

Comprehensive Annual Financial Report



For the Fiscal Year Ended December 31, 2019

Vision • Collaboration • Dependability • Financial Stewardship

THE POLICE JURY

**CALCASIEU PARISH
LOUISIANA**



**Comprehensive Annual
Financial Report**

For the Fiscal Year Ended December 31, 2019

Prepared by:

Division of Finance

Vision • Collaboration • Dependability • Financial Stewardship

**Comprehensive Annual Financial Report
For the Year Ended December 31, 2019**

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CALCASIEU PARISH POLICE JURY
GOVERNING AUTHORITY OF CALCASIEU PARISH, LOUISIANA

BRYAN C. BEAM
ADMINISTRATOR

OFFICE OF THE ADMINISTRATOR
P.O. Box 1583
Lake Charles, Louisiana 70602
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Web: www.cppj.net

September 22, 2020

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, 2019. In compliance with state law, the Division of Finance has prepared and issued this report in accordance with Generally Accepted Accounting Principles (GAAP).

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

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

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, 2019, are free of material misstatements. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified ("clean") opinion on these financial statements. The independent auditor's report is presented as the first component of the financial section of this report.

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

PROFILE OF THE GOVERNMENT

The Calcasieu Parish Police Jury, incorporated in 1840, is located in the southwestern part of the state. The Parish currently occupies a land area of 1,086 square miles and serves a population of 204,318. The Police Jury is the governing authority of the Parish and is empowered by a favorable vote of the electorate to levy sales and use taxes as well as ad valorem taxes on properties located within its boundaries. It has operated under the unit system of government since 1972, which provides for the decision-making process on all issues to be accomplished only by action of the entire body. Policy-making and legislative authority are vested in the Police Jury, which consists of fifteen members elected from single-member districts. Police Jury members serve four year terms. The members of the body elect the President and Vice President of the Police Jury each January. The Police Jury is responsible, among other things, for passing ordinances, adopting the budget, appointing committees, and appointing the Parish Administrator, Parish Treasurer, Parish Secretary, and General Counsel. The Administrator is responsible for carrying out the policies and ordinances of the Police Jury, for overseeing the day-to-day operations of the government, and for hiring the directors of the various departments.

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

A determination of the financial reporting entity for this CAFR is made through the application of criteria established by the GASB Statement 14 - *The Financial Reporting Entity* and as amended by GASB Statement 61 - *The Financial Reporting Entity: Omnibus* and GASB Statement 80 - *Blending Requirements for Certain Component Units*. A complete explanation of the financial entity is included in the Summary of Significant Accounting Policies in the Notes to the Financial Statements.

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

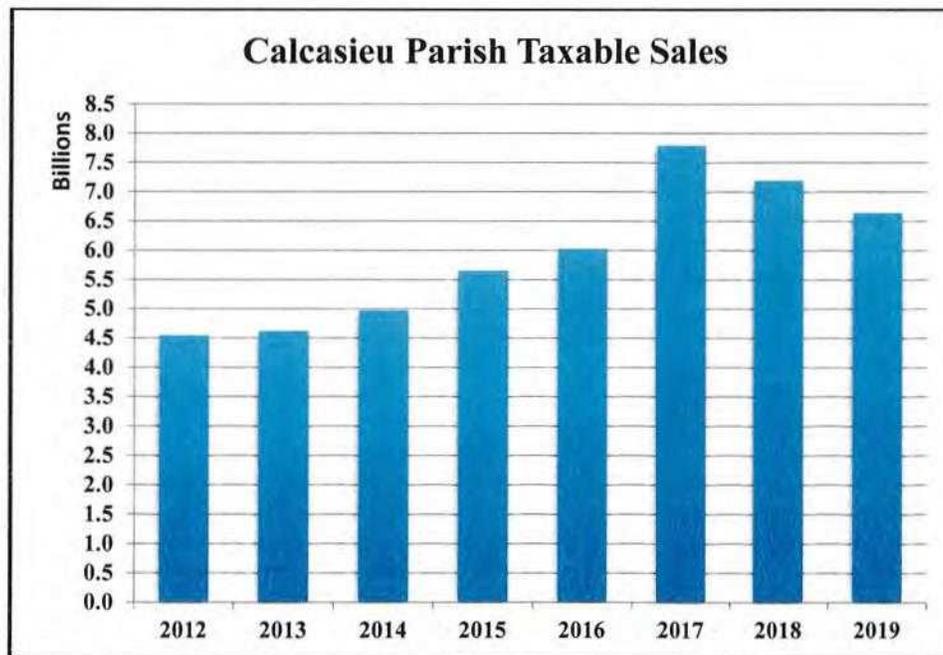
Fund financial control is exercised through the budgetary system. The Parish is required to adopt a final budget for the General Fund and all special revenue funds by the close of the fiscal year. Each department director is authorized to expend funds up to the originally adopted budget level for their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

LOCAL ECONOMY

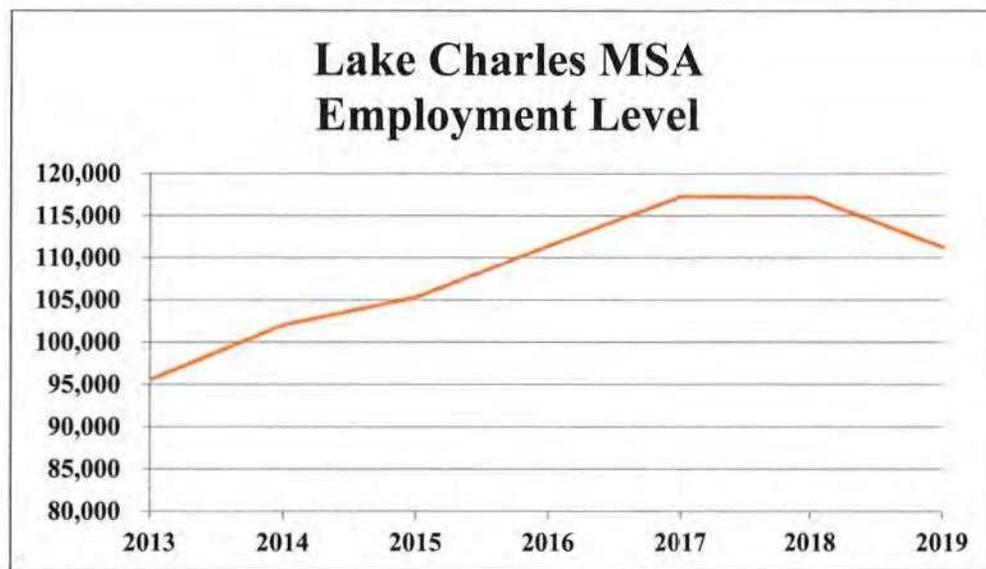
Current Conditions

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

The chart below shows taxable sales amounts from 2012 through 2019 for Calcasieu Parish. Between 2013 and 2017, taxable sales increased by an average of 11.8% annually, which is reflective of a sustained period of significant economic growth for our Parish, as described in the next section. The period 2018-2019 shows a decrease in taxable sales due to the completion of several multi-billion-dollar energy sector projects.



From an employment perspective, the Lake Charles Metropolitan Statistical Area (MSA), which includes Calcasieu and Cameron Parishes, experienced impressive growth for the period 2013-2017, which represented the fastest growing MSA in the state, in percentage terms, for five straight years. In the period 2018-2019, employment totals dropped off slightly due to the completion of energy sector projects mentioned in the previous paragraph.



In September 2019, Dr. Loren C. Scott, Professor Emeritus in Economics at Louisiana State University, predicted that the Lake Charles MSA would experience employment growth of 2.5% in 2020 and 3.1% in 2021. Part of this forecast included employment related to Liquefied Natural Gas (LNG) projects slated for construction. The excess worldwide supply of LNG since that time has delayed these projects. In addition, Dr. Scott's forecast was based on pre-COVID-19 impacts to the national economy.

Like local governments all throughout the country, the economic impacts of COVID-19 have been felt in Calcasieu Parish. The primary blow has been a decrease in sales tax revenues of about 34% in the first seven months of 2020 as compared to 2019 for the same time period.

More significantly, near the time when the financial statements were to be presented to our elected body, Calcasieu Parish was struck by Hurricane Laura on August 27th. This storm was a Category 4 hurricane which is now recorded as the strongest storm to strike the State of Louisiana in its history. The primary culprit was wind, and it has taken a devastating toll on our parish in terms of physical damage to homes and businesses.

There is no question that the financial impacts to the Parish from Hurricane Laura will be felt in terms of revenue losses for a significant period of time to be determined. However, because of actions taken by the organization earlier in the year to recognize the economic effects from the COVID-19 virus, our agency will continue to reduce expenditures concurrent with our best revenue projections. Besides insurance reimbursements, much of the financial cost (75% or more) of the emergency response can and should be reimbursed by the Federal

Emergency Management Agency (FEMA), which will help greatly in our finance stabilization efforts. We will recover from this historic storm with the resolve needed to provide important services to our citizens while being sound financial stewards of the public's resources.

2019-2020 Capital Projects & Major Initiatives

Although external factors have created some financial challenges, many capital projects have been completed or are underway.

Transportation and Drainage

- Awarded approximately \$40 million in construction funds for road and bridge projects.
- Completed a pavement striping maintenance project of approximately 42.6 miles of roadway.
- Designed, bid and constructed 22 roadside priority drainage improvement projects.
- Installed 40 new rain gauges throughout the parish.
- Dedicated \$14 million in the 2020 budget to drainage infrastructure.

Buildings and Facilities

- Began construction on the new Office of Juvenile Justices complex. This state-of-the-art facility is expected to be completed in early 2021.
- Completed approximately 80% of construction on interior modifications to the American Job Center Facility.
- Design phases will be completed and ready for construction to begin in 2021 on the new Calcasieu Parish Forensic Center, which will include the Calcasieu Parish Crime Lab, the new 14th Judicial District Court Complex, the new Animal Services facility, and improvements to the Burton Coliseum facility.

Relevant Financial Policies

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

AWARDS AND ACKNOWLEDGMENTS

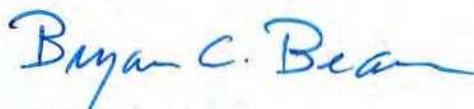
The Government Finance Officers Association (GFOA) of the United States and Canada awarded a Certificate of Achievement for Excellence in Financial Reporting to the Calcasieu Parish Police Jury for its Comprehensive Annual Financial Report for the fiscal year ended December 31, 2018. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

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

A Certificate of Achievement is valid for one year only. The Parish has received this award each year for the 28-year period ended December 31, 2018. We believe our current report conforms to the Certificate of Achievement Program requirements, and we are submitting it to the GFOA to determine its eligibility for a certificate.

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

Sincerely,



BRYAN C. BEAM
Parish Administrator



TAMMY P. BUFKIN
Director of Finance





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, 2018

Christopher P. Morill

Executive Director/CEO



PEOPLE OF CALCASIEU PARISH

Population 204,318 est.

CALCASIEU PARISH POLICE JURY

15 Members

OFFICE OF THE ADMINISTRATOR

Legal
Counsel

**DIVISION OF
ENGINEERING &
PUBLIC WORKS**

**DIVISION OF
FINANCE**

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

**DIVISION OF
PLANNING &
DEVELOPMENT**

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

**Office of Juvenile
Justice Services**

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

Human Resources

- Personnel Administration
- Employee Classification Plan

**Office of Homeland Security &
Emergency Preparedness**

- Emergency Plans
- Drills/Exercises
- Public Education

Information Technology

- Network and PC Management
- Software Support

Communications & Media

- C-GOV, CPPJ Website
- Press Releases, Social Media

Facility Management

- Capital Projects
- Parish Owned Facilities
- Parks Maintenance

Human Services Department

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

Burton Coliseum Complex

- Coliseum, Chalkley Room
- Event Barn, Arena

Mosquito Control

**Risk
Management**

Engineering

- Engineering/Surveying
- Road Construction
- Bridge Construction

Public Works

- Road/Ditch Maintenance
- Vegetation Management
- Drainage/Solid Waste
- Water/Sewer Utilities

**Geographic
Information Systems**

Animal Services

ix.



LIST OF PRINCIPAL OFFICIALS

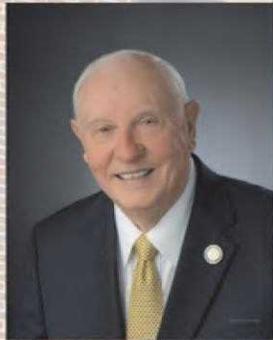
Calcasieu Parish Police Jury
As of December 31, 2019

<u>Title</u>	<u>Name</u>
Police Jury President.....	Shelly Mayo
Police Jury Vice President.....	Hal McMillin
Police Juror.....	Mark Senegal, Jr.
Police Juror.....	Calvin Collins
Police Juror.....	Tony Guillory
Police Juror.....	Brian Abshire
Police Juror.....	Dennis Scott
Police Juror.....	Chris E. Landry
Police Juror.....	Guy Brame
Police Juror.....	Kevin D. Guidry
Police Juror.....	Shalon Latour
Police Juror.....	Sandra Treme
Police Juror.....	Judd Bares
Police Juror.....	Francis Andrepont
Police Juror.....	Les Farnum
Parish Administrator.....	Bryan C. Beam
Parish Treasurer.....	Tammy Bufkin
Parish Secretary.....	Kathy P. Smith





Brian Abshire



Francis Andrepoint



Judd Bares



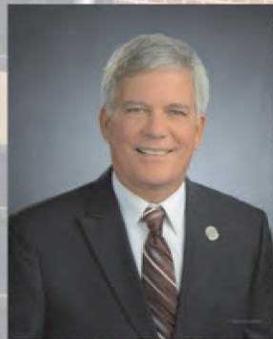
Guy Brame

2016 - 2020

Calcasieu Parish Police Jury



Calvin Collins



Les Farnum



Kevin Guidry



Tony Guillory



Chris Landry



Shalon Latour



Shelly Mayo



Hal McMillin



Dennis Scott



Mark Senegal



Sandy Treme

ax



INDEPENDENT AUDITORS' REPORT

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, 2019, and the related notes to the financial statements, which collectively comprise the Police Jury's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of certain discretely presented component units of the Police Jury, as described in Note 1(A). Those statements represent 64.98 percent, 78.72 percent and 61.19 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, 2019, 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 changes in total OPEB liability and related ratios, schedule of employer's proportionate share of the net pension liability, and schedule of contributions – retirement plans, as identified in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

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

The introductory section and statistical section (Tables 1 through 23), as listed in the table of contents, have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 22, 2020 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 the effectiveness of the Police Jury's 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.

McElroy Quirk & Benoit

Lake Charles, Louisiana
September 22, 2020



**CALCASIEU PARISH POLICE JURY
MANAGEMENT'S DISCUSSION AND ANALYSIS
As of and for the year ended December 31, 2019**

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, 2019. 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, 2019 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 \$1.1 billion (net position). Unrestricted net position for governmental activities is approximately \$118 million, while unrestricted net position for business-type activities is approximately \$10.5 million.
- The primary government's total net position increased by \$33.9 million during 2019.
- As of the close of the current fiscal year, the Parish's governmental funds reported combined ending fund balances of \$469.1 million, an increase of \$13 million in comparison with the prior year. Approximately 9.0% of the fund balances, or \$42.4 million, is considered unassigned fund balance.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

Government-Wide Financial Statements

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

- The Statement of Net Position (page 19) presents information on all of the assets, liabilities, and deferred inflows/outflows of resources of the Parish with the resulting difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Parish is improving or deteriorating.

- The Statement of Activities (pages 20-21) presents information showing how the net position of the Parish changed as a result of current year operations. This statement presents expenses before revenues to emphasize the fact that revenues are generated expressly for providing services rather than as an end in themselves. Regardless of when cash is affected, all changes in net position are reported when the underlying transactions occur. As a result, there are transactions included that will not affect cash flows until future fiscal periods.

Both government-wide statements report three types of activities:

- *Governmental Activities* - The activities in this section are mostly supported by taxes (property and sales taxes) and intergovernmental revenues (federal and state grants). Most services normally associated with Parish government fall in this section. They include general government services (executive, legislative, judicial), public safety (emergency preparedness, animal services, juvenile justice), health and welfare (mosquito control, health unit, community services, housing), sanitation (collection of garbage and trash), public works (maintenance of roads and bridges), culture and recreation (libraries, parks, coliseum), and economic development (planning).
- *Business-type Activities* - These activities normally are intended to recover all or a significant portion of their costs through user fees and charges to external users of goods and services. The business-type activities operated by the Parish include the Waterworks District No. 5 of Wards 3 & 8, Waterworks District No. 2 of Ward 4, Waterworks District No. 12 of Ward 3, Sewer District No. 11 of Ward 3, and Sewer District No. 8 of Ward 4. These component units are blended into the Parish's primary government financial statements because the Parish acts as the governing board of these districts and the Parish manages the operations of the District through cooperative endeavor agreements.
- *Component units* - Certain component units are discretely presented as part of the Parish's reporting entity in the government-wide financial statements due to the financial accountability of the Parish for these entities; however, they have certain independent qualities as well. Among the component units included are the special service districts for fire protection, gravity drainage, recreation, and water services as well as the West Calcasieu Cameron Hospital, Airport Authority, Gaming Revenue District, and others. For a list of the discretely presented component units and blended component units included in the government-wide statements, see Note 1 of the notes to the basic financial statements.

Fund Financial Statements

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

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

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

The focus of governmental fund financial statements has shifted from fund types to major funds. The Parish implemented Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, in 2011, which provided new definitions and requirements for the use of certain funds. As such, there were several previously presented nonmajor governmental funds that are now combined with the General Fund, the Public Works Operating Fund, the Office of Juvenile Justice Services Fund or other nonmajor governmental funds because the activity in the aforementioned funds no longer met the definition of a special revenue or capital projects fund as required by GASB Statement No. 54. In 2019, the Parish accounted for its activities in thirty-eight (38) funds, five (5) of which are considered major funds. Of the thirty-eight (38) funds with 2019 activity, twenty-eight (28) are governmental funds, five (5) are enterprise funds, four (4) are internal service funds and one (1) is fiduciary in nature. Information is presented separately on the governmental funds Balance Sheet and the governmental funds Statement of Revenues, Expenditures, and Changes in Fund Balance for the five funds determined to be major funds. The remaining non-major governmental funds are presented in a single column on these statements. Combining statements for these non-major funds are presented on pages 130-141 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 158-161 and 164-167, respectively).

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support Parish programs. The Parish has one fiduciary Agency fund that reports resources held by the Parish in a custodial capacity for other governments. This fund can be found on page 171.

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 47-118 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 schedule of changes in total OPEB (other postemployment benefits) liability and related ratios and schedules of employer's proportionate share of the net pension liability and contributions for retirement plans. This required supplementary information can be found on pages 119-123 of this report.

Other Information

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

Statistical Section

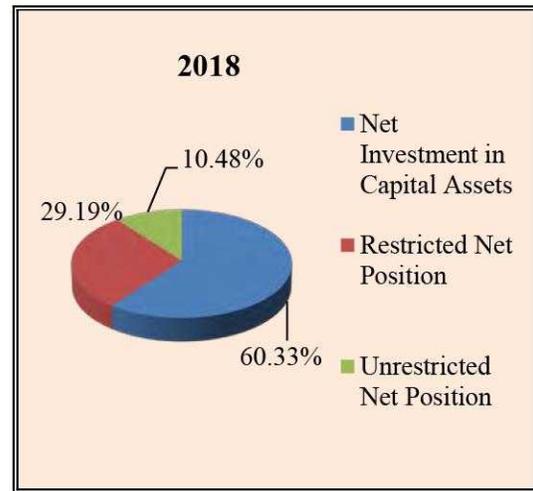
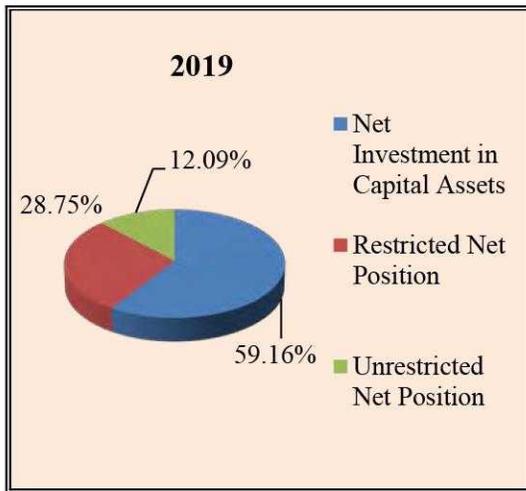
This section contains primarily trend data and nonfinancial information about the Parish's various activities.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The following table reflects the Condensed Comparative Statement of Net Position as of December 31, 2019 and 2018:

Calcasieu Parish Police Jury						
Condensed Comparative Statement of Net Position						
December 31, 2019 and 2018						
(In Thousands)						
	<u>Governmental Activities</u>		<u>Business Activities</u>		<u>Totals</u>	
	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>
Assets:						
Current and Other Assets	\$ 568,313	\$ 547,647	\$ 10,784	\$ 9,093	\$ 579,097	\$556,740
Restricted Assets	-	-	1,111	541	1,111	541
Capital Assets	<u>633,293</u>	<u>612,090</u>	<u>15,508</u>	<u>15,467</u>	<u>648,801</u>	<u>627,557</u>
Total Assets	1,201,606	1,159,737	27,403	25,101	1,229,009	1,184,838
Deferred Outflows of Resources	24,424	7,546	-	19	24,424	7,565
Liabilities:						
Current Liabilities	29,694	26,340	703	236	30,397	26,576
Restricted Liabilities	-	-	341	343	341	343
Non-Current Liabilities	<u>92,103</u>	<u>65,790</u>	<u>1,691</u>	<u>1,234</u>	<u>93,794</u>	<u>67,024</u>
Total Liabilities	121,797	92,130	2,735	1,813	124,532	93,943
Deferred Inflows of Resources	62,845	66,270	-	26	62,845	66,296
Net Position:						
Net Investment in Capital Assets	616,813	608,619	13,921	14,109	630,734	622,728
Restricted	306,215	301,093	229	220	306,444	301,313
Unrestricted	<u>118,360</u>	<u>99,171</u>	<u>10,518</u>	<u>8,952</u>	<u>128,878</u>	<u>108,123</u>
Total Net Position	<u>\$1,041,388</u>	<u>\$1,008,883</u>	<u>\$ 24,668</u>	<u>\$ 23,281</u>	<u>\$1,066,056</u>	<u>\$1,032,164</u>

For more detailed information regarding the above amounts, please refer to page 19 which presents the Statement of Net Position. Please note that the 2018 amounts reported above are inclusive of prior period adjustments made in 2019. The above 2018 business-type activities amounts were also restated when the reporting for Waterworks District No. 12 of Ward 3 was changed in 2019 from a discretely presented component unit presentation to a blended component unit presentation. A discussion of those changes is provided on pages 112-113 of the notes to the financial statements.



In 2019, approximately 59% 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 29% of the government’s net position for 2019 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 12% of net position in 2019, 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, 2019 and 2018:

Calcasieu Parish Police Jury						
Condensed Comparative Statement of Activities						
For the Years Ended December 31, 2019 and 2018						
(In Thousands)						
	<u>Governmental Activities</u>		<u>Business Activities</u>		<u>Totals</u>	
	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>
Revenues:						
Program Revenues:						
Charges for Services	\$ 22,788	\$ 21,376	\$ 2,205	\$ 2,442	\$ 24,993	\$ 23,818
Operating Grants	11,053	10,956	-	-	11,053	10,956
Capital Grants	10,157	13,225	-	200	10,157	13,425
General Revenues:						
Property Taxes	58,580	55,123	1,948	1,793	60,528	56,916
Sales Taxes	64,327	74,835	-	-	64,327	74,835
Gaming Revenues	11,549	12,502	-	-	11,549	12,502
Unrestricted Grants and Contributions	2,542	2,451	-	-	2,542	2,451
Other	<u>14,510</u>	<u>9,413</u>	<u>243</u>	<u>125</u>	<u>14,753</u>	<u>9,538</u>
Total Revenues	195,506	199,881	4,396	4,560	199,902	204,441
Expenses:						
General Government	(30,787)	(26,051)	-	-	(30,787)	(26,051)
Public Safety	(21,629)	(22,377)	-	-	(21,629)	(22,377)
Public Works	(63,563)	(58,425)	(3,093)	(2,667)	(66,656)	(61,092)
Sanitation	(7,456)	(7,165)	-	-	(7,456)	(7,165)
Health & Welfare	(15,886)	(15,566)	-	-	(15,886)	(15,566)
Culture and Recreation	(19,462)	(20,514)	-	-	(19,462)	(20,514)
Economic Development	<u>(4,134)</u>	<u>(3,334)</u>	<u>-</u>	<u>-</u>	<u>(4,134)</u>	<u>(3,334)</u>
Total Expenses	<u>(162,917)</u>	<u>(153,432)</u>	<u>(3,093)</u>	<u>(2,667)</u>	<u>(166,010)</u>	<u>(156,099)</u>
Excess (Deficiency) of Revenues over Expenses	32,589	46,449	1,303	1,893	33,892	48,342
Transfers	<u>(84)</u>	<u>(39)</u>	<u>84</u>	<u>39</u>	<u>-</u>	<u>-</u>
Change in Net Position	32,505	46,410	1,387	1,932	33,892	48,342
Net Position, January 1	<u>1,008,883</u>	<u>962,473</u>	<u>23,281</u>	<u>21,349</u>	<u>1,032,164</u>	<u>983,822</u>
Net Position, December 31	<u>\$1,041,388</u>	<u>\$1,008,883</u>	<u>\$ 24,668</u>	<u>\$ 23,281</u>	<u>\$1,066,056</u>	<u>\$1,032,164</u>

Governmental Activities - As reflected in the previous table, the change in net position decreased by \$13.9 million from \$46.4 million in 2018 to \$32.5 million in 2019. The majority of the \$13.9 million decrease was attributable to the following decreases in revenues as compared to revenues reported in 2018 and increases in 2019 expenses as compared to expenses reported in 2018:

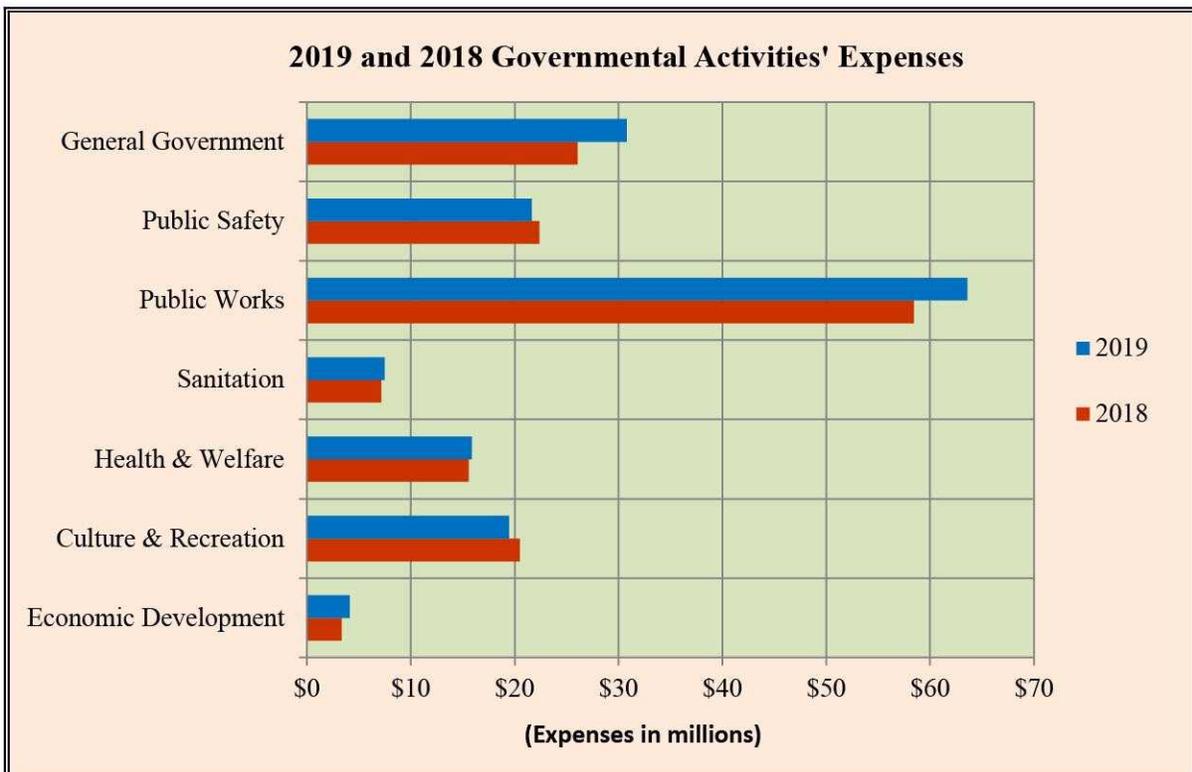
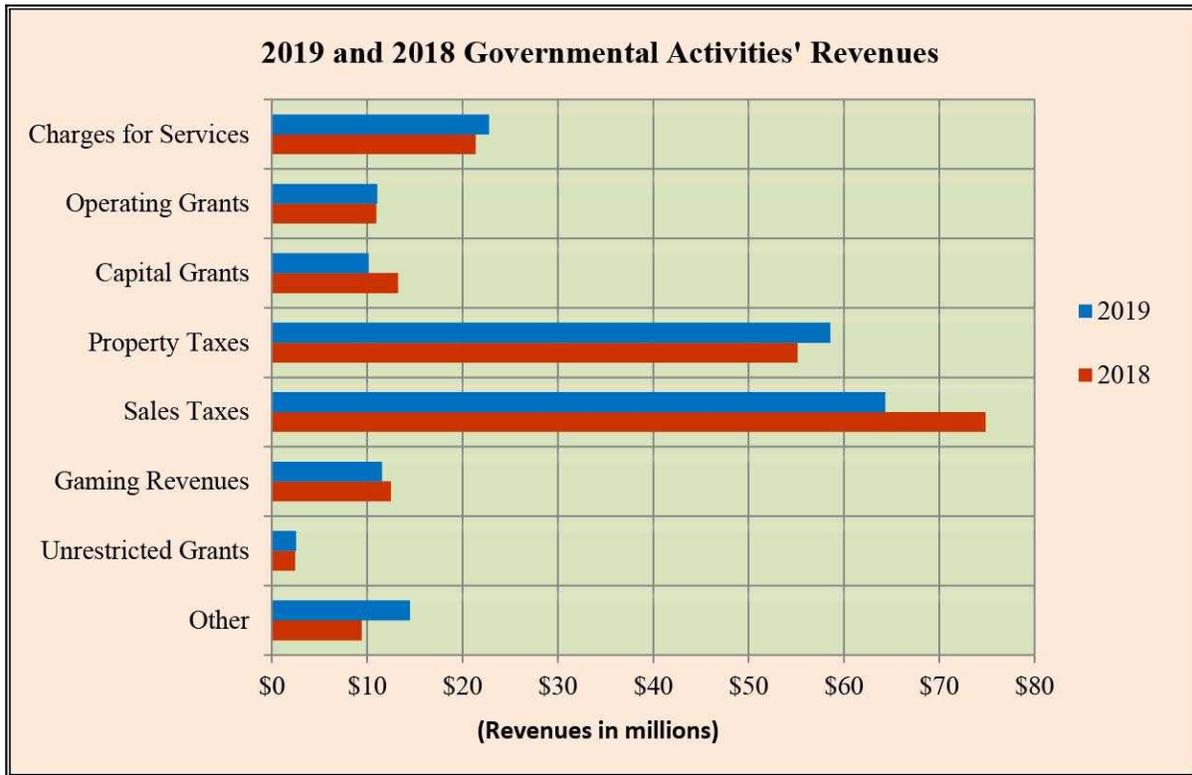
- Sales tax revenues decreased by \$10.5 million as compared to 2018. Several large industrial expansion projects experienced peak construction periods in 2018 which accounts for the higher sales tax collected. In the construction phase, purchases of materials, equipment, etc. by various entities that are subject to use tax, which is collected as part of the sales tax assessed by the Parish.
- Property tax revenue increased by \$3.5 million as compared to 2018. This increase is primarily attributable to additional properties included in the taxable assessed value.
- Capital grant revenues decreased by \$3.1 million as compared to 2018. The majority of this decrease represents the donation of various subdivisions in 2018 in the amount of \$5.4 million. In 2019, Belle Cove Road was donated to the Parish in the amount of \$1.5 million. The remainder of the difference, \$.9 million, relates to a road construction project in which Sasol is contributing a portion of the costs.
- Public Works category of expenses increased by \$5.1 million as compared to 2018. In 2019, the Parish completed the I-10 North Frontage Road Construction Project which totaled \$11 million. \$4.6 million of that project represented the constructed asset that would be maintained by the Parish and capitalized accordingly. The remainder of the constructed asset, \$6.4 million, was transferred to two different governmental entities that would maintain those constructed assets.

Business-Type Activities – As reflected in the previous table, the change in net position decreased from \$1,932 thousand in 2018 to \$1,387 thousand in 2019. This is a difference of \$545 thousand for all of the enterprise funds and was attributable to the following 2019 actions:

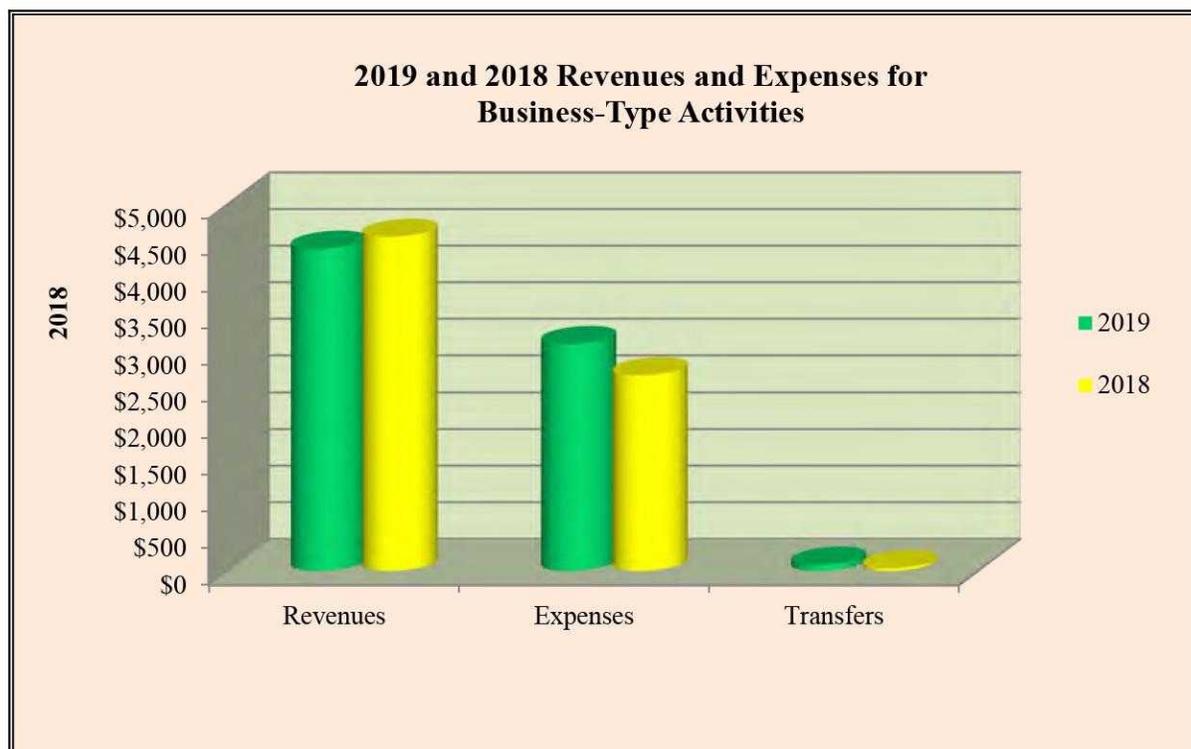
- In 2019, Waterworks District 2 of Ward 4 made a payment to the City of Westlake in the amount of \$125 thousand for shared cost of a new water well. In addition, there were repairs to the District's water tank in the amount of \$188 thousand related to the painting of the interior and exterior of the water tank among other repairs.
- Sewer District No. 11 of Ward 3 revenue decreased approximately 20% from 2018 to 2019 (\$107 thousand). This decrease was primarily due to the fact that several industrial customers changed their water/sewer configurations so that water used in production areas that are not discharged into the sewer system would not be billed for sewer purposes. This change resulted in lower revenues for the District.

As previously denoted, the above business-type activities amounts were also restated when the reporting for Waterworks District No. 12 of Ward 3 was changed in 2019 from a discretely presented component unit presentation to a blended component unit presentation. The Parish began serving as the governing board for the District and also began managing the District under a cooperative endeavor agreement with the District.

The following two charts depict the governmental activities' revenues and expenses for 2019 and 2018:



The following chart depicts business-type activities' revenues and expenses for 2019 and 2018:



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, 2019, the Parish's governmental funds reported combined fund balances of \$469.1 million, an increase of \$13.0 million (before any change in inventory reserve) in comparison with the prior year. Approximately 9.0% (or \$42.4 million) of the \$469.1 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 (\$1.7 million), (2) restricted for particular purposes (\$314.8 million) or (3) assigned for particular purposes (\$110.2 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, 2019, unassigned fund balance of the General Fund was \$42.4 million compared to \$39.9 million in 2018. The assigned amount in the General Fund in 2019 was \$44.5 million compared to \$44.7 million in 2018. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to total General Fund expenditures. As of December 31, 2019, the Parish had unassigned fund balance in the General Fund which exceeded the 2019 total expenditures reported in the General Fund by \$10.5 million. Liquidity appears to be good with the Parish having reserves that should at least cover one year's expenditures, but at this point, caution should be exercised since unassigned fund balance of the General Fund may have to be utilized to offset any unexpected increase in future expenditures or shortfalls in revenue collections as would be the case if the current Coronavirus Disease 2019 (COVID-19) pandemic continues or if our area is struck by another hurricane with hurricane recovery efforts impacting our COVID-19 response activities. The negative impact on the economy in terms of sales tax revenue, property tax revenue, and increased expenditures of either or both scenarios will affect the unassigned fund balance of the General Fund.

The Parish's General Fund reported a total fund balance of \$86.9 million at the end of 2019 compared to \$84.6 million at the end of 2018. The net change in fund balance for the current year reflects an increase of \$2.3 million in 2019 as compared to an increase of \$10 million in 2018. The majority of the \$7.7 million decrease relates to the additional 2019 transfers to capital funds which will be used for major capital projects.

The Public Works Fund, a major special revenue fund reported a total fund balance of \$44.9 million at the end of 2019 compared to \$43.3 million at the end of 2018. The net change in fund balance for the current year reflects an increase of \$1.6 million, while in 2018 the net change in fund balance was a decrease of \$1 million. The overall change of \$2.6 million is primarily due to two issues: (a) Public Works transferred out \$5 million for stormwater capital projects in 2018 and (b) sales tax revenue decreased by \$2.9 million.

The Office of Juvenile Justice Services Fund, a major special revenue fund, reported total fund balance of \$9.6 million at the end of 2019 compared to \$9.0 million at the end of 2018. The operations of this fund were comparable to prior years.

The Calcasieu Parish Library Fund, a major special revenue fund, reported total fund balance of \$8.4 million at the end of 2019 compared to \$8.7 million at the end of 2018. The net change in fund balance for the current year reflects a decrease of \$334 thousand as compared to a decrease of \$217 thousand in 2018. This difference is attributable to larger capital improvement project expenditures (roof replacements) of \$500 thousand offset by the increase in property taxes in the amount of \$600 thousand.

The Road Capital Improvement Fund, a major capital projects fund, reported a total fund balance of \$215.7 million at the end of 2019 compared to \$206.1 million at the end of 2018. While fund balance increased by \$9.6 million in 2019, the net change in fund balance decreased by \$3.6 from the prior year. The net change decrease is comprised primarily of (a) \$7.6 million in decreased sales tax revenue, (b) \$1.7 million in increased investment earnings, (c) \$1.5 million in increased donations of capital assets, (d) \$5 million in increased capital outlay projects and (e) \$5.2 million in decreased transfers out (stormwater capital projects in 2018).

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 five enterprise funds was \$10.5 million at the end of 2019 compared to \$9 million at the end of 2018. The reduction in unrestricted revenues of Waterworks District No. 5 of Wards 3 and 8, Waterworks District No. 2 of Ward 4, and Waterworks District No. 12 of Ward 13 exceeded the expenses of the Districts by \$675 thousand, \$165 thousand, and \$832 thousand, respectively. These additions to net position will assist in funding future capital outlays necessary for future maintenance and capital outlays as well as any future expansion of waterlines.

General Fund Budgetary Highlights

Total budgeted expenditures of \$16.9 million exceeded the actual expenditures of \$14.8 million by \$2.1 million. The reduction in actual expenditures over budgeted expenditures resulted primarily from the following activities:

- 29% of the total \$2.1 million variance, or \$587 thousand, was attributable to the Facilities Management Department. This variance primarily is from the following operating line items of the department's budget: (a) \$305 thousand was from the salaries, fringe benefits and contract labor budget line items and (b) \$120 thousand came from the capital budget line items.
- 55% of the total \$2.1 million variance, or \$1.1 million, was attributable to the Office of Homeland Security and Emergency Preparedness budgeted expenditures. This variance was primarily due to capital items, specifically a mobile command center which was budgeted in 2019 but the expenditure will not occur until 2020.
- 11% of the variance, or \$230 thousand was attributable to Correctional expenditures. \$150 thousand of this variance was due to lower medical expenses related to the prison.

Capital Asset and Debt Administration

Capital Assets: The Parish's investment in capital assets for its governmental activities as of December 31, 2019 totaled approximately \$633.3 million (net of accumulated depreciation) as compared to \$608.6 million (net of accumulated depreciation) as of December 31, 2018. This investment in capital assets includes land, buildings, improvements, machinery and equipment, roads, and bridges. Movable assets that have initial useful lives greater than two years and exceed the Parish's capitalization threshold are recorded as capital assets. See Notes 1(C) and 8 for a discussion of the Parish's capital asset policy.

To reflect the Parish's commitment to preserve and maintain infrastructure assets as it relates to roads, the Parish selected the "modified approach" for the accounting of those assets. Under this approach, the physical conditions of the roads are inspected annually and rated with a scale referenced as the "Asphalt Sufficiency Rating." In lieu of recording depreciation, the Parish is committed to incurring the maintenance expenditures necessary to preserve its paved roadway miles at a minimum Asphalt Sufficiency Rating of 4 on a scale of 1 through 10, with 10 as the highest level. The average ratings for 2017, 2018, and 2019 have met this Parish minimum level. As to actual expenditures, the 2019 expenditures increased because of higher overlay costs. See the Required Supplementary Information (pages 119-120) 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 \$26.6 million. Major capital asset events during the current year included the following:

- Purchase of rights of way (\$2.4 million).
- Donation of road and right of way (\$1.5 million).
- Various road and bridge projects – construction in progress (\$16.2 million).
- Juvenile Justice Complex – construction in progress (\$9.1 million).
- Park improvements – construction in progress (\$2.6 million).
- Transfer of road improvements and right of ways to other governmental entities for the I-10 North Frontage Road (\$6.9 million decrease).

The Parish's investment in capital assets for its business-type activities as of December 31, 2019 totaled approximately \$15.51 million (net of accumulated depreciation) which is comparable to \$15.47 million (net of accumulated depreciation) as of December 31, 2018.

The following is a schedule of capital assets as of December 31, 2019 and 2018:

Calcasieu Parish Police Jury Capital Assets, Net of Depreciation December 31, 2019 and 2018 (In Thousands)						
	<u>Governmental Activities</u>		<u>Business Activities</u>		<u>Totals</u>	
	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>
Land	\$ 35,586	\$ 34,769	\$ 471	\$ 471	\$ 36,057	\$ 35,240
Buildings & Improvements	99,908	100,104	19	22	99,927	100,126
Non-Building Improvements	-	-	12,280	12,820	12,280	12,820
Roads and Infrastructure	411,319	406,963	1,564	1,701	412,883	408,664
Bridges	30,520	27,274	-	-	30,520	27,274
Machinery & Equipment	15,333	15,307	32	54	15,365	15,361
Construction in Progress	<u>40,627</u>	<u>27,673</u>	<u>1,142</u>	<u>399</u>	<u>41,769</u>	<u>28,072</u>
Total	<u>\$ 633,293</u>	<u>\$ 612,090</u>	<u>\$ 15,508</u>	<u>\$ 15,467</u>	<u>\$ 648,801</u>	<u>\$ 627,557</u>

Please note that the 2018 amounts reported above are inclusive of prior period adjustments made in 2019. The above 2018 amounts were also restated when the reporting for Waterworks District No. 12 of Ward 3 was changed in 2019 from a discretely presented component unit presentation to a blended component unit presentation. A discussion of those changes is provided on pages 112-113 of the notes to the financial statements. Additional information on the Parish's capital assets can be found in Note 8 which begins on page 73 of this report.

Long-Term Debt: At the end of the current fiscal year, the Parish had \$38.2 million in debt from governmental activities. Other long-term debt from governmental activities is reported for portions of compensated absences, sick leave liability, general liability and property claims, worker's compensation claims, pension liability, and other post-employment benefit liabilities that are not expected to be paid in 2019. The Parish also had long-term debt of \$1.8 million for its business-type activities related to special assessment debt and revenue bonds for water services.

A recap of the secured outstanding debt is presented below.

Calcasieu Parish Police Jury Outstanding Debt December 31, 2019 and 2018 (In Thousands)						
	<u>Governmental Activities</u>		<u>Business Activities</u>		<u>Totals</u>	
	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>
Special Assessment Debt	\$ -	\$ -	\$ 100	\$ 125	\$ 100	\$ 125
Revenue Loan, Including Premium	38,235	39,723	-	-	38,235	39,723
Revenue Bonds	-	-	<u>1,676</u>	<u>1,191</u>	<u>1,676</u>	<u>1,191</u>
Total Outstanding Debt	<u>\$ 38,235</u>	<u>\$ 39,723</u>	<u>\$ 1,776</u>	<u>\$ 1,316</u>	<u>\$ 40,011</u>	<u>\$ 41,039</u>

Additional information on the Parish's long-term debt can be found in Note 10 which begins on page 79 of this report. Included in this referenced information is a discussion about the 2015 approval of a revenue loan not to exceed \$60 million through the Louisiana Local Government Environmental Facilities and Community Development Authority (LCDA). The Parish issued \$35 million of the \$60 million approved in December 2018. The second issue for the remaining \$25 million is anticipated to be issued in 2021. The proceeds will be used for several capital projects.

Economic Factors and Next Year's Budget

The following are currently known Calcasieu Parish economic factors being considered going into the 2020 fiscal year.

- At the end of 2019, the unemployment rate for the Parish was 4.3% compared to the State rate of 4.9% and the national average of 3.4%. In June 2020, the unemployment rates were 10.1% for the Parish, 10.5% for the State and 11.2% for the nation. These 2020 unemployment rates are a direct result of the COVID-19 pandemic and the impact that this pandemic has had on the local, state, and national economies.
- For the sales tax revenue budget estimates for 2019, the Parish projected a 4% decrease over 2019 budget amounts. The actual 2020 collections for the first seven months are 33.8% less than the collections for the first seven months in 2019. The effects of the COVID-19 pandemic are reflected in this revenue source.
- For property tax revenue, the 2020 budget estimates projected a 9.6% parish-wide increase compared to a 5% increase for the 2019 budget.
- On August 27, 2020 Hurricane Laura, a category 4 storm, made landfall in Southwest Louisiana, significantly impacting the operations of the Parish and on businesses and individuals within Calcasieu Parish. The economic impact of Hurricane Laura is to be determined.

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, 2019

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
ASSETS				
Cash and cash equivalents	\$ 190,404,521	\$ 3,078,257	\$ 193,482,778	\$ 64,856,967
Investments	301,409,462	5,435,551	306,845,013	94,507,028
Receivables (net of allowance for uncollectibles)	73,030,445	2,236,998	75,267,443	91,609,804
Intergovernmental receivable	1,510,216	11,576	1,521,792	1,548,269
Internal balances	6,670	(6,670)	-	-
Due from component units	2,518	-	2,518	-
Due from primary government	-	-	-	119,753
Prepaid items	682,902	28,316	711,218	2,406,346
Inventory	1,266,413	-	1,266,413	2,446,968
Other assets	-	320	320	-
Restricted assets:				
Cash and cash equivalents	-	450	450	3,802,614
Investments	-	465,856	465,856	10,955,877
Intergovernmental receivable	-	541,586	541,586	-
Receivables - net	-	103,217	103,217	-
Capital assets:				
Non-depreciable	487,532,250	1,612,559	489,144,809	56,213,312
Depreciable, net	145,760,762	13,895,394	159,656,156	253,120,479
Total assets	<u>1,201,606,159</u>	<u>27,403,410</u>	<u>1,229,009,569</u>	<u>581,587,417</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred amount on debt refunding	-	-	-	39,450
Deferred outflows - OPEB	5,762,256	-	5,762,256	7,917,117
Pension related deferred outflows of resources	18,662,012	-	18,662,012	29,385,962
Total deferred outflows of resources	<u>24,424,268</u>	<u>-</u>	<u>24,424,268</u>	<u>37,342,529</u>
LIABILITIES				
Accounts payable and other accrued liabilities	19,558,261	569,754	20,128,015	12,536,953
Intergovernmental payable	2,844,750	49,339	2,894,089	9,666,123
Due to primary government	-	-	-	2,518
Due to component units	119,753	-	119,753	-
Unearned revenue	3,742,542	-	3,742,542	368,280
Other liabilities	94,755	-	94,755	39,429
Liabilities payable from restricted assets	-	340,646	340,646	992,232
Noncurrent liabilities:				
Due within one year	3,334,159	84,015	3,418,174	12,797,976
Due in more than one year	92,102,901	1,691,637	93,794,538	146,951,321
Total liabilities	<u>121,797,121</u>	<u>2,735,391</u>	<u>124,532,512</u>	<u>183,354,832</u>
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for the next fiscal year	61,510,871	-	61,510,871	34,161,855
Pension related deferred inflows of resources	1,333,990	-	1,333,990	3,757,202
Total deferred inflows of resources	<u>62,844,861</u>	<u>-</u>	<u>62,844,861</u>	<u>37,919,057</u>
NET POSITION				
Net investment in capital assets	616,813,070	13,921,026	630,734,096	271,598,643
Restricted for:				
Debt service	1,728,045	228,877	1,956,922	1,683,279
External legal constraints	155,168,442	-	155,168,442	-
Capital improvement projects	149,318,608	-	149,318,608	859,748
Unrestricted	118,360,280	10,518,116	128,878,396	123,514,387
Total net position	<u>\$ 1,041,388,445</u>	<u>\$ 24,668,019</u>	<u>\$ 1,066,056,464</u>	<u>\$ 397,656,057</u>

The accompanying notes are an integral part of this statement.

**CALCASIEU PARISH POLICE JURY
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2019**

<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	\$ 30,787,352	\$ 15,345,729	\$ 610,575	\$ 123,064
Public safety	21,629,031	1,256,246	1,762,584	3,546,522
Public works	63,563,156	1,494,323	452,329	6,487,903
Sanitation	7,455,913	-	-	-
Health and welfare	15,885,640	145,818	8,215,088	-
Culture and recreation	19,461,728	1,580,029	12,562	-
Economic development	4,134,482	2,966,342	-	-
Total governmental activities	162,917,302	22,788,487	11,053,138	10,157,489
Business-type activities:				
Water	2,115,820	1,763,238	-	-
Sewer	977,582	441,865	-	-
Total business-type activities	3,093,402	2,205,103	-	-
Total primary government	\$ 166,010,704	\$ 24,993,590	\$ 11,053,138	\$ 10,157,489
COMPONENT UNITS				
West Calcasieu Cameron Hospital	\$ 79,035,604	\$ 63,156,555	\$ -	\$ -
Sulphur Parks and Recreation	7,305,243	2,239,991	-	500,000
Gravity Drainage District No. 5 of Ward 4	3,353,347	83,770	-	1,000,000
Gravity Drainage District No. 4 of Ward 3	4,635,742	-	-	510,166
Airport Authority District No. 1	5,236,098	1,990,536	191,778	4,357,392
Calcasieu Parish Gaming Revenue District	26,507,641	-	26,507,642	-
Other component units	62,556,054	22,035,993	5,577,801	1,739,801
Total component units	\$ 188,629,729	\$ 89,506,845	\$ 32,277,221	\$ 8,107,359

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

<u>Primary Government</u>			
<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>	<u>Component Units</u>
\$ (14,707,984)		\$ (14,707,984)	
(15,063,679)		(15,063,679)	
(55,128,601)		(55,128,601)	
(7,455,913)		(7,455,913)	
(7,524,734)		(7,524,734)	
(17,869,137)		(17,869,137)	
<u>(1,168,140)</u>		<u>(1,168,140)</u>	
(118,918,188)		(118,918,188)	
-	(352,582)	(352,582)	
<u>-</u>	<u>(535,717)</u>	<u>(535,717)</u>	
-	(888,299)	(888,299)	
<u>\$ (118,918,188)</u>	<u>\$ (888,299)</u>	<u>\$ (119,806,487)</u>	
			\$ (15,879,049)
			(4,565,252)
			(2,269,577)
			(4,125,576)
			1,303,608
			1
			<u>(33,202,459)</u>
			<u>\$ (58,738,304)</u>
58,580,022	1,947,754	60,527,776	63,033,481
64,327,416	-	64,327,416	1,292,593
781,498	-	781,498	-
11,548,653	-	11,548,653	-
2,542,094	-	2,542,094	1,267,452
12,539,493	234,550	12,774,043	3,170,171
450,904	8,615	459,519	109,332
738,102	-	738,102	2,613,544
<u>(84,449)</u>	<u>84,449</u>	<u>-</u>	<u>-</u>
151,423,733	2,275,368	153,699,101	71,486,573
32,505,545	1,387,069	33,892,614	12,748,269
<u>1,008,882,900</u>	<u>23,280,950</u>	<u>1,032,163,850</u>	<u>384,907,788</u>
<u>\$ 1,041,388,445</u>	<u>\$ 24,668,019</u>	<u>\$ 1,066,056,464</u>	<u>\$ 397,656,057</u>

**CALCASIEU PARISH POLICE JURY
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2019**

	<u>General Fund</u>	<u>Public Works Operating Fund</u>	<u>Office of Juvenile Justice Services Fund</u>
ASSETS			
Cash and cash equivalents	\$ 29,698,959	\$ 15,676,847	\$ 3,352,289
Investments	54,999,362	30,039,386	6,390,389
Receivable (net of allowances for uncollectibles):			
Property taxes	14,683,288	-	7,753,215
Sales taxes	-	1,478,275	-
Franchise taxes	239,425	-	-
Interest receivable	171,206	89,469	20,901
Other receivables	3,925,986	-	50
Intergovernmental receivable	318,758	2,310	123,754
Due from other funds	824,888	6,670	-
Due from component units	2,518	-	-
Prepaid items	102,873	1,975	40,337
Inventory	-	771,396	-
Total assets	<u>\$ 104,967,263</u>	<u>\$ 48,066,328</u>	<u>\$ 17,680,935</u>
LIABILITIES			
Accounts payable	\$ 1,790,583	\$ 231,350	\$ 116,791
Accrued liabilities	538,105	440,872	189,560
Intergovernmental payable	-	-	5,177
Due to other funds	85,735	-	1,275
Due to component units	13,853	-	-
Unearned revenue	199,561	-	-
Retainage payable	11,689	-	-
Other liabilities	48,402	-	-
Enterprise zone rebate liability	-	2,508,800	-
Total liabilities	<u>2,687,928</u>	<u>3,181,022</u>	<u>312,803</u>
DEFERRED INFLOWS OF RESOURCES			
Property taxes levied for the next fiscal year	<u>15,336,520</u>	<u>-</u>	<u>7,802,607</u>
FUND BALANCES			
Nonspendable:			
Prepaid items	102,873	1,975	40,337
Inventories	-	771,396	-
Restricted:			
Public works operations	-	44,111,935	-
Office of juvenile justice services	-	-	9,525,188
Library purposes	-	-	-
Roads and infrastructure	-	-	-
Other restrictions	-	-	-
Assigned:			
Animal services	771,789	-	-
Training center operations	501,615	-	-
Future capital needs	23,304,744	-	-
Future debt service payments	2,000,000	-	-
Matching funds for capital grants	10,500,000	-	-
Cooperative endeavor agreements	7,380,538	-	-
Unassigned	42,381,256	-	-
Total fund balances	<u>86,942,815</u>	<u>44,885,306</u>	<u>9,565,525</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 104,967,263</u>	<u>\$ 48,066,328</u>	<u>\$ 17,680,935</u>

The accompanying notes are an integral part of this statement.

Calcasieu Parish Library Fund	Road Capital Improvement Fund	Nonmajor Governmental Funds	Total Governmental Funds
\$ 3,269,802	\$ 74,244,367	\$ 58,827,649	\$ 185,069,913
6,258,998	142,266,800	51,261,803	291,216,738
12,830,059	8,033,754	17,253,915	60,554,231
-	3,127,820	566,667	5,172,762
-	-	-	239,425
22,461	441,788	196,711	942,536
-	-	11,052	3,937,088
-	56,902	787,282	1,289,006
-	-	88,886	920,444
-	-	-	2,518
46,694	260,460	39,825	492,164
-	-	495,017	1,266,413
<u>\$ 22,428,014</u>	<u>\$ 228,431,891</u>	<u>\$ 129,528,807</u>	<u>\$ 551,103,238</u>
\$ 831,424	\$ 3,063,997	\$ 3,700,456	\$ 9,734,601
231,685	-	224,873	1,625,095
-	-	2,631	7,808
-	-	854,636	941,646
-	-	105,900	119,753
-	10,720	2,433,379	2,643,660
91,798	1,591,109	1,137,912	2,832,508
-	-	46,353	94,755
-	-	-	2,508,800
<u>1,154,907</u>	<u>4,665,826</u>	<u>8,506,140</u>	<u>20,508,626</u>
<u>12,911,785</u>	<u>8,091,304</u>	<u>17,368,655</u>	<u>61,510,871</u>
46,694	260,460	39,825	492,164
-	-	495,017	1,266,413
-	-	-	44,111,935
-	-	-	9,525,188
8,314,628	-	-	8,314,628
-	215,414,301	-	215,414,301
-	-	37,408,486	37,408,486
-	-	-	771,789
-	-	-	501,615
-	-	65,710,684	89,015,428
-	-	-	2,000,000
-	-	-	10,500,000
-	-	-	7,380,538
-	-	-	42,381,256
<u>8,361,322</u>	<u>215,674,761</u>	<u>103,654,012</u>	<u>469,083,741</u>
<u>\$ 22,428,014</u>	<u>\$ 228,431,891</u>	<u>\$ 129,528,807</u>	<u>\$ 551,103,238</u>



CALCASIEU PARISH POLICE JURY
RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2019

Fund balances - total governmental funds \$ 469,083,741

Total net position reported for governmental activities in the statement of net position is different because:

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

Governmental capital assets	742,876,885	
Less accumulated depreciation	<u>(109,928,178)</u>	632,948,707

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

2,331,705

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:

Loan payable	(33,835,000)	
Loan premium	(4,400,977)	
Accrued interest payable	(140,979)	
Compensated absences	(1,739,487)	
Sick leave	(361,327)	
Pension liability	(20,572,238)	
OPEB payable	<u>(32,498,802)</u>	(93,548,810)

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.

(4,286,205)

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.

12,140,182

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

22,719,125

Total net position of governmental activities \$ 1,041,388,445

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, 2019

REVENUES	General Fund	Public Works Operating Fund	Office of Juvenile Justice Services Fund
Taxes:			
Property	\$ 14,442,781	\$ -	\$ 7,379,421
Sales	-	17,450,267	-
Other taxes	886,957	-	-
Licenses and permits	3,359,235	62,316	-
Intergovernmental revenues	3,273,428	10,000	865,096
Charges for services	7,874,338	860,765	15,034
Fines and forfeitures	253,328	-	-
Investment earnings	2,337,834	1,073,186	291,895
Gaming revenue	11,568,787	-	-
Sale of assets	73,034	220,491	4,545
Donations	5,364	-	-
Miscellaneous revenues	234,080	10,159	290
Total revenues	<u>44,309,166</u>	<u>19,687,184</u>	<u>8,556,281</u>
EXPENDITURES			
Current:			
General government	15,551,789	-	-
Public safety	8,385,017	-	7,263,803
Public works	80,301	18,344,755	-
Sanitation	-	-	-
Health and welfare	687,060	-	-
Culture and recreation	1,465,871	-	-
Economic development	3,638,422	-	-
Capital outlay	696,355	1,500,766	52,103
Intergovernmental	1,389,498	-	30,000
Debt service:			
Principal retirement	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	<u>31,894,313</u>	<u>19,845,521</u>	<u>7,345,906</u>
Excess (deficiency) of revenues over (under) expenditures	<u>12,414,853</u>	<u>(158,337)</u>	<u>1,210,375</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	2,673,169	4,904,733	-
Transfers out	<u>(12,800,145)</u>	<u>(3,110,000)</u>	<u>(650,000)</u>
Total other financing sources and uses	<u>(10,126,976)</u>	<u>1,794,733</u>	<u>(650,000)</u>
Net change in fund balances	2,287,877	1,636,396	560,375
Fund balances at beginning of year	84,654,938	43,261,581	9,005,150
Change in reserves for inventories	-	(12,671)	-
Fund balances at end of year	<u>\$ 86,942,815</u>	<u>\$ 44,885,306</u>	<u>\$ 9,565,525</u>

The accompanying notes are an integral part of this statement.

Calcasieu Parish Library Fund	Road Capital Improvement Fund	Nonmajor Governmental Funds	Total Governmental Funds
\$ 12,210,762	\$ 7,598,265	\$ 16,948,793	\$ 58,580,022
-	40,077,149	6,800,000	64,327,416
-	-	-	886,957
-	-	-	3,421,551
122,810	1,712,280	12,977,159	18,960,773
55,196	-	1,674,896	10,480,229
56,431	-	226,000	535,759
354,316	5,422,893	2,739,556	12,219,680
-	-	-	11,568,787
19,202	-	157,806	475,078
8,095	2,170,719	29,231	2,213,409
14,469	-	8,307	267,305
<u>12,841,281</u>	<u>56,981,306</u>	<u>41,561,748</u>	<u>183,936,966</u>
-	-	58,127	15,609,916
-	-	4,134,450	19,783,270
-	3,488,816	421,263	22,335,135
-	-	7,249,323	7,249,323
-	-	14,451,909	15,138,969
10,978,720	-	3,535,973	15,980,564
-	-	-	3,638,422
2,197,498	34,443,112	23,389,920	62,279,754
-	317,808	4,261,951	5,999,257
-	-	1,165,000	1,165,000
-	-	1,640,069	1,640,069
<u>13,176,218</u>	<u>38,249,736</u>	<u>60,307,985</u>	<u>170,819,679</u>
<u>(334,937)</u>	<u>18,731,570</u>	<u>(18,746,237)</u>	<u>13,117,287</u>
-	-	20,803,706	28,381,608
-	(9,129,733)	(2,776,179)	(28,466,057)
-	(9,129,733)	18,027,527	(84,449)
(334,937)	9,601,837	(718,710)	13,032,838
8,696,259	206,072,924	104,125,714	455,816,566
-	-	247,008	234,337
<u>\$ 8,361,322</u>	<u>\$ 215,674,761</u>	<u>\$ 103,654,012</u>	<u>\$ 469,083,741</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, 2019**

Net change in fund balances - total governmental funds \$ 13,032,838

The total net change in net position reported for governmental activities in the statement of activities is 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	32,805,133	
Depreciation expense	<u>(8,909,158)</u>	23,895,975

The net effect of various miscellaneous transactions involving capital assets such as sales, trade-ins, and donations, is to decrease net position. (2,670,958)

Because some revenues will not be collected for several months after year-end, they are not considered "available" revenues in the governmental funds. 621,630

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. 234,337

The issuance of long-term debt (e.g. loans, 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. 1,486,709

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	(750,427)	
Accrued interest payable	(88,219)	
Compensated absences	27,836	
Other liabilities	589,152	
Pension liabilities	(23,453,683)	
Other post employment benefits	<u>(6,965,531)</u>	(30,640,872)

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 \$19,566), is reported with governmental activities. 1,529,658

Deferred outflows and inflows of resources are not available to pay current period expenditures and therefore are not reported in the fund level statements. 25,016,228

Change in net position of governmental activities \$ 32,505,545

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, 2019

	<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	\$ 13,882,435	\$ 13,882,435	\$ 13,806,367	\$ (76,068)
Other taxes, penalties and interest	920,000	920,000	917,653	(2,347)
Intergovernmental revenues	2,041,567	2,041,567	2,096,323	54,756
Charges for services	500,400	500,400	538,662	38,262
Gaming	950,000	950,000	1,010,083	60,083
Fines and court costs	153,000	153,000	217,094	64,094
Investment income	325,000	325,000	539,478	214,478
Sale of assets	-	-	25,281	25,281
Miscellaneous revenues	1,500	1,500	6,368	4,868
Total revenues	<u>18,773,902</u>	<u>18,773,902</u>	<u>19,157,309</u>	<u>383,407</u>
EXPENDITURES				
Current:				
General government				
Legislative	637,469	637,469	610,380	27,089
Registrar of Voters	270,724	270,724	167,982	102,742
Facility Management	6,513,553	6,513,553	5,926,255	587,298
Communications and Media	594,336	594,336	582,164	12,172
Public safety:				
Emergency Preparedness	2,228,070	2,228,070	1,106,443	1,121,627
Correctional	3,849,008	3,849,008	3,619,421	229,587
Nondepartmental:				
Intergovernmental grants	2,000,167	2,000,167	2,121,498	(121,331)
Miscellaneous	780,332	780,332	690,247	90,085
Total expenditures	<u>16,873,659</u>	<u>16,873,659</u>	<u>14,824,390</u>	<u>2,049,269</u>
Excess (deficiency) of revenues over expenditures	<u>1,900,243</u>	<u>1,900,243</u>	<u>4,332,919</u>	<u>2,432,676</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	400,000	400,000	300,000	(100,000)
Transfers out	<u>(2,769,857)</u>	<u>(2,769,857)</u>	<u>(2,732,808)</u>	<u>37,049</u>
Total other financing sources (uses)	<u>(2,369,857)</u>	<u>(2,369,857)</u>	<u>(2,432,808)</u>	<u>(62,951)</u>
Net change in fund balances	(469,614)	(469,614)	1,900,111	2,369,725
Fund balances beginning of year	<u>21,421,303</u>	<u>21,421,303</u>	<u>21,795,114</u>	<u>373,811</u>
Fund balances end of year	<u>\$ 20,951,689</u>	<u>\$ 20,951,689</u>	<u>\$ 23,695,225</u>	<u>\$ 2,743,536</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, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Sales	\$ 20,000,000	\$ 18,000,000	\$ 18,591,790	\$ 591,790
Intergovernmental revenues	-	-	135,138	135,138
Investment income	520,000	520,000	844,412	324,412
Charges for services	-	-	3,060	3,060
Sale of assets	-	-	321,875	321,875
Miscellaneous revenues	15,000	15,000	13,500	(1,500)
Total revenues	<u>20,535,000</u>	<u>18,535,000</u>	<u>19,909,775</u>	<u>1,374,775</u>
EXPENDITURES				
Current:				
Public works:				
Division of Engineering/Public Works	25,537,867	23,112,867	17,954,816	5,158,051
Nondepartmental:				
Enterprise Zone Rebate	<u>500,025</u>	<u>500,025</u>	24	<u>500,001</u>
Total expenditures	<u>26,037,892</u>	<u>23,612,892</u>	<u>17,954,840</u>	<u>5,658,052</u>
Excess (deficiency) of revenues over expenditures	<u>(5,502,892)</u>	<u>(5,077,892)</u>	<u>1,954,935</u>	<u>7,032,827</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	5,673,062	5,248,062	4,654,733	(593,329)
Transfers out	<u>(3,510,000)</u>	<u>(3,510,000)</u>	<u>(3,560,000)</u>	<u>(50,000)</u>
Total other financing sources (uses)	<u>2,163,062</u>	<u>1,738,062</u>	<u>1,094,733</u>	<u>(643,329)</u>
Net change in fund balances	(3,339,830)	(3,339,830)	3,049,668	6,389,498
Fund balances beginning of year	<u>39,990,292</u>	<u>39,990,292</u>	<u>41,997,145</u>	<u>2,006,853</u>
Fund balances end of year	<u>\$ 36,650,462</u>	<u>\$ 36,650,462</u>	<u>\$ 45,046,813</u>	<u>\$ 8,396,351</u>

The accompanying notes are an integral part of this statement.

CALCASIEU PARISH POLICE JURY
OFFICE OF JUVENILE JUSTICE SERVICES FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2019

	<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	\$ 7,094,300	\$ 7,094,300	\$ 7,043,362	\$ (50,938)
Intergovernmental revenues	382,885	385,885	334,464	(51,421)
Charges for services	20,605	20,605	15,034	(5,571)
Investment income	150,000	150,000	239,197	89,197
Sale of assets	2,000	2,000	4,545	2,545
Miscellaneous revenues	100	100	290	190
Total revenues	<u>7,649,890</u>	<u>7,652,890</u>	<u>7,636,892</u>	<u>(15,998)</u>
EXPENDITURES				
Current:				
Public safety	<u>6,783,215</u>	<u>6,783,215</u>	<u>6,366,377</u>	<u>416,838</u>
Excess (deficiency) of revenues over expenditures	<u>866,675</u>	<u>869,675</u>	<u>1,270,515</u>	<u>400,840</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(700,000)</u>	<u>(700,000)</u>	<u>(675,000)</u>	<u>25,000</u>
Net change in fund balances	166,675	169,675	595,515	425,840
Fund balances beginning of year	<u>8,499,133</u>	<u>8,499,133</u>	<u>8,659,830</u>	<u>160,697</u>
Fund balances end of year	<u>\$ 8,665,808</u>	<u>\$ 8,668,808</u>	<u>\$ 9,255,345</u>	<u>\$ 586,537</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, 2019**

	<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	\$ 11,738,616	\$ 11,738,616	\$ 11,654,725	\$ (83,891)
Intergovernmental	120,700	120,700	122,810	2,110
Fines and fees	113,000	113,000	104,585	(8,415)
Investment income	220,000	220,000	311,965	91,965
Sale of assets	-	-	19,202	19,202
Miscellaneous revenue	<u>14,500</u>	<u>14,500</u>	<u>29,606</u>	<u>15,106</u>
Total revenues	<u>12,206,816</u>	<u>12,206,816</u>	<u>12,242,893</u>	<u>36,077</u>
EXPENDITURES				
Current:				
Cultural and recreation	11,070,790	11,070,790	10,600,647	470,143
Capital improvements	<u>3,438,200</u>	<u>3,438,200</u>	<u>1,560,137</u>	<u>1,878,063</u>
Total expenditures	<u>14,508,990</u>	<u>14,508,990</u>	<u>12,160,784</u>	<u>2,348,206</u>
Net change in fund balances	(2,302,174)	(2,302,174)	82,109	2,384,283
Fund balances beginning of year	<u>8,612,458</u>	<u>8,612,458</u>	<u>9,476,415</u>	<u>863,957</u>
Fund balances end of year	<u>\$ 6,310,284</u>	<u>\$ 6,310,284</u>	<u>\$ 9,558,524</u>	<u>\$ 3,248,240</u>

The accompanying notes are an integral part of this statement.

CALCASIEU PARISH POLICE JURY
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2019

	Business-type Activities	Governmental Activities
	Nonmajor Enterprise Funds	Internal Service Funds
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 3,078,257	\$ 5,334,608
Investments	5,435,551	10,192,724
Accounts receivable - net	307,900	13,330
Taxes receivable - net	1,885,400	-
Interest receivable	43,698	31,838
Intergovernmental receivable	11,576	28,740
Due from other funds	-	28,695
Prepaid items	28,316	190,738
Other assets	320	-
Restricted assets:		
Cash and cash equivalents	450	-
Investments	465,856	-
Intergovernmental receivable	541,586	-
Special assessment receivable - net	103,217	-
Total current assets	11,902,127	15,820,673
Noncurrent assets:		
Capital assets:		
Land and improvements	470,920	-
Buildings	169,563	40,881
Improvements other than buildings	24,768,827	375,275
Construction in progress	1,141,639	-
Equipment	248,123	92,321
Total capital assets	26,799,072	508,477
Accumulated depreciation	(11,291,119)	(164,172)
Net capital assets	15,507,953	344,305
Total noncurrent assets	15,507,953	344,305
Total assets	27,410,080	16,164,978
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows - OPEB	-	29,155
Pension related deferred outflows of resources	-	366,818
Total deferred outflows of resources	-	395,973

The accompanying notes are an integral part of this statement.

	Business-type Activities	Governmental Activities
	Nonmajor Enterprise Funds	Internal Service Funds
LIABILITIES		
Current liabilities:		
Accounts payable	\$ 520,316	\$ 110,785
Accrued liabilities	-	18,715
Due to other funds	6,670	823
Intergovernmental payable	49,339	2,226,256
Retainage payable	49,438	-
Unearned revenue	-	10,141
Claims payable	-	902,720
Liabilities payable from restricted assets:		
Accrued interest payable	12,240	-
Refundable customer deposits	328,406	-
Compensated absences	-	23,345
Bonds payable	84,015	-
Total current liabilities	<u>1,050,424</u>	<u>3,292,785</u>
Noncurrent long-term liabilities:		
Claims payable	-	569,193
Bonds payable	1,691,637	-
Compensated absences	-	460
Other liabilities	-	10,270
Net pension liability	-	407,408
OPEB payable	-	115,833
Total noncurrent liabilities	<u>1,691,637</u>	<u>1,103,164</u>
Total liabilities	<u>2,742,061</u>	<u>4,395,949</u>
DEFERRED INFLOWS OF RESOURCES		
Pension related deferred inflows of resources	-	24,820
Total deferred inflows of resources	<u>-</u>	<u>24,820</u>
NET POSITION		
Net investment in capital assets	13,921,026	344,305
Restricted for:		
Debt Service	228,877	-
Unrestricted	<u>10,518,116</u>	<u>11,795,877</u>
Total net position	<u>\$ 24,668,019</u>	<u>\$ 12,140,182</u>



CALCASIEU PARISH POLICE JURY
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN
NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Business-type Activities Nonmajor Enterprise Funds</u>	<u>Governmental Activities Internal Service Funds</u>
OPERATING REVENUES		
Charges for services	\$ 2,205,103	\$ 20,275,617
Other operating income	<u>-</u>	<u>7,014</u>
Total operating revenues	<u>2,205,103</u>	<u>20,282,631</u>
OPERATING EXPENSES		
Personal services	-	358,869
Employee benefits	-	221,037
Supplies	211,072	146,487
Contractual services	2,029,468	2,042,822
Depreciation	727,408	19,537
Insurance premiums	-	3,240,549
Claims	<u>-</u>	<u>13,044,025</u>
Total operating expenses	<u>2,967,948</u>	<u>19,073,326</u>
Operating income (loss)	<u>(762,845)</u>	<u>1,209,305</u>
NONOPERATING REVENUES (EXPENSES)		
Property taxes	1,947,754	-
Investment earnings	234,550	319,813
Gain (loss) on sale of assets	8,615	540
Interest expense	(45,576)	-
Bond issuance expense	<u>(79,878)</u>	<u>-</u>
Total nonoperating revenues (expenses)	<u>2,065,465</u>	<u>320,353</u>
Income (loss) before transfers	<u>1,302,620</u>	<u>1,529,658</u>
TRANSFERS		
Transfers in	<u>84,449</u>	<u>-</u>
Total transfers	<u>84,449</u>	<u>-</u>
Change in net position	1,387,069	1,529,658
Net position - beginning	<u>23,280,950</u>	<u>10,610,524</u>
Net position - ending	<u>\$ 24,668,019</u>	<u>\$ 12,140,182</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, 2019**

	<u>Business-type Activities</u>	<u>Governmental Activities</u>
	<u>Nonmajor Enterprise Funds</u>	<u>Internal Service Funds</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers/insured	\$ 2,207,720	\$ 4,288,859
Other operating receipts	17,302	-
Receipts from interfund users	-	15,957,117
Payments for claims	-	(13,161,704)
Payments to employees for services and benefits	(18,499)	(509,803)
Payments to suppliers for goods and services	(1,511,395)	(5,329,616)
Payments to interfund provider of services	<u>(261,878)</u>	<u>-</u>
Net cash provided by (used for) operating activities	<u>433,250</u>	<u>1,244,853</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Receipts from general property taxes	1,690,250	-
Transfers in from other funds for non capital related activity	27,000	-
Subsidies received	-	1,620,515
Noncapital cash payments on behalf of local government	<u>-</u>	<u>(1,622,830)</u>
Net cash provided by (used for) noncapital financing activities	<u>1,717,250</u>	<u>(2,315)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Receipt of capital related interfund activity	57,449	-
Receipt of capital grant	57,473	-
Acquisition and construction of capital assets	(819,408)	-
Proceeds from sale of capital assets	17,613	3,053
Principal and interest received on special assessment levy	9,047	-
Principal paid on debt	(82,015)	-
Interest and fiscal charges paid on debt	<u>(46,406)</u>	<u>-</u>
Net cash provided by (used for) capital and related financing activities	<u>(806,247)</u>	<u>3,053</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of investments	(3,233,385)	(6,207,997)
Proceeds from sales and maturities of investments	4,094,683	8,688,687
Interest received on investments	<u>193,820</u>	<u>316,406</u>
Net cash provided by (used for) investing activities	<u>1,055,118</u>	<u>2,797,096</u>
Net increase (decrease) in cash and cash equivalents	2,399,371	4,042,687
Cash and cash equivalents at beginning of year	<u>679,336</u>	<u>1,291,921</u>
Cash and cash equivalents at end of year	<u>\$ 3,078,707</u>	<u>\$ 5,334,608</u>
Classified as:		
Current assets	\$ 3,078,257	\$ 5,334,608
Restricted assets	<u>450</u>	<u>-</u>
Totals	<u>\$ 3,078,707</u>	<u>\$ 5,334,608</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)	\$ (762,845)	\$ 1,209,305
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:		
Depreciation	727,408	19,536
Bad debt expense	7,681	-
Changes in assets and liabilities:		
Decrease (increase) in accounts receivable	(33,131)	(2,339)
Decrease (increase) in due from other governments	(1,864)	(3,874)
Decrease (increase) in due from other funds	-	(1,335)
Decrease (increase) in due from component units	-	-
Decrease (increase) in other receivables	-	-
Decrease (increase) in prepaid items	9,413	18,347
Decrease (increase) in OPEB related deferred inflows	-	(29,155)
Decrease (increase) in pension related deferred outflows	-	(213,479)
Increase (decrease) in accounts payable	417,776	44,841
Increase (decrease) in accrued liabilities	(1,605)	653
Increase (decrease) in pension related liabilities	2,464	-
Increase (decrease) in due to other funds	2,356	823
Increase (decrease) in due to primary governments	(11,615)	-
Increase (decrease) in due to other governments	897	-
Increase (decrease) in unearned revenue	-	(23,740)
Increase (decrease) in other liabilities	-	4,906
Increase (decrease) in refundable customer deposits	19,740	-
Increase (decrease) in claims payable	-	(117,889)
Increase (decrease) in compensated absences payable and on-behalf payments	56,575	-
Increase (decrease) in OPEB payable	-	39,997
Increase (decrease) in pension related deferred inflows	-	(177,555)
Increase (decrease) in net pension liability	-	475,811
Total adjustments	<u>1,196,095</u>	<u>35,548</u>
Net cash provided by (used for) operating activities	<u>\$ 433,250</u>	<u>\$ 1,244,853</u>
Non cash investing, capital, and financing activities		
Net decrease in fair value of investments	<u>\$ (7,086)</u>	<u>\$ (10,485)</u>



**CALCASIEU PARISH POLICE JURY
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUND
DECEMBER 31, 2019**

ASSETS	<u>Agency Fund</u>
Cash	\$ 42,166
Investments	80,799
Interest receivable	<u>251</u>
Total assets	<u>\$ 123,216</u>
LIABILITIES	
Due to other governmental units	<u>\$ 123,216</u>
Total liabilities	<u>\$ 123,216</u>

The accompanying notes are an integral part of this statement.

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF NET POSITION
COMPONENT UNITS
DECEMBER 31, 2019

ASSETS	West Calcasieu Cameron Hospital	Sulphur Parks and Recreation	Gravity Drainage District No. 5 of Ward 4	Gravity Drainage District No. 4 of Ward 3
Cash and cash equivalents	\$ 411,583	\$ 7,977,927	\$ 1,275,474	\$ 10,471,567
Investments	-	576,205	13,312,068	8,012,092
Receivables (net of allowance for uncollectibles)				
Taxes	-	7,520,265	5,460,558	5,355,609
Accounts	8,357,004	-	-	-
Other	12,678,728	513,394	-	50,861
Accrued interest receivable	36,558	-	-	-
Intergovernmental receivable	-	51,903	22,822	-
Due from primary government	-	-	-	-
Prepaid items and other assets	1,676,552	-	40,613	136,175
Inventory	1,812,450	20,271	-	-
Restricted assets:				
Cash and cash equivalents	-	-	-	-
Investments	10,262,127	-	-	-
Capital assets:				
Non-depreciable	2,955,904	26,146,246	1,681,500	2,191,578
Depreciable, net	28,149,991	28,049,949	12,088,736	12,946,013
Total assets	<u>66,340,897</u>	<u>70,856,160</u>	<u>33,881,771</u>	<u>39,163,895</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred amount on debt refunding	-	-	-	-
Deferred outflows - OPEB	4,535,965	301,785	-	73,207
Pension related deferred outflows of resources	18,441,265	1,074,316	729,031	444,194
Total deferred outflows of resources	<u>22,977,230</u>	<u>1,376,101</u>	<u>729,031</u>	<u>517,401</u>
LIABILITIES				
Accounts payable and accruals	5,647,708	491,031	267,347	276,643
Intergovernmental payable	-	-	-	-
Due to primary government	-	-	-	-
Unearned revenue	268,278	-	-	-
Other liabilities	-	-	-	33,929
Liabilities from restricted assets				
Accrued interest payable	-	-	-	-
Refundable customer deposits	-	-	-	-
Current portion of long-term liabilities:				
Compensated absences	1,184,585	-	53,618	-
Capital lease obligations	166,070	-	-	-
Contracts and notes payable	-	-	-	-
Bonds payable	-	-	-	-
Noncurrent portion of long-term liabilities:				
Capital lease obligations	546,618	-	-	-
Contracts and notes payable	-	-	-	-
Bonds payable	-	-	-	-
OPEB, pension and sick leave liability	48,807,484	2,814,455	818,953	1,003,502
Total liabilities	<u>56,620,743</u>	<u>3,305,486</u>	<u>1,139,918</u>	<u>1,314,074</u>
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for the next fiscal year	-	-	-	-
Pension related deferred inflows of resources	2,436,256	85,716	50,121	45,793
Total deferred inflows of resources	<u>2,436,256</u>	<u>85,716</u>	<u>50,121</u>	<u>45,793</u>
NET POSITION				
Net investment in capital assets	29,892,355	54,196,195	13,770,236	15,137,591
Restricted for:				
Capital projects	-	-	-	-
Debt service	-	-	-	-
Unrestricted	368,773	14,644,864	19,650,527	23,183,838
Total net position	<u>\$ 30,261,128</u>	<u>\$ 68,841,059</u>	<u>\$ 33,420,763</u>	<u>\$ 38,321,429</u>

The accompanying notes are an integral part of this statement.

Airport Authority District No. 1	Calcasieu Parish Gaming Revenue District	Nonmajor Component Units	Total Component Units
\$ 1,718,319	\$ -	\$ 43,002,097	\$ 64,856,967
-	-	72,606,663	94,507,028
870,084	-	36,995,993	56,202,509
215,179	-	1,054,342	9,626,525
-	11,849,300	478,380	25,570,663
-	-	173,549	210,107
414,554	101,796	957,194	1,548,269
-	-	119,753	119,753
27,611	-	525,395	2,406,346
-	-	614,247	2,446,968
775,067	-	3,027,547	3,802,614
-	-	693,750	10,955,877
9,438,539	-	13,799,545	56,213,312
46,894,385	-	124,991,405	253,120,479
<u>60,353,738</u>	<u>11,951,096</u>	<u>299,039,860</u>	<u>581,587,417</u>
-	-	39,450	39,450
176,791	-	2,829,369	7,917,117
504,838	-	8,192,318	29,385,962
<u>681,629</u>	<u>-</u>	<u>11,061,137</u>	<u>37,342,529</u>
150,268	750,000	4,953,956	12,536,953
-	8,534,095	1,132,028	9,666,123
-	-	2,518	2,518
-	-	100,002	368,280
4,000	-	1,500	39,429
-	-	89,691	89,691
8,515	-	894,026	902,541
-	-	611,136	1,849,339
-	-	60,578	226,648
197,248	2,667,000	26,500	2,890,748
-	-	7,831,241	7,831,241
-	-	612,469	1,159,087
-	-	132,500	132,500
-	-	62,149,821	62,149,821
1,370,218	-	28,695,301	83,509,913
<u>1,730,249</u>	<u>11,951,095</u>	<u>107,293,267</u>	<u>183,354,832</u>
-	-	34,161,855	34,161,855
34,086	-	1,105,230	3,757,202
<u>34,086</u>	<u>-</u>	<u>35,267,085</u>	<u>37,919,057</u>
56,135,676	-	102,466,590	271,598,643
859,748	-	-	859,748
-	-	1,683,279	1,683,279
2,275,608	1	63,390,776	123,514,387
<u>\$ 59,271,032</u>	<u>\$ 1</u>	<u>\$ 167,540,645</u>	<u>\$ 397,656,057</u>

**CALCASIEU PARISH POLICE JURY
 COMBINING STATEMENT OF ACTIVITIES
 COMPONENT UNITS
 FOR THE YEAR ENDED DECEMBER 31, 2019**

	<u>West Calcasieu Cameron Hospital</u>	<u>Sulphur Parks and Recreation</u>	<u>Gravity Drainage District No. 5 of Ward 4</u>	<u>Gravity Drainage District No. 4 of Ward 3</u>
EXPENSES	\$ 79,035,604	\$ 7,305,243	\$ 3,353,347	\$ 4,635,742
PROGRAM REVENUES				
Charges for services	63,156,555	2,239,991	83,770	-
Operating grants and contributions	-	-	-	-
Capital grants and contributions	-	500,000	1,000,000	510,166
Total program revenues	<u>63,156,555</u>	<u>2,739,991</u>	<u>1,083,770</u>	<u>510,166</u>
Net program (expenses) revenues	<u>(15,879,049)</u>	<u>(4,565,252)</u>	<u>(2,269,577)</u>	<u>(4,125,576)</u>
GENERAL REVENUES				
Property taxes	8,656,981	7,519,197	5,439,641	5,174,686
Sales taxes	-	-	-	-
Grants and contributions not restricted to specific program	-	77,854	34,373	78,853
Investment earnings	316,117	17,638	315,483	443,972
Gain on sale of capital assets	-	-	20,226	-
Miscellaneous revenue	<u>954,589</u>	<u>34,490</u>	<u>-</u>	<u>-</u>
Total general revenues	<u>9,927,687</u>	<u>7,649,179</u>	<u>5,809,723</u>	<u>5,697,511</u>
Change in net position	(5,951,362)	3,083,927	3,540,146	1,571,935
Net position beginning of year as restated	<u>36,212,490</u>	<u>65,757,132</u>	<u>29,880,617</u>	<u>36,749,494</u>
Net position end of year	<u>\$ 30,261,128</u>	<u>\$ 68,841,059</u>	<u>\$ 33,420,763</u>	<u>\$ 38,321,429</u>

The accompanying notes are an integral part of this statement.

<u>Airport Authority District No. 1</u>	<u>Calcasieu Parish Gaming Revenue District</u>	<u>Nonmajor Component Units</u>	<u>Total Component Units</u>
\$ 5,236,098	\$ 26,507,641	\$ 62,556,054	\$ 188,629,729
1,990,536	-	22,035,993	89,506,845
191,778	26,507,642	5,577,801	32,277,221
<u>4,357,392</u>	<u>-</u>	<u>1,739,801</u>	<u>8,107,359</u>
<u>6,539,706</u>	<u>26,507,642</u>	<u>29,353,595</u>	<u>129,891,425</u>
<u>1,303,608</u>	<u>1</u>	<u>(33,202,459)</u>	<u>(58,738,304)</u>
888,448	-	35,354,528	63,033,481
-	-	1,292,593	1,292,593
12,862	-	1,063,510	1,267,452
24,584	-	2,052,377	3,170,171
-	-	89,106	109,332
<u>34,783</u>	<u>-</u>	<u>1,589,682</u>	<u>2,613,544</u>
<u>960,677</u>	<u>-</u>	<u>41,441,796</u>	<u>71,486,573</u>
2,264,285	1	8,239,337	12,748,269
<u>57,006,747</u>	<u>-</u>	<u>159,301,308</u>	<u>384,907,788</u>
<u>\$ 59,271,032</u>	<u>\$ 1</u>	<u>\$ 167,540,645</u>	<u>\$ 397,656,057</u>



**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019**

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**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Financial Reporting Entity

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

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

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

Depending on the closeness of its relationship with the Parish, some component units are blended with the Parish's reporting entity, while others are discretely reported. Based on the previous criteria, the Parish has included the following component units in the financial reporting entity with the component units audited by the principal auditor denoted with an (*):

(1) Blended Component Units

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

- | |
|---|
| <ul style="list-style-type: none">* Waterworks District No. 5 of Wards 3 & 8* Waterworks District No. 2 of Ward 4* Waterworks District No. 12 of Ward 3* Sewer District No. 11 of Ward 3* Sewer District No. 8 of Ward 4* Fire Protection District No. 2 of Ward 3 |
|---|

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

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019**

(2) Discretely Presented Component Units

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

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

West Calcasieu Cameron Hospital is a rural medical facility owned and operated by the Calcasieu-Cameron Hospital Service District. The hospital is a nonprofit corporation organized by the Calcasieu and Cameron Parish Police Juries. The Parish does appoint a voting majority for the governing board and can impose its will by removing the board members and possibly modifying board decisions with respect to approving debt, major capital activity, or any new tax financed activity. The District must obtain the Parish's approval to issue any debt or pass any new tax. The fiscal year presented for the Hospital is the calendar year 2019.

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 2019 information.

Gravity Drainage District No. 5 of Ward 4 is an entity established by the Parish and is authorized to construct, maintain, and improve the system of gravity drainage within the District. The Parish appoints the governing board and is able to impose its will on the District by removing the appointed board and possibly modifying board decisions with respect to approving debt or any new tax financed activity. This District must obtain the Parish's approval to issue any debt or pass any new tax. The financial information presented for this entity is the calendar year 2019 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 2019 information.

Airport Authority District No. 1 is an entity that was created by the Parish as provided by Louisiana 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 2019 information.

Calcasieu Parish Gaming Revenue District * is an entity created in 2007 by the Parish and the City of Lake Charles through a cooperative endeavor agreement authorized by Louisiana Revised Statute 33:9576. This statute specifically provides for the creation of this District, whose purpose is to "*provide for and promote the diversification and expansion of the economy of all areas of the Parish of Calcasieu by authorizing the allocation and distribution of certain gaming revenues to various political subdivisions within the Parish.*" While the Parish does not appoint a voting majority, the District is fiscally dependent on the Parish. The Police Jury President is one of three members of the board of directors of the District, and the Police Jury must take action to approve any District agreements whether revenue or expense based. In addition, the Parish can access the resources of the District. Both the City of Lake Charles and the Parish have similar rights and obligations; however, it was determined that the Parish would be the reporting entity since the Parish's Division of Finance was appointed as the fiscal agent for the District.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019**

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

Calcasieu Parish Public Safety 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 2019 information.

Calcasieu Parish Public Trust Authority is an entity whose primary activities involve the issuance of bonds to obtain resources for 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. In addition, the Parish can possibly modify board decisions with respect to debt approval. As such, the Parish can impose its will on the Trust Authority. The fiscal year presented for the Authority is May 31, 2019.

Calcasieu Parish Coroner * is a separately elected official who is fiscally dependent on the Parish; therefore, the Coroner is financially accountable to the Parish. The Coroner's budget is adopted as a part of the Parish's budgeting process. In addition, the Parish funds a significant portion of the operational budget of the Coroner's office above what is required by Louisiana statute. The financial information presented for the Coroner is the calendar year 2019 information.

West Calcasieu Parish Community Center Authority is an entity whose primary activities include the building, maintenance, and operations of a rodeo arena, sports complex and community center within West Calcasieu Parish. While the Parish is responsible for appointing only one member of the seven-member board of the Authority, the Authority is fiscally dependent on the Parish since the Parish can possibly modify board decisions with respect to debt approval or any new tax financed activity. There is also a financial benefit/burden relationship between the Parish and the Authority since the Parish provides the Authority with a portion of a current Parish ad valorem tax in addition to other appropriations. The fiscal year presented for the Authority is June 30, 2019.

14th Judicial District Criminal Court Fund encompasses several different funds of the 14th Judicial District Court, which is considered a legally separate entity who is fiscally dependent on the Parish as defined by GASB Statements No. 14 and 61. The 14th Judicial District Court is fiscally dependent on the Parish due to the fact that they must obtain the Parish's approval to issue any debt or pass any new tax. In addition, a significant portion of the Criminal Court Fund's annual operating budget is determined and approved by the Parish through the Parish Criminal Court fund ad valorem tax which was originally issued to fund the operations of the 14th Judicial District Court as well as the 14th Judicial District Attorney. The financial information presented for these entities is for the calendar year 2019. The 14th Judicial District Criminal Court Fund Related Activity consists of the following funds:

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

14th Judicial District Attorney * is fiscally dependent on the Parish due to the fact that they must obtain the Parish's approval to issue any debt or pass any new tax. In addition, a significant portion of the District Attorney's annual operating budget is determined and approved by the Parish through the Parish Criminal Court Fund ad valorem tax which was originally issued to fund the operations of the 14th Judicial District Attorney's Office as well as the 14th Judicial District Court. The District Attorney also has other funds that are managed solely by the District Attorney and included in separately issued financial statements. All of the financial information presented for the District Attorney is for the calendar year 2019.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019**

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 2019, unless otherwise denoted.

Other Special Districts consist of:

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

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019**

(3) Related Organization

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

(4) Other Component Unit Information

There are no separately issued financial statements for the component units audited by the principal auditor and denoted with an (*) except for the 14th Judicial District Court Child Support Fund reported above within the 14th Judicial District Criminal Court Fund. Complete financial statements for the remaining component units may be obtained from the Calcasieu Parish Police Jury at the Parish Government Building, 1015 Pithon Street, Lake Charles, Louisiana 70601.

B. Basis of Presentation

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

GOVERNMENT-WIDE FINANCIAL STATEMENTS:

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

Governmental Activities represent programs that 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. See Note 15 for a discussion of GASB Statement No. 84 – Fiduciary Activities implementation delay.

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, 2019**

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 sixty (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 sixty (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 since the primary users of the internal service funds are the Parish governmental funds. To the extent possible, the excess revenues or expenses from the funds are allocated to the appropriate functional activity.
- The *fiduciary fund statement* includes only a Statement of Fiduciary Assets and Liabilities since the Parish only has one agency fund. This statement is prepared using the accrual basis of accounting. Since agency funds do not present an operating statement, there is no corresponding measurement focus. See Note 15 for a discussion of GASB Statement No. 84 – Fiduciary Activities implementation delay.

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

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

Governmental Funds

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

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

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

Office of Juvenile Justice Services Fund 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.

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 primarily by sales taxes and property taxes as well as state grants.

Proprietary Funds

The Parish has implemented GASB Statement No. 62, “*Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*” in accounting for enterprise funds and business-type activities. These funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing goods and services as its principal operation. Revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses. There were no major enterprise funds for the Parish this year.

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

Fiduciary Fund

The Parish currently has the following one fiduciary fund:

- Local Emergency Planning Committee (L.E.P.C.) Fund which accounts for funds received and expended relating to activities regarding the proper reporting and freedom of information for hazardous materials. The activities of this fund involve the training and support of first responders.

By definition, this fund accounts for assets held by a governmental unit in a trustee capacity or as an agent for another entity and cannot be used to address activities or obligations of the government. The Parish only has one agency fund. An agency fund contains resources held by the government in a temporary, purely custodial capacity and does not involve measurement of results of operations. The provisions of GASB Statement No. 34, paragraph 111 have been followed; as such, neither the Parish’s fiduciary fund nor component units with fiduciary funds are included in the government-wide financial statements. See Note 15 for a discussion of GASB Statement No. 84 – Fiduciary Activities implementation delay.

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

Cash, Cash Equivalents and Investments

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

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

Investments are reported at fair value except for LAMP investments which are stated at the net asset value per share as determined by the pool and CDARS which are non-participating interest earning contracts that are reported at cost. Fair value is defined as the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date.

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

Restricted Assets

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

Inventories and Prepaid Items

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

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements utilizing the consumption method of accounting. There were also several infrastructure projects, reported in the Road Capital Improvement Fund, between the Parish and the Louisiana Department of Transportation and Development (LaDOTD) that created prepaid items resulting from the payment of match requirements for federal grants available to the LaDOTD prior to the initiation or completion of the construction or other activity.

Internal Activity - Interfund Balances and Transfers

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are interest income, intergovernmental revenues derived from providing services to entities outside the primary government (internal service funds' external customers), and centralized expenses (accounting, information technology and geographic information system technology) that are allocated to specific functions. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

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.

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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 and 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 that are purchased or constructed are recorded at historical cost or estimated historical cost. Donated capital assets are recorded at acquisition value at the date of the donation which is the price that would be paid for acquiring similar assets having similar service capacity as of the acquisition date. Major outlays for capital assets and improvements are capitalized at the completion of the applicable construction project. At that point, the project costs are moved out of construction in progress and capitalized.

Capitalization thresholds are defined by the Parish as follows:

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

The Parish has elected to adopt the modified approach for valuing its infrastructure of road systems. As such, the infrastructure of road systems of the Parish is not depreciated. The Parish has an asset management system in place and has made a commitment to preserve these infrastructure assets at or above the condition levels set by the Parish. See Road Infrastructure Condition Assessment and Maintenance Data section of the 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	20-50
Bridges	30-80
Land Improvements	10-50
Specialized Equipment	10-20
Communication Equipment and Furniture	5-15
Machinery and Equipment	5-15
Automobiles	5-15

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.

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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 or loan premiums, discounts, and gains (losses) on refunding are deferred and amortized over the life of the bonds, or loans, using either the straight-line method or the effective interest method. Bond or loan payable costs are reported net of the applicable bond or loan premium or discount.

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

Compensated Absences

All Parish full-time employees earn vacation leave and sick leave in varying amounts according to the employee's number of years of continuous service. Only one hundred and twenty hours of vacation leave is allowed to be carried over to the beginning of the next fiscal year except for the employees of the Calcasieu Parish Library System, presented herein as a major special revenue fund, the Registrar of Voters, and Ward 4 City Court, both presented herein as part of the General Fund. Library employees hired prior to August 1, 2009 may carry over four hundred hours of vacation leave. Any earned vacation leave in excess of the four hundred hours will be unavailable for use but will be tracked until separation from the Library occurs. If the separation occurs due to retirement, the employee may request for these excess hours to be converted into the Parochial Retirement System. Any other separation or a lack of request upon retirement will result in the employee being paid for the earned excess hours monetarily. Employees hired after August 1, 2009 may carry over four hundred hours of vacation leave. Any hours in excess of the four hundred hour limit are lost and cannot be converted into retirement years of service or paid monetarily. Part-time employees may carry over the equivalent to the scheduled number of hours worked in five pay periods. The Registrar of Voters may carry over three hundred hours of vacation leave and Ward 4 City Court has an unlimited carry over amount.

Upon resignation or retirement, unused vacation leave can be paid to the employee at the employee's current rate of pay. Upon resignation, unused sick leave is forfeited subject to the following situations: (1) Employees hired prior to January 1, 2007 and who are eligible for retirement, may convert the number of hours of unused sick leave accrued as of the date of retirement to years or fractions of years and add those additional years to the number of years of service earned by the retiree. (Unused sick leave is applied to the number of years of service only for computing the retirement benefit 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, unused sick leave will not be transferable to the Parochial Retirement System. A liability for the actuarial calculated value has been recorded in the government-wide financial statements.

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

Deferred Outflows/Inflows of Resources

Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense or expenditure) until then. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. The Parish has the following items that are reported as deferred inflows or outflows of resources in both the government wide and the governmental financial statements: deferred inflows/outflows of resources related to debt refunding, other post-employment benefits (OPEB), pensions and property taxes levied for the next fiscal year.

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

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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. By resolution, the Police Jury has authorized the Parish Administrator and/or the Division of Finance Director to assign fund balance. The Police Jury may also assign fund balance. Unlike commitments, assignments generally only exist temporarily – additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, additional action is essential to either remove or revise a commitment.

Any residual fund balance not previously allocated to one of the other categories is classified as unrestricted – unassigned. The general fund is the only fund that reports a positive unassigned fund balance amount. In other government funds, it is not appropriate to report a positive unassigned fund balance amount. However, in governmental funds other than the general fund, if expenditures incurred for specific purposes exceed the amounts that are restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance in that fund.

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.

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Special Items

Special Items are significant transactions or other events that are within the control of management and are reported on the statement of activities or statement of revenues, expenditures and changes in fund balances.

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 outflows and inflows 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 2019, the Public Works Operating Fund, the Office of Juvenile Justice Services Fund, and the Calcasieu Parish Library Fund are the only major funds with a legally adopted budget, and this presentation is included in the basic financial statements along with that for the General Fund. No budgetary comparison is presented for the Road Capital Improvement Fund, a major fund, because an annual budget was not required for this capital projects fund. Other nonmajor governmental fund presentations with legally adopted budgets are presented in the combining and individual fund statements and schedules section of the comprehensive annual financial report.

Excess of Expenditures over Appropriations

The following nonmajor governmental funds had expenditures that exceeded appropriations: (1) Hazard Mitigation Fund \$79,091, (2) Community Development Block Grant (CDBG) Fund \$11,651, (3) Parish Parks Fund \$19,149, (4) Summer Food Service Program Fund \$666 and (5) TASC Fund \$15,670. While these nonmajor funds had expenditures that exceeded budgeted amounts, state law provided an exemption from any amendment requirement for various reasons. In addition, the previously referenced funds (numbers (3) through (5) listed above) have legally adopted budgets but which do not individually meet the definition of a special revenue fund under Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definition*. As such, the activity in these three funds is now combined with other funds thus eliminating the requirement to present the legally adopted budget. However, the above disclosure requirement is applied to all legally adopted funds whether presented separately or not in the financial statements.

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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, 2019.

	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	\$ 196,105,832	\$ _____ -	\$ _____ -	\$ 196,105,832	\$ 193,494,547
Total	<u>\$ 196,105,832</u>	<u>\$ _____ -</u>	<u>\$ _____ -</u>	<u>\$ 196,105,832</u>	<u>\$ 193,494,547</u>

The carrying amount of deposits does not include cash on hand of \$13,680. Cash on hand includes petty cash and cash received but not yet deposited at year-end.

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Component Units:	Insured or Collateralized with Securities Held by the Entity's Agent or the Pledging Institution's Trust Department in the Entity's Name	Uninsured and Collateralized with Securities Held by Pledging Institution or it's Trust Department/ Agent but in the Entity's Name	Uninsured and Collateralized with Securities Held by Pledging Institution or it's Trust Department/ Agent but not in the Entity's Name	Uninsured and Uncollatera- lized	Total Bank Balances - All Deposits	Total Carrying Value - All Deposits
Cash & Cash Equivalents	\$27,339,050	\$9,678,073	\$31,949,607	\$ -	\$68,966,730	\$68,092,049
Certificates of Deposit	<u>250,000</u>	<u>308,020</u>	<u>-</u>	<u>-</u>	<u>558,020</u>	<u>558,020</u>
Total	<u>\$27,589,050</u>	<u>\$9,986,093</u>	<u>\$31,949,607</u>	<u>\$ -</u>	<u>\$69,524,750</u>	<u>\$68,650,069</u>

The carrying amount of deposits does not include cash on hand of \$7,232. Cash on hand includes petty cash and cash received but not yet deposited at year-end.

B. Investments

Fair Value Reporting – Investments

Investments are stated at fair value. The Parish categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The Parish utilizes the market based approach for determining the fair value of investments which utilizes a combination of quoted market prices, market multiples techniques and a matrix pricing technique that relies on the securities' relationship to other benchmark quoted securities.

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The Parish has the following recurring fair value measurements as of December 31, 2019:

<u>Investments by Fair Value Level:</u>	
Federal Farm Credit Bank (Level 2)	\$ 36,832,292
Federal Home Loan Bank (Level 2)	61,245,861
Federal Home Loan Mortgage Corporation (Level 2)	169,662,599
Federal National Mortgage Association (Level 2)	4,416,610
Federal Agricultural Mortgage Corporation (Level 2)	<u>4,416,875</u>
Subtotal for Investments by Fair Value	276,574,237
<u>Investments Excluded from Fair Value Assessment:</u>	
LAMP (Rule 2a7 Like Pool (Net Asset Value)	17,166
CDARS (Non-participating Interest Earning Contract – Cost)	<u>30,817,432</u>
Subtotal for Investments Excluded from Fair Value	<u>30,834,598</u>
Total for Investments	<u>\$307,408,835</u>

Credit Risk – Investments

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

The Parish’s investments in U.S. Agency Securities were primarily rated AA+ by Standard & Poor’s, AAA by Fitch Ratings and Aaa by Moody’s Investors Services. Of the U.S. Agency Securities held by the Parish at December 31, 2019, approximately sixty-one percent (61%) of those securities were invested in thirty-eight (38) Federal Home Loan Mortgage Corporation (FHLMC) securities with varying maturity dates.

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, unregistered, and held by the counterparty or (b) uninsured, unregistered, and held by the counterparty’s trust department or agent but not in the name of the Parish. According to the Parish’s “Cash Management and Investment Policy” for investment purchases, the fiscal agent bank merely executes the necessary wire-transfer services to support the Parish investment transactions and is therefore not a counterparty to the investment transactions. As such, these investments are not subject to custodial credit risk since the fiscal agent bank is not a party to the original investment purchase and is only holding the book-entry securities in a securities safekeeping account with the Federal Reserve in the name of the Parish.

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The following chart presents the custodial credit risk for investments for the primary government and its component units as of December 31, 2019.

	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	\$ -	\$ -	\$276,574,237	\$276,574,237
Certificate of Deposit Account Registry Service (CDARS) See Note 1(B)	-	-	30,817,432	30,817,432
<u>Investments Not Categorized:</u>				
LAMP (Net Asset Value)	-	-	17,166	17,166
Total	\$ -	\$ -	\$307,408,835	\$307,408,835

	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	\$ -	\$ -	\$52,380,719	\$52,380,719
Mortgage-Backed Securities	-	-	2,694,326	2,694,326
Certificates of Deposit and Certificate of Deposit Account Registry Service (CDARS)	-	-	11,456,846	11,456,846
<u>Investments Not Categorized:</u>				
Money Market and Mutual Fund Accounts	-	-	8,762,127	8,762,127
LAMP	-	-	30,171,167	30,171,167
Total	\$ -	\$ -	\$105,465,185	\$105,465,185

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Interest Rate Risk - Investments

Interest rate risk is defined as the risk that changes in interest rates will adversely affect the fair value of investments. Investments can be highly sensitive to changes in interest rates due to their terms or characteristics. The Parish's investment policy regarding 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-nine (59) investments, fifteen (15) of them contain the "step-up" provisions.

Investments, classified by maturity dates, at December 31, 2019 are summarized below:

	Fair Value / Net Asset Value	0-1 Years Before Maturity	1-5 Years Before Maturity
<u>Primary Government:</u>			
U. S. Agency Obligations	\$276,574,237	\$ 13,250,713	\$263,323,524
Certificate of Deposit Account Registry Service (CDARS)	30,817,432	30,817,432	-
LAMP	<u>17,166</u>	<u>17,166</u>	<u>-</u>
Total	<u>\$307,408,835</u>	<u>\$ 44,085,311</u>	<u>\$263,323,524</u>

	Fair Value / Net Asset Value	0-1 Years Before Maturity	1-5 Years Before Maturity	6 + Years Before Maturity
<u>Component Units:</u>				
U.S. Agency Obligations	\$52,380,719	\$ 8,898,050	\$43,482,669	\$ -
Mortgage-Backed Securities	2,694,326	998,760	1,610,251	85,315
Certificates of Deposit and Certificate of Deposit Account Registry Service (CDARS)	11,456,846	10,955,783	501,063	-
LAMP	<u>30,171,167</u>	<u>30,171,167</u>	<u>-</u>	<u>-</u>
Total	<u>\$96,703,058</u>	<u>\$ 51,023,760</u>	<u>\$45,593,983</u>	<u>\$ 85,315</u>
Money Market and Mutual Fund Accounts	<u>8,762,127</u>			
Total	<u>\$105,465,185</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	\$193,494,547	\$ 68,092,049
Cash on Hand	13,680	7,232
CDARS or Certificates of Deposit	30,817,432	12,014,866
Investments	276,574,237	63,837,172
Louisiana Asset Management Pool	<u>17,166</u>	<u>30,171,167</u>
Total	<u>\$500,917,062</u>	<u>\$174,122,486</u>
<u>Per Statement of Net Position:</u>		
Cash and Cash Equivalents	\$193,482,778	\$ 64,856,967
Investments	306,845,013	94,507,028
Restricted Cash and Cash Equivalents	450	3,802,614
Restricted Investments	465,856	10,955,877
<u>Per Fiduciary Funds:</u>		
Cash and Cash Equivalents	42,166	-
Investments	<u>80,799</u>	<u>-</u>
Total	<u>\$500,917,062</u>	<u>\$174,122,486</u>

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NOTE 3: PROPERTY TAXES AND TAX REVENUE ABATEMENTS

A. 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 2016 was a reassessment year. The Sheriff of Calcasieu Parish, as provided by State Law, is the official tax collector of general property taxes levied by the Parish and any Parish Special Service District. The 2019 property tax calendar is as follows:

Levy Date:	October, 2019
Billing Date:	November, 2019
Due Date:	December 31, 2019
Lien Date:	February, 2020
Collection Dates:	December, 2019 to February, 2020

The 2019 tax levy is used to finance the 2020 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 are intended to finance the budget of a particular period. Since the budget period is not until 2020, the receivable and any collections made on the 2019 levy prior to the end of the year are reflected as a deferred inflow of resources. As such, both the government-wide and the governmental fund level financial statement presentations reflect the Parish's 2019 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.

B. Tax Revenue Abatements

As authorized by Article 7, Section 21(F) of the Louisiana Constitution, the Louisiana Industrial Tax Exemption Program (ITEP) is a state incentive program which abates, up to ten years, local ad valorem taxes on a manufacturer's new investment and annual capitalized additions related to the manufacturing site in an effort to generate economic development/growth. Applications to exempt qualified property previous to June 24, 2016 were approved by the Louisiana Board of Commerce and Industry with a total of 10 years exemption. In 2016, the ITEP requirements were revised to include input from local governments prior to any property tax exemption being approved by the State. In 2018, the Louisiana Department of Economic Development amended the rules for ITEP to limit the exemption to eighty percent (80%) for the initial term of five years and a renewal of an additional five years based on the performance during the initial term. These percentage exemptions are ninety-three percent (93%) for mega projects. For the year ended December 31, 2019, the Parish had \$11,769,041 in property tax abatements for governmental activities and \$138,925 for business type activities. Under ITEP, there are currently no provisions for recapturing abated taxes.

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The Parish has also instituted an Enterprise Zone Program which provides a company located in a specifically designated Enterprise Zone area a rebate of local sales taxes on the purchase of the material used in the construction of a building, or any addition or improvement thereon, for housing and legitimate business enterprise, and machinery and equipment used in that enterprise. As with the ITEP, this Program is designed to generate economic development/growth in specific areas of the Parish. This sales tax rebate would be on materials, construction, and equipment used by that business in that "economic zone" site only. The sales tax rebate is calculated on the lesser of: (1) actual sales or use tax paid on a project subject to the Parish's District 1A tax of one percent or (2) a set amount per new job created subject to a minimum of twenty five percent of item (1). As of December 31, 2019, the Parish currently has two projects approved for this Program which were approved in 2017. A liability for sales tax rebates of \$2,508,800 has been accrued at year-end. Over the past three years, there have been no sales tax rebate payments made. However, the Parish continues to estimate the rebates once a project is approved until one year after the construction is estimated to be completed. Because sales taxes are initially paid and any rebate is issued after the fact, there are no provisions for recapture in the Parish Ordinance.

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, 2019:

RECEIVABLES:			
Primary Government:	Governmental Activities	Business-Type Activities	Total
Property Taxes	\$60,554,231	\$ 1,885,400	\$62,439,631
Sales Taxes	5,172,762	-	5,172,762
Franchise Taxes	248,399	-	248,399
Accounts	13,330	307,900	321,230
Interest	974,374	43,698	1,018,072
Other Receivables ++	<u>6,067,349</u>	<u>-</u>	<u>6,067,349</u>
Total Receivables	<u>\$73,030,445</u>	<u>\$2,236,998</u>	<u>\$75,267,443</u>
Restricted Special Assessments ^^	<u>\$ -</u>	<u>\$103,217</u>	<u>\$103,217</u>
Restricted Intergovernmental Receivable ~	<u>\$ -</u>	<u>\$541,586</u>	<u>\$541,586</u>
Amounts Not Expected To Be Collected Within One Year	<u>\$ -</u>	<u>\$86,310</u>	<u>\$86,310</u>
Allowance for Doubtful Accounts Included Above **	<u>\$3,266,166</u>	<u>\$128,076</u>	<u>\$3,394,242</u>
^^ Special assessments receivable above includes \$35,879 in delinquent special assessments.			
** For the governmental activities, the allowance includes \$3,228,158 for a five percent (5%) estimated uncollectible property taxes and \$38,008 for a housing assistance recoupment receivable. For the business-type activities, \$28,601 of the allowance account relates to water and sewer accounts receivable and \$99,475 for estimated uncollectible property taxes.			
++ Includes gaming revenue receivable of \$3,801,266.			
~ Includes Waterworks District No. 5 of Wards 3 & 8 Revolving Loan Bond Receivable (See Note 10)			

**CALCASIEU PARISH POLICE JURY
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PAYABLES:			
Primary Government:	Governmental Activities	Business-Type Activities	Total
Accounts Payable	\$12,573,143	\$ 520,316	\$13,093,459
Accrued Liabilities	1,643,810	-	1,643,810
Retainage Payable	2,832,508	49,438	2,881,946
Enterprise Zone Rebate Liability	<u>2,508,800</u>	<u>-</u>	<u>2,508,800</u>
Accounts Payable and Other Accrued Liabilities	<u>\$19,558,261</u>	<u>\$ 569,754</u>	<u>\$20,128,015</u>
Refundable Customer Deposits	\$ -	\$ 328,406	\$ 328,406
Accrued Interest	<u>-</u>	<u>12,240</u>	<u>12,240</u>
Liabilities Payable from Restricted Assets	<u>\$ -</u>	<u>\$ 340,646</u>	<u>\$ 340,646</u>

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

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

	Deferred Outflows of Resources	Deferred Inflows of Resources ++	Unearned Revenue
Primary Government:			
Property Tax Revenue (See Note 3)	\$ -	\$61,510,871	\$ -
Other Post-Employment Benefits (OPEB) (See Note 12(A))	5,762,256	-	-
GASB 68 Pension Adjustment (See Note 12(B))	18,662,012	1,333,990	-
Local, State and Federal Grants (Eligibility Requirements)	-	-	3,732,401
Other Revenue (Rent, Future Health Premiums and Other)	<u>-</u>	<u>-</u>	<u>10,141</u>
Total – Government-wide Financial Statements	24,424,268	62,844,861	3,742,542
GASB 68 Pension Adjustment (See Note 12(B))	(18,662,012)	(1,333,990)	-
Other Post-Employment Benefits (OPEB) (See Note 12(A))	(5,762,256)	-	-
Road Capital Fund (Availability Adjustment)	-	-	(1,088,741)
Proprietary Funds - Internal Service	<u>-</u>	<u>-</u>	<u>(10,141)</u>
Total – Governmental Fund Financial Statements	<u>\$ -</u>	<u>\$61,510,871</u>	<u>\$2,643,660</u>

**CALCASIEU PARISH POLICE JURY
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	Deferred Outflows of Resources	Deferred Inflows of Resources	Unearned Revenue
<u>Component Units:</u>			
Property Tax Revenue (See Also Note 3)	\$ -	\$34,161,855	\$ -
Deferred – Other ++	7,917,117	-	-
GASB 68 Pension Adjustment	29,385,962	3,757,202	-
Deferred Amount on Refunding	39,450	-	-
Other Revenue	-	-	<u>368,280</u>
Total	<u>\$37,342,529</u>	<u>\$37,919,057</u>	<u>\$ 368,280</u>

++ Other deferred outflows includes other post-employment benefits (OPEB). Not all component units participate in the Parish's OPEB plan as more fully discussed in Note 12.

NOTE 6: INTERFUND RECEIVABLES AND PAYABLES

A. Due to/from other funds at December 31, 2019 consists of the following:

	Due From Other Funds	Due To Other Funds
<u>Governmental Funds:</u>		
General Fund	\$ 824,888	\$ 85,735
Public Works Fund	6,670	-
Office of Juvenile Justice Services Fund	-	1,275
Nonmajor Funds	<u>88,886</u>	<u>854,636</u>
Total Governmental Funds	920,444	941,646
<u>Proprietary Funds:</u>		
Nonmajor Enterprise Funds	-	6,670
Nonmajor Internal Service Funds	<u>28,695</u>	<u>823</u>
Grand Total	<u>\$ 949,139</u>	<u>\$ 949,139</u>

These receivables are a result of short-term loans or interfund grants for operating activity that were not transferred by year-end. The above interfund amounts were reported in the governmental fund and proprietary fund financial statements but eliminated in the government-wide presentations.

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

Primary Government Receivable	Component Unit Payable	Amount
<u>Governmental Funds:</u>		
General Fund	Recreation District No. 1 of Ward 4	\$ 2,518
Total Governmental Funds	Due from Component Units	<u>\$ 2,518</u>

Primary Government Payable	Component Unit Receivable	Amount
<u>Governmental Funds:</u>		
General Fund	Community Center District No. 5 of Ward 5	\$ 210
General Fund	Community Center District No. 7 of Ward 2	268
General Fund	Fire Protection District No. 1 of Ward 2	13,375
Nonmajor Fund	Gravity Drainage District No. 8 of Ward 1	105,834
Nonmajor Fund	Fire Protection District No. 2 of Ward 4	<u>66</u>
Total Governmental Funds	Due to Component Units	<u>\$119,753</u>

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
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NOTE 7: INTERFUND TRANSFERS

A summary of transfers in and out at December 31, 2019 is shown below:

	<u>Primary Government</u>	
	<u>Transfers In</u>	<u>Transfers Out</u>
<u>Governmental Funds:</u>		
General Fund	\$ 2,673,169	\$ 12,800,145
Public Works Operating Fund	4,904,733	3,110,000
Office of Juvenile Justice Services Fund	-	650,000
Road Capital Improvement Fund	-	9,129,733
Nonmajor Funds	<u>20,803,706</u>	<u>2,776,179</u>
Total Governmental Funds	28,381,608	28,466,057
<u>Proprietary Funds:</u>		
Nonmajor Internal Service Funds	-	-
Nonmajor Enterprise Funds	<u>84,449</u>	<u>-</u>
Total Proprietary Funds	<u>84,449</u>	<u>-</u>
Governmental and Proprietary Reporting Total	28,466,057	28,466,057
Government-wide Elimination Entries	<u>(28,381,608)</u>	<u>(28,381,608)</u>
Government-wide Presentation	<u>\$ 84,449</u>	<u>\$ 84,449</u>

The above transfers consist of the following:

General Fund made transfers in the amount of \$12,800,145 to other funds for capital related items and to subsidize operations of the following funds:

Governmental Funds:

\$8,200,000	General Fund to Courthouse Complex Fund
\$2,525,000	General Fund to Major Facilities Debt Service Fund
\$1,466,806	General Fund to Human Services Capital Fund
\$307,948	General Fund to Fire Training Center Capital Fund
\$104,893	General Fund to Human Services Fund
\$50,000	General Fund to Hazard Mitigation Fund
\$31,883	General Fund to Major Facilities Capital Improvement Fund
\$29,166	General Fund to Housing Fund

Proprietary Funds:

\$57,449	General Fund to Water Works District No. 5 of Wards 3 & 8
\$27,000	General Fund to Sewer District No. 8 of Ward 4

**CALCASIEU PARISH POLICE JURY
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Public Works Operating Fund made transfers in the amount of \$3,110,000 to the following funds for capital and operational projects:

Governmental Funds:

\$3,110,000	Public Works Operating Fund to General Fund for Park Related Activities
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Office of Juvenile Justice Services Fund made transfers in the amount of \$650,000 to the following funds for capital projects:

Governmental Funds:

\$650,000	Major Facilities Debt Service Fund
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Road Capital Improvement Fund made transfers of \$9,129,733 to the following funds to subsidize operations:

Governmental Funds:

\$4,654,733	Road Capital Fund to Public Works Operating Fund
\$3,875,000	Road Capital Fund to Stormwater Capital Fund
\$600,000	Road Capital Fund to Human Services Fund for Transit Activities

Nonmajor Governmental Funds - Below is a discussion of the interfund transfers of the nonmajor funds totaling \$2,776,179.

Health Unit Fund made transfers of \$2,526,179 to the following funds to subsidize operations:

Governmental Funds:

\$1,400,000	Health Unit Fund to General Fund (Animal Services)
\$99,010	Health Unit Fund to Mosquito Control Fund (Rodent Control)
\$363,169	Health Unit Fund to General Fund (Sewer Inspection)
\$114,000	Health Unit Fund to Human Services Fund
\$300,000	Health Unit Fund to General Fund (Prisoner Medical Care)
\$250,000	Health Unit Fund to Public Works (Wastewater)

Coliseum Operating Fund transferred \$250,000 to the Coliseum Capital Improvement Fund for capital improvements to the facility.

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NOTE 8: CAPITAL ASSETS

A. Primary Government

Capital asset activity for the year ended December 31, 2019 was as follows:

<u>Governmental Activities:</u>	Beginning Balance ++	Additions	Deletions	Ending Balance
Capital Assets Not Being Depreciated:				
Land and Right of Ways	\$ 34,769,539	\$ 3,993,477	(\$3,177,020)	\$ 35,585,996
Construction in Progress	27,672,567	34,290,216	(21,335,639)	40,627,144
Roads **	<u>406,963,555</u>	<u>4,355,555</u>	(-)	<u>411,319,110</u>
Total Capital Assets Not Being Depreciated	469,405,661	42,639,248	(24,512,659)	487,532,250
Capital Assets Being Depreciated:				
Buildings and Improvements	174,700,502	4,677,380	(901,680)	178,476,202
Machinery and Equipment	39,074,137	3,600,753	(2,684,312)	39,990,578
Bridges	<u>33,589,253</u>	<u>3,913,966</u>	(116,887)	<u>37,386,332</u>
Total Capital Assets Being Depreciated	247,363,892	12,192,099	(3,702,879)	255,853,112
Less Accumulated Depreciation:				
Buildings and Improvements	(74,596,637)	(4,873,386)	901,680	(78,568,343)
Machinery and Equipment	(23,767,005)	(3,399,950)	2,509,679	(24,657,276)
Bridges	<u>(6,315,868)</u>	<u>(655,359)</u>	<u>104,496</u>	<u>(6,866,731)</u>
Total Accumulated Depreciation	<u>(104,679,510)</u>	<u>(8,928,695)</u>	<u>3,515,855</u>	<u>(110,092,350)</u>
Total Capital Assets Depreciated, Net	<u>142,684,382</u>	<u>3,263,404</u>	<u>(187,024)</u>	<u>145,760,762</u>
Total Governmental Activities Capital Assets, Net	<u>\$612,090,043</u>	<u>\$45,902,652</u>	<u>(\$24,699,683)</u>	<u>\$633,293,012</u>
** As further discussed in Note 1-C, the Parish has adopted the modified approach for valuing its infrastructure of road systems.				
++ The beginning balance of \$612,581,939 was restated to \$612,090,043 to properly reflect the following: (1) Land and Right of Ways beginning balance of \$33,191,839 was increased by \$1,577,700 to \$34,769,539 to properly reflect the addition of fifteen right of ways and removal of one right of way. (2) Construction in Progress beginning balance of \$29,654,604 was decreased by \$1,982,037 to \$27,672,567 to properly reflect the addition of three construction projects, the removal of four prior year construction costs that were reclassified to right of ways, the removal of non-capital expenditures from seven projects, and additional construction costs to one existing project. (3) Roads beginning balance of \$407,025,155 was decreased by \$61,600 to properly reflect the decreased value of one road. (4) Buildings and improvements beginning balance of \$174,602,733 was increased by \$97,769 to \$174,700,502 to properly reflect the addition of one asset and the removal of two assets. (5) Machinery and equipment beginning balance of \$39,180,251 was decreased by \$106,114 to \$39,074,137 to properly reflect the retirement of one asset and the related beginning accumulated depreciation was decreased by \$88,428 to properly reflect the removal of the asset. (6) Bridges beginning balance of \$33,695,295 was decreased by \$106,042 to \$33,589,253 to properly reflect decreased value of three subsystems.				

**CALCASIEU PARISH POLICE JURY
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<u>Business-Type Activities:</u>	<u>Beginning Balance ++</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Capital Assets Not Being Depreciated:				
Land and Right of Ways	\$ 470,920	\$ -	(\$ -)	\$ 470,920
Construction in Progress	<u>399,237</u>	<u>742,402</u>	<u>(-)</u>	<u>1,141,639</u>
Total Capital Assets Not Being Depreciated	870,157	742,402	(-)	1,612,559
Capital Assets Being Depreciated:				
Non-Building Improvements ++	20,600,703	35,373	(-)	20,636,076
Building and Improvements ++	169,563	-	(-)	169,563
Infrastructure	4,132,751	-	(-)	4,132,751
Machinery and Equipment ++	<u>272,118</u>	<u>-</u>	<u>(23,995)</u>	<u>248,123</u>
Total Capital Assets Being Depreciated	25,175,135	35,373	(23,995)	25,186,513
Less Accumulated Depreciation:				
Non-Building Improvements ++	(7,780,883)	(575,299)	-	(8,356,182)
Building and Improvements ++	(147,881)	(2,967)	-	(150,848)
Infrastructure	(2,431,875)	(136,546)	-	(2,568,421)
Machinery and Equipment ++	<u>(218,069)</u>	<u>(12,596)</u>	<u>14,997</u>	<u>(215,668)</u>
Total Accumulated Depreciation	<u>(10,578,708)</u>	<u>(727,408)</u>	<u>14,997</u>	<u>(11,291,119)</u>
Total Capital Assets Depreciated, Net	<u>14,596,427</u>	<u>(692,035)</u>	<u>(8,998)</u>	<u>13,895,394</u>
Total Business-Type Activities Capital Assets, Net	<u>\$ 15,466,584</u>	<u>\$ 50,367</u>	<u>\$ (8,998)</u>	<u>\$ 15,507,953</u>
<p>++ The beginning balance of \$9,279,970 was restated to \$15,466,584 to properly reflect the following: (1) The beginning capital balance was increased by \$6,259,425 which represents a component unit which was discretely presented in prior years but was reported as a blended component unit in 2019. In 2019, the Parish became the governing board for Waterworks District No. 12 of Ward 3 after taking action to dissolve the separate governing board. (2) Construction in progress beginning balance of \$472,048 was decreased by \$72,811 to \$399,237 to properly reflect additional costs in three projects and the removal of two prior year projects that will not proceed.</p>				

**CALCASIEU PARISH POLICE JURY
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Depreciation expense was charged to the following functions as follows:

<u>Governmental Activities:</u>	
General Government	\$1,474,241
Public Safety	1,294,548
Public Works	2,442,507
Sanitation	255,552
Health and Welfare	569,929
Culture and Recreation	2,762,977
Economic Development	109,404
Depreciation Reallocated **	<u>19,537</u>
Total Governmental Activities Depreciation Expense	<u>\$8,928,695</u>

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

<u>Business-Type Activities:</u>	
Water	\$467,129
Sewer	<u>260,279</u>
Total Business-Type Activities Depreciation Expense	<u>\$727,408</u>

**CALCASIEU PARISH POLICE JURY
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B. Component Units

	Beginning Balance**	Additions	Deletions	Ending Balance
Capital Assets Not Being Depreciated:				
Land and Right of Ways	\$ 36,804,726	\$ 583,332	\$ -	\$ 37,388,058
Construction in Progress	<u>18,177,608</u>	<u>18,527,069</u>	<u>(17,879,423)</u>	<u>18,825,254</u>
Total Capital Assets Not Being Depreciated	54,982,334	19,110,401	(17,879,423)	56,213,312
Capital Assets Being Depreciated:				
Buildings and Improvements	172,152,720	1,346,232	-	173,498,952
Non-Building Improvements	125,948,068	14,169,594	(31,978)	140,085,684
Infrastructure	57,698,968	5,745,115	-	63,444,083
Machinery and Equipment	<u>92,634,931</u>	<u>7,213,374</u>	<u>(1,757,598)</u>	<u>98,090,707</u>
Total Capital Assets Being Depreciated	448,434,687	28,474,315	(1,789,576)	475,119,426
Less Accumulated Depreciation	<u>(208,228,876)</u>	<u>(15,522,403)</u>	<u>1,752,332</u>	<u>(221,998,947)</u>
Total Capital Assets Depreciated, Net	<u>240,205,811</u>	<u>12,951,912</u>	<u>(37,244)</u>	<u>253,120,479</u>
Total Component Units' Capital Assets, Net	<u>\$ 295,188,145</u>	<u>\$ 32,062,313</u>	<u>(\$17,916,667)</u>	<u>\$ 309,333,791</u>
<p>** The beginning component unit capital asset balance of \$301,123,202 was decreased by \$5,935,057 to \$295,188,145 for the following changes: (1) Fire Protection District No. 1 of Ward 6 increased non-building improvements by \$89,280 for an asset that was not properly recorded in a prior year. (2) Calcasieu Parish Public Safety Communications District increased non-building improvements by \$273,510 for an asset that was not properly recorded in the prior year. (3) Gravity Drainage District No. 6 of Wards 5 & 6 decreased construction in progress by \$27,056 for a project that will not proceed. (4) Gravity Drainage District No. 2 of Ward 7 decreased non-building improvements by \$1,800 for an asset that was not properly removed in the prior year. (5) Gravity Drainage District No. 2 of Ward 7 increased machinery and equipment by \$1,590 to properly record a prior year fixed asset addition. (6) Waterworks District No. 12 of Ward 3 decreased construction in progress by \$11,153 for two projects that will not proceed. (7) In 2019, the Parish became the governing board for Waterworks District No. 12 of Ward 3 after taking action to dissolve the separate governing board. Waterworks District No. 12 of Ward 3 beginning capital asset balance was decreased by \$6,259,425 which represents a component unit which was discretely presented in prior years but was reported as a blended component unit in 2019.</p>				

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NOTE 9: LEASES

A. Operating Leases

Primary Government

Lessee Activity – The Parish has entered into multi-year leases and land rentals for use with downtown parking, park activities, and economic development signage purposes. Total rental expenditures for 2019 were \$221,104 for these multi-year leases. The future minimum lease payments for these leases are as follows:

Fiscal Year	Downtown Parking	Workforce and Sheriff's Office Space	Signage and Park Leases	Total
2020	\$ 216,014	\$ 35,500	\$ 100	\$ 251,614
2021	158,414	-	100	158,514
2022	158,414	-	100	158,514
2023	<u>80,032</u>	<u>-</u>	<u>-</u>	<u>80,032</u>
Total	<u>\$ 612,874</u>	<u>\$ 35,500</u>	<u>\$ 300</u>	<u>\$ 648,674</u>

In addition to the above lease amounts, the Parish had additional rental expenditures for 2019 in the amount of \$12,200 for various parking and grazing leases and \$17,639 for building space for transit operations that are all paid under month-to-month leases.

Lessor Activity - The Parish acquired various residential properties through a Federal Emergency Management Agency Hazard Mitigation Grant Program aimed at removing properties that are classified as repetitive loss properties for the federal flood insurance program. Once these properties are acquired, any improvements on the land must be demolished and the Parish is required to maintain the property as open space, in perpetuity, with a property deed restriction being recorded. The land may not be sold. The Parish has recorded the land's fair value of these properties at zero since the Parish is prohibited from selling the land or otherwise developing the land in any way. Fair value is defined as the price that would be received to sell an asset in an orderly transaction between market participants.

There are eight annual leases of which seven have automatic renewals until January 31, 2020 with a rental fee of \$100 per year per property. One annual lease has automatic renewals until January 31, 2022 which also has a rental fee of \$100 per year.

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B. Capital Leases

Component Units

West Calcasieu Cameron Hospital, a major component unit, entered into a lease agreement for financing the acquisition of medical equipment. The capitalized cost of the equipment was \$1,000,001. The accumulated depreciation for this capital lease was \$200,000 as of December 31, 2019.

One nonmajor component unit entered into a capital lease for the purchase of a fire truck. The capitalized cost on the fire truck was \$765,488. The accumulated depreciation for this capital lease was \$85,054 as of December 31, 2019.

Another nonmajor component unit entered into a lease agreement for financing the acquisition of a copier. The capitalized cost of the equipment was \$25,502. The accumulated depreciation for this capital lease was \$11,901 as of December 31, 2019.

Future Minimum Lease Payments - The following is a schedule of the future minimum lease payments under these capital leases for the component units as well as the present value of the net minimum lease payments at December 31, 2019:

Fiscal Year	Component Units	
	West Calcasieu Cameron Hospital	Other Component Units
2020	\$ 195,445	\$ 85,041
2021	195,445	85,041
2022	195,445	83,562
2023	195,445	80,183
2024	-	80,183
Thereafter	-	<u>400,915</u>
Sub Total	781,780	814,925
Less: Interest	<u>(69,092)</u>	<u>(141,878)</u>
Present Value Of Minimum Lease Payments	<u>\$ 712,688</u>	<u>\$ 673,047</u>

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NOTE 10: LONG - TERM OBLIGATIONS

A. Changes in Long-Term Debt - Primary Government

The following is a summary of changes in long-term debt for 2019:

Governmental Activities	Beginning Balance	Additions	Deletions	Ending Balance	Due within One Year
Compensated Absences (+)	\$ 1,787,856	\$ 2,475,290	(\$2,499,854)	\$ 1,763,292	\$1,326,439
Claims/Judgments Payable (*)	1,645,554	12,980,470	(13,154,111)	1,471,913	902,720
Loan Payable	35,000,000	-	(1,165,000)	33,835,000	1,105,000
<u>OPEB, Pension and Sick Leave:</u>					
Sick Leave (^)	323,587	48,010	-	371,597	-
Other Post-Employment Benefits (OPEB) Payable (>)	25,609,107	7,776,821	(771,293)	32,614,635	-
Net Pension Liability (~)	<u>378,749</u>	<u>24,293,585</u>	<u>(3,692,688)</u>	<u>20,979,646</u>	<u>-</u>
Total Long-Term Obligations for Governmental Activities	<u>\$64,744,853</u>	<u>\$47,574,176</u>	<u>(\$21,282,946)</u>	\$91,036,083	<u>\$3,334,159</u>
Loan Premium				<u>4,400,977</u>	
Statement of Net Position Long Term Obligations				<u>\$95,437,060</u>	
<p>(+) 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 26%, 15%, and 39% of the total reported liability. The portion of compensated absences that is long-term in nature is calculated based on a historical percentage for the various activities.</p> <p>(*) 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.</p> <p>(^) As discussed in Note 1(C) – Compensated Absences (Sick Leave)– the Parish has recorded a liability for the actuarial calculated value of sick leave up to a maximum of six hundred hours for employees hired on or after January 1, 2007 and who retire with at least twenty years of service. This liability is long-term in nature and will be paid in the funds that report the salary of the retiring employee. The general fund accounts for 13% of the reported liability while the public works fund accounts for 27%.</p> <p>(>) See Note 12(A) for a discussion of the funding for the OPEB Liability. The Parish has elected to utilize the “pay as you go” method for funding this liability, and as such, the various funds that have employees will eventually be charged for any payments related to this liability. The general fund accounts for 26% of the reported liability while the public works fund accounts for 30%.</p> <p>(~) See Note 12(B) for a discussion of the Parish’s Retirement Commitments. The above liability will be liquidated in the general fund.</p>					

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Business - Type Activities	Beginning Balance	Additions	Deletions	Ending Balance	Due within One Year
<u>Nonmajor Enterprise Fund:</u>					
Special Assessment Debt	\$ 125,081	\$ -	(\$25,015)	\$ 100,066	\$25,015
Revenue Bonds**	<u>1,191,000</u>	<u>541,586</u>	<u>(57,000)</u>	<u>1,675,586</u>	<u>59,000</u>
Total Long-Term Obligations for Business - Type Activities	<u>\$ 1,316,081</u>	<u>\$ 541,586</u>	<u>(\$82,015)</u>	<u>\$1,775,652</u>	<u>\$84,015</u>

** From 2010 until 2018, Waterworks District No. 12 of Ward 3 was a discretely presented component unit. In 2019, 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 effective January 1, 2019. Outstanding bonds for this District at January 1, 2019 was \$1,191,000. See discussion below regarding issuance of bonds for Waterworks District No. 5 of Wards 3 & 8.

The following is a summary of the loans outstanding as of December 31, 2019 for the governmental activities that were originally incurred for the construction of public facilities (See also Note 10(C)):

Governmental Activities	Amount of Original Issue	Original Issue Date	Range of Maturity Dates	Range of Interest Rates
Louisiana Local Government Environmental Facilities and Community Development (LCDA) Revenue Loan	\$35,000,000	12/20/18	2038	3.00 to 5.00%**

** There are twenty certificates issued with the first certificate being 3% and the remaining nineteen certificates being 5%.

The following is a summary of the bonds outstanding at December 31, 2019 for business-type activities that were originally incurred to construct additional water related infrastructure (See also Note 10(C)):

Business – Type Activities	Amount of Original Issue	Original Issue Date	Range of Maturity Dates	Range of Interest Rates
<u>Nonmajor Enterprise Fund:</u>				
Special Assessment Debt with Governmental Commitment	\$250,156	10/17/13	2023	.05 to 5.25%**
Revenue Bonds^^	\$1,400,000	10/30/13	2034	2.95%
Revenue Bonds++	\$541,586	12/31/19	2040	2.45%

** There are ten certificates issued that each have a specific interest rate assigned. The first certificate is .5% and then increases incrementally until the tenth certificate which is 5.25%.

^^ From 2010 until 2018, Waterworks District No. 12 of Ward 3 was a discretely presented component unit. In 2019, 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 effective January 1, 2019.

++ Waterworks District No. 5 of Wards 3 & 8 issued a single fully insured bond on December 31, 2019.

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B. Debt Service Requirements – Primary Government

Governmental Activities			
<u>Revenue Loan</u>			
Year	Principal	Interest	Total
2020	\$1,105,000	\$1,691,750	\$ 2,796,750
2021	1,165,000	1,636,500	2,801,500
2022	1,220,000	1,578,250	2,798,250
2023	1,280,000	1,517,250	2,797,250
2024	1,345,000	1,453,250	2,798,250
2025-29	7,815,000	6,186,500	14,001,500
2030-34	9,975,000	4,027,500	14,002,500
2035-39	<u>9,930,000</u>	<u>1,271,250</u>	<u>11,201,250</u>
Total	\$33,835,000	<u>\$19,362,250</u>	<u>\$53,197,250</u>
	<u>4,400,977</u>	Loan Premium	
	<u><u>\$38,235,977</u></u>	Total Revenue Loan Outstanding	

Business-Type Activities						
Year	<u>Special Assessment Debt</u>			<u>Revenue Bonds</u>		
	Principal	Interest	Total	Principal	Interest	Total
2020	\$ 25,015	\$ 4,503	\$ 29,518	\$ 59,000	\$ 46,547	\$ 105,547
2021	25,015	3,565	28,580	88,079	46,088	134,167
2022	25,015	2,502	27,517	90,079	43,901	133,980
2023	25,021	1,314	26,335	92,079	41,324	133,403
2024	-	-	-	95,079	38,687	133,766
2025-29	-	-	-	509,395	151,296	660,691
2030-34	<u>-</u>	<u>-</u>	<u>-</u>	<u>741,875</u>	<u>91,178</u>	<u>833,053</u>
Total	<u>\$100,066</u>	<u>\$ 11,884</u>	<u>\$111,950</u>	<u>\$1,675,586</u>	<u>\$459,021</u>	<u>\$2,134,607</u>

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

Revenue Loan Issued in 2018 and Authorized but Not Issued Revenue Loan

On November 5, 2015, the Parish approved the financing of a revenue loan through the Louisiana Local Government Environmental Facilities and Community Development Authority (LCDA) not to exceed \$60 million for the purpose of financing costs of certain additions, acquisitions, repairs, and/or expansions needed to Parish-owned works of public improvement, including but not limited to the Burton Memorial Coliseum, upgrades to the 14th Judicial District Family and Juvenile Court, construction of the Calcasieu Parish Police Jury Complex Parking Garage, construction of a new Office of Juvenile Justice Services Complex, and construction, expansion, and improvements to both the Calcasieu Parish Animal Services facilities and the Calcasieu Parish Coroner's Office. The terms of the borrowing initially approved were for interest to not exceed 6% per annum and the time period for repayment to not exceed twenty years. All lawfully available funds will be used to repay the debt. As reflected above, the Parish issued \$35 million of the \$60 million approved in December 2018. The second issue for the remaining \$25 million is anticipated to be issued in 2021.

Revenue Loan Covenants and Federal Arbitrage Applicability

The 2018 LCDA Revenue Loan Issuance pledged all "lawfully available funds" for the repayment of this debt. The Parish has pledged two million annually, beginning in 2018, from Gaming proceeds (about 19% of 2019 proceeds) to be used specifically for the debt repayment. Ad valorem tax, from specific funds whose buildings are affected, may also contribute to the construction and debt repayment. The LCDA Revenue Loan Issuance also required the establishment of the following special accounts which are administered by a Trustee: (1) Loan Proceeds Fund, (2) Construction Fund, (3) Debt Service Fund, and (4) Rebate Fund. The Loan Proceeds Fund will account for the initial receipt of the proceeds and disbursement of any costs of issuance of the loan. The residual value of the Loan Proceeds Fund will be transferred to the Construction Fund. The Construction Fund will account for all of the costs of the construction activity funded by the loan proceeds. The Debt Service Fund was established to account for the accumulation of funds to pay the principal and interest on the loan outstanding. The Rebate Fund has been established but there will be no activity in this fund until, and if, any arbitrage rebate amounts are due to the Internal Revenue Service under Section 148 of the Code. The Parish will contract with a Rebate Analyst to make the required calculations every five years.

Special Assessment Bonds with Governmental Commitment – Business Type Activities

Waterworks District No. 5 of Wards 3 and 8, a blended component unit, issued special assessment debt in 2013 to provide funds for the expansion of water lines in the District. These bonds will be repaid from amounts levied against the property owners who benefited from this water expansion project. Those amounts, including interest, are 100 percent pledged to pay the scheduled principal and interest payments on the special assessment bonds. In the event that a deficiency exists because of unpaid or delinquent special assessments at the time a debt service payment is due, the District must provide resources to cover the deficiency. Additional information regarding the issue date, final maturity date, and range of interest rates is disclosed in Section A above.

Revolving Loan Approved and Issued in 2019 – Business Type Activities

Waterworks District No. 5 of Wards 3 and 8, a blended component unit, is participating in the Louisiana Department of Health Drinking Water State Revolving Fund for the purpose of paying a portion of the costs of constructing and acquiring additions, extensions and improvements to the District's water system. In conjunction with this activity, the District issued a single fully registered bond in the amount of \$8,500,000 dated December 31, 2019 to the Louisiana Department of Health as the registered owner of the bond in accordance with the executed General Bond and First Supplemental Resolutions dated November 21, 2019 and the corresponding Loan Agreements (Drinking Water Revolving Loan Fund - Loan and Pledger Agreement and Commitment Agreement) executed on December 1, 2019. According to the Loan Agreements, the installment for the Revolving Loan represents the purchase price installment of the bond as construction progresses. Governmental accounting standards require that bond proceeds be recognized as of the closing date of December 31, 2019 and not the settlement date. As such, the first three installments (corresponding to the first three months of construction costs that are reimbursable under the Revolving Loan Agreement), totaling \$541,586 were received by the District in 2020 and recorded as a receivable. The corresponding reserve requirements will begin in January 2020 accordingly.

**CALCASIEU PARISH POLICE JURY
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Revenue Bonds – Business Type Activities (Segments of Enterprise Activity and Pledged Revenues)

As disclosed above, Waterworks District No. 5 of Wards 3 & 8 and Waterworks District No. 12 of Ward 3, both blended component units, had outstanding revenue bonds at December 31, 2019 that were used to defray the cost of constructing, expanding, installing, and acquiring each of the District's respective water systems. All of the water service revenue generated from the operation of these Districts secures the repayment of the revenue bonds outstanding at year end in the amount of \$541,586 and \$1,134,000, respectively. Waterworks District No. 5 of Wards 3 & 8 had income of \$644,839, exclusive of depreciation of \$222,509. There were no principal or interest payments since the Revenue Bond was issued on December 31, 2019. Waterworks District No. 12 of Ward 3 had an operating loss of \$51,214, exclusive of depreciation of \$206,494 while the current year principal payment was \$57,000 and interest was \$41,090. The following condensed statement information includes the required disclosure for these two entities' activities as a result of its revenue bond activity.

CONDENSED STATEMENT OF NET POSITION		
	Waterworks District No. 5 of 3 & 8	Waterworks District No. 12 of 3
Assets:		
Current assets	\$4,463,006	\$3,610,699
Restricted assets	930,581	161,250
Noncurrent capital assets	<u>3,679,305</u>	<u>6,043,933</u>
Total Assets	9,072,892	9,815,882
Liabilities:		
Current liabilities	469,496	70,917
Current liabilities payable from restricted assets	286,898	34,470
Long term liabilities	<u>616,637</u>	<u>1,075,000</u>
Total Liabilities	1,373,031	1,180,387
Net Position:		
Net investment in capital assets	3,226,378	4,909,933
Restricted	102,097	126,780
Unrestricted	<u>4,371,386</u>	<u>3,598,782</u>
Total Net Position	<u>\$7,699,861</u>	<u>\$8,635,495</u>

**CALCASIEU PARISH POLICE JURY
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CONDENSED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION		
	Waterworks District No. 5 of 3 & 8	Waterworks District No. 12 of 3
Charges for services	\$1,202,242	\$ 314,022
Operating expenses	(557,403)	(365,236)
Depreciation	<u>(222,509)</u>	<u>(206,494)</u>
Operating Income (Loss)	422,330	(257,708)
Nonoperating Revenues (Expenses):		
Property taxes	165,246	1,057,472
Investment earnings	114,557	64,031
Interest expense	(5,110)	(40,466)
Bond issuance expense	(79,878)	-
Sales of assets	<u>-</u>	<u>8,615</u>
Total Nonoperating Revenues (Expenses)	194,815	1,089,652
Transfers:		
Transfers in	<u>57,449</u>	<u>-</u>
Total Transfers	<u>57,449</u>	<u>-</u>
Change in Net Position	674,594	831,944
Net Position – January 1	<u>7,025,267</u>	<u>7,803,551</u>
Net Position – December 31	<u>\$7,699,861</u>	<u>\$8,635,495</u>

CONDENSED STATEMENT OF CASH FLOWS		
	Waterworks District No. 5 of 3 & 8	Waterworks District No. 12 of 3
Net Cash Provided By (Used For):		
Operating activities	\$1,000,466	(\$31,390)
Noncapital financing activities	152,584	877,826
Capital related financing activities	(706,237)	(64,637)
Investing activities	<u>700,697</u>	<u>(22,487)</u>
Net Increase (Decrease)	1,147,510	759,312
Cash and Cash Equivalents, January 1	<u>349,722</u>	<u>171,021</u>
Cash and Cash Equivalents, December 31	<u>\$1,497,232</u>	<u>\$ 930,333</u>

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D. Changes in Long-Term Debt - Component Units

Component Units	Beginning Balance	Additions	Deletions	Ending Balance	Due within One Year
Compensated Absences	\$ 1,700,046	\$ 907,245	(\$ 757,952)	\$ 1,849,339	\$1,849,339
Capital Lease Obligations	1,603,317	-	(217,582)	1,385,735	226,648
<u>Contracts and Notes Payable:</u>					
Contracts Payable	6,825,721	-	(3,961,473)	2,864,248	2,864,248
Certificates of Indebtedness	185,500	-	(26,500)	159,000	26,500
<u>Bonds Payable:</u>					
General Obligation Bonds	18,515,000	34,870,000	(1,720,000)	51,665,000	6,645,000
Revenue Bonds	15,398,593	1,350,003	(1,764,750)	14,983,846	1,186,241
<u>OPEB, Pension and Sick Leave:</u>					
Other Liabilities – Sick Leave (⊖)	96,006	16,087	-	112,093	-
Other Post-Employment Benefits (OPEB) Payable	36,919,042	10,915,242	(809,146)	47,025,138	-
Pension Liability	<u>5,072,891</u>	<u>33,490,334</u>	<u>(2,190,543)</u>	<u>36,372,682</u>	<u>-</u>
Total Long-Term Obligations for Component Units	<u>\$86,316,116</u>	<u>\$ 81,548,911</u>	<u>(\$11,447,946)</u>	\$156,417,081	<u>\$12,797,976</u>
Bond Discounts and Premiums				<u>3,332,216</u>	
Statement of Net Position Long Term Obligations				<u>\$159,749,297</u>	
<p>(⊖) As discussed in Note 1(C) – Compensated Absences, the Parish and certain of its discretely component units have recorded a liability for the actuarial calculated value of sick leave up to a maximum of six hundred hours for employees hired on or after January 1, 2007 and who retire with at least twenty years of service. This liability is long-term in nature and will be paid in the funds that report the salary of the retiring employee.</p> <p>(+) The beginning balance of \$87,236,193 was restated to \$86,316,116 to properly reflect the reporting entity change for Waterworks District No. 12 of Ward 3 (\$1,191,000) as discussed in Notes 13(B) and 10(A) and implementation of GASB Statement No. 75 for three of the component units (\$270,923) as discussed in Note 13(B).</p>					

**CALCASIEU PARISH POLICE JURY
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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
2020	\$ 6,645,000	\$ 2,079,062	\$8,724,062	\$ 1,186,241	\$ 457,778	\$ 1,644,019
2021	8,395,000	1,555,311	9,950,311	1,208,921	451,319	1,660,240
2022	3,020,000	1,309,461	4,329,461	1,227,014	423,509	1,650,523
2023	3,130,000	1,204,866	4,334,866	936,897	395,704	1,332,601
2024	3,235,000	1,096,501	4,331,501	967,462	372,560	1,340,022
2025-29	11,945,000	3,821,239	15,766,239	5,320,076	2,157,418	7,477,494
2030-34	9,325,000	2,144,594	11,469,594	2,281,788	503,338	2,785,126
2035-39	5,970,000	634,025	6,604,025	481,164	319,532	800,696
2040-44	-	-	-	585,113	215,584	800,697
2045-49	-	-	-	711,703	88,994	800,697
2050-54	-	-	-	77,467	1,017	78,484
Total	<u>\$51,665,000</u>	<u>\$13,845,059</u>	<u>\$65,510,059</u>	<u>\$14,983,846</u>	<u>\$5,386,753</u>	<u>\$20,370,599</u>
Premium and/or Discount	<u>3,337,115</u>			<u>(4,899)</u>		
Total Bonds Outstanding	<u>\$55,002,115</u>			<u>\$14,978,947</u>		

F. Legal Debt Margin

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

Louisiana Revised Statute 39:562 limits the Parish's debt, defined as bonds or bonded debt payable solely from ad valorem taxation, to 10% of the assessed valuation of the taxable property of the Parish including homestead exempt property and nonexempt property. The calculated debt limit is \$275,691,302. As of December 31, 2019, the Parish had no outstanding bonded debt for the primary government that is secured by ad valorem taxes.

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NOTE 11: OTHER INFORMATION

A. Risk Management

The Parish is self-insured with regard to workmen's compensation, health/dental insurance, general liability and property claims, and unemployment claims. An internal service fund was established to account for all claims, expenses, and administrative costs related to these self-insured risks. All departments of the Parish participate in the program, in addition to various component units of the Parish, as defined by Governmental Accounting Standards Board Statement No. 14 - *The Reporting Entity* and Statement No. 61 - *The Financial Reporting Entity - Omnibus*. The Parish calculates amounts needed to pay current year expenses and allocates a pro-rata share to each participant based on various base amounts (i.e. asset values, covered payrolls, etc.).

Both the Parish and York Risk Services Group, Inc. administer the claims services for the workmen's compensation fund. UMR, a United HealthCare Services, Inc. company, 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 2018 coverage. For claims covered by the applicable commercial policies discussed below, the settlement amounts did not exceed insurance coverage for any of the past three years, since the Parish has a maximum exposure for each risk.

The workmen's compensation fund purchases commercial excess insurance to provide specific stop-loss coverage and aggregate stop-loss coverage. All 2019 claims are paid by the Parish until an individual claim reaches \$600,000 cumulatively. In prior years, the individual claim limit has been \$400,000 to \$500,000 depending on the year of the claim except for one older claim from 1993 that had a limit of \$250,000. For each calendar year, the aggregate stop-loss coverage will pay any claims that exceed the minimum policy retention aggregate, which for 2019 is \$2,000,000. The Parish received \$42,136 in 2019 for stop-loss coverage and \$271,009 for second injury fund reimbursements, and \$10,251 in third party subrogation claims for the workmen's compensation fund. An additional receivable in the amount of \$123,566 was recorded for stop-loss coverages, second injury fund claims and other reimbursements that were received, or expected to be received, in 2020 for reimbursement of claims paid prior to December 31, 2019.

With regard to the health insurance, the Parish has purchased both specific stop-loss coverage and aggregate stop-loss coverage. For any one participant, the Parish is liable for the first \$225,000 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 \$313,252 in stop-loss coverages for health claims in 2019 that related to 2019 claims, \$15,378 in subrogation and other third-party reimbursement claims, and \$327,756 in prescription rebates in 2019. Additional accruals in the amount of \$53,330 and \$443,565 were recorded to offset the year-end liability for stop-loss reimbursements, and prescription rebates that were received or expected to be received in 2020 but that related to claims incurred prior to December 31, 2019. Transactions for the dental insurance are included in the health insurance fund.

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The Parish entered into a cooperative agreement with the Port of Lake Charles to administer the Port's, as well as Port Rail, Inc.'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 applies 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 \$350,000 deductible per incident for liability claims and \$25,000 deductible for automobile physical damage compared to a \$200,000 deductible in 2018. This increase was, in part, due to the Parish's recent experience rating. The Parish's other policies have varying deductibles based on the specific covered peril but range from \$500 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 a liability for claims to 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 applicable coverage including stop-loss agreements.

As of December 31, 2019, the Parish is a defendant in numerous lawsuits. Nineteen (19) lawsuits are being defended by or expected to be 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. Multiple other automobile claims have occurred in 2019 with no resulting lawsuit. However, expenses that have been incurred in 2020 for these 2019 claim dates have been accrued.

The Parish and its outside counsel believe it is probable that the Parish will be held liable for approximately \$801,342 in claims for the nineteen 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 subrogations or stop-loss coverages.

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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 \$10,874 for three workmen's compensation cases have been recorded in lieu of any other liability for these cases since they involve third party stop-loss coverages or the State's second injury fund reimbursement. Management does not anticipate significant incremental claim adjustment expenses for any health or unemployment claims and has accordingly not recorded any additional liability.

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

	Beginning of Year Liability	Current Year Claims and Changes In Estimates	Claim Payments Net of Recoveries	End of Year Liability
<u>(1) Workmen's Compensation Fund</u>				
2019	\$(55,753)	230,934	(70,286)	\$104,895
2018	\$24,455	362,872	(443,080)	\$(55,753)**
<u>(2) Health Insurance Fund</u>				
2019	\$863,766	12,646,065	(12,944,155)	\$565,676
2018	\$661,700	11,371,684	(11,169,618)	\$863,766
<u>(3) General Liability/Property Fund</u>				
2019	\$780,320	150,848	(129,826)	\$801,342
2018	\$647,615	300,806	(168,101)	\$780,320
<u>(4) Unemployment Insurance Fund</u>				
2019	\$1,468	7,508	(9,844)	\$(868)^^
2018	\$521	13,998	(13,051)	\$1,468
** At the end of 2018, the Parish had a receivable in lieu of a claims liability. Although the total reserve for claims increased, the corresponding reimbursements expected to be received from third party sources including any excess carrier and second injury fund also increased. Since any claim recovery amounts are netted with claims liabilities the result created a negative claims liability which is reported as a receivable for financial statement purposes.				
^^ At the end of 2019, the Parish had a receivable in lieu of a claims liability. The Parish is a reimbursable employer for unemployment insurance purposes and previously paid claims that were disputed and subsequently recovered. These amounts were credited to the Parish's account by the state unemployment administrator.				

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.

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

The Calcasieu Parish Police Jury has the following construction or other commitments as of December 31, 2019:

H.D. Truck & Tractor – Project 2017-08	\$ 12,229,661
Five S Group – Project 2018-08	27,537
Merrick, LLC – Project 2018-10	12,277,095
Guinn Construction – Project 2018-11	49,885
Guinn Construction – Project 19-301-0003	487,434
R.E. Heidt Construction – Project 19-103-0018	2,248,797
Five S Group – Project 18-PW-0015	1,286,319
Gunter Construction – Human Services Renovation	790,171
Pat Williams Construction – Calcasieu Correctional Center Improvements	1,749,876
Keiland Construction – Israel Lafleur Park Upgrades	330,778
Trahan Construction – Office of Juvenile Justice Services Building	8,627,776
Alfred Palma, LLC – Chiller Replacement	54,999
Shannon Smith Construction – 901 Lakeshore Drive, 5 th Floor Modifications	7,898
Kraus Construction, Inc. – River Bluff Sign Replacement	2,000
Pat Williams Construction – Magnolia Building Improvements	151,884
Shannon Smith Construction – Central & Sulphur Libraries	104,040
RD Spell – Clearing and snagging of Kayouche Coulee	<u>227,807</u>
Total Primary Government Construction or Other Commitments	<u>\$ 40,653,957</u>

C. Joint Service Agreements

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

Animal Services Activities: The Parish and the City of Lake Charles entered into a joint service agreement, with an effective date of January 1, 2013, regarding operational responsibility for a consolidated animal control services and shelter program. The original agreement was in effect for calendar years 2013 through 2015 and renewed for a period of three years through 2018. The Parish and the City of Lake Charles entered into a new cooperative endeavor for the calendar years 2019 through 2021 with an optional renewal period of three years. The City agreed to fund its share of the annual operating budget after the reduction for self-generated revenue and other specified grant revenue. The City's share of the operating costs are allocated on a percentage basis of population served as defined by the latest available written adjustments to the most current Federal Census count disseminated by the Louisiana Department of the Treasury. The 2019 payment was \$496,680. There are also other agreements with various municipalities for animal control services.

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Parish Jail Activities: The Parish and the Calcasieu Parish Sheriff's Office entered into a joint service agreement on July 22, 2010 pertaining to the continued funding for various Parish jail facility issues. The Parish agrees to pay the Sheriff an annual amount of \$528,000 beginning in 2010 with an annual inflationary adjustment for each year thereafter. The 2019 payment was \$614,331. 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 and health service administrator services, mental health services to the Parish inmates as well as medical director and nurse practitioner services for the Parish inmates. In 2019, the Parish paid to the Sheriff's Office \$434,032 in nursing service payments, \$21,794 in health service administrator service payments and \$32,414 in mental health coordinator payments while the Sheriff's Office reimbursed the Parish \$74,014 for medical director and nurse practitioner services. The Parish and the Sheriff's Office also entered into an agreement whereby the Parish would retain the services of a dentist for the prisoners, and the Sheriff's Office would reimburse the Parish for any dental services provided to non-Parish prisoners. In 2019, the Sheriff's Office reimbursed the Parish \$17,568 for dental services provided to non-Parish prisoners in order to offset the \$45,000 annual payment that the Parish made to the dental service provider. Additionally, the City of Lake Charles reimbursed the Parish \$2,273 for dental services provided by the Parish dental services provider in 2019 to City inmates housed at the Center.

On July 15, 2015, the Parish and the Calcasieu Parish Sheriff's Office entered into a joint services agreement to obtain mental health services for Parish inmates and other jurisdictions' inmates housed at the Calcasieu Correctional Center, including juveniles housed at the Juvenile Justice Services Facility. The original agreement was in effect until December 31, 2016 and automatically renewed for two additional one-year periods through December 31, 2018. Effective January 1, 2019, the parties entered into a new agreement for a one-year period through December 31, 2019 with an automatic renewal for two additional one-year periods. The agreement provides for a maximum monthly payment to the mental health provider of \$9,535. The Sheriff's Office reimbursed the Parish \$24,661 for mental services provided in 2019 in order to offset the \$111,325 payment made by the Parish to the mental health provider during this same period. Additionally, the City of Lake Charles reimbursed the Parish \$7,908 for mental services provided by the Parish mental health services provider in 2019 to City inmates housed at the Center.

Health Unit Activities: The Louisiana Department of Health and Human Resources (DHHR) operates the Calcasieu Parish Health Unit. The Parish has agreed to contribute \$540,000 towards the operational costs of the Health Unit. In 2019, the Parish paid DHHR directly \$231,122 while paying direct nursing and utility costs for the Health Unit in the amount of \$300,504 and \$8,374 respectively.

Court and Marshal Activities: The Parish and the City of Lake Charles are statutorily required to fund the operations of the Ward Three Court and Marshal's Office. The Parish paid \$229,210 in 2019 under this funding agreement.

Fire Protection Activities: On July 20, 2004, the Parish entered into a joint services agreement with the City of Lake Charles regarding the management of Fire Protection District No. 2 of Ward 3. In that agreement, the Parish dissolved the existing board of directors and assumed that responsibility. The City of Lake Charles assumed the day-to-day management of those operations which would be inclusive of any budgetary decision making requirements. The Parish would continue to collect the property tax revenue on behalf of the District while paying the City of Lake Charles for its 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 2019, the Parish remitted to the City of Lake Charles \$2,365,141.

Burton Coliseum and Agricultural Activities: The Parish and the West Calcasieu Parish Community Center Authority entered into a cooperative endeavor agreement effective for a ten-year period beginning January 1, 2014. The agreement provided \$225,000 from the Parish's Burton Coliseum and Agricultural Services Tax to the Authority in the first year for the purpose of building, maintaining, and operating a rodeo arena, sports complex or community center, and/or for funding of agricultural and community services. In the subsequent years, the Parish will appropriate ten percent of the estimated tax collections to the Authority. In no year will the appropriation exceed twenty-five percent of the Authority's gross operating revenue as determined by the Authority's previous fiscal year audit. The 2019 payment was \$304,650.

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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 2019, the Parish paid \$172,782 specifically for salary and fringe benefit supplements. The Parish also directly paid \$107,570 in other expenditures associated with providing the Agricultural Center with suitable office space, furnishings, utilities, communication and technology charges, and office supplies.

Economic Development Services: The Parish and the Southwest Louisiana Economic Development Alliance entered into a cooperative endeavor agreement on July 24, 2014 to provide funding to the group in exchange for the group providing certain economic development services including, but not limited to, business development and retention services, marketing services, workforce development initiatives, and international trade efforts. The original agreement was effective for a period of five years which ended December 31, 2018. In 2019, the Parish entered into a new agreement for a period of five years ending on December 31, 2023. The Parish agrees to pay \$200,000 per year in semi-annual increments of \$100,000. The Parish paid \$200,000 in 2019.

Infrastructure Activities: In previous years, the Parish entered into the two separate agreements with Sasol and the City of Sulphur related to various infrastructure activities. The agreement with Sasol was for the construction of a road whereby Sasol was required to make payments when certain milestones were met. While the fourth milestone in the agreement was accomplished as of December 31, 2019 creating the legal right to the funds, the Parish has not yet spent all of those funds on the infrastructure activity thereby creating the unearned revenue reporting in the amount of \$1,088,741. The second agreement with the City of Sulphur relates to the extension of sewer facilities into the developing area of Mosswood Road / Elliswood Road and Post Oak Road in an effort to attract future economic development. In exchange for the Parish and City sharing the costs of the construction, an agreement as to the sharing of sewer usage revenue on new accounts established in the previously constructed area was also addressed up to the Parish's share of construction costs incurred. Since the sewer usage revenue was based on a portion of the construction costs, the Parish considered this amount to be estimable but not available for appropriation until future years when the sewer usage revenue is earned. Therefore, unearned revenue in the amount of \$31,548 was recorded. A third agreement, related to a local infrastructure project funded by multiple agencies, reflected unearned revenue of \$10,720 for the Parish match contribution not yet spent.

D. Termination Benefits

At December 31, 2019, the Parish has not provided any terminated employees (either through voluntary or involuntary means) with termination benefits, which include but are not limited to severance pay, enhanced early retirement options, etc. The terminated employees are offered continued health care coverage under the Consolidated Omnibus Budget Reconciliation Act (COBRA). However, the Parish does not contribute toward the cost of any coverage under COBRA.

E. On-Behalf Payments for Salaries and Benefits

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

Supplementary salary payments are made by the State directly to certain groups of employees. The Parish is not responsible for these salaries. Therefore, the basis of recognizing the revenue and expenditure (expense) payment is the actual contribution made by the State. For 2019, the State paid supplemental salaries to the following elected or appointed officials: district judges, certain district judges' employees, constables and justices of the peace, and employees of the Registrar of Voters' Office. The State also paid supplemental salaries for certain employees of the 14th Judicial District Attorney's Office as well as to firemen who are employees of the various fire protection district component units.

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

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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 2019 financial statements are as follows:

	State Supplemented Salaries	Retirement Contributions	Total 2019 On- Behalf Payments
<u>Primary Government:</u>			
Governmental Activities	\$ 252,951	\$1,862,560	\$2,115,511
Business-Type Activities	-	<u>56,575</u>	<u>56,575</u>
Total Primary Government	252,951	1,919,135	2,172,086
<u>Component Units:</u>			
14th Judicial District Attorney	1,111,513	113,735	1,225,248
14 th Judicial District Criminal Court Fund	2,057,830	99,034	2,156,864
Fire Protection Districts	212,784	291,090	503,874
Other Component Units	-	<u>1,402,877</u>	<u>1,402,877</u>
Total Component Units	<u>3,382,127</u>	<u>1,906,736</u>	<u>5,288,863</u>
Total On-Behalf Payments	<u>\$3,635,078</u>	<u>\$3,825,871</u>	<u>\$7,460,949</u>

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F. 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 Customer Deposits	\$ 450
Investments for Customer Deposits and Accrued Interest	465,856
Special Assessments Receivable for Construction Debt	103,217
Intergovernmental Receivable for Revolving Loan Bond Proceeds	<u>541,586</u>
Total Primary Government	<u>\$ 1,111,109</u>

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

A. Other Postemployment Benefits (OPEB)

In 2018, the Parish implemented Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting 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. The Statement also attempts to quantify the future “retirement” costs that have been earned by the employee during his/her active years of employment. The Parish will finance the postemployment benefits on a “pay-as-you-go” basis. GASB Statement 75 requires that the liability be recognized in the financial statements for the actuarial determined portion of the projected benefit payments to be provided to current active and inactive employees that is attributed to those employees’ past periods of service. The notes to the financial statements contain other required disclosure information from GASB Statement 75.

The Parish contracted with a third-party consultant to perform the actuarial valuation required by GASB Statement No. 75 as of January 1, 2018 with a measurement date of December 31, 2018. For the Parish plan, the actuarial valuation is required every other year; therefore, the actuarial valuation prepared was utilized for the two-year periods of 2018 and 2019 with the inclusion of the appropriate second year adjustments. The second-year adjustment for 2019 included a change in assumption for a decrease in the discount rate (described in the table below).

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.

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

14 th Judicial District Attorney	Gravity Drainage Dist. No. 2 of Ward 7
Calcasieu Parish Coroner	Gravity Drainage Dist. No. 8 of Ward 1
Community and Playground District No. 4 of Ward 1	Gravity Drainage Dist. No. 6 of Wards 5 & 6
Sulphur Parks and Recreation	Gravity Drainage Dist. No. 9 of Ward 2
Airport Authority Dist. No. 1	Recreation District No. 1 of Ward 3
Fire Protection Dist. No. 1 of Ward 1	Recreation District No. 1 of Ward 4
Fire Protection Dist. No. 2 of Ward 4	Waterworks Dist. No. 11 of Wards 4 & 7
Fire Protection Dist. No. 1 of Ward 6	Waterworks Dist. No. 14 of Ward 5
Fire Protection Dist. No. 2 of Ward 8	Waterworks Dist. No. 9 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
14 th Judicial District Criminal Court Fund (District Judges)	

While there is no specific written plan 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. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75.

Benefits Provided: The Parish OPEB Plan provides health (medical and prescription), dental and life insurance programs for retirees and their dependents. Medical coverage, including prescription drugs as part of the medical plan, is offered to pre-65 and post-65 retirees on a self-insured basis. Benefits are subsidized by the Parish. Dental and life insurance coverage are available to retirees, but these coverages are not subsidized by the Parish. The Parish does not reimburse for Medicare Part B or Part D premium for Medicare eligible retirees and dependents.

Employees Covered: Employees who have twenty (20) years of cumulative service at retirement will be eligible for the above referenced 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. Retirees are required to contribute one hundred percent (100%) of the monthly retiree premium for benefits elected.

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At December 31, 2019, the following employees were covered by the benefit terms:

Active Employees	1,056
Inactive Employees or Beneficiaries Currently Receiving Benefit Payments	132
Inactive Employees Entitled to But Not Yet Receiving Benefit Payments	<u> -</u>
Total Covered Employees	<u>1,188</u>

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 total OPEB liability for the January 1, 2018 actuarial valuation, with a measurement date of December 31, 2018, and the second year update procedures to roll forward the OPEB liability with a measurement date of December 31, 2019 (inclusive of the period January 1, 2019 through December 31, 2019), were determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement periods above, unless otherwise specified:

Inflation Rate	Not utilized by the actuary – see discount rate information.
Discount Rate	2.9% using an average of following three 20-year bond indices and rounded to the nearest 0.1%: (a) Bond Buyer 20 Bond GO – 2.74%, (b) S&P Municipal Bond 20 Year High Grade Rate Index – 3.26%, and (c) Fidelity GA AA 20 Years – 2.75%. The discount rate of 2.9% was decreased from 3.9% utilized in 2018.
Healthcare Cost Trend Rates	8% for pre-65 and post 65 retirees decreasing .5% per year to an ultimate rate of 5% in 2026 and later.
Salary Increases	3.5%
Cost of Living Increases	Not applicable
Mortality Rate Table Used for Current Valuation	The RP 2014 Healthy Male and Female Tables based on the Employee and Healthy Annuitant Tables for both pre and post retirement with mortality improvement using the most current Society of Actuaries Mortality Improvement Scale MP-2018.

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Changes in the Total OPEB Liability: The following table shows the components of the Parish's total OPEB liability for the current year:

	Governmental Activities	Total Primary Government	Parish Plan Component Units	Total OPEB Plan
Total OPEB Liability at Beginning of Year	\$25,609,107	\$25,609,107	\$14,698,859	\$40,307,966
Current Period Changes:				
Service Cost	457,160	457,160	280,940	738,100
Interest on Total OPEB Liability	917,155	917,155	534,713	1,451,868
Changes in Assumptions**	6,402,507	6,402,507	3,928,299	10,330,806
Benefit Payments	<u>(771,293)</u>	<u>(771,293)</u>	<u>(377,476)</u>	<u>(1,148,769)</u>
Net Change in Total OPEB Liability	7,005,529	7,005,529	4,366,476	11,372,005
Total OPEB Obligation at End of Year – Measurement Date	<u>\$32,614,636</u>	<u>\$32,614,636</u>	<u>\$19,065,335</u>	<u>\$51,679,971</u>
** Changes in assumptions reflect a decrease of 1.0% in the discount rate from 3.9% for 2018 to 2.9% for 2019.				

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate. The following presents the total OPEB liability of the Parish, as well as what the Parish's total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (1.9%) or one percentage point higher (3.9%) than the current discount rate of 2.9%:

	1% Decrease (1.9%)	Discount Rate (2.9%)	1% Increase (3.9%)
Primary Government	\$42,141,263	\$32,614,636	\$26,095,731
Component Units	\$24,634,257	\$19,065,335	\$15,254,618

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rate. The following presents the total OPEB liability of the Parish, as well as what the Parish's total OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage point lower (7%) or one percentage point higher (9%) than the current healthcare cost trend rate of 8%:

	1% Decrease (7%)	Healthcare Cost Trend Rate (8%)	1% Increase (9%)
Primary Government	\$24,944,528	\$32,614,636	\$43,753,150
Component Units	\$14,581,667	\$19,065,335	\$25,576,506

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OPEB Expense and Deferred Outflows of Resources Related to OPEB. Changes in Total OPEB Liability are either reported in OPEB expense in the year the change occurred or recognized as a deferred outflow of resources or a deferred inflow of resources in the year the change occurred and amortized into OPEB expense over a number of years. For the year ended December 31, 2019, the Parish recognized OPEB expense of \$2,014,566 for the primary government and \$1,208,482 for component units and had no deferred inflows of resources. At December 31, 2019, the Parish reported deferred outflows of resources related to OPEB from the following sources:

Deferred Outflows of Resources		
	Primary Government	Component Units**
Description:		
Changes in Assumptions	<u>\$5,762,256</u>	<u>\$3,535,469</u>
** Deferred outflows of resources disclosed above only includes component units that participate in the Parish's OPEB plan.		

Amounts reported as deferred outflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year	Primary Government	Component Units
2020	\$ 640,251	\$ 392,830
2021	640,251	392,830
2022	640,251	392,830
2023	640,251	392,830
2024	640,251	392,830
Thereafter	<u>2,561,001</u>	<u>1,571,319</u>
Total	<u>\$5,762,256</u>	<u>\$3,535,469</u>

B. Retirement Commitments

(1) Plan Descriptions

Parochial Employees' Retirement System of Louisiana (PERS)

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

PERS provides retirement benefits to all employees of any parish within the State of Louisiana or any governing body which employs and pays persons serving the parish. Passed by the Legislature of the State of Louisiana in 1979, Act 765 revised PERS to create Plan A and Plan B to replace the "regular plan" and the "supplemental plan". Plan A was designated for employers out of Social Security. Plan B was designated for those employers that remained in Social Security on the revision date. The Parish is a participating member of Plan A. PERS is governed by Louisiana Revised Statutes, Title 11, Sections 1901 through 2025, specifically, and other general laws of the State of Louisiana.

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

PERS has issued a stand-alone audit report on their financial statements for the year ended December 31, 2018 which is used for the Parish's 2019 calculations included herein. Access to the report can be found on the Louisiana Legislative Auditor's website at www.la.gov.

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

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

ROV has issued a stand-alone audit report on their financial statements for the year ended June 30, 2019 which is used for the Parish's 2019 calculations included herein. Access to the report can be found on the Louisiana Legislative Auditor's website at www.la.gov.

Louisiana State Employees' Retirement System (LASERS)

The Parish funds a portion of the salaries of two municipal court judges, and those judges are provided with pensions through a cost-sharing multiple-employer defined benefit pension plan administered by the Louisiana State Employees' Retirement System (LASERS). Section 401 of Title 11 of the Louisiana Revised Statutes (La. R.S. 11:401) grants to the LASERS Board of Trustees and the Louisiana Legislature the authority to review administration, benefit terms, investments, and funding of the plan. The projection of benefit payments in the calculation of the total pension liability includes all benefits to be provided to current active and inactive employees through LASERS in accordance with the benefit terms and any additional legal agreements to provide benefits that are in force at the measurement date. LASERS issues a publicly available financial report that can be obtained at www.lasersonline.org. The LASERS financial report issued for the year ended June 30, 2019 is used for the Parish's 2019 calculation included herein.

(2) Retirement Benefits Provided

PERS

Any member of Plan A can retire providing he/she meets one of the following criteria:	
<u>For employees hired prior to January 1, 2007:</u>	<u>For employees hired on or after January 1, 2007:</u>
<ul style="list-style-type: none"> • Any age with thirty (30) or more years of creditable service • Age 55 with twenty-five (25) years of creditable service • Age 60 with a minimum of ten (10) years of creditable service • Age 65 with a minimum of seven (7) years of creditable service 	<ul style="list-style-type: none"> • Age 55 with thirty (30) years of service • Age 62 with ten (10) years of service • Age 67 with seven (7) years of service

Any member of Plan B can retire providing he/she meets one of the following criteria:	
<u>For employees hired prior to January 1, 2007:</u>	<u>For employees hired on or after January 1, 2007:</u>
<ul style="list-style-type: none"> • Age 55 with thirty (30) years of creditable service • Age 60 with a minimum of ten (10) years of creditable service • Age 65 with a minimum of seven (7) years of creditable service 	<ul style="list-style-type: none"> • Age 55 with thirty (30) years of service • Age 62 with ten (10) years of service • Age 67 with seven (7) years of service

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Generally, the monthly amount of the retirement allowance of any member of Plan A shall consist of an amount equal to three percent (3%) of the member's final average compensation multiplied by his/her years of creditable service. For employees hired prior to January 1, 2007, the final average compensation is defined as the average of the highest consecutive thirty-six (36) months. For employees hired after January 1, 2007, the retirement benefit is equal to three percent (3%) of the member's final five (5) year average compensation, defined as the average of the highest consecutive sixty (60) months, multiplied by his/her years of creditable service. Generally, the monthly amount of the retirement allowance of any member of Plan B shall consist of an amount equal to two percent (2%) of the member's final average compensation multiplied by his/her years of creditable service. However for both plans, under certain conditions, as outlined in the statutes, the benefits are limited to specified amounts.

ROV

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

For employees hired prior to January 1, 2013:

- Any age with thirty (30) or more years of creditable service
- Age 55 with twenty (20) years of creditable service
- Age 60 with a minimum of ten (10) years of creditable service

For employees hired on or after January 1, 2013:

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

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

Any member whose withdrawal from service occurs prior to attaining the age of sixty (60) years, who shall have completed ten (10) or more years of creditable service and shall not have received a refund of his accumulated contributions, shall become eligible for a deferred allowance beginning upon his attaining the age of sixty (60) years.

LASERS

The age and years of creditable service required in order for a member to retire with full benefits are established by statute, and vary depending on the member's hire date, employer, and job classification. LASERS rank and file members hired prior to July 1, 2006 may either retire with full benefits at any age upon completing thirty (30) years of creditable service or at age sixty (60) upon completing ten (10) years of creditable service depending on their plan. Those members hired between July 1, 2006 and June 30, 2015 may retire at age sixty (60) upon completing five (5) years of creditable service and those hired on or after July 1, 2015 may retire at age sixty-two (62) upon completing five (5) years of creditable service. The basic annual retirement benefit for members is equal to two and one-half percent (2.5%) to three and one-half percent (3.5%) of average compensation multiplied by the number of years of creditable service. Additionally, members may choose to retire with twenty (20) years of service at any age, with an actuarially reduced benefit.

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

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

Act 226 of the 2014 Louisiana Regular Legislative Session established new retirement eligibility for members of LASERS hired on or after July 1, 2015, excluding hazardous duty plan members. Regular members and judges under the new plan are eligible to retire at age sixty-two (62) after five (5) years of creditable service and, may also retire at any age, with a reduced benefit after twenty (20) years of creditable service. Average compensation will be based on the member's average annual earned compensation for the highest sixty (60) consecutive months of employment. Members in the regular plan will receive a two and one-half percent (2.5%) accrual rate, and judges a three and one-half percent (3.5%) accrual rate, with the extra one percent (1%) accrual rate based on all years of service as a judge.

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

(3) Deferred Retirement Benefits

PERS

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

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

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

ROV

In lieu of terminating employment and accepting a service retirement allowance, any member with ten (10) or more years of service at age sixty (60), twenty (20) or more years of service at age fifty-five (55), or thirty (30) or more years of service at any age may elect to participate in the Deferred Retirement Option Plan (DROP) for up to three (3) years and defer the receipt of benefits. Upon commencement of participation in the plan, membership in ROV terminates. During participation in the

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plan, employer contributions are payable but employee contributions cease. The monthly retirement benefits that would have been payable, had the person elected to cease employment and receive a service retirement allowance, are paid into the DROP fund. This fund does not earn interest. In addition, no cost of living increases is payable to participants until employment which made them eligible to become members of ROV has been terminated for at least one (1) full year.

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

LASERS

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

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

(4) Disability Benefits

PERS

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

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

ROV

Disability benefits are provided to active contributing members with at least ten (10) years of service established in ROV and who have been officially certified as disabled by the State Medical Disability Board. The disabled member who has attained the age of sixty (60) years shall be entitled to a regular retirement allowance. The disabled member who has not

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yet attained age sixty (60) shall be entitled to a disability benefit equal to the lesser of three (3) percent of his average final compensation multiplied by the number of creditable years of service, not to be less than fifteen (15), or three and one third percent of average final compensation multiplied by the years of service assuming continued service to age sixty (60). Disability benefits may not exceed two-thirds of earnable compensation.

LASERS

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

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

(5) Survivor's Benefits

PERS

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

ROY

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

LASERS

Certain eligible surviving dependents receive benefits based on the deceased member's compensation and their relationship to the deceased. The deceased member hired before January 1, 2011 who was in state service at the time of death must have a minimum of five (5) years of service credit, at least two (2) of which were earned immediately prior to death, or who had a minimum of twenty (20) years of service credit regardless of when earned in order for a benefit to be paid to a minor or handicapped child. Benefits are payable to an unmarried child until age eighteen (18), or age twenty-three (23) if the child remains a full-time student. The aforementioned minimum service credit requirement is ten (10) years for a surviving spouse with no minor children, and benefits are to be paid for life to the spouse or qualified handicapped child.

The deceased member hired on or after January 1, 2011 must have a minimum of five (5) years of service credit regardless of when earned in order for a benefit to be paid to a minor child. The aforementioned minimum service credit requirements for a surviving spouse are ten (10) years, two (2) years being earned immediately prior to death, and activities state service at the time of death, or a minimum of twenty (20) years of service credit regardless of when earned. A deceased member's spouse must have been married for a least one year before death.

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

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PERS

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

ROV

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

LASERS

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

(7) Contributions

PERS

According to state statute, contributions for all employers are actuarially determined each year. For the year ended December 31, 2018, the actuarially determined contribution rate was 9.99% of member's compensation for Plan A and 7.01% of member's compensation for Plan B. However, the actual rate for the fiscal year ended December 31, 2018 was 11.5% for Plan A and 7.5% for Plan B.

According to state statute, PERS also receives one-fourth (1/4) of one percent (1%) of ad valorem taxes collected by the Parish. PERS also receives revenue sharing funds each year as appropriated by the Legislature. Tax monies and revenue sharing monies are apportioned between Plan A and Plan B in proportion to the member's compensation. These additional sources of income are used as additional employer contributions and are considered support from non-employer contributing entities. These amounts total \$7,641,523 for Plan A and \$1,311,932 for Plan B.

ROV

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ending June 30, 2019, the actual employer contribution rate was 17%.

In accordance with state statute, ROV also receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities but are not considered special funding situations. Non-employer contributions are recognized as revenue and excluded from pension expense for the year ended June 30, 2019.

LASERS

Contribution requirements of active employees are governed by Section 401 of Title 11 of the Louisiana Revised Statutes (La. R.S. 11:410) and may be amended by the Louisiana Legislature. Employee and employer contributions are deducted from a member's salary and remitted to LASERS by participating employers. All assets of LASERS are used for the payment of benefits for all classes of members, regardless of their plan membership.

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Rates for the year ended June 30, 2019 were 40.10% for Judges hired before January 1, 2011 and 39.0% for Judges hired after December 31, 2010. The aggregate rate for the entire system was 37.9%.

Employer contributions to the PERS, ROV, and LASERS as of December 31, 2019 are as follows:

	PERS	ROV	LASERS	Total
2019 Employer Contributions	\$3,398,384	\$13,669	\$19,476	\$3,431,529
Contribution Percentage	11.50%	17.0%	Pre- 6-30-19: 40.1% and 39.0%	N/A
			Post 6-30-19: 42.4% and 42.0%	N/A

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

The Parish reported liabilities for its proportionate share of the net pension liability for the PERS, ROV, and LASERS plans. The net pension liability for the plans were measured and determined by actuarial valuations as of December 31, 2018, June 30, 2019, and June 30, 2019 respectively with the appropriate adjustments made for 2018. The net pension liability for each of the three plans was measured as the portion of the present value of projected benefit payments to be provided through the pension plan to current active and inactive employees that is attributed to those employees' past periods of service, less the amount of the pension plans' fiduciary net position. The allocation percentages were used in calculating each employer's proportionate share of each of the three pension liability amounts.

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

	PERS **	ROV	LASERS	Total
<u>Pension Liability (Asset):</u>				
Total Pension Plan Liability	\$3,984,796,378	\$123,240,167	\$19,527,612,295	\$23,635,648,840
Plan Fiduciary Net Position	<u>(3,540,960,468)</u>	<u>(104,539,975)</u>	<u>(12,282,698,991)</u>	<u>(15,928,199,434)</u>
Total Net Pension Plan Liability/(Asset)	<u>\$443,835,910</u>	<u>\$18,700,192</u>	<u>\$7,244,913,304</u>	<u>\$7,707,449,406</u>
Total Parish Portion of Net Pension Liability	\$20,668,330	\$131,642	\$179,674	\$20,979,646
Percentage of Parish Liability to Pension Liability for all Employers	4.66%	.70%	.0025%	N/A
Measurement Date	12-31-18	6-30-19	6-30-19	N/A
** PERS Plan A which is the Plan in which the Parish participates.				

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The components of pension expense of the PERS, ROV, and LASERS as of December 31, 2019 are as follows:

	PERS	ROV	LASERS	Total
<u>Pension Expense:</u>				
Pension Expense	\$8,014,984	\$32,934	\$23,167	\$8,071,085
Percentage of Parish Pension Expense to Pension Expense for all Employers	4.66%	.70%	.0025%	N/A

The Parish reported the deferred outflows of resources related to pensions in the 2019 financial statements as follows:

	PERS	ROV	LASERS	Total
<u>Deferred Outflows of Resources:</u>				
Changes in assumptions	\$5,167,757	\$ 19,486	\$ 1,540	\$ 5,188,783
Net difference between projected and actual earnings on pension plan	9,893,991	-	6,207	9,900,198
Changes in proportion and differences between employer contributions and proportionate share of contributions and deferred outflows and inflows of resources	149,003	8,214	930	158,147
Employer contributions subsequent to the measurement date	<u>3,398,384</u>	<u>6,463</u>	<u>10,037</u>	<u>3,414,884</u>
Total Deferred Outflows of Resources	<u>\$18,609,135</u>	<u>\$ 34,163</u>	<u>\$ 18,714</u>	<u>\$18,662,012</u>

The Parish reported the deferred inflows of resources related to pensions in the 2019 financial statements as follows:

	PERS	ROV	LASERS	Total
<u>Deferred Inflows of Resources:</u>				
Differences between expected and actual experience	\$ 1,259,169	\$ 32,473	\$ 373	\$ 1,292,015
Net difference between projected and actual earnings on pension plan	-	7,515	-	7,515
Changes in proportion	<u>-</u>	<u>34,460</u>	<u>-</u>	<u>34,460</u>
Total Deferred Inflows of Resources	<u>\$ 1,259,169</u>	<u>\$ 74,448</u>	<u>\$ 373</u>	<u>\$ 1,333,990</u>

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During 2019, employer contributions of \$3,398,384, \$6,463 and \$10,037 were made subsequent to the measurement date for PERS, ROV, and LASERS, respectively. These contributions are reported as deferred outflows of resources related to pensions and will be recognized as reductions of the net pension liability in the year ended December 31, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year	PERS	ROV	LASERS	Total
2020	\$ 4,783,670	\$ (7,053)	\$ 6,150	\$ 4,782,767
2021	2,628,471	(15,422)	(1,813)	2,611,236
2022	2,144,097	(11,869)	1,639	2,133,867
2023	<u>4,395,344</u>	<u>(12,404)</u>	<u>2,328</u>	<u>4,385,268</u>
Total	<u>\$13,951,582</u>	<u>\$ (46,748)</u>	<u>\$ 8,304</u>	<u>\$13,913,138</u>

(9) Actuarial Assumptions

PERS

The discount rate used to measure the total pension liability was 6.50%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers and non-employer contributing entities will be made at the actuarially determined contribution rates, which are calculated in accordance with relevant statutes and approved by the Board of Trustees and the Public Retirement Systems' Actuarial Committee. Based on those assumptions, PERS's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the Capital Asset Pricing Model (CAPM) (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward looking basis in equilibrium, in which best-estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.0% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.43% for the year ended December 31, 2018 which is the most recent actuarial calculation date.

ROV

The discount rate used to measure the total pension liability was 6.50%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of ROV's actuary. Based on those assumptions, ROV's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

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LASERS

The discount rate used to measure the total pension liability was 7.60%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that employer contributions from participating employers will be made at the actuarially determined rates taking into consideration the recommendation of the pension plan's actuary. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

A summary of the actuarial methods and assumptions used in determining the total pension liability presented in the 2019 financial statements are as follows:

Assumptions	PERS	ROV	LASERS
Valuation Date	December 31, 2018	June 30, 2019	June 30, 2019
Actuarial Cost Method	Entry Age Normal	Entry Age Normal	Entry Age Normal
Expected Remaining Service Lives	4 years	5 years	2 years
Discount Rate	6.50%	6.50%	7.60%
Investment Rate of Return	6.50% per annum	6.50%, net of investment expense	7.60% per annum
Projected Salary Increases	4.75% (2.40% Inflation, 2.35% Merit)	6.00% (2.40% Inflation, 3.6% Merit)	See table below
Inflation Rate	2.40% per annum	2.40% per annum	2.5% per annum

LASERS Projected Salary Increases		
Member Type	Lower Range (%)	Upper Range (%)
Regular	3.20	13.00
Judges	2.80	5.30
Corrections	3.80	14.00
Hazardous Duty	3.80	14.00
Wildlife	3.80	14.00

Additional assumptions include the following:

Mortality – PERS

Mortality assumptions were based on an experience study. The data was assigned credibility weighting and combined with a standard table to produce current levels of mortality. As a result of this study, mortality for employees was set equal to the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for

**CALCASIEU PARISH POLICE JURY
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females, each with full generational projection using the MP2018 scale. In addition, mortality for annuitants and beneficiaries was set equal to the Pub-2010 Public Retirement Plans Mortality Table for Healthy Retirees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2018 scale. For Disabled annuitants, mortality was set equal to the Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2018 scale.

Mortality – ROV

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

Mortality – LASERS

RP-2014 Healthy Mortality Table for non-disabled members
RP-2000 Disabled Lives Mortality Table for disabled members

Cost of Living Adjustments – PERS, ROV, & LASERS

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

Best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation for PERS as of December 31, 2018 and ROV and LASERS as of June 30, 2019 are summarized in the following tables:

PERS	Target Asset Allocations	Long-Term Expected Real Rate of Return
<u>Asset Class:</u>	(%)	(%)
Fixed Income	35	1.22
Equity	52	3.45
Alternatives	11	0.65
Real Assets	<u>2</u>	<u>0.11</u>
Total	<u>100</u>	5.43
Inflation Adjustment		<u>2.00</u>
Expected Arithmetic Nominal Return		<u>7.43%</u>

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
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ROV	Target Asset Allocations	Long-Term Expected Real Rate of Return
<u>Asset Class:</u>	(%)	(%)
Domestic Equities	40	3.00
International Equities	20	1.70
Domestic Fixed Income	12.5	0.31
International Fixed Income	10	0.35
Real Estate	7.5	0.34
Alternative Investments	<u>10</u>	<u>0.63</u>
Total	<u>100</u>	6.33
Inflation Adjustment		<u>2.50</u>
Expected Arithmetic Nominal Return		<u>8.83%</u>

LASERS	Target Asset Allocations	Long-Term Expected Real Rate of Return
<u>Asset Class:</u>	(%)	(%)
Cash	-	.24
Domestic Equities	23	4.83
International Equities	32	5.83
Domestic Fixed Income	6	2.79
International Fixed Income	10	4.49
Alternative Investments	22	8.32
Risk Parity	<u>7</u>	5.06
Total	<u>100</u>	
Weighted Long-Term Expected Real Rate of Return		6.09
Inflation Adjustment		2.75
Inflation Adjustment		<u>.16</u>
Expected Arithmetic Nominal Return		<u>9.00%</u>

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019**

Sensitivity to Changes in Discount Rate

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

	PERS (6.50%)	ROV (6.50%)	LASERS (7.60%)	Total
<u>Employer's Proportionate Share of Net Pension Liability:</u>				
1.0% Decrease	\$43,893,985	\$222,075	\$226,771	\$44,342,831
Current Discount Rate	\$20,668,330	\$131,642	\$179,674	\$20,979,646
1.0% Increase	\$1,253,694	\$54,024	\$139,892	\$1,447,610

NOTE 13: STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary-GAAP Reporting Reconciliation

Governmental accounting standards require that comparisons of the legally adopted budget be made with the actual financial statement data. Since the Parish prepares its budget on the cash basis of accounting, this comparison must be done based on the budgetary basis. As a result of this presentation, the basis difference information contained in the table below is required to reconcile the actual financial data presented on the cash budgetary basis to the actual financial data prepared using generally accepted accounting principles. Upon implementation of Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definition*, there were several previously presented nonmajor governmental funds with legally adopted budgets that are now combined with the General Fund, the Public Works Operating Fund, the Office of Juvenile Justice Services Fund, or other nonmajor governmental funds because the activity in the aforementioned funds no longer met the definition of a special revenue fund as required by GASB Statement No. 54. The 2019 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.

	General Fund	Public Works Operating Fund	Office of Juvenile Justice Services Fund	Calcasieu Parish Library Fund
Net Change in Fund Balance (GAAP)	\$ 2,287,877	\$ 1,636,396	\$ 560,375	\$ (334,937)
<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)	69,727	982,307	132,455	-
<u>Adjustment for Basis Differences:</u>				
To Adjust for Revenues and Deferrals	(1,094,862)	577,810	(398,803)	(598,388)
To Adjust for Expenditures and Accruals	<u>637,369</u>	<u>(146,845)</u>	<u>301,488</u>	<u>1,015,434</u>
Net Change in Fund Balance (Budgetary Basis)	<u>\$ 1,900,111</u>	<u>\$ 3,049,668</u>	<u>\$ 595,515</u>	<u>\$ 82,109</u>

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
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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, 2019, the Parish has inventory in the amount of \$771,396 in the Public Works Operating Fund and \$495,017 in the Mosquito Control Fund. The change in inventory for Public Works Operating Fund from 2018 to 2019 was a decrease in the amount of \$12,671 while the Mosquito Control Fund increased by \$247,008.

Net Position Restatements – Governmental Activities - Primary Government

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

	Ending 12/31/18 Net Position Balance	Prior Period Adjustments	Beginning 1/1/2019 Net Position Balance as Restated
Governmental Activities Net Position	<u>\$1,009,271,330</u>	<u>(\$388,430)</u>	<u>\$1,008,882,900</u>

Prior Period Adjustments - The following adjustments were made to the December 31, 2018 ending balance:

- The beginning net position of the Coastal Impact Assistance Fund was increased by \$103,464 to properly recognize federal offshore leasing revenues. Net position for 2018 increased by \$103,464. This amount did not affect the 2018 change in net position as it related to pre-2018 activity.
- The net capital asset beginning balance for governmental activities of \$612,581,939 was decreased by \$491,896 to \$612,090,043 to properly reflect the January 1, 2019 beginning net position for governmental activities and was comprised of the following:
 - Land and Right of Ways was increased by \$1,577,700 to properly reflect the addition of fifteen right of ways and removal of one right of way. Net position for 2018 increased by \$1,577,700 and the change in net position for 2018 increased by \$124,237. The remainder of the amount was attributable to pre-2018 activity.
 - Construction in progress was decreased by \$1,982,037 to properly reflect the addition of three construction projects, the removal of four prior year construction costs that were reclassified to right of ways, the removal of non-capital expenditures from seven projects, and additional construction costs to one existing project. Net position for 2018 increased by \$1,982,037 and the change in net position for 2018 increased by \$157,419. The remainder of the amount was attributable to pre-2018 activity.
 - Roads balance was decreased by \$61,600 to properly reflect the decreased value of one road. Both net position and change in net position for 2018 were decreased by \$61,600.
 - Buildings and improvements was increased by \$97,769 to properly reflect the addition of one new asset and the removal of two assets. Both net position and change in net position for 2018 were increased by \$97,769.
 - Machinery and equipment was decreased by \$106,114 and the related accumulated depreciation decreased by \$88,428 to properly reflect the retirement of an asset in the prior year. Net position for 2018 decreased by \$17,686. Change in net position for 2018 was not impacted as this related to pre-2018 activity.
 - Bridges were decreased by \$106,042 to properly reflect decreased value of three subsystems. Net position for 2018 decreased by \$106,042 and the change in net position for 2018 decreased by \$18,000. The remainder of the amount was attributable to pre-2018 activity.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
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Net Position Restatements – Business-Type Activities - Primary Government

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

	Ending 12/31/18 Net Position Balance	Prior Period Adjustments **	Beginning 1/1/2019 Net Position Balance as Restated
Business-Type Activities Net Position	<u>\$15,550,210</u>	<u>\$7,730,740</u>	<u>\$23,280,950</u>
** \$7,814,704 relates to a reporting presentation change from a discretely presented component unit to a blended component unit.			

Prior Period Adjustments - The following adjustments were made to the December 31, 2018 ending balance:

- Waterworks District No. 12 of Ward 3 was previously reported as a discretely presented component unit. However, in 2019, the Parish became the governing board for this District and, as such, the reporting presentation for that District was changed to that of a blended component unit as of January 1, 2019. The beginning net position of \$7,814,704 was transferred from the discretely presented component unit column to the business type activities of the primary government. In addition to the reporting presentation change, construction in progress for the District was decreased by \$11,153 to properly remove a project that will not proceed. Net position decreased by \$11,153 while the 2018 change in net position decreased by \$5,745. The remainder of the amount is representative of pre-2018 activity.
- The beginning net position of the Waterworks District No. 5 of Wards 3 and 8 decreased by \$72,811 to reflect a change in construction in progress for additional costs in three projects not identified in the prior year as well as removal of two prior year projects that did not proceed. Net position decreased by \$72,811 while the 2018 change in net position increased by \$1,425. The remainder of the amount is representative of pre-2018 activity.

Net Position Restatements - Discretely Presented Component Units

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

	Ending 12/31/18 Net Position Balance	Prior Period Adjustments and Change in Accounting Principle **	Beginning 1/1/2019 Net Position Balance as Restated
Net Position – Component Units	<u>\$393,811,687</u>	<u>(\$8,903,899)</u>	<u>\$384,907,788</u>
** \$7,814,704 relates to a reporting presentation change from a discretely presented component unit to a blended component unit.			

CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
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Prior Period Adjustments - The following adjustments were made to the December 31, 2018 ending balance:

- Waterworks District No. 12 of Ward 3 was previously reported as a discretely presented component unit. However, in 2019, the Parish became the governing board for this District and, as such, the reporting presentation for that District was changed to that of a blended component unit as of January 1, 2019. The beginning net position of \$7,814,704 was transferred from the discretely presented component unit column to the business type activities of the primary government.
- Fire Protection District No. 1 of Ward 6 had a prior period adjustment in the amount of \$89,280 to account for an improvement that was completed in a prior year but not recorded as an asset. Non-building improvements was increased by \$89,280. As a result, net position and change in net position for 2018 increased by \$89,280.
- Gravity Drainage District No. 6 of Wards 5 and 6 had a prior period adjustment in the amount of \$27,056 to properly reflect the beginning balance of construction in progress for a project that did not proceed. As a result, net position and change in net position for 2018 decreased by \$27,056.
- Gravity Drainage District No. 2 of Ward 7 had a prior period adjustment to account for disposal of equipment not properly recorded in the prior year. Machinery and equipment decreased by \$1,800 and accumulated depreciation decreased by \$1,589. As a result, net position and change in net position for 2018 decreased by \$211. The District also made a prior period adjustment to properly report the deferral of revenue and pension costs associated with ad valorem taxes that were levied but intended to finance the budget of the next year thereby making the funds not available. Both net position and change in net position for 2018 were decreased by \$626,575.
- Gravity Drainage District No. 7 of Ward 8 made a prior period adjustment to properly report the deferral of revenue and pension costs associated with ad valorem taxes that were levied but intended to finance the budget of the next year thereby making the funds not available. Both net position and change in net position for 2018 were decreased by \$527,226.
- Calcasieu Parish Public Safety Communications District had a prior period adjustment to record improvements not recorded as an asset in the prior year. Non-building improvements was increased by \$273,510. As a result, net position and change in net position for 2018 increased by \$273,510.

Change in Accounting Principle

The following component units implemented GASB Statement 75 whereby the beginning Other Post-Employment Benefits (OPEB) Payable balance was increased by \$270,917 to properly reflect the effects of the implementation of this statement:

- Waterworks District No. 7 of Wards 6 and 4 - both net position and change in net position for 2018 were decreased by \$13,628.
- Waterworks District No. 11 of Wards 4 and 7 - both net position and change in net position for 2018 were decreased by \$121,675.
- West Calcasieu Community Center - both net position and change in net position for 2018 were decreased by \$135,614.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019**

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	\$26,418,629
Dedicated Sales Tax for Solid Waste	6,459,370
Grant Funds Restricted for Specific Programs	2,517,358
Debt Service	1,869,024
Dedicated Court Fees for Law Library	<u>144,105</u>
Total Restricted Fund Balance – “Other Restrictions”	<u>\$37,408,486</u>

Deficit Fund Balance/Net Position

The following fund reported a deficit fund balance or deficit net position: (1) Sewer District No. 8 of Ward 4 – (\$9,153).

The Calcasieu Parish Coroner (a nonmajor discretely presented component unit) has a deficit net position of \$258,192 at the end of the year as a result of recording the pension related activity in 2019.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019**

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	\$149,318,608	\$ -
Various Sources of Revenue and Debt Specifically Issued for Construction and Improvement Projects	-	859,748
Total Net Position Restricted for Capital Projects	149,318,608	859,748
<u>Debt Service:</u>		
Dedicated Property Tax Revenue and Other Revenue Allocated for Debt Repayment	1,956,922	1,683,279
Total Net Position Restricted for Debt Service	1,956,922	1,683,279
<u>External Legal Constraints:</u>		
Dedicated Property Taxes Authorized by Electorate to Specific Special Revenue Funds and Purposes	43,370,883	-
Dedicated Sales Tax for Road Maintenance and Construction	89,057,313	-
State Road Funds Dedicated for Transportation	13,900,084	-
Dedicated Sales Tax for Solid Waste	6,451,107	-
Grant Funds Restricted for Specific Programs	2,389,055	-
Total Net Position Restricted for External Legal Constraints	155,168,442	-
Total Restricted Net Position	<u>\$306,443,972</u>	<u>\$ 2,543,027</u>

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019**

NOTE 14: STATE REQUIRED DISCLOSURES

A. Police Jurors' Compensation

Members of the Police Jury are paid a monthly salary of \$1,600 excluding any applicable non-cash benefit. The Police Jury President is paid an additional monthly salary of \$200. The total amount paid for 2019 is as follows:

Brian Abshire	\$19,200	Shalon Latour	\$19,200
Francis Andrepont	19,200	Shelly Mayo, President ^	19,873
Judd Bares	19,200	Hal McMillin	19,200
Guy Brame	19,200	Dennis Scott	19,200
Calvin Collins	19,200	Mark Senegal	4,697
Les Farnum	19,200	Sandy Treme	19,200
Kevin Guidry	19,200	Kevin White, President *	<u>15,600</u>
Tony Guillory	19,200		
Chris Landry	19,200	Total	<u>\$289,770</u>

* Term was January 1, 2019 to September 19, 2019
^ Term was September 20, 2019 to December 31, 2019

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 \$1.25 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 \$22,409,463 has been spent thus far with \$1,811,780 being spent in 2019. The Communication District has collected the following revenues:

Year	Collected Amount	Year	Collected Amount
2000	\$ 349,549	2011	1,378,444
2001	815,785	2012	1,199,497
2002	611,274	2013	1,670,700
2003	610,828	2014	1,373,540
2004	628,089	2015	1,341,293
2005	955,337	2016	1,462,288
2006	1,159,430	2017	2,063,731
2007	1,188,033	2018	2,039,587
2008	1,334,823	2019	<u>2,032,121</u>
2009	1,421,192		
2010	1,304,981	Total	<u>\$24,940,522</u>

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019**

NOTE 15: IMPLEMENTATION OF NEW ACCOUNTING STANDARD

The Parish has adopted Governmental Accounting Standards Board (GASB) Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance* for the fiscal year 2019 reporting. GASB Statement No. 95 provides temporary relief to government or other stakeholders in light of the COVID-19 pandemic and extends the effective dates of certain statements that were first effective for reporting periods beginning after June 15, 2018, and later.

As a result of the issuance of GASB Statement No. 95, the Parish did not implement the statements identified below that had previous effective dates during 2019. These statements may impact future financial statement presentations.

- GASB Statement No. 83, *Certain Asset Retirement Obligations*, which establishes guidance for governments to recognize and measure legally enforceable liabilities associated with the retirement of certain tangible capital assets and determining the timing and pattern of recognition for liabilities and corresponding deferred outflow of resources related to asset retirement obligation.
- GASB Statement No. 84, *Fiduciary Activities*, which establishes improved guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and establishes criteria for identifying fiduciary activities of all state and local governments.
- GASB Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*, establishes improved information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt.
- GASB Statement No. 90, *Majority Equity Interest*, An Amendment of GASB Statements No. 14 and 61, establishes improved consistency of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units.

NOTE 16: SUBSEQUENT EVENTS

In March 2020, the World Health Organization made the assessment that the outbreak of a novel strain of the coronavirus known as COVID-19 can be characterized as a pandemic. The respiratory illness has spread across the state of Louisiana, including Calcasieu Parish. As with many areas of the country and state, COVID-19 has had an impact on the operations of the Parish and on businesses and individuals within Calcasieu Parish. The continued spread, and responses thereto, of COVID-19 will certainly have an impact on the economy as a whole and on the revenues of the Parish. The full extent of the financial impact of this pandemic is unknown given the rapidly changing environment surrounding COVID-19. The Parish has strong financial policies for maintaining reserves and is applying for federal and state reimbursements for COVID-19 expenses. Uncertainties also exist with regard to the investment and capital markets that could impact the Parish and the retirement systems in which the Parish participates.

On August 27, 2020 Hurricane Laura, a category 4 storm, made landfall in Calcasieu Parish. Both the Calcasieu Parish Police Jury and the State of Louisiana issued a State of Emergency on August 23, 2020 and August 21, 2020, respectively. As a result of the impact of Hurricane Laura, Calcasieu Parish received a major disaster declaration from the Federal Emergency Management Agency (FEMA-4559-DR). Hurricane Laura has had a significant impact on the operations of the Parish and on businesses and individuals within Calcasieu Parish. The full extent of the financial impact of this storm is unknown given the continued emergency and disaster declarations. The Parish has strong financial policies for maintaining reserves and is applying for various reimbursement for Hurricane Laura expenses and various losses.

**CALCASIEU PARISH POLICE JURY
 MODIFIED APPROACH FOR REPORTING INFRASTRUCTURE ASSETS -
 ROAD INFRASTRUCTURE CONDITION ASSESSMENT AND MAINTENANCE DATA
 FOR THE YEAR ENDED DECEMBER 31, 2019**

Completed Condition Assessments (Note 1):

<u>Year</u>	<u>Asphalt Road Infrastructure</u>
December 31, 2019	5.804
December 31, 2018	5.838
December 31, 2017	5.637

* 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, 2019	\$17,723,192	\$18,061,384
December 31, 2018	\$17,900,910	\$18,145,957
December 31, 2017	\$11,236,682	\$13,764,787
December 31, 2016	\$8,277,770	\$7,137,643
December 31, 2015	\$5,686,109	\$5,502,563

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, 2019

Note 1 - Modified Approach

Calcasieu Parish maintains a comprehensive inventory of road infrastructure. This includes approximately 1,196 miles of asphalt. The Parish Engineering department utilizes a road rating system, which uses road-rating reports to compile and assess all asphalt roads maintained in Calcasieu Parish by each Ward. The main purpose of these reports is to rank the asphalt roads according to their condition and indicate the type and degree of repair work needed for each road. The reports also identify 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 is inspected annually and rated with a scale referenced as “Asphalt Sufficiency Rating.” In lieu of recording depreciation, the Parish is committed to incurring the maintenance expenditures necessary to preserve its paved roadway miles at a minimum Asphalt Sufficiency Rating of 4 on the PASER system’s scale of 1 through 10, with 10 as the highest level. The “*PASER 1-10 Asphaltic Roadway Rating System*” is used to compile and assess all asphalt roads maintained in Calcasieu Parish by each Ward. The PASER System utilizes a streamlined global positioning system (GPS) based PASER software and is based on the actual visual condition of each road, allowing each deficiency to be rated based on visible distress criteria, i.e. width and location of cracks, raveling, and traffic wear. The average ratings for 2017 through 2019 have met this Parish minimum level.

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 number of overlays required to maintain the asphalt sufficiency rating decreased slightly (-0.5%) for 2019 as compared to 2018. In the previous two years, maintenance expenditures increased resulting in a thirty-two percent (32%) increase for 2018 as compared to 2017, and a ninety-three percent (93%) increase for 2017 as compared to 2016. The latter percentage increase was primarily due to the increased number of overlays performed during 2017 in order to maintain the asphalt sufficiency rating.

With respect to the variances between the actual maintenance expenditures and the budgeted expenditures, 2017 actual expenditures exceeded budgeted expenditures approximately twenty-three percent (23%) due to increased weighted average asphalt prices (2016 - \$69.70 per ton; 2017 - \$78.81 per ton) and excess costs associated with project revisions which added additional roads and more asphalt than was budgeted. 2015, 2016, 2018, and 2019 amounts were reasonable given that the variance was approximately four percent (4%) in 2015, fourteen percent (14%) in 2016, one percent (1%) in 2018, and two percent (2%) in 2019. The 2016 actual expenditures were less than budgeted due to more time being spent on new construction projects combined with decreased weighted average asphalt prices (2015 - \$89.47 per ton; 2016 - \$69.70 per ton).

**CALCASIEU PARISH POLICE JURY
OTHER POSTEMPLOYMENT BENEFITS –
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
FOR THE YEAR ENDED DECEMBER 31, 2019⁽¹⁾**

	2019	2018
Total OPEB Liability		
Service Cost	\$ 738,100	\$ 619,847
Interest on Total OPEB Liability	1,451,868	1,512,551
Changes in Assumptions	10,330,806	-
Benefit Payments	<u>(1,148,769)</u>	<u>(1,215,581)</u>
Net Change in Total OPEB Liability	11,372,005	916,817
Total OPEB Liability at Beginning of Year	<u>\$40,307,966</u>	<u>\$39,391,149</u>
Total OPEB Obligation at End of Year	<u>\$51,679,971</u>	<u>\$40,307,966</u>
Covered Payroll	\$46,076,101	\$43,690,733
Total OPEB Liability as a Percentage of Covered Payroll	112.16%	92.26%

Notes to the Schedule:

- (1) This schedule is intended to report information for ten years. Data for the full ten year period is not available but will be reported as the additional years become available.
- (2) Changes of Benefit Terms: There were no changes in benefit terms for 2019 or 2018, which was the first year of implementation for Governmental Accounting Standards Board Statement (GASB) No. 75.
- (3) Changes of Assumptions: For 2019, there was a change in assumption to reflect a 1.0% decrease in the discount rate. The discount rates for 2019 and 2018 were 2.9% and 3.9%, respectively.
- (4) There were no assets accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

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

	Measurement Period	Employer Proportion of the Net Pension Liability (Asset)	Employer's Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a percentage of its Covered Payroll	Plan Fiduciary Net Position as a percentage of the Total Pension Liability
(1) PERS:	12/31/18	4.66%	\$20,668,330	\$28,553,607	72.4%	88.9%
	12/31/17	4.48%	(\$3,328,597)	\$27,602,781	(12.1%)	102.0%
	12/31/16	4.36%	\$8,972,839	\$25,867,391	34.7%	94.1%
	12/31/15	4.31%	\$11,335,988	\$24,737,698	45.8%	92.2%
	12/31/14	4.22%	\$1,153,325	\$23,066,816	5.0%	99.2%
	12/31/13	4.03%	\$288,220	\$21,582,360	1.3%	91.5%
(2) ROV:	6/30/19	0.70%	\$131,642	\$96,690	136.1%	84.8%
	6/30/18	0.86%	\$203,204	\$119,443	170.1%	80.6%
	6/30/17	0.91%	\$199,695	\$124,597	160.3%	80.5%
	6/30/16	0.82%	\$233,876	\$113,217	206.6%	74.0%
	6/30/15	0.82%	\$199,799	\$110,667	180.5%	76.9%
	6/30/14	0.74%	\$171,225	\$96,547	177.3%	77.7%
(3) LASERS:	6/30/19	.0025%	\$179,674	\$47,483	378.4%	62.9%
	6/30/18	.0026%	\$175,545	\$47,483	369.7%	64.3%
	6/30/17	.0027%	\$188,922	\$47,483	397.9%	62.5%
	6/30/16	.0027%	\$208,250	\$47,160	441.6%	57.7%
	6/30/15	.0026%	\$173,575	\$46,370	374.3%	62.7%
	6/30/14	.0026%	\$159,574	\$45,594	350.0%	65.0%

Notes:

- (1) Parochial Employees' Retirement System – December 31, 2018 report
- (2) Registrar of Voters Employees' Retirement System – June 30, 2019 report
- (3) Louisiana State Employees' Retirement System – June 30, 2019 report

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

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

	Fiscal Year End	Contractually Required Contribution	Contributions in Relation to Contractually Required Contribution	Contribution Deficiency (Excess)	Employer's Covered Payroll	Employer's Proportionate Share of the Contributions as a percentage of Covered Payroll
(1) PERS:	2019	\$3,398,384	\$3,398,384	\$ -	\$29,551,181	11.5%
	2018	\$3,283,664	\$3,283,664	\$ -	\$28,553,608	11.5%
	2017	\$3,450,350	\$3,450,350	\$ -	\$27,602,781	12.5%
	2016	\$3,362,761	\$3,362,761	\$ -	\$25,867,391	13.0%
	2015	\$3,586,972	\$3,586,972	\$ -	\$24,737,698	14.5%
	2014	\$3,690,854	\$3,690,854	\$ -	\$23,066,816	16.0%
(2) ROV:	2019	\$13,669	\$13,669	\$ -	\$78,296	17.5%
	2018	\$19,698	\$19,698	\$ -	\$115,870	17.0%
	2017	\$22,136	\$22,136	\$ -	\$119,360	18.5%
	2016	\$26,040	\$26,040	\$ -	\$122,745	21.2%
	2015	\$25,207	\$25,207	\$ -	\$107,813	23.4%
	2014	\$26,333	\$26,333	\$ -	\$108,591	24.2%
(3) LASERS:	2019	\$19,476	\$19,476	\$ -	\$47,483	41.0%
	2018	\$18,923	\$18,923	\$ -	\$47,483	39.8%
	2017	\$18,410	\$18,410	\$ -	\$47,483	38.8%
	2016	\$18,060	\$18,060	\$ -	\$47,483	38.0%
	2015	\$18,342	\$18,342	\$ -	\$46,838	39.2%
	2014	\$17,855	\$17,855	\$ -	\$45,900	38.9%

Notes:

- (1) Parochial Employees' Retirement System – December 31, 2018 report
- (2) Registrar of Voters Employees' Retirement System – June 30, 2019 report
- (3) Louisiana State Employees' Retirement System – June 30, 2019 report

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



COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

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

Nonmajor Governmental Funds Nonmajor Enterprise Funds Internal Service Funds Fiduciary Funds Nonmajor Component units Capital Assets Used in the Operation of Governmental Funds Supplementary Information – Selected Component Units Supplementary Information – Chief Executive Officer Disclosure



NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

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

Solid Waste Fund accounts for disbursement of solid waste collection. A ten-year sales tax was passed initially in 1992 and later renewed 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.

Human 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.

Hazard Mitigation Fund accounts for the operation of federally funded programs to reduce or eliminate the long-term risk of wind or 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 natural disaster, chemical, biological, radiological, nuclear and explosive related incidents.

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.



Debt Service Funds

Major Facilities Debt Service Fund - This fund accounts for the debt service requirements related to the bond issue used to fund several of the major, multi-year capital improvement projects to Parish buildings including the 14th Judicial District Family and Juvenile Court Facility, the Calcasieu Parish Office of Juvenile Justice Services Complex, the Calcasieu Parish Animal Services Center, the Calcasieu Parish Coroner's Office and the Burton Coliseum Improvements. The major source of revenue is the transfers from other funds to be utilized to retire future debt including current year bond debt requirements, as well as, local revenue saved for debt retirement purposes.

Capital Projects Funds

Courthouse Complex Fund accounts for the construction of new facilities and renovation of existing Parish facilities.

Parks Capital Improvement Fund accounts for all major capital related expenditures for the Parish's parks system. Funding for these projects primarily comes from grants from the Gaming Fund.

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

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.

Human Services Capital Fund accounts for the planning and significant interior modifications to the Calcasieu Parish Business and Career Solutions Center. This project is funded through a transfer from General fund as funds are expended. Since there are no assets or liabilities at the end of the year, only the operating statement is presented.

Fire Training Center Capital Fund accounts for the construction of a safe room that will be used for a command center in the case of a hurricane as well as facilities for the training center.

Major Facilities Capital Improvement Fund accounts for several of the major, multi-year capital improvement projects to Parish buildings including the 14th Judicial district Family and Juvenile Court Facility, the Calcasieu Parish Office of Juvenile Justice Services Complex, the Calcasieu Parish Animal Services Center, the Calcasieu Parish Coroner's Office and the Burton Coliseum Improvements. It is funded primarily by loan proceeds. Transfers from other funds will also occur representing local revenue contributions to the various projects.

Stormwater Capital Fund accounts for capital improvement activity related to flood hazard reduction projects, street level flow capacity upgrade projects, and street level minimum standard projects to improve parishwide drainage. It is funded through transfers from the Public Works Capital Funds.

CALCASIEU PARISH POLICE JURY
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 DECEMBER 31, 2019

	<u>Special Revenue</u>			
	<u>Health Unit Fund</u>	<u>Solid Waste Fund</u>	<u>Mosquito Control Fund</u>	<u>Coliseum Tax Fund</u>
ASSETS				
Cash and cash equivalents	\$ 3,730,749	\$ 2,066,654	\$ 3,565,129	\$ 304,640
Investments	7,143,234	3,960,115	6,831,296	570,091
Receivable (net of allowances for uncollectibles):				
Property	5,518,044	-	4,891,235	3,329,567
Sales	-	566,667	-	-
Interest receivable	22,780	12,220	21,526	2,011
Other receivables	-	-	-	-
Intergovernmental receivable	1,415	-	-	-
Due from other funds	-	-	-	-
Prepaid items	-	-	3,060	3,038
Inventory	-	-	495,017	-
Total assets	<u>\$ 16,416,222</u>	<u>\$ 6,605,656</u>	<u>\$ 15,807,263</u>	<u>\$ 4,209,347</u>
LIABILITIES				
Accounts payable	\$ 244,286	\$ 113,339	\$ 25,423	\$ 98,738
Accrued liabilities	12,228	29,322	34,971	26,876
Intergovernmental payable	-	-	-	-
Due to other funds	-	-	-	-
Due to component units	-	-	-	-
Unearned revenue	-	3,625	-	-
Retainage payable	-	-	-	-
Other liabilities	-	-	-	-
Total liabilities	<u>256,514</u>	<u>146,286</u>	<u>60,394</u>	<u>125,614</u>
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for the next fiscal year	<u>5,553,197</u>	<u>-</u>	<u>4,922,053</u>	<u>3,350,777</u>
Total deferred inflows of resources	<u>5,553,197</u>	<u>-</u>	<u>4,922,053</u>	<u>3,350,777</u>
FUND BALANCES				
Nonspendable:				
Prepaid items	-	-	3,060	3,038
Inventories	-	-	495,017	-
Restricted	10,606,511	6,459,370	10,326,739	729,918
Assigned:				
Capital improvements	-	-	-	-
Total fund balances	<u>10,606,511</u>	<u>6,459,370</u>	<u>10,824,816</u>	<u>732,956</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 16,416,222</u>	<u>\$ 6,605,656</u>	<u>\$ 15,807,263</u>	<u>\$ 4,209,347</u>

Special Revenue

Housing Fund	Human Services Fund	Calcasieu Workforce Center Fund	CDBG Fund	Hazard Mitigation Fund	Coastal Impact Assistance Fund
\$ 49,623	\$ 310,620	\$ 137,190	\$ 504,602	\$ 8,803	\$ 868,526
1,205,176	285,131	-	-	16,869	1,664,267
-	-	-	-	-	-
-	-	-	-	-	-
2,555	1,322	-	-	49	5,141
11,052	-	-	-	-	-
131,654	158,957	31,915	6,623	440,793	10,533
2,276	55,587	-	-	31,023	-
2,579	15,382	15,766	-	-	-
-	-	-	-	-	-
<u>\$ 1,404,915</u>	<u>\$ 826,999</u>	<u>\$ 184,871</u>	<u>\$ 511,225</u>	<u>\$ 497,537</u>	<u>\$ 2,548,467</u>
\$ 4,228	\$ 68,104	\$ 33,229	\$ -	\$ 1,133	\$ -
14,513	44,683	49,973	-	12,307	-
2,631	-	-	-	-	-
106,943	81,523	7,172	7,526	370,896	-
-	-	-	-	105,900	-
-	83,389	15,766	461,577	-	1,869,022
-	-	-	40,994	-	-
23,821	20,000	-	-	2,532	-
<u>152,136</u>	<u>297,699</u>	<u>106,140</u>	<u>510,097</u>	<u>492,768</u>	<u>1,869,022</u>
-	-	-	-	-	-
-	-	-	-	-	-
2,579	15,382	15,766	-	-	-
-	-	-	-	-	-
1,250,200	513,918	62,965	1,128	4,769	679,445
-	-	-	-	-	-
<u>1,252,779</u>	<u>529,300</u>	<u>78,731</u>	<u>1,128</u>	<u>4,769</u>	<u>679,445</u>
<u>\$ 1,404,915</u>	<u>\$ 826,999</u>	<u>\$ 184,871</u>	<u>\$ 511,225</u>	<u>\$ 497,537</u>	<u>\$ 2,548,467</u>

continued

CALCASIEU PARISH POLICE JURY
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 DECEMBER 31, 2019

	Special Revenue			
	Homeland Security Fund	Parish Road and Drainage Trust Fund	Calcasieu Parish Law Library Commission	Fire Protection District No. 2 of Ward 3
ASSETS				
Cash and cash equivalents	\$ 1,689	\$ 1,534,677	\$ 48,584	\$ 102,160
Investments	3,235	2,940,743	93,059	195,759
Receivable (net of allowances for uncollectibles):				
Property	-	1,000,000	-	2,515,069
Sales	-	-	-	-
Interest receivable	9	9,071	278	610
Other receivables	-	-	-	-
Intergovernmental receivable	-	-	5,392	-
Due from other funds	-	-	-	-
Prepaid items	-	-	-	-
Inventory	-	-	-	-
Total assets	<u>\$ 4,933</u>	<u>\$ 5,484,491</u>	<u>\$ 147,313</u>	<u>\$ 2,813,598</u>
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ 3,208	\$ -
Accrued liabilities	-	-	-	-
Intergovernmental payable	-	-	-	-
Due to other funds	-	-	-	-
Due to component units	-	-	-	-
Unearned revenue	-	-	-	-
Retainage payable	-	-	-	-
Other liabilities	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>3,208</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for the next fiscal year	-	1,000,000	-	2,542,628
Total deferred inflows of resources	<u>-</u>	<u>1,000,000</u>	<u>-</u>	<u>2,542,628</u>
FUND BALANCES				
Nonspendable:				
Prepaid items	-	-	-	-
Inventories	-	-	-	-
Restricted	4,933	4,484,491	144,105	270,970
Assigned:				
Capital improvements	-	-	-	-
Total fund balances	<u>4,933</u>	<u>4,484,491</u>	<u>144,105</u>	<u>270,970</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 4,933</u>	<u>\$ 5,484,491</u>	<u>\$ 147,313</u>	<u>\$ 2,813,598</u>

<u>Debt Service</u>	<u>Capital Projects</u>			
Major Facilities Debt Service Fund	Courthouse Complex Fund	Parks Capital Improvement Fund	Coliseum Capital Improvement Fund	South Ward 3 Sewer Main Fund
\$ 792,692	\$ 4,487,861	\$ 1,074,536	\$ 56,877	\$ 1,078,889
1,072,359	8,599,623	2,059,022	108,986	2,067,365
-	-	-	-	-
-	-	-	-	-
3,973	27,999	6,938	469	6,369
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ 1,869,024</u>	<u>\$ 13,115,483</u>	<u>\$ 3,140,496</u>	<u>\$ 166,332</u>	<u>\$ 3,152,623</u>
\$ -	\$ 1,187,581	\$ 168,880	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	31,023	-	-	-
-	-	-	-	-
-	-	-	-	-
-	176,850	66,625	-	-
-	-	-	-	-
-	<u>1,395,454</u>	<u>235,505</u>	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
1,869,024	-	-	-	-
-	<u>11,720,029</u>	<u>2,904,991</u>	<u>166,332</u>	<u>3,152,623</u>
<u>1,869,024</u>	<u>11,720,029</u>	<u>2,904,991</u>	<u>166,332</u>	<u>3,152,623</u>
<u>\$ 1,869,024</u>	<u>\$ 13,115,483</u>	<u>\$ 3,140,496</u>	<u>\$ 166,332</u>	<u>\$ 3,152,623</u>

continued



CALCASIEU PARISH POLICE JURY
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 DECEMBER 31, 2019

	Capital Projects				Total Nonmajor Governmental Funds
	Human Services Capital Fund	Fire Training Center Capital Fund	Major Facilities Capital Improvement Fund	Stormwater Capital Fund	
ASSETS					
Cash and cash equivalents	\$ 340,441	\$ 55,244	\$ 31,838,415	\$ 5,869,048	\$ 58,827,649
Investments	652,352	105,858	441,013	11,246,250	51,261,803
Receivable (net of allowances for uncollectibles):					
Property	-	-	-	-	17,253,915
Sales	-	-	-	-	566,667
Interest receivable	2,053	145	35,702	35,491	196,711
Other receivables	-	-	-	-	11,052
Intergovernmental receivable	-	-	-	-	787,282
Due from other funds	-	-	-	-	88,886
Prepaid items	-	-	-	-	39,825
Inventory	-	-	-	-	495,017
Total assets	\$ 994,846	\$ 161,247	\$ 32,315,130	\$ 17,150,789	\$ 129,528,807
LIABILITIES					
Accounts payable	\$ 212,744	\$ 6,331	\$ 1,297,911	\$ 235,321	\$ 3,700,456
Accrued liabilities	-	-	-	-	224,873
Intergovernmental payable	-	-	-	-	2,631
Due to other funds	-	-	249,553	-	854,636
Due to component units	-	-	-	-	105,900
Unearned revenue	-	-	-	-	2,433,379
Retainage payable	29,784	14,740	627,374	181,545	1,137,912
Other liabilities	-	-	-	-	46,353
Total liabilities	242,528	21,071	2,174,838	416,866	8,506,140
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for the next fiscal year	-	-	-	-	17,368,655
Total deferred inflows of resources	-	-	-	-	17,368,655
FUND BALANCES					
Nonspendable:					
Prepaid items	-	-	-	-	39,825
Inventories	-	-	-	-	495,017
Restricted	-	-	-	-	37,408,486
Assigned:					
Capital improvements	<u>752,318</u>	<u>140,176</u>	<u>30,140,292</u>	<u>16,733,923</u>	<u>65,710,684</u>
Total fund balances	752,318	140,176	30,140,292	16,733,923	103,654,012
Total liabilities, deferred inflows of resources and fund balances	\$ 994,846	\$ 161,247	\$ 32,315,130	\$ 17,150,789	\$ 129,528,807

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Special Revenue			
	Health Unit Fund	Solid Waste Fund	Mosquito Control Fund	Coliseum Tax Fund
REVENUES				
Taxes:				
Property	\$ 5,252,052	\$ -	\$ 5,096,807	\$ 3,168,917
Sales	-	6,800,000	-	-
Intergovernmental revenues	181,755	-	81,580	-
Charges for services	-	-	-	1,246,327
Fines and forfeitures	-	-	-	-
Investment earnings	287,253	154,538	282,662	37,331
Sale of assets	205	131,972	-	8,220
Donations	-	-	-	-
Miscellaneous revenues	-	232	-	104
Total revenues	<u>5,721,265</u>	<u>7,086,742</u>	<u>5,461,049</u>	<u>4,460,899</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Sanitation	-	7,249,323	-	-
Health and welfare	1,895,224	-	3,595,773	-
Culture and recreation	-	-	-	3,535,858
Capital outlay	91,080	-	205,743	60,427
Intergovernmental	-	-	-	304,650
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	<u>1,986,304</u>	<u>7,249,323</u>	<u>3,801,516</u>	<u>3,900,935</u>
Excess (deficiency) of revenues over (under) expenditures	<u>3,734,961</u>	<u>(162,581)</u>	<u>1,659,533</u>	<u>559,964</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	99,010	-
Transfers out	<u>(2,526,179)</u>	<u>-</u>	<u>-</u>	<u>(250,000)</u>
Total other financing sources and uses	<u>(2,526,179)</u>	<u>-</u>	<u>99,010</u>	<u>(250,000)</u>
Net change in fund balances	1,208,782	(162,581)	1,758,543	309,964
Fund balances at beginning of year	9,397,729	6,621,951	8,819,265	422,992
Change in reserves for inventories	-	-	247,008	-
Fund balances at end of year	<u>\$ 10,606,511</u>	<u>\$ 6,459,370</u>	<u>\$ 10,824,816</u>	<u>\$ 732,956</u>

Special Revenue

Housing Fund	Human Services Fund	Calcasieu Workforce Center Fund	CDBG Fund	Hazard Mitigation Fund	Coastal Impact Assistance Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
2,988,086	2,794,624	2,383,147	421,263	3,546,522	21,066
575	25,039	-	-	320,672	-
-	-	-	-	-	-
34,593	32,799	1,603	-	474	52,965
-	11,802	4,495	-	-	-
-	29,231	-	-	-	-
7,247	688	36	-	-	-
<u>3,030,501</u>	<u>2,894,183</u>	<u>2,389,281</u>	<u>421,263</u>	<u>3,867,668</u>	<u>74,031</u>
-	-	-	-	-	-
-	-	-	-	3,986,079	68,048
-	-	-	421,263	-	-
-	-	-	-	-	-
3,112,121	3,433,134	2,391,900	-	-	-
-	-	-	-	-	-
-	212,477	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>3,112,121</u>	<u>3,645,611</u>	<u>2,391,900</u>	<u>421,263</u>	<u>3,986,079</u>	<u>68,048</u>
(81,620)	(751,428)	(2,619)	-	(118,411)	5,983
29,166	818,893	-	-	50,000	-
<u>29,166</u>	<u>818,893</u>	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>-</u>
(52,454)	67,465	(2,619)	-	(68,411)	5,983
1,305,233	461,835	81,350	1,128	73,180	673,462
-	-	-	-	-	-
<u>\$ 1,252,779</u>	<u>\$ 529,300</u>	<u>\$ 78,731</u>	<u>\$ 1,128</u>	<u>\$ 4,769</u>	<u>\$ 679,445</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, 2019

	Special Revenue			
	Homeland Security Fund	Parish Road and Drainage Trust Fund	Calcasieu Parish Law Library Commission	Fire Protection District No. 2 of Ward 3
REVENUES				
Taxes:				
Property	\$ -	\$ 1,000,000	\$ -	\$ 2,431,017
Sales	-	-	-	-
Intergovernmental revenues	109,350	-	-	150,128
Charges for services	-	-	82,283	-
Fines and forfeitures	-	-	-	-
Investment earnings	178	127,476	3,164	12,246
Sale of assets	-	-	1,112	-
Donations	-	-	-	-
Miscellaneous revenues	-	-	-	-
Total revenues	<u>109,528</u>	<u>1,127,476</u>	<u>86,559</u>	<u>2,593,391</u>
EXPENDITURES				
Current:				
General government	-	-	58,084	-
Public safety	-	-	-	80,323
Public works	-	-	-	-
Sanitation	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	757,911
Intergovernmental	109,350	1,482,810	-	2,365,141
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	<u>109,350</u>	<u>1,482,810</u>	<u>58,084</u>	<u>3,203,375</u>
Excess (deficiency) of revenues over (under) expenditures	<u>178</u>	<u>(355,334)</u>	<u>28,475</u>	<u>(609,984)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	178	(355,334)	28,475	(609,984)
Fund balances at beginning of year	4,755	4,839,825	115,630	880,954
Change in reserves for inventories	-	-	-	-
Fund balances at end of year	<u>\$ 4,933</u>	<u>\$ 4,484,491</u>	<u>\$ 144,105</u>	<u>\$ 270,970</u>

Major Facilities Debt Service Fund	Capital Projects			
	Courthouse Complex Fund	Parks Capital Improvement Fund	Coliseum Capital Improvement Fund	South Ward 3 Sewer Main Fund
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	123,064	-	-	-
-	-	-	-	-
-	-	-	-	-
83,055	311,611	103,589	5,255	79,057
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>83,055</u>	<u>434,675</u>	<u>103,589</u>	<u>5,255</u>	<u>79,057</u>
43	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	64	3	48
-	3,652,355	2,737,736	88,283	26,943
-	-	-	-	-
1,165,000	-	-	-	-
<u>1,640,069</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>2,805,112</u>	<u>3,652,355</u>	<u>2,737,800</u>	<u>88,286</u>	<u>26,991</u>
<u>(2,722,057)</u>	<u>(3,217,680)</u>	<u>(2,634,211)</u>	<u>(83,031)</u>	<u>52,066</u>
3,175,000	8,200,000	2,500,000	250,000	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>3,175,000</u>	<u>8,200,000</u>	<u>2,500,000</u>	<u>250,000</u>	<u>-</u>
452,943	4,982,320	(134,211)	166,969	52,066
1,416,081	6,737,709	3,039,202	(637)	3,100,557
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 1,869,024</u>	<u>\$ 11,720,029</u>	<u>\$ 2,904,991</u>	<u>\$ 166,332</u>	<u>\$ 3,152,623</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, 2019

	Capital Projects				Total Nonmajor Governmental Funds
	Human Services Capital Fund	Fire Training Center Construction Fund	Major Facilities Capital Improvement Fund	Stormwater Capital Fund	
REVENUES					
Taxes:					
Property	\$ -	\$ -	\$ -	\$ -	\$ 16,948,793
Sales	-	-	-	-	6,800,000
Intergovernmental revenues	-	-	-	176,574	12,977,159
Charges for services	-	-	-	-	1,674,896
Fines and forfeitures	-	-	-	226,000	226,000
Investment earnings	5,893	531	643,181	480,102	2,739,556
Sale of assets	-	-	-	-	157,806
Donations	-	-	-	-	29,231
Miscellaneous revenues	-	-	-	-	8,307
Total revenues	<u>5,893</u>	<u>531</u>	<u>643,181</u>	<u>882,676</u>	<u>41,561,748</u>
EXPENDITURES					
Current:					
General government	-	-	-	-	58,127
Public safety	-	-	-	-	4,134,450
Public works	-	-	-	-	421,263
Sanitation	-	-	-	-	7,249,323
Health and welfare	23,757	-	-	-	14,451,909
Culture and recreation	-	-	-	-	3,535,973
Capital outlay	696,624	168,330	9,617,177	5,074,834	23,389,920
Intergovernmental	-	-	-	-	4,261,951
Debt service:					
Principal retirement	-	-	-	-	1,165,000
Interest and fiscal charges	-	-	-	-	1,640,069
Total expenditures	<u>720,381</u>	<u>168,330</u>	<u>9,617,177</u>	<u>5,074,834</u>	<u>60,307,985</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(714,488)</u>	<u>(167,799)</u>	<u>(8,973,996)</u>	<u>(4,192,158)</u>	<u>(18,746,237)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	1,466,806	307,948	31,883	3,875,000	20,803,706
Transfers out	-	-	-	-	(2,776,179)
Total other financing sources and uses	<u>1,466,806</u>	<u>307,948</u>	<u>31,883</u>	<u>3,875,000</u>	<u>18,027,527</u>
Net change in fund balances	752,318	140,149	(8,942,113)	(317,158)	(718,710)
Fund balances at beginning of year	-	27	39,082,405	17,051,081	104,125,714
Change in reserves for inventories	-	-	-	-	247,008
Fund balances at end of year	<u>\$ 752,318</u>	<u>\$ 140,176</u>	<u>\$ 30,140,292</u>	<u>\$ 16,733,923</u>	<u>\$ 103,654,012</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, 2019**

	<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	\$ 5,049,096	\$ 5,049,096	\$ 5,012,873	\$ (36,223)
Intergovernmental revenues	106,000	106,000	161,755	55,755
Investment income	150,000	150,000	237,253	87,253
Sale of assets	-	-	206	206
Total revenues	<u>5,305,096</u>	<u>5,305,096</u>	<u>5,412,087</u>	<u>106,991</u>
EXPENDITURES				
Current:				
Health and welfare	<u>1,707,819</u>	<u>1,707,819</u>	<u>1,587,576</u>	<u>120,243</u>
Excess (deficiency) of revenues over expenditures	<u>3,597,277</u>	<u>3,597,277</u>	<u>3,824,511</u>	<u>227,234</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(3,385,370)</u>	<u>(3,385,370)</u>	<u>(2,726,179)</u>	<u>659,191</u>
Net change in fund balances	211,907	211,907	1,098,332	886,425
Fund balances beginning of year	<u>9,324,240</u>	<u>9,324,240</u>	<u>9,459,985</u>	<u>135,745</u>
Fund balances end of year	<u>\$ 9,536,147</u>	<u>\$ 9,536,147</u>	<u>\$ 10,558,317</u>	<u>\$ 1,022,170</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, 2019**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Sales	\$ 6,800,000	\$ 6,800,000	\$ 6,800,000	\$ -
Investment income	90,000	90,000	126,513	36,513
Miscellaneous revenue	125,000	125,000	132,205	7,205
Total revenues	<u>7,015,000</u>	<u>7,015,000</u>	<u>7,058,718</u>	<u>43,718</u>
EXPENDITURES				
Current:				
Public works	<u>7,398,100</u>	<u>7,398,100</u>	<u>7,240,161</u>	<u>157,939</u>
Net change in fund balances	(383,100)	(383,100)	(181,443)	201,657
Fund balances beginning of year	<u>6,656,841</u>	<u>6,225,187</u>	<u>6,225,186</u>	<u>(1)</u>
Fund balances end of year	<u>\$ 6,273,741</u>	<u>\$ 5,842,087</u>	<u>\$ 6,043,743</u>	<u>\$ 201,656</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, 2019**

	<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	\$ 4,899,967	\$ 4,899,967	\$ 4,861,395	\$ (38,572)
Intergovernmental revenues	80,200	80,200	81,580	1,380
Investment income	<u>150,000</u>	<u>150,000</u>	<u>244,578</u>	<u>94,578</u>
Total revenues	<u>5,130,167</u>	<u>5,130,167</u>	<u>5,187,553</u>	<u>57,386</u>
EXPENDITURES				
Current:				
Health and welfare	<u>4,026,333</u>	<u>4,026,333</u>	<u>3,653,181</u>	<u>373,152</u>
Excess (deficiency) of revenues over expenditures	<u>1,103,834</u>	<u>1,103,834</u>	<u>1,534,372</u>	<u>430,538</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>167,174</u>	<u>167,174</u>	<u>99,010</u>	<u>(68,164)</u>
Net change in fund balances	1,271,008	1,271,008	1,633,382	362,374
Fund balances beginning of year	<u>8,762,388</u>	<u>8,762,388</u>	<u>8,790,831</u>	<u>28,443</u>
Fund balances end of year	<u>\$ 10,033,396</u>	<u>\$ 10,033,396</u>	<u>\$ 10,424,213</u>	<u>\$ 390,817</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, 2019**

	<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	\$ 3,046,501	\$ 3,046,501	\$ 3,024,604	\$ (21,897)
Rent	164,500	164,500	180,663	16,163
Concessions	415,000	415,000	397,082	(17,918)
Program sales	5,250	5,250	4,066	(1,184)
Admissions	650,000	650,000	664,516	14,516
Investment income	20,000	20,000	34,771	14,771
Sale of assets	-	-	8,220	8,220
Miscellaneous revenue	-	-	104	104
Total revenues	<u>4,301,251</u>	<u>4,301,251</u>	<u>4,314,026</u>	<u>12,775</u>
EXPENDITURES				
Current:				
Recreation	<u>4,287,572</u>	<u>4,287,572</u>	<u>3,815,902</u>	<u>471,670</u>
Excess (deficiency) of revenues over expenditures	<u>13,679</u>	<u>13,679</u>	<u>498,124</u>	<u>484,445</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(250,000)</u>	<u>(250,000)</u>	<u>(250,000)</u>	<u>-</u>
Net change in fund balances	(236,321)	(236,321)	248,124	484,445
Fund balances beginning of year	<u>404,829</u>	<u>404,829</u>	<u>624,329</u>	<u>219,500</u>
Fund balances end of year	<u>\$ 168,508</u>	<u>\$ 168,508</u>	<u>\$ 872,453</u>	<u>\$ 703,945</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, 2019**

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental revenues	\$ 3,630,864	\$ 3,465,864	\$ 3,052,857	\$ (413,007)
Investment income	15,550	15,550	32,633	17,083
Miscellaneous revenues	1,000	1,000	1,915	915
Total revenues	<u>3,647,414</u>	<u>3,482,414</u>	<u>3,087,405</u>	<u>(395,009)</u>
EXPENDITURES				
Current:				
Health and welfare	<u>3,802,380</u>	<u>3,637,380</u>	<u>3,210,642</u>	<u>426,738</u>
Excess (deficiency) of revenues over expenditures	<u>(154,966)</u>	<u>(154,966)</u>	<u>(123,237)</u>	<u>31,729</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	40,616	40,616	37,984	(2,632)
Transfers out	<u>(1,980)</u>	<u>(1,980)</u>	<u>(1,862)</u>	<u>118</u>
Total other financing sources (uses)	<u>38,636</u>	<u>38,636</u>	<u>36,122</u>	<u>(2,514)</u>
Net change in fund balances	(116,330)	(116,330)	(87,115)	29,215
Fund balances beginning of year	<u>1,372,184</u>	<u>1,372,184</u>	<u>1,301,315</u>	<u>(70,869)</u>
Fund balances end of year	<u>\$ 1,255,854</u>	<u>\$ 1,255,854</u>	<u>\$ 1,214,200</u>	<u>\$ (41,654)</u>

**CALCASIEU PARISH POLICE JURY
HUMAN SERVICES FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2019**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ 2,587,845	\$ 2,737,845	\$ 2,576,476	\$ (161,369)
Charges for services	21,570	21,570	25,039	3,469
Investment income	11,657	11,657	26,770	15,113
Sale of assets	-	-	11,802	11,802
Miscellaneous revenues	-	-	690	690
Total revenues	<u>2,621,072</u>	<u>2,771,072</u>	<u>2,640,777</u>	<u>(130,295)</u>
EXPENDITURES				
Current:				
Health and welfare	<u>3,471,107</u>	<u>3,621,107</u>	<u>3,378,465</u>	<u>242,642</u>
Excess (deficiency) of revenues over expenditures	<u>(850,035)</u>	<u>(850,035)</u>	<u>(737,688)</u>	<u>112,347</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>763,306</u>	<u>763,306</u>	<u>763,306</u>	<u>-</u>
Net change in fund balances	(86,729)	(86,729)	25,618	112,347
Fund balances beginning of year	<u>375,415</u>	<u>375,415</u>	<u>402,432</u>	<u>27,017</u>
Fund balances end of year	<u>\$ 288,686</u>	<u>\$ 288,686</u>	<u>\$ 428,050</u>	<u>\$ 139,364</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, 2019**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ 3,877,458	\$ 3,877,458	\$ 2,437,106	\$ (1,440,352)
Investment income	1,579	1,579	1,603	24
Sale of assets	-	-	4,695	4,695
Miscellaneous revenues	-	-	36	36
Total revenues	<u>3,879,037</u>	<u>3,879,037</u>	<u>2,443,440</u>	<u>(1,435,597)</u>
EXPENDITURES				
Current:				
Health and welfare	<u>3,879,037</u>	<u>3,879,037</u>	<u>2,383,820</u>	<u>1,495,217</u>
Net change in fund balances	-	-	59,620	59,620
Fund balances beginning of year	<u>127,838</u>	<u>127,838</u>	<u>77,571</u>	<u>(50,267)</u>
Fund balances end of year	<u>\$ 127,838</u>	<u>\$ 127,838</u>	<u>\$ 137,191</u>	<u>\$ 9,353</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, 2019**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ 75,006	\$ 75,006	\$ 156,715	\$ 81,709
EXPENDITURES				
Current:				
Public safety	519,677	519,677	531,328	(11,651)
Net change in fund balances	(444,671)	(444,671)	(374,613)	70,058
Fund balances beginning of year	842,073	842,073	871,689	29,616
Fund balances end of year	<u>\$ 397,402</u>	<u>\$ 397,402</u>	<u>\$ 497,076</u>	<u>\$ 99,674</u>

**CALCASIEU PARISH POLICE JURY
HAZARD MITIGATION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2019**

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental revenues	\$ 3,632,856	\$ 4,132,856	\$ 3,603,301	\$ (529,555)
Investment income	150	150	415	265
Miscellaneous revenue	900	900	305,477	304,577
Total revenues	<u>3,633,906</u>	<u>4,133,906</u>	<u>3,909,193</u>	<u>(224,713)</u>
EXPENDITURES				
Current:				
Public safety	<u>3,668,368</u>	<u>4,168,368</u>	<u>4,247,459</u>	<u>(79,091)</u>
Excess (deficiency) of revenues over expenditures	<u>(34,462)</u>	<u>(34,462)</u>	<u>(338,266)</u>	<u>(303,804)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>88,000</u>	<u>88,000</u>	<u>110,419</u>	<u>22,419</u>
Net change in fund balances	53,538	53,538	(227,847)	(281,385)
Fund balances beginning of year	<u>39,044</u>	<u>39,044</u>	<u>(117,309)</u>	<u>(156,353)</u>
Fund balances end of year	<u>\$ 92,582</u>	<u>\$ 92,582</u>	<u>\$ (345,156)</u>	<u>\$ (437,738)</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, 2019**

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental revenues	\$ 1,021,066	\$ 1,021,066	\$ 1,022,146	\$ 1,080
Investment income	27,000	27,000	46,859	19,859
Total revenues	<u>1,048,066</u>	<u>1,048,066</u>	<u>1,069,005</u>	<u>20,939</u>
EXPENDITURES				
Current:				
Public safety	<u>456,300</u>	<u>456,300</u>	<u>19,467</u>	<u>436,833</u>
Excess (deficiency) of revenues over expenditures	<u>591,766</u>	<u>591,766</u>	<u>1,049,538</u>	<u>457,772</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(38,000)</u>	<u>(38,000)</u>	<u>(48,613)</u>	<u>(10,613)</u>
Net change in fund balances	553,766	553,766	1,000,925	447,159
Fund balances beginning of year	<u>1,539,777</u>	<u>1,539,777</u>	<u>1,539,007</u>	<u>(770)</u>
Fund balances end of year	<u>\$ 2,093,543</u>	<u>\$ 2,093,543</u>	<u>\$ 2,539,932</u>	<u>\$ 446,389</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, 2019**

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental revenues	\$ 211,060	\$ 211,060	\$ 156,491	\$ (54,569)
Investment income	-	-	143	143
Total revenues	<u>211,060</u>	<u>211,060</u>	<u>156,634</u>	<u>(54,426)</u>
EXPENDITURES				
Current:				
Public safety	<u>245,917</u>	<u>245,917</u>	<u>159,201</u>	<u>86,716</u>
Excess (deficiency) of revenues over expenditures	<u>(34,857)</u>	<u>(34,857)</u>	<u>(2,567)</u>	<u>32,290</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>34,857</u>	<u>34,857</u>	<u>-</u>	<u>(34,857)</u>
Net change in fund balances	-	-	(2,567)	(2,567)
Fund balances beginning of year	<u>-</u>	<u>-</u>	<u>7,504</u>	<u>7,504</u>
Fund balances end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,937</u>	<u>\$ 4,937</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, 2019**

	<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	75,000	75,000	103,360	28,360
Total revenues	<u>1,075,000</u>	<u>1,075,000</u>	<u>1,103,360</u>	<u>28,360</u>
EXPENDITURES				
Current:				
Intergovernmental	<u>3,477,000</u>	<u>3,477,000</u>	<u>1,865,912</u>	<u>1,611,088</u>
Net change in fund balances	(2,402,000)	(2,402,000)	(762,552)	1,639,448
Fund balances beginning of year	<u>2,732,598</u>	<u>2,732,598</u>	<u>5,250,573</u>	<u>2,517,975</u>
Fund balances end of year	<u>\$ 330,598</u>	<u>\$ 330,598</u>	<u>\$ 4,488,021</u>	<u>\$ 4,157,423</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, 2019**

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Fines and forfeitures	\$ 76,300	\$ 76,300	\$ 81,704	\$ 5,404
Investment income	1,300	1,300	2,658	1,358
Miscellaneous revenue	-	-	1,112	1,112
Total revenues	<u>77,600</u>	<u>77,600</u>	<u>85,474</u>	<u>7,874</u>
EXPENDITURES				
Current:				
General government	<u>95,832</u>	<u>95,832</u>	<u>60,869</u>	<u>34,963</u>
Net change in fund balances	(18,232)	(18,232)	24,605	42,837
Fund balances beginning of year	<u>109,983</u>	<u>109,983</u>	<u>117,428</u>	<u>7,445</u>
Fund balances end of year	<u>\$ 91,751</u>	<u>\$ 91,751</u>	<u>\$ 142,033</u>	<u>\$ 50,282</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, 2019**

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget- Positive (Negative)
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Ad valorem	\$ 2,338,811	\$ 2,338,811	\$ 2,314,565	\$ (24,246)
Intergovernmental revenues	147,700	147,700	150,128	2,428
Investment income	2,500	2,500	7,467	4,019
Total revenues	<u>2,489,011</u>	<u>2,489,011</u>	<u>2,472,160</u>	<u>(17,799)</u>
EXPENDITURES				
Current:				
Public safety	<u>3,161,015</u>	<u>3,161,015</u>	<u>3,125,649</u>	<u>35,366</u>
Net change in fund balances	(672,004)	(672,004)	(653,489)	17,567
Fund balances beginning of year	<u>951,036</u>	<u>951,036</u>	<u>952,253</u>	<u>1,217</u>
Fund balances end of year	<u>\$ 279,032</u>	<u>\$ 279,032</u>	<u>\$ 298,764</u>	<u>\$ 18,784</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.

Waterworks District No. 2 of Ward 4 accounts for the operation of the water system for this District. The principal revenue of this fund is from the water system user fees as well as property tax revenue.

Waterworks District No. 12 of Ward 3 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 property tax revenue.

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.

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, 2019

	Waterworks District No. 5 of Wards 3 and 8	Waterworks District No. 2 of Ward 4	Waterworks District No. 12 of Ward 3	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	\$ 1,497,232	\$ 578,919	\$ 930,333	\$ 70,947	\$ 826	\$ 3,078,257
Investments	2,587,567	1,090,228	1,621,673	134,491	1,592	5,435,551
Accounts receivable - net	158,905	42,713	35,637	69,072	1,573	307,900
Taxes receivable - net	169,807	501,250	1,006,103	208,240	-	1,885,400
Interest receivable	34,069	3,574	5,488	563	4	43,698
Intergovernmental receivable	-	-	-	11,524	52	11,576
Prepaid insurance	15,106	-	11,465	1,745	-	28,316
Other assets	320	-	-	-	-	320
Restricted assets:						
Cash and cash equivalents	-	-	-	450	-	450
Investments	285,778	18,828	161,250	-	-	465,856
Intergovernmental receivable	541,586	-	-	-	-	541,586
Restricted special assessments receivable - net	103,217	-	-	-	-	103,217
Total current assets	<u>5,393,587</u>	<u>2,235,512</u>	<u>3,771,949</u>	<u>497,032</u>	<u>4,047</u>	<u>11,902,127</u>
Noncurrent assets:						
Capital assets:						
Land and improvements	162,000	-	105,000	179,334	24,586	470,920
Buildings	111,093	48,822	9,648	-	-	169,563
Improvements other than buildings	6,167,710	1,472,545	8,033,593	6,478,809	2,616,170	24,768,827
Construction in progress	1,141,639	-	-	-	-	1,141,639
Equipment	166,190	31,096	-	42,674	8,163	248,123
Total capital assets	7,748,632	1,552,463	8,148,241	6,700,817	2,648,919	26,799,072
Accumulated depreciation	<u>(4,069,327)</u>	<u>(1,045,126)</u>	<u>(2,104,308)</u>	<u>(3,309,996)</u>	<u>(762,362)</u>	<u>(11,291,119)</u>
Net capital assets	<u>3,679,305</u>	<u>507,337</u>	<u>6,043,933</u>	<u>3,390,821</u>	<u>1,886,557</u>	<u>15,507,953</u>
Total noncurrent assets	<u>3,679,305</u>	<u>507,337</u>	<u>6,043,933</u>	<u>3,390,821</u>	<u>1,886,557</u>	<u>15,507,953</u>
Total assets	<u>9,072,892</u>	<u>2,742,849</u>	<u>9,815,882</u>	<u>3,887,853</u>	<u>1,890,604</u>	<u>27,410,080</u>
LIABILITIES						
Current liabilities:						
Accounts payable	415,977	55,503	11,917	23,719	13,200	520,316
Due to other funds	-	-	-	6,670	-	6,670
Due to other governments	-	-	-	49,339	-	49,339
Retainage payable	28,504	20,934	-	-	-	49,438
Liabilities payable from restricted assets:						
Accrued interest payable	1,120	-	11,120	-	-	12,240
Refundable customer deposits	285,778	18,828	23,350	450	-	328,406
Bonds payable	25,015	-	59,000	-	-	84,015
Total current liabilities	<u>756,394</u>	<u>95,265</u>	<u>105,387</u>	<u>80,178</u>	<u>13,200</u>	<u>1,050,424</u>
Noncurrent liabilities:						
Bonds payable	<u>616,637</u>	<u>-</u>	<u>1,075,000</u>	<u>-</u>	<u>-</u>	<u>1,691,637</u>
Total noncurrent liabilities	<u>616,637</u>	<u>-</u>	<u>1,075,000</u>	<u>-</u>	<u>-</u>	<u>1,691,637</u>
Total liabilities	<u>1,373,031</u>	<u>95,265</u>	<u>1,180,387</u>	<u>80,178</u>	<u>13,200</u>	<u>2,742,061</u>
NET POSITION						
Net investment in capital assets	3,226,378	507,337	4,909,933	3,390,821	1,886,557	13,921,026
Restricted for:						
Debt service	102,097	-	126,780	-	-	228,877
Unrestricted	<u>4,371,386</u>	<u>2,140,247</u>	<u>3,598,782</u>	<u>416,854</u>	<u>(9,153)</u>	<u>10,518,116</u>
Total net position	<u>\$ 7,699,861</u>	<u>\$ 2,647,584</u>	<u>\$ 8,635,495</u>	<u>\$ 3,807,675</u>	<u>\$ 1,877,404</u>	<u>\$ 24,668,019</u>

**CALCASIEU PARISH POLICE JURY
 COMBINING STATEMENT OF REVENUES, EXPENSES,
 AND CHANGES IN NET POSITION
 NONMAJOR ENTERPRISE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2019**

	<u>Waterworks District No. 5 of Wards 3 and 8</u>	<u>Waterworks District No. 2 of Ward 4</u>	<u>Waterworks District No. 12 of Ward 3</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	\$ 1,202,242	\$ 246,974	\$ 314,022	\$ 431,927	\$ 9,938	\$ 2,205,103
Total operating revenues	<u>1,202,242</u>	<u>246,974</u>	<u>314,022</u>	<u>431,927</u>	<u>9,938</u>	<u>2,205,103</u>
OPERATING EXPENSES						
Supplies	68,307	125,352	13,258	4,155	-	211,072
Contractual services	489,096	475,246	351,978	674,753	38,395	2,029,468
Depreciation	222,509	38,126	206,494	180,338	79,941	727,408
Total operating expenses	<u>779,912</u>	<u>638,724</u>	<u>571,730</u>	<u>859,246</u>	<u>118,336</u>	<u>2,967,948</u>
Operating income (loss)	<u>422,330</u>	<u>(391,750)</u>	<u>(257,708)</u>	<u>(427,319)</u>	<u>(108,398)</u>	<u>(762,845)</u>
NONOPERATING REVENUES (EXPENSES)						
Property taxes	165,246	511,833	1,057,472	213,203	-	1,947,754
Investment earnings	114,557	45,102	64,031	10,784	76	234,550
Sale of assets	-	-	8,615	-	-	8,615
Interest expense	(5,110)	-	(40,466)	-	-	(45,576)
Bond issuance expense	(79,878)	-	-	-	-	(79,878)
Total nonoperating revenues (expenses)	<u>194,815</u>	<u>556,935</u>	<u>1,089,652</u>	<u>223,987</u>	<u>76</u>	<u>2,065,465</u>
Income (loss) before transfers	<u>617,145</u>	<u>165,185</u>	<u>831,944</u>	<u>(203,332)</u>	<u>(108,322)</u>	<u>1,302,620</u>
TRANSFERS						
Transfers in	<u>57,449</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>27,000</u>	<u>84,449</u>
Change in net position	674,594	165,185	831,944	(203,332)	(81,322)	1,387,069
Net position - beginning of year	<u>7,025,267</u>	<u>2,482,399</u>	<u>7,803,551</u>	<u>4,011,007</u>	<u>1,958,726</u>	<u>23,280,950</u>
Net position - end of year	<u>\$ 7,699,861</u>	<u>\$ 2,647,584</u>	<u>\$ 8,635,495</u>	<u>\$ 3,807,675</u>	<u>\$ 1,877,404</u>	<u>\$ 24,668,019</u>

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019**

	Waterworks District No. 5 of Wards 3 and 8	Waterworks District No. 2 of Ward 4	Waterworks District No. 12 of Ward 3	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	\$ 1,204,461	\$ 251,965	\$ 313,364	\$ 428,012	\$ 9,918	\$ 2,207,720
Other operating receipts	-	-	-	17,302	-	17,302
Payments to employees for services and benefits	-	-	(18,499)	-	-	(18,499)
Payments to suppliers for goods and services	(171,945)	(490,818)	(166,255)	(649,288)	(33,089)	(1,511,395)
Payments to interfund provider of services	(32,050)	(50,000)	(160,000)	(13,870)	(5,958)	(261,878)
Net cash provided by (used for) operating activities	<u>1,000,466</u>	<u>(288,853)</u>	<u>(31,390)</u>	<u>(217,844)</u>	<u>(29,129)</u>	<u>433,250</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES						
Receipts from general property taxes	152,584	460,758	877,826	199,082	-	1,690,250
Transfers in from other funds for noncapital related activity	-	-	-	-	27,000	27,000
Net cash provided by (used for) noncapital financing activities	<u>152,584</u>	<u>460,758</u>	<u>877,826</u>	<u>199,082</u>	<u>27,000</u>	<u>1,717,250</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES						
Transfer in from other funds for capital related activity	57,449	-	-	-	-	57,449
Receipt of capital grant	-	-	57,473	-	-	57,473
Acquisition and construction of capital assets	(742,402)	-	(41,633)	(35,373)	-	(819,408)
Proceeds from sales of capital assets	-	-	17,613	-	-	17,613
Long term capital related planning payments	-	-	-	-	-	-
Principal and interest received on special assessment levy	9,047	-	-	-	-	9,047
Principal paid on debt	(25,015)	-	(57,000)	-	-	(82,015)
Interest and fiscal charges paid on debt	(5,316)	-	(41,090)	-	-	(46,406)
Net cash provided by (used for) capital and related financing activities	<u>(706,237)</u>	<u>-</u>	<u>(64,637)</u>	<u>(35,373)</u>	<u>-</u>	<u>(806,247)</u>
CASH FLOWS FROM INVESTING ACTIVITIES						
Purchase of investments	(1,403,078)	(459,671)	(1,067,843)	(299,390)	(3,403)	(3,233,385)
Proceeds from sales and maturities of investments	2,013,610	692,703	989,998	392,482	5,890	4,094,683
Interest received on investments	90,165	38,585	55,358	9,652	60	193,820
Net cash provided by (used for) investing activities	<u>700,697</u>	<u>271,617</u>	<u>(22,487)</u>	<u>102,744</u>	<u>2,547</u>	<u>1,055,118</u>
Net increase (decrease) in cash and cash equivalents	1,147,510	443,522	759,312	48,609	418	2,399,371
Cash and cash equivalents at beginning of year	<u>349,722</u>	<u>135,397</u>	<u>171,021</u>	<u>22,788</u>	<u>408</u>	<u>679,336</u>
Cash and cash equivalents at end of year	<u>\$ 1,497,232</u>	<u>\$ 578,919</u>	<u>\$ 930,333</u>	<u>\$ 71,397</u>	<u>\$ 826</u>	<u>\$ 3,078,707</u>
Classified as:						
Current assets	\$ 1,497,232	\$ 578,919	\$ 930,333	\$ 70,947	\$ 826	\$ 3,078,257
Restricted assets	-	-	-	450	-	450
Totals	<u>\$ 1,497,232</u>	<u>\$ 578,919</u>	<u>\$ 930,333</u>	<u>\$ 71,397</u>	<u>\$ 826</u>	<u>\$ 3,078,707</u>

	Waterworks District No. 5 of Wards 3 and 8	Waterworks District No. 2 of Ward 4	Waterworks District No. 12 of Ward 3	Sewer District No. 11 of Ward 3	Sewer District No. 8 of Ward 4	Total Nonmajor Enterprise Funds
Reconciliation of operating income to net cash provided by (used for) operating activities						
Operating income (loss)	\$ 422,330	\$ (391,750)	\$ (257,708)	\$ (427,319)	\$ (108,398)	\$ (762,845)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:						
Depreciation	222,509	38,126	206,494	180,338	79,941	727,408
Bad debt expense	5,402	-	-	2,279	-	7,681
Changes in assets and liabilities:						
Decrease (increase) in accounts receivable	(23,316)	(19,564)	50	9,719	(20)	(33,131)
Decrease (increase) in due from other governments	-	-	-	(1,864)	-	(1,864)
Decrease (increase) in prepaid insurance	(386)	7,647	2,207	(55)	-	9,413
Increase (decrease) in accounts payable	351,282	58,363	(301)	9,084	(652)	417,776
Increase (decrease) in accrued liabilities	-	-	(1,605)	-	-	(1,605)
Increase (decrease) in pension related liabilities	-	-	2,464	-	-	2,464
Increase (decrease) in due to other funds	-	-	-	2,356	-	2,356
Increase (decrease) in due to primary governments	-	-	(11,615)	-	-	(11,615)
Increase (decrease) in due to other governments	-	-	-	897	-	897
Increase (decrease) in refundable customer deposits	17,150	3,040	(450)	-	-	19,740
Increase (decrease) in on-behalf payments	5,495	15,285	29,074	6,721	-	56,575
Total adjustments	<u>578,136</u>	<u>102,897</u>	<u>226,318</u>	<u>209,475</u>	<u>79,269</u>	<u>1,196,095</u>
Net cash provided by (used for) operating activities	<u>\$ 1,000,466</u>	<u>\$ (288,853)</u>	<u>\$ (31,390)</u>	<u>\$ (217,844)</u>	<u>\$ (29,129)</u>	<u>\$ 433,250</u>
Non cash investing, capital, and financing activities						
Net increase (decrease) in fair value of investments	<u>\$ (3,450)</u>	<u>\$ (1,332)</u>	<u>\$ (2,141)</u>	<u>\$ (161)</u>	<u>\$ (2)</u>	<u>\$ (7,086)</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, 2019

	<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>Total Internal Service Funds</u>
ASSETS					
Current assets:					
Cash and cash equivalents	\$ 1,292,954	\$ 2,862,864	\$ 1,055,279	\$ 123,511	\$ 5,334,608
Investments	2,448,811	5,485,119	2,022,123	236,671	10,192,724
Accounts receivable	-	13,330	-	-	13,330
Interest receivable	7,652	17,316	6,146	724	31,838
Intergovernmental receivable	-	27,872	-	868	28,740
Due from other funds	823	27,872	-	-	28,695
Prepaid items	11,963	51	178,724	-	190,738
Total current assets	<u>3,762,203</u>	<u>8,434,424</u>	<u>3,262,272</u>	<u>361,774</u>	<u>15,820,673</u>
Noncurrent assets:					
Capital assets:					
Buildings	-	40,881	-	-	40,881
Improvements other than buildings	-	375,275	-	-	375,275
Equipment	16,521	54,123	21,677	-	92,321
Accumulated depreciation	(8,949)	(148,599)	(6,624)	-	(164,172)
Net capital assets	<u>7,572</u>	<u>321,680</u>	<u>15,053</u>	<u>-</u>	<u>344,305</u>
Total noncurrent assets	<u>7,572</u>	<u>321,680</u>	<u>15,053</u>	<u>-</u>	<u>344,305</u>
Total assets	<u>3,769,775</u>	<u>8,756,104</u>	<u>3,277,325</u>	<u>361,774</u>	<u>16,164,978</u>
DEFERRED OUTFLOWS OF RESOURCES					
Deferred outflows - OPEB	-	29,155	-	-	29,155
Pension related deferred outflows of resources	-	366,818	-	-	366,818
Total deferred outflows of resources	<u>-</u>	<u>395,973</u>	<u>-</u>	<u>-</u>	<u>395,973</u>
LIABILITIES					
Current liabilities:					
Accounts payable	297	106,520	3,968	-	110,785
Accrued liabilities	-	18,715	-	-	18,715
Due to other funds	-	68	755	-	823
Intergovernmental payable	-	2,226,256	-	-	2,226,256
Unearned revenue	-	10,141	-	-	10,141
Claims payable	69,930	565,676	267,114	-	902,720
Compensated absences	-	23,345	-	-	23,345
Total current liabilities	<u>70,227</u>	<u>2,950,721</u>	<u>271,837</u>	<u>-</u>	<u>3,292,785</u>
Noncurrent liabilities:					
Claims payable	34,965	-	534,228	-	569,193
Compensated absences	-	460	-	-	460
Other liabilities	-	10,270	-	-	10,270
Net pension liability	-	407,408	-	-	407,408
OPEB payable	-	115,833	-	-	115,833
Total noncurrent liabilities	<u>34,965</u>	<u>533,971</u>	<u>534,228</u>	<u>-</u>	<u>1,103,164</u>
Total liabilities	<u>105,192</u>	<u>3,484,692</u>	<u>806,065</u>	<u>-</u>	<u>4,395,949</u>
DEFERRED INFLOWS OF RESOURCES					
Pension related deferred inflows of resources	-	24,820	-	-	24,820
NET POSITION					
Net investment in capital assets	7,572	321,680	15,053	-	344,305
Unrestricted	3,657,011	5,320,885	2,456,207	361,774	11,795,877
Total net position	<u>\$ 3,664,583</u>	<u>\$ 5,642,565</u>	<u>\$ 2,471,260</u>	<u>\$ 361,774</u>	<u>\$ 12,140,182</u>

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Self-Insured Workmen's Compensation Fund	Self-Insured Health Insurance Fund	Self-Insured Liability/Property Insurance Fund	Self-Insured Unemployment Insurance Fund	Totals
OPERATING REVENUES					
Charges for services	\$ 947,235	\$ 17,211,859	\$ 2,049,056	\$ 67,467	\$ 20,275,617
Other operating income	-	7,014	-	-	7,014
Total operating revenues	<u>947,235</u>	<u>17,218,873</u>	<u>2,049,056</u>	<u>67,467</u>	<u>20,282,631</u>
OPERATING EXPENSES					
Personal services	-	358,869	-	-	358,869
Employee benefits	-	221,037	-	-	221,037
Supplies	-	146,487	-	-	146,487
Contractual services	225,785	1,368,491	448,541	5	2,042,822
Depreciation	1,652	14,272	3,613	-	19,537
Insurance premiums	154,433	1,749,721	1,336,395	-	3,240,549
Claims	211,538	12,621,510	203,470	7,507	13,044,025
Total operating expenses	<u>593,408</u>	<u>16,480,387</u>	<u>1,992,019</u>	<u>7,512</u>	<u>19,073,326</u>
Operating income (loss)	<u>353,827</u>	<u>738,486</u>	<u>57,037</u>	<u>59,955</u>	<u>1,209,305</u>
NONOPERATING REVENUES (EXPENSES)					
Investment earnings	90,228	160,859	60,785	7,941	319,813
Gain (loss) on sale of assets	-	(1,346)	1,886	-	540
Total nonoperating revenues	<u>90,228</u>	<u>159,513</u>	<u>62,671</u>	<u>7,941</u>	<u>320,353</u>
Change in net position	444,055	897,999	119,708	67,896	1,529,658
Net position - beginning of year as restated	<u>3,220,528</u>	<u>4,744,566</u>	<u>2,351,552</u>	<u>293,878</u>	<u>10,610,524</u>
Net position - end of year	<u>\$ 3,664,583</u>	<u>\$ 5,642,565</u>	<u>\$ 2,471,260</u>	<u>\$ 361,774</u>	<u>\$ 12,140,182</u>

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019**

	Self-Insured Workmen's Compensation Fund	Self-Insured Health Insurance Fund	Self-Insured Liability/Property Insurance Fund	Self-Insured Unemployment Insurance Fund	Totals
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from interfund users	\$ 949,729	\$ 12,947,741	\$ 1,992,180	\$ 67,467	\$ 15,957,117
Receipts from insured	-	4,231,984	56,875	-	4,288,859
Payments for claims	(51,578)	(12,894,632)	(205,650)	(9,844)	(13,161,704)
Payments to employees for services and benefits	-	(509,803)	-	-	(509,803)
Payments to suppliers for goods and services	(382,754)	(3,178,212)	(1,768,645)	(5)	(5,329,616)
Net cash provided by (used for) operating activities	<u>515,397</u>	<u>597,078</u>	<u>74,760</u>	<u>57,618</u>	<u>1,244,853</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Subsidies received	-	1,620,515	-	-	1,620,515
Noncapital cash payments on behalf of local government	-	(1,622,830)	-	-	(1,622,830)
Net cash provided by (used for) noncapital financing activities	<u>-</u>	<u>(2,315)</u>	<u>-</u>	<u>-</u>	<u>(2,315)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Proceeds from sales of capital assets	-	1,167	1,886	-	3,053
Net cash provided by (used for) capital and related financing activities	<u>-</u>	<u>1,167</u>	<u>1,886</u>	<u>-</u>	<u>3,053</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
Purchase of investments	(1,248,198)	(2,446,226)	(2,373,677)	(139,896)	(6,207,997)
Proceeds from sales and maturities of investments	1,647,607	3,835,692	3,033,342	172,046	8,688,687
Interest received on investments	76,620	184,389	48,745	6,652	316,406
Net cash provided by (used for) investing activities	<u>476,029</u>	<u>1,573,855</u>	<u>708,410</u>	<u>38,802</u>	<u>2,797,096</u>
Net increase (decrease) in cash and and cash equivalents	991,426	2,169,785	785,056	96,420	4,042,687
Cash and cash equivalents at beginning of year	<u>301,528</u>	<u>693,079</u>	<u>270,223</u>	<u>27,091</u>	<u>1,291,921</u>
Cash and cash equivalents at end of year	<u>\$ 1,292,954</u>	<u>\$ 2,862,864</u>	<u>\$ 1,055,279</u>	<u>\$ 123,511</u>	<u>\$ 5,334,608</u>

	Self-Insured Workmen's Compensation Fund	Self-Insured Health Insurance Fund	Self-Insured Liability/Property Insurance Fund	Self-Insured Unemployment Insurance Fund	Totals
Reconciliation of operating income to net cash provided by (used for) operating activities					
Operating income (loss)	\$ 353,827	\$ 738,486	\$ 57,037	\$ 59,955	\$ 1,209,305
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:					
Depreciation	1,652	14,272	3,612	-	19,536
Changes in assets and liabilities:					
Decrease (increase) in accounts receivable	-	(2,339)	-	-	(2,339)
Decrease (increase) in due from other governments	-	(3,006)	-	(868)	(3,874)
Decrease (increase) in due from other funds	1,671	(3,006)	-	-	(1,335)
Decrease (increase) in prepaid items	(862)	21,357	(2,148)	-	18,347
Decrease (increase) in OPEB related deferred outflows	-	(29,155)	-	-	(29,155)
Decrease (increase) in pension related deferred outflows	-	(213,479)	-	-	(213,479)
Increase (decrease) in accounts payable	(1,539)	51,898	(5,518)	-	44,841
Increase (decrease) in accrued liabilities	-	653	-	-	653
Increase (decrease) in due to other funds/governments	-	68	755	-	823
Increase (decrease) in unearned revenue	-	(23,740)	-	-	(23,740)
Increase (decrease) in other liabilities	-	4,906	-	-	4,906
Increase (decrease) in claims payable	160,648	(298,090)	21,022	(1,469)	(117,889)
Increase (decrease) in OPEB payable	-	39,997	-	-	39,997
Increase (decrease) in pension related deferred inflows	-	(177,555)	-	-	(177,555)
Increase (decrease) in net pension liability	-	475,811	-	-	475,811
Total adjustments	<u>161,570</u>	<u>(141,408)</u>	<u>17,723</u>	<u>(2,337)</u>	<u>35,548</u>
Net cash provided by (used for) operating activities	<u>\$ 515,397</u>	<u>\$ 597,078</u>	<u>\$ 74,760</u>	<u>\$ 57,618</u>	<u>\$ 1,244,853</u>
Noncash investing, capital, and financing activities					
Net increase (decrease) in fair value of investments	<u>\$ (2,940)</u>	<u>\$ (4,833)</u>	<u>\$ (2,428)</u>	<u>\$ (284)</u>	<u>\$ (10,485)</u>



FIDUCIARY FUND TYPE - AGENCY FUND

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



CALCASIEU PARISH POLICE JURY
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

	Balance January 1, <u>2019</u>	<u>Additions</u>	<u>Deletions</u>	Balance December 31, <u>2019</u>
L.E.P.C. FUND				
<u>Assets</u>				
Cash	\$ 10,676	\$ 37,214	\$ 5,724	\$ 42,166
Investments	105,431	-	24,632	80,799
Interest receivable	282	-	31	251
Total assets	<u>\$ 116,389</u>	<u>\$ 37,214</u>	<u>\$ 30,387</u>	<u>\$ 123,216</u>
<u>Liabilities</u>				
Due to other governmental units	<u>\$ 116,389</u>	<u>\$ 37,214</u>	<u>\$ 30,387</u>	<u>\$ 123,216</u>
Total liabilities	<u>\$ 116,389</u>	<u>\$ 37,214</u>	<u>\$ 30,387</u>	<u>\$ 123,216</u>



COMBINING STATEMENTS OF NONMAJOR COMPONENT UNITS

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF NET POSITION
NONMAJOR COMPONENT UNITS
DECEMBER 31, 2019

Fire Protection District

	<u>No. 1 of Ward 1</u>	<u>No. 1 of Ward 2</u>	<u>No. 2 of Ward 4</u>	<u>No. 3 of Ward 4</u>	<u>No. 4 of Ward 4</u>	<u>No. 1 of Ward 5</u>	<u>No. 1 of Ward 6</u>
ASSETS							
Cash and cash equivalents	\$ 513,070	\$ 223,037	\$ 986,966	\$ 567,541	\$ 1,874,372	\$ 130,341	\$ 611,937
Investments	982,568	427,381	1,891,221	1,087,520	3,587,216	249,759	1,172,018
Receivables (net of allowance for uncollectibles)							
Taxes	1,804,478	381,782	2,870,620	1,840,806	913,129	214,463	764,615
Accounts	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Accrued interest receivable	3,376	1,333	6,366	3,733	11,184	786	6,193
Intergovernmental receivable	-	-	-	-	-	2,147	-
Due from primary government	-	13,375	66	-	-	-	-
Prepaid items and other assets	5,530	9,344	43,881	901	32,521	28,604	7,457
Inventory	-	-	-	-	-	-	-
Restricted assets:							
Cash and cash equivalents	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-
Receivables - net	-	-	-	-	-	-	-
Capital assets:							
Non-depreciable	37,336	22,700	10,000	45,000	498,238	52,915	781,164
Depreciable, net	1,469,032	1,081,944	1,732,036	1,155,604	1,358,671	994,719	4,017,395
Total assets	<u>4,815,390</u>	<u>2,160,896</u>	<u>7,541,156</u>	<u>4,701,105</u>	<u>8,275,331</u>	<u>1,673,734</u>	<u>7,360,779</u>
DEFERRED OUTFLOWS OF RESOURCES							
Deferred amount on debt refunding	-	34,766	-	-	-	-	-
Deferred outflows - OPEB	179,372	-	251,829	-	-	-	9,316
Pension related deferred outflows of resources	529,623	-	730,589	-	-	-	41,352
Total deferred outflows of resources	<u>708,995</u>	<u>34,766</u>	<u>982,418</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,668</u>
LIABILITIES							
Accounts payable and accruals	106,519	55,073	215,277	35,840	256,331	33,525	164,701
Intergovernmental payable	-	-	-	-	-	-	-
Due to primary government	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-	-
Liabilities payable from restricted assets:							
Accrued interest payable	-	-	-	-	-	-	-
Refundable customer deposits	-	-	-	-	-	-	-
Current portion of long-term liabilities:							
Compensated absences	-	-	60,321	-	-	-	318
Capital lease obligations	-	-	-	-	55,720	-	-
Contracts and notes payable	-	-	-	-	-	-	-
Bonds payable	-	90,000	-	-	95,000	-	135,000
Noncurrent portion of long-term liabilities:							
Capital lease obligations	-	-	-	-	604,232	-	-
Contracts and notes payable	-	-	-	-	-	-	-
Bonds payable	-	844,721	-	-	5,127,514	-	3,737,632
OPEB, pension and sick leave liability	2,711,175	-	3,997,654	-	-	-	209,445
Total liabilities	<u>2,817,694</u>	<u>989,794</u>	<u>4,273,252</u>	<u>35,840</u>	<u>6,138,797</u>	<u>33,525</u>	<u>4,247,096</u>
DEFERRED INFLOWS OF RESOURCES							
Property taxes levied for the next fiscal year	1,835,720	385,265	2,881,763	1,845,382	918,777	215,997	772,226
Pension related deferred inflows of resources	179,840	-	248,080	-	-	-	14,041
Total deferred inflows of resources	<u>2,015,560</u>	<u>385,265</u>	<u>3,129,843</u>	<u>1,845,382</u>	<u>918,777</u>	<u>215,997</u>	<u>786,267</u>
NET POSITION							
Net investment in capital assets	1,506,368	204,689	1,742,036	1,200,604	668,401	1,047,634	1,870,450
Restricted for:							
Debt service	-	11,879	-	-	-	-	-
Unrestricted	(815,237)	604,035	(621,557)	1,619,279	549,356	376,578	507,634
Total net position	<u>\$ 691,131</u>	<u>\$ 820,603</u>	<u>\$ 1,120,479</u>	<u>\$ 2,819,883</u>	<u>\$ 1,217,757</u>	<u>\$ 1,424,212</u>	<u>\$ 2,378,084</u>

Fire Protection District		Gravity Drainage District						
No. 1 of Ward 7	No. 2 of Ward 8	No. 8 of Ward 1	No. 9 of Ward 2	No. 6 of Wards 5 & 6	No. 2 of Ward 7	No. 7 of Ward 8	Consolidated	
							No. 1 (West)	No. 2 (East)
\$ 3,748,727	\$ 192,709	\$ 873,867	\$ 153,733	\$ 883,094	\$ 320,620	\$ 207,416	\$ 12,623	\$ 2,483
-	369,268	1,674,424	294,583	1,692,182	616,395	395,425	24,189	4,758
690,321	455,353	1,078,020	450,000	762,820	618,589	626,913	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
367	1,202	5,501	975	5,314	1,944	1,202	45	21
-	-	-	-	-	-	-	-	-
-	-	105,834	-	-	-	-	-	-
4,765	21,826	4,396	9,717	6,416	272	60	6,408	4,377
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
3,931	17,550	558,184	-	40,095	-	20,276	-	-
2,079,840	1,431,663	5,202,354	403,013	2,633,075	420,010	1,490,068	-	-
6,527,951	2,489,571	9,502,580	1,312,021	6,022,996	1,977,830	2,741,360	43,265	11,639
-	-	-	-	-	-	-	-	-
-	1,655	100,788	43,099	9,715	2,161	-	-	-
-	45,392	192,388	52,432	47,035	-	-	-	-
-	47,047	293,176	95,531	56,750	2,161	-	-	-
98,375	15,512	37,092	21,653	16,345	15,538	25,308	5,422	4,968
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	12,385	909	6,752	2,110	1,722	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
35,000	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,185,000	-	-	-	-	-	-	-	-
-	176,022	836,514	411,117	153,744	18,635	396	-	-
1,318,375	191,534	885,991	433,679	176,841	36,283	27,426	5,422	4,968
-	438,421	1,096,693	454,125	770,168	624,130	615,116	-	-
-	15,414	13,014	3,548	3,183	-	-	-	-
-	453,835	1,109,707	457,673	773,351	624,130	615,116	-	-
2,083,771	1,449,213	5,760,538	403,013	2,673,170	420,010	1,510,344	-	-
891,293	-	-	-	-	-	-	-	-
2,234,512	442,036	2,039,520	113,187	2,456,384	899,568	588,474	37,843	6,671
\$ 5,209,576	\$ 1,891,249	\$ 7,800,058	\$ 516,200	\$ 5,129,554	\$ 1,319,578	\$ 2,098,818	\$ 37,843	\$ 6,671

continued

CALCASIEU PARISH POLICE JURY
 COMBINING STATEMENT OF NET POSITION
 NONMAJOR COMPONENT UNITS
 DECEMBER 31, 2019

	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	No. 5 of Ward 5	No. 1 of Ward 6	No. 3 of Ward 7
ASSETS								
Cash and cash equivalents	\$ 658,109	\$ 5,456,454	\$ 1,406	\$ 1,309,366	\$ 54	\$ -	\$ 341,172	\$ 9,505,436
Investments	10,966,854	10,454,489	2,695	2,509,002	104	1	653,752	-
Receivables (net of allowance for uncollectibles)								
Taxes	6,545,174	5,749,991	-	1,659,996	-	-	204,396	692,399
Accounts	-	-	-	-	-	-	-	-
Other	50	-	-	-	-	-	-	-
Accrued interest receivable	37,753	33,493	9	7,844	1	-	2,039	-
Intergovernmental receivable	-	-	-	-	-	-	-	-
Due from primary government	-	-	-	-	210	268	-	-
Prepaid items and other assets	35,651	77,248	-	24,820	-	-	3,834	20,693
Inventory	-	-	-	-	-	-	-	-
Restricted assets:								
Cash and cash equivalents	-	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-	-
Capital assets:								
Non-depreciable	638,886	4,180,903	-	1,022,174	10,000	25,500	15,000	830,709
Depreciable, net	27,544,612	4,789,420	72,415	4,202,932	353,460	-	23,099	1,970,704
Total assets	<u>46,427,089</u>	<u>30,741,998</u>	<u>76,525</u>	<u>10,736,134</u>	<u>363,829</u>	<u>25,769</u>	<u>1,243,292</u>	<u>13,019,941</u>
DEFERRED OUTFLOWS OF RESOURCES								
Deferred amount on debt refunding	-	-	-	-	-	-	-	-
Deferred outflows - OPEB	113,931	203,686	-	25,028	-	-	-	-
Pension related deferred outflows of resources	597,874	619,887	-	70,797	-	-	-	-
Total deferred outflows of resources	<u>711,805</u>	<u>823,573</u>	<u>-</u>	<u>95,825</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
LIABILITIES								
Accounts payable and accruals	602,473	906,935	-	80,780	140	268	2,308	597,698
Intergovernmental payable	-	-	-	-	-	-	-	-
Due to primary government	-	2,518	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-
Other liabilities	-	400	-	900	-	-	200	-
Liabilities payable from restricted assets:								
Accrued interest payable	-	-	-	-	-	-	-	-
Refundable customer deposits	-	-	-	-	-	-	-	-
Current portion of long-term liabilities:								
Compensated absences	42,264	26,955	-	5,768	-	-	-	-
Capital lease obligations	-	-	-	-	-	-	-	-
Contracts and notes payable	-	-	-	-	-	-	-	-
Bonds payable	5,505,000	390,000	-	160,000	-	-	-	175,000
Noncurrent portion of long-term liabilities:								
Capital lease obligations	-	-	-	-	-	-	-	-
Contracts and notes payable	-	-	-	-	-	-	-	-
Bonds payable	17,200,023	10,920,121	-	325,000	-	-	-	7,550,246
OPEB, pension and sick leave liability	1,231,400	1,740,064	-	182,040	-	-	-	-
Total liabilities	<u>24,581,160</u>	<u>13,986,993</u>	<u>-</u>	<u>754,488</u>	<u>140</u>	<u>268</u>	<u>2,508</u>	<u>8,322,944</u>
DEFERRED INFLOWS OF RESOURCES								
Property taxes levied for the next fiscal year	6,580,829	5,755,434	-	1,688,747	-	-	206,782	-
Pension related deferred inflows of resources	40,455	41,944	-	4,790	-	-	-	-
Total deferred inflows of resources	<u>6,621,284</u>	<u>5,797,378</u>	<u>-</u>	<u>1,693,537</u>	<u>-</u>	<u>-</u>	<u>206,782</u>	<u>-</u>
NET POSITION								
Net investment in capital assets	15,083,388	7,229,684	72,415	4,689,667	363,460	25,500	38,099	2,007,520
Restricted for:								
Debt service	-	-	-	-	-	-	-	-
Unrestricted	853,062	4,551,516	4,110	3,694,267	229	1	995,903	2,689,477
Total net position	<u>\$ 15,936,450</u>	<u>\$ 11,781,200</u>	<u>\$ 76,525</u>	<u>\$ 8,383,934</u>	<u>\$ 363,689</u>	<u>\$ 25,501</u>	<u>\$ 1,034,002</u>	<u>\$ 4,696,997</u>

West Calcasieu Parish Community Center Authority	Sewer District No. 12 of Ward 4	Calcasieu Parish		Calcasieu Parish Public Trust Authority	Calcasieu Parish Coroner	14th Judicial District	
		Public Safety Communications District				Criminal Court Fund	District Attorney
\$ 349,282	\$ 9,607	\$ 1,731,230	\$ 379,150	\$ 23,741	\$ 4,011,195	\$ 1,883,147	
5,205,363	18,409	3,317,377	4,037,250	45,493	4,535,030	8,962,495	
-	-	-	-	-	3,272,823	3,758,664	
4,901	-	-	-	-	-	-	
-	-	461,434	-	-	350	15,250	
-	57	10,282	5,894	283	16,426	3,473	
-	-	112,609	-	138,389	258,750	356,647	
-	-	-	-	-	-	-	
25,483	-	4,536	-	3,878	3,893	10,393	
15,030	-	-	-	-	-	-	
1,025,672	-	-	-	-	-	-	
-	-	-	-	-	-	-	
1,820,839	-	205,591	-	-	-	-	
16,495,889	55,221	2,097,629	-	67,573	76,928	230,414	
<u>24,942,459</u>	<u>83,294</u>	<u>7,940,688</u>	<u>4,422,294</u>	<u>279,357</u>	<u>12,175,395</u>	<u>15,220,483</u>	
-	-	-	-	-	-	-	
-	-	349,609	-	71,098	450,591	1,000,835	
-	-	990,562	-	244,400	1,288,452	2,384,344	
-	-	1,340,171	-	315,498	1,739,043	3,385,179	
152,467	-	165,401	10,766	129,125	146,197	374,327	
-	-	-	-	-	24,875	1,145	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	31,817	-	14,065	69,618	323,337	
-	-	-	-	-	4,858	-	
-	-	-	-	-	-	-	
387,000	-	-	-	-	-	-	
-	-	-	-	-	8,237	-	
-	-	-	-	-	-	-	
5,339,000	-	-	-	-	-	-	
170,119	-	2,913,205	-	701,220	4,541,579	7,674,072	
<u>6,048,586</u>	<u>-</u>	<u>3,110,423</u>	<u>10,766</u>	<u>844,410</u>	<u>4,795,364</u>	<u>8,372,881</u>	
-	-	-	-	-	3,293,672	3,782,608	
-	-	67,025	-	16,537	87,182	352,227	
-	-	67,025	-	16,537	3,380,854	4,134,835	
12,590,728	55,221	2,240,158	-	67,573	63,833	230,414	
-	-	-	-	-	-	-	
6,303,145	28,073	3,863,253	4,411,528	(333,665)	5,674,387	5,867,532	
<u>\$ 18,893,873</u>	<u>\$ 83,294</u>	<u>\$ 6,103,411</u>	<u>\$ 4,411,528</u>	<u>\$ (266,092)</u>	<u>\$ 5,738,220</u>	<u>\$ 6,097,946</u>	

continued

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF NET POSITION
NONMAJOR COMPONENT UNITS
DECEMBER 31, 2019

Waterworks District

ASSETS	No. 1 of Ward 1	No. 8 of Wards 3 & 8	No. 4 of Ward 4	No. 9 of Ward 4	No. 11 of Wards 4 & 7
Cash and cash equivalents	\$ 2,543,897	\$ 59,899	\$ 510,910	\$ 287,615	\$ 205,129
Investments	934,091	46,456	-	4,432,836	-
Receivables (net of allowance for uncollectibles)					
Taxes	-	-	-	451,991	-
Accounts	355,289	100,464	100,714	283,035	139,056
Other	-	391	-	323	582
Accrued interest receivable	-	-	-	-	-
Intergovernmental receivable	-	-	-	-	-
Due from primary government	-	-	-	-	-
Prepaid items and other assets	-	28,472	-	25,197	22,383
Inventory	164,525	-	-	434,692	-
Restricted assets:					
Cash and cash equivalents	244,515	533,602	375,987	158,164	216,481
Investments	-	189,603	-	131,437	241,869
Capital assets:					
Non-depreciable	821,900	671,061	58,313	308,533	21,364
Depreciable, net	<u>11,572,692</u>	<u>4,133,106</u>	<u>2,715,358</u>	<u>7,723,353</u>	<u>4,123,095</u>
Total assets	<u>16,636,909</u>	<u>5,763,054</u>	<u>3,761,282</u>	<u>14,237,176</u>	<u>4,969,959</u>
DEFERRED OUTFLOWS OF RESOURCES					
Deferred amount on debt refunding	-	-	-	-	-
Deferred outflows - OPEB	-	-	-	-	-
Pension related deferred outflows of resources	-	-	-	92,430	-
Total deferred outflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>92,430</u>	<u>-</u>
LIABILITIES					
Accounts payable and accruals	83,043	103,326	76,795	40,239	45,997
Intergovernmental payable	1,106,008	-	-	-	-
Due to primary government	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Other liabilities	-	-	-	-	-
Liabilities payable from restricted assets:					
Accrued interest payable	-	15,344	10,903	-	4,319
Refundable customer deposits	253,950	205,056	105,645	-	194,225
Current portion of long-term liabilities:					
Compensated absences	-	-	-	-	-
Capital lease obligations	-	-	-	-	-
Contracts and notes payable	-	-	-	-	26,500
Bonds payable	-	380,566	80,000	-	165,000
Noncurrent portion of long-term liabilities:					
Capital lease obligations	-	-	-	-	-
Contracts and notes payable	-	-	-	-	132,500
Bonds payable	-	2,064,018	1,510,000	-	1,135,000
OPEB, pension and sick leave liability	-	-	-	359,184	217,194
Total liabilities	<u>1,443,001</u>	<u>2,768,310</u>	<u>1,783,343</u>	<u>399,423</u>	<u>1,920,735</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for the next fiscal year	-	-	-	-	-
Pension related deferred inflows of resources	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET POSITION					
Net investment in capital assets	12,394,592	2,682,583	1,183,671	8,031,886	2,685,459
Restricted for:					
Debt service	-	179,805	179,439	-	68,306
Unrestricted	<u>2,799,316</u>	<u>132,356</u>	<u>614,829</u>	<u>5,898,297</u>	<u>295,459</u>
Total net position	<u>\$ 15,193,908</u>	<u>\$ 2,994,744</u>	<u>\$ 1,977,939</u>	<u>\$ 13,930,183</u>	<u>\$ 3,049,224</u>

Waterworks District			Total
No. 7 of Wards 6 & 4	No. 14 of Ward 5	No. 10 of Ward 7	Nonmajor Component Units
\$ 1,471,125	\$ 394,734	\$ 566,903	\$ 43,002,097
-	835,007	1,181,052	72,606,663
-	681,251	507,399	36,995,993
70,883	-	-	1,054,342
-	-	-	478,380
-	2,665	3,788	173,549
-	22,873	65,779	957,194
-	-	-	119,753
34,906	16,024	1,509	525,395
-	-	-	614,247
131,002	292,434	49,690	3,027,547
-	130,380	461	693,750
50,480	113,743	917,160	13,799,545
2,073,134	9,200,947	-	124,991,405
<u>3,831,530</u>	<u>11,690,058</u>	<u>3,293,741</u>	<u>299,039,860</u>
-	4,684	-	39,450
-	16,656	-	2,829,369
174,586	90,175	-	8,192,318
<u>174,586</u>	<u>111,515</u>	<u>-</u>	<u>11,061,137</u>
101,923	22,938	203,331	4,953,956
-	-	-	1,132,028
-	-	-	2,518
100,002	-	-	100,002
-	-	-	1,500
-	15,557	43,568	89,691
31,000	54,700	49,450	894,026
-	12,795	-	611,136
-	-	-	60,578
-	-	-	26,500
-	153,675	80,000	7,831,241
-	-	-	612,469
-	-	-	132,500
-	3,414,688	1,796,858	62,149,821
263,866	186,458	198	28,695,301
<u>496,791</u>	<u>3,860,811</u>	<u>2,173,405</u>	<u>107,293,267</u>
-	-	-	34,161,855
11,848	6,102	-	1,105,230
<u>11,848</u>	<u>6,102</u>	<u>-</u>	<u>35,267,085</u>
2,123,614	5,745,538	321,346	102,466,590
-	352,557	-	1,683,279
1,373,863	1,836,565	798,990	63,390,776
<u>\$ 3,497,477</u>	<u>\$ 7,934,660</u>	<u>\$ 1,120,336</u>	<u>\$ 167,540,645</u>

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF ACTIVITIES
NONMAJOR COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2019**

	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	No. 1 of Ward 6
EXPENSES	\$ 2,064,090	\$ 360,189	\$ 3,168,910	\$ 1,176,522	\$ 669,977	\$ 213,684	\$ 665,756
PROGRAM REVENUES							
Charges for services	-	-	97,500	-	-	-	-
Operating grants and contributions	94,000	-	111,083	-	-	-	-
Capital grants and contributions	<u>100,000</u>	<u>39,315</u>	<u>-</u>	<u>31,432</u>	<u>-</u>	<u>23,118</u>	<u>71,000</u>
Total program revenues	<u>194,000</u>	<u>39,315</u>	<u>208,583</u>	<u>31,432</u>	<u>-</u>	<u>23,118</u>	<u>71,000</u>
Net program (expenses) revenues	<u>(1,870,090)</u>	<u>(320,874)</u>	<u>(2,960,327)</u>	<u>(1,145,090)</u>	<u>(669,977)</u>	<u>(190,566)</u>	<u>(594,756)</u>
GENERAL REVENUES							
Property taxes	1,806,311	374,500	2,756,437	1,667,316	511,956	207,090	832,610
Sales taxes	-	-	-	-	-	-	-
Grants and contributions not restricted to specific program	122,480	24,603	57,622	34,914	25,557	11,500	34,319
Investment earnings	46,926	17,035	88,530	61,293	84,797	9,289	95,425
Gain on sale of capital assets	-	3,347	-	-	30,596	16,926	2,898
Miscellaneous revenue	<u>84,216</u>	<u>-</u>	<u>131,013</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,137</u>
Total general revenues	<u>2,059,933</u>	<u>419,485</u>	<u>3,033,602</u>	<u>1,763,523</u>	<u>652,906</u>	<u>244,805</u>	<u>976,389</u>
Change in net position	189,843	98,611	73,275	618,433	(17,071)	54,239	381,633
Net position beginning of year as restated	<u>501,288</u>	<u>721,992</u>	<u>1,047,204</u>	<u>2,201,450</u>	<u>1,234,828</u>	<u>1,369,973</u>	<u>1,996,451</u>
Net position end of year	<u>\$ 691,131</u>	<u>\$ 820,603</u>	<u>\$ 1,120,479</u>	<u>\$ 2,819,883</u>	<u>\$ 1,217,757</u>	<u>\$ 1,424,212</u>	<u>\$ 2,378,084</u>

Fire Protection District		Gravity Drainage District						
No. 1 of Ward 7	No. 2 of Ward 8	No. 8 of Ward 1	No. 9 of Ward 2	No. 6 of Ward 5 & 6	No. 2 of Ward 7	No. 7 of Ward 8	Consolidated	
							No. 1 (West)	No. 2 (East)
\$ 823,836	\$ 377,597	\$ 976,384	\$ 440,718	\$ 704,186	\$ 759,341	\$ 623,018	\$ 24,499	\$ 33,597
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	62,191	40,154
-	25,820	631,851	-	-	52,915	-	-	-
-	25,820	631,851	-	-	52,915	-	62,191	40,154
(823,836)	(351,777)	(344,533)	(440,718)	(704,186)	(706,426)	(623,018)	37,692	6,557
679,881	400,379	1,078,191	432,525	764,811	616,253	517,490	-	-
-	-	-	-	-	-	-	-	-
18,347	33,835	38,811	8,796	18,467	6,841	4,191	-	-
45,333	16,208	66,769	14,305	68,263	21,537	3,894	151	114
22,000	3,849	3,539	-	-	-	-	-	-
3,547	17,996	3,678	1,003	899	-	1,075	-	-
769,108	472,267	1,190,988	456,629	852,440	644,631	526,650	151	114
(54,728)	120,490	846,455	15,911	148,254	(61,795)	(96,368)	37,843	6,671
5,264,304	1,770,759	6,953,603	500,289	4,981,300	1,381,373	2,195,186	-	-
\$ 5,209,576	\$ 1,891,249	\$ 7,800,058	\$ 516,200	\$ 5,129,554	\$ 1,319,578	\$ 2,098,818	\$ 37,843	\$ 6,671

continued

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF ACTIVITIES
NONMAJOR COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2019**

	<u>Recreation District</u>			<u>Community Center & Playground District</u>				
	<u>No. 1 of Ward 3</u>	<u>No. 1 of Ward 4</u>	<u>No. 1 of Ward 8</u>	<u>No. 4 of of Ward 1</u>	<u>No. 7 of Ward 2</u>	<u>No. 5 of Ward 5</u>	<u>No. 1 of Ward 6</u>	<u>No. 3 of Ward 7</u>
EXPENSES	\$ 7,222,454	\$ 3,939,364	\$ 15,648	\$ 1,021,724	\$ 23,725	\$ 11,145	\$ 150,190	\$ 1,047,607
PROGRAM REVENUES								
Charges for services	406,392	66,651	-	3,700	-	-	8,276	67,063
Operating grants and contributions	22,333	9,395	-	35,236	5,660	8,519	-	84,373
Capital grants and contributions	-	-	-	-	-	1,016	-	-
Total program revenues	<u>428,725</u>	<u>76,046</u>	<u>-</u>	<u>38,936</u>	<u>5,660</u>	<u>9,535</u>	<u>8,276</u>	<u>151,436</u>
Net program (expenses) revenues	<u>(6,793,729)</u>	<u>(3,863,318)</u>	<u>(15,648)</u>	<u>(982,788)</u>	<u>(18,065)</u>	<u>(1,610)</u>	<u>(141,914)</u>	<u>(896,171)</u>
GENERAL REVENUES								
Property taxes	6,802,580	3,718,623	-	1,660,253	-	-	211,156	688,550
Sales taxes	-	-	-	-	-	-	-	-
Grants and contributions not restricted to specific program	-	-	-	21,027	-	-	3,327	4,542
Investment earnings	157,677	294,341	267	103,769	5	2	25,629	109,106
Gain on sale of capital assets	-	1,051	-	-	-	-	236	3,236
Miscellaneous revenue	<u>14,317</u>	<u>185,275</u>	<u>-</u>	<u>1,354</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,267</u>
Total general revenues	<u>6,974,574</u>	<u>4,199,290</u>	<u>267</u>	<u>1,786,403</u>	<u>5</u>	<u>2</u>	<u>240,348</u>	<u>810,701</u>
Change in net position	180,845	335,972	(15,381)	803,615	(18,060)	(1,608)	98,434	(85,470)
Net position beginning of year as restated	<u>15,755,605</u>	<u>11,445,228</u>	<u>91,906</u>	<u>7,580,319</u>	<u>381,749</u>	<u>27,109</u>	<u>935,568</u>	<u>4,782,467</u>
Net position end of year	<u>\$ 15,936,450</u>	<u>\$ 11,781,200</u>	<u>\$ 76,525</u>	<u>\$ 8,383,934</u>	<u>\$ 363,689</u>	<u>\$ 25,501</u>	<u>\$ 1,034,002</u>	<u>\$ 4,696,997</u>

West Calcasieu Parish Community Center Authority	Sewer District No. 12 of Ward 4	Calcasieu Parish Public Safety Communications District	Calcasieu Parish Public Trust Authority	Calcasieu Parish Coroner	14th Judicial District	
					Criminal Court Fund	District Attorney
\$ 2,208,570	\$ 2,427	\$ 3,826,121	\$ 56,382	\$ 1,497,480	\$ 7,041,134	\$ 11,730,439
611,087	-	3,946,816	152,838	864,998	1,786,740	4,859,670
-	-	189,061	-	500,000	2,545,982	1,869,814
-	-	-	-	-	-	-
611,087	-	4,135,877	152,838	1,364,998	4,332,722	6,729,484
(1,597,483)	(2,427)	309,756	96,456	(132,482)	(2,708,412)	(5,000,955)
304,650	-	-	-	-	3,114,168	3,578,301
1,292,593	-	-	-	-	-	-
-	-	-	-	-	76,787	283,186
132,304	700	121,335	-	2,788	199,331	82,473
-	-	-	-	-	128	-
-	-	28,274	-	4,373	24,638	876,752
1,729,547	700	149,609	-	7,161	3,415,052	4,820,712
132,064	(1,727)	459,365	96,456	(125,321)	706,640	(180,243)
18,761,809	85,021	5,644,046	4,315,072	(140,771)	5,031,580	6,278,189
<u>\$ 18,893,873</u>	<u>\$ 83,294</u>	<u>\$ 6,103,411</u>	<u>\$ 4,411,528</u>	<u>\$ (266,092)</u>	<u>\$ 5,738,220</u>	<u>\$ 6,097,946</u>

continued

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF ACTIVITIES
NONMAJOR COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2019**

	Waterworks District				
	No. 1 of Ward 1	No. 8 of Wards 3 & 8	No. 4 of Ward 4	No. 9 of Ward 4	No. 11 of Wards 4 & 7
EXPENSES	\$ 2,693,449	\$ 1,410,304	\$ 784,270	\$ 1,833,239	\$ 1,019,219
PROGRAM REVENUES					
Charges for services	3,482,852	1,119,696	715,048	2,201,325	891,442
Operating grants and contributions	-	-	-	-	-
Capital grants and contributions	-	337,501	-	-	58,423
Total program revenues	<u>3,482,852</u>	<u>1,457,197</u>	<u>715,048</u>	<u>2,201,325</u>	<u>949,865</u>
Net program (expenses) revenues	<u>789,403</u>	<u>46,893</u>	<u>(69,222)</u>	<u>368,086</u>	<u>(69,354)</u>
GENERAL REVENUES					
Property taxes	-	257,714	-	454,710	296,385
Sales taxes	-	-	-	-	-
Grants and contributions not restricted to specific program	224,574	-	-	4,652	-
Investment earnings	4,847	1,593	1,255	92,761	6,972
Gain on sale of capital assets	-	1,300	-	-	-
Miscellaneous revenue	-	35,169	53,423	84,931	7,576
Total general revenues	<u>229,421</u>	<u>295,776</u>	<u>54,678</u>	<u>637,054</u>	<u>310,933</u>
Change in net position	1,018,824	342,669	(14,544)	1,005,140	241,579
Net position beginning of year as restated	<u>14,175,084</u>	<u>2,652,075</u>	<u>1,992,483</u>	<u>12,925,043</u>	<u>2,807,645</u>
Net position end of year	<u>\$ 15,193,908</u>	<u>\$ 2,994,744</u>	<u>\$ 1,977,939</u>	<u>\$ 13,930,183</u>	<u>\$ 3,049,224</u>

Waterworks District			Total
No. 7 of Wards 6 & 4	No. 14 of Ward 5	No. 10 of Ward 7	Nonmajor Component Units
\$ 810,564	\$ 927,098	\$ 201,197	\$ 62,556,054
515,108	238,791	-	22,035,993
-	-	-	5,577,801
-	20,522	346,888	1,739,801
515,108	259,313	346,888	29,353,595
(295,456)	(667,785)	145,691	(33,202,459)
386,940	709,356	525,392	35,354,528
-	-	-	1,292,593
5,132	-	-	1,063,510
3,508	41,211	30,634	2,052,377
-	-	-	89,106
6,486	7,283	-	1,589,682
402,066	757,850	556,026	41,441,796
106,610	90,065	701,717	8,239,337
3,390,867	7,844,595	418,619	159,301,308
\$ 3,497,477	\$ 7,934,660	\$ 1,120,336	\$ 167,540,645



CALCASIEU PARISH POLICE JURY
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY SOURCE (1)
DECEMBER 31, 2019

	<u>2019</u>
Governmental funds capital assets:	
Land and right-of-way	\$ 35,585,996
Buildings	101,048,293
Improvements other than buildings	77,011,752
Roads	411,319,110
Bridges	37,386,332
Equipment	39,898,258
Construction in progress	<u>40,627,144</u>
 Total governmental funds capital assets	 <u>\$ 742,876,885</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 \$508,477 (\$164,172 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 \$110,092,350 (inclusive of \$164,172 for internal services funds) which is included in the statement of net position.

CALCASIEU PARISH POLICE JURY
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY (1)
DECEMBER 31, 2019

<u>Function and Activity</u>	<u>Land and Right of Way</u>	<u>Buildings</u>	<u>Improvements (Other than Buildings)</u>	<u>Roads</u>
General government:				
Administrative	\$ 2,453,825	\$ 13,962,104	\$ 869,019	\$ -
Finance	-	-	-	-
Facility Management	1,581,273	14,888,426	21,149,793	-
Human Resources	-	-	-	-
Elections	-	-	-	-
Cable Access Channel	-	-	-	-
Other	<u>500,000</u>	<u>671,684</u>	<u>174,569</u>	<u>-</u>
Total general government	4,535,098	29,522,214	22,193,381	-
Public safety:				
Office of Emergency Preparedness	-	-	-	-
Office of Juvenile Justice Services	137,725	2,939,096	860,115	-
Animal Control	-	996,390	118,367	-
Fire protection	18,000	273,491	561,328	-
Correctional	306,777	16,570,704	3,025,020	-
Other	<u>100,000</u>	<u>2,715,059</u>	<u>249,218</u>	<u>-</u>
Total public safety	562,502	23,494,740	4,814,048	-
Public works	21,967,396	5,656,690	8,788,505	411,319,110
Sanitation	-	-	4,524,535	-
Health and welfare	401,084	11,346,335	1,743,260	-
Culture and recreation	8,119,916	30,468,056	34,948,023	-
Economic development	<u>-</u>	<u>560,258</u>	<u>-</u>	<u>-</u>
Total governmental funds capital assets allocated to functions	<u>\$ 35,585,996</u>	<u>\$ 101,048,293</u>	<u>\$ 77,011,752</u>	<u>\$ 411,319,110</u>
Construction in progress				
Total governmental funds capital assets				

(1) This schedule presents only capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds in the amount of \$508,477 (\$164,172 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 \$110,092,350 (inclusive of \$164,172 for internal services funds) which is included in the statement of net position.

Bridges	Equipment	Total
\$ -	\$ 116,798	\$ 17,401,746
-	107,883	107,883
-	1,335,149	38,954,641
-	47,917	47,917
-	38,172	38,172
-	379,120	379,120
-	<u>1,034,602</u>	<u>2,380,855</u>
-	3,059,641	59,310,334
-	1,860,979	1,860,979
-	676,586	4,613,522
-	1,201,159	2,315,916
-	1,785,329	2,638,148
-	1,393,816	21,296,317
-	<u>401,591</u>	<u>3,465,868</u>
-	7,319,460	36,190,750
37,386,332	17,534,550	502,652,583
-	875,832	5,400,367
-	3,576,829	17,067,508
-	6,885,984	80,421,979
-	<u>645,962</u>	<u>1,206,220</u>
<u>\$ 37,386,332</u>	<u>\$ 39,898,258</u>	\$ 702,249,741
		<u>40,627,144</u>
		<u>\$ 742,876,885</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, 2019

<u>Function and Activity</u>	Governmental Funds Capital Assets January 1, 2019	Additions	Deletions	Governmental Funds Capital Assets December 31, 2019
General government:				
Administrative	\$ 17,401,746	\$ -	\$ -	\$ 17,401,746
Finance	107,883	-	-	107,883
Facility Management	40,338,840	1,907,684	937,773	41,308,751
Human Resources	47,917	-	-	47,917
Elections	38,172	-	-	38,172
Cable Access Channel	379,120	-	-	379,120
Other	<u>2,677,457</u>	<u>142,537</u>	<u>-</u>	<u>2,819,994</u>
Total general government	<u>60,991,135</u>	<u>2,050,221</u>	<u>937,773</u>	<u>62,103,583</u>
Public safety:				
Office of Emergency Preparedness	1,687,112	199,164	25,297	1,860,979
Office of Juvenile Justice Services	9,648,646	9,169,130	62,937	18,754,839
Animal Control	2,592,317	62,437	72,825	2,581,929
Fire protection	2,074,831	811,462	248,145	2,638,148
Correctional institution	21,524,859	1,262,515	-	22,787,374
Other	<u>3,280,251</u>	<u>639,358</u>	<u>424,016</u>	<u>3,495,593</u>
Total public safety	<u>40,808,016</u>	<u>12,144,066</u>	<u>833,220</u>	<u>52,118,862</u>
Public works				
Sanitation	512,008,823	19,264,110	10,794,861	520,478,072
Health and welfare	5,382,754	17,613	-	5,400,367
Culture and recreation	17,019,169	1,030,088	238,110	17,811,147
Economic development	78,831,546	5,706,148	779,060	83,758,634
Economic development	<u>1,188,935</u>	<u>105,252</u>	<u>87,967</u>	<u>1,206,220</u>
Total other functions	<u>614,431,227</u>	<u>26,123,211</u>	<u>11,899,998</u>	<u>628,654,440</u>
Total governmental funds capital assets allocated to functions	<u>\$ 716,230,378</u>	<u>\$ 40,317,498</u>	<u>\$ 13,670,991</u>	<u>\$ 742,876,885</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 \$508,477 (\$164,172 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 \$110,092,350 (inclusive of \$164,172 for internal services funds) which is included in the statement of net position.
- (2) Additions and deletions include transfers between functions and excludes construction in progress deletions.

SUPPLEMENTARY INFORMATION

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

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Selected Component Unit Governmental Fund Statements	188
Chief Executive Officer Disclosure - Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer	230



**SUPPLEMENTARY INFORMATION
SELECTED COMPONENT UNITS
GOVERNMENTAL FUND STATEMENTS**

Component Units Included in the Primary Government Audit

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

<p><u><i>Nonmajor Discretely Presented Component Units</i></u></p> <p><u>Fire Protection Districts:</u> No. 1 of Ward 1 No. 1 of Ward 2 No. 2 of Ward 4 No. 3 of Ward 4 No. 4 of Ward 4 No. 1 of Ward 5 No. 1 of Ward 6 No. 2 of Ward 8</p> <p><u>Gravity Drainage Districts:</u> No. 8 of Ward 1 No. 9 of Ward 2 No. 6 of Wards 5 & 6 No. 2 of Ward 7 No. 7 of Ward 8 Consolidated No. 1 (West) Consolidated No. 2 (East)</p> <p><u>Recreation Districts:</u> No. 1 of Ward 3 No. 1 of Ward 4 No. 1 of Ward 8</p> <p><u>Community and Playground Districts:</u> No. 4 of Ward 1 No. 7 of Ward 2 No. 5 of Ward 5 No. 1 of Ward 6</p> <p><u>Sewer Districts:</u> No. 12 of Ward 4</p> <p>Calcasieu Parish Public Safety Communications District</p> <p>Calcasieu Parish Coroner</p> <p><u>14th Judicial District:</u> Criminal Court Fund (Note 1) District Attorney (Note 2)</p> <p>Calcasieu Parish Gaming Revenue District</p>

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

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

CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
BALANCE SHEET
DECEMBER 31, 2019

	Fire Protection District			
	No. 1 of Ward 1	No. 1 of Ward 2	No. 2 of Ward 4	No. 3 of Ward 4
ASSETS				
Cash and cash equivalents	\$ 513,070	\$ 223,037	\$ 986,966	\$ 567,541
Investments	982,568	427,381	1,891,221	1,087,520
Receivables (net of allowances for uncollectibles):				
Taxes	1,804,478	381,782	2,870,620	1,840,806
Interest receivable	3,376	1,333	6,366	3,733
Other receivables	-	-	-	-
Intergovernmental receivable	-	-	-	-
Due from primary government	-	13,375	66	-
Prepaid items	5,530	9,344	43,881	901
Other assets	-	-	-	-
Total assets	\$ 3,309,022	\$ 1,056,252	\$ 5,799,120	\$ 3,500,501
LIABILITIES				
Accounts payable	\$ 45,480	\$ 35,690	\$ 112,242	\$ 35,840
Accrued liabilities	56,874	3,096	102,427	-
Due to primary government	-	-	-	-
Intergovernmental payable	-	-	-	-
Retainage payable	-	-	-	-
Contracts payable	-	-	-	-
Tax anticipation note payable	-	-	-	-
Other liabilities	-	-	-	-
Total liabilities	102,354	38,786	214,669	35,840
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for the next fiscal year	1,835,720	385,265	2,881,763	1,845,382
FUND BALANCES				
Nonspendable	5,530	9,344	43,881	901
Restricted for:				
Debt Service	-	28,166	-	-
Capital Improvement	-	-	-	-
Unassigned	1,365,418	594,691	2,658,807	1,618,378
Total fund balances	1,370,948	632,201	2,702,688	1,619,279
Total liabilities, deferred inflows of resources and fund balances	\$ 3,309,022	\$ 1,056,252	\$ 5,799,120	\$ 3,500,501

Fire Protection District

No. 4 of Ward 4	No. 1 of Ward 5	No. 1 of Ward 6	No. 2 of Ward 8
\$ 1,874,372	\$ 130,341	\$ 611,937	\$ 192,709
3,587,216	249,759	1,172,018	369,268
913,129	214,463	764,615	455,353
11,184	786	6,193	1,202
-	-	-	-
-	2,147	-	-
-	-	-	-
3,220	28,604	7,457	21,826
-	-	-	-
<u>\$ 6,389,121</u>	<u>\$ 626,100</u>	<u>\$ 2,562,220</u>	<u>\$ 1,040,358</u>
\$ 85,738	\$ 31,705	\$ 75,610	\$ 6,569
-	1,819	8,533	7,573
-	-	-	-
-	-	-	-
8,241	-	29,803	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>93,979</u>	<u>33,524</u>	<u>113,946</u>	<u>14,142</u>
<u>918,777</u>	<u>215,997</u>	<u>772,226</u>	<u>438,421</u>
3,220	28,604	7,457	21,826
4,762,919	-	-	-
-	-	1,028,498	-
610,226	347,975	640,093	565,969
<u>5,376,365</u>	<u>376,579</u>	<u>1,676,048</u>	<u>587,795</u>
<u>\$ 6,389,121</u>	<u>\$ 626,100</u>	<u>\$ 2,562,220</u>	<u>\$ 1,040,358</u>

continued

CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
BALANCE SHEET
DECEMBER 31, 2019

	Gravity Drainage District						
	No. 8 of Ward 1	No. 9 of Ward 2	No. 6 of Ward 5 & 6	No. 2 of Ward 7	No. 7 of Ward 8	Consolidated	
						No. 1 (West)	No. 2 (East)
ASSETS							
Cash and cash equivalents	\$ 873,867	\$ 153,733	\$ 883,094	\$ 320,620	\$ 207,416	\$ 12,623	\$ 2,483
Investments	1,674,424	294,583	1,692,182	616,395	395,425	24,189	4,758
Receivables (net of allowances for uncollectibles):							
Taxes	1,078,020	450,000	762,820	618,589	626,913	-	-
Interest receivable	5,501	975	5,314	1,944	1,202	45	21
Other receivables	-	-	-	-	-	-	-
Intergovernmental receivable	105,834	-	-	-	-	-	-
Due from primary government	-	-	-	-	-	-	-
Prepaid items	4,396	9,717	6,416	272	60	6,408	4,377
Other assets	-	-	-	-	-	-	-
Total assets	<u>\$ 3,742,042</u>	<u>\$ 909,008</u>	<u>\$ 3,349,826</u>	<u>\$ 1,557,820</u>	<u>\$ 1,231,016</u>	<u>\$ 43,265</u>	<u>\$ 11,639</u>
LIABILITIES							
Accounts payable	\$ 19,177	\$ 13,157	\$ 8,721	\$ 1,983	\$ 11,436	\$ -	\$ 218
Accrued liabilities	17,627	6,642	7,624	13,305	9,018	5,422	4,750
Due to primary government	-	-	-	-	-	-	-
Intergovernmental payable	-	-	-	-	-	-	-
Retainage payable	-	-	-	-	-	-	-
Contracts payable	-	-	-	-	-	-	-
Tax anticipation note payable	-	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-	-
Total liabilities	<u>36,804</u>	<u>19,799</u>	<u>16,345</u>	<u>15,288</u>	<u>20,454</u>	<u>5,422</u>	<u>4,968</u>
DEFERRED INFLOWS OF RESOURCES							
Property taxes levied for the next fiscal year	<u>1,096,693</u>	<u>454,125</u>	<u>770,168</u>	<u>624,130</u>	<u>615,116</u>	<u>-</u>	<u>-</u>
FUND BALANCES							
Nonspendable	4,396	9,717	6,416	272	60	6,408	4,377
Restricted for:							
Debt Service	-	-	-	-	-	-	-
Capital Improvement	-	-	-	-	-	-	-
Unassigned	<u>2,604,149</u>	<u>425,367</u>	<u>2,556,897</u>	<u>918,130</u>	<u>595,386</u>	<u>31,435</u>	<u>2,294</u>
Total fund balances	<u>2,608,545</u>	<u>435,084</u>	<u>2,563,313</u>	<u>918,402</u>	<u>595,446</u>	<u>37,843</u>	<u>6,671</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 3,742,042</u>	<u>\$ 909,008</u>	<u>\$ 3,349,826</u>	<u>\$ 1,557,820</u>	<u>\$ 1,231,016</u>	<u>\$ 43,265</u>	<u>\$ 11,639</u>

Recreation District			Community Center and Playground District			
No. 1 of Ward 3	No. 1 of Ward 4	No. 1 of Ward 8	No. 4 of Ward 1	No. 7 of Ward 2	No. 5 of Ward 5	No. 1 of Ward 6
\$ 658,109	\$ 5,456,454	\$ 1,406	\$ 1,309,366	\$ 54	\$ -	\$ 341,172
10,966,854	10,454,489	2,695	2,509,002	104	1	653,752
6,545,174	5,749,991	-	1,659,996	-	-	204,396
37,753	33,493	9	7,844	1	-	2,039
50	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	210	268	-
18,481	53,511	-	24,820	-	-	3,834
-	-	-	-	-	-	-
<u>\$ 18,226,421</u>	<u>\$ 21,747,938</u>	<u>\$ 4,110</u>	<u>\$ 5,511,028</u>	<u>\$ 369</u>	<u>\$ 269</u>	<u>\$ 1,205,193</u>
\$ 200,288	\$ 394,570	\$ -	\$ 68,510	\$ 140	\$ 268	\$ 2,308
78,473	59,790	-	7,910	-	-	-
-	2,518	-	-	-	-	-
-	-	-	-	-	-	-
11,543	181,295	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	400	-	900	-	-	200
<u>290,304</u>	<u>638,573</u>	<u>-</u>	<u>77,320</u>	<u>140</u>	<u>268</u>	<u>2,508</u>
6,580,829	5,755,434	-	1,688,747	-	-	206,782
18,481	53,511	-	24,820	-	-	3,834
303,719	1	-	-	-	-	-
485,263	9,883,713	-	-	-	-	-
10,547,825	5,416,706	4,110	3,720,141	229	1	992,069
<u>11,355,288</u>	<u>15,353,931</u>	<u>4,110</u>	<u>3,744,961</u>	<u>229</u>	<u>1</u>	<u>995,903</u>
<u>\$ 18,226,421</u>	<u>\$ 21,747,938</u>	<u>\$ 4,110</u>	<u>\$ 5,511,028</u>	<u>\$ 369</u>	<u>\$ 269</u>	<u>\$ 1,205,193</u>

continued



**CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
BALANCE SHEET
DECEMBER 31, 2019**

	<u>Sewer District</u>	<u>Calcasieu Parish Public Safety Communications District</u>	<u>Calcasieu Parish Coroner</u>	<u>14th Judicial District</u>		<u>Calcasieu Parish Gaming Revenue District</u>
	<u>No. 12 of Ward 4</u>			<u>Criminal Court Fund</u>	<u>District Attorney</u>	
ASSETS						
Cash and cash equivalents	\$ 9,607	\$ 1,731,230	\$ 23,741	\$ 4,011,195	\$ 1,883,147	\$ -
Investments	18,409	3,317,377	45,493	4,535,030	8,962,495	-
Receivables (net of allowances for uncollectibles):						
Taxes	-	-	-	3,272,823	3,758,664	-
Interest receivable	57	10,282	283	16,426	3,473	-
Other receivables	-	456,904	-	350	15,250	11,403,904
Intergovernmental receivable	-	112,609	104,950	258,750	356,647	-
Due from other funds	-	-	-	-	-	-
Prepaid items	-	4,536	3,878	3,893	10,393	-
Other assets	-	-	-	-	-	-
Total assets	<u>\$ 28,073</u>	<u>\$ 5,632,938</u>	<u>\$ 178,345</u>	<u>\$ 12,098,467</u>	<u>\$ 14,990,069</u>	<u>\$ 11,403,904</u>
LIABILITIES						
Accounts payable	\$ -	\$ 66,317	\$ 26,445	\$ 26,419	\$ 129,679	\$ -
Accrued liabilities	-	80,370	97,775	119,041	244,425	-
Due to primary government	-	-	-	-	-	-
Intergovernmental payable	-	-	-	24,875	1,145	8,736,904
Retainage payable	-	18,714	-	-	-	-
Contracts payable	-	-	-	-	-	2,667,000
Tax anticipation note payable	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>165,401</u>	<u>124,220</u>	<u>170,335</u>	<u>375,249</u>	<u>11,403,904</u>
DEFERRED INFLOWS OF RESOURCES						
Property taxes levied for the next fiscal year	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,293,672</u>	<u>3,782,608</u>	<u>-</u>
FUND BALANCES						
Nonspendable	-	4,536	3,878	3,893	10,393	-
Restricted for:						
Debt Service	-	-	-	-	-	-
Capital Improvement	-	-	-	-	-	-
Unassigned	<u>28,073</u>	<u>5,463,001</u>	<u>50,247</u>	<u>8,630,567</u>	<u>10,821,819</u>	<u>-</u>
Total fund balances	<u>28,073</u>	<u>5,467,537</u>	<u>54,125</u>	<u>8,634,460</u>	<u>10,832,212</u>	<u>-</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 28,073</u>	<u>\$ 5,632,938</u>	<u>\$ 178,345</u>	<u>\$ 12,098,467</u>	<u>\$ 14,990,069</u>	<u>\$ 11,403,904</u>

CALCASIEU PARISH POLICE JURY
 SELECTED COMPONENT UNITS
 RECONCILIATION OF THE BALANCE SHEET
 TO THE STATEMENT OF NET POSITION
 DECEMBER 31, 2019

	Fire Protection District			
	No. 1 of Ward 1	No. 1 of Ward 2	No. 2 of Ward 4	No. 3 of Ward 4
Fund balances - total governmental funds	\$ 1,370,948	\$ 632,201	\$ 2,702,688	\$ 1,619,279
Total net position reported for governmental activities in the statement of net position is different because:				
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in governmental funds.				
Governmental capital assets	3,817,797	2,503,984	3,688,327	2,735,846
Less accumulated depreciation	(2,311,429)	(1,399,340)	(1,946,291)	(1,535,242)
Some revenues were collected more than sixty days after year end and therefore, are not available soon enough to pay for current-period expenditures.				
	-	-	-	-
Prepaid assets relating to issuance of debt				
	-	-	-	-
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	-	(940,000)	-	-
Deferred premium and discount	-	5,279	-	-
Deferred amount on refunding	-	34,766	-	-
Capital lease obligations	-	-	-	-
Compensated absences	-	-	(60,321)	-
Accrued interest payable	-	(16,287)	-	-
Other liabilities	-	-	-	-
OPEB liability	(745,166)	-	(1,285,642)	-
Pension liability	(1,966,009)	-	(2,712,012)	-
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.				
	(4,165)	-	(608)	-
Deferred outflows and inflows of resources are not available to pay current period expenditures and therefore are not reported in the fund level statements.				
	529,155	-	734,338	-
Total net position of governmental activities	\$ 691,131	\$ 820,603	\$ 1,120,479	\$ 2,819,883

Fire Protection District			
<u>No. 4 of Ward 4</u>	<u>No. 1 of Ward 5</u>	<u>No. 1 of Ward 6</u>	<u>No. 2 of Ward 8</u>
\$ 5,376,365	\$ 376,579	\$ 1,676,048	\$ 587,795
2,830,684 (973,775)	1,671,351 (623,718)	6,415,615 (1,617,056)	3,149,402 (1,700,189)
-	-	-	-
29,301	-	-	-
(5,000,000) (222,514) - (659,952) - (158,786) - - -	- - - - - - - -	(3,720,000) (152,632) - - (318) (48,593) - (55,944) (153,501)	- - - - - - - (7,521) (168,501)
(3,566)	-	(2,162)	(1,370)
<u>-</u>	<u>-</u>	<u>36,627</u>	<u>31,633</u>
<u>\$ 1,217,757</u>	<u>\$ 1,424,212</u>	<u>\$ 2,378,084</u>	<u>\$ 1,891,249</u>

continued

CALCASIEU PARISH POLICE JURY
 SELECTED COMPONENT UNITS
 RECONCILIATION OF THE BALANCE SHEET
 TO THE STATEMENT OF NET POSITION
 DECEMBER 31, 2019

	Gravity Drainage District						
	No. 8 of	No. 9 of	No. 6 of	No. 2 of	No. 7 of	Consolidated	
	Ward 1	Ward 2	Ward 5 & 6	Ward 7	Ward 8	No. 1 (West)	No. 2 (East)
Fund balances - total governmental funds	\$ 2,608,545	\$ 435,084	\$ 2,563,313	\$ 918,402	\$ 595,446	\$ 37,843	\$ 6,671
Total net position reported for governmental activities in the statement of net position is different because:							
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in governmental funds.							
Governmental capital assets	6,498,679	741,325	3,846,232	646,636	2,060,555	-	-
Less accumulated depreciation	(738,141)	(338,312)	(1,173,062)	(226,626)	(550,211)	-	-
Some revenues were collected more than sixty days after year end and therefore, are not available soon enough to pay for current-period expenditures.							
	-	-	-	-	-	-	-
Prepaid assets relating to issuance of debt							
	-	-	-	-	-	-	-
Some liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds. These liabilities consist of the following:							
Bonds payable	-	-	-	-	-	-	-
Deferred premium and discount	-	-	-	-	-	-	-
Deferred amount on refunding	-	-	-	-	-	-	-
Compensated absences	(12,385)	(909)	(6,752)	(2,110)	(1,722)	-	-
Accrued interest payable	-	-	-	-	-	-	-
Other liabilities	(3,430)	(192)	(1,024)	(297)	(396)	-	-
OPEB liability	(619,462)	(352,691)	(100,481)	(18,338)	-	-	-
Pension liability	(213,622)	(58,234)	(52,239)	-	-	-	-
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.							
	(288)	(1,854)	-	(250)	(4,854)	-	-
Deferred outflows and inflows of resources are not available to pay current period expenditures and therefore are not reported in the fund level statements.							
	280,162	91,983	53,567	2,161	-	-	-
Total net position of governmental activities	<u>\$ 7,800,058</u>	<u>\$ 516,200</u>	<u>\$ 5,129,554</u>	<u>\$ 1,319,578</u>	<u>\$ 2,098,818</u>	<u>\$ 37,843</u>	<u>\$ 6,671</u>

Recreation District			Community Center and Playground District			
No. 1 of Ward 3	No. 1 of Ward 4	No. 1 of Ward 8	No. 4 of Ward 1	No. 7 of Ward 2	No. 5 of Ward 5	No. 1 of Ward 6
\$ 11,355,288	\$ 15,353,931	\$ 4,110	\$ 3,744,961	\$ 229	\$ 1	\$ 995,903
37,067,441	13,373,473	205,573	8,188,131	447,198	38,390	131,091
(8,883,943)	(4,403,150)	(133,158)	(2,963,025)	(83,738)	(12,890)	(92,992)
-	-	-	-	-	-	-
17,170	23,737	-	-	-	-	-
(21,750,000)	(10,000,000)	-	(485,000)	-	-	-
(955,023)	(1,310,121)	-	-	-	-	-
-	-	-	-	-	-	-
(42,264)	(26,955)	-	(5,768)	-	-	-
(291,582)	(248,271)	-	(3,950)	-	-	-
(18,330)	(11,139)	-	(1,484)	-	-	-
(549,039)	(1,040,444)	-	(101,925)	-	-	-
(664,031)	(688,481)	-	(78,631)	-	-	-
(20,587)	(23,009)	-	(410)	-	-	-
671,350	781,629	-	91,035	-	-	-
<u>\$ 15,936,450</u>	<u>\$ 11,781,200</u>	<u>\$ 76,525</u>	<u>\$ 8,383,934</u>	<u>\$ 363,689</u>	<u>\$ 25,501</u>	<u>\$ 1,034,002</u>

continued



**CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
RECONCILIATION OF THE BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2019**

	<u>Sewer District No. 12 of Ward 4</u>	<u>Calcasieu Parish Public Safety Communications District</u>	<u>Calcasieu Parish Coroner</u>	<u>14th Judicial District</u>	
				<u>Criminal Court Fund</u>	<u>District Attorney</u>
Fund balances - total governmental funds	\$ 28,073	\$ 5,467,537	\$ 54,125	\$ 8,634,460	\$ 10,832,212
Total net position reported for governmental activities in the statement of net position is different because:					
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in governmental funds.					
Governmental capital assets	121,364	6,135,751	226,251	392,649	2,240,119
Less accumulated depreciation	(66,143)	(3,832,531)	(158,678)	(315,721)	(2,009,705)
Some revenues were collected more than sixty days after year end and therefore, are not available soon enough to pay for current-period expenditures.					
	-	4,530	33,439	-	-
Prepaid assets relating to issuance of debt					
	-	-	-	-	-
Some liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds. These liabilities consist of the following:					
Bonds payable	-	-	-	-	-
Deferred premium and discount	-	-	-	-	-
Deferred amount on refunding	-	-	-	-	-
Capital lease obligations	-	-	-	(13,095)	-
Compensated absences	-	(31,817)	(14,065)	(69,618)	(323,337)
Accrued interest payable	-	-	-	-	-
Other liabilities	-	(16,660)	(350)	(21,306)	(33,210)
OPEB liability	-	(1,796,372)	(429,426)	(3,089,247)	(4,873,312)
Pension liability	-	(1,100,173)	(271,444)	(1,431,026)	(2,767,550)
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.					
	-	-	(4,905)	(737)	(223)
Deferred outflows and inflows of resources are not available to pay current period expenditures and therefore are not reported in the fund level statements.					
	-	<u>1,273,146</u>	<u>298,961</u>	<u>1,651,861</u>	<u>3,032,952</u>
Total net position of governmental activities	<u>\$ 83,294</u>	<u>\$ 6,103,411</u>	<u>\$ (266,092)</u>	<u>\$ 5,738,220</u>	<u>\$ 6,097,946</u>

CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2019

	Fire Protection District			
	No. 1 of Ward 1	No. 1 of Ward 2	No. 2 of Ward 4	No. 3 of Ward 4
REVENUES				
Taxes:				
Ad valorem	\$ 1,806,311	\$ 374,500	\$ 2,756,437	\$ 1,667,316
Intergovernmental revenues	316,480	63,918	168,705	66,346
Charges for services	-	-	97,500	-
Fines and forfeitures	-	-	-	-
Investment income	46,926	17,035	88,530	61,293
Gaming revenue	-	-	-	-
Sale of assets	-	3,347	-	-
Donations	-	-	15,000	-
Miscellaneous revenues	50	-	-	-
Total revenues	<u>2,169,767</u>	<u>458,800</u>	<u>3,126,172</u>	<u>1,794,955</u>
EXPENDITURES				
General government	-	-	-	-
Public safety	1,817,271	268,342	2,650,867	1,665,639
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Economic development	-	-	-	-
Capital outlay	-	-	59,589	-
Intergovernmental	-	-	-	-
Debt service:				
Principal retirement	-	90,000	-	-
Interest and fiscal charges	-	37,760	-	-
Bond issuance cost	-	-	-	-
Total expenditures	<u>1,817,271</u>	<u>396,102</u>	<u>2,710,456</u>	<u>1,665,639</u>
Excess (deficiency) of revenues over (under) expenditures	<u>352,496</u>	<u>62,698</u>	<u>415,716</u>	<u>129,316</u>
OTHER FINANCING SOURCES (USES)				
Insurance proceeds	-	-	-	-
Issuance of debt	-	-	-	-
Refunding debt issuance	-	-	-	-
Payment to refunding agent	-	-	-	-
Reoffering premium	-	-	-	-
Issue discount	-	-	-	-
Bond Premium	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	352,496	62,698	415,716	129,316
Fund balance at beginning of year	<u>1,018,452</u>	<u>569,503</u>	<u>2,286,972</u>	<u>1,489,963</u>
Fund balance at end of year	<u>\$ 1,370,948</u>	<u>\$ 632,201</u>	<u>\$ 2,702,688</u>	<u>\$ 1,619,279</u>

Fire Protection District

No. 4 of Ward 4	No. 1 of Ward 5	No. 1 of Ward 6	No. 2 of Ward 8
\$ 511,956	\$ 207,090	\$ 832,610	\$ 400,379
25,557	34,618	105,319	59,655
-	-	-	-
-	-	-	-
84,797	9,289	95,425	16,208
-	-	-	-
30,596	16,926	2,898	3,849
-	-	-	-
-	-	4,566	10,782
<u>652,906</u>	<u>267,923</u>	<u>1,040,818</u>	<u>490,873</u>
-	-	-	-
312,387	134,182	487,572	343,563
-	-	-	-
-	-	-	-
-	-	-	-
398,967	15,858	2,289,712	41,649
-	-	-	-
-	-	80,000	-
-	-	204,616	-
143,279	-	-	-
<u>854,633</u>	<u>150,040</u>	<u>3,061,900</u>	<u>385,212</u>
<u>(201,727)</u>	<u>117,883</u>	<u>(2,021,082)</u>	<u>105,661</u>
-	-	-	-
5,000,000	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
235,779	-	-	-
<u>5,235,779</u>	<u>-</u>	<u>-</u>	<u>-</u>
5,034,052	117,883	(2,021,082)	105,661
<u>342,313</u>	<u>258,696</u>	<u>3,697,130</u>	<u>482,134</u>
<u>\$ 5,376,365</u>	<u>\$ 376,579</u>	<u>\$ 1,676,048</u>	<u>\$ 587,795</u>

continued

CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2019

Gravity Drainage District

	<u>No 8 of</u>	<u>No. 9 of</u>	<u>No. 6 of</u>	<u>No. 2 of</u>	<u>No. 7 of</u>	<u>Consolidated</u>	
	<u>Ward 1</u>	<u>Ward 2</u>	<u>Wards 5 & 6</u>	<u>Ward 7</u>	<u>Ward 8</u>	<u>No. 1 (West)</u>	<u>No. 2 (East)</u>
REVENUES							
Taxes:							
Ad valorem	\$ 1,078,191	\$ 432,525	\$ 764,811	\$ 616,253	\$ 517,490	\$ -	\$ -
Intergovernmental revenues	670,662	8,796	18,467	59,756	4,191	62,191	40,154
Charges for services	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-
Investment income	66,769	14,305	68,263	21,537	3,894	151	114
Gaming revenue	-	-	-	-	-	-	-
Sale of assets	3,539	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-
Miscellaneous revenues	-	-	-	-	1,075	-	-
Total revenues	<u>1,819,161</u>	<u>455,626</u>	<u>851,541</u>	<u>697,546</u>	<u>526,650</u>	<u>62,342</u>	<u>40,268</u>
EXPENDITURES							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Public works	831,694	254,975	452,972	615,259	524,803	24,499	33,597
Culture and recreation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Capital outlay	614,626	102,622	122,554	130,774	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Debt service:							
Principal retirement	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-
Bond issuance cost	-	-	-	-	-	-	-
Total expenditures	<u>1,446,320</u>	<u>357,597</u>	<u>575,526</u>	<u>746,033</u>	<u>524,803</u>	<u>24,499</u>	<u>33,597</u>
Excess (deficiency) of revenues over (under) expenditures	<u>372,841</u>	<u>98,029</u>	<u>276,015</u>	<u>(48,487)</u>	<u>1,847</u>	<u>37,843</u>	<u>6,671</u>
OTHER FINANCING SOURCES (USES)							
Insurance proceeds	-	-	-	-	-	-	-
Issuance of debt	-	-	-	-	-	-	-
Refunding debt issuance	-	-	-	-	-	-	-
Payment to refunding agent	-	-	-	-	-	-	-
Reoffering premium	-	-	-	-	-	-	-
Issue discount	-	-	-	-	-	-	-
Bond Premium	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	372,841	98,029	276,015	(48,487)	1,847	37,843	6,671
Fund balance at beginning of year	<u>2,235,704</u>	<u>337,055</u>	<u>2,287,298</u>	<u>966,889</u>	<u>593,599</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	<u>\$ 2,608,545</u>	<u>\$ 435,084</u>	<u>\$ 2,563,313</u>	<u>\$ 918,402</u>	<u>\$ 595,446</u>	<u>\$ 37,843</u>	<u>\$ 6,671</u>

Recreation District			Community Center and Playground District			
No. 1 of Ward 3	No. 1 of Ward 4	No. 1 of Ward 8	No. 4 of Ward 1	No. 7 of Ward 2	No. 5 of Ward 5	No. 1 of Ward 6
\$ 6,802,580	\$ 3,718,623	\$ -	\$ 1,660,253	\$ -	\$ -	\$ 211,156
22,333	9,395	-	56,263	5,660	9,535	3,327
406,392	66,651	-	3,700	-	-	8,276
-	-	-	-	-	-	-
157,677	294,341	267	103,769	5	2	25,629
-	-	-	-	-	-	-
-	2,316	-	-	-	-	236
65	166,474	-	-	-	-	-
2,819	6,947	-	-	-	-	-
<u>7,391,866</u>	<u>4,264,747</u>	<u>267</u>	<u>1,823,985</u>	<u>5,665</u>	<u>9,537</u>	<u>248,624</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
5,081,458	4,641,831	11,157	673,644	5,940	11,145	155,192
-	-	-	-	-	-	-
2,234,058	1,340,814	-	522,421	-	-	-
-	-	-	-	-	-	-
1,425,000	-	-	155,000	-	-	-
644,285	-	-	16,280	-	-	-
276,786	233,859	-	-	-	-	-
<u>9,661,587</u>	<u>6,216,504</u>	<u>11,157</u>	<u>1,367,345</u>	<u>5,940</u>	<u>11,145</u>	<u>155,192</u>
<u>(2,269,721)</u>	<u>(1,951,757)</u>	<u>(10,890)</u>	<u>456,640</u>	<u>(275)</u>	<u>(1,608)</u>	<u>93,432</u>
-	-	-	-	-	-	-
-	10,000,000	-	-	-	-	-
9,750,000	-	-	-	-	-	-
-	-	-	-	-	-	-
254,946	-	-	-	-	-	-
(22,179)	-	-	-	-	-	-
-	1,350,508	-	-	-	-	-
<u>9,982,767</u>	<u>11,350,508</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
7,713,046	9,398,751	(10,890)	456,640	(275)	(1,608)	93,432
<u>3,642,242</u>	<u>5,955,180</u>	<u>15,000</u>	<u>3,288,321</u>	<u>504</u>	<u>1,609</u>	<u>902,471</u>
<u>\$ 11,355,288</u>	<u>\$ 15,353,931</u>	<u>\$ 4,110</u>	<u>\$ 3,744,961</u>	<u>\$ 229</u>	<u>\$ 1</u>	<u>\$ 995,903</u>

continued



CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Sewer District No. 12 of Ward 4</u>	<u>Calcasieu Parish Public Safety Communications District</u>	<u>Calcasieu Parish Coroner</u>	<u>14th Judicial District</u>		<u>Calcasieu Parish Gaming Revenue District</u>
				<u>Criminal Court Fund</u>	<u>District Attorney</u>	
REVENUES						
Taxes:						
Ad valorem	\$ -	\$ -	\$ -	\$ 3,114,168	\$ 3,578,301	\$ -
Intergovernmental revenues	-	189,061	500,000	2,622,769	2,153,000	-
Charges for services	-	3,933,335	864,998	743,738	1,484,596	-
Fines and forfeitures	-	-	-	1,043,002	3,926,614	-
Investment income	700	121,335	2,788	199,331	82,473	-
Gaming revenue	-	-	-	-	-	26,367,359
Sale of assets	-	-	571	128	-	-
Donations	-	-	-	-	-	-
Miscellaneous revenues	-	9,332	-	-	103,535	-
Total revenues	<u>700</u>	<u>4,253,063</u>	<u>1,368,357</u>	<u>7,723,136</u>	<u>11,328,519</u>	<u>26,367,359</u>
EXPENDITURES						
General government	-	-	1,351,792	6,615,002	10,627,738	-
Public safety	-	3,127,285	-	-	-	-
Public works	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	3,718
Capital outlay	-	379,119	48,379	-	-	-
Intergovernmental	-	-	-	-	-	26,363,641
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Bond issuance cost	-	-	-	-	-	-
Total expenditures	<u>-</u>	<u>3,506,404</u>	<u>1,400,171</u>	<u>6,615,002</u>	<u>10,627,738</u>	<u>26,367,359</u>
Excess (deficiency) of revenues over (under) expenditures	<u>700</u>	<u>746,659</u>	<u>(31,814)</u>	<u>1,108,134</u>	<u>700,781</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)						
Issuance of debt	-	-	-	-	-	-
Refunding debt issuance	-	-	-	-	-	-
Payment to refunding agent	-	-	-	-	-	-
Reoffering premium	-	-	-	-	-	-
Issue discount	-	-	-	-	-	-
Bond Premium	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	700	746,659	(31,814)	1,108,134	700,781	-
Fund balance at beginning of year	<u>27,373</u>	<u>4,720,878</u>	<u>85,939</u>	<u>7,526,326</u>	<u>10,131,431</u>	<u>-</u>
Fund balance at end of year	<u>\$ 28,073</u>	<u>\$ 5,467,537</u>	<u>\$ 54,125</u>	<u>\$ 8,634,460</u>	<u>\$ 10,832,212</u>	<u>\$ -</u>

CALCASIEU PARISH POLICE JURY
 SELECTED COMPONENT UNITS
 RECONCILIATION OF THE STATEMENT OF REVENUES,
 EXPENDITURES, AND CHANGES IN FUND BALANCES
 TO THE STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Fire Protection District																																																																								
	No. 1 of Ward 1	No. 1 of Ward 2	No. 2 of Ward 4	No. 3 of Ward 4																																																																					
Net change in fund balances - total governmental funds	\$ 352,496	\$ 62,698	\$ 415,716	\$ 129,316																																																																					
<p>The total net change in net position reported for governmental activities in the statement of activities is different because:</p> <p>Governmental funds report capital outlays as expenditures. However in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.</p> <table border="0" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 40%;">Capital outlay</td> <td style="text-align: right;">163,601</td> <td style="text-align: right;">57,625</td> <td style="text-align: right;">11,965</td> <td style="text-align: right;">584,713</td> </tr> <tr> <td>Depreciation expense</td> <td style="text-align: right;">(120,161)</td> <td style="text-align: right;">(108,664)</td> <td style="text-align: right;">(164,177)</td> <td style="text-align: right;">(95,446)</td> </tr> </table> <p>The net effect of various miscellaneous transactions involving capital assets such as sales, trade-ins, and donations, is to decrease net position</p> <table border="0" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 40%;"></td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> </tr> </table> <p>Because some revenues will not be collected for several months after year-end, they are not considered "available" revenues in the governmental funds.</p> <table border="0" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 40%;"></td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> </tr> </table> <p>The issuance of long-term debt (e.g.; bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. 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Capital outlay	163,601	57,625	11,965	584,713																																																																					
Depreciation expense	(120,161)	(108,664)	(164,177)	(95,446)																																																																					
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Change in net position of governmental activities	\$ 189,843	\$ 98,611	\$ 73,275	\$ 618,433																																																																					

Fire Protection District			
No. 4 of Ward 4	No. 1 of Ward 5	No. 1 of Ward 6	No. 2 of Ward 8
\$ 5,034,052	\$ 117,883	\$ (2,021,082)	\$ 105,661
394,331 (163,390)	- (63,644)	2,421,045 (150,427)	132,703 (114,427)
-	-	-	-
-	-	-	-
(5,193,213)	-	88,283	-
(3,000) (139,579) 53,728	- - -	(2,162) 55,354 -	(1,370) - -
-	-	(198)	-
-	-	-	-
-	-	(1,084)	(619)
-	-	(16,589)	(10,764)
-	-	8,493	9,306
<u>\$ (17,071)</u>	<u>\$ 54,239</u>	<u>\$ 381,633</u>	<u>\$ 120,490</u>

continued

CALCASIEU PARISH POLICE JURY
 SELECTED COMPONENT UNITS
 RECONCILIATION OF THE STATEMENT OF REVENUES,
 EXPENDITURES, AND CHANGES IN FUND BALANCES
 TO THE STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED DECEMBER 31, 2019

	Gravity Drainage District					Consolidated	
	No. 8 of Ward 1	No. 9 of Ward 2	No. 6 of Wards 5 & 6	No. 2 of Ward 7	No. 7 of Ward 8	No. 1 (West)	No. 2 (East)
Net change in fund balances - total governmental funds	\$ 372,841	\$ 98,029	\$ 276,015	\$ (48,487)	\$ 1,847	\$ 37,843	\$ 6,671
The total net change in net position reported for governmental activities in the statement of activities is 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	633,535	-	63,335	46,600	20,276	-	-
Depreciation expense	(96,049)	(67,256)	(176,252)	(56,116)	(111,519)	-	-
The net effect of various miscellaneous transactions involving capital assets such as sales, trade-ins, and donations, is to decrease net position							
	-	-	-	-	-	-	-
Because some revenues will not be collected for several months after year-end, they are not considered "available" revenues in the governmental funds.							
	-	-	-	-	-	-	-
The issuance of long-term debt (e.g.; bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.							
	-	-	-	-	-	-	-
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.							
Accounts payable	(287)	(1,736)	38	(250)	(4,854)	-	-
Accrued interest payable	-	-	-	-	-	-	-
Capital lease payable	-	-	-	-	-	-	-
Compensated absences	(3,241)	(224)	(2,144)	(2,110)	(1,722)	-	-
Other liabilities	(442)	(64)	(214)	(297)	(396)	-	-
Other post employment benefits	(4,824)	3,839	307	(1,135)	-	-	-
Pension liability	(247,640)	(67,200)	(64,126)	-	-	-	-
Deferred outflows and inflows of resources are not available to pay current period expenditures and therefore are not reported in the fund level statements.							
	192,562	50,523	51,295	-	-	-	-
Change in net position of governmental activities	<u>\$ 846,455</u>	<u>\$ 15,911</u>	<u>\$ 148,254</u>	<u>\$ (61,795)</u>	<u>\$ (96,368)</u>	<u>\$ 37,843</u>	<u>\$ 6,671</u>

Recreation District			Community Center and Playground District			
No. 1 of Ward 3	No. 1 of Ward 4	No. 1 of Ward 8	No. 4 of Ward 1	No. 7 of Ward 2	No. 5 of Ward 5	No. 1 of Ward 6
\$ 7,713,046	\$ 9,398,751	\$ (10,890)	\$ 456,640	\$ (275)	\$ (1,608)	\$ 93,432
2,152,295	3,053,555	-	471,121	-	-	8,160
(1,150,855)	(377,821)	(4,491)	(252,152)	(17,785)	-	(3,158)
-	(1,265)	-	-	-	-	-
-	-	-	-	-	-	-
(8,315,275)	(11,286,384)	-	155,000	-	-	-
(18,903)	(21,600)	-	(410)	-	-	-
(18,626)	(248,271)	-	1,291	-	-	-
-	-	-	-	-	-	-
(4,372)	5,015	-	(2,021)	-	-	-
(2,049)	(1,529)	-	(239)	-	-	-
(24,081)	(19,593)	-	(5,893)	-	-	-
(773,749)	(800,502)	-	(93,878)	-	-	-
<u>623,414</u>	<u>635,616</u>	<u>-</u>	<u>74,156</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 180,845</u>	<u>\$ 335,972</u>	<u>\$ (15,381)</u>	<u>\$ 803,615</u>	<u>\$ (18,060)</u>	<u>\$ (1,608)</u>	<u>\$ 98,434</u>

continued



**CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2019**

	<u>Sewer District No. 12 of Ward 4</u>	<u>Calcasieu Parish Public Safety Communications District</u>	<u>Calcasieu Parish Coroner</u>	<u>14th Judicial District</u>	
				<u>Criminal Court Fund</u>	<u>District Attorney</u>
Net change in fund balances - total governmental funds	\$ 700	\$ 746,659	\$ (31,814)	\$ 1,108,134	\$ 700,781
The total net change in net position reported for governmental activities in the statement of activities is 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	-	233,046	-	17,237	62,249
Depreciation expense	(2,427)	(327,639)	(16,338)	(20,186)	(111,945)
The net effect of various miscellaneous transactions involving capital assets such as sales, trade-ins, and donations, is to decrease net position					
	-	-	(855)	-	-
Because some revenues will not be collected for several months after year-end, they are not considered "available" revenues in the governmental funds.					
	-	4,530	-	-	-
The issuance of long-term debt (e.g.; bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.					
	-	-	-	-	-
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.					
Accounts payable	-	110,464	(4,905)	(737)	(223)
Accrued interest payable	-	-	-	-	-
Capital lease payable	-	-	-	5,252	-
Compensated absences	-	2,288	(2,526)	(29,511)	12,288
Other liabilities	-	(2,240)	(196)	(3,047)	(4,729)
Other post employment benefits	-	(39,425)	(5,817)	(23,045)	(1,257,119)
Pension liability	-	(1,286,797)	(311,673)	(1,669,917)	(2,456,354)
Deferred outflows and inflows of resources are not available to pay current period expenditures and therefore are not reported in the fund level statements.					
	-	1,018,479	248,803	1,322,460	2,874,809
Change in net position of governmental activities	<u>\$ (1,727)</u>	<u>\$ 459,365</u>	<u>\$ (125,321)</u>	<u>\$ 706,640</u>	<u>\$ (180,243)</u>

**CALCASIEU PARISH POLICE JURY
 FIRE PROTECTION DISTRICT NO. 1 OF WARD 2
 DISCRETELY PRESENTED COMPONENT UNIT
 COMBINING BALANCE SHEET
 DECEMBER 31, 2019**

	General Fund	Debt Service Fund	Totals
ASSETS			
Cash and cash equivalents	\$ 212,986	\$ 10,051	\$ 223,037
Investments	408,122	19,259	427,381
Taxes receivable - net	250,352	131,430	381,782
Interest receivable	1,275	58	1,333
Due from primary government	13,375	-	13,375
Prepaid items	9,344	-	9,344
Total assets	<u>\$ 895,454</u>	<u>\$ 160,798</u>	<u>\$ 1,056,252</u>
LIABILITIES			
Accounts payable	\$ 35,690	\$ -	\$ 35,690
Accrued liabilities	<u>3,096</u>	<u>-</u>	<u>3,096</u>
Total liabilities	<u>38,786</u>	<u>-</u>	<u>38,786</u>
DEFERRED INFLOWS OF RESOURCES			
Property taxes levied for the next fiscal year	<u>252,633</u>	<u>132,632</u>	<u>385,265</u>
FUND BALANCES			
Nonspendable	9,344	-	9,344
Restricted	-	28,166	28,166
Unassigned	<u>594,691</u>	<u>-</u>	<u>594,691</u>
Total fund balances	<u>604,035</u>	<u>28,166</u>	<u>632,201</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 895,454</u>	<u>\$ 160,798</u>	<u>\$ 1,056,252</u>

**CALCASIEU PARISH POLICE JURY
 FIRE PROTECTION DISTRICT NO. 1 OF WARD 2
 DISCRETELY PRESENTED COMPONENT UNIT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED DECEMBER 31, 2019**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
REVENUES			
Taxes:			
Ad valorem	\$ 240,628	\$ 133,872	\$ 374,500
Intergovernmental revenues	63,918	-	63,918
Investment income	16,222	813	17,035
Sale of assets	<u>3,347</u>	<u>-</u>	<u>3,347</u>
Total revenues	<u>324,115</u>	<u>134,685</u>	<u>458,800</u>
EXPENDITURES			
Current:			
Public safety	268,342	-	268,342
Debt service:			
Principal retirement	-	90,000	90,000
Interest and fiscal charges	<u>-</u>	<u>37,760</u>	<u>37,760</u>
Total expenditures	<u>268,342</u>	<u>127,760</u>	<u>396,102</u>
Net change in fund balances	55,773	6,925	62,698
Fund balance at beginning of year	<u>548,262</u>	<u>21,241</u>	<u>569,503</u>
Fund balance at end of year	<u>\$ 604,035</u>	<u>\$ 28,166</u>	<u>\$ 632,201</u>

**CALCASIEU PARISH POLICE JURY
FIRE PROTECTION DISTRICT NO. 4 OF WARD 4
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2019**

	General Fund	Capital Projects Fund	Debt Service Fund	Totals
ASSETS				
Cash and cash equivalents	\$ 210,669	\$ 1,661,381	\$ 2,322	\$ 1,874,372
Investments	403,684	3,183,532	-	3,587,216
Taxes receivable - net	519,287	-	393,842	913,129
Interest receivable	1,289	9,895	-	11,184
Prepaid items	3,220	-	-	3,220
Total assets	<u>\$ 1,138,149</u>	<u>\$ 4,854,808</u>	<u>\$ 396,164</u>	<u>\$ 6,389,121</u>
LIABILITIES				
Accounts payable	\$ 2,090	\$ 83,648	\$ -	\$ 85,738
Retainage payable	-	8,241	-	8,241
Total liabilities	<u>2,090</u>	<u>91,889</u>	<u>-</u>	<u>93,979</u>
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for the next fiscal year	<u>522,613</u>	<u>-</u>	<u>396,164</u>	<u>918,777</u>
FUND BALANCES				
Nonspendable	3,220	-	-	3,220
Restricted:				
Debt service	-	4,762,919	-	4,762,919
Unassigned	<u>610,226</u>	<u>-</u>	<u>-</u>	<u>610,226</u>
Total fund balances	<u>613,446</u>	<u>4,762,919</u>	<u>-</u>	<u>5,376,365</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,138,149</u>	<u>\$ 4,854,808</u>	<u>\$ 396,164</u>	<u>\$ 6,389,121</u>

**CALCASIEU PARISH POLICE JURY
FIRE PROTECTION DISTRICT NO. 4 OF WARD 4
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2019**

	General Fund	Capital Projects Fund	Totals
REVENUES			
Taxes:			
Ad valorem	\$ 511,956	\$ -	\$ 511,956
Intergovernmental revenues	25,557	-	25,557
Investment income	15,411	69,386	84,797
Sale of assets	<u>30,596</u>	<u>-</u>	<u>30,596</u>
Total revenues	<u>583,520</u>	<u>69,386</u>	<u>652,906</u>
EXPENDITURES			
Current:			
Public safety	312,387	-	312,387
Capital outlay	-	398,967	398,967
Bond issuance costs	<u>-</u>	<u>143,279</u>	<u>143,279</u>
Total expenditures	<u>312,387</u>	<u>542,246</u>	<u>854,633</u>
Excess (deficiency) of revenues over (under) expenditures	<u>271,133</u>	<u>(472,860)</u>	<u>(201,727)</u>
OTHER FINANCING SOURCES (USES)			
Issuance of debt	-	5,000,000	5,000,000
Bond premium	<u>-</u>	<u>235,779</u>	<u>235,779</u>
Total other financing sources (uses)	<u>-</u>	<u>5,235,779</u>	<u>5,235,779</u>
Net change in fund balances	271,133	4,762,919	5,034,052
Fund balance at beginning of year	<u>342,313</u>	<u>-</u>	<u>342,313</u>
Fund balance at end of year	<u>\$ 613,446</u>	<u>\$ 4,762,919</u>	<u>\$ 5,376,365</u>

**CALCASIEU PARISH POLICE JURY
FIRE PROTECTION DISTRICT NO. 1 OF WARD 6
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2019**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
ASSETS				
Cash and cash equivalents	\$ 228,136	\$ 370,868	\$ 12,933	\$ 611,937
Investments	436,579	710,656	24,783	1,172,018
Taxes receivable - net	497,225	-	267,390	764,615
Interest receivable	1,408	4,703	82	6,193
Due from other funds	-	-	3,423	3,423
Prepaid items	7,457	-	-	7,457
Total assets	<u>\$ 1,170,805</u>	<u>\$ 1,086,227</u>	<u>\$ 308,611</u>	<u>\$ 2,565,643</u>
LIABILITIES				
Accounts payable	\$ 9,110	\$ 66,500	\$ -	\$ 75,610
Accrued liabilities	8,533	-	-	8,533
Retainage payable	-	29,803	-	29,803
Due to other funds	3,423	-	-	3,423
Total liabilities	<u>21,066</u>	<u>96,303</u>	<u>-</u>	<u>117,369</u>
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for the next fiscal year	<u>502,189</u>	<u>-</u>	<u>270,037</u>	<u>772,226</u>
FUND BALANCES				
Nonspendable	7,457	-	-	7,457
Restricted	-	989,924	38,574	1,028,498
Unassigned	640,093	-	-	640,093
Total fund balances	<u>647,550</u>	<u>989,924</u>	<u>38,574</u>	<u>1,676,048</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,170,805</u>	<u>\$ 1,086,227</u>	<u>\$ 308,611</u>	<u>\$ 2,565,643</u>

**CALCASIEU PARISH POLICE JURY
 FIRE PROTECTION DISTRICT NO. 1 OF WARD 6
 DISCRETELY PRESENTED COMPONENT UNIT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED DECEMBER 31, 2019**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
REVENUES				
Taxes:				
Ad valorem	\$ 510,643	\$ -	\$ 321,967	\$ 832,610
Intergovernmental revenues	105,319	-	-	105,319
Investment income	18,441	75,761	1,223	95,425
Sale of assets	2,898	-	-	2,898
Miscellaneous revenue	-	4,566	-	4,566
Total revenues	<u>637,301</u>	<u>80,327</u>	<u>323,190</u>	<u>1,040,818</u>
EXPENDITURES				
Current:				
Public safety	487,572	-	-	487,572
Capital outlay	-	2,289,712	-	2,289,712
Debt service:				
Principal retirement	-	-	80,000	80,000
Interest and fiscal charges	-	-	204,616	204,616
Total expenditures	<u>487,572</u>	<u>2,289,712</u>	<u>284,616</u>	<u>3,061,900</u>
Net change in fund balances	149,729	(2,209,385)	38,574	(2,021,082)
Fund balance at beginning of year	<u>497,821</u>	<u>3,199,309</u>	-	<u>3,697,130</u>
Fund balance at end of year	<u>\$ 647,550</u>	<u>\$ 989,924</u>	<u>\$ 38,574</u>	<u>\$ 1,676,048</u>

**CALCASIEU PARISH POLICE JURY
GRAVITY DRAINAGE DISTRICT NO. 8 OF WARD 1
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2019**

	General Fund	Capital Projects Fund	Totals
ASSETS			
Cash and cash equivalents	\$ 817,810	\$ 56,057	\$ 873,867
Investments	1,567,007	107,417	1,674,424
Taxes receivable - net	1,078,020	-	1,078,020
Interest receivable	4,966	535	5,501
Due from primary government	-	105,834	105,834
Prepaid expense	4,396	-	4,396
Total assets	<u>\$ 3,472,199</u>	<u>\$ 269,843</u>	<u>\$ 3,742,042</u>
LIABILITIES			
Accounts payable	\$ 4,395	\$ 14,782	\$ 19,177
Accrued liabilities	17,627	-	17,627
Total liabilities	<u>22,022</u>	<u>14,782</u>	<u>36,804</u>
DEFERRED INFLOWS OF RESOURCES			
Property taxes levied for the next fiscal year	<u>1,096,693</u>	-	<u>1,096,693</u>
FUND BALANCES			
Nonspendable	4,396	-	4,396
Unassigned	<u>2,349,088</u>	<u>255,061</u>	<u>2,604,149</u>
Total fund balances	<u>2,353,484</u>	<u>255,061</u>	<u>2,608,545</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 3,472,199</u>	<u>\$ 269,843</u>	<u>\$ 3,742,042</u>

**CALCASIEU PARISH POLICE JURY
GRAVITY DRAINAGE DISTRICT NO. 8 OF WARD 1
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2019**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
REVENUES			
Taxes:			
Ad valorem	\$ 1,078,191	\$ -	\$ 1,078,191
Intergovernmental revenues	38,811	631,851	670,662
Investment income	63,401	3,368	66,769
Sale of assets	<u>3,539</u>	<u>-</u>	<u>3,539</u>
Total revenues	<u>1,183,942</u>	<u>635,219</u>	<u>1,819,161</u>
EXPENDITURES			
Current:			
Public works	831,694	-	831,694
Capital outlay	<u>-</u>	<u>614,626</u>	<u>614,626</u>
Total expenditures	<u>831,694</u>	<u>614,626</u>	<u>1,446,320</u>
Net change in fund balances	352,248	20,593	372,841
Fund balance at beginning of year	<u>2,001,236</u>	<u>234,468</u>	<u>2,235,704</u>
Fund balance at end of year	<u>\$ 2,353,484</u>	<u>\$ 255,061</u>	<u>\$ 2,608,545</u>

CALCASIEU PARISH POLICE JURY
RECREATION DISTRICT NO. 1 OF WARD 3
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2019

	General Fund	Bond Capital Projects Fund	Turf Capital Project Fund	Debt Service Fund	Totals
ASSETS					
Cash and cash equivalents	\$ 361,962	\$ 25,940	\$ 162,516	\$ 107,691	\$ 658,109
Investments	693,399	49,707	311,413	9,912,335	10,966,854
Taxes receivable - net	4,736,102	-	-	1,809,072	6,545,174
Interest receivable	2,892	408	1,191	33,262	37,753
Prepaid items	18,481	-	-	-	18,481
Other receivable	50	-	-	-	50
Total assets	<u>\$ 5,812,886</u>	<u>\$ 76,055</u>	<u>\$ 475,120</u>	<u>\$ 11,862,360</u>	<u>\$ 18,226,421</u>
LIABILITIES					
Accounts payable	\$ 144,419	\$ 9,231	\$ 45,138	\$ 1,500	\$ 200,288
Accrued liabilities	78,473	-	-	-	78,473
Retainage payable	-	-	11,543	-	11,543
Total liabilities	<u>222,892</u>	<u>9,231</u>	<u>56,681</u>	<u>1,500</u>	<u>290,304</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for the next fiscal year	<u>4,762,318</u>	<u>-</u>	<u>-</u>	<u>1,818,511</u>	<u>6,580,829</u>
FUND BALANCES					
Nonspendable	18,481	-	-	-	18,481
Restricted:					
Debt service	-	-	-	10,042,349	10,042,349
Capital improvement	-	66,824	418,439	-	485,263
Unassigned	<u>809,195</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>809,195</u>
Total fund balances	<u>827,676</u>	<u>66,824</u>	<u>418,439</u>	<u>10,042,349</u>	<u>11,355,288</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 5,812,886</u>	<u>\$ 76,055</u>	<u>\$ 475,120</u>	<u>\$ 11,862,360</u>	<u>\$ 18,226,421</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, 2019**

	General Fund	Bond Capital Projects Fund	Turf Capital Project Fund	Debt Service Fund	Totals
REVENUES					
Taxes:					
Ad valorem	\$ 4,706,111	\$ -	\$ -	\$ 2,096,469	\$ 6,802,580
Intergovernmental revenues	22,333	-	-	-	22,333
Charges for services	406,392	-	-	-	406,392
Investment income	64,802	10,651	40,966	41,258	157,677
Donations	65	-	-	-	65
Miscellaneous revenues	2,819	-	-	-	2,819
Total revenues	<u>5,202,522</u>	<u>10,651</u>	<u>40,966</u>	<u>2,137,727</u>	<u>7,391,866</u>
EXPENDITURES					
Current:					
Recreation	5,081,458	-	-	-	5,081,458
Capital outlay	-	311,956	1,922,102	-	2,234,058
Bond issuance costs	-	-	-	276,786	276,786
Debt service:					
Principal retirement	75,000	-	-	1,350,000	1,425,000
Interest and fiscal charges	24,718	-	-	619,567	644,285
Total expenditures	<u>5,181,176</u>	<u>311,956</u>	<u>1,922,102</u>	<u>2,246,353</u>	<u>9,661,587</u>
Excess (deficiency) of revenues over (under) expenditures	<u>21,346</u>	<u>(301,305)</u>	<u>(1,881,136)</u>	<u>(108,626)</u>	<u>(2,269,721)</u>
OTHER FINANCING SOURCES (USES)					
Issuance of debt	-	-	-	9,750,000	9,750,000
Reoffering premium	-	-	-	254,946	254,946
Original issue discount	-	-	-	(22,179)	(22,179)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,982,767</u>	<u>9,982,767</u>
Net change in fund balances	21,346	(301,305)	(1,881,136)	9,874,141	7,713,046
Fund balance at beginning of year	<u>806,330</u>	<u>368,129</u>	<u>2,299,575</u>	<u>168,208</u>	<u>3,642,242</u>
Fund balance at end of year	<u>\$ 827,676</u>	<u>\$ 66,824</u>	<u>\$ 418,439</u>	<u>\$ 10,042,349</u>	<u>\$ 11,355,288</u>

**CALCASIEU PARISH POLICE JURY
RECREATION DISTRICT NO. 1 OF WARD 4
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2019**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
ASSETS				
Cash and cash equivalents	\$ 1,960,579	\$ 3,495,482	\$ 393	\$ 5,456,454
Investments	3,755,704	6,698,031	754	10,454,489
Taxes receivable - net	4,540,794	-	1,209,197	5,749,991
Interest receivable	12,397	21,095	1	33,493
Prepaid items	53,511	-	-	53,511
Total assets	<u>\$ 10,322,985</u>	<u>\$ 10,214,608</u>	<u>\$ 1,210,345</u>	<u>\$ 21,747,938</u>
LIABILITIES				
Accounts payable	\$ 128,764	\$ 265,806	\$ -	\$ 394,570
Accrued liabilities	59,790	-	-	59,790
Retainage payable	116,206	65,089	-	181,295
Due to primary government	2,518	-	-	2,518
Other liabilities	400	-	-	400
Total liabilities	<u>307,678</u>	<u>330,895</u>	<u>-</u>	<u>638,573</u>
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for the next fiscal year	<u>4,545,090</u>	<u>-</u>	<u>1,210,344</u>	<u>5,755,434</u>
FUND BALANCES				
Nonspendable	53,511	-	-	53,511
Restricted:				
Debt service	-	-	1	1
Capital improvement	-	9,883,713	-	9,883,713
Unassigned	<u>5,416,706</u>	<u>-</u>	<u>-</u>	<u>5,416,706</u>
Total fund balances	<u>5,470,217</u>	<u>9,883,713</u>	<u>1</u>	<u>15,353,931</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 10,322,985</u>	<u>\$ 10,214,608</u>	<u>\$ 1,210,345</u>	<u>\$ 21,747,938</u>

**CALCASIEU PARISH POLICE JURY
RECREATION DISTRICT NO. 1 OF WARD 4
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2019**

	General Fund	Capital Projects Fund	Debt Service Fund	Totals
REVENUES				
Taxes:				
Ad valorem	\$ 3,718,623	\$ -	\$ -	\$ 3,718,623
Intergovernmental revenues	9,395	-	-	9,395
Charges for services	66,651	-	-	66,651
Investment income	186,462	107,878	1	294,341
Donations	166,474	-	-	166,474
Sale of assets	2,316	-	-	2,316
Miscellaneous revenues	6,947	-	-	6,947
Total revenues	<u>4,156,868</u>	<u>107,878</u>	<u>1</u>	<u>4,264,747</u>
EXPENDITURES				
Current:				
Recreation	4,641,831	-	-	4,641,831
Capital outlay	-	1,340,814	-	1,340,814
Bond issuance costs	-	233,859	-	233,859
Total expenditures	<u>4,641,831</u>	<u>1,574,673</u>	<u>-</u>	<u>6,216,504</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(484,963)</u>	<u>(1,466,795)</u>	<u>1</u>	<u>(1,951,757)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of debt	-	10,000,000	-	10,000,000
Bond premium	-	1,350,508	-	1,350,508
Total other financing sources (uses)	<u>-</u>	<u>11,350,508</u>	<u>-</u>	<u>11,350,508</u>
Net change in fund balances	(484,963)	9,883,713	1	9,398,751
Fund balance at beginning of year	<u>5,955,180</u>	<u>-</u>	<u>-</u>	<u>5,955,180</u>
Fund balance at end of year	<u>\$ 5,470,217</u>	<u>\$ 9,883,713</u>	<u>\$ 1</u>	<u>\$ 15,353,931</u>

**CALCASIEU PARISH POLICE JURY
COMMUNITY CENTER AND PLAYGROUND DISTRICT NO. 4 OF WARD 1
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2019**

	General Fund	Capital Projects Fund	Senior Center	Totals
ASSETS				
Cash and cash equivalents	\$ 294,222	\$ 783,550	\$ 231,594	\$ 1,309,366
Investments	563,786	1,501,437	443,779	2,509,002
Taxes receivable - net	488,234	976,468	195,294	1,659,996
Interest receivable	1,817	4,650	1,377	7,844
Due from other funds	33,374	-	-	33,374
Prepaid items	-	22,595	2,225	24,820
Total assets	<u>\$ 1,381,433</u>	<u>\$ 3,288,700</u>	<u>\$ 874,269</u>	<u>\$ 5,544,402</u>
LIABILITIES				
Accounts payable	\$ 12,804	\$ 50,439	\$ 5,267	\$ 68,510
Accrued liabilities	6,789	-	1,121	7,910
Due to other funds	-	33,374	-	33,374
Other liabilities	900	-	-	900
Total liabilities	<u>20,493</u>	<u>83,813</u>	<u>6,388</u>	<u>110,694</u>
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for the next fiscal year	<u>496,677</u>	<u>993,399</u>	<u>198,671</u>	<u>1,688,747</u>
FUND BALANCES				
Nonspendable	-	22,595	2,225	24,820
Unassigned	<u>864,263</u>	<u>2,188,893</u>	<u>666,985</u>	<u>3,720,141</u>
Total fund balances	<u>864,263</u>	<u>2,211,488</u>	<u>669,210</u>	<u>3,744,961</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,381,433</u>	<u>\$ 3,288,700</u>	<u>\$ 874,269</u>	<u>\$ 5,544,402</u>

**CALCASIEU PARISH POLICE JURY
COMMUNITY CENTER AND PLAYGROUND DISTRICT NO. 4 OF WARD 1
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2019**

	General Fund	Capital Projects Fund	Senior Center Fund	Totals
REVENUES				
Taxes:				
Ad valorem	\$ 488,339	\$ 976,588	\$ 195,326	\$ 1,660,253
Intergovernmental revenues	21,557	34,706	-	56,263
Charges for services	2,725	-	975	3,700
Investment income	25,035	61,879	16,855	103,769
Total revenues	<u>537,656</u>	<u>1,073,173</u>	<u>213,156</u>	<u>1,823,985</u>
EXPENDITURES				
Current:				
Recreation	471,368	109,982	92,294	673,644
Debt service:				
Principal retirement	-	155,000	-	155,000
Interest and fiscal charges	-	16,280	-	16,280
Capital outlay	-	522,421	-	522,421
Total expenditures	<u>471,368</u>	<u>803,683</u>	<u>92,294</u>	<u>1,367,345</u>
Net change in fund balances	<u>66,288</u>	<u>269,490</u>	<u>120,862</u>	<u>456,640</u>
Fund balance at beginning of year	<u>797,975</u>	<u>1,941,998</u>	<u>548,348</u>	<u>3,288,321</u>
Fund balance at end of year	<u>\$ 864,263</u>	<u>\$ 2,211,488</u>	<u>\$ 669,210</u>	<u>\$ 3,744,961</u>

CALCASIEU PARISH POLICE JURY
14TH JUDICIAL DISTRICT CRIMINAL COURT FUND
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2019

	<u>Criminal Court Fund</u>	<u>Adult Drug Court Fund</u>	<u>Indigent Transcript Fund</u>	<u>Judicial Expense Fund</u>	<u>Child Support Fund</u>	<u>Totals</u>
ASSETS						
Cash and cash equivalents	\$ 2,175,523	\$ 1,444	\$ 49,295	\$ 124,088	\$ 1,660,845	\$ 4,011,195
Investments	4,199,481	2,766	94,459	238,324	-	4,535,030
Taxes receivable - net	3,272,823	-	-	-	-	3,272,823
Interest receivable	13,369	5	282	720	2,050	16,426
Other receivable	-	350	-	-	-	350
Intergovernmental receivable	112,976	28,073	5,172	10,402	102,127	258,750
Prepaid items	3,893	-	-	-	-	3,893
Total assets	<u>\$ 9,778,065</u>	<u>\$ 32,638</u>	<u>\$ 149,208</u>	<u>\$ 373,534</u>	<u>\$ 1,765,022</u>	<u>\$ 12,098,467</u>
LIABILITIES						
Accounts payable	\$ 16,681	\$ 8,059	\$ -	\$ 1,679	\$ -	\$ 26,419
Accrued liabilities	109,701	5,385	3,955	-	-	119,041
Intergovernmental payable	5,722	19,153	-	-	-	24,875
Total liabilities	<u>132,104</u>	<u>32,597</u>	<u>3,955</u>	<u>1,679</u>	<u>-</u>	<u>170,335</u>
DEFERRED INFLOWS OF RESOURCES						
Property taxes levied for the next fiscal year	<u>3,293,672</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,293,672</u>
FUND BALANCES						
Nonspendable	3,893	-	-	-	-	3,893
Unassigned	<u>6,348,396</u>	<u>41</u>	<u>145,253</u>	<u>371,855</u>	<u>1,765,022</u>	<u>8,630,567</u>
Total fund balances	<u>6,352,289</u>	<u>41</u>	<u>145,253</u>	<u>371,855</u>	<u>1,765,022</u>	<u>8,634,460</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 9,778,065</u>	<u>\$ 32,638</u>	<u>\$ 149,208</u>	<u>\$ 373,534</u>	<u>\$ 1,765,022</u>	<u>\$ 12,098,467</u>

**CALCASIEU PARISH POLICE JURY
14TH JUDICIAL DISTRICT CRIMINAL COURT FUND
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2019**

	Criminal Court Fund	Adult Drug Court Fund	Indigent Transcript Fund	Judicial Expense Fund	Child Support Fund	Totals
REVENUES						
Taxes:						
Ad valorem	\$ 3,114,168	\$ -	\$ -	\$ -	\$ -	\$ 3,114,168
Intergovernmental revenues	2,229,320	217,401	-	-	176,048	2,622,769
Charges for services	116,719	-	-	-	627,019	743,738
Fines and forfeitures	762,387	25,017	117,529	138,069	-	1,043,002
Investment income	178,478	45	3,109	8,057	9,642	199,331
Sale of assets	128	-	-	-	-	128
Total revenues	<u>6,401,200</u>	<u>242,463</u>	<u>120,638</u>	<u>146,126</u>	<u>812,709</u>	<u>7,723,136</u>
EXPENDITURES						
Current:						
General government	<u>5,423,167</u>	<u>242,422</u>	<u>88,286</u>	<u>69,874</u>	<u>791,253</u>	<u>6,615,002</u>
Net change in fund balances	<u>978,033</u>	<u>41</u>	<u>32,352</u>	<u>76,252</u>	<u>21,456</u>	<u>1,108,134</u>
Fund balance at beginning of year	<u>5,374,256</u>	<u>-</u>	<u>112,901</u>	<u>295,603</u>	<u>1,743,566</u>	<u>7,526,326</u>
Fund balance at end of year	<u>\$ 6,352,289</u>	<u>\$ 41</u>	<u>\$ 145,253</u>	<u>\$ 371,855</u>	<u>\$ 1,765,022</u>	<u>\$ 8,634,460</u>

**CALCASIEU PARISH POLICE JURY
14TH JUDICIAL DISTRICT ATTORNEY
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2019**

	District Attorney Criminal Court Fund	Separately Audited District Attorney Financials	Totals
	<u> </u>	<u> </u>	<u> </u>
ASSETS			
Cash and cash equivalents	\$ 639,183	\$ 1,243,964	\$ 1,883,147
Investments	1,200,791	7,761,704	8,962,495
Taxes receivable - net	3,758,664	-	3,758,664
Interest receivable	3,473	-	3,473
Other receivable	-	15,250	15,250
Intergovernmental receivable	345,145	11,502	356,647
Prepaid items	-	10,393	10,393
Total assets	<u>\$ 5,947,256</u>	<u>\$ 9,042,813</u>	<u>\$ 14,990,069</u>
LIABILITIES			
Accounts payable	\$ 38,419	\$ 91,260	\$ 129,679
Accrued liabilities	244,425	-	244,425
Intergovernmental payable	1,145	-	1,145
Total liabilities	<u>283,989</u>	<u>91,260</u>	<u>375,249</u>
DEFERRED INFLOWS OF RESOURCES			
Property taxes levied for the next fiscal year	<u>3,782,608</u>	<u>-</u>	<u>3,782,608</u>
FUND BALANCES			
Nonspendable	-	10,393	10,393
Unassigned	<u>1,880,659</u>	<u>8,941,160</u>	<u>10,821,819</u>
Total fund balances	<u>1,880,659</u>	<u>8,951,553</u>	<u>10,832,212</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 5,947,256</u>	<u>\$ 9,042,813</u>	<u>\$ 14,990,069</u>

**CALCASIEU PARISH POLICE JURY
14TH JUDICIAL DISTRICT ATTORNEY
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2019**

	District Attorney Criminal Court Fund	Separately Audited District Attorney Financials	Totals
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Taxes:			
Ad valorem	\$ 3,578,301	\$ -	\$ 3,578,301
Intergovernmental revenues	1,958,000	195,000	2,153,000
Charges for services	395,697	1,088,899	1,484,596
Fines and forfeitures	1,142,522	2,784,092	3,926,614
Investment income	52,989	29,484	82,473
Miscellaneous revenues	<u>-</u>	<u>103,535</u>	<u>103,535</u>
Total revenues	<u>7,127,509</u>	<u>4,201,010</u>	<u>11,328,519</u>
EXPENDITURES			
Current:			
General government	<u>8,409,038</u>	<u>2,218,700</u>	<u>10,627,738</u>
Excess (deficiency) of revenues over expenditures	<u>(1,281,529)</u>	<u>1,982,310</u>	<u>700,781</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	1,515,000	-	1,515,000
Transfers Out	<u>-</u>	<u>(1,515,000)</u>	<u>(1,515,000)</u>
Total other financing sources (uses)	<u>1,515,000</u>	<u>(1,515,000)</u>	<u>-</u>
Net change in fund balance	<u>233,471</u>	<u>467,310</u>	<u>700,781</u>
Fund balance at beginning of year	<u>1,647,188</u>	<u>8,484,243</u>	<u>10,131,431</u>
Fund balance at end of year	<u>\$ 1,880,659</u>	<u>\$ 8,951,553</u>	<u>\$ 10,832,212</u>

**SUPPLEMENTARY INFORMATION
 SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS TO AGENCY HEAD OR CHIEF
 EXECUTIVE OFFICER
 FOR THE YEAR ENDED DECEMBER 31, 2019**

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

<u>Chief Executive Officer: Bryan C. Beam</u>	
Payment Purpose	Amount
Salary	\$199,976
Benefits – insurance	\$14,360
Benefits – retirement	\$22,609
Benefits – fitness	\$600
Cell phone	\$1,028
Per diem	\$320
Car allowance	\$3,000
Registration fees	\$1,090
Travel	\$1,695

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	238
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	245
These schedules contain information to help the reader assess the factors affecting the Parish's ability to generate its significant own-source revenue – sales and property taxes.	
Debt Capacity	262
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	270
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	273
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)

	2019	2018	2017	2016
Governmental activities:				
Net investment in capital assets	\$ 616,813,070	\$ 608,618,610	\$ 594,422,634	\$ 557,228,544
Restricted	306,215,095	301,093,299	285,129,411	237,623,992
Unrestricted	<u>118,360,280</u>	<u>99,170,991</u>	<u>82,920,892</u>	<u>87,905,745</u>
Total governmental activities net position	<u>\$ 1,041,388,445</u>	<u>\$ 1,008,882,900</u>	<u>\$ 962,472,937</u>	<u>\$ 882,758,281</u>
Business-type activities:				
Net investment in capital assets	\$ 13,921,026	\$ 9,082,078	\$ 9,461,145	\$ 9,325,930
Restricted	228,877	107,990	153,101	167,910
Unrestricted	<u>10,518,116</u>	<u>6,287,331</u>	<u>4,830,662</u>	<u>3,625,508</u>
Total business-type activities net position	<u>\$ 24,668,019</u>	<u>\$ 15,477,399</u>	<u>\$ 14,444,908</u>	<u>\$ 13,119,348</u>
Primary government:				
Net investment in capital assets	\$ 630,734,096	\$ 617,700,688	\$ 603,883,779	\$ 566,554,474
Restricted	306,443,972	301,201,289	285,282,512	237,791,902
Unrestricted	<u>128,878,396</u>	<u>105,458,322</u>	<u>87,751,554</u>	<u>91,531,253</u>
Total primary government net position	<u>\$ 1,066,056,464</u>	<u>\$ 1,024,360,299</u>	<u>\$ 976,917,845</u>	<u>\$ 895,877,629</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 2010 and 2011, Waterworks District No. 5 of Wards 3 & 8 was a discretely presented component unit. 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 2015, the reporting of Waterworks District No. 2 of Ward 4 was changed from a discretely presented component unit to a blended component unit when the Parish dissolved the separate governing board and began serving as the governing board. Prior years amounts were not restated for this change in presentation as provided by current accounting and auditing pronouncements.
- (4) In 2015, the Parish implemented Governmental Accounting Standards Board (GASB) Statement No. 68, Accounting and Financial Reporting for Pensions. This statement requires that adjustments to the basic financial statements be made in order to provide information about the effects of pension related transactions on current year and future year resources. Net position was increased by \$3,072,302 as of January 1, 2015. Prior year restatement amounts are not available; therefore, only the 2015 effect has been presented in this section.
- (5) In 2018, the Parish implemented Governmental Accounting Standards Board (GASB) Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions. This statement requires that adjustments to the basic financial statements be made in order to provide information about the effects of post-employment benefits transactions on current year and future year resources. Net position was decreased by \$15,385,749 as of January 1, 2018. Prior year restatement amounts are not available; therefore, only the 2018 effect has been presented in this section.
- (6) From 2010 until 2018, Waterworks District No. 12 of Ward 3 was a discretely presented component unit. In 2019, the Parish dissolved the separate governing board; therefore, the financial presentation was changed to a blended component unit presentation. Prior year amounts were not restated for this change in presentation as provided by current accounting and auditing pronouncements.

Table 1

2015	2014	2013	2012	2011	2010
\$ 535,261,261	\$ 523,424,649	\$ 512,607,735	\$ 511,877,795	\$ 495,546,746	\$ 481,764,230
208,997,863	178,229,841	163,778,365	158,655,208	155,448,190	153,364,483
<u>86,982,269</u>	<u>78,053,642</u>	<u>79,513,550</u>	<u>75,568,122</u>	<u>69,608,638</u>	<u>64,170,198</u>
<u>\$ 831,241,393</u>	<u>\$ 779,708,132</u>	<u>\$ 755,899,650</u>	<u>\$ 746,101,125</u>	<u>\$ 720,603,574</u>	<u>\$ 699,298,911</u>
\$ 9,633,555	\$ 8,756,434	\$ 8,890,338	\$ 8,629,383	\$ 6,629,466	\$ 6,738,430
287,228	305,212	103,710	102,415	-	80,921
<u>2,272,623</u>	<u>1,709,260</u>	<u>1,518,935</u>	<u>2,028,629</u>	<u>443,491</u>	<u>348,796</u>
<u>\$ 12,193,406</u>	<u>\$ 10,770,906</u>	<u>\$ 10,512,983</u>	<u>\$ 10,760,427</u>	<u>\$ 7,072,957</u>	<u>\$ 7,168,147</u>
\$ 544,894,816	\$ 532,181,083	\$ 521,498,073	\$ 520,507,178	\$ 502,176,212	\$ 488,502,660
209,285,091	178,535,053	163,882,075	158,757,623	155,448,190	153,445,404
<u>89,254,892</u>	<u>79,762,902</u>	<u>81,032,485</u>	<u>77,596,751</u>	<u>70,052,129</u>	<u>64,518,994</u>
<u>\$ 843,434,799</u>	<u>\$ 790,479,038</u>	<u>\$ 766,412,633</u>	<u>\$ 756,861,552</u>	<u>\$ 727,676,531</u>	<u>\$ 706,467,058</u>

Table 2

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

	2019	2018	2017	2016
Expenses				
Governmental activities:				
General government	\$ 30,787,352	\$ 26,050,777	\$ 25,544,401	\$ 26,426,432
Public safety	21,629,031	22,376,641	20,994,698	21,347,454
Public works	63,563,156	58,425,447	44,871,624	35,067,817
Sanitation	7,455,913	7,165,048	6,829,854	6,887,778
Health and welfare	15,885,640	15,566,243	15,415,316	14,390,797
Culture and recreation	19,461,728	20,513,659	18,879,541	16,004,854
Economic development	4,134,482	3,334,156	3,627,098	3,802,051
Interest and fiscal charges	-	-	-	-
Total governmental activities	<u>162,917,302</u>	<u>153,431,971</u>	<u>136,162,532</u>	<u>123,927,183</u>
Business-type activities:				
Water (Notes 2 & 3)	2,115,820	1,074,704	1,087,391	1,214,551
Sewer	<u>977,582</u>	<u>939,909</u>	<u>828,585</u>	<u>763,322</u>
Total business-type activities	<u>3,093,402</u>	<u>2,014,613</u>	<u>1,915,976</u>	<u>1,977,873</u>
Total primary government expenses	<u>\$ 166,010,704</u>	<u>\$ 155,446,584</u>	<u>\$ 138,078,508</u>	<u>\$ 125,905,056</u>
Program revenues				
Governmental activities:				
Charges for services:				
General government	\$ 15,345,729	\$ 13,897,276	\$ 14,569,828	\$ 13,368,634
Public safety	1,256,246	1,494,731	1,176,834	1,207,450
Public works	1,494,323	979,217	762,065	679,802
Sanitation	-	34	40	80
Health and welfare	145,818	107,568	106,957	108,134
Culture and recreation	1,580,029	1,660,108	1,659,705	1,708,756
Economic development	2,966,342	3,236,596	2,013,138	2,320,286
Operating grants and contributions	11,053,138	10,956,233	11,360,630	11,508,555
Capital grants and contributions	<u>10,157,489</u>	<u>13,224,906</u>	<u>23,892,569</u>	<u>15,050,589</u>
Total governmental activities program revenues	43,999,114	45,556,669	55,541,766	45,952,286
Business-type activities:				
Charges for services:				
Water (Notes 2 & 3)	1,763,238	1,487,064	1,453,722	1,284,036
Sewer	441,865	550,520	503,795	451,808
Capital grants and contributions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total business-type activities program revenues	<u>2,205,103</u>	<u>2,037,584</u>	<u>1,957,517</u>	<u>1,735,844</u>
Total primary government program revenues	<u>\$ 46,204,217</u>	<u>\$ 47,594,253</u>	<u>\$ 57,499,283</u>	<u>\$ 47,688,130</u>
Net (expense)/revenue				
Governmental activities	\$ (118,918,188)	\$ (107,875,302)	\$ (80,620,766)	\$ (77,974,897)
Business-type activities	<u>(888,299)</u>	<u>22,971</u>	<u>41,541</u>	<u>(242,029)</u>
Total primary government net expense	<u>\$ (119,806,487)</u>	<u>\$ (107,852,331)</u>	<u>\$ (80,579,225)</u>	<u>\$ (78,216,926)</u>

Table 2

	2015	2014	2013	2012	2011	2010
\$	23,274,564	\$ 23,718,292	\$ 19,551,386	\$ 18,222,691	\$ 16,719,082	\$ 18,650,896
	18,298,021	15,305,782	14,498,355	17,462,141	17,305,711	19,938,132
	29,378,668	36,412,206	35,537,926	37,247,985	34,445,348	38,604,955
	5,948,848	6,993,188	6,166,860	5,964,802	6,297,991	5,619,652
	14,714,757	14,834,996	14,842,859	13,912,288	14,554,017	15,810,322
	16,050,105	15,996,312	13,726,013	10,589,188	11,704,725	11,100,546
	3,482,258	3,883,483	16,911,643	3,083,787	3,115,429	3,962,184
	-	-	-	2,928	6,074	10,023
	<u>111,147,221</u>	<u>117,144,259</u>	<u>121,235,042</u>	<u>106,485,810</u>	<u>104,148,377</u>	<u>113,696,710</u>
	962,001	703,323	1,173,252	972,626	-	-
	<u>767,326</u>	<u>873,402</u>	<u>984,594</u>	<u>679,978</u>	<u>568,761</u>	<u>453,040</u>
	<u>1,729,327</u>	<u>1,576,725</u>	<u>2,157,846</u>	<u>1,652,604</u>	<u>568,761</u>	<u>453,040</u>
\$	<u>112,876,548</u>	<u>118,720,984</u>	<u>123,392,888</u>	<u>108,138,414</u>	<u>104,717,138</u>	<u>114,149,750</u>
\$	11,874,891	\$ 11,462,762	\$ 9,743,468	\$ 9,130,919	\$ 8,676,374	\$ 10,262,018
	1,103,891	974,246	1,164,201	935,107	972,273	962,684
	695,584	755,722	218,293	133,999	105,398	24,897
	40	183	240	555	720	1,538
	123,004	140,126	135,432	144,895	188,609	123,540
	1,692,246	1,478,785	511,155	364,603	391,492	256,120
	2,675,785	1,425,178	794,458	698,598	634,598	683,782
	9,899,941	14,516,307	14,744,290	13,422,063	12,828,633	18,318,171
	<u>6,862,569</u>	<u>3,970,800</u>	<u>7,927,699</u>	<u>11,466,956</u>	<u>9,101,759</u>	<u>8,287,375</u>
	34,927,951	34,724,109	35,239,236	36,297,695	32,899,856	38,920,125
	1,124,565	711,779	972,811	811,667	-	-
	408,480	293,890	303,496	314,996	298,376	242,303
	<u>20,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>1,553,045</u>	<u>1,005,669</u>	<u>1,276,307</u>	<u>1,126,663</u>	<u>298,376</u>	<u>242,303</u>
\$	<u>36,480,996</u>	<u>35,729,778</u>	<u>36,515,543</u>	<u>37,424,358</u>	<u>33,198,232</u>	<u>39,162,428</u>
\$	(76,219,270)	\$ (82,420,150)	\$ (85,995,806)	\$ (70,188,115)	\$ (71,248,521)	\$ (74,776,585)
	<u>(176,282)</u>	<u>(571,056)</u>	<u>(881,539)</u>	<u>(525,941)</u>	<u>(270,385)</u>	<u>(210,737)</u>
\$	<u>(76,395,552)</u>	<u>(82,991,206)</u>	<u>(86,877,345)</u>	<u>(70,714,056)</u>	<u>(71,518,906)</u>	<u>(74,987,322)</u>

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

	2019	2018	2017	2016
General revenues and other changes in net position				
Governmental activities:				
Taxes				
Property taxes	\$ 58,580,022	\$ 55,122,835	\$ 53,641,205	\$ 51,577,461
Sales taxes	64,327,416	74,835,384	102,546,998	59,516,161
Franchise taxes	781,498	797,346	825,571	870,316
Gaming revenues	11,548,653	12,502,453	12,144,635	12,153,400
Grants and contributions not restricted	2,542,094	2,450,791	2,431,024	2,645,008
Investment earnings	12,539,493	7,556,521	3,509,752	2,169,246
Miscellaneous	1,189,006	1,058,841	970,119	802,990
Transfers	(84,449)	(38,906)	(348,135)	(242,797)
Total governmental activities	<u>151,423,733</u>	<u>154,285,265</u>	<u>175,721,169</u>	<u>129,491,785</u>
Business-type activities:				
Property taxes	1,947,754	876,029	895,693	889,963
Investment earnings	234,550	89,081	40,191	24,152
Miscellaneous	8,615	5,504	-	11,060
Transfers	84,449	38,906	348,135	242,797
Total business-type activities	<u>2,275,368</u>	<u>1,009,520</u>	<u>1,284,019</u>	<u>1,167,972</u>
Total primary government	<u>\$ 153,699,101</u>	<u>\$ 155,294,785</u>	<u>\$ 177,005,188</u>	<u>\$ 130,659,757</u>
Changes in net position				
Governmental activities	\$ 32,505,545	\$ 46,409,963	\$ 95,100,403	\$ 51,516,888
Business-type activities	1,387,069	1,032,491	1,325,560	925,943
Total primary government	<u>\$ 33,892,614</u>	<u>\$ 47,442,454</u>	<u>\$ 96,425,963</u>	<u>\$ 52,442,831</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 2010 and 2011, Waterworks District No. 5 of Wards 3 & 8 was a discretely presented component unit. 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 2015, the reporting of Waterworks District No. 2 of Ward 4 was changed from a discretely presented component unit to a blended component unit when the Parish dissolved the separate governing board and began serving as the governing board. Prior years amounts were not restated for this change in presentation as provided by current accounting and auditing pronouncements.
- (4) In 2015, the Parish implemented Governmental Accounting Standards Board (GASB) Statement No. 68, Accounting and Financial Reporting for Pensions. This statement requires that adjustments to the basic financial statements be made in order to provide information about the effects of pension related transactions on current year and future year resources. Prior year restatement amounts are not available; therefore, only the 2015 effect has been presented in this section.
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- (6) From 2010 until 2018, Waterworks District No. 12 of Ward 3 was a discretely presented component unit. In 2019, the Parish dissolved the separate governing board; therefore, the financial presentation was changed to a blended component unit presentation. Prior year amounts were not restated for this change in presentation as provided by current accounting and auditing pronouncements.

Table 2

	2015	2014	2013	2012	2011	2010
\$	49,344,920	\$ 44,934,024	\$ 42,281,923	\$ 39,151,183	\$ 39,214,026	\$ 36,123,815
	54,860,252	42,716,206	38,649,679	39,758,081	36,535,322	31,934,930
	968,324	963,051	957,265	968,536	901,864	845,875
	12,532,524	11,894,569	11,424,986	11,339,252	11,040,904	10,412,247
	4,895,740	3,123,894	2,384,511	2,510,015	2,538,154	2,464,619
	1,860,454	2,715,152	47,814	1,562,983	2,180,244	3,349,129
	780,015	321,869	312,100	430,116	183,806	110,202
	(562,000)	(440,133)	(263,947)	(34,500)	(41,136)	(2,675,589)
	<u>124,680,229</u>	<u>106,228,632</u>	<u>95,794,331</u>	<u>95,685,666</u>	<u>92,553,184</u>	<u>82,565,228</u>
	379,957	366,670	339,531	294,673	130,693	137,342
	28,502	21,576	8,615	14,307	3,366	5,087
	-	600	22,002	23,000	-	1,490
	<u>562,000</u>	<u>440,133</u>	<u>263,947</u>	<u>34,500</u>	<u>41,136</u>	<u>2,675,589</u>
	<u>970,459</u>	<u>828,979</u>	<u>634,095</u>	<u>366,480</u>	<u>175,195</u>	<u>2,819,508</u>
\$	<u>125,650,688</u>	<u>\$ 107,057,611</u>	<u>\$ 96,428,426</u>	<u>\$ 96,052,146</u>	<u>\$ 92,728,379</u>	<u>\$ 85,384,736</u>
\$	48,460,959	\$ 23,808,482	\$ 9,798,525	\$ 25,497,551	\$ 21,304,663	\$ 7,788,643
	794,177	257,923	(247,444)	(159,461)	(95,190)	2,608,771
\$	<u>49,255,136</u>	<u>\$ 24,066,405</u>	<u>\$ 9,551,081</u>	<u>\$ 25,338,090</u>	<u>\$ 21,209,473</u>	<u>\$ 10,397,414</u>



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

Year	Property Taxes	Sales Taxes	Franchise Taxes	Total
2019	\$ 58,580,022	\$ 64,327,416	\$ 781,498	\$ 123,688,936
2018	55,122,835	74,835,384	797,346	130,755,565
2017	53,641,205	102,546,998	825,571	157,013,774
2016	51,577,461	59,516,161	870,316	111,963,938
2015	49,344,920	54,860,252	968,324	105,173,496
2014	44,934,024	42,716,206	963,051	88,613,281
2013	42,281,923	38,649,679	957,265	81,888,867
2012	39,151,183	39,758,081	968,536	79,877,800
2011	39,214,026	36,535,322	901,864	76,651,212
2010	36,123,815	31,934,930	845,875	68,904,620

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 addition to regular sales tax collection on taxable sales, the Parish also collects sales tax on purchases, made by various entities, of materials, equipment, etc. that are subject to use tax. Normally the purchases subject to use tax do not fluctuate significantly from year to year; however, 2017 seems to be the exception. In 2017, the purchases subject to Parish sales use tax were \$2.6 billion compared to \$1.1 billion in 2016 and \$1.7 billion in 2018 with these amounts leveling off in 2019. In 2017, there was also a large audit collection in October 2017.
- (3) Franchise tax revenue is primarily related to cable usage. The Parish has experienced a decrease over the past four years for this revenue source which is indicative of the trend of citizens electing to use other forms of entertainment other than the traditional cable television.

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

	2019	2018	2017	2016
General fund (Note 2):				
Reserved	\$ -	\$ -	\$ -	\$ -
Unreserved	-	-	-	-
Total general fund	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Nonspendable	\$ 102,873	\$ 2,214	\$ 2,059	\$ 16,415
Restricted	-	-	-	-
Assigned	44,458,686	44,703,459	37,242,878	31,278,371
Unassigned	<u>42,381,256</u>	<u>39,949,265</u>	<u>37,427,022</u>	<u>36,611,699</u>
Total general fund	<u>\$ 86,942,815</u>	<u>\$ 84,654,938</u>	<u>\$ 74,671,959</u>	<u>\$ 67,906,485</u>
All other governmental funds (Note 2):				
Reserved	\$ -	\$ -	\$ -	\$ -
Unreserved, reported in:				
Special revenue funds	-	-	-	-
Capital projects funds	-	-	-	-
Debt service funds	-	-	-	-
Total all other governmental funds	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Nonspendable	\$ 1,655,704	\$ 1,250,100	\$ 3,047,470	\$ 7,135,249
Restricted	314,774,538	339,983,589	283,346,818	231,837,552
Assigned	65,710,684	29,928,576	21,270,622	17,790,079
Unassigned	-	(637)	-	-
Total all other governmental funds	<u>\$ 382,140,926</u>	<u>\$ 371,161,628</u>	<u>\$ 307,664,910</u>	<u>\$ 256,762,880</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) 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

2015	2014	2013	2012	2011	2010
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 863,002
-	-	-	-	-	9,493,726
<u>\$ -</u>	<u>\$ 10,356,728</u>				
\$ 26,990	\$ 25,764	\$ 59,585	\$ 131,332	\$ 64,428	\$ -
-	250,780	569,470	914,240	796,575	-
37,421,522	34,754,212	32,223,821	27,652,090	33,245,462	-
<u>32,470,310</u>	<u>29,425,729</u>	<u>27,969,685</u>	<u>28,456,209</u>	<u>25,362,767</u>	<u>-</u>
<u>\$ 69,918,822</u>	<u>\$ 64,456,485</u>	<u>\$ 60,822,561</u>	<u>\$ 57,153,871</u>	<u>\$ 59,469,232</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,778,161
-	-	-	-	-	99,195,241
-	-	-	-	-	99,873,186
-	-	-	-	-	(58,949)
<u>\$ -</u>	<u>\$ 207,787,639</u>				
\$ 1,309,324	\$ 1,241,317	\$ 1,151,584	\$ 1,047,331	\$ 1,196,456	\$ -
214,051,726	182,438,873	171,839,614	163,619,729	158,933,430	-
12,918,446	14,062,780	13,060,237	14,486,201	6,245,307	-
(2,599)	-	(25,511)	(23,371)	(106,694)	-
<u>\$ 228,276,897</u>	<u>\$ 197,742,970</u>	<u>\$ 186,025,924</u>	<u>\$ 179,129,890</u>	<u>\$ 166,268,499</u>	<u>\$ -</u>

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

	2019	2018	2017	2016
Revenues				
Taxes	\$ 123,794,395	\$ 130,798,434	\$ 157,030,507	\$ 111,984,004
Licenses and permits	3,421,551	3,527,894	3,581,455	3,566,039
Intergovernmental	18,960,773	20,461,914	26,032,265	22,278,680
Charges for services	10,480,229	9,381,242	8,884,787	7,505,553
Fines and forfeitures	535,759	227,240	273,439	316,766
Investment earnings	12,219,680	7,379,734	3,431,598	2,128,563
Gaming	11,568,787	12,482,319	12,144,635	12,153,400
Miscellaneous	2,955,792	1,319,409	1,750,047	2,443,189
Total revenues	<u>183,936,966</u>	<u>185,578,186</u>	<u>213,128,733</u>	<u>162,376,194</u>
Expenditures				
General government	15,609,916	15,630,563	15,250,735	14,620,563
Public safety	19,783,270	20,380,839	19,559,621	18,134,608
Public works	22,335,135	21,954,456	20,302,690	17,905,038
Sanitation	7,249,323	6,706,519	6,913,382	6,753,216
Health and welfare	15,138,969	14,917,158	15,467,878	15,417,581
Culture and recreation	15,980,564	16,091,486	16,025,504	13,371,856
Economic development	3,638,422	3,238,371	3,313,592	3,198,859
Debt service:				
Principal	1,165,000	-	-	-
Interest and fiscal charges	1,640,069	-	-	-
Debt issuance cost	-	461,645	-	-
Intergovernmental	5,999,257	6,219,899	5,111,822	9,250,121
Capital outlay	62,279,754	46,131,776	53,273,679	37,482,996
Total expenditures	<u>170,819,679</u>	<u>151,732,712</u>	<u>155,218,903</u>	<u>136,134,838</u>
Excess of revenues over (under) expenditures	13,117,287	33,845,474	57,909,830	26,241,356
Other financing sources (uses)				
Issuance of debt	-	35,000,000	-	-
Issuance of debt - premium	-	4,732,391	-	-
Transfers in	28,381,608	28,670,328	18,582,037	26,089,312
Transfers out	(28,466,057)	(28,513,680)	(18,930,172)	(26,332,109)
Special assessments / insurance / lease proceeds	-	41,556	112,590	137,906
Total other financing sources (uses)	<u>(84,449)</u>	<u>39,930,595</u>	<u>(235,545)</u>	<u>(104,891)</u>
Net change in fund balance before reserve change	13,032,838	73,776,069	57,674,285	26,136,465
Change in reserves for inventory	234,337	(296,372)	(6,781)	337,181
Net change in fund balance	<u>\$ 13,267,175</u>	<u>\$ 73,479,697</u>	<u>\$ 57,667,504</u>	<u>\$ 26,473,646</u>
Debt service as a percentage of noncapital expenditures	<u>2.03%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</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.

Table 5

	2015	2014	2013	2012	2011	2010
\$	105,198,531	\$ 88,638,726	\$ 81,919,126	\$ 80,242,397	\$ 76,354,002	\$ 68,943,640
	3,177,572	3,071,053	2,636,723	2,540,323	2,425,081	2,410,240
	19,819,698	21,082,122	23,546,009	26,452,530	24,294,048	28,676,287
	7,040,050	6,689,969	5,543,709	4,748,317	4,446,556	5,432,112
	392,070	344,589	390,742	413,450	393,394	401,814
	1,830,372	2,655,353	38,902	1,521,294	2,120,571	3,238,742
	12,532,524	11,896,391	11,278,145	11,507,150	10,873,006	10,426,041
	2,562,460	584,129	436,965	555,373	379,563	481,198
	<u>152,553,277</u>	<u>134,962,332</u>	<u>125,790,321</u>	<u>127,980,834</u>	<u>121,286,221</u>	<u>120,010,074</u>
	13,305,132	13,126,958	12,284,941	11,918,148	11,385,777	12,371,607
	16,839,562	14,000,531	13,665,856	15,708,867	14,975,430	17,542,831
	17,844,068	15,782,198	14,489,520	15,767,658	15,579,512	15,112,844
	5,943,044	7,106,097	6,236,109	5,938,780	6,768,111	5,609,450
	14,238,722	14,295,611	14,132,428	13,436,053	13,982,446	15,459,317
	13,865,040	13,195,724	11,877,720	10,472,565	10,208,474	9,487,374
	3,253,909	2,953,453	2,717,148	2,666,965	2,891,096	3,069,636
	-	-	15,957	45,557	42,282	39,243
	-	-	250	3,062	6,337	9,376
	-	-	-	-	-	-
	5,018,309	10,542,651	8,980,535	7,571,461	5,870,497	5,102,847
	<u>25,540,445</u>	<u>28,823,452</u>	<u>30,703,246</u>	<u>34,255,480</u>	<u>32,153,495</u>	<u>27,973,819</u>
	<u>115,848,231</u>	<u>119,826,675</u>	<u>115,103,710</u>	<u>117,784,596</u>	<u>113,863,457</u>	<u>111,778,344</u>
	36,705,046	15,135,657	10,686,611	10,196,238	7,422,764	8,231,730
	-	-	-	-	-	-
	-	-	-	-	-	-
	16,329,678	13,177,465	10,801,277	16,855,991	7,994,966	14,195,347
	(16,889,758)	(13,371,385)	(11,065,224)	(16,874,898)	(8,036,102)	(13,967,364)
	28,652	451,039	40,836	24,680	179,291	-
	<u>(531,428)</u>	<u>257,119</u>	<u>(223,111)</u>	<u>5,773</u>	<u>138,155</u>	<u>227,983</u>
	36,173,618	15,392,776	10,463,500	10,202,011	7,560,919	8,459,713
	(177,354)	(41,806)	101,224	344,019	32,445	62,835
\$	<u>35,996,264</u>	<u>\$ 15,350,970</u>	<u>\$ 10,564,724</u>	<u>\$ 10,546,030</u>	<u>\$ 7,593,364</u>	<u>\$ 8,522,548</u>
	<u>0.00%</u>	<u>0.00%</u>	<u>0.01%</u>	<u>0.05%</u>	<u>0.05%</u>	<u>0.05%</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
2019	\$ 58,580,022	\$ 64,327,416	\$ 886,957	\$ 123,794,395
2018	55,122,835	74,835,384	840,215	130,798,434
2017	53,641,205	102,546,998	842,304	157,030,507
2016	51,577,461	59,516,161	890,382	111,984,004
2015	49,344,921	54,860,252	993,358	105,198,531
2014	44,934,024	42,716,206	988,496	88,638,726
2013	42,281,923	38,649,679	987,524	81,919,126
2012	39,483,259	39,758,080	1,001,058	80,242,397
2011	38,881,948	36,535,322	936,732	76,354,002
2010	36,123,814	31,934,930	884,896	68,943,640

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 addition to regular sales tax collection on taxable sales, the Parish also collects sales tax on purchases, made by various entities, of materials, equipment, etc. that are subject to use tax. Normally the purchases subject to use tax do not fluctuate significantly from year to year; however, 2017 seems to be the exception with these amounts leveling off in 2019. In 2017, the purchases subject to Parish sales use tax were \$2.6 billion compared to \$1.1 billion in 2016 and \$1.7 billion in 2018. In 2017, there was also a large audit collection in October 2017.
- (3) Other Taxes revenue is primarily related to franchise revenue for cable usage. The Parish has experienced a decrease over the past four years for this revenue source which is indicative of the trend of citizens electing to use other forms of entertainment other than the traditional cable television.

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

Standard Industrial Classification Code	2019	2018	2017	2016
Food group classification	\$ 174,755,718	\$ 157,201,727	\$ 153,513,114	\$ 155,281,905
Apparel group classification	5,412,892	4,398,884	4,312,204	3,507,126
Gen. merchandise group classification	167,699,310	177,664,719	148,488,484	112,212,595
Automotive group classification	374,079,700	386,169,718	343,595,827	346,313,060
Home furnishings group classification	51,921,887	48,636,300	45,691,113	45,056,006
Building group classification	297,684,549	607,857,602	708,511,768	412,157,044
Service group classification	198,383,224	263,102,977	202,773,972	180,107,076
Manufacturer group classification	1,302,808,779	1,358,502,778	2,330,278,136	1,116,366,776
Utilities group classification	185,339,849	244,357,036	127,443,883	87,198,789
Miscellaneous group classification	72,654,651	60,997,351	72,360,609	60,604,009
Other group classification	<u>9,743</u>	<u>-</u>	<u>8,699</u>	<u>12,354</u>
Totals	<u>\$ 2,830,750,302</u>	<u>\$ 3,308,889,092</u>	<u>\$ 4,136,977,809</u>	<u>\$ 2,518,816,740</u>
Parish direct sales tax rate	<u>2.50%</u>	<u>2.50%</u>	<u>2.50%</u>	<u>2.50%</u>

Notes:

- (1) Source: Calcasieu Parish School Board Sales Tax Office
- (2) Prior year amounts have been restated to accurately reflect taxable sales as a result of the implementation of a new software system by the Sales Tax Office.
- (3) Local sales tax laws provide for certain exclusions and exemptions from the sales tax. For example, there is an exclusion from all sales tax for sales for resale or further processing. There are no local exemptions for food and drugs, except in the unincorporated areas of Calcasieu Parish under the jurisdiction of the Parish, which allows a full 1% exclusion. The amounts shown above report taxable sales (gross sales less any applicable exclusions and/or exemptions).
- (4) In addition to regular sales tax collection on taxable sales, the Parish also collects sales tax on purchases, made by various entities, of materials, equipment, etc. that are subject to use tax. Normally the purchases subject to use tax do not fluctuate significantly from year to year; however, 2017 seems to be the exception. In 2017, the purchases subject to Parish sales use tax were \$2.6 billion compared to \$1.1 billion in 2016 and \$1.7 billion in 2018 with these amounts leveling off in 2019.
- (5) The Calcasieu Parish School Board believes that the decrease in sales for the building group classification is related to the slowdown of construction at the industrial petrochemical plants.

Table 7

	2015	2014	2013	2012	2011	2010
\$	146,694,455	\$ 118,829,930	\$ 116,693,070	\$ 107,942,908	\$ 103,820,456	\$ 99,688,190
	3,233,158	3,019,259	3,120,552	2,773,249	2,283,410	2,112,646
	87,568,330	73,541,067	74,021,502	71,085,981	72,210,817	65,269,782
	356,910,654	306,343,805	281,366,554	392,805,996	221,782,078	202,568,906
	39,209,249	34,398,755	27,846,534	25,048,646	27,732,521	27,746,167
	316,141,048	157,463,244	133,052,795	144,709,232	132,133,571	119,978,149
	156,086,705	126,224,997	113,377,120	107,811,707	118,014,085	131,342,167
	996,169,975	891,227,477	850,358,709	883,587,848	779,616,879	685,534,541
	92,842,269	81,033,572	46,862,059	58,286,151	42,989,026	57,573,902
	69,138,048	18,091,398	19,213,668	25,291,872	22,823,309	18,457,858
	10,465	28,875	12,073	989	7,309	17,930
	<u>\$ 2,264,004,356</u>	<u>\$ 1,810,202,379</u>	<u>\$ 1,665,924,636</u>	<u>\$ 1,819,344,579</u>	<u>\$ 1,523,413,461</u>	<u>\$ 1,410,290,238</u>
	<u>2.50%</u>	<u>2.50%</u>	<u>2.50%</u>	<u>2.50%</u>	<u>2.50%</u>	<u>2.25%</u>

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

<u>Year</u>	<u>Direct Rate</u>				<u>Total Rate</u>		
	Calcasieu Parish Police Jury District 1A Operating Tax (Unincorp. Area)	Calcasieu Parish Police Jury District 1A Capital Tax (Unincorp. Area)	Calcasieu Parish Police Jury District 4A Capital Tax (Unincorp. Area)	Calcasieu Parish Police Jury Total Tax Rate (Unincorp. Area)	Total Sales Tax Rate in the Unincorporated Areas of Calcasieu Parish	Total Sales Tax Rate in the Incorporated Areas of Calcasieu Parish	
	2019	0.67%	0.33%	1.50%	2.50%	10.20%	10.20%
	2018	0.67%	0.33%	1.50%	2.50%	10.20%	10.20%
2017	0.67%	0.33%	1.50%	2.50%	10.75%	10.75%	
2016	0.67%	0.33%	1.50%	2.50%	10.75%	10.75%	
2015	0.67%	0.33%	1.50%	2.50%	9.75%	9.75%	
2014	0.67%	0.33%	1.50%	2.50%	9.25%	9.25%	
2013	0.67%	0.33%	1.50%	2.50%	9.25%	9.25%	
2012	0.67%	0.33%	1.50%	2.50%	9.25%	9.25%	
2011	0.67%	0.33%	1.50%	2.50%	9.25%	9.25%	
2010	0.67%	0.33%	1.25%	2.25%	9.00%	9.25%	

<u>Year</u>	<u>Overlapping Rates</u>							
	Calcasieu Parish Sheriff Law Enf Tax (Parishwide)	Calcasieu Parish School Board Salary Tax (Parishwide)	City of Lake Charles Salary & Operations Tax (City Only)	City of Sulphur Operations Tax (City Only)	City of Westlake Operations Tax (City Only)	Towns of Iowa and Vinton Operations Tax (City Only)	City of Dequincy Operations Tax (City Only)	
	2019	0.75%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
	2018	0.75%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
2017	0.75%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	
2016	0.75%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	
2015	0.75%	2.50%	2.25%	2.50%	2.50%	2.50%	2.50%	
2014	0.75%	2.00%	2.25%	2.50%	2.50%	2.50%	2.50%	
2013	0.75%	2.00%	2.25%	2.50%	2.50%	2.50%	2.50%	
2012	0.75%	2.00%	2.25%	2.50%	2.50%	2.50%	2.50%	
2011	0.75%	2.00%	2.25%	2.50%	2.50%	2.50%	2.50%	
2010	0.75%	2.00%	2.25%	2.50%	2.50%	2.50%	2.50%	

Notes:

- (1) Source: Calcasieu Parish School Board Sales Tax Collection Office
- (2) In addition to the above local sales tax rate, the sales tax rate assessed on behalf of the State of Louisiana on all taxable sales within the Parish is 4.45% (previously 5%). The Louisiana Legislature passed a 1% sales tax increase from 4% to 5% during the 2016 First Extraordinary Session ending March 9, 2016. The tax increase became effective April 1, 2016. Effective July 1, 2018, the 1% sales tax was reduced to 0.45% resulting in the current 4.45% sales tax rate.
- (3) The Calcasieu Parish Police Jury District 4A tax is applicable to all Wards in the Parish except for Ward 1. Sales in Ward 1 are not assessed the 1.25% tax rate for 2010 and 1.50% after 2010. Instead, Ward 1 sales are assessed at a 1.50% rate for an additional Calcasieu Parish School Board Salary Tax, which is not reflected in the Overlapping Rates listed above.

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

Tax Remitter Industry (Note 2)	-----2019-----			-----2010-----		
	Tax Liability	Rank	Percentage of Total	Tax Liability	Rank	Percentage of Total
Manufacturing	\$ 7,313,291	1	11.37%	\$ 1,015,060	6	3.18%
Manufacturing	5,774,433	2	8.97%	2,936,609	2	9.21%
Manufacturing	4,131,881	3	6.42%	3,938,559	1	12.33%
Manufacturing	4,045,765	4	6.29%	2,690,106	3	8.42%
Utilities	3,689,261	5	5.74%	-	-	-
Manufacturing	1,564,068	6	2.43%	1,247,059	5	3.90%
Manufacturing	1,563,915	7	2.43%	-	-	-
Rental/Leasing	1,028,789	8	1.60%	-	-	-
Manufacturing	887,582	9	1.38%	379,329	10	1.19%
Iron, Sheet Metal, Junk Yard	876,584	10	1.36%	-	-	-
Gaming	-	-	-	1,533,576	4	4.80%
Utilities	-	-	-	691,122	7	2.16%
Manufacturing	-	-	-	454,414	8	1.42%
Manufacturing	-	-	-	440,462	9	1.38%
Total tax liability	<u>\$ 30,875,569</u>		<u>47.99%</u>	<u>\$ 15,326,296</u>		<u>47.99%</u>
Total sales tax revenue	<u>\$ 64,327,416</u>			<u>\$ 31,934,930</u>		

Notes:

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



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

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 (Note 3)
2019	\$ 1,223,592,029	\$ 320,493,310	\$ 992,161,470	\$ 293,699,007	\$ 2,242,547,802	\$ 17,195,313,260	13.04%	27.24
2018	1,162,864,032	311,764,800	958,251,400	289,671,721	2,143,208,511	16,367,324,977	13.09%	26.85
2017	1,110,397,656	290,914,620	933,852,540	286,249,716	2,048,915,100	15,630,821,480	13.11%	26.88
2016	1,017,785,237	272,800,460	892,679,550	282,892,029	1,900,373,218	14,391,330,920	13.20%	27.73
2015	950,877,980	274,647,080	873,736,250	280,498,393	1,818,762,917	13,627,292,523	13.35%	27.43
2014	918,835,160	279,392,890	806,815,440	280,334,659	1,724,708,831	12,881,346,170	13.39%	26.12
2013	900,427,500	276,717,820	753,295,780	278,763,765	1,651,677,335	12,345,480,497	13.38%	25.94
2012	803,940,070	254,808,760	721,568,830	273,152,136	1,507,165,524	11,137,573,247	13.53%	26.93
2011	789,628,640	249,088,110	712,435,310	272,527,278	1,478,624,782	10,916,934,793	13.54%	26.77
2010	772,742,850	225,884,730	700,200,960	270,598,841	1,428,229,699	10,592,985,410	13.48%	26.21

- Notes:
- (1) 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. 2019 property tax activity is based upon the 2018 levy). The 2016 levy was a reassessment year levy.
 - (2) 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.
 - (3) 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.

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

Fiscal Year	Calcasieu Parish Police Jury (Notes 4, 5, 6 & 7)	Calcasieu Parish School Board	Law Enforcement	Fire Protection	Gravity Drainage	Recreation and Community Centers
2019	27.24	27.91	9.85	13.58	5.92	9.78
2018	26.85	27.75	9.85	13.30	5.92	9.65
2017	26.88	27.51	9.85	12.90	5.90	9.77
2016	27.73	29.93	9.85	13.49	5.83	9.49
2015	27.43	31.38	9.85	13.58	5.82	8.75
2014	26.12	30.81	9.85	13.97	5.81	8.97
2013	25.94	31.75	9.85	13.52	5.82	9.52
2012	26.93	32.94	8.15	13.76	5.98	9.29
2011	26.77	33.40	8.15	14.23	5.97	9.69
2010	26.21	34.19	8.15	12.99	5.94	10.14

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. 2018 property tax activity is based upon the 2017 levy). Because there are different individual millage rates that are applied to different taxable assessed values, the above rates are calculated as a weighted average rate of the individual rates and taxable assessed values.
- (4) The Calcasieu Parish Police Jury column includes the millage information for Fire Protection District No. 2 of Ward 3 and Sewer District No. 11 of Ward 3 which are reported as blended component units for financial reporting purposes since the governing board for the legally separate entities are the same as the Parish. This presentation is the same for all reporting periods above.
- (5) In 2010 and 2011, Waterworks District No. 5 of Wards 3 & 8 was a discretely presented component unit. 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 millage information is included in the Calcasieu Parish Police Jury column from 2012 forward.
- (6) In 2015, the reporting of Waterworks District No. 2 of Ward 4 was changed from a discretely presented component unit to a blended component unit when the Parish dissolved the separate governing board and began serving as the governing board. In 2016, the District passed its first ad valorem tax levy with a 6.38 millage which is included in the Calcasieu Parish Police Jury column for 2016 and later years.
- (7) From 2010 until 2018, Waterworks District No. 12 of Ward 3 was a discretely presented component unit. In 2019, 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 millage information is included in the Calcasieu Parish Police Jury column from 2019 forward.

Table 11

Airport and Harbor & Terminals	Water and Sewerage (Notes 4, 5, 6 & 7)	Criminal Court Activities	Hospital Service District	Cities (Note 2)	Other	Total
7.64	6.34	3.02	6.95	15.17	1.34	134.74
7.65	7.02	3.02	9.61	15.26	1.34	137.22
7.66	6.65	3.02	9.61	15.21	1.27	136.23
7.28	6.23	3.16	9.70	14.69	1.35	138.73
7.21	6.39	2.88	10.15	14.40	1.36	139.20
7.23	6.14	2.88	3.17	14.38	1.36	130.69
7.23	6.52	2.88	3.26	14.37	1.36	132.02
7.44	6.93	2.99	3.28	14.61	1.41	133.71
7.46	7.29	2.99	3.33	14.17	1.41	134.86
7.43	6.23	2.99	1.33	14.15	1.41	131.16

Table 12

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

Entity (Note 3)	2019 (2018 Assessed Valuation)			2010 (2009 Assessed Valuation)		
	Taxable Assessed Value	Rank	Percentage of Total Parish Taxable Assessed Value	Taxable Value	Rank	Percentage of Total Parish Taxable Assessed Value
Phillips 66 Co. / Conoco-Phillips Co.	\$ 99,452,920	1	4.42%	\$ 69,585,380	1	4.87%
Citgo Petroleum / Citgo Lubricants	94,669,720	2	4.21%	42,029,610	5	2.94%
Entergy Gulf States Louisiana, Inc.	94,327,340	3	4.21%	63,378,640	2	4.44%
Golden Nugget Lake Charles	64,482,610	4	2.88%	-	-	-
Eagle US 2 LLC (Axiall) / PPG Industries	52,832,140	5	2.36%	43,708,730	3	3.06%
Sasol Chemicals (USA) LLC / Sasol North America, Inc.	50,184,140	6	2.24%	34,261,920	7	2.40%
PNK (Lake Charles) LLC	42,807,740	7	1.91%	42,244,720	4	2.96%
Excel Paralubes	39,387,160	8	1.76%	34,797,120	6	2.44%
Westlake Chemical	33,806,670	9	1.51%	15,857,500	10	1.11%
Cameron Interstate Pipe	27,943,990	10	1.25%	21,893,930	8	1.53%
Kinder Morgan Louisiana	-	-	-	21,022,240	9	1.47%
Total for principal taxpayers	<u>\$ 599,894,430</u>		<u>26.75%</u>	<u>\$ 388,779,790</u>		<u>27.22%</u>
Total for all taxpayers	<u>\$ 2,242,547,802</u>			<u>\$ 1,428,229,699</u>		

Notes:

- (1) Source: Calcasieu Parish Tax Assessor
- (2) Property taxes are levied in October of each year and are used to finance the budget for the upcoming year; therefore, the prior year levy is used for each of the above fiscal year disclosures (i.e. 2019 property tax activity is based upon the 2018 levy).
- (3) Related entities were combined for comparability purposes between 2010 and 2019.

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

Fiscal Year (2)	Taxes Levied for the Fiscal Year (3)	Collected within the Budgeted Fiscal Year of the Levy		Collections in Subsequent Years (3)	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2019	\$ 60,594,705	\$ 60,365,209	99.62%	\$ -	\$ 60,365,209	99.62%
2018	56,593,416	56,515,491	99.86%	(12,650)	56,502,841	99.84%
2017	54,452,766	54,370,596	99.85%	14,024	54,384,620	99.87%
2016	52,294,543	52,174,631	99.77%	40,697	52,215,328	99.85%
2015	49,546,698	49,438,514	99.78%	33,934	49,472,448	99.85%
2014	44,714,974	44,590,201	99.72%	38,004	44,628,205	99.81%
2013	42,638,854	42,490,966	99.65%	66,828	42,557,794	99.81%
2012	40,049,644	39,904,277	99.64%	60,489	39,964,766	99.79%
2011	39,048,545	38,875,223	99.56%	84,286	38,959,509	99.77%
2010	36,686,860	36,479,157	99.43%	110,856	36,590,013	99.74%

Notes:

- (1) Source: Calcasieu Parish Sheriff's Office as Tax Collector
- (2) Property taxes are levied in October of each year and are used to finance the budget for the upcoming year; therefore, the prior year levy collections are used for each of the fiscal year disclosures (i.e. 2019 property tax collections are based upon the 2018 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. In 2019, the tax year 2017 levy (2018 revenues) had an unusually high number of tax cancellations/adjustments that resulted in higher than normal refunds being issued thus creating a negative amount of subsequent collections for 2019.
- (4) The Calcasieu Parish Police Jury column includes the millage information for Fire Protection District No. 2 of Ward 3 and Sewer District No. 11 of Ward 3 which are reported as blended component units for financial reporting purposes since the governing board for the legally separate entities are the same as the Parish. This presentation is the same for all reporting periods above.
- (5) In 2010 and 2011, Waterworks District No. 5 of Wards 3 & 8 was a discretely presented component unit. 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 millage information is included in the Calcasieu Parish Police Jury column from 2012 forward.
- (6) In 2015, the reporting of Waterworks District No. 2 of Ward 4 was changed from a discretely presented component unit to a blended component unit when the Parish dissolved the separate governing board and began serving as the governing board. In 2016, the District passed its first ad valorem tax levy with a 6.38 millage which is included in the Calcasieu Parish Police Jury column for 2016 and later years.
- (7) From 2010 until 2018, Waterworks District No. 12 of Ward 3 was a discretely presented component unit. In 2019, 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 millage information is included in the Calcasieu Parish Police Jury column from 2019 forward.

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

Year	Governmental Activities		Business-Type Activities		
	Revenue Loan	Capital Leases	General Obligation Bonds	Special Assessment Bonds	Water Revenue Bonds
2019	\$ 38,235,977	\$ -	\$ -	\$ 100,066	\$ 1,675,586
2018	39,722,686	-	-	125,081	-
2017	-	-	10,185	150,096	-
2016	-	-	15,857	175,111	-
2015	-	-	21,259	200,126	53,075
2014	-	-	26,404	225,141	64,541
2013	-	-	31,304	250,156	75,461
2012	-	15,957	35,970	-	85,861
2011	-	61,514	-	-	-
2010	-	103,796	50,000	-	-

Year	Total Primary Government	Percentage of Personal Income	Net Outstanding
			Debt Per Capita
2019	\$ 40,011,629	0.72%	\$ 195.83
2018	39,847,767	0.68%	195.53
2017	160,281	0.00%	0.79
2016	190,968	0.00%	0.96
2015	274,460	0.01%	1.40
2014	316,086	0.01%	1.62
2013	356,921	0.01%	1.82
2012	137,788	0.00%	0.72
2011	61,514	0.00%	0.32
2010	153,796	0.00%	0.83

Notes:

- (1) Details regarding the Parish's outstanding debt can be found in the notes to the financial statements.
- (2) See Table 19 - Demographic and Economic Statistics for personal income and population data.
- (3) In 2010 and 2011, Waterworks District No. 5 of Wards 3 & 8 was a discretely presented component unit. 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 from 2012 forward. This District recorded bond proceeds in 2019 of \$541,586.
- (4) 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 board for this legally separate entity is the same as the Parish. This presentation is the same for all reporting periods above.
- (5) The capital lease debt reported in 2010 through 2012 related to the Calcasieu Parish Library.
- (6) In 2018, the Parish received loan proceeds from the Louisiana Local Government Environmental Facilities and Community Development Authority (LCDA) for the purpose of financing costs for certain additions, acquisitions, repairs and/or expansions to Parish owned facilities.
- (7) From 2010 until 2018, Waterworks District No. 12 of Ward 3 was a discretely presented component unit. In 2019, 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 from 2019 forward. The District had \$1,134,000 in bonds outstanding at December 31, 2019.

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

Year	General Obligation Bonds	Assessed Value (Note 1)	Percentage of Estimated Actual Taxable Value of Property	Population	Net Bonded Debt Per Capita
2019	\$ -	\$ 2,756,913,019	0.000%	204,318	\$ -
2018	-	2,536,246,809	0.000%	203,795	-
2017	10,185	2,432,880,232	0.000%	202,506	0.05
2016	15,857	2,335,164,816	0.001%	199,025	0.08
2015	21,259	2,183,265,247	0.001%	196,529	0.11
2014	26,404	2,099,261,310	0.001%	195,486	0.14
2013	31,304	2,005,043,490	0.002%	195,616	0.16
2012	35,970	1,930,441,100	0.002%	192,316	0.19
2011	-	1,780,317,660	0.000%	192,768	-
2010	50,000	1,751,152,060	0.003%	186,231	0.27

Notes:

- (1) The 2019 assessed value (before homestead exemptions) was utilized for this schedule since the Parish's December 31, 2019 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) These amounts include only general obligation bonds that are being repaid by an Enterprise Fund. See also Notes 2, 3 and 4 about the blended component units.
- (3) In 2010 and 2011, Waterworks District No. 5 of Wards 3 & 8 was a discretely presented component unit. 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 from 2012 forward.
- (4) The above amounts were inclusive of Sewer District No. 11 of Ward 3 which is reported as a blended component units for financial reporting purposes since the governing board for this legally separate entity is the same as the Parish. This presentation is the same for all reporting periods above.
- (5) From 2010 until 2018, Waterworks District No. 12 of Ward 3 was a discretely presented component unit. In 2019, 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 from 2019 forward.



**CALCASIEU PARISH POLICE JURY
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF DECEMBER 31, 2019**

<u>Jurisdiction</u>	<u>Debt Outstanding</u>	<u>Percentage Debt Applicable to the Parish</u>	<u>Estimated Share of Overlapping Debt</u>
Direct:			
Calcasieu Parish Police Jury	\$ 38,235,977	100%	\$ 38,235,977
Total direct debt			38,235,977
Overlapping:			
Calcasieu Parish Police Jury Discrete Component Units:			
Fire Protection District No. 1 of Ward 2	934,721	100%	934,721
Fire Protection District No. 4 of Ward 4	5,882,466	100%	5,882,466
Fire Protection District No. 1 of Ward 6	3,872,632	100%	3,872,632
Fire Protection District No. 1 of Ward 7	1,220,000	100%	1,220,000
Recreation District No. 1 of Ward 3	22,705,023	100%	22,705,023
Recreation District No. 1 of Ward 4	11,310,121	100%	11,310,121
Community Center District No. 4 of Ward 1	485,000	100%	485,000
Community Center District No. 3 of Ward 7	7,725,246	100%	7,725,246
14th Judicial District Criminal Court Fund	13,095	100%	13,095
West Calcasieu Parish Community Center Authority	5,726,000	100%	5,726,000
Total overlapping debt for component units			59,874,304
Cities and towns:			
Calcasieu Parish School Board	176,512,977	100%	176,512,977
City of Lake Charles	62,247,216	100%	62,247,216
City of Sulphur	2,705,761	100%	2,705,761
City of Dequincy	392,941	100%	392,941
Town of Iowa	45,938	100%	45,938
Town of Vinton	300,214	100%	300,214
Total overlapping debt for cities and towns			242,205,047
Total overlapping debt			302,079,351
Total direct and overlapping debt			\$ 340,315,328

Notes:

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

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

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Debt limit	\$ 275,691,302	\$ 253,624,681	\$ 243,288,023	\$ 233,516,482
Total net debt applicable to limit	-	-	10,185	15,857
Legal debt margin	<u>\$ 275,691,302</u>	<u>\$ 253,624,681</u>	<u>\$ 243,277,838</u>	<u>\$ 233,500,625</u>
Total net debt applicable to the limit as a percentage of debt limit	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.01%</u>

Legal Debt Margin Calculation For Fiscal Year 2019:

Assessed value (2019 Assessed Valuation)	\$ 2,458,838,829
Add back: exempt real property	<u>298,074,190</u>
Total assessed value	<u>\$ 2,756,913,019</u>
Debt limitation - 10 percent of total assessed value	\$ 275,691,302
Debt applicable to limitation:	
Total bonded debt	100,066
Less: Special assessment bonds	<u>(100,066)</u>
Total debt applicable to limit	-
Legal debt margin	<u>\$ 275,691,302</u>

Notes:

- (1) The 2019 assessed value was utilized for this schedule since the Parish's December 31, 2019 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) In 2010 and 2011, Waterworks District No. 5 of Wards 3 & 8 was a discretely presented component unit. 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 from 2012 forward..
- (4) 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 board for this legally separate entity is the same as the Parish. This presentation is the same for all reporting periods above.
- (5) From 2010 until 2018, Waterworks District No. 12 of Ward 3 was a discretely presented component unit. In 2019, 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 from 2019 forward.

Table 17

<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
\$ 218,326,525	\$ 209,926,131	\$ 200,504,349	\$ 193,044,110	\$ 178,031,766	\$ 175,115,206
<u>21,259</u>	<u>26,404</u>	<u>31,304</u>	<u>35,970</u>	<u>-</u>	<u>50,000</u>
<u>\$ 218,305,266</u>	<u>\$ 209,899,727</u>	<u>\$ 200,473,045</u>	<u>\$ 193,008,140</u>	<u>\$ 178,031,766</u>	<u>\$ 175,065,206</u>
<u>0.01%</u>	<u>0.01%</u>	<u>0.02%</u>	<u>0.02%</u>	<u>0.00%</u>	<u>0.03%</u>

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

Governmental Activities Revenue Loan							
Year	Gross Revenue (2)	Operating Expenses (3)	Net Revenue Available for Debt Service	Debt Service Requirements			Coverage
				Principal (7)	Interest	Total	
2019	\$ 3,251,847	\$ -	\$ 3,251,847	\$ 1,165,000	\$ 1,635,569	\$ 2,800,569	1.16
2018	2,000,000	-	2,000,000	-	-	-	(Note 7)
2017	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-
2013	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-

Business Activities - Special Assessment Bonds						
Year	Special Assessment Collections	Debt Service Requirements			Coverage	
		Principal	Interest	Total		
2019	\$ 6,099	\$ 25,015	\$ 5,316	\$ 30,331	0.20	
2018	14,228	25,015	6,066	31,081	0.46	
2017	15,207	25,015	6,754	31,769	0.48	
2016	14,300	25,015	7,317	32,332	0.44	
2015	36,300	25,015	7,630	32,645	1.11	
2014	28,304	25,015	7,410	32,425	0.87	
2013	108,060	-	-	-	(Note 4)	
2012	-	-	-	-	-	
2011	-	-	-	-	-	
2010	-	-	-	-	-	

Business Activities - Revenue Bonds							
Year	Gross Revenue (2)	Operating Expenses (3)	Net Revenue Available for Debt Service	Debt Service Requirements			Coverage (8)
				Principal (6/9)	Interest	Total	
2019	\$ 376,334	\$ 365,236	\$ 11,098	\$ 57,000	\$ 35,135	\$ 92,135	0.12
2018	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-
2016	978,711	681,685	297,026	53,075	2,952	56,027	5.30
2015	914,672	471,493	443,179	11,466	3,227	14,693	30.16
2014	706,322	496,747	209,575	10,920	3,773	14,693	14.26
2013	646,779	966,112	(319,333)	10,407	4,286	14,693	(21.73)
2012	804,200	759,103	45,097	9,911	4,782	14,693	3.07
2011	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-

Notes:

- (1) Details regarding the government's outstanding debt can be found in the notes to the financial statements.
- (2) Gross revenue for the revenue loan includes the gaming revenue pledge discussed in Note 7 below along with investment earnings and transfers of other Parish revenue dedicated for the repayment of revenue loan on an annual basis. Gross revenue for the revenue bonds includes total operating revenues (including investment earnings) exclusive of tap in fees. A rate increase affecting the revenue bonds was implemented in 2015 and 2016.
- (3) For the governmental activities revenue loan, there are no corresponding operating costs due to the nature of this loan being secured primarily by gaming revenue and investment earnings. Operating expenses for the business activities revenue bonds include total operating expenses exclusive of depreciation. Expenses for 2013 were unusual in that Waterworks District No. 5 of Wards 3 & 8 incurred additional amounts of repairs to the system and attempted to utilize an outside contractor to manage the operations. The District does not anticipate this level of expenses in the future.
- (4) Debt service requirements include principal and interest of water revenue and special assessment bonds only. It does not include the general obligation bonds reported in Waterworks District 5 of Wards 3 & 8 or Sewer District 11 of Ward 3. The special assessment bonds were issued in 2013 with the first principal payment due in 2014. The assessments are billed in August of each year to service the debt payments due in October of each year.
- (5) In 2010 and 2011, Waterworks District No. 5 of Wards 3 & 8 was a discretely presented component unit. 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 from 2012 forward.
- (6) The revenue bonds, reflected above from 2012 to 2016 for Waterworks District No. 5 of Wards 3 & 8, were paid off in 2016 which was before their maturity date of 2020.
- (7) The revenue loan proceeds were received by the Parish in December 2018 with the first debt service payment scheduled for 2019. All "lawfully available funds" of the Parish will be used for the repayment of this debt; however, the Parish has specifically pledged two million annually from Gaming proceeds, beginning in 2018, to be used for debt repayment which is what is reflected as pledged in the table above. The Parish received \$11.5 million and \$10.6 million in gaming proceeds in 2018 and 2019 respectively.
- (8) From 2010 until 2018, Waterworks District No. 12 of Ward 3 was a discretely presented component unit. In 2019, 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 from 2019 forward. While the District has an advalorem property tax millage that supports the operations of this District, the revenue bond covenant does not reflect the pledging of this revenue stream and thus the property tax revenue is not reported above. However, the reader should be aware that property tax revenue is utilized in the support of this District.

**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
2019	204,318	\$ 5,519,127,375	\$ 27,012	37	32,946	4.30%
2018	203,795	5,837,490,000	28,644	37	32,932	3.30%
2017	202,506	5,228,240,054	25,818	36	32,946	3.20%
2016	199,025	5,078,149,570	25,515	37	32,748	4.20%
2015	196,529	4,717,183,064	24,002	36	32,565	4.30%
2014	195,486	4,541,769,309	23,233	36	30,488	5.80%
2013	195,616	4,391,436,390	22,449	36	32,563	4.20%
2012	192,316	4,192,164,162	21,798	35	33,003	5.10%
2011	192,768	4,109,259,789	21,317	36	33,134	6.30%
2010	186,231	4,270,218,040	22,930	36	32,939	6.80%

Notes:

- (1) Census information for *Population, Personal Income, Per Capital Income and Median Age* was obtained from either the local Economic Development Alliance or similar agencies that distribute census information at the federal, state, and local levels. The 2010 Population is obtained from the 2010 Census prepared by the U.S. Census Bureau.
- (2) The enrollment reported above is from the Calcasieu Parish School Board's Comprehensive Annual Financial Report.
- (3) Information for the *Unemployment Rate* was obtained from the Louisiana Workforce Commission.

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

Employer	-----2019-----			-----2010-----			Type of Business
	Number of Employees	Rank	Percentage of Total Parish Employment	Number of Employees	Rank	Percentage of Total Parish Employment	
Calcasieu Parish School System	4,963	1	4.82%	5,000	1	6.05%	Education
Lake Charles Memorial Health Systems	2,108	2	2.05%	1,194	5	1.45%	Health Care
Westlake Chemical Corp.	1,700	3	1.65%	-	-	-	Manufacturing
Turner Industries, LLC	1,650	4	1.60%	1,500	3	1.82%	Contractor
Golden Nugget	1,514	5	1.47%	-	-	-	Gaming
L'auberge du Lac Casino & Hotel	1,300	6	1.26%	2,400	2	2.91%	Gaming
Versa Integrity Group	1,200	7	1.16%	-	-	-	Industry / Oil & Gas
Sun Industrial Group	1,100	8	1.07%	-	-	-	Industry / Oil & Gas
Sasol Chemicals, LLC	1,084	9	1.05%	-	-	-	Manufacturing
Christus St. Patrick Hospital	1,042	10	1.01%	-	-	-	Health Care
Axiall Corporation (formerly PPG Industries)	-	-	-	1,250	4	1.51%	Manufacturing
Citgo Petroleum Corporation	-	-	-	1,169	6	1.42%	Petroleum Refinery
Isle of Capri Casino & Hotel	-	-	-	1,155	7	1.40%	Gaming
Calcasieu Parish Sheriff's Office	-	-	-	835	8	1.01%	Law Enforcement
City of Lake Charles	-	-	-	820	9	0.99%	Local Municipality
ERA Helicopters LLC	-	-	-	815	10	0.99%	Aircraft/Transportation
Parish Employment (2)	<u>103,049</u>			<u>82,590</u>			

Note:

- (1) Source: Southwest Louisiana Economic Development Alliance
- (2) Source: Louisiana Workforce Commission December Louisiana Civilian Labor Force Reporting



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

Function	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Governmental activities:										
General government (8)	122	118	117	118	112	107	109	109	113	118
Public safety (9)	137	137	133	125	119	117	115	115	119	122
Public works (10)	230	227	222	219	207	201	185	186	187	185
Sanitation (4)	12	9	8	9	8	4	6	6	1	-
Health and welfare (5)	103	92	88	86	77	82	81	73	87	95
Culture and recreation (6/8)	117	117	117	114	120	117	111	102	103	101
Economic development (7)	42	42	43	43	42	40	38	36	36	36
Business-type activities:										
Water (3)	-	-	-	-	-	-	-	-	-	-
Sewer (3)	-	-	-	-	-	-	-	-	-	-
Total full-time employees	<u>763</u>	<u>742</u>	<u>728</u>	<u>714</u>	<u>685</u>	<u>668</u>	<u>645</u>	<u>627</u>	<u>646</u>	<u>657</u>

Notes:

- (1) Sources: Various Parish Departments' Budgeted Summary of Personnel Allotments
- (2) Indicators are not available for the interest/fiscal charges or intergovernmental functions.
- (3) The Parish currently manages the following water and sewer districts through separate management agreements therefore the Districts have no full-time employees: Waterworks District No. 5 of Wards 3 and 8, Waterworks District No. 2 of Ward 4, Waterworks District No. 12 of Ward 3, Sewer District No. 11 of Ward 3 and Sewer District No. 8 of Ward 4. The Police Jury is the governing board for these Districts and, as such, the financial presentation of each District is reflected as a blended component unit.
- (4) Prior to 2011 and 2012, the sanitation function was operated through contractual agreements with an outside vendor. However, in 2011 and 2012, employees were hired for the operations of the two solid waste centers that were opened in the latter part of December 2011. This function continues to increase through 2016 with the addition of one new position. The 2017 decrease in employees was only temporary and this position was filled in 2018. In 2019, the Parish expanded its litter abatement initiative requiring an increase in employee count.
- (5) For the health and welfare function, the Parish Health Clinic was opened in 2013. The numbers decreased in 2015 primarily due to retirements. In 2016, the Human Services Department began managing employees in other parish community services offices under a multi-parish grant which increased the number of employees. In 2018, the Human Services Department increased their employee count in order to address increased service levels in the Transit Department and provide an additional administrative person to handle various accounting and grant compliance issues. In 2019, positions were added in the workforce programs as well as other Human Service programs.
- (6) For the culture and welfare function, the Parish began operating the Burton Coliseum in 2013; therefore, there was an initial increase in employees hired with additional positions added in 2014. In 2017, the library created two more positions.
- (7) The Parish added a new department in 2015 related to the economic development function - The Southwest Louisiana Task Force for Growth and Opportunity. This department accomplished its primary mission and was closed at the end of 2017.
- (8) In 2016, the Parks Department (culture & recreation function) was moved under the Facility Management Department (general government function) and as such the number of employees (7) in the general government category has increased. The decrease from 2016 to 2017 was temporary only and the full time position was restored in 2018. In 2019, the Administrator's Office (general government function) added additional full-time staff to implement a litter abatement initiative.
- (9) The public safety function includes an increase of three employees in 2016 and five employees in 2017 in the Animal Services Department required after the Parish discontinued the use of prisoner labor to assist with cleaning and care of the kennels and animals. The Office of Juvenile Justice Services Department also increased their employee count by three in 2016, two in 2017, and four in 2018 due to increased service levels and increased work hours.
- (10) With respect to the public works function, the Parish Public Works (Wastewater) and Engineering Divisions have experienced increased service levels and have reported ten new full time positions in 2014, three in 2017, five in 2018, and seven in 2019. The increased positions were, in part, due to the Parish implementing a new drainage initiative in 2016, as well as, all of the increased construction activity in the past several years related to the economic growth in the Parish.

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

Table 22

Function	2019	2018	2017	2016	2015
Governmental activities:					
Public safety					
Number of animals handled through animal shelter (2)	10,787	9,566	9,459	9,443	10,042
Public works					
Road miles constructed / overlaid (3)	68	81	105	61	34
Sanitation					
Refuse collected (tons/day)	139	138	131	124	124
Number of residents served	25,283	25,521	25,502	25,452	25,392
Solid Waste Centers refuse collected (yards/month) (10)	5,718	5,078	4,386	4,499	4,403
Solid Waste Centers recyclables collected (yards/month) (10)	902	736	739	681	647
Health and welfare					
Number of aerial mosquito control assignments (4)	28	63	47	51	57
Number of ground mosquito control assignments (4)	1,275	1,800	1,680	1,724	2,256
Number of workforce center clients assisted through grants (9)	217	136	36	92	139
Number of clients assisted with energy payments (5)	5,408	3,200	4,081	4,048	3,429
Number of housing assistance clients	398	418	413	448	466
Culture and recreation					
Number of park pavilion rentals (6)	470	491	471	515	475
Total circulation for library materials (11)	1,166,713	1,205,306	1,240,611	1,237,589	1,250,000
Number of library visits by patrons (11)	591,696	614,844	636,194	780,850	777,443
Economic development					
Number of occupational licenses issued (13)	2,515	2,466	2,801	2,429	2,462
Number of zoning variances and zoning exceptions	42 / 22	29 / 29	45 / 26	39 / 33	38 / 40
Business-type activities:					
Active water customers at year end (7)	2,613	1,767	1,667	1,611	1,581
New water connections (7)	318	286	211	373	376
Average daily consumption of water (gallons/day) (7/8)	636,260	515,349	483,205	480,282	467,407
Active sewer customers at year end	828	884	826	787	794
Average daily sewerage treatment (12)	168,604	296,705	178,100	290,333	181,408

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) Beginning in 2012, the Animal Services Department instituted a resolution driven model for animal related complaints which focuses on solving the issue at hand without always simply picking up the animal and bringing it back to the shelter. This model has been successful in reducing the number of complaints and thus the number of animals transported to the shelter. However, it is noted that the depth or difficulty of the complaints are now increasing through this type of problem resolution model. The decreasing trend since 2012 reversed itself in 2018 and 2019 when there has been an increase in cases due to an increased animal population and the fact that the Parish began servicing another municipality.
- (3) Since the majority of roads were initially overlaid within a few years of the passage of sales tax in 1992, the future overlays will be cyclical nature and completed approximately every thirteen years. In addition to the cyclical nature of the timing of the overlays, the area's economic growth is also impacting the timing and necessity of road overlay construction activity as reflected in the statistics since
- (4) The increase in aerial assignments in 2018 were due to higher rainfalls. The increase in ground assignments from 2011 until 2015 were primarily related to higher incidents of mosquito populations, West Nile virus and human cases of mosquito borne diseases which decreased over the next two years. 2018 had an increase in ground assignments due to the Parish's ability to increase its driver base that conduct the assignments while 2019 had a decrease in mosquito populations overall resulting in lower aerial and ground assignments and a reduced number of citizen service requests.
- (5) In 2010 and 2011, the Parish received a second allocation of funding which allowed more clients to be assisted with their energy needs. This funding increase was discontinued in 2012 when fewer number of households were able to be served. This trend continued through 2015. Grant funding increased in 2016 enabling more households to be served in 2016 and 2017. In 2018, the grant funding remained the same but the number of clients served decreased due to staffing issues and the inability to process applications. For 2019, the Parish was able to move funding from the Heating allocation to the Cooling allocation which allowed more clients to be served with the same level of grant funding.
- (6) In 2016, overall park rentals increased primarily due to the increased usage by the public of the Prien Lake Park facilities. Of the forty additional rentals in 2016, thirty five of the rentals were for the three venues at Prien Lake Park. Decreases in 2017 were partly due to park closures for renovations at two park facilities as well as fewer rentals at two other park facilities. For 2018, there were increased rentals at one of the Prien Lake Park facilities as well as the reopening of one of the referenced park closures from the prior year. Rentals from one of the main park facilities had to be reduced due to parkkeeper issues which accounts for the 2019 decrease in rentals..

Table 22

2014	2013	2012	2011	2010
10,740	11,062	11,420	11,016	10,339
35	49	58	93	123
118	116	117	116	127
25,313	25,299	24,247	25,073	25,016
4,725	3,179	1,826	-	-
466	393	311	-	-
54	52	63	80	59
2,015	1,491	1,823	1,204	1,085
216	134	151	281	321
3,194	3,632	3,664	5,982	4,425
498	500	489	543	551
453	486	405	372	381
1,225,612	1,124,945	1,112,770	1,126,479	1,061,485
762,159	753,160	736,447	761,736	705,416
2,455	2,494	2,411	2,488	2,547
41 / 42	31 / 32	10 / 20	19 / 36	14 / 34
1,611	1,439	1,422	(Note 7)	(Note 7)
506	340	193	(Note 7)	(Note 7)
436,422	537,498	508,126	(Note 7)	(Note 7)
885	860	873	854	865
168,138	187,108	263,073	213,000	206,000

- (7) In 2010 and 2011, Waterworks District No. 5 of Wards 3 & 8 was a discretely presented component unit. 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. From 2012 through 2018, all three of these statistics relate to this Water District. In 2019, the Parish dissolved the separate governing board for Waterworks District No. 12 of Ward 3, a discretely presented component unit, and began serving as the governing board; therefore, the financial presentation was changed to a blended component unit presentation from 2019 forward. The 2019 statistics include Waterworks District No. 12 of Ward 3.
- (8) In May 2014, a large industrial customer for the Water District closed its operations in the District and as such the average daily consumption was heavily affected. Otherwise the average daily water consumption from 2015 to 2019 tends to increase with the increase in active water customers. See also Note 7 reporting change which impacts this statistic.
- (9) For 2010 through 2013, grant funding and corresponding service levels for workforce center activity has been reduced along with the depletion of disaster related program funding. The increase of clients served in 2014 is due to the increased recruiting efforts of the youth providers program as well as the increased number of youth that enter the Center on their own initiative. The decreases in 2015, 2016 and 2017 were the result of the enactment of a workforce initiative law that raised the eligibility requirements which excluded more people. In 2018 and 2019, there was a push to increase participation (enrollment) in the programs which also affected grant funding allocations (revenue).
- (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 Calcasieu Parish residents. Both of these indicators continue to surpass expectations with respect to the residents' use of these facilities.
- (11) The ten year trend for the total circulation for physical materials for the Library has not varied by more than three percent (positive or negative). However, it does appear that the increase in online circulation has accounted for the 2018 and 2019 decrease in physical material count circulation. While the online count statistic is not provided for the ten year period, the 2018 online circulation was 318,780 while the 2019 online circulation was 353,730. As denoted in the ten year trend, both the physical circulation and patron counts have decreased recently and is primarily due to the online usage of library services. While there is a possibility that the door counter technology was affecting the number of library visits statistic, the Library did update its door counter technology in 2019 in order to validate the visiting library patrons.
- (12) The average gallons per day for sewage treatment for Sewer District No. 11 of Ward 3 reflects amounts reported to the Department of Environmental Quality for sewer discharge permit purposes. This average is affected by rain volumes which were much higher in 2016 and 2018. In 2019, several industrial customers changed the water/sewer configurations so that water used in production areas that are not discharged into the sewer system would not be billed for sewer purposes.
- (13) Economic growth in Calcasieu Parish appears to have affected occupational licenses in 2017 but the number of licenses issued in 2018 and 2019 appear more in line what has been experienced from 2010 to 2016.

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

Function	2019	2018	2017	2016
General government				
Number of general government buildings (4/6)	10	11	11	11
Public safety				
Number of correctional facilities (adult and juvenile)	4	4	4	4
Public works				
Paved road miles (10)	1,196	1,190	1,188	1,189
Unpaved road miles (10)	67	70	69	70
Sanitation				
Number of solid waste centers (5)	2	2	2	2
Health and welfare				
Number of health and welfare buildings (4/7)	7	7	7	7
Number mosquito control airplanes/spray trucks	16	16	16	16
Culture and recreation				
Number of parks	11	11	11	11
Number of boat launches	18	18	18	18
Number of central and branch libraries (8)	12	12	12	12
Economic development				
Number of planning inspection vehicles	16	15	16	16
Business-type activities:				
Water				
Water mains (miles) (3/9/12/13)	85	65	65	65
Maximum daily capacity (thousands of gallons) (3/12/13)	2,870	2,150	2,150	2,150
Sewer				
Maximum daily capacity (thousands of gallons) (11)	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) In 2010 and 2011, Waterworks District No. 5 of Wards 3 & 8 was 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) One general government building's use was transferred in 2012 to the operations of the Parish's internal service funds to be used as a medical clinic. The medical clinic opened in December 2012 and is reflected as a health and welfare building at that point.
- (5) In December 2011, the Parish opened two Solid Waste Convenience Centers for residents to dispose of waste and recyclable materials at no cost.
- (6) In 2015, the building previously used as the District Attorney's office was transferred from a component unit building to a general government building because the District Attorney no longer used this building. This building was demolished in 2019. Also in 2015, the Parish acquired the Industrial Avenue warehouse to use for the Facility Maintenance department.
- (7) The Garrick Memorial Community Center was sold in 2016.
- (8) The Maplewood Library closed to the public in 2016 and is used as an Outreach Facility.
- (9) In 2014 and 2016, Waterworks District No. 5 of Wards 3 & 8 continued to expand its water system which is reflected in this water main statistic.
- (10) In 2014, road mileage was calculated through a new database, the Roadsoft program, which measures from intersection to intersection rather than from the edges of the intersecting lanes. The capability to restate prior year road mile information utilizing the new software program was not an option. Slight variances will occur with the usage of this database but there are no significant changes since implementation of the new database. In the past two years there were previous gravel roads that had asphalt installed accounting for the increase in paved road miles and a decrease in unpaved road miles.
- (11) This statistic relates to Sewer District No. 11 of Ward 3 which is presented as a blended component unit since the Parish is serving as the governing board.

Table 23

2015	2014	2013	2012	2011	2010
11	9	9	9	10	10
4	4	4	4	4	4
1,191	1,188	1,170	1,168	1,167	1,164
70	76	71	71	72	77
2	2	2	2	2	(Note 5)
8	8	8	8	7	7
16	16	15	15	16	13
11	11	11	11	11	11
18	18	18	18	18	18
13	13	13	13	13	13
16	16	16	14	14	14
60	47	43	43	(Note 3)	(Note 3)
2,150	1,150	1,150	1,150	(Note 3)	(Note 3)
300	300	300	300	300	300

(12) From 2010 through 2015, Waterworks District No. 2 of Ward 4 was a discretely presented component unit. In 2015, 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. These statistics have been restated from 2015 through 2019 to include this Water District.

(13) From 2010 until 2018, Waterworks District No. 12 of Ward 3 was a discretely presented component unit. In 2019, 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 from 2019 forward. These statistics include this Water District beginning with 2019.



CALCASIEU PARISH POLICE JURY
UNIFORM GUIDANCE
SUPPLEMENTARY COMPLIANCE REPORT
DECEMBER 31, 2019

CALCASIEU PARISH POLICE JURY
December 31, 2019

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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*

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, 2019, 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 September 22, 2020. 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.

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. 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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as Item 2019-001, that we consider to be a material weakness. Item 2019-002 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 2019-002 is required for discussion of these deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Calcasieu Parish Police Jury's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and 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 an instance of noncompliance or other matter that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as Item 2019-003. Item 2019-004 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 2019-004 is required for the discussion of the compliance findings.

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.

Mr. Erroy Quirk + Benah

Lake Charles, Louisiana
September 22, 2020

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

The Members of the
Calcasieu Parish Police Jury
Lake Charles, Louisiana

Report on Compliance for Each Major Federal Program

We have audited the Calcasieu Parish Police Jury's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Police Jury's major federal programs for the year ended December 31, 2019. The Calcasieu Parish Police Jury's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs (Schedule 2a, Item 6).

The Calcasieu Parish Police Jury's financial statements include the operations of two discretely presented component unit disclosed in Schedule 5 which received \$4,567,796 in federal awards, which is not included in the Police Jury's Schedule of Expenditures of Federal Awards during the year ended December 31, 2019. Our audit, described below, did not include the operations of these component units because these entities engaged separate audits of their financial statements in accordance with the Uniform Guidance, where applicable.

Management's Responsibility

Management is responsible for compliance with the federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Calcasieu Parish Police Jury's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Calcasieu Parish Police Jury's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, the Calcasieu Parish Police Jury complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2019.

Report on Internal Control Over Compliance

Management of the Calcasieu Parish Police Jury is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Calcasieu Parish Police Jury's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Calcasieu Parish Police Jury's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal

program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Calcasieu Parish Police Jury as of and for the year ended December 31, 2019, 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 September 22, 2020, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for the purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

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

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

Mr. Elroy Quirk & Bush

Lake Charles, Louisiana
September 22, 2020

CALCASIEU PARISH POLICE JURY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2019

<u>Grant Type</u>	<u>Federal CFDA Number</u>	<u>Grant Number</u>	<u>Disbursement in the Twelve Months Ended (Note B)</u>
U.S. DEPARTMENT OF AGRICULTURE			
Child Nutrition Center Cluster:			
Direct Program:			
School Breakfast Program	10.553		\$ 20,604
National School Lunch Program	10.555		32,797
Passed Through Louisiana Department of Education:			
Summer Food Services Program for Children	10.559		109,291
Total Child Nutrition Center Cluster			<u>162,692</u>
Passed Through Louisiana Department of Children and Family Services:			
Supplemental Nutrition Assistance Education and Training Program	10.561	2000458064	6,129
Supplemental Nutrition Assistance Education and Training Program	10.561	2000384454	20,701
Total CFDA Number 10.561			<u>26,830</u>
Passed Through Louisiana Department of Education:			
Child and Adult Care Food Program	10.558	2018-050905348	199,645
Child and Adult Care Food Program	10.558	2019-050905348	72,697
Total CFDA Number 10.558			<u>272,342</u>
Total U.S. Department of Agriculture			<u>461,864</u>

CALCASIEU PARISH POLICE JURY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2019

<u>Grant Type</u>	<u>Federal CFDA Number</u>	<u>Grant Number</u>	<u>Disbursement in the Twelve Months Ended (Note B)</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
Direct Program:			
Housing Counseling Program	14.169	2018 Grant	36,662
Housing Counseling Program	14.169	2019 Grant	14,165
Total CFDA Number 14.169			<u>50,827</u>
Emergency Solutions Grant	14.231	1/1/19-6/30/20	3,095
Emergency Solutions Grant	14.231	7/1/18-6/30/19	392
Total CFDA Number 14.231			<u>3,487</u>
Supportive Housing Program	14.235	LA0001L6H091805	124,756
Supportive Housing Program	14.235	6/1/18-5/31/19	122,916
Total CFDA Number 14.235			<u>247,672</u>
Continuum of Care Program	14.267	LA0291L6H091802	89,597
Continuum of Care Program	14.267	LA0291L6H091701	58,380
Total CFDA Number 14.267			<u>147,977</u>
PIH Family Self-Sufficiency Program	14.896		<u>13,000</u>
Housing Choice Vouchers	14.871		<u>2,578,470</u>

CALCASIEU PARISH POLICE JURY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2019

<u>Grant Type</u>	<u>Federal CFDA Number</u>	<u>Grant Number</u>	<u>Disbursement in the Twelve Months Ended (Note B)</u>
Passed Through Louisiana Office of Community Development:			
Community Development Block Grant (Louisiana Housing Corporation)	14.228	686738-2000133404	22,954
Community Development Block Grant	14.228	CDBG16-Retrofit Bay Doors	415,607
Community Development Block Grant	14.228	CDBG1-901 Lakeshore	95,988
Total Passed Through Louisiana Office of Community Development			<u>534,549</u>
Total U.S. Department of Housing and Urban Development			<u>3,575,982</u>
U.S. DEPARTMENT OF LABOR			
Workforce Innovation and Opportunity Act Cluster:			
Passed Through Louisiana Department of Labor:			
Workforce Innovation and Opportunity Act	17.258	Adult	1,090,713
Workforce Innovation and Opportunity Act	17.259	Youth	729,502
Workforce Innovation and Opportunity Act	17.278	Dislocated Worker	574,858
Total U.S. Department of Labor			<u>2,395,073</u>

CALCASIEU PARISH POLICE JURY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2019

<u>Grant Type</u>	<u>Federal CFDA Number</u>	<u>Grant Number</u>	<u>Disbursement in the Twelve Months Ended (Note B)</u>
U.S. DEPARTMENT OF JUSTICE			
Passed Through Louisiana Commission on Law Enforcement:			
Criminal Disposition Reporting Program 8	16.575	2017-VA-04-4389	26,039
Child Abuse Counseling & Advocacy Program	16.575	2017-VA-03/04-4553	<u>67,382</u>
Total U.S. Department of Justice			<u>93,421</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Direct Program:			
Assets for Independence Project	93.602	90EI0895-01-00	<u>49,365</u>
Passed Through Louisiana Housing Finance Agency:			
Low Income Home Energy Assistance Program	93.568	2018 DHHS	561,560
Low Income Home Energy Assistance Program	93.568	2019 DHHS	<u>655,528</u>
Total Passed Through Louisiana Housing Finance Agency			<u>1,217,088</u>
Passed Through Louisiana Department of Labor:			
Community Services Block Grant	93.569	2018P0002	457,005
Community Services Block Grant	93.569	2019P0002	<u>116,794</u>
Total Passed Through Louisiana Department of Labor			<u>573,799</u>

CALCASIEU PARISH POLICE JURY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2019

<u>Grant Type</u>	<u>Federal CFDA Number</u>	<u>Grant Number</u>	<u>Disbursement in the Twelve Months Ended (Note B)</u>
Passed Through Louisiana Supreme Court:			
Drug Court - SCDC Temporary Assistance for Needy Families (TANF)	93.558	7/1/18-6/30/19	80,870
Drug Court - SCDC Temporary Assistance for Needy Families (TANF)	93.558	7/1/19-6/30/20	49,978
Total Passed Through Louisiana Supreme Court			<u>130,848</u>
Passed Through Louisiana Department of Public Safety:			
Title IV-E Federal Foster Care Program	93.658	2000277042	106,802
Title IV-E Federal Foster Care Program	93.658	2000277042	108,738
Total Passed through Louisiana Department of Public Safety			<u>215,540</u>
Total U.S. Department of Health and Human Services			<u>2,186,640</u>
U.S. DEPARTMENT OF HOMELAND SECURITY			
Passed Through Louisiana Governor's Office of Homeland Security and Emergency Preparedness:			
Federal Emergency Management Agency-Disaster Grants Public Assistance	97.036	Hurricane Harvey-4345	<u>175,772</u>

CALCASIEU PARISH POLICE JURY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2019

<u>Grant Type</u>	<u>Federal CFDA Number</u>	<u>Grant Number</u>	<u>Disbursement in the Twelve Months Ended (Note B)</u>
Passed Through Louisiana Office of Homeland Security and Emergency Preparedness:			
State Homeland Security Grant Program	97.067	2017-SS-00058-S01	16,184
State Homeland Security Grant Program	97.067	2017-SS-00058-S01	8,166
State Homeland Security Grant Program	97.067	2018-SS-00016-S01	85,000
Total CFDA Number 97.067			<u>109,350</u>
Emergency Management Performance Grant (EMPG)	97.042	EMT-2019-EP-00006-S01	41,610
Total CFDA Number 97.042			<u>41,610</u>
Hazard Mitigation Grant Program	97.039	1603-019-0017	6,607
Hazard Mitigation Grant Program	97.039	1603-019-0026	9,126
Hazard Mitigation Grant Program	97.039	1786-019-0001	322,139
Hazard Mitigation Grant Program	97.039	1786-019-0006 (Belfield Ditch)	508,994
Hazard Mitigation Grant Program	97.039	1786-019-0024	10,466
Hazard Mitigation Grant Program	97.039	4345-019-0002	4,251
Hazard Mitigation Grant Program	97.039	4263-019-0003	3,816
Total CFDA Number 97.039			<u>865,399</u>

CALCASIEU PARISH POLICE JURY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2019

<u>Grant Type</u>	<u>Federal CFDA Number</u>	<u>Grant Number</u>	<u>Disbursement in the Twelve Months Ended (Note B)</u>
Flood Mitigation Assistance Program	97.029	FMA 2016	163,040
Flood Mitigation Assistance Program	97.029	FMA 2017	<u>2,531,931</u>
Total CFDA Number 97.029			<u>2,694,971</u>
Total Passed Through Louisiana Office of Homeland Security and Emergency Preparedness			<u>3,887,102</u>
Total U.S. Department of Homeland Security			<u>3,887,102</u>
U.S. DEPARTMENT OF INTERIOR			
Gulf of Mexico Energy Security Act (GOMESA) offshore leasing sharing	15.435		-
Passed Through the Louisiana Department of Commerce, Community and Economic Development: Payment in Lieu of Taxes Program	15.226	PILT 2019	<u>346</u>
Total U.S. Department of Interior			<u>346</u>

CALCASIEU PARISH POLICE JURY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2019

<u>Grant Type</u>	<u>Federal CFDA Number</u>	<u>Grant Number</u>	<u>Disbursement in the Twelve Months Ended (Note B)</u>
U.S. DEPARTMENT OF TRANSPORTATION			
Passed Through Louisiana Department of Transportation: Highway Planning and Construction	20.205	J Bennet Johnston H007113.5	<u>6,097</u>
Public Transportation Assistance Program Non-Urbanized Area (Rural)	20.509	RU-18-10-20	50,928
Public Transportation Assistance Program Non-Urbanized Area (Rural)	20.509	RU-18-10-19	51,742
Public Transportation Assistance Program Non-Urbanized Area (Travel Scholarship)	20.509	U2750018-1417	<u>3,426</u>
Total CFDA Number 20.509			<u>106,096</u>
Job Access Reverse Commute Program	20.516	JA37-10-19	74,612
Job Access Reverse Commute Program	20.516	JA37-10-20	<u>83,586</u>
Total CFDA Number 20.516			<u>158,198</u>
Public Transportation Capital Assistance Program for Non-Urbanized Area	20.526	LA-2017-016	<u>165,476</u>
Total Passes Through Louisiana Department of Transportation			<u>435,867</u>
Total U.S. Department of Transportation			<u>435,867</u>

CALCASIEU PARISH POLICE JURY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2019

<u>Grant Type</u>	<u>Federal CFDA Number</u>	<u>Grant Number</u>	<u>Disbursement in the Twelve Months Ended (Note B)</u>
U.S. DEPARTMENT OF COMMERCE			
Passed Through Louisiana Department of Natural Resources: Coastal Zone Management	11.419	2000363530	<u>21,066</u>
Total U.S. Department of Commerce			<u>21,066</u>
Total Primary Government			<u>\$ 13,057,361</u>

CALCASIEU PARISH POLICE JURY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2019

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

<u>Grant Type</u>	<u>Federal CFDA Number</u>	<u>Grant Number</u>	<u>Disbursement in the Twelve Months Ended (Note B)</u>
U.S. DEPARTMENT OF AGRICULTURE			
Direct Program:			
Waterworks District No. 14 of Ward 5:			
Waste & Water Disposal Systems-Rural Community	10.760	USDA Loan Outstanding	\$ <u>2,848,262</u>
Total U.S. Department of Agriculture			<u>2,848,262</u>
U.S. DEPARTMENT OF JUSTICE			
Direct Program:			
Fourteenth Judicial District Attorney:			
Drug Court Discretionary Grant-Veterans Treatment Court Grant	16.585	2016-VV-BX-0011	<u>81,566</u>

CALCASIEU PARISH POLICE JURY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2019

<u>Grant Type</u>	<u>Federal CFDA Number</u>	<u>Grant Number</u>	<u>Disbursement in the Twelve Months Ended (Note B)</u>
Passed Through Louisiana Commission on Law Enforcement: Fourteenth Judicial District Attorney:			
Crime Victims' Assistance Grant-Severe Child Abuse	16.575	4302	175,067
Crime Victims' Assistance Grant-Domestic Violence Program	16.575	4291	38,056
Crime Victims' Assistance Grant-Crime Victims' Counseling Grant	16.575	4290	107,990
Total CFDA Number 16.575			<u>321,113</u>
Domestic Violence Prosecution	16.588	4778	54,573
Domestic Violence Prosecution	16.588	4159	5,372
Total CFDA Number 16.588			<u>59,945</u>
Total Passed Through Louisiana Commission on Law Enforcement			<u>381,058</u>
Total U.S. Department of Justice			<u>462,624</u>
U.S. DEPARTMENT OF TRANSPORTATION			
Passed Through Louisiana Highway Safety Commission: Fourteenth Judicial District Attorney:			
DWI Prosecution Grant	20.600	2018-10-21	57,732
Total U.S. Department of Transportation			<u>57,732</u>

CALCASIEU PARISH POLICE JURY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2019

<u>Grant Type</u>	<u>Federal CFDA Number</u>	<u>Grant Number</u>	<u>Disbursement in the Twelve Months Ended (Note B)</u>
U.S. DEPARTMENT OF ENVIRONMENTAL PROTECTION AGENCY			
Passed Through Louisiana Department of Health:			
Waterworks District 5 of Wards 3 and 8			
Drinking Water Revolving Loan fund	66.468	1019084-01	<u>541,586</u>
Total U.S. Department of Environmental Protection Agency			<u>541,586</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Passed Through Louisiana Supreme Court:			
Fourteenth Judicial District Court:			
Temporary Assistance for Needy Families (TANF) - Adult Drug Court Program	93.558	7/1/18-6/30/19	34,170
Temporary Assistance for Needy Families (TANF) - Adult Drug Court Program	93.558	7/1/19-6/30/20	<u>50,841</u>
Total U.S. Department of Health and Human Services			<u>85,011</u>

CALCASIEU PARISH POLICE JURY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2019

<u>Grant Type</u>	<u>Federal CFDA Number</u>	<u>Grant Number</u>	<u>Disbursement in the Twelve Months Ended (Note B)</u>
U.S. DEPARTMENT OF HOMELAND SECURITY			
Passed Through Louisiana Governor's Office of Homeland Security and Emergency Preparedness:			
Fire Protection District 2 of Ward 4:			
Disaster Grants Public Assistance	97.036	1786-019-0001	4,299
Passed Through Louisiana Office of Homeland Security and Emergency Preparedness:			
Gravity Drainage District 8 of Ward 1:			
Hazard Mitigation Program	97.039	1786-019-0006 Belfield Ditch	<u>485,609</u>
Total U.S. Department of Homeland Security			<u>489,908</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:			
Passed Through Louisiana Office of Community Development:			
Fire Protection District 1 of Ward 5:			
FEMA Public Assistance	14.228	B-16-DL-22-0001	<u>9,696</u>
Total U.S. Department of Housing and Urban Development			<u>9,696</u>
Total Component Units			<u>\$ 4,494,819</u>

CALCASIEU PARISH POLICE JURY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2019

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

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

Schedule of Insurance in Effect - See Schedule 6.

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

Note C: Subrecipient Payments:

1. The Police Jury's Drug Court Grant had subrecipient payments in the amount of \$125,074 to the Education and Treatment Council, Inc.
2. The Police Jury's State Homeland Security Grant Program had subrecipient payments in the amount of \$8,166 for 2019 to the City of Lake Charles Police Department.
3. The Police Jury's Hazard Mitigation Grant Programs had subrecipient payments in the amount of \$508,994 for 2019 to Gravity Drainage District 8 of Ward 1.
4. The Police Jury's Domestic Violence Program grant had subrecipient payments to The Fourteenth District Court Child Support Fund in the amount of \$38,056 in 2019.

(Continuation of Schedule of Expenditures of Federal Awards)

5. The Police Jury's Crime Victims' Counseling Grant program had subrecipient payments to The Fourteenth District Court Child Support Fund in the amount of \$107,990 in 2019.
6. The Police Jury's Assets for Independence had subrecipient payments in the amount of \$6,150 to Project Build A Future and the Southwest Louisiana Economic Development Alliance.

Note D: Indirect Cost Rate

The Police Jury elected not to use the 10 percent de minimus indirect cost rate allowed under the Uniform Guidance.

Note E: Prior Period Adjustment

The Police Jury recorded a prior period adjustment on its 2019 financial statements. The adjustment related to federal grants related to the Gulf of Mexico Energy Security Act (GOMESA), CFDA #15.435. The total awards received from 2009-2017 totaled \$106,451. The grant would not have been subject to single audit testing had it been included on the prior years' SEFA. There were no current year expenditures related to the grant.

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 SUMMARY OF AUDITOR RESULTS
 FOR THE YEAR ENDED DECEMBER 31, 2019

1. Type of Auditors' Report on Financial Statements

Unmodified opinion

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

Schedule 2b, item 2019-001 lists a deficiency noted. Item 2019-001 was considered to be a material weakness. Reference to the separately issued audit reports of the component units listed in item 2019-002 is required to identify which internal control findings the auditors' considered to be material weaknesses.

3. Noncompliance Material to the Financial Statements

Schedule 2b, items 2019-003 lists an instance of noncompliance. Reference to the separately issued audit reports of the component units listed in item 2019-004 is required for the discussion of the compliance finding. Item 2019-003 is not considered material but is included for reference purposes only.

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

U.S. Department of the Housing and Urban Development

Community Development Block Grant-686738-2000133404	14.228
Community Development Block Grant-CDBG16 Retrofit Doors	14.228
Community Development Block Grant-CDBG1 901 Lakeshore	14.228

(Continuation of Summary of Auditor Results)

U.S. Department of Housing and Urban Development

Housing Choice Vouchers	14.871
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U.S. Department of Agriculture

Water and Waste Disposal Systems for Rural Communities	10.760
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U.S. Department of Homeland Security

Hazard Mitigation Grant Program - 1603-019-0017	97.039
Hazard Mitigation Grant Program - 1603-019-0026	97.039
Hazard Mitigation Grant Program - 1786-019-0001	97.039
Hazard Mitigation Grant Program - 1786-019-0006	97.039
Hazard Mitigation Grant Program - Belfield Ditch	97.039
Hazard Mitigation Grant Program - 1786-019-0024	97.039
Hazard Mitigation Grant Program - 4345-019-0002	97.039
Hazard Mitigation Grant Program - 4263-019-0003	97.039

7. Dollar Threshold Used to Distinguish Type A Programs

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

8. Compliance Findings and Questioned Costs for Federal Awards

No compliance findings to report.

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, 2019

I. INTERNAL CONTROL - FINANCIAL STATEMENT AUDIT

COMPONENT UNITS

Component Units Audited by Principal Auditors

2019-001 Waterworks District 14 of Ward 5

Finding: Lack of Segregation of Duties - Because of the District's size and the limited number of personnel, there is a lack of segregation of duties with respect to accounts receivable collections. Even though there are two employees in the office, one employee has the ability to bill customers, collect payments and adjust billing amounts.

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

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

Cause: Because of the District'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: Because there are only one full-time office worker and one part-time office worker, segregation of duties simply is not feasible. The cash handling policy of CPPJ was adopted by WW14 and is strictly enforced. Further, petty cash reports are prepared monthly, and each office employee maintains her own locked cash box.

(Continuation of Internal Control-Financial Statement)

2019-002 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 Community Center	McElroy, Quirk & Burch, CPAs	6-8-20
District 3 of 7	Langley, Williams & Company, LLC	7-14-20
District Attorney of the 14 th Judicial District	Langley, Williams & Company, LLC	9-21-20
Fire Protection 1 of 7	Langley, Williams & Company, LLC	6-29-20
Gravity Drainage 4 of 3	Langley, Williams & Company, LLC	9-21-20
Gravity Drainage 5 of 4	Steven M. DeRouen, CPA	3-16-20
Waterworks 8 of 3 & 8	Steven M. DeRouen, CPA	12-20-19
Waterworks 11 of 4 & 7	Steven M. DeRouen, CPA	12-11-19
Waterworks 4 of 4	Steven M. DeRouen, CPA	8-12-19
Waterworks 7 of 6 & 4	Steven M. DeRouen, CPA	3-3-20

II. COMPLIANCE WITH LAWS AND REGULATIONS - FINANCIAL STATEMENT AUDITCOMPONENT UNITSComponent Units Audited by Principal Auditors2019-003 Waterworks District 12 of Ward 3

Finding: Filing of Monthly Sales Tax Returns - During this review, it was determined that the sales tax returns for January, October, November and December were not timely filed.

Criteria: Sales tax requirements state that the previous months' sales tax reporting must be filed by the 20th of the following month.

(Continuation of Internal Control-Financial Statement)

Effect: The District is not in compliance with the state and local sales tax reporting requirements.

Cause: Sales tax returns were not filed on a timely basis because staff thought they should wait until final numbers were available prior to filing the returns.

Recommendation: The District should ensure that the sales tax returns are remitted on a timely basis.

Management's Response: The Parish Public Works Division has been instructed to submit timely reports with best estimates or available information and follow with an amended return, if necessary. Staff will continue to address this issue in 2020 in order to reach full compliance.

2019-004

Component Units with Separately Issued Audit Reports

Listed below are component units that had finding(s) in their audit reports regarding the presence of compliance with laws and regulations and/or comments. Also listed are the name of the auditor and the date of their report.

<u>Component Unit</u>	<u>Auditor</u>	<u>Date of Report</u>
Community Center 3 of 7	Langley, Williams & Company, LLC	7-14-20
Gravity Drainage 4 of 3	Langley, Williams & Company, LLC	9-21-20
Fire Protection 1 of 7	Langley, Williams & Company, LLC	6-29-20
Waterworks 4 of 4	Steven M. DeRouen, CPA	8-12-19

CALCASIEU PARISH POLICE JURY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
COMPLIANCE AND INTERNAL CONTROL IN ACCORDANCE
WITH THE UNIFORM GUIDANCE
FOR THE YEAR ENDED DECEMBER 31, 2019

I. INTERNAL CONTROL - FEDERAL AWARDS (Uniform Guidance)

None.

II. COMPLIANCE - FEDERAL AWARDS (Uniform Guidance)

COMPONENT UNITS

Component Units Audited by Principal Auditors

No compliance findings to report.

CALCASIEU PARISH POLICE JURY
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
DECEMBER 31, 2019

SECTION I - INTERNAL CONTROL - FINANCIAL STATEMENT AUDIT

<u>No.</u>	<u>Finding</u>	<u>Status</u>
	<u>COMPONENT UNIT</u>	
2018-001	<u>Waterworks District 12 of Ward 3</u>	This finding was resolved in 2019.
2018-002	<u>Waterworks District 12 of Ward 3</u>	This finding was resolved in 2019.
2018-003	<u>Waterworks District 12 of Ward 3</u>	This finding was resolved in 2019.
2018-004	<u>Waterworks District 12 of Ward 3</u>	This finding was resolved in 2019.
2018-005	<u>Waterworks District 12 of Ward 3</u>	This finding was resolved in 2019.
2018-006	<u>Waterworks District 12 of Ward 3</u>	This finding was resolved in 2019.
2018-007	<u>Waterworks District 14 of Ward 5</u>	See finding 2019-001.
2018-008	<u>Waterworks District 14 of Ward 5</u>	This finding was resolved in 2019.
2018-009	<u>Waterworks District 14 of Ward 5</u>	This finding was resolved in 2019.
2018-010	<u>Waterworks District 14 of Ward 5</u>	This finding was resolved in 2019.
2018-011	<u>Waterworks District 14 of Ward 5</u>	This finding was resolved in 2019.
2018-012	<u>Component Units with Separately Issued Audit Reports</u>	See separately issued reports of these component units for the status of the 2018 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
Community Center District 3 of 7	Langley, Williams & Company, LLC
District Attorney of the 14 th Judicial District	Langley, Williams & Company, LLC
Fire Protection District 1 of 7	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	Steve M. DeRouen, CPA
Gravity Drainage 7 of 8	Gragson, Casiday & Guillory, LLP
Waterworks 8 of 3 & 8	Steven M. DeRouen, CPA
Waterworks 11 of 4 & 7	Steven M. DeRouen, CPA
Waterworks 4 of 4	Steven M. DeRouen, CPA
Waterworks 7 of 6 & 4	Steven M. DeRouen, CPA

(Continuation of Prior Year's Findings)

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

<u>No.</u>	<u>Finding</u>	<u>Status</u>
<u>COMPONENT UNITS</u>		
2018-013	<u>Waterworks District 12 of Ward 3 Ward 5</u>	See finding 2019-003.
2018-014	<u>Component Units with Separately Issued Audit Reports</u>	See separately issued reports of these component units for the status of the 2018 findings.

<u>Component Unit</u>	<u>Current Auditor</u>
Community Center District 3 of 7	Langley, Williams & Company, LLC
Gravity Drainage District 2 of 7	Langley, Williams & Company, LLC
Gravity Drainage District 4 of 3	Langley, Williams & Company, LLC
Gravity Drainage District 7 of 8	Gragson, Casiday & Guillory, LLP

SECTION III - INTERNAL CONTROL - FEDERAL AWARDS (Uniform Guidance)

None.

SECTION IV - COMPLIANCE - FEDERAL AWARDS (Uniform Guidance)

<u>No.</u>	<u>Finding</u>	<u>Status</u>
<u>COMPONENT UNITS</u>		
	Note to report	



CALCASIEU PARISH POLICE JURY
GOVERNING AUTHORITY OF CALCASIEU PARISH, LOUISIANA

BRYAN C. BEAM
ADMINISTRATOR

OFFICE OF THE ADMINISTRATOR
P.O. Box 1583
Lake Charles, Louisiana 70602
337/ 721-3510
Fax 337/ 437-3399
Web: www.cppj.net

Schedule 4

MANAGEMENT'S CORRECTIVE ACTION PLAN FOR CURRENT YEAR FINDINGS
(UNAUDITED)
DECEMBER 31, 2019

Section I - Internal Control and Compliance Material to the Financial Statements

COMPONENT UNITS WITH SEPARATELY ISSUED AUDIT REPORTS

2019-001 Waterworks District 14 of Ward 5:

Because there are only one full-time office worker and one part-time office worker, segregation of duties simply is not feasible. The cash handling policy of the Parish was adopted by the District and is strictly enforced. Further, petty cash reports are prepared monthly and each office employee maintains their own locked cash box.

2019-002:

Reference to the separately issued audit reports of these component units is required to identify each individual component unit's corrective action plan.

2019-003 Waterworks District 12 of Ward 3:

The Parish Public Works Division has been instructed to submit timely reports with best estimates or available information and follow with an amended return, if necessary. Staff will continue to address this issue in 2020 in order to reach full compliance.

2019-004:

Reference to the separately issued audit reports of these component units is required to identify each individual component unit's corrective action plan.

Section II - Internal Control and Compliance Material to the Federal Awards

No compliance findings to report.

Anticipated Completion Date

12/31/2020

Contact

Tammy Bufkin, CPA, CGFO
Director of Finance
1015 Pithon Street
Lake Charles, LA 70602
(337) 721-3500

CALCASIEU PARISH POLICE JURY
SCHEDULE OF COMPONENT UNITS
DECEMBER 31, 2019

As required by generally accepted accounting principles, the basic financial statements (bound separately from these reports) present the Calcasieu Parish Police Jury (the primary government) and its component units. The component units listed below are included in the Police Jury's reporting entity because of the significance of their operations or financial relationship with the Police Jury. These supplemental compliance reports have also been drafted on a "reporting entity" basis. However, reference to the outside auditors' reports is necessary to obtain detail compliance or internal control comments. The "reporting entity" reports have simply made reference to the "outside auditors'" reports when compliance or internal control comments were made.

The component units audited by McElroy, Quirk & Burch (APC) (the principal auditor) are denoted with an asterisk (*). Any comments with respect to the entities with an asterisk have been included in detail in these reports, except where separately issued financial statements were issued, where indicated.

- * Calcasieu Parish Communications District
- * Calcasieu Parish Gaming Revenue District
- Calcasieu Parish Public Trust Authority
- Fourteenth Judicial District Attorney
- * Fourteenth Judicial District Criminal Court Fund
(Includes activity for The Fourteenth District Court Child Support Fund, which separately audited financial statements have been issued)
- * Calcasieu Parish Coroner
- * Fire Protection District No. 1 of Ward 1
- * Fire Protection District No. 1 of Ward 2
- * Fire Protection District No. 2 of Ward 3
- * Fire Protection District No. 2 of Ward 4
- * Fire Protection District No. 3 of Ward 4
- * Fire Protection District No. 4 of Ward 4
- * Fire Protection District No. 1 of Ward 5
- * Fire Protection District No. 1 of Ward 6
- Fire Protection District No. 1 of Ward 7
- * Fire Protection District No. 2 of Ward 8
- * Gravity Drainage District No. 8 of Ward 1
- * Gravity Drainage District No. 9 of Ward 2
- Gravity Drainage District No. 4 of Ward 3
- Gravity Drainage District No. 5 of Ward 4
- * Gravity Drainage District No. 6 of Wards 5 & 6
- * Gravity Drainage District No. 2 of Ward 7
- * Gravity Drainage District No. 7 of Ward 8
- * Recreation District No. 1 of Ward 3
- * Recreation District No. 1 of Ward 4
- * Recreation District No. 1 of Ward 8

(Continuation of Schedule of Component Units)

- * 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)
- * Community Center and Playground District No. 5 of Ward 5
- * Community Center and Playground District No. 1 of Ward 6
- Community Center and Playground District No. 3 of Ward 7
- Airport Authority for Airport District No.1 of Calcasieu Parish
- West Calcasieu Cameron Hospital
- Waterworks District No. 1 of Ward 1
- * Waterworks District No. 5 of Wards 3 & 8
- Waterworks District No. 8 of Wards 3 & 8
- * Waterworks District No. 2 of Ward 4
- Waterworks District No. 4 of Ward 4
- Waterworks District No. 9 of Ward 4
- * Waterworks District No. 10 of Ward 7
- Waterworks District No. 11 of Ward 4 & 7
- Waterworks District No. 7 of Wards 6 & 4
- * Waterworks District No. 14 of Ward 5
- * Waterworks District No. 12 of Ward 3
- * Sewer District No. 11 of Ward 3
- * Sewer District No. 8 of Ward 4
- * Sewer District No. 12 of Ward 4
- West Calcasieu Community Center Authority

The following component unit had federal funds during 2019. The funds received were below the threshold required for an audit conducted in accordance with the Uniform Guidance. However, their financial statements were audited separate from the Police Jury's and, therefore, any information respective to their federal awards (federal funds, findings, etc.) are not required to be presented in these reports:

The Fourteenth District Court Child Support Fund

CALCASIEU PARISH POLICE JURY
SCHEDULE OF INSURANCE IN EFFECT
DECEMBER 31, 2019

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	Period Covered	Type of Coverage Coverage Amount
Hudson Euclid	1/31/19- 1/31/20	<u>Automobile:</u> \$3,000,000 Per Occurrence SIR \$350,000 <u>Employee Benefits:</u> SIR \$25,000 <u>General Liability:</u> <u>Health and Wellness Gym and Sewer Subdivisions, Ravenswood and Courtyard:</u> \$1,000,000 Each Occurrence \$3,000,000 Aggregate SIR \$50,000 per occurrence <u>Law Enforcement and Burton Coliseum Only:</u> \$3,000,000 per occurrence SIR \$200,000 <u>Automobile Physical Damage:</u> \$1,000,000 Total Limit SIR \$25,000 per occurrence
Travelers Casualty & Surety of America	1/31/19- 1/31/20	<u>Crime:</u> \$1,000,000 limit \$5,000 deductible
Midlands	1/31/19- 1/31/20	<u>Excess Workers Compensation:</u> Statutory/\$1,000,000 limit SIR \$600,000 except \$1,500,000 for all presumptive losses

(Continuation of Schedule of Insurance in Effect)

Westchester Fire	1/31/19- 1/31/20	<u>Aviation:</u> \$5,000,000 Single Limits \$1,388,824 hull \$1,000 deductible not in motion; \$1,000 deductible in motion
AmRisc/AWAC	1/31/19- 1/31/20	<u>Property:</u> \$100,000,000 limit, \$50,000 deductibles all other perils; except 3% per occurrence, per building with a \$100,000 minimum Named Hurricane; \$50,000 all other wind/hail; flood \$100,000.
Travelers Casualty & Surety of America	1/31/19- 1/31/20	<u>Inland Marine:</u> \$14,509,992 limit - All equipment except cameras and camera equipment- Named Windstorm is 3% of TIV subject to \$50,000; all other wind \$25,000 EDP-\$2,500 basic; \$5,000 breakdown Camera and equipment-\$1,000 all other perils; Named Storm \$25,000; other windstorm \$10,000 Contractors equipment & leased rental equipment-\$2,500 basic, \$50,000 unlisted items Broadcasting equipment-\$2,500 basic, \$10,000 wind/hail.
Lloyds	1/31/19- 1/31/20	<u>Maritime Employers Liability:</u> \$1,000,000 combined single limit \$2,500 deductible
Lloyds	1/31/19- 1/31/20	<u>Terrorism Policy:</u> \$10,000,000 each occurrence and in the aggregate \$1,000,000 active shooter \$50,000,000 limit property \$100,000 deductible
Lloyds	1/31/19 1/31/20	<u>Cyber Liability:</u> \$1,000,000 limit \$ 10,000 each and every loss
Travelers Casualty & Surety of America	1/31/19 1/31/20	<u>Boiler and Machinery:</u> \$100,000,000 limit \$2,500; 4 hr. utility interruption deductible

(Continuation of Schedule of Insurance in Effect)

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 14 OF WARD 5
 REVENUE BOND ISSUANCE
 DECEMBER 31, 2019

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

Section I:

A current list of Board Members, offices held, terms of office, and phone numbers:

Greg Gillis, President
 5152 Greg Gillis Road
 Starks, LA 70661
 (337) 743-5451
 Term Expires: February 2020

Ruth Sparks, Vice President
 151 Scales Road
 Starks, LA 70661
 (337) 743-5449
 Term Expires: February 2024

Brian Corbello, Commissioner
 1433 Hwy 109 South
 Vinton, LA 70668
 (337) 589-5852
 Term Expires: February 2021

Jeremy Istre, Commissioner
 2313 Garrie Cutoff
 Vinton, LA 70668
 (337) 764-2323
 Term Expires: February 2023

George Miller, Commissioner
 4897 Alligator Park Road
 Starks, LA 70661
 (337) 743-6278
 Term Expires: February 2022

Section II:

There were 18 commercial customers, 10 governmental customers, 16 civic/non-profit customers, 971 residential customers for Ward 5, and 42 residential customers for Ward 7 on the system at December 31, 2019.

Section III:

Present Rates:

Water Rate Classification and Schedule:

Residential - Ward 5

\$ 11.85 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

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

Residential - Ward 7

\$ 14.99 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

\$34.73 up to 10,000 gallons
 \$ 2.50 per 1,000 gallons or part thereof all over 10,000 gallons

Churches, Fire Department & Lions Club

\$11.85 Flat rate per month

Commercial Contractor

\$100.00 up to 2,000 gallons
 \$ 3.00 per 1,000 gallons or part thereof all over 2,000 gallons

Section IV:

A Schedule of Insurance with expiration dates:

Allied World Assurance Co. 5106-1516-05	\$15,410 12/10/19- 12/10/20	<u>General Liability:</u> \$1,000,000 Each Occurrence \$1,000,000 Each Occurrence for Damage to Rented Premises \$10,000 Medical expense (Any one person) \$1,000,000 Personal & Adv Injury \$3,000,000 General Aggregate \$3,000,000 Products-Comp/Op Agg \$1,000,000 Wrongful Acts
Allied World Assurance Co. 5106-1516-05	12/10/19- 12/10/20	<u>Automobile Liability:</u> \$1,000,000 Combined Single Limit (Each accident) \$5,000 Medical Payments
Allied World Assurance Co. Additional Coverage	12/10/19- 12/10/20	<u>Crime:</u> \$100,000 Computer Fraud \$10,000 Funds Transfer \$250,000 Money Orders and Counterfeit

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

Allied World Assurance Co. 5105-1516-05	12/10/19- 12/10/20	<u>Property:</u> \$1,710,952 Building & Equipment (Old River Rd) \$382,456 Equipment for 2 nd Well (Old River Rd) \$863,941 Tower & Equipment (Hwy 109 South) \$10,000 Personal Property
Allied World Assurance Co. 5107-1516-05	12/10/19- 12/10/20	<u>Excess/Umbrella Liability:</u> \$1,000,000 Each Occurrence
Allied World Assurance Co. Additional Coverage	12/10/19- 12/10/20	<u>Public Officials and Management Liability:</u> \$3,000,000 Aggregate Limit \$1,000,000 Wrongful Acts per Act \$1,000,000 Employment Practices per Offense \$1,000,000 Employee Benefit Plans per Act \$5,000 Injunctive Relief per Act
LA Workers Comp Corp 144958-A	\$6,087 7/29/19- 7/29/20	<u>Workers Compensation:</u> \$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 as of December 31, 2019:

<u>1-30 Days</u>	<u>31-60 Days</u>	<u>61-90 Days</u>	<u>Over 90 Days</u>	<u>Unbilled</u>	<u>Total</u>
<u>\$ 12,884</u>	<u>\$ 157</u>	<u>\$(650)</u>	<u>\$(1,640)</u>	<u>\$ 12,121</u>	<u>\$ 22,872</u>

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

Section VI:

The following are the calculated balances of reserves per bond indenture at December 31, 2019:

Reserve Fund Requirement	\$ 74,065
Contingency Fund Requirement	74,065
Depreciation of Short Lived Assets	
Fund Requirement (Letter of Conditions)	120,743
Depreciation of Short Lived Assets	
Fund Requirement (Letter of Conditions)	50,141
Sinking Fund Requirement	<u>13,345</u>
 Total Reserves	 <u>\$332,359</u>

CALCASIEU PARISH POLICE JURY
 MISCELLANEOUS SUPPLEMENTARY INFORMATION RELATED TO
 COMPONENT UNIT WATERWORKS DISTRICT 12 OF WARD 3
 DRINKING WATER REVOLVING LOAN FUND
 DECEMBER 31, 2019

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

Section I:

A Schedule of Insurance with expiration dates:

American Alternative Insurance Corporation GPPA-PF-6055393-07/000	\$12,497 10/17/19- 10/17/20	<u>General Liability:</u> \$1,000,000 Each Occurrence \$1,000,000 Each Occurrence for Damage to Rented Premises \$10,000 Medical expense (Any one person) \$1,000,000 Personal & Advertising Injury \$3,000,000 General Aggregate \$3,000,000 Products-Completed Operations Aggregate <u>Property:</u> \$1,848,067 <u>Crime:</u> \$10,000 Employee Theft
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(Continuation of Miscellaneous Supplementary Information related to Component Unit Waterworks District 12 of Ward 3)

Section II:

There were 633 residential users, 9 industrial users, 3 commercial users, and 2 governmental users on the system at December 31, 2019.

Section III:

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

Asset	12/31/18 Balance	Additions (Deletions)	12/31/19 Balance
Land and Right of Ways	\$ 105,000	\$ -	\$ 105,000
Construction in Progress*	-	-	-
Building and Improvements	9,648	-	9,648
Improvements Other than Buildings	8,033,593	-	8,033,593
Machinery and Equipment	<u>23,995</u>	<u>(23,995)</u>	<u>-</u>
Net Value	<u>\$8,172,236</u>	<u>\$ (23,995)</u>	8,148,241
Accumulated Depreciation			<u>(2,104,308)</u>
Net Cost			<u>\$6,043,933</u>

Section IV:

The following are the calculated balances of reserves per bond covenant at December 31, 2019:

Debt Service Requirement	\$ 32,784
Reserve Fund Requirement	61,606
Contingency Fund Requirement	<u>43,510</u>
Total Reserves	<u>\$137,900</u>

* The beginning balance of \$8,183,389 was restated to \$8,172,236 to properly reflect the construction in progress beginning balance of \$11,153 being decreased by \$11,153 to properly reflect the removal of two prior year construction projects that were in the design phase but will not proceed.

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

Commercial and Light Industrial

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

Industrial

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

The aggregate dollar billed for services for the year ended December 31, 2019 is \$203,142 for residential customers.

The aggregate dollar billed for services for the year ended December 31, 2019 is \$49,029 for industrial customers.

The aggregate dollar billed for services for the year ended December 31, 2019 is \$11,798 for commercial customers.

The aggregate dollar billed for services for the year ended December 31, 2019 is \$3,238 for government customers.

The average billed per residential user for the year ended December 31, 2019 is \$26.74.

The average billed for industrial user for the year ended December 31, 2019 is \$453.98.

The average billed per commercial user for the year ended December 31, 2019 is \$327.74.

The average billed per government user for the year ended December 31, 2019 is \$134.92.

CALCASIEU PARISH POLICE JURY
LIHEAP FUND

SCHEDULE OF REVENUES AND EXPENDITURES
YEAR ENDED DECEMBER 31, 2019

REVENUES	
Intergovernmental revenues	\$ 1,217,788
Investment income	<u>114</u>
Total revenues	<u>1,217,902</u>
EXPENDITURES	
Salaries	51,271
Benefits	33,811
Other operational expenses	55,767
Direct services	<u>1,125,543</u>
Total expenditures	<u>1,266,392</u>
(Deficiency) of revenues over expenditures	(48,490)
OTHER FINANCING SOURCES (USES)	
Transfers in	<u>51,112</u>
Net change in fund balance	2,622
Fund balance, beginning of year	<u>(2,622)</u>
Fund balance, end of year	<u>\$ -</u>

Various indirect costs are allocated or calculated based on utilized work space area or the number of employees. Administrative costs are allocated based on a percentage of revenues.