 30,357,874 | 30,083,026 | 99.09% | 245,562 | 30,328,588 | 99.90% |
| 2005 | 28,828,352 | 28,660,790 | 99.42% | 121,699 | 28,782,489 | 99.84% |

Notes:

- (1) Source: Calcasieu Parish Sheriff's Office as Tax Collector - Information prior to 2005 is unavailable due to computer programming changes after closing the older years. This schedule was restated subsequent to the closings for a change in the major revenue source.
- (2) Property taxes are levied in October of each year and are used to finance the budget for the upcoming year; therefore, the prior year levy collections are used for each of the fiscal year disclosures (i.e. 2013 property tax collections are based upon the 2012 levy).
- (3) The Tax Collector utilizes the original levy as provided by the Assessor's Office. However, there are minor supplemental adjustments that are made by the Tax Assessor and Tax Collector and are included in the above amounts.
- (4) The above amounts were inclusive of Waterworks District No. 5 of Wards 3 & 8, a blended component unit for the periods 2005 through 2008. From 2009 until 2011, presentation of this component unit was transferred back to a discrete presentation after a separate governing board was reappointed and therefore the above amounts excluded this District. In 2012, the Parish dissolved the separate governing board and began serving as the governing board therefore the financial presentation was changed to a blended component unit presentation and the above amounts included this District once again.
- (5) In 2004, Fire Protection District No. 2 of Ward 3 became a blended component unit of the Parish.
- (6) In 2011, the reporting of the activities of the Calcasieu Parish Library was changed from a discretely presented component unit to a Parish department when it was determined that the Library was technically not a separate legal entity. As such, the above current and prior years' presentations were restated to reflect this change.
- (7) The above amounts were inclusive of Sewer District No. 11 of Ward 3 which is reported as a blended component unit for financial reporting purposes since the governing boards for this legally separate entity is the same as the Parish.

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

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

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

Notes:

- (1) Details regarding the Parish's outstanding debt can be found in the notes to the financial statements.
- (2) See Table 16 - Demographic and Economic Statistics for personal income and population data.
- (3) In 2004, the Fire Protection District 2 of Ward 3 became a blended component unit. The general obligation debt for that District is presented above.
- (4) From 2004 until 2008, the above amounts were inclusive of Waterworks District No. 5 of Wards 3 & 8, a blended component unit. From 2009 until 2011, the presentation of this component unit was transferred back to a discrete presentation after a separate governing board was reappointed. In 2012, the Parish dissolved the separate governing board and began serving as the governing board therefore the financial presentation was changed to a blended component unit presentation.
- (5) In 2011, the reporting of the activities of the Calcasieu Parish Library was changed from a discretely presented component unit to a Parish department when it was determined that the Library was technically not a separate legal entity. The debt for the Library is presented above.
- (6) The above amounts were inclusive of Sewer District No. 11 of Ward 3 which is reported as a blended component unit for financial reporting purposes since the governing boards for this legally separate entity is the same as the Parish.

**CALCASIEU PARISH POLICE JURY
RATIO OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS**

| Year | General Obligation Bonds (1) | Less: Debt Payable from Enterprise Revenues (2) | Net General Bonded Debt | Assessed Value (4) | Percentage of Estimated Actual Taxable Value of Property | Population | Net Bonded Debt Per Capita |
|-------------|---|--|--|-------------------------------|---|-------------------|---|
| 2013 | \$ 31,304 | \$ 31,304 | \$ - | \$ 2,005,043,490 | 0.000% | 195,486 | \$ - |
| 2012 | 35,970 | 35,970 | - | 1,930,441,100 | 0.000% | 195,616 | \$ - |
| 2011 | - | - | - | 1,780,317,660 | 0.000% | 192,316 | - |
| 2010 | 50,000 | 50,000 | - | 1,751,152,060 | 0.000% | 192,768 | - |
| 2009 | 95,000 | 95,000 | - | 1,698,828,540 | 0.000% | 186,231 | - |
| 2008 | 767,522 | 187,522 | 580,000 | 1,582,622,902 | 0.037% | 185,697 | 3.12 |
| 2007 | 991,142 | 226,142 | 765,000 | 1,435,976,560 | 0.053% | 184,512 | 4.15 |
| 2006 | 1,984,579 | 264,579 | 1,720,000 | 1,311,641,260 | 0.131% | 184,524 | 9.32 |
| 2005 | 3,372,735 | 297,735 | 3,075,000 | 1,228,969,780 | 0.250% | 185,419 | 16.58 |
| 2004 | 4,676,034 | 331,034 | 4,345,000 | 1,348,213,430 | 0.322% | 184,961 | 23.49 |

Notes:

- (1) From 2004 until 2008, the above amounts included two blended component units that were both previously reflected as discretely presented component units. In 2009, one of the blended component units was transferred back to a discrete presentation when a governing board was reappointed. In 2012, the Parish dissolved the separate governing board and began serving as the governing board again; therefore the financial presentation was changed to a blended component unit presentation again.
- (2) These amounts include only general obligation bonds that are being repaid by an Enterprise Fund. See also Note 1 about the blended component units.
- (3) In 2011, the reporting of the activities of the Calcasieu Parish Library was changed from a discretely presented component unit to a Parish department when it was determined that the Library was technically not a separate legal entity. The general obligation debt for the Library is presented above.
- (4) The 2013 assessed value (before homestead exemptions) was utilized for this schedule since the Parish's December 31, 2013 debt is limited to the most recent assessment value. Other statistical presentations are using the prior year's assessed value due to the fact that the Parish budgets the assessment levies in the subsequent year as opposed to the levy year.



**CALCASIEU PARISH POLICE JURY
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF DECEMBER 31, 2013**

| Jurisdiction | Debt Outstanding | Percentage Debt Applicable to the Parish | Estimated Share of Overlapping Debt |
|---|---------------------|--|---|
| Direct: | | | |
| Calcasieu Parish Police Jury | \$ - | 100% | \$ - |
| Total direct debt | | | - |
| Overlapping: | | | |
| Calcasieu Parish Police Jury Discrete Component Units: | | | |
| Fire Protection District No. 1 of Ward 1 | 715,000 | 100% | 715,000 |
| Fire Protection District No. 1 of Ward 2 | 1,445,000 | 100% | 1,445,000 |
| Fire Protection District No. 2 of Ward 4 | 315,000 | 100% | 315,000 |
| Fire Protection District No. 4 of Ward 4 | 490,059 | 100% | 490,059 |
| Fire Protection District No. 2 of Ward 8 | 345,000 | 100% | 345,000 |
| Recreation District No. 1 of Ward 3 | 2,180,000 | 100% | 2,180,000 |
| Community Center District No. 4 of Ward 1 | 1,365,000 | 100% | 1,365,000 |
| Total overlapping debt for component units | | | <u>6,855,059</u> |
| Cities and towns: | | | |
| Calcasieu Parish School Board | 205,553,118 | 100% | 205,553,118 |
| City of Lake Charles | 84,440,104 | 100% | 84,440,104 |
| City of Sulphur | 333,951 | 100% | 333,951 |
| City of Westlake | 659,657 | 100% | 659,657 |
| City of Dequincy | 500,032 | 100% | 500,032 |
| Town of Vinton | 892,542 | 100% | 892,542 |
| Total overlapping debt for cities and towns | | | <u>292,379,404</u> |
| Total overlapping debt | | | <u>299,234,463</u> |
| Total direct and overlapping debt | | | <u>\$ 299,234,463</u> |

Notes:

- (1) Sources: Debt outstanding data was provided by each governmental unit and includes only governmental activities debt.
- (2) Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the Parish. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the Parish. This process recognizes that, when considering the Parish's ability to issue and repay long-term debt, the entire debt burden borne by the residents and business should be taken into account. However, this does not imply that every taxpayer is a resident - and therefore responsible for repaying the debt - of each overlapping government.
- (3) For debt repaid with property taxes, the percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of another governmental unit's taxable assessed value that is within the Parish's boundaries and dividing it by each unit's total taxable assessed value.
- (4) Debt is limited to long-term debt instruments including, but not limited to, bonds, notes, capital leases and loans. The above amounts are exclusive of any calculated bond discounts, premiums or deferred gains or losses.
- (5) In 2011, the reporting activities of the Calcasieu Parish Library was changed from a discretely presented component unit to a Parish department when it was determined that the Library was technically not a separate legal entity. The general obligation debt for the Library is presented above.

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

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

Legal Debt Margin Calculation For Fiscal Year 2013:

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

Notes:

- (1) The 2013 assessed value was utilized for this schedule since the Parish's December 31, 2013 debt is limited to the most recent assessment value. Other statistical presentations are using the prior year's assessed value due to the fact that the Parish budgets the assessment levies in the subsequent year as opposed to the levy year.
- (2) The legal debt margin statutory limitation only applies to bonded debt payable solely from ad valorem taxes.
- (3) From 2004 until 2008, the above amounts were inclusive of Waterworks District No. 5 of Wards 3 & 8, a blended component unit. From 2009 until 2011, the presentation of this component unit was transferred back to a discrete presentation after a separate governing board was reappointed. In 2012, the Parish dissolved the separate governing board and began serving as the governing board therefore the financial presentation was changed to a blended component unit presentation.
- (4) In 2011, the reporting of the activities of the Calcasieu Parish Library was changed from a discretely presented component unit to a Parish department when it was determined that the Library was technically not a separate legal entity. The general obligation debt for the Library is presented above.

Table 14

| <u>2009</u> | <u>2008</u> | <u>2007</u> | <u>2006</u> | <u>2005</u> | <u>2004</u> |
|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| \$ 169,882,854 | \$ 158,262,290 | \$ 143,597,656 | \$ 131,164,126 | \$ 121,559,010 | \$ 134,821,343 |
| <u>95,000</u> | <u>767,522</u> | <u>991,142</u> | <u>1,984,579</u> | <u>3,372,735</u> | <u>4,676,034</u> |
| <u>\$ 169,787,854</u> | <u>\$ 157,494,768</u> | <u>\$ 142,606,514</u> | <u>\$ 129,179,547</u> | <u>\$ 118,186,275</u> | <u>\$ 130,145,309</u> |
| <u>0.06%</u> | <u>0.48%</u> | <u>0.69%</u> | <u>1.51%</u> | <u>2.77%</u> | <u>3.47%</u> |

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

| Special Assessment Bonds | | | | | | | |
|---------------------------------|--------------------|------------------------|--|---------------------------|-----------|-----------|----------|
| Year | Special Assessment | | Debt Service Requirements | | | Coverage | |
| | Collections | | Principal | Interest | Total | | |
| 2013 | \$ 108,060 | | \$ 25,015 | \$ 7,410 | \$ 32,425 | 3.33 | |
| 2012 | - | | - | - | - | - | |
| 2011 | - | | - | - | - | - | |
| 2010 | - | | - | - | - | - | |
| 2009 | 4,959 | | 8,954 | 448 | 9,402 | 0.53 | |
| 2008 | 17,933 | | 8,954 | 895 | 9,849 | 1.82 | |
| 2007 | 24,658 | | 16,925 | 1,762 | 18,687 | 1.32 | |
| 2006 | 26,188 | | 16,925 | 2,628 | 19,553 | 1.34 | |
| 2005 | 34,817 | | 29,103 | 4,286 | 33,389 | 1.04 | |
| 2004 | 79,665 | | 37,286 | 6,475 | 43,761 | 1.82 | |
| Revenue Bonds | | | | | | | |
| Year | Gross Revenue | Operating Expenses (6) | Net Revenue Available for Debt Service | Debt Service Requirements | | | Coverage |
| | | | | Principal | Interest | Total | |
| 2013 | \$ 646,779 | \$ 966,112 | \$ (319,333) | \$ 10,920 | \$ 3,773 | \$ 14,693 | (21.73) |
| 2012 | 804,200 | 759,103 | 45,097 | 10,400 | 4,293 | 14,693 | 3.07 |
| 2011 | - | - | - | - | - | - | - |
| 2010 | - | - | - | - | - | - | - |
| 2009 | - | - | - | - | - | - | - |
| 2008 | 666,448 | 478,675 | 187,773 | 8,067 | 6,626 | 14,693 | 12.78 |
| 2007 | 633,708 | 501,869 | 131,839 | 15,478 | 7,305 | 22,783 | 5.79 |
| 2006 | 508,699 | 413,788 | 94,911 | 15,082 | 7,341 | 22,423 | 4.23 |
| 2005 | 432,083 | 415,940 | 16,143 | 15,625 | 8,464 | 24,089 | 0.67 |
| 2004 | 430,968 | 370,573 | 60,395 | 24,020 | 9,241 | 33,261 | 1.82 |

Notes:

- (1) Details regarding the government's outstanding debt can be found in the notes to the financial statements.
- (2) Gross revenue includes total operating revenues (including investment earnings) exclusive of tap in fees.
- (3) Operating expenses includes total operating expenses exclusive of depreciation.
- (4) Debt service requirements include principal and interest of water revenue bonds only. It does not include the general obligation bonds reported in Waterworks District 5 of Wards 3 & 8 or Sewer District 11 of Ward 3.
- (5) From 2004 until 2008, the above amounts were inclusive of Waterworks District No. 5 of Wards 3 & 8, a blended component unit. From 2009 until 2011, the presentation of this component unit was transferred back to a discrete presentation after a separate governing board was reappointed. In 2012, the Parish dissolved the separate governing board and began serving as the governing board therefore the financial presentation was changed to a blended component unit presentation.
- (6) Expenses for 2013 were unusual in that Waterworks District No. 5 of Wards 3 & 8 incurred an unusual amount of repairs to the system and attempted to utilize an outside contractor to manage the operations. The District does not anticipate this level of expenses in the future.

**CALCASIEU PARISH POLICE JURY
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS**

| Year | Population | Personal Income | Per Capita Income | Median Age | Public School Enrollment | Unemployment Rate |
|-------------|-------------------|----------------------------|----------------------------------|-----------------------|---|------------------------------|
| 2013 | 195,486 | \$ 4,541,769,309 | \$ 23,233 | 36 | 32,563 | 4.20% |
| 2012 | 195,616 | 4,391,436,390 | 22,449 | 36 | 33,003 | 5.10% |
| 2011 | 192,316 | 4,192,164,162 | 21,976 | 35 | 33,134 | 6.30% |
| 2010 | 192,768 | 4,109,259,789 | 22,040 | 36 | 32,939 | 6.80% |
| 2009 | 186,231 | 4,270,218,040 | 23,146 | 36 | 32,975 | 7.00% |
| 2008 | 185,697 | 4,094,590,752 | 22,278 | 36 | 32,777 | 4.90% |
| 2007 | 184,512 | 3,889,720,725 | 21,081 | 36 | 32,975 | 3.70% |
| 2006 | 184,524 | 3,959,911,725 | 21,460 | 36 | 32,821 | 3.20% |
| 2005 | 185,419 | 3,734,757,894 | 20,142 | 35 | 32,449 | 4.70% |
| 2004 | 184,961 | 4,194,209,970 | 22,676 | 35 | 29,223 | 5.90% |

Notes:

- (1) Census information for *Population, Personal Income, Per Capital Income and Median Age* was obtained from either the local Economic Development Alliance or similar agencies that distribute census information at the federal, state and local levels. The 2010 Population is obtained from the 2010 Census prepared by the U.S. Census Bureau.
- (2) For years prior to 2006, information for *Public School Enrollment* was obtained from the Calcasieu Parish School's Annual Louisiana District Accountability Data File Report. The last submission for Calcasieu was the 2004-2005 report. The enrollment reported above for the remaining years is from the Calcasieu Parish School Board's CAFR.
- (3) Information for the *Unemployment Rate* was obtained from the Louisiana Workforce Commission (formerly Louisiana Department of Labor).

Table 17

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

| Employer | 2013 | | | 2006 | | | Type of Business |
|--|----------------------------|-------------|--|----------------------------|-------------|--|---------------------------------------|
| | Number of Employees | Rank | Percentage of Total Parish Employment | Number of Employees | Rank | Percentage of Total Parish Employment | |
| Calcasieu Parish School Board | 4,840 | 1 | 5.43% | 4,650 | 1 | 5.22% | Education |
| Brock Services, LLC | 2,000 | 2 | 2.24% | - | - | - | Specialty Industrial Service Provider |
| Turner Industries, LLC | 1,650 | 3 | 1.85% | 2,800 | 2 | 3.14% | Fabrication |
| L'auberge du Lac Casino & Hotel | 1,308 | 4 | 1.47% | 2,000 | 3 | 2.24% | Gaming |
| Citgo Petroleum | 1,200 | 5 | 1.35% | 1,300 | 7 | 1.46% | Oil Products |
| Lake Charles Memorial Hospital | 1,194 | 6 | 1.34% | 1,157 | 9 | 1.30% | Health Care |
| Axiall Corporation (formerly PPG Industries) | 1,190 | 7 | 1.34% | 1,377 | 6 | 1.55% | Chemicals |
| Isle of Capri Casino & Hotel | 1,155 | 8 | 1.30% | 1,494 | 4 | 1.68% | Gaming |
| City of Lake Charles | 1,093 | 9 | 1.23% | 884 | 10 | 0.99% | Local Municipality |
| Christus St. Patrick Hospital | 939 | 10 | 1.05% | 1,400 | 5 | 1.57% | Health Care |
| Delta Downs Racetrack | - | - | - | 1,200 | 8 | 1.35% | Gaming |

Notes:

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

Table 18

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

| Function | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 |
|----------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Governmental activities: | | | | | | | | | | |
| General government | 160 | 159 | 163 | 169 | 171 | 168 | 166 | 164 | 163 | 152 |
| Public safety | 115 | 115 | 119 | 122 | 110 | 107 | 105 | 105 | 109 | 108 |
| Public works | 185 | 186 | 187 | 185 | 180 | 184 | 179 | 188 | 205 | 195 |
| Sanitation (4) | 6 | 6 | 1 | - | - | - | - | - | - | 1 |
| Health and welfare | 74 | 73 | 87 | 95 | 95 | 92 | 96 | 91 | 83 | 88 |
| Culture and recreation (5) | 104 | 102 | 103 | 101 | 97 | 88 | 83 | 83 | 75 | 74 |
| Economic development | 38 | 36 | 36 | 36 | 37 | 34 | 28 | 24 | 21 | 21 |
| Business-type activities: | | | | | | | | | | |
| Water (3) | - | - | - | - | - | 5 | 4 | 4 | 4 | 4 |
| Sewer (3) | - | - | - | - | - | 2 | 2 | 2 | 2 | 2 |
| Total full-time employees | 682 | 677 | 696 | 708 | 690 | 680 | 663 | 661 | 662 | 645 |

Notes:

- (1) Sources: Various Parish Departments' Budgeted Summary of Personnel Allotments
- (2) Indicators are not available for the interest/fiscal charges or intergovernmental functions.
- (3) From 2004 until 2008, the above amounts were inclusive of Waterworks District No. 5 of Wards 3 & 8, a blended component unit. From 2009 until 2011, the presentation of this component unit was transferred back to a discrete presentation after a separate governing board was reappointed. In 2012, the Parish dissolved the separate governing board and began serving as the governing board therefore the financial presentation was changed to a blended component unit presentation.
- (4) The sanitation function is primarily operated through contractual agreements with an outside vendor. However, in 2012 employees were hired for the operations of the two solid waste centers that were opened in the latter part of December 2011.
- (5) In 2011, the reporting of the activities of the Calcasieu Parish Library was changed from a discretely presented component unit to a Parish department when it was determined that the Library was technically not a separate legal entity. As such, the above current and prior years' presentations were restated to reflect this change.

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

| Function | 2013 | 2012 | 2011 | 2010 | 2009 |
|--|-----------|-----------|-----------|-----------|-----------|
| Governmental activities: | | | | | |
| Public safety | | | | | |
| Number of animals handled through animal shelter | 11,062 | 11,420 | 11,016 | 10,339 | 11,811 |
| Public works | | | | | |
| Road miles constructed / overlaid | 49 | 58 | 93 | 123 | 121 |
| Sanitation | | | | | |
| Refuse collected (tons/day) | 116 | 117 | 116 | 127 | 125 |
| Number of residents served | 25,299 | 24,247 | 25,073 | 25,016 | 24,840 |
| Solid Waste Centers refuse collected (yards/month) (10) | 3,179 | 1,826 | - | - | - |
| Solid Waste Centers recyclables collected (yards/month) (10) | 393 | 311 | - | - | - |
| Health and welfare | | | | | |
| Number of aerial mosquito control assignments (4) | 52 | 63 | 80 | 59 | 107 |
| Number of ground mosquito control assignments (4) | 1,491 | 1,823 | 1,204 | 1,085 | 1,899 |
| Number of workforce center clients assisted (8) | 134 | 151 | 281 | 321 | 535 |
| Number of clients assisted with energy payments (6) | 3,632 | 3,664 | 5,982 | 4,425 | 4,680 |
| Number of housing assistance clients (4) | 500 | 489 | 543 | 551 | 679 |
| Culture and recreation | | | | | |
| Number of park pavilion rentals (5) | 486 | 405 | 372 | 381 | 429 |
| Total circulation for library materials (9) | 1,124,945 | 1,112,770 | 1,126,479 | 1,061,485 | 1,008,544 |
| Number of library visits by patrons (9) | 753,160 | 736,447 | 761,736 | 705,416 | 632,787 |
| Economic development | | | | | |
| Number of occupational licenses issued | 2,494 | 2,411 | 2,488 | 2,547 | 2,579 |
| Number of zoning variances and zoning exceptions | 31 / 32 | 10 / 20 | 19 / 36 | 14 / 34 | 16 / 46 |
| Business-type activities: | | | | | |
| Active water customers at year end | 1,439 | 1,422 | (Note 7) | (Note 7) | (Note 7) |
| New water connections | 340 | 193 | (Note 7) | (Note 7) | (Note 7) |
| Average daily consumption of water (gallons/day) | 538,130 | 508,126 | (Note 7) | (Note 7) | (Note 7) |
| Active sewer customers at year end | 860 | 873 | 854 | 865 | 760 |
| Average daily sewerage treatment | 187,108 | 263,073 | 213,000 | 206,000 | 203,787 |

Notes:

- (1) Sources: Various Parish Departments
- (2) Indicators are not available for the general government, interest/fiscal charges or intergovernmental functions.
- (3) Specific information is not available for these years.
- (4) The increase from 2008 to 2009 is due primarily to disaster related activities. The increase from 2011 to 2012 primarily relates to higher incidents of mosquito populations and West Nile virus cases.
- (5) In 2008, Prien Lake Park opened with three new venues for rent.
- (6) Disaster related activities impacted 2008 increase. In 2009, the Parish received a second allocation of funding which allowed more clients to be assisted with their energy payment needs. In 2012, grant funds were reduced therefore fewer number households were able to be served.
- (7) From 2004 until 2008, the above amounts were inclusive of Waterworks District No. 5 of Wards 3 & 8, a blended component unit. From 2009 until 2011, the presentation of this component unit was transferred back to a discrete presentation after a separate governing board was reappointed. In 2012, the Parish dissolved the separate governing board and began serving as the governing board therefore the financial presentation was changed to a blended component unit presentation.
- (8) Grant funding for workforce center activity has been reduced along with the depletion of disaster related program funding both of which impacted the 2010, 2011, 2012 and 2013 decreases in the service level provided as compared to prior years.
- (9) In 2011, the reporting of the activities of the Calcasieu Parish Library was changed from a discretely presented component unit to a Parish department when it was determined that the Library was technically not a separate legal entity. As such, the above current and prior years' presentations were restated to reflect this change.
- (10) In December 2011, the Parish opened two Solid Waste Convenience Centers for residents to dispose of waste and recyclable materials at no cost. The Centers are funded by a sales tax approved by the residents of Calcasieu Parish.

Table 19

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

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

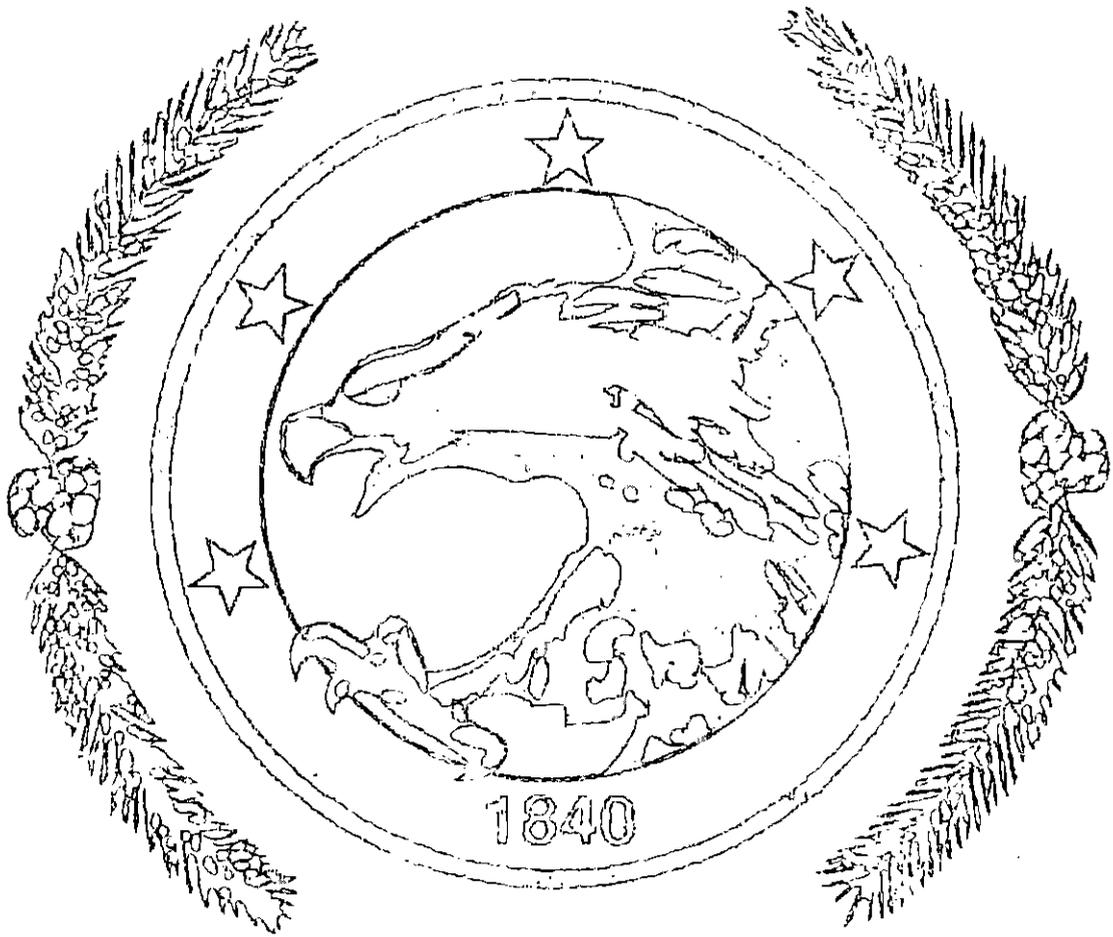
| Function | 2013 | 2012 | 2011 | 2010 |
|--|-------------|-------------|-------------|-------------|
| General government | | | | |
| Number of general government buildings (5) | 9 | 9 | 10 | 10 |
| Public safety | | | | |
| Number of correctional facilities (adult and juvenile) | 4 | 4 | 4 | 4 |
| Public works | | | | |
| Paved road miles | 1,170 | 1,168 | 1,167 | 1,164 |
| Unpaved road miles | 71 | 71 | 72 | 77 |
| Sanitation | | | | |
| Number of collection trucks | 11 | 11 | 11 | 11 |
| Health and welfare | | | | |
| Number of health and welfare buildings | 7 | 7 | 7 | 7 |
| Number mosquito control airplanes/spray trucks | 15 | 15 | 16 | 13 |
| Culture and recreation | | | | |
| Number of parks | 11 | 11 | 11 | 11 |
| Number of boat launches | 18 | 18 | 18 | 18 |
| Number of central and branch libraries (4) | 13 | 13 | 13 | 13 |
| Economic development | | | | |
| Number of planning inspection vehicles | 16 | 14 | 14 | 14 |
| Business-type activities: | | | | |
| Water | | | | |
| Water mains (miles) | 43 | 43 | Note (3) | Note (3) |
| Maximum daily capacity (thousands of gallons) | 1,150 | 1,150 | Note (3) | Note (3) |
| Sewer | | | | |
| Maximum daily capacity (thousands of gallons) | 300 | 300 | 300 | 300 |

Notes:

- (1) Sources: Various Parish Departments and Parish Fixed Asset Records
- (2) Indicators are not available for the interest/fiscal charges or intergovernmental functions.
- (3) From 2004 until 2008, the above amounts were inclusive of Waterworks District No. 5 of Wards 3 & 8, a blended component unit. From 2009 until 2011, the presentation of this component unit was transferred back to a discrete presentation after a separate governing board was reappointed. In 2012, the Parish dissolved the separate governing board and began serving as the governing board therefore the financial presentation was changed to a blended component unit presentation.
- (4) In 2011, the reporting of the activities of the Calcasieu Parish Library was changed from a discretely presented component unit to a Parish department when it was determined that the Library was technically not a separate legal entity. As such, the above current and prior years' presentations were restated to reflect this change.
- (5) One general government building's use was transferred in 2012 to the operations of the Parish's internal service funds to be used as a medical clinic. The medical clinic opened in December 2012.

Table 20

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



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

CALCASIEU PARISH POLICE JURY
December 31, 2013

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

Mr. Dennis Scott, President
and the Members of the
Calcasieu Parish Police Jury
Lake Charles, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Calcasieu Parish Police Jury as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the Calcasieu Parish Police Jury's basic financial statements and have issued our report thereon dated June 26, 2014. Our report includes a reference to other auditors who audited the financial statements of certain discretely presented component units of the Policy Jury, as described in Schedule 5. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Calcasieu Parish Police Jury's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness

of the Calcasieu Parish Police Jury's internal control. Accordingly, we do not express an opinion on the effectiveness of the Calcasieu Parish Police Jury's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and questioned costs to be material weaknesses as items 2013-1 to 2013-3. Item 2013-4 refers to deficiencies in the separately audited component units' audit reports. Reference to the separately issued audit reports of the component units listed in item 2013-4 is required for discussion of these deficiencies.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Calcasieu Parish Police Jury's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*. Item 2013-5 refers to compliance findings in the separately audited component units' audit reports. Reference to the separately issued audit reports of the component units listed in item 2013-5 is required for the discussion of the compliance finding.

In the course of our audit, nothing came to our attention that caused us to believe there has been any lack of compliance with the Parish Transportation Act (LA RS 48:755 and 48:758), the Victims Assistance Program (LA RS 16:17) or with the material accounting or reporting requirements of the various bond ordinances under which outstanding bonds have been issued.

Calcasieu Parish Police Jury's Responses to Findings

The Calcasieu Parish Police Jury's responses to the findings identified in our audit are described in the management's corrective action plan for current year findings (Schedule 4). The Calcasieu Parish Police Jury's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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

This report is intended solely for the information and use of the members of the Calcasieu Parish Police Jury, management and federal awarding agencies and pass-through entities and the Louisiana Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Ms Elroy Quirk & Burch

Lake Charles, Louisiana
June 26, 2014

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

Mr. Dennis Scott, President
and the Members of the
Calcasieu Parish Police Jury
Lake Charles, Louisiana

Report on Compliance for Each Major Federal Program

We have audited the Calcasieu Parish Police Jury's compliance with the types of compliance requirements described in the OMB Circular A-133 Compliance Supplement that could have a direct and material effect on each of the Police Jury's major federal programs for the year ended December 31, 2013. The Calcasieu Parish Police Jury's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs (Schedule 2a, Item 6).

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Calcasieu Parish Police Jury's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United

States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Calcasieu Parish Police Jury's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Calcasieu Parish Police Jury's compliance.

The Calcasieu Parish Police Jury's financial statements include the operations of four discretely presented component units disclosed in Schedule 5 which received \$1,451,677 in federal awards, which is not included in the Police Jury's Schedule of Expenditures of Federal Awards, during the year ended December 31, 2013. Our audit described below did not include the operations of these component units since these entities engaged separate audits of their financial statements in accordance with OMB Circular A-133, where applicable.

Opinion on Each Major Federal Program

In our opinion, the Calcasieu Parish Police Jury complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2013.

Other Matters

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

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

Report on Internal Control Over Compliance

Management of the Calcasieu Parish Police Jury is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Calcasieu Parish Police Jury's internal control

over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Calcasieu Parish Police Jury's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Calcasieu Parish Police Jury as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the Calcasieu Parish Police Jury's basic financial statements. We issued our report thereon dated June 26, 2014, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for the purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the

auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

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

This report is intended solely for the information and use of the members of the Calcasieu Parish Police Jury, management and federal awarding agencies and pass-through entities and the Louisiana Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Ms Eloy Quink & Busch

Lake Charles, Louisiana
June 26, 2014

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

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

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

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

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

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

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

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

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

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

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

| <u>Federal Grantor/ Pass-Through Grantor/ Program File</u> | <u>Federal CFDA Number</u> | <u>Disbursements In the Twelve Months Ended (Note B)</u> |
|--|------------------------------------|---|
| Severe Repetitive Loss Program - SRL PJ 06-LA-2011-004 ELEV (LA Office of Homeland Security & Emergency Preparedness) | 97.110 | 118,746 |
| Severe Repetitive Loss Program - SRL 2012 Elevation (LA Office of Homeland Security & Emergency Preparedness) | 97.110 | 74,076 |
| <u>U.S. Bureau of Land Management, Department of Interior</u> | | |
| Payment in Lieu of Taxes Program | 15.226 | 344 |
| CIAP - Admin Expense (LA Office of Coastal Protection and Restoration) | 15.668 | 47,261 |
| CIAP - Clear Marais (LA Office of Coastal Protection and Restoration) | 15.668 | 1,622,495 |
| CIAP - Rabbit Island (LA Office of Coastal Protection and Restoration) | 15.668 | 130,574 |
| CIAP - Horseshoe Lake (LA Office of Coastal Protection and Restoration) | 15.668 | 3,231 |
| CIAP - South GIWW (LA Office of Coastal Protection and Restoration) | 15.668 | 12,996 |
| CIAP - Intracoastal (LA Office of Coastal Protection and Restoration) | 15.668 | 31,997 |
| <u>U.S. Department of Transportation</u> | | |
| Job Access Reverse Commute (JARC) (LA Dept. of Transportation) | 20.507 | 120,047 |
| Rural Transportation (LA Dept. of Transportation) | 20.509 | 123,418 |
| Federal Transit Capital Investment Grant - ARRA (LA Dept. of Transportation) | 20.500 | 37,210 |
| DWI Prosecution Grant (LA Hwy Safety Commission) | 20.600 | 111,445 |

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

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

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

U.S. Department of AgricultureWaterworks District No. 14 of Ward 5

| | | |
|---|--------|-----------|
| Water and Waste Disposal Systems for Rural Communities Loan Program | 10.760 | 3,117,670 |
| Water and Waste Disposal Systems for Rural Communities Grant Program | 10.760 | 234,978 |

U.S. Department of Homeland Security

Hazard Mitigation Grant Program
1786-019-0001

(LA Office of Homeland Security &
Emergency Preparedness)

| | | |
|--|--------|-----|
| Fire Protection District No. 2 of Ward 4 | 97.039 | 918 |
|--|--------|-----|

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

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

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

Note A: Scope of Audit - The audit was performed pursuant to the *Single Audit Act of 1996* and *OMB Circular A-133*.

Summary of Significant Accounting Policies - The above Schedule of Expenditures of Federal Awards has been prepared on the full accrual basis of accounting used by the Police Jury in preparation of the government wide financial statements that report these awards.

Schedule of Insurance in Effect - See Schedule 6.

Note B: Disbursements reported in the Schedule of Expenditures of Federal Awards cannot be traced, in every case, directly to the disbursements reported in the Police Jury's Comprehensive Annual Financial Report (CAFR), which is bound separately, due to the combining of various programs in the Police Jury's CAFR that are reported individually on the Schedule of Expenditures of Federal Awards. However, the detailed information regarding the disbursements reflected in both issued reports can be traced to the Police Jury's detailed general ledger with adjustments for any year-end financial statement accruals and reversals.

Note C: Subrecipient Payments:

1. The Police Jury's CDBG Ike - Gustav grant had subrecipient payments in the amount of \$2,180,683 to the Town of Iowa; City of Westlake; City of DeQuincy; Town of Vinton; City of Sulphur; City of Lake Charles; and West Calcasieu-Cameron Hospital.
2. The Police Jury's Domestic Violence Program grant had subrecipient payments to The Fourteenth District Court Child Support Fund in the amount of \$38,016 in 2013.
3. The Police Jury's State Homeland Security Grant Program had subrecipient payments in the amount of \$62,703 for 2013 to the Calcasieu Parish Sherriff Office and the City of DeQuincy Police Department.
4. The Police Jury's following Hazard Mitigation Grant Programs had subrecipient payments in the amount of \$154,754 for 2013 to entities noted.
 - a. Project # 1603-019-0013 Calcasieu Parish Sherriff Office
 - b. Project # 1603-019-0014 Calcasieu Parish Sherriff Office
 - c. Project # 1603-019-0015 Calcasieu Parish Sherriff Office

(Continuation of Schedule of Expenditures of Federal Awards)

- d. Project # 1603-019-0016 Calcasieu Parish Sherriff Office
- e. Project # 1786-019-0001 City of Sulphur; City of Sulphur Police Department; City of Sulphur Fire Department; City of Westlake Fire Department; Calcasieu Parish Sheriff Office; Fire Protection District 2 of Ward 4
- f. Project # 1786-019-0005 Lifeshare Blood Center
- g. Project # 1786-019-0006 Gravity Drainage District 8 of Ward 1

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

1. Type of Auditors' Report on Financial Statements

Unmodified opinion

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

Schedule 2b, items 2013-1 to 2013-4 list deficiencies noted. Items 2013-1 through 2013-3 were considered to be material weaknesses. Reference to the separately issued audit reports of the component units listed in item 2013-4 is required to identify which internal control findings the auditors' considered to be material weaknesses.

3. Noncompliance Material to the Financial Statements

Schedule 2b, item 2013-5 lists component units with noncompliance material to the financial statements. Reference to the separately issued audit reports of the component units listed in item 2013-5 is required for the discussion of the compliance finding.

4. Significant Deficiencies and Material Weaknesses Over Major Programs

None noted.

5. Type of Auditors' Report on Compliance for Major Programs

Unmodified opinion

6. Identification of Major Programs

Department of Housing and Urban Development

| | |
|----------------------------------|--------|
| Section 8 Rental Voucher Program | 14.871 |
| CDBG Ike - Gustav | 14.228 |
| CDBG - Burton Coliseum | 14.228 |

Department of Labor

| | |
|---------------------------------|--------|
| Workforce Incentive Act - Adult | 17.258 |
|---------------------------------|--------|

(Continuation of Summary of Auditor Results)

Department of Health and Human Services

| | |
|--|--------|
| Low Income Home Energy Assistance Program | 93.568 |
| CSBG | 93.569 |

Department of Homeland Security

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

Department of Interior

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

Department of Agriculture

| | |
|--|--------|
| Water and Waste Disposal Systems for Rural Communities Loan Program | 10.760 |
|--|--------|

7. Dollar Threshold Used to Distinguish Type A Programs

Type A programs are the programs with total program expended funds of \$517,988 or more.

8. Compliance Findings and Questioned Costs for Federal Awards

Schedule 2c, item 2013-6 lists noncompliance with OMB Circular A-133.

9. Low Risk Auditee

The entity was not considered a low risk auditee.

CALCASIEU PARISH POLICE JURY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
INTERNAL CONTROL OVER FINANCIAL REPORTING AND
COMPLIANCE AND OTHER MATTERS
FOR THE YEAR ENDED DECEMBER 31, 2013

I. INTERNAL CONTROL - FINANCIAL STATEMENT AUDIT

COMPONENT UNITS

Component Units Audited by Principal Auditors

2013-1 The Fourteenth District Court Indigent Transcript Fund

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

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

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

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

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

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

2013-2 Civil Indigent Transcript Fund

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

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

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

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

(Continuation of Internal Control-Financial Statement)

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

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

2013-3 The Fourteenth District Court Judicial Expense Fund

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

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

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

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

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

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

2013-4 Component Units with Separately Issued Audit Reports

Listed below are component units that had finding(s) in their audit reports regarding the presence of internal control weaknesses and/or comments. Also listed are the name of the auditor and the date of their report.

| <u>Component Unit</u> | <u>Auditor</u> | <u>Date of Report</u> |
|---|-------------------------------------|-----------------------|
| 14 th Judicial District Court Child Support Enforcement Fund | McElroy, Quirk & Burch, CPAs | 6-24-14 |
| Community Center District 3 of 7 | Langley, Williams & Company, LLC | 3-26-14 |
| District Attorney of the 14 th Judicial District | Langley, Williams & Company, LLC | 6-10-14 |
| Gravity Drainage 2 of 7 | Langley, Williams & Company, LLC | 4-15-14 |

(Continuation of Internal Control-Financial Statement)

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

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

Listed below are component units that had finding(s) in their audit reports regarding the presence of compliance with laws and regulations and/or comments. Also listed are the name of the auditor and the date of their report.

| <u>Component Unit</u> | <u>Auditor</u> | <u>Date of Report</u> |
|---|----------------------------------|-----------------------|
| Gravity Drainage 4 of 3 | Langley, Williams & Company, LLC | 6-10-14 |
| Waterworks 2 of 4 | Steven M. DeRouen, CPA | 2-24-14 |
| Calcasieu Parish Public Trust Authority | Langley, Williams & Company, LLC | 9-6-13 |

CALCASIEU PARISH POLICE JURY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
COMPLIANCE AND INTERNAL CONTROL IN ACCORDANCE
WITH OMB CIRCULAR A-133
FOR THE YEAR ENDED DECEMBER 31, 2013

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

None.

II. COMPLIANCE - FEDERAL AWARDS (A-133)

COMPONENT UNITS

Component Units Audited by Principal Auditors

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

Finding: The District is not in compliance with one of the bond reporting requirements that requires the District to submit a completed audit to their Board of Directors 30 days prior to the six month state and federal deadline for audit submittals.

Criteria: As part of the District's bond with the USDA, the District is required to have an audit completed and submitted to the District's Board of Directors by May 31, 2014.

Effect: The District is not in compliance with USDA bond requirements. The District's financial statements are not audited separately. Their financial statements are audited in connection with the Calcasieu Parish Police Jury's financial statements. The audit of the Calcasieu Parish Police Jury's financial statements was not completed until June 26, 2014. Therefore, the District could not submit their audited financial statements to the District's Board of Directors by May 31, 2014. The USDA is unable to grant a waiver for this compliance requirement. The USDA is aware of the audited financial statements not being presented to the District's board within the required time limit. The USDA does not consider this noncompliance to be a material noncompliance.

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

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

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

SECTION I - INTERNAL CONTROL - FINANCIAL STATEMENT AUDIT

| <u>No.</u> | <u>Finding</u> | <u>Status</u> |
|---------------------------|---|---|
| <u>PRIMARY GOVERNMENT</u> | | |
| 2012-1 | <u>Police Jury Member's Bidding on a Component Unit's Project</u> | This finding is no longer applicable. |
| 2012-2 | <u>Investigation of Registrar of Voters</u> | This finding is no longer applicable. |
| <u>COMPONENT UNITS</u> | | |
| 2012-3 | <u>Gravity Drainage District No. Six of Wards Five and Six - Personal Use of Fuel</u> | This finding is no longer applicable. |
| 2012-4 | <u>The Fourteenth District Court Indigent Transcript Fund - Lack of Segregation of Duties</u> | Due to the entity's size and number of employees in the administrative office, there continues to be a lack of segregation of duties. |
| 2012-5 | <u>Civil Indigent Transcript Fund - Lack of Segregation of Duties</u> | Due to the entity's size and number of employees in the administrative office, there continues to be a lack of segregation of duties. |
| 2012-6 | <u>The Fourteenth District Court Judicial Expense Fund - Lack of Segregation of Duties</u> | Due to the entity's size and number of employees in the administrative office, there continues to be a lack of segregation of duties. |
| 2012-7 | <u>Waterworks District No. 5 of Wards 3 and 8 - Segregation of Duties</u> | This finding has been resolved. |
| 2012-8 | <u>Component Units with Separately Issued Audit Reports</u> | See separately issued reports of these component units for the status of the 2012 findings. |

(Continuation of Prior Year's Findings).

| <u>Component Unit</u> | <u>Current Auditor</u> |
|---|---|
| 14 th Judicial District | |
| Court Child Support Enforcement Fund | McElroy, Quirk & Burch, CPAs |
| Airport Authority for Airport District No. 1 of Calcasieu Parish Community Center | Stulb & Associates Langley, Williams & Company, LLC |
| District 3 of 7 | Langley, Williams & Company, LLC |
| District Attorney of the 14 th Judicial District | Langley, Williams & Company, LLC |
| Gravity Drainage 2 of 7 | Langley, Williams & Company, LLC |
| Gravity Drainage 4 of 3 | Langley, Williams & Company, LLC |
| Gravity Drainage 5 of 4 | Stutzman & Gates, LLC |
| Gravity Drainage 7 of 8 | Gragson, Casiday & Guillory, LLP |
| Fire Protection 1 of 7 | Langley, Williams & Company, LLC |
| Waterworks 8 of 3 & 8 | Steven M. DeRouen, CPA |
| Waterworks 11 of 4 & 7 | Steven M. DeRouen, CPA |
| Waterworks 2 of 4 | Steven M. DeRouen, CPA |
| Waterworks 4 of 4 | Steven M. DeRouen, CPA |
| Waterworks 7 of 6 & 4 | Steven M. DeRouen, CPA |
| Waterworks 9 of 4 | Steven M. DeRouen, CPA |

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

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

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

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

None.

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

| <u>No.</u> | <u>Finding</u> | <u>Status</u> |
|------------------------|--|--|
| <u>COMPONENT UNITS</u> | | |
| 2012-10 | <u>Waterworks District No. 14 of Ward 5 - Bond Reporting Requirements</u> | Because of the District's financial statements being audited with the Calcasieu Parish Police Jury's financial statements, the District is unable to issue its financial statements by May 31, 2014. Therefore, this is an ongoing compliance finding. |
| 2012-11 | <u>Waterworks District No. 14 of Ward 5 - Bond Reporting Requirements - Submission of Budget</u> | The District's 2013 budget was timely filed; therefore, this finding is not applicable for 2013. |

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

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

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

(Continuation of Management's Corrective Action Plan)

SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

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

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF COMPONENT UNITS
 DECEMBER 31, 2013

As required by generally accepted accounting principles, the basic financial statements (bound separately from these reports) present the Calcasieu Parish Police Jury (the primary government) and its component units. The component units listed below are included in the Police Jury's reporting entity because of the significance of their operations or financial relationship with the Police Jury. These supplemental compliance reports have also been drafted on a "reporting entity" basis. However, reference to the outside auditors' reports is necessary to obtain detail compliance or internal control comments. The "reporting entity" reports have simply made reference to the "outside auditors'" reports when compliance or internal control comments were made.

The component units audited by McElroy, Quirk & Burch (APC) (the principal auditor) are denoted with an asterisk (*). Any comments with respect to the entities with an asterisk have been included in detail in these reports, except where separately issued financial statements were issued, where indicated.

- * Calcasieu Parish Communications District
- Calcasieu Parish Public Trust Authority
- District Attorney of the Fourteenth Judicial District
- * Calcasieu Parish Coroner
- * Fire Protection District No. 1 of Ward 1
- * Fire Protection District No. 1 of Ward 2
- * Fire Protection District No. 2 of Ward 3
- * Fire Protection District No. 2 of Ward 4
- * Fire Protection District No. 3 of Ward 4
- * Fire Protection District No. 4 of Ward 4
- * Fire Protection District No. 1 of Ward 5
- * Fire Protection District No. 1 of Ward 6
- Fire Protection District No. 1 of Ward 7
- * Fire Protection District No. 2 of Ward 8
- * Gravity Drainage District No. 8 of Ward 1
- * Gravity Drainage District No. 9 of Ward 2
- Gravity Drainage District No. 4 of Ward 3
- Gravity Drainage District No. 5 of Ward 4
- * Gravity Drainage District No. 6 of Wards 5 & 6
- Gravity Drainage District No. 2 of Ward 7
- Gravity Drainage District No. 7 of Ward 8
- * Recreation District No. 1 of Ward 3
- * Recreation District No. 1 of Ward 4
- * Recreation District No. 1 of Ward 8
- * Community Center and Playground District No. 4 of Ward 1
- * Community Center and Playground District No. 7 of Ward 2
- Community Center and Playground District No. 2 of Ward 4
 (Sulphur Parks and Recreation)

(Continuation of Schedule of Component Units)

- * Community Center and Playground District No. 5 of Ward 5
- * Community Center and Playground District No. 1 of Ward 6
- Community Center and Playground District No. 3 of Ward 7
- Airport Authority for Airport District No.1 of Calcasieu Parish
- West Calcasieu Cameron Hospital
- Waterworks District No. 1 of Ward 1
- * Waterworks District No. 5 of Wards 3 & 8
- Waterworks District No. 8 of Wards 3 & 8
- Waterworks District No. 2 of Ward 4
- Waterworks District No. 4 of Ward 4
- Waterworks District No. 9 of Ward 4
- Waterworks District No. 11 of Ward 4 & 7
- Waterworks District No. 7 of Wards 6 & 4
- * Waterworks District No. 14 of Ward 5
- * Waterworks District No. 12 of Ward 3
- * Sewer District No. 11 of Ward 3
- * Sewer District No. 8 of Ward 4
- * Sewer District No. 9 of Ward 1
- * Sewer District No. 12 of Ward 4
- * Sewer District No. 13 of Ward 4
- * The Fourteenth Judicial District Court Indigent Transcript Fund
- * The Fourteenth Judicial District Court Judicial Expense Fund
- * The Fourteenth District Court Child Support Fund (Separate Financial Statements Issued)
- * Civil Indigent Transcript Fund

The following component units had a separate audit conducted in accordance with Office of Management and Budget Circular A-133 by "outside auditors" and, as such, references to the respective information (federal funds, findings, etc.) are not presented in these reports:

Airport Authority for Airport District No.1 of Calcasieu Parish
West Calcasieu Cameron Hospital

The following component units had federal funds during 2013. The funds received were below the threshold required for an audit conducted in accordance with Office of Management and Budget Circular A-133. However, their financial statements were audited separate from the Police Jury's and, therefore, any information respective to their federal awards (federal funds, findings, etc.) are not required to be presented in these reports:

The Fourteenth District Court Child Support Fund
Community Center and Playground District No. 3 of Ward 7

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

The following is a summary of the major insurance policies in effect for the oversight entity and its component units that are included in its self insurance fund:

| Name of Insurer Type of Coverage Policy Number | Period Covered | Coverage Amount |
|--|---------------------|---|
| Berkley Insurance Co. PEM000002300 | 1/31/13- 1/31/14 | <u>Automobile:</u> \$3,000,000 Each Claim \$3,000,000 Aggregate <u>General Liability:</u> \$3,000,000 Each Claim \$3,000,000 Aggregate <u>Public Official:</u> \$3,000,000 Each Claim \$3,000,000 Aggregate <u>Employment Practices:</u> \$3,000,000 Each Claim \$3,000,000 Aggregate <u>Employee Benefit Liability:</u> \$3,000,000 Each Claim \$3,000,000 Aggregate <u>Automobile Physical Damage:</u> \$1,000,00 Total Limit |
| Travelers Casualty & Surety of America 105557155 | 1/31/12- 1/31/15 | <u>WRAP:</u> \$25,000 Identity Fraud Per Person <u>Crime:</u> <u>Employee Theft</u> - \$1,000,000 Per Loss Coverage <u>Forgery or Alteration</u> - \$1,000,000 <u>Inside the Premises - Theft of Money and Securities</u> - \$50,000 <u>Outside The Premises</u> - \$50,000 <u>Funds Transfer Fraud</u> - \$50,000 <u>Faithful Performance of Duty for Government</u> - \$1,000,000 |
| Westchester Fire AACN05623376003 | 1/31/13- 1/31/14 | <u>Aviation:</u> \$5,000,000 Single Limits \$ 3,000 medical payments \$ 36,000 each occurrence |

(Continuation of Schedule of Insurance in Effect)

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

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

CALCASIEU PARISH POLICE JURY
 MISCELLANEOUS SUPPLEMENTARY INFORMATION RELATED TO
 COMPONENT UNIT WATERWORKS DISTRICT 5 OF WARD 3
 REVENUE BOND ISSUANCE
 DECEMBER 31, 2013

In compliance with Section 13 of the Revenue Bond Indenture, the following information is provided:

Section I:

List of the insurance policies in force at the end of the fiscal year:

| Name of Insurer Type of Coverage Policy Number | Premium Period Covered | Coverage Amount |
|--|---------------------------------|---|
| Republic Fire & Casualty Insurance Co. RGP107020804 | \$8,779 6/1/13- 6/1/14 | <u>General Liability:</u> \$1,000,000 Each Occurrence \$ 100,000 Damage to Rented Premises \$1,000,000 Personal & Adv Injury \$1,000,000 General Aggregate \$1,000,000 Products - Comp/Op Agg \$1,000,000 Employee Benefits Each Employee |
| Darwin Select Insurance Co. 0202-2001 | \$2,306 6/1/13- 6/1/14 | Public Officials - \$1,000,000 Per Claim for Employment Practices Liability |
| Travelers Casualty & Surety Co. of America 105468198 | \$1,440 6/11/13- 6/11/16 | <u>Employee Theft:</u> \$1,000,000 single loss; \$10,000 single loss retention <u>Forgery or Alteration:</u> \$1,000,000 single loss; \$10,000 single loss retention <u>Funds Transfer Fraud:</u> \$1,000,000 single loss; \$10,000 single loss retention |
| United National Insurance Co. MP0823270 | \$27,673 10/4/13- 10/4/14 | <u>Property:</u> Building - \$5,082,516 Contents - \$ 327,500 |
| Zurich American Insurance Co. BM583398601 | \$6,500 10/4/13- 10/4/14 | Boiler & Machinery Equipment Breakdown - \$5,410,016 |

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

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

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

Section II:

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

There were 854 metered and 83 unmetered sewer customers at December 31, 2013. (The unmetered customers are on the City of Lake Charles' water system).

Section III:

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

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

Section IV:

Requirement: Statement of all schedules of rates in effect during the fiscal year, the aggregate dollar amount billed for water sold during such year, and the average monthly billing per customer:

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

Water Rate Classification and Schedule:

Class I Residential

\$12.81 up to 2,000 gallons (minimum billing)
\$2.24 per 1,000 gallons or part thereof all over 2,000 gallons

Class II Commercial

\$47.78 up to 10,000 gallons (minimum billing)
\$1.98 per 1,000 gallons or part thereof all over 10,000 gallons

Class III Industrial

\$47.78 up to 10,000 gallons (minimum billing)
\$1.98 per 1,000 gallons or part thereof all over 10,000 gallons

Section V:

The following are the recalculated balances of reserves per bond indenture as well as other management reserves at December 31, 2013:

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

Section VI:

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

| <u>1-30</u> <u>Days</u> | <u>31-60</u> <u>Days</u> | <u>Over 60</u> <u>Days</u> | <u>Total</u> |
|----------------------------|-----------------------------|-------------------------------|-----------------|
| <u>\$73,274</u> | <u>\$942</u> | <u>\$2,903</u> | <u>\$77,119</u> |

Section VII:

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

The Calcasieu Parish Police Jury members serve as the board of Waterworks District 5 of Ward 3. The following is a list of the 2013 Police Jury members, the office held and the terms of office.

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

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

Section VIII:

The financial statements of the District were not presented on a comparative basis since the District's financial activity was combined with the oversight entity's comprehensive annual financial report, which, for various reasons, is not presented on a comparative basis. Comparative information is available upon further request. An unmodified opinion was issued on the financial statement presentation for the previous year.

CALCASIEU PARISH POLICE JURY
 MISCELLANEOUS SUPPLEMENTARY INFORMATION RELATED TO
 COMPONENT UNIT WATERWORKS DISTRICT 14 OF WARD 5
 REVENUE BOND ISSUANCE
 DECEMBER 31, 2013

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

Section I:

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

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

Section II:

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

Section III:

Present Rates:

Water Rate Classification and Schedule:

Residential - Ward 5

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

Residential - Ward 7

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

Commercial

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

Churches, Fire Department & Lions Club

\$11.76 Flat rate per month

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

Commercial Contractor

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

Section IV:

A Schedule of Insurance with expiration dates:

| | | |
|---------------------------|-----------|---|
| American Alternative Ins. | \$20,778 | <u>General Liability:</u> |
| GPPAPF605343803 | 12/10/13- | \$1,000,000 Each Occurrence |
| | 12/10/14 | \$1,000,000 Each Occurrence for Damage to Rented Premises |
| | | \$ 10,000 Medical expense (Any one person) |
| | | \$1,000,000 Personal & Adv Injury |
| | | \$3,000,000 General Aggregate |
| | | \$3,000,000 Products-Comp/Op Agg |
| | | <u>Automobile Liability:</u> |
| | | \$1,000,000 Combined Single Limit (Each accident) |
| | | \$ 5,000 Medical Payments |
| | | <u>Crime:</u> |
| | | \$ 250,000 Employee Dishonesty |
| | | \$ 250,000 Theft Inside/Outside |
| | | \$ 100,000 Computer Fraud |
| | | \$ 100,000 Funds Transfer |
| | | \$ 100,000 Money Orders |
| | | <u>Property:</u> |
| | | \$ 584,929 Building & Equipment (Big Woods Rd) |
| | | \$1,645,146 Building & Equipment (Old River Rd) |
| | | \$ 367,746 Equipment for 2 nd Well (Old River Rd) |
| | | \$ 830,712 Tower & Equipment (Hwy 109 South) |
| | | \$ 25,648 Equipment - 76 meters |
| | | \$ 5,624 Personal Property |
| | | <u>Excess/Umbrella Liability:</u> |
| | | \$1,000,000 Each Occurrence |

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

Public Officials and Management

Liability:

\$3,000,000 Aggregate Limit
 \$1,000,000 Each Wrongful Act
 \$ 5,000 Each Action for
 Injunctive Relief

LA Workers Comp Corp \$6,168
 144958-A 7/29/13-
 7/29/14

Workers Compensation:

\$1,000,000 Each Accident
 \$1,000,000 Disease - Each Employee
 \$1,000,000 Disease - Policy Limit

Section V:

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

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

Section VI:

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

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