

CALCASIEU PARISH POLICE JURY 2025 ANNUAL COMPREHENSIVE FINANCIAL REPORT



FOR THE FISCAL YEAR ENDED DECEMBER 31, 2025

VISION | COLLABORATION | DEPENDABILITY | FINANCIAL STEWARDSHIP



THE POLICE JURY

**CALCASIEU PARISH
LOUISIANA**



**Annual Comprehensive
Financial Report**

For the Fiscal Year Ended December 31, 2025

Prepared by:

Division of Finance

Vision • Collaboration • Dependability • Financial Stewardship

**Annual Comprehensive Financial Report
For the Year Ended December 31, 2025**

TABLE OF CONTENTS

	<u>Page</u>
 I. INTRODUCTORY SECTION	
Letter of Transmittal.....	i
Certificate of Achievement for Excellence in Financial Reporting	ix
Organizational Chart	xi
Principal Officials.....	xiii
 II. FINANCIAL SECTION	
 Independent Auditors' Report	 1
 Management's Discussion and Analysis	 5
 Basic Financial Statements	
 Government-Wide Financial Statements	
Statement of Net Position.....	19
Statement of Activities.....	20
 Governmental Fund Financial Statements	
Balance Sheet.....	22
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position Balance Sheet.....	25
Statement of Revenues, Expenditures, and Changes in Fund Balances	26
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities.....	28
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual (Non-GAAP Budgetary Basis) – General Fund.....	29
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual (Non-GAAP Budgetary Basis) – Engineering and Public Works Operating Fund.....	30
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual (Non-GAAP Budgetary Basis) – Calcasieu Parish Library Fund.....	31
 Proprietary Fund Financial Statements	
Statement of Net Position.....	32
Statement of Revenues, Expenses, and Changes in Net Position.....	35
Statement of Cash Flows.....	36
 Fiduciary Fund Financial Statement	
Statement of Fiduciary Net Position	38
Statement of Changes in Fiduciary Net Position.....	39

	<u>Page</u>
Component Unit Financial Statements	
Combining Statement of Net Position	40
Combining Statement of Activities	42

Notes to the Financial Statements

Note 1 - Summary of Significant Accounting Policies	46
Note 2 - Deposits and Investments.....	57
Note 3 - Property Taxes and Tax Revenue Abatements	62
Note 4 - Receivables and Payables	63
Note 5 - Deferred Outflows and Deferred Inflows of Resources and Unearned Revenue	65
Note 6 - Interfund Receivables and Payables.....	66
Note 7 - Interfund Transfers.....	67
Note 8 - Capital Assets.....	70
Note 9 - Leases and Subscription Based Information Technology Arrangements.....	73
Note 10 - Long-Term Obligations.....	77
Note 11 - Other Information.....	85
Note 12 - Other Postemployment Benefits (OPEB) and Retirement Commitments	92
Note 13 - Stewardship, Compliance and Accountability	120
Note 14 - State Required Disclosures.....	125

Required Supplementary Information Other Than Management's Discussion and Analysis

Modified Approach for Reporting Infrastructure Assets - Road Infrastructure Condition Assessment and Maintenance Data	127
Notes to the Required Supplementary Information - Modified Approach for Reporting Infrastructure Assets - Road Infrastructure Condition Assessment and Maintenance Data	128
Other Postemployment Benefits - Schedule of Changes in Total OPEB Liability and Related Ratios	129
Schedule of Employer's Proportionate Share of the Net Pension Liability.....	130
Schedule of Contributions - Retirement Plans	131

Combining and Individual Fund Statements and Schedules

Nonmajor Governmental Funds

Combining Balance Sheet.....	136
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	142
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Health Unit Fund.....	148
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Solid Waste Fund	149
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Opioid Abatement Program Fund	150
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Office of Juvenile Justice Services Fund – Administrative Fund	151
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Office of Juvenile Justice Services Fund – TASC Program.....	152

Nonmajor Governmental Funds (Continued)

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Office of Juvenile Justice Services Fund – Federal Foster Care Program	153
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Office of Juvenile Justice Services Fund – Drug Court Program.....	154
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Mosquito Control Fund.....	155
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Coliseum Tax Fund.....	156
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Housing Fund – Section 8 Housing Program.....	157
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Housing Fund – Rapid Rehousing Program.....	158
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Housing Fund – Permanent Supportive Housing Program	159
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Housing Fund – Coordinated Entry Program.....	160
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Housing Fund – Housing Counseling Program.....	161
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Housing Fund – Emergency Rental Assistance Program.....	162
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Human Services Grant Fund – Community Services Block Grant Program.....	163
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Human Services Grant Fund – Childcare Food Program.....	164
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Human Services Grant Fund – Triad Program.....	165
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Human Services Grant Fund – Miscellaneous Grants.....	166
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Human Services Grant Funds – Supplemental Nutrition Assistance Program.....	167
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Human Services Grant Fund – LIHEAP	168
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Human Services Grant Fund – Re-Entry Program.....	169
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Human Services Grant Fund – Transit Program	170

Nonmajor Governmental Funds (Continued)

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Human Services Grant Fund – Summer Food Program.....	171
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Human Services Grant Fund – Emergency Solutions Grant	172
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Human Services Grant Fund – Assets for Independence Program	173
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Human Services Grant Fund – Food for Seniors Program.....	174
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Human Services Grant Fund – Multipurpose Contract Postal Unit	175
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Calcasieu Workforce Center Fund – Workforce Investment Act.....	176
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Calcasieu Workforce Center Fund – Workforce Investment Act – Area 51 North.....	177
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Community Development Block Grant (CDBG) Fund.....	178
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Hazard Mitigation Fund	179
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Coastal Impact Assistance Fund	180
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Homeland Security Fund	181
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Parish Road and Drainage Trust Fund	182
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Calcasieu Parish Law Library Commission	183
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Fire Protection District No. 2 of Ward 3 – Maintenance Fund	184
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Fire Protection District No. 2 of Ward 3 – 2% Rebate Fund	185
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - American Rescue Plan Grant Fund	186
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Drainage Lateral Cleanup Fund	187
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Series 2018 Major Facilities Debt Service Fund.....	188

Nonmajor Governmental Funds (Continued)

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Series 2024 Major Facilities Debt Service Fund.....	189
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Courthouse Complex Fund	190
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Parks Capital Improvement Fund.....	191
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Coliseum Capital Improvement Fund	192
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - South Ward 3 Sewer Main Fund.....	193
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Human Services Capital Fund.....	194
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Fire Training Center Capital Fund	195
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Major Facilities Capital Improvement Fund	196
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Stormwater Capital Fund	197
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - State Transportation Fund.....	198
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Water Sector Program Fund.....	199
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Disaster Recovery Capital Fund.....	200

Nonmajor Enterprise Funds

Combining Statement of Net Position.....	202
Combining Statement of Revenues, Expenses, and Changes in Net Position	203
Combining Statement of Cash Flows.....	204
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Waterworks District No. 2 of Ward 4 Operating Enterprise Fund.....	206
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Waterworks District No. 2 of Ward 4 Capital Enterprise Fund	207
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Waterworks District No. 5 of Wards 3 and 8 Operating Enterprise Fund.....	208
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Waterworks District No. 5 of Wards 3 and 8 Capital Enterprise Fund	209

Nonmajor Enterprise Funds (Continued)

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Waterworks District No. 8 of Wards 3 and 8 Operating Enterprise Fund.....	210
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Waterworks District No. 8 of Wards 3 and 8 Debt Service Enterprise Fund.....	211
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Waterworks District No. 12 of Ward 3 Operating Enterprise Fund.....	212
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Waterworks District No. 12 of Ward 3 Capital Enterprise Fund	213
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Sewer District No. 8 of Ward 4 Operating Enterprise Fund	214
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Sewer District No. 11 of Ward 3 Operating Enterprise Fund	215
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Sewer District No. 11 of Ward 3 Capital Enterprise Fund.....	216

Internal Service Funds

Combining Statement of Net Position.....	218
Combining Statement of Revenues, Expenses, and Changes in Net Position	219
Combining Statement of Cash Flows.....	220
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Workmen's Compensation Self Insured Fund	222
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Health Insurance Self Insured Fund.....	223
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Property Insurance Self Insured Fund.....	224
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - General Liability Insurance Self Insured Fund	225
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Unemployment Insurance Self Insured Fund.....	226

Fiduciary Funds

Combining Statement of Fiduciary Net Position.....	228
Combining Statement of Changes in Fiduciary Net Position	229

Nonmajor Component Units

Combining Statement of Net Position.....	232
Combining Statement of Activities	238

Supplementary Information

Supplementary Budget Comparisons for Non-GAAP Funds included in General Fund and Public Works Operating Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - General Fund – Gaming Fund.....	246
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - General Fund - Public Health Services Fund.....	247
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - General Fund - Animal Services Fund.....	248
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - General Fund - Parks Fund	249
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - General Fund - Planning and Development Fund.....	250
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - General Fund - Administrative Fund	251
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - General Fund - Information Technology Fund	252
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - General Fund - Geographic Information Systems Fund.....	253
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - General Fund - Calcasieu Emergency Response Training Center Fund	254
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - General Fund - Human Services Administrative Fund	255
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - General Fund - One Stop Operator Fund	256
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - General Fund – Project Management Fund.....	257
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - General Fund – Local Emergency Planning Committee Fund.....	258
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Engineering and Public Works - Disaster Recovery Fund.....	259
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Engineering and Public Works - Stormwater Fund.....	260
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Engineering and Public Works - Parishwide Wastewater Fund.....	261

Supplementary Budget Comparisons for Major Capital Project Funds

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Infrastructure Capital Fund	262
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Infrastructure Capital Fund – Ward 1	263

Selected Component Unit Statements

Balance Sheet.....	264
Reconciliation of the Balance Sheet to the Statement of Net Position.....	272
Statement of Revenues, Expenditures, and Changes in Fund Balances	280
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities.....	288
Combining Balance Sheet - Discretely Presented Component Unit - Fire Protection District No. 1 of Ward 2	296
Combining Statements of Revenues, Expenditures and Changes in Fund Balances - Discretely Presented Component Unit - Fire Protection District No. 1 of Ward 2	297
Combining Balance Sheet - Discretely Presented Component Unit - Fire Protection District No. 2 of Ward 4.....	298
Combining Statements of Revenues, Expenditures and Changes in Fund Balances - Discretely Presented Component Unit - Fire Protection District No. 2 of Ward 4.....	299
Combining Balance Sheet - Discretely Presented Component Unit - Fire Protection District No. 4 of Ward 4.....	300
Combining Statements of Revenues, Expenditures and Changes in Fund Balances - Discretely Presented Component Unit - Fire Protection District No. 4 of Ward 4.....	301
Combining Balance Sheet - Discretely Presented Component Unit - Fire Protection District No. 1 of Ward 6.....	302
Combining Statements of Revenues, Expenditures and Changes in Fund Balances - Discretely Presented Component Unit - Fire Protection District No. 1 of Ward 6.....	303
Combining Balance Sheet - Discretely Presented Component Unit - Gravity Drainage District No. 8 of Ward 1	304
Combining Statements of Revenues, Expenditures and Changes in Fund Balances - Discretely Presented Component Unit - Gravity Drainage District No. 8 of Ward 1	305
Combining Balance Sheet - Discretely Presented Component Unit - Gravity Drainage District No. 5 of Ward 4.....	306
Combining Statements of Revenues, Expenditures and Changes in Fund Balances - Discretely Presented Component Unit - Gravity Drainage District No. 5 of Ward 4.....	307
Combining Balance Sheet - Discretely Presented Component Unit - Recreation District No. 1 of Ward 3	308
Combining Statements of Revenues, Expenditures and Changes in Fund Balances - Discretely Presented Component Unit - Recreation District No. 1 of Ward 3	310
Combining Balance Sheet - Discretely Presented Component Unit - Recreation District No. 1 of Ward 4	312
Combining Statements of Revenues, Expenditures and Changes in Fund Balances - Discretely Presented Component Unit - Recreation District No. 1 of Ward 4	313

Selected Component Unit Statements (Continued)

Combining Balance Sheet - Discretely Presented Component Unit - Community Center and Playground District No. 4 of Ward 1	314
Combining Statements of Revenues, Expenditures and Changes in Fund Balances - Discretely Presented Component Unit - Community Center and Playground District No. 4 of Ward 1	315
Combining Balance Sheet - Discretely Presented Component Unit - 14 th Judicial District Criminal Court Fund	316
Combining Statements of Revenues, Expenditures and Changes in Fund Balances - Discretely Presented Component Unit - 14 th Judicial District Criminal Court Fund	317
Combining Balance Sheet - Discretely Presented Component Unit - 14 th Judicial District Attorney	318
Combining Statements of Revenues, Expenditures and Changes in Fund Balances - Discretely Presented Component Unit - 14 th Judicial District Attorney	319

Chief Executive Officer Disclosure

Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer	320
--	-----

Justice System Funding Disclosure

Justice System Funding Schedule - Receiving Entity	321
--	-----

III. STATISTICAL SECTION

Net Position by Component (Table 1)	324
Changes in Net Position (Table 2)	326
Governmental Activities Tax Revenues by Source (Table 3)	331
Fund Balances of Governmental Funds (Table 4)	332
Changes in Fund Balances of Governmental Funds (Table 5)	334
General Governmental Tax Revenues by Source (Table 6)	337
Taxable Sales by Category (Table 7)	338
Sales Tax Rates - Direct and Overlapping Governments (Table 8)	340
Principal Sales Tax Remitters (Table 9)	341
Assessed Value and Estimated Actual Value of Taxable Property (Table 10)	342
Direct and Overlapping Property Tax Rates (Table 11)	344
Principal Property Taxpayers (Table 12)	346
Property Tax Levies and Collections (Table 13)	347
Ratio of Outstanding Debt by Type (Table 14)	348
Ratio of General Bonded Debt Outstanding (Table 15)	349
Direct and Overlapping Governmental Activities Debt (Table 16)	350
Legal Debt Margin Information (Table 17)	352
Pledged Revenue Coverage (Table 18)	354
Demographic and Economic Statistics (Table 19)	356
Principal Employers (Table 20)	357
Full-Time Equivalent Parish Employees by Function (Table 21)	359
Operating Indicators by Function (Table 22)	360
Capital Asset Statistics by Function (Table 23)	362





CALCASIEU PARISH POLICE JURY

Governing Authority of Calcasieu Parish, Louisiana

Dane R. Bolin
Parish Administrator

OFFICE OF THE ADMINISTRATOR
1015 Pithon St.
Lake Charles, LA 70601
337/721-3510
administration@calcasieu.gov
calcasieu.gov

June 24, 2026

President of the Police Jury
Members of the Police Jury
Citizens of Calcasieu Parish

Dear President, Members of the Police Jury, and Citizens of Calcasieu Parish:

It is our privilege to present the Annual Comprehensive Financial Report on the financial condition of the Calcasieu Parish Police Jury (Parish) for the fiscal year ended December 31, 2025. In compliance with state law, the Parish's 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 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 the Parish's financial affairs have been included. The Parish's 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 Parish'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, 2025, 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 auditors' 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 auditors' report.

PROFILE OF THE GOVERNMENT

The Parish, incorporated in 1840, is located in the southwestern part of the state. Calcasieu Parish currently occupies a land area of 1,094 square miles and serves a population of 209,572. The Parish is the governing authority of Calcasieu Parish and is empowered by 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 Parish, which consists of fifteen members elected from single-member districts. Jurors serve four-year terms, and, from their ranks, elect the President and Vice President of the Parish each January. The Jurors are 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 implementing the policies and ordinances of the Parish, overseeing the day-to-day operations of the government, and hiring the directors of the various departments.

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

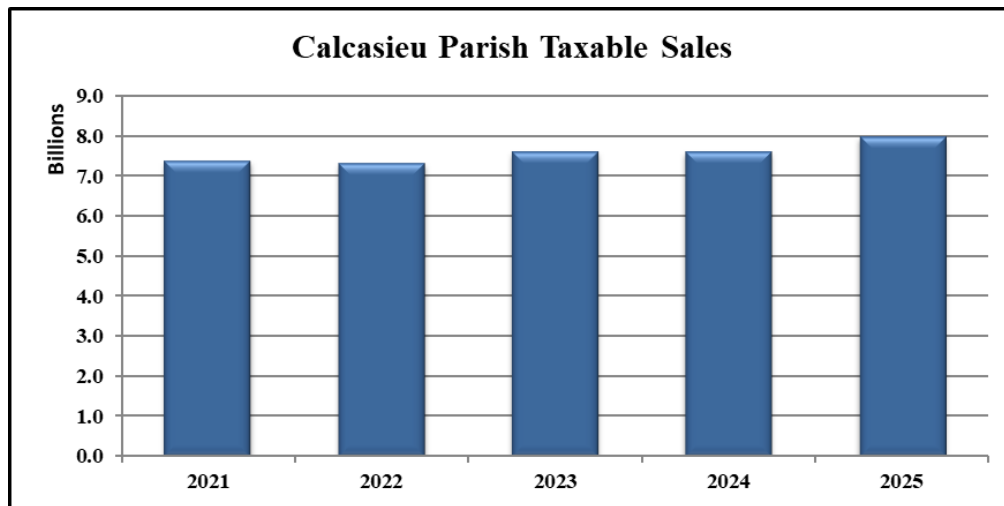
A determination of the financial reporting entity for this Annual Comprehensive Financial Report is made through the application of criteria established by GASB. A complete explanation of the financial entity is included in the Summary of Significant Accounting Policies in the Notes to the Financial 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) various component units. The latter are legally separate entities from the Parish government but have a sufficiently close relationship with the Parish 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 districts, 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.

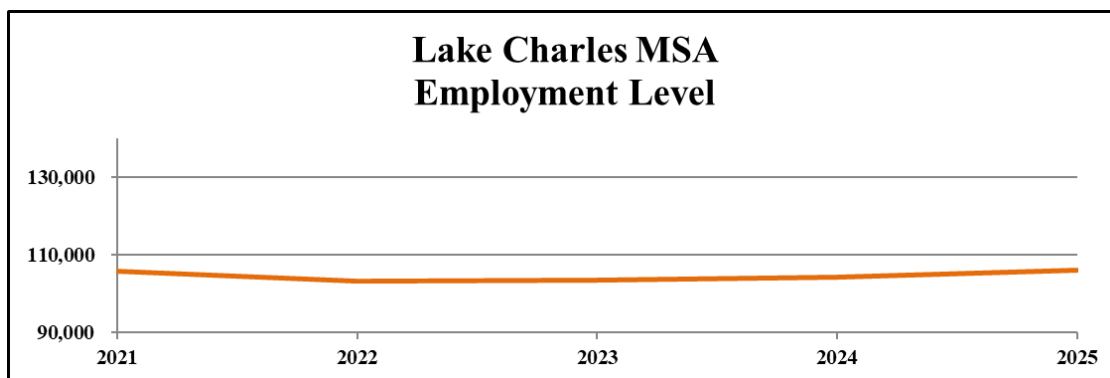
Fund financial control is exercised through the budgetary system. The Parish is required to adopt a final budget for the General Fund and all special revenue funds by the close of the fiscal year. Each department director is authorized to expend funds up to the originally adopted budget level for their respective department. In accordance with state law, any expenditure exceeding five percent of this amount requires a budget amendment and approval by the Police Jury unless an exception applies as in the case of 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

The state of any local economy is evaluated using many factors. Two of the more meaningful, recurring indicators are Taxable Sales and Employment Levels. In 2025, Calcasieu Parish experienced a slight increase in its sales tax collections when compared to 2024 actuals. The chart below shows taxable sales between 2021 and 2025. During the 2021-2025 period, sales tax revenues remained solid, a good indicator of the strength of our industrial sector.



From an employment perspective, the Lake Charles Metropolitan Statistical Area (MSA) – which includes Calcasieu, Cameron and Jeff Davis Parishes – has experienced consistent employment numbers. From 2021 through 2025, employment remained steady post COVID and the 2020 Hurricane Season, and we anticipate an upward trend, as many new projects come online, thereby easing current labor shortages. According to Dr. Loren Scott’s *“Louisiana Economic Forecast for 2026 and 2027,”* the Lake Charles MSA is projected to add 4,100 new jobs in 2026 and 4,500 jobs in 2027. This increase is fueled by the new Liquefied Natural Gas (LNG) construction projects coming to the region.



As stated above, the employment level for the Lake Charles MSA should continue the upward trend through 2027 based on the following LNG projects moving forward for our area: (1) Woodside Energy Group with construction of its \$17.5 billion investment ongoing and expected to be completed in 2029, (2) Venture Global’s Calcasieu Pass 2 (CP2) facility under construction with a revised estimate of \$33.5 billion and expected to be completed in 2027, (3) Commonwealth LNG project with a \$21.5 billion final investment decision confirmed on May 15, 2026, and (4) Lake Charles LNG proposed upgrade construction project for both liquefaction trains and associated pipeline of \$13.2

billion, which was extended by the Federal Energy Regulatory Commission (FERC) for three years in May 2025. Several other LNG projects remain in the planning stages that may progress further over the next few years and push the projected employment levels higher.

Along with the LNG advancements, Calcasieu Parish will also be home to the nation's first heavy rare earth separation facility impacting the advanced technology manufacturing industry. Aclara's \$277 million dollar investment, through its operations at the Port of Vinton, is expected to have impacts not only in Calcasieu Parish but throughout the United States.

Construction of a new eight-lane Interstate 10 Calcasieu River Bridge has begun and will connect Ryan Street in Lake Charles to the I-210 and I-10 interchange in Westlake. The construction for this long-awaited bridge is currently estimated at \$2.3 billion and is targeted for completion in 2031. Funded through public-private partnership investments, this new bridge will have a safer grade, shoulders on both east and west bound lanes, significantly enhanced lighting, and increased traffic capacity.

In addition to the industrial, technological, manufacturing and infrastructure developments previously identified, Calcasieu Parish continued to benefit economically from the gaming industry throughout 2025, and into 2026. Of the fifteen riverboats operating in Louisiana, Calcasieu Parish continued to have the top two riverboats for net gaming revenue proceeds. Calcasieu Parish's racetrack location has also been leading the other three racetracks in Louisiana in net slot proceeds. The Parish's conservative financial policy for these gaming revenues is discussed in the Relevant Financial Policy section of this Letter of Transmittal.

MAJOR INITIATIVES

The Parish has invested a great deal of money and time in many capital projects and other initiatives in 2025. These investments, as outlined below, will remain a focus of the Parish throughout 2026 and beyond.

Transportation and Drainage

- The Division of Engineering & Public Works has budgeted \$76.6 million for transportation infrastructure projects in 2026. This investment consists of several road overlays; bridge repairs and replacements; engineering costs; right-of-way acquisitions; and design and construction of new roads, such as the Ham Reid Road Extension (Phase 2, including a roundabout at Big Lake Road), Carlyss Drive Extension from Wright Road to La. Highway 27 (Phase 2), John Stine Road and Sampson Street Intersection Improvements, and the Opelousas Street Reconstruction.

- Capital expenditures for priority drainage improvement projects are budgeted at \$13.5 million in 2026. This funding will support initiatives such as the North Perkins Ferry Road drainage lateral (Little Indian Bayou Regional Drainage), Belfield Ditch Multi-Road Crossing Replacement, and the Forest Way Drainage Improvement project, along with other roadside drainage and detention pond improvements.

Waterworks and Sewer Projects

- Waterworks service delivery will continue to be greatly enhanced by the consolidation of waterworks districts under the umbrella of the Parish. The Division of Engineering & Public Works is overseeing water infrastructure projects totaling \$14.9 million in 2026. This consolidation effort began in 2024 and should substantively conclude in 2026 with the completion of the East Calcasieu Parish Consolidated Waterworks Project. This project includes new construction on waterworks capacity improvements and service expansions into unserved, unincorporated areas of South, East, and West Calcasieu. It also includes much needed repairs and upgrades to existing waterworks infrastructure for systems that fall within the Parish's direct purview and other public water service providers in Calcasieu Parish.
- Sewer utility projects will continue with the expansion of collection, transport, and treatment services to the unincorporated areas of South Lake Charles (Ward Three). Phase 2 of this sewer project was ongoing throughout 2025 and will be completed in 2026, while the design of Phase 3 is almost complete with construction budgeted in 2026. \$8.6 million was budgeted in 2026 for sewer utility projects.

Buildings and Facilities

- The Police Jury is building a new Calcasieu Parish Judicial Complex. With the consolidation of judicial operations into one facility, in addition to office space for the District Attorney and Clerk of Court's services, this facility will better serve Calcasieu Parish citizens and enhance operations of all those agencies. Construction started on this project in 2025 and will continue into 2027.
- The Parish is in the final construction stages of a new Animal Services & Adoption Center, which is on track for completion in Summer, 2027.
- A significant improvement project was completed in 2025 with additional improvements planned at the Burton Coliseum Complex for 2026 and beyond including the parking lot overhaul, safety and security system upgrades, pavement rehabilitation and site circulation improvements, code compliance updates, sewer rehabilitation, and electrical and lighting system modernization.
- The Parish Government Building will be renovated in 2026, coupled with additional repairs of Hurricane Laura damage. Upgrades to accessibility, security, and automation systems, as well as improvements to several floors, are planned.

Strategic Planning

- In 2024, the Parish updated the Police Jury's Strategic Plan for 2025-2029, refining existing and establishing new key priorities. Each priority is supported by targeted goals and key initiatives. Long-term fiscal sustainability, infrastructure, and quality-of-life initiatives continue to rank highly on the list of established priorities. Increasing and sustaining workforce capacity and quality public service delivery added priorities in the updated strategic plan. Through this process, department specific annual action plans were also developed. This planning occurs each year for the duration of the Strategic Plan.
- The Parish constantly strives to be more efficient and transparent with processes. In keeping with this philosophy, the Division of Engineering and Public Works implemented a new funding structure in 2025 that better illustrates how ad valorem and sales tax revenues are reflected within operations. This modification better aligns the funding to the services provided and allows for continued transparency while ensuring compliance with the underlying tax propositions approved by the citizens of Calcasieu Parish. This change involved the restructuring of two existing capital project funds as well as the main operating fund for the Division of Engineering and Public Works (Fund 210). The first capital project fund (Fund 322 - Infrastructure Fund) will now primarily report the activities in Wards Two through Eight. Fund 300 is now Infrastructure Fund - Ward One. Intra-entity transfers were recorded in 2025 for these two funds to properly allocate fund balances as of the date of the restructuring.
- Also in 2025, the Parish merged the activity in Fund 214 - Stormwater & Watershed Management Fund with Fund 210 - Division of Engineering/Public Works Fund. Employees and operations were merged to better align with the Division's operations and to accomplish much needed cross-training activities. At the end of 2025, the fund balance remaining in Fund 214 was transferred to Fund 374 - Stormwater Capital Fund as an intra-entity transfer. The merging of these funds is an example of the Police Jury's priority from our Strategic Plan to maintain excellence in communication, customer service, and community engagement while meeting a subset goal for building and maintaining transparency of operations.

RELEVANT FINANCIAL POLICY

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 Annual Comprehensive Financial Report for the fiscal year ended December 31, 2024. This was the 34th consecutive year that the Parish has achieved this prestigious award.

To be awarded a Certificate of Achievement, a government must, among other things, publish an easily readable and efficiently organized Annual Comprehensive Financial Report. This report must satisfy other generally accepted accounting principles and applicable legal requirements. We believe our current Annual Comprehensive Financial Report continues to meet GFOA's requirements.

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 express our sincere appreciation to the Police Jury for the support shown the Division of Finance over the past year. With your assistance, we remain committed to enhancing the quality and transparency of our accounting and financial reporting for the residents of Calcasieu Parish and other users of this report.

Sincerely,



DANE R. BOLIN
Parish Administrator



KELLY B. FONTENOT, CPA, CFE
Parish Treasurer



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Calcasieu Parish Police Jury
Louisiana**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2024

Executive Director/CEO



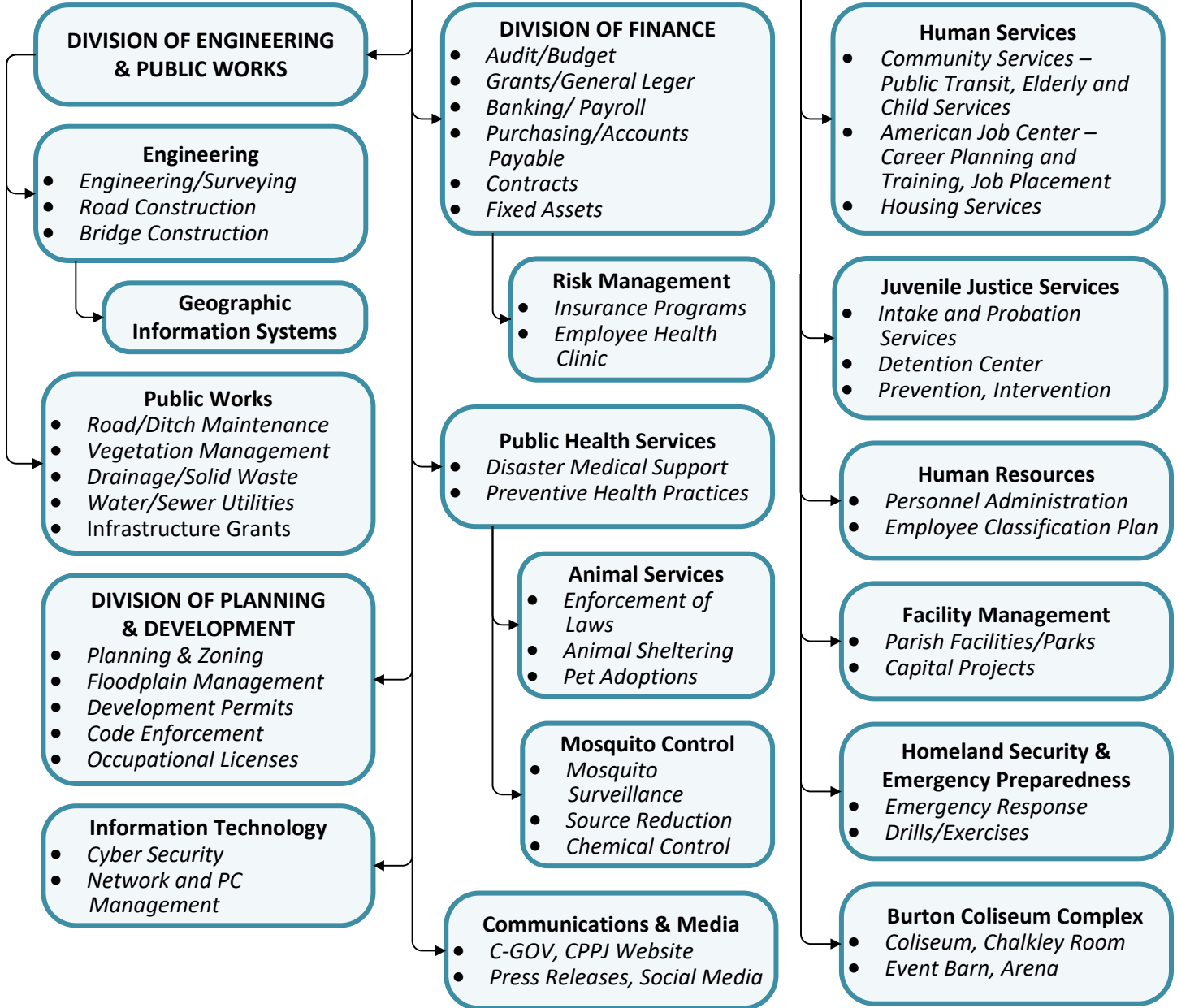


PEOPLE OF CALCASIEU PARISH
Population 209,572

CALCASIEU PARISH POLICE JURY
15 Members

**Legal
Counsel**

OFFICE OF THE ADMINISTRATOR



ORGANIZATIONAL CHART

April 2026



LIST OF PRINCIPAL OFFICIALS

Calcasieu Parish Police Jury
As of December 31, 2025

<u>Title</u>	<u>Name</u>
Police Jury President	Judd Bares
Police Jury Vice President	Mike Smith
Police Juror	Darby Quinn
Police Juror	Eddie Lewis, Jr.
Police Juror	Tony Guillory
Police Juror	Brian Abshire
Police Juror	Ron Hayes
Police Juror	Chris Landry
Police Juror	Mary Kaye Eason
Police Juror	Anthony Bartie
Police Juror	Tony Stelly
Police Juror	Roger Marcantel
Police Juror	Joe Andrepont
Police Juror	Randy Burleigh
Police Juror	Mitch Bowers
Parish Administrator / Parish Secretary	Dane R. Bolin
Parish Treasurer	Kelly B. Fontenot





Calcasieu Parish Police Jury

2024-2028



DARBY QUINN
DISTRICT 1



MIKE SMITH
DISTRICT 2



EDDIE LEWIS, JR.
DISTRICT 3



TONY GUILLORY
DISTRICT 4



BRIAN ABSHIRE
DISTRICT 5



RON HAYES
DISTRICT 6



CHRIS LANDRY
DISTRICT 7



MARY KAYE EASON
DISTRICT 8



ANTHONY BARTIE
DISTRICT 9



TONY STELLY
DISTRICT 10



ROGER MARCANTEL
DISTRICT 11



JUDD BARES
DISTRICT 12



JOE ANDREPONT
DISTRICT 13



RANDY BURLEIGH
DISTRICT 14



MITCH BOWERS
DISTRICT 15



INDEPENDENT AUDITOR'S REPORT

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

Opinions

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, 2025, 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.

In our opinion, based on our audit and the reports of the 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, 2025, 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 revenues funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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 49.54 percent, 58.80 percent and 60.04 percent, respectively, of the assets, the net position, and the revenues of the discretely presented component units, as of December 31, 2025. Those 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.

Basis for Opinions

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report.



We are required to be independent of the Calcasieu Parish Policy Jury, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Calcasieu Parish Police Jury's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Calcasieu Parish Police Jury's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Calcasieu Parish Police Jury's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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, 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 is the responsibility of management and, 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 and other auditors 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Calcasieu Parish Police Jury's basic financial statements. The combining and individual fund financial statements and schedules section of the financial section and the supplementary information section of the financial section, as listed in the table of contents, are presented for purposes of additional analysis and are 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 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 and the reports of the other auditors, the combining and individual fund financial statements and schedules section of the financial section and the supplementary information section 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.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 24, 2026, on our consideration of the Calcasieu Parish Police Jury's internal control over financial reporting and on our tests of its compliance with certain provision of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 Calcasieu Parish 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 & Beach

Lake Charles, Louisiana
June 24, 2026

MANAGEMENT'S DISCUSSION AND ANALYSIS

As of and for the year ended December 31, 2025

Within this section of the Calcasieu Parish Police Jury's annual comprehensive financial report, management attempts to provide the readers of the financial statements with a narrative discussion and analysis of the financial activities of the Calcasieu Parish Police Jury (Parish) for the year ended December 31, 2025. 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, 2025, 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 \$1.48 billion (net position). Unrestricted net position for governmental activities is approximately \$156.5 million, while unrestricted net position for business-type activities is approximately \$20 million.
- The primary government's total net position increased by \$106.7 million during 2025.
- As of the close of the current fiscal year, the Parish's governmental funds reported combined ending fund balances of \$637.7 million, an increase of \$59.7 million in comparison with the prior year. Approximately 8.8% of the fund balances, or \$56.4 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 into 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. 2 of Ward 4, Waterworks District No. 5 of Wards 3 & 8, Waterworks District No. 8 of Wards 3 & 8, Waterworks District No. 12 of Ward 3, Sewer District No. 8 of Ward 4, and Sewer District No. 11 of Ward 3. 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 Engineering and Public Works Operating Fund, or other nonmajor governmental funds because the activity in the aforementioned funds no longer met the definition of a special revenue or capital projects fund as required by GASB Statement No. 54. In 2025, the Parish accounted for its activities in forty-seven (47) funds, four (4) of which are considered major funds. Of the forty-seven (47) funds with 2025 activity, thirty-five (35) are governmental funds, six (6) are enterprise funds, four (4) are internal service funds, and two (2) are fiduciary in nature. Information is presented separately on the governmental funds Balance Sheet and the governmental funds Statement of Revenues, Expenditures, and Changes in Fund Balance for the four (4) 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 136-147 of this report.

Budgetary comparison statements are included in the basic financial statements for the General Fund and two major special revenue funds - the Engineering and Public Works Operating Fund and the Calcasieu Parish Library Fund. Budgetary comparison schedules for other governmental, enterprise, and internal service funds can be found in the Combining and Individual Fund Statements and Schedules section following the basic financial statements. Budgetary comparison schedules for funds that do not meet the GASB Statement No. 54 definition of “fund” are included in the Supplementary Information section of this report. These additional budget 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 202-205 and 218-221, respectively).

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support Parish programs. The Parish has two fiduciary custodial funds that report resources held by the Parish in a custodial capacity for other governments. The combining statements for these two fiduciary funds can be found on pages 228-229.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 45-126 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 post-employment 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 127-131 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, selected component unit fund level financial statements, and supplementary information on the required chief executive officer and justice system funding disclosure information can be located in this section of the report.

Statistical Section

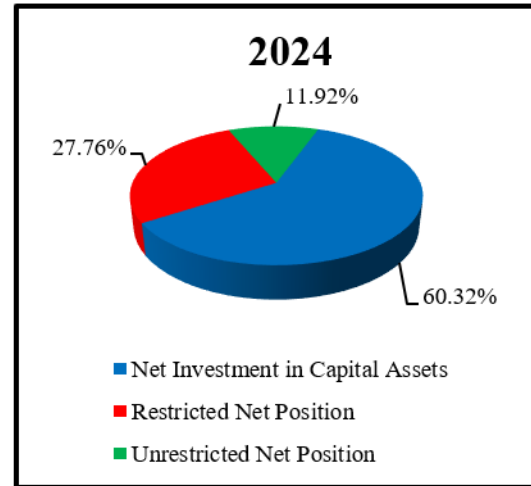
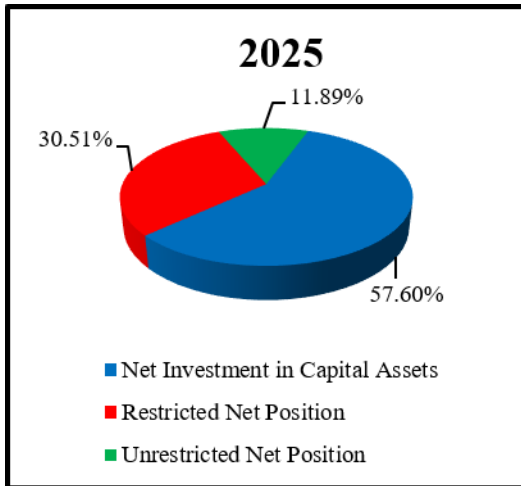
This section contains primarily trend data and nonfinancial information about the Parish's various activities.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The following table reflects the Condensed Comparative Statement of Net Position as of December 31, 2025 and 2024:

Calcasieu Parish Police Jury Condensed Comparative Statement of Net Position December 31, 2025 and 2024 (In Thousands)						
	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Totals</u>	
	2025	2024	2025	2024	2025	2024
Assets:						
Current and Other Assets	\$ 790,052	\$ 727,513	\$ 20,423	\$ 19,186	\$ 810,475	\$ 746,699
Restricted Assets	5,216	-	1,431	1,312	6,647	1,312
Capital Assets	891,935	852,546	30,927	29,873	922,862	882,419
Total Assets	1,687,203	1,580,059	52,781	50,371	1,739,984	1,630,430
Deferred Outflows of Resources	16,457	25,512	-	-	16,457	25,512
Liabilities:						
Other Liabilities	41,468	46,782	666	531	42,134	47,313
Restricted Liabilities	-	-	677	649	677	649
Long-term Liabilities Outstanding	102,502	111,208	8,704	9,275	111,206	120,483
Total Liabilities	143,970	157,990	10,047	10,455	154,017	168,445
Deferred Inflows of Resources	117,551	109,328	-	-	117,551	109,328
Net Position:						
Net Investment in Capital Assets	833,309	810,919	21,967	20,380	855,276	831,299
Restricted	452,343	381,971	754	663	453,097	382,634
Unrestricted	156,487	145,363	20,013	18,873	176,500	164,236
Total Net Position	\$ 1,442,139	\$ 1,338,253	\$ 42,734	\$ 39,916	\$ 1,484,873	\$1,378,169

For more detailed information regarding the above amounts, please refer to page 19 which presents the Statement of Net Position. Please note that the 2024 amounts reported above are inclusive of error corrections made in 2025. A discussion of those changes is provided on pages 123-124 of the notes to the financial statements.



In 2025, approximately 57.60% 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 30.51% of the government's net position for 2025 is subject to external restrictions on how they may be used, such as sales or property taxes approved by the electorate for specific purposes. The remaining 11.89% of net position in 2025, 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, 2025 and 2024:

Calcasieu Parish Police Jury Condensed Comparative Statement of Activities December 31, 2025 and 2024 (In Thousands)						
	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Totals</u>	
	2025	2024	2025	2024	2025	2024
Revenues:						
Program Revenues:						
Charges for Services	\$ 27,600	\$ 26,527	\$ 5,297	\$ 4,483	\$ 32,897	\$ 31,010
Operating Grants	40,029	46,709	-	71	40,029	46,780
Capital Grants and Contributions	21,383	14,755	-	-	21,383	14,755
General Revenues:						
Property Taxes	85,260	80,515	2,258	2,177	87,518	82,692
Sales Taxes	75,358	72,203	-	-	75,358	72,203
Gaming Revenues	12,906	12,481	-	-	12,906	12,481
Unrestricted Grants and Contributions	2,967	3,297	-	-	2,967	3,297
Other	33,368	33,505	805	884	34,173	34,389
Total Revenues	298,871	289,992	8,360	7,615	307,231	297,607
Expenses:						
General Government	(41,636)	(38,272)	-	-	(41,636)	(38,272)
Public Safety	(36,553)	(41,386)	-	-	(36,553)	(41,386)
Public Works	(50,985)	(67,417)	(7,642)	(6,378)	(58,627)	(73,795)
Sanitation	(10,578)	(10,425)	-	-	(10,578)	(10,425)
Health & Welfare	(19,843)	(22,700)	-	-	(19,843)	(22,700)
Culture and Recreation	(26,116)	(25,292)	-	-	(26,116)	(25,292)
Economic Development	(4,956)	(4,935)	-	-	(4,956)	(4,935)
Interest on Long-Term Debt	(2,218)	(1,380)	-	-	(2,218)	(1,380)
Total Expenses	(192,885)	(211,807)	(7,642)	(6,378)	(200,527)	(218,185)
Excess (Deficiency) of Revenues over Expenses	105,986	78,185	718	1,237	106,704	79,422
Transfers	(2,100)	(1,069)	2,100	1,069	-	-
Change in Net Position	103,886	77,116	2,818	2,306	106,704	79,422
Net Position at Beginning of Year, as Previously Presented / Restated	1,338,253	1,268,149	39,916	35,701	1,378,169	1,303,850
Change to Reporting Entity	-	-	-	2,230	-	2,230
Change in Accounting Principle	-	(7,012)	-	-	-	(7,012)
Error Corrections	-	-	-	(321)	-	(321)
Net Position at End of Year	\$1,442,139	\$1,338,253	\$ 42,734	\$ 39,916	\$1,484,873	\$1,378,169

Please note that the 2024 amounts reported above are inclusive of error corrections made in 2025. A discussion of these changes is provided on pages 123-124 of the notes to the financial statements. In 2024, a reporting entity change of \$2.23 million and an error correction of \$321 thousand were reflected when Waterworks District No. 8 of Wards 3 and 8 was changed from a discretely presented component unit to a blended component unit.

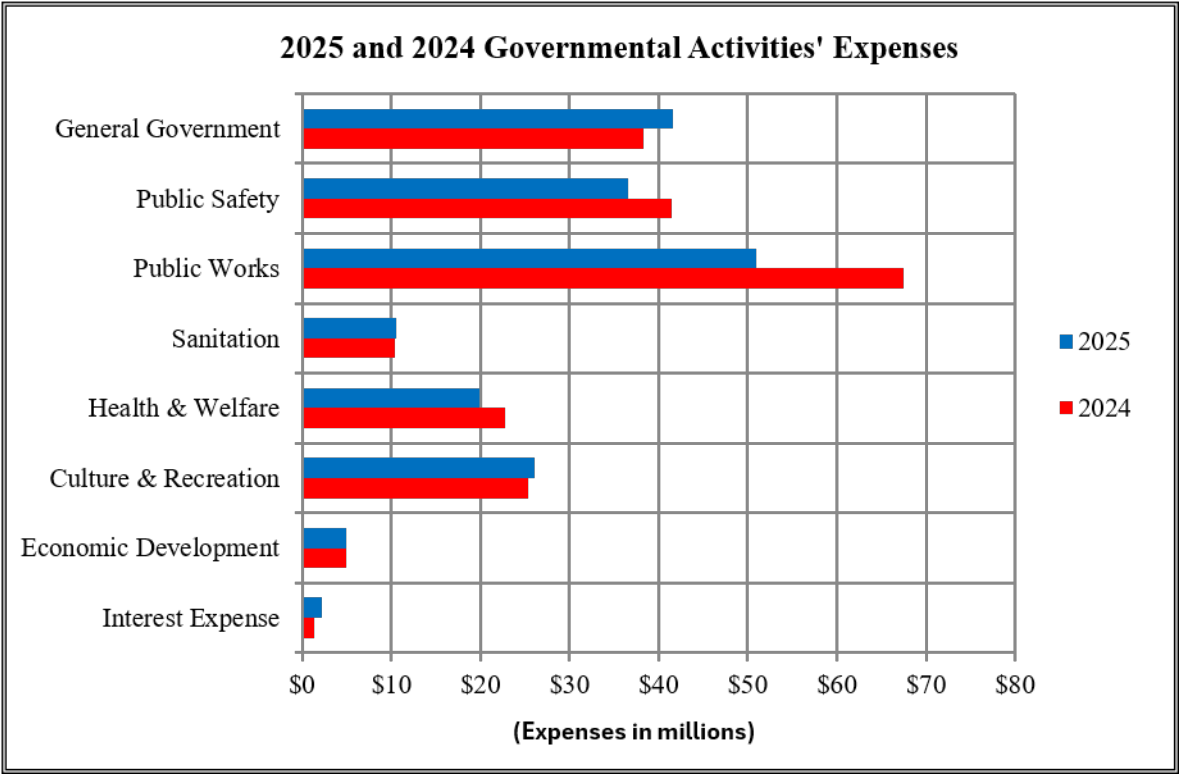
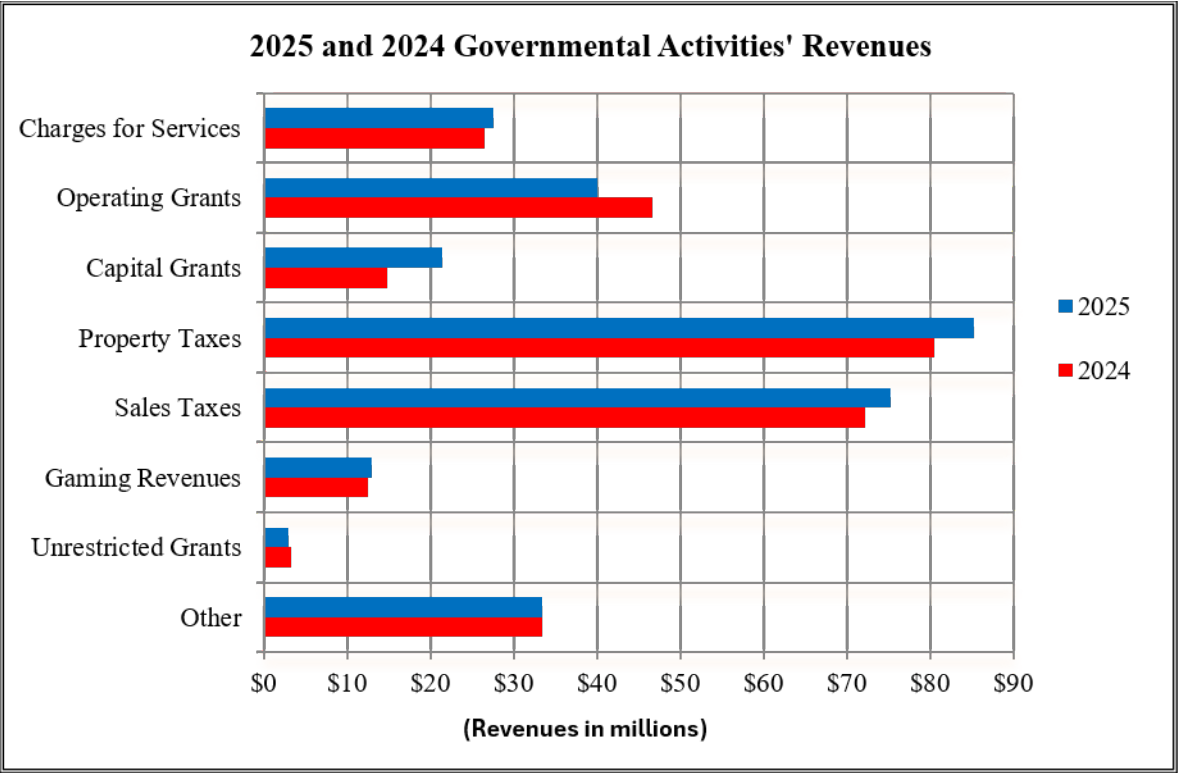
Governmental Activities - As reflected in the previous table, the change in net position increased by \$26.8 million from \$77.1 million in 2024 to \$103.9 million in 2025. There were both positive and negative impacts which resulted in this increase. Below are some of the more significant items:

- Operating grant revenues decreased \$6.7 million as compared to 2024. Decreases in 2025 include the American Rescue Plan Grant - \$4.8 million, ERA Grant \$1.0 million, State Transportation Fund Grant \$1.4 million, Coastal Impact Grant \$1.7 million, and South Ward 3 Sewer Main \$0.5 million. These decreases were offset by an increase in disaster related projects of \$2.9 million.
- Capital grants and contributions increased \$6.6 million as compared to 2024. This increase is related to 2025 Water Sector grants of \$10 million offset by a decrease in Hazard Mitigation grants of \$3.4 million.
- Property tax revenues increased by \$4.7 million as compared to 2024. This increase is a function of a higher total assessed valuation for residential property.
- Sales tax revenues increased \$3.2 million as compared to 2024. This increase is attributed to a strong industrial base from a taxable sales perspective.
- General Government category of expenses increased by \$3.4 million as compared to 2024. This variance is attributed primarily to the opening of the Calcasieu Parish Forensic Center and operating expense increases related to Facility Management and GIS for a new Pictometry project. The new Forensic Center increased the General Fund transfer to the Coroner's Office for increased facility costs (insurance and utilities) and General Fund expenses for Crime Lab operations not funded by the monthly rental agreement.
- Public Safety category of expenses decreased by \$4.8 million as compared to 2024. This decrease is attributed to lower expenses for the Coastal Impact Assistance Program, Hazard Mitigation projects, and Fire Protection District 2 of Ward 3 activities.
- Public Works category of expenses decreased by \$16.4 million as compared to 2024. This decrease is attributed primarily to lower road overlay and drainage improvement expenses.
- Health and Welfare category of expenses decreased by \$2.9 million as compared to 2024. This decrease is attributed to lower Mosquito Control chemicals and supplies expenses for Mosquito Control activities and lower federal grant expenses including the Summer Feeding Grant and Housing Grant.
- Interest on Long-Term Debt increased by \$838 thousand due to the start of the debt service payments for the bond proceeds received in 2024.
- Transfers out increased by \$1 million as compared to 2024. This increase is related to Water and Sewer District capital projects funded by American Rescue Plan and Water Sector grant funding.

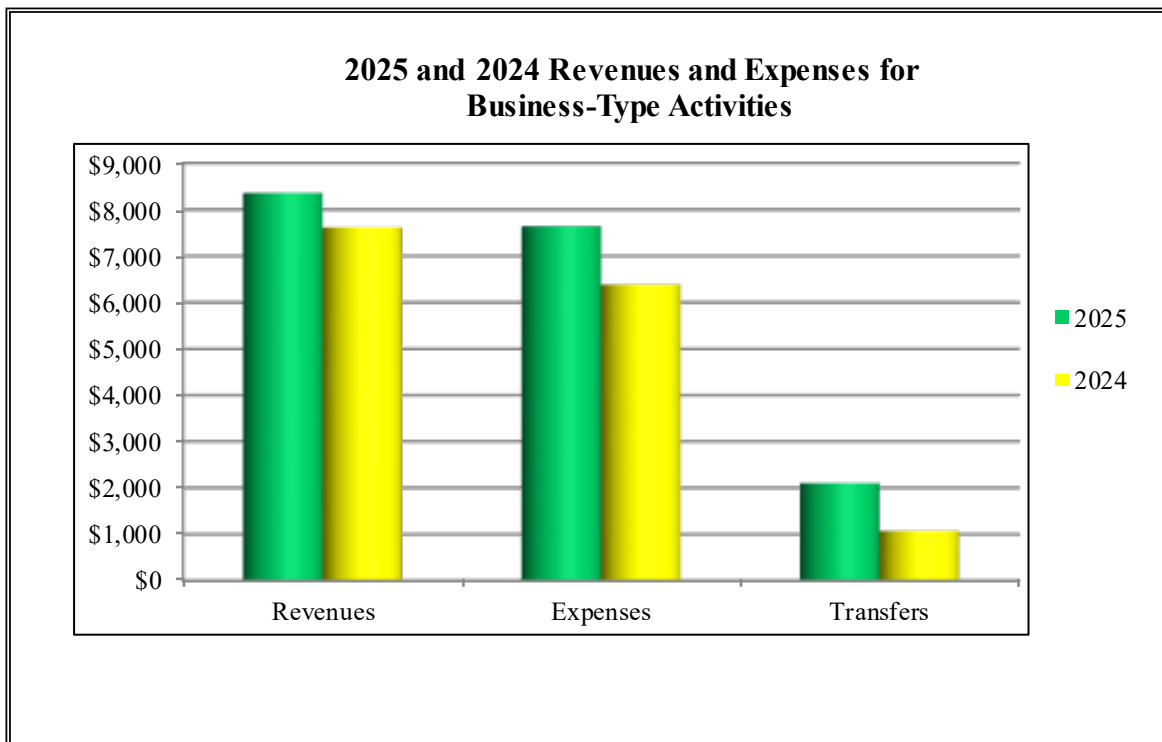
Business-Type Activities - As reflected in the previous table, the change in net position increased from \$2.3 million in 2024 to \$2.8 million in 2025. This \$500 thousand increase was attributable to the following positive and negative impacts in 2025:

- Transfers in increased by \$1 million. This variance is related to capital projects for Waterworks District 2 of Ward 4, Waterworks District 5 of Wards 3 & 8, Waterworks District 12 of Ward 3, and Sewer District 11 of Ward 3. These projects utilized American Rescue Plan and Water Sector grant funding. In addition, charges for services increased \$814 thousand in 2025 as compared to 2024 offset by a \$1.3 million increase in operating expenses related to increased contractual services for all water and sewer districts.

The following two charts depict the governmental activities' revenues and expenses for 2025 and 2024:



The following chart depicts business-type activities' revenues and expenses for 2025 and 2024:



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 Parish Treasurer (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, 2025, the Parish's governmental funds reported combined fund balances of \$637.7 million, an increase of \$59.7 million in comparison with the prior year. Approximately 8.8% (or \$56.4 million) of the \$637.7 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 (\$440.7 million), or (3) assigned for particular purposes (\$138.8 million).

The General Fund is the chief operating fund of the Parish and is the only fund with discretionary resources which can be used to provide funding for any unanticipated needs. At the end of December 31, 2025, unassigned fund balance of the General Fund was \$56.4 million compared to \$53.1 million in 2024. The assigned amount in the General Fund in 2025 was \$65.6 million compared to \$60.7 million in 2024. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to total General Fund expenditures. In 2020 and prior years, liquidity was good with the Parish having reserves that should at least cover one year's expenditures. This changed in 2021 and continued through 2025. In 2025, the Parish had total expenditures (plus transfers out) reported in the General Fund of \$60.6 million, and an unassigned fund balance in the General Fund of \$56.4 million, a difference of (\$4.2) million. The General Fund has been affected, to a large degree, by the negative impact on the economy in terms of increased operating costs.

The Parish's General Fund reported a total fund balance of \$122 million at the end of 2025 compared to \$113.9 million at the end of 2024. The net change in fund balance for the current year reflects an increase of \$8.1 million in 2025 as compared to an increase of \$7.1 million in 2024. This \$1 million variance relates to an increase in capital outlay and operating expenditures/transfers of \$6.2 million offset by a \$7.2 million increase in revenues/transfers in. The revenue increase of \$7.2 million is primarily driven by increases in charges for services of \$3.1 million, property tax revenue of \$840 thousand, licenses and permits of \$1.1 million, intergovernmental revenues of \$441 thousand, gaming revenue of \$452 thousand, and transfers in of \$1.1 million.

The Engineering and Public Works Operating Fund, a major special revenue fund, reported a fund balance of \$57.2 million at the end of 2025 compared to \$43.3 million at the end of 2024. The net change in fund balance for the current year reflects an increase of \$15.6 million as compared to a decrease of \$4.1 million in 2024. This \$19.7 million variance is attributable to increases in revenue (property tax revenues of \$8.7 million, sales taxes of \$10.3 million, and intergovernmental revenues of \$7.1 million). This is offset by decreases in transfers in of \$6 million, increases in operating expenditures of \$2.1 million, and \$1.7 million in changes within the financial reporting entity transferring the fund balance of Stormwater and Watershed Management Fund to the Stormwater Capital Fund at year end (see Note 13(B) on page 123 for information on the closure of this fund).

The Calcasieu Parish Library Fund, a major special revenue fund, reported a total fund balance of \$30.5 million at the end of 2025 compared to \$25 million at the end of 2024. The net change in fund balance for the current year reflects an increase of \$5.5 million as compared to an increase of \$5.4 million in 2024. This slight increase relates to increases in property taxes of \$763 thousand, and investment earnings of \$135 thousand, offset by an increase in capital and operating expenditures of \$876 thousand.

The Infrastructure Capital Improvement Fund, a major capital projects fund, reported a total fund balance of \$272.8 million at the end of 2025 compared to \$250.9 million at the end of 2024. The net change in fund balance for the current year reflects an increase of \$21.9 million as compared to an increase of \$13 million in 2024. This \$8.9 million variance is comprised of a \$3.7 million increase in transfers in, and a \$24 million decrease in capital expenditures and transfers out, offset by decreases in sales taxes of \$8.6 million, investment earnings of \$1.1 million, property taxes of \$8.5 million, and donations of \$0.5 million.

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 six enterprise funds was \$20 million at the end of 2025 compared to \$18.9 million at the end of 2024. These additions to net position will provide funding necessary for future maintenance and capital outlays as well as any future expansion of waterlines.

General Fund Budgetary Highlights

Total budgeted expenditures of \$27.1 million exceeded the actual expenditures of \$25.5 million by \$1.6 million. The reduction in actual expenditures over budgeted expenditures resulted primarily from the following activities:

- 47.8% of the total \$1.6 million variance, or \$783 thousand, was attributed to the Correctional Facility activity. Actual costs of feeding and housing prisoners were under budget by \$223.8 thousand, and prisoner medical and transportation costs were under budget by \$177.3 thousand. Capital costs were under budget by \$13.5 thousand. Other operating costs were under budget by \$368.4 thousand.
- 14.6% of the total \$1.6 million variance, or \$239 thousand, was attributed to Intergovernmental Grants activities. This variance includes City/Wards Judicial costs under budget by \$3.4 thousand, Coroner – Statutory costs under budget by \$53.3 thousand, State Revenue Sharing transfers under budget by \$161.9 thousand, and other miscellaneous grants under budget by \$20.4 thousand.
- 13.6% of the total \$1.6 million variance, or \$223 thousand, was attributed to the Office of Emergency Preparedness activity. This variance is from the following favorable operating line items of the department’s budget: (a) \$74 thousand in personnel expenditures (b) \$25.6 thousand in capital expenditures, (c) \$15.2 thousand in materials and supplies, (d) \$60.5 thousand in communications, (e) \$20.9 thousand in software maintenance, (f) \$19.6 thousand in travel and training, and (g) \$7.5 thousand in other operating expenditures.
- 5.9% of the total \$1.6 million variance, or \$97 thousand, was attributed to the Facility Management Department. This variance is from the following activities of the department’s budget: (a) \$149.3 thousand in lower utility costs, (b) \$56.6 thousand in lower capital expenditures, (c) (\$55.7) thousand attributed to higher contract services expenditures, (d) (\$27.2) thousand attributed to higher personnel expenditures, (e) (\$9.3) thousand attributed to higher repairs and maintenance expenditures, (f) (\$9.2) thousand related to higher communications costs, and (g) (\$7.5) thousand related to higher materials & supplies and other operating costs.
- 5.5% of the total \$1.6 million, or \$90 thousand, was attributed to the Communications and Media Department. This variance is from the following favorable operating line items of the department’s budget: (a) \$46.2 thousand in professional services budgeted for new website design and implementation deferred until 2026, (b) \$19.1 thousand in personnel expenditures, (c) \$19.4 thousand in GIS services over-budgeted, and (d) \$5.3 thousand in capital and other operating expenditures.
- 5.4% of the total \$1.6 million, or \$87.7 thousand, was attributed to the Registrar of Voters Office Department. This variance is from the following favorable operating line items of the department’s budget: (a) \$61.1 thousand in materials and supplies, (b) \$11.8 thousand in personnel expenditures, (c) \$10.9 thousand in capital and miscellaneous operating expenditures, and (d) \$3.9 thousand in travel and training.

Capital Asset and Debt Administration

Capital Assets: The Parish’s investment in capital assets for its governmental activities as of December 31, 2025, totaled approximately \$891.9 million (net of accumulated depreciation) as compared to \$852.5 million (net of accumulated depreciation) as of December 31, 2024. This investment in capital assets includes land, buildings, improvements, machinery and equipment, roads, and bridges. Movable assets that have initial useful lives greater than one year and exceed the Parish’s capitalization threshold are recorded as capital assets. See Note 1(C) on page 53 and Note 8 on page 70 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 2023, 2024, and 2025 have met this Parish minimum level. As to actual expenditures, the 2025 expenditures decreased from 2024 due to the postponing of 2025 overlay projects as a result of increased ongoing new road construction and drainage rehabilitation projects. See the Required Supplementary Information (pages 127-128) 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 \$53.1 million. Major capital asset events during the current year included asset retirements (building and improvement demolitions, and removal from service of vehicles and other assets) of \$3.2 million, and the following additions:

- Waterworks consolidation project (\$14.1 million)
- Various road and bridge projects including construction in progress and right of ways (\$10.7 million)
- Animal Services Facility – construction in progress (\$9.9 million)
- New Family and Juvenile Court – construction in progress (\$6.5 million)
- Stormwater drainage projects (\$5.7 million)
- River Bluff Park Pavilion & Walking Path – construction in progress (\$4.7 million)
- Disaster recovery projects (\$2.4 million)
- Subscription based information technology leases (\$1.6 million)
- South Ward 3 Sewer Main Projects – construction in progress (\$1.0 million)

The Parish’s investment in capital assets for its business-type activities as of December 31, 2025, totaled approximately \$30.9 million (net of accumulated depreciation) as compared to \$29.9 million (net of accumulated depreciation) as of December 31, 2024. This increase relates primarily to water treatment plant and other water district construction in progress offset by depreciation.

At the end of 2025, the Parish had on-going capital projects with construction commitments totaling \$67.1 million. Additional information on the Parish’s construction commitments can be found in Note 11 (B) which begins on page 87 of this report.

The following is a schedule of capital assets as of December 31, 2025 and 2024:

Calcasieu Parish Police Jury Capital Assets, Net of Depreciation December 31, 2025 and 2024 (In Thousands)						
	<u>Governmental Activities</u>		<u>Business Activities</u>		<u>Totals</u>	
	2025	2024	2025	2024	2025	2024
Land	\$ 47,812	\$ 46,586	\$ 897	\$ 704	\$ 48,709	\$ 47,290
Buildings & Improvements	210,391	201,748	408	420	210,799	202,168
Non-Building Improvements	-	-	27,780	26,936	27,780	26,936
Roads and Infrastructure	465,438	445,194	-	-	465,438	445,194
Bridges	69,594	59,374	-	-	69,594	59,374
Machinery & Equipment	16,467	15,425	320	169	16,787	15,594
Right of Use Assets	911	758	-	-	911	758
Subscription Based Leases	3,192	3,601	-	-	3,192	3,601
Construction in Progress	78,130	79,860	1,522	1,644	79,652	81,504
Total	<u>\$ 891,935</u>	<u>\$ 852,546</u>	<u>\$ 30,927</u>	<u>\$ 29,873</u>	<u>\$ 922,862</u>	<u>\$ 882,419</u>

Please note that the 2024 amounts reported above are inclusive of error corrections made in 2025. A discussion of those changes is provided on pages 123-124 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 70 of this report.

Long-Term Debt: At the end of the current fiscal year, the Parish had \$59.9 million in debt from governmental activities. Other long-term debt from governmental activities is reported for portions of compensated absences, 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 2026. The Parish also had long-term debt of \$8.7 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, 2025 and 2024 (In Thousands)						
	<u>Governmental Activities</u>		<u>Business Activities</u>		<u>Totals</u>	
	2025	2024	2025	2024	2025	2024
Lease Obligations	\$ 963	\$ 362	\$ -	\$ -	\$ 963	\$ 362
Subscription Based Information Technology Arrangements	3,114	3,761	-	-	3,114	3,761
Revenue Loan, Including Premium	55,845	58,622	-	-	55,845	58,622
Revenue Bonds	-	-	8,704	9,275	8,704	9,275
Total Outstanding Debt	<u>\$ 59,922</u>	<u>\$ 62,745</u>	<u>\$ 8,704</u>	<u>\$ 9,275</u>	<u>\$ 68,626</u>	<u>\$ 72,020</u>

Additional information on the Parish's long-term debt can be found in Note 10 which begins on page 77 of this report. Included in this referenced information is a discussion about the 2015 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 was issued in 2024. The proceeds of both the 2018 and 2024 issues 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 2026 fiscal year.

- At the end of 2025, the unemployment rate for the Parish was 4.1%, the State rate was 4.2% and the national average was 4.4%. These rates are below the 2019 pre-pandemic and pre-disaster levels of 4.4% for the Parish, and 4.8% for the State, while above those levels of 3.6% for the nation, indicating progress in the Parish's economic recovery. In April 2026, the unemployment rates were 3.9% for the Parish, 4.4% for the State and 4.3% for the nation. These rates are slightly lower than the April 2025 rate of 4.0% for the Parish, but slightly higher than April 2025 rates of 4.3% for the State, and 4.2% for the nation.
- For the sales tax revenue budget estimates for 2026, the Parish projected a 4% increase over 2025 budget amounts. The actual 2026 collections for the first five months are 3.5% more than the collections for the first five months in 2025.
- For property tax revenue, the 2026 budget estimates projected a 4.9% parish-wide increase over 2025 budget amounts. The actual 2026 collections for the first five months are 4.5% higher than the collections for the first five months in 2025.

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, 2025

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
ASSETS				
Cash and cash equivalents	\$ 34,904,763	\$ 340,468	\$ 35,245,231	\$ 40,126,688
Investments	632,686,125	16,512,409	649,198,534	154,929,285
Receivables (net of allowance for uncollectibles)	113,186,968	2,868,028	116,054,996	127,162,864
Intergovernmental receivable	6,157,798	198	6,157,996	7,603,923
Internal balances	(120,967)	120,967	-	-
Due from primary government	-	-	-	200,468
Lease receivable	937,255	-	937,255	6,190,322
Prepaid items	780,371	251,796	1,032,167	4,553,020
Inventory	1,519,481	329,187	1,848,668	3,057,155
Restricted assets:				
Cash and cash equivalents	-	734,092	734,092	5,179,470
Investments	-	646,087	646,087	10,028,395
Other	-	-	-	74,408
Receivables - net	-	50,512	50,512	-
Net pension assets	5,215,596	-	5,215,596	7,193,049
Capital assets:				
Non-depreciable	591,380,714	2,419,839	593,800,553	74,844,368
Depreciable, net	300,554,711	28,507,384	329,062,095	352,743,944
Total assets	<u>1,687,202,815</u>	<u>52,780,967</u>	<u>1,739,983,782</u>	<u>793,887,359</u>
DEFERRED OUTFLOWS OF RESOURCES				
Pension related	7,823,993	-	7,823,993	12,410,894
OPEB related	8,632,705	-	8,632,705	5,604,937
Deferred amount on debt refunding	-	-	-	12,357
Total deferred outflows of resources	<u>16,456,698</u>	<u>-</u>	<u>16,456,698</u>	<u>18,028,188</u>
LIABILITIES				
Accounts payable and other accrued liabilities	16,641,013	557,455	17,198,468	12,808,179
Intergovernmental payable	5,262,521	108,322	5,370,843	12,438,360
Due to component units	200,468	-	200,468	-
Unearned revenue	19,247,988	-	19,247,988	855,892
Other liabilities	116,297	-	116,297	193,082
Liabilities payable from restricted assets	-	676,949	676,949	1,728,928
Noncurrent liabilities:				
Due within one year	9,718,904	584,000	10,302,904	11,552,343
Due in more than one year	92,782,821	8,119,842	100,902,663	109,615,085
Total liabilities	<u>143,970,012</u>	<u>10,046,568</u>	<u>154,016,580</u>	<u>149,191,869</u>
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for the next fiscal year	102,137,628	-	102,137,628	70,934,974
Pension related	4,604,283	-	4,604,283	7,844,067
OPEB related	10,109,674	-	10,109,674	9,469,364
Lease related	698,951	-	698,951	5,673,138
Deferred amount on debt refunding	-	-	-	3,710
Total deferred inflows of resources	<u>117,550,536</u>	<u>-</u>	<u>117,550,536</u>	<u>93,925,253</u>
NET POSITION				
Net investment in capital assets	833,308,886	21,967,295	855,276,181	350,059,071
Restricted for:				
Net pension assets	5,215,596	-	5,215,596	7,193,049
Debt service	4,528,185	753,742	5,281,927	4,100,717
External legal constraints	169,938,836	-	169,938,836	-
Capital improvement projects	272,660,510	-	272,660,510	1,187,036
Unrestricted	156,486,952	20,013,362	176,500,314	206,258,552
Total net position	<u>\$ 1,442,138,965</u>	<u>\$ 42,734,399</u>	<u>\$ 1,484,873,364</u>	<u>\$ 568,798,425</u>

The accompanying notes are an integral part of this statement.

CALCASIEU PARISH POLICE JURY
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2025

FUNCTIONS/PROGRAMS	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
PRIMARY GOVERNMENT				
Governmental activities:				
General government	\$ 41,635,969	\$ 20,508,399	\$ 1,034,385	\$ 567,879
Public safety	36,552,967	573,423	3,848,367	8,631,152
Public works	50,985,267	146,977	25,176,762	12,184,551
Sanitation	10,577,913	420	187,222	-
Health and welfare	19,842,834	96,794	9,771,017	-
Culture and recreation	26,116,198	2,078,651	10,199	-
Economic development	4,956,444	4,195,427	1,238	-
Interest on long-term debt	2,217,666	-	-	-
Total governmental activities	192,885,258	27,600,091	40,029,190	21,383,582
Business-type activities:				
Water	5,859,488	4,415,883	-	-
Sewer	1,782,174	881,205	-	-
Total business-type activities	7,641,662	5,297,088	-	-
Total primary government	\$ 200,526,920	\$ 32,897,179	\$ 40,029,190	\$ 21,383,582
COMPONENT UNITS				
West Calcasieu Cameron Hospital	\$ 98,129,399	\$ 85,140,924	\$ -	\$ 1,726,623
Sulphur Parks and Recreation	12,618,582	3,652,680	181,780	1,206,800
Consolidated Gravity Drainage District No. 1 (West)	5,352,731	-	-	1,078,034
Consolidated Gravity Drainage District No. 2 (East)	6,541,164	-	-	43,962
Airport Authority District No. 1	9,117,972	2,381,527	-	3,435,964
Calcasieu Parish Gaming Revenue District	26,455,931	-	26,379,438	-
Other component units	79,935,445	22,455,026	7,526,158	7,226,731
Total component units	\$ 238,151,224	\$ 113,630,157	\$ 34,087,376	\$ 14,718,114
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 at beginning of year, as previously presented				
Change in accounting principle				
Error correction				
Net position at beginning of year, as adjusted or restated				
Net position at end of year				

The accompanying notes are an integral part of this statement.

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

Primary Government			
Governmental Activities	Business-type Activities	Total	Component Units
\$ (19,525,306)		\$ (19,525,306)	
(23,500,025)		(23,500,025)	
(13,476,977)		(13,476,977)	
(10,390,271)		(10,390,271)	
(9,975,023)		(9,975,023)	
(24,027,348)		(24,027,348)	
(759,779)		(759,779)	
(2,217,666)		(2,217,666)	
(103,872,395)		(103,872,395)	
-	(1,443,605)	(1,443,605)	
-	(900,969)	(900,969)	
-	(2,344,574)	(2,344,574)	
\$ (103,872,395)	\$ (2,344,574)	\$ (106,216,969)	
			\$ (11,261,852)
			(7,577,322)
			(4,274,697)
			(6,497,202)
			(3,300,481)
			(76,493)
			(42,727,530)
			\$ (75,715,577)
85,259,726	2,257,829	87,517,555	84,707,683
75,357,898	-	75,357,898	1,292,594
452,868	-	452,868	-
12,906,091	-	12,906,091	-
2,967,220	-	2,967,220	3,727,926
29,916,303	799,399	30,715,702	9,420,971
195,802	-	195,802	631,254
2,802,802	5,180	2,807,982	4,093,166
(2,100,345)	2,100,345	-	-
207,758,365	5,162,753	212,921,118	103,873,594
103,885,970	2,818,179	106,704,149	28,158,017
1,338,275,370	39,916,220	1,378,191,590	541,280,817
-	-	-	(1,221,516)
(22,375)	-	(22,375)	581,107
1,338,252,995	39,916,220	1,378,169,215	540,640,408
\$ 1,442,138,965	\$ 42,734,399	\$ 1,484,873,364	\$ 568,798,425

CALCASIEU PARISH POLICE JURY
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2025

	General Fund	Engineering and Public Works Operating Fund	Calcasieu Parish Library Fund
ASSETS			
Cash and cash equivalents	\$ 3,674,615	\$ 1,201,095	\$ 683,914
Investments	115,795,560	54,129,164	30,691,404
Receivable (net of allowances for uncollectibles):			
Property taxes	24,704,875	10,892,113	21,655,143
Sales taxes	-	1,948,560	-
Franchise taxes	107,941	-	-
Interest receivable	146,453	62,964	50,476
Other receivables	5,008,619	101	-
Intergovernmental receivable	795,476	304,915	42,399
Due from other funds	485,904	12,692	-
Prepaid items	32,507	1,781	-
Inventory	-	1,088,118	-
Total assets	<u>\$ 150,751,950</u>	<u>\$ 69,641,503</u>	<u>\$ 53,123,336</u>
LIABILITIES			
Accounts payable	\$ 1,646,922	\$ 273,219	\$ 214,093
Accrued liabilities	366,405	261,930	132,833
Intergovernmental payable	632,289	13,511	3,795
Due to other funds	514,463	85	-
Due to component units	200,468	-	-
Unearned revenue	-	553,465	-
Retainage payable	-	36,729	-
Other liabilities	52,102	3,120	-
Total liabilities	<u>3,412,649</u>	<u>1,142,059</u>	<u>350,721</u>
DEFERRED INFLOWS OF RESOURCES			
Property taxes levied for the next fiscal year	25,314,179	11,219,847	22,260,606
Unavailable revenue	-	96,706	-
Total deferred inflows of resources	<u>25,314,179</u>	<u>11,316,553</u>	<u>22,260,606</u>
FUND BALANCES			
Nonspendable:			
Prepaid items	32,507	1,781	-
Inventories	-	1,088,118	-
Restricted:			
Public works operations	-	56,092,992	-
Library purposes	-	-	30,512,009
Roads and infrastructure	-	-	-
Other restrictions	-	-	-
Assigned:			
Animal services	890,692	-	-
Parks operations	613,397	-	-
Training center operations	468,169	-	-
Future capital needs	54,464,774	-	-
Matching funds for capital grants	5,955,039	-	-
Cooperative endeavor agreements	3,164,910	-	-
Unassigned	56,435,634	-	-
Total fund balances	<u>122,025,122</u>	<u>57,182,891</u>	<u>30,512,009</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 150,751,950</u>	<u>\$ 69,641,503</u>	<u>\$ 53,123,336</u>

The accompanying notes are an integral part of this statement.

Infrastructure Capital Fund	Nonmajor Governmental Funds	Total Governmental Funds
\$ 6,050,800	\$ 23,008,406	\$ 34,618,830
260,660,637	158,522,054	619,798,819
2,723,029	39,438,629	99,413,789
3,892,078	981,083	6,821,721
-	-	107,941
277,879	194,042	731,814
-	260,266	5,268,986
164,659	4,733,001	6,040,450
5,140,067	2,644,079	8,282,742
-	178,019	212,307
-	431,363	1,519,481
<u>\$ 278,909,149</u>	<u>\$ 230,390,942</u>	<u>\$ 782,816,880</u>
\$ 973,736	\$ 5,966,778	\$ 9,074,748
-	256,137	1,017,305
7,912	622,219	1,279,726
1,589,964	6,299,197	8,403,709
-	-	200,468
-	18,693,045	19,246,510
468,137	2,601,011	3,105,877
-	61,075	116,297
<u>3,039,749</u>	<u>34,499,462</u>	<u>42,444,640</u>
2,804,962	40,538,034	102,137,628
265,941	173,192	535,839
<u>3,070,903</u>	<u>40,711,226</u>	<u>102,673,467</u>
-	178,019	212,307
-	431,363	1,519,481
-	-	56,092,992
-	-	30,512,009
272,798,497	-	272,798,497
-	81,335,705	81,335,705
-	-	890,692
-	-	613,397
-	-	468,169
-	73,235,167	127,699,941
-	-	5,955,039
-	-	3,164,910
-	-	56,435,634
<u>272,798,497</u>	<u>155,180,254</u>	<u>637,698,773</u>
<u>\$ 278,909,149</u>	<u>\$ 230,390,942</u>	<u>\$ 782,816,880</u>



CALCASIEU PARISH POLICE JURY
RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2025

Fund balances - total governmental funds	\$	637,698,773
--	----	-------------

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 (excluding internal service funds)	1,044,751,244	
Less accumulated depreciation (excluding internal service funds)	<u>(153,457,589)</u>	891,293,655

Some revenues were collected more than sixty days after year end and therefore, are not available soon enough to pay for current-period expenditures.		1,440,590
---	--	-----------

Net pension assets are not reported in the governmental funds (excluding internal service funds)		5,149,655
--	--	-----------

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	(50,485,000)	
Loan premium	(5,360,343)	
Accrued interest payable	(224,268)	
Compensated absences (excluding internal service funds)	(11,673,833)	
Lease payable	(962,837)	
Subscription based IT payable	(3,113,940)	
Net pension liability	(92,011)	
OPEB payable (excluding internal service funds)	<u>(29,572,192)</u>	(101,484,424)

Some payables do not meet the criteria for reporting under the modified accrual basis of accounting and are not reported in the fund level statements.		(3,782,634)
--	--	-------------

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 position.		10,266,538
---	--	------------

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>1,556,812</u>
--	--	------------------

Total net position of governmental activities	\$	<u><u>1,442,138,965</u></u>
---	----	-----------------------------

The accompanying notes are an integral part of this statement.

CALCASIEU PARISH POLICE JURY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2025

	General Fund	Engineering and Public Works Operating Fund	American Rescue Plan Grant Fund
REVENUES			
Taxes:			
Property	\$ 20,713,297	\$ 8,670,649	\$ -
Sales	-	30,172,363	-
Other taxes	452,868	-	-
Licenses and permits	4,008,970	-	-
Intergovernmental revenues	5,001,582	9,724,485	-
Charges for services	11,857,627	464,700	-
Fines and forfeitures	18,184	-	-
Investment earnings	5,978,165	1,899,554	-
Gaming revenue	12,930,777	-	-
Sale of assets	38,257	105,770	-
Donations	2,747	-	-
Miscellaneous revenues	71,489	14,331	-
Total revenues	<u>61,073,963</u>	<u>51,051,852</u>	<u>-</u>
EXPENDITURES			
Current:			
General government	25,576,238	-	-
Public safety	13,434,844	-	-
Public works	187,675	27,283,969	-
Sanitation	-	-	-
Health and welfare	1,475,304	-	-
Culture and recreation	1,962,018	-	-
Economic development	4,857,812	-	-
Capital outlay	2,008,768	2,245,946	-
Intergovernmental	2,116,333	1,852	-
Debt service:			
Principal retirement	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	<u>51,618,992</u>	<u>29,531,767</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>9,454,971</u>	<u>21,520,085</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	6,511,538	897,000	-
Transfers out	(8,953,604)	(6,985,000)	-
Residual equity transfer	6,651	-	-
Insurance proceeds	11,820	-	-
Issuance of debt - leases	-	-	-
Issuance of debt - subscription based leases	1,073,004	145,713	-
Total other financing sources and uses	<u>(1,350,591)</u>	<u>(5,942,287)</u>	<u>-</u>
SPECIAL ITEMS			
Net change in fund balances	8,104,380	15,577,798	-
Fund balances at beginning of year, as previously presented	113,920,742	43,261,327	182,655
Change within the financial reporting entity	<u>-</u>	<u>(1,656,234)</u>	<u>(182,655)</u>
Fund balances at beginning of year, as adjusted or restated	<u>113,920,742</u>	<u>41,605,093</u>	<u>-</u>
Fund balances at end of year	<u>\$ 122,025,122</u>	<u>\$ 57,182,891</u>	<u>\$ -</u>

The accompanying notes are an integral part of this statement.

Calcasieu Parish Library Fund	Drainage Lateral Cleanup Fund	Infrastructure Capital Fund	Disaster Recovery Capital Fund	Nonmajor Governmental Funds	Total Governmental Funds
\$ 18,574,415	\$ -	\$ 2,918,423	\$ -	\$ 34,382,942	\$ 85,259,726
-	-	32,948,725	-	11,874,163	74,995,251
-	-	-	-	-	452,868
-	-	-	-	-	4,008,970
126,854	-	1,812,644	-	46,644,332	63,309,897
65,574	-	-	-	1,720,883	14,108,784
5,095	-	-	-	1,161	24,440
1,522,879	-	11,737,646	-	8,280,312	29,418,556
-	-	-	-	-	12,930,777
13,374	-	17,490	-	20,911	195,802
1,522	-	-	-	-	4,269
7,506	-	101,600	-	2,047,174	2,242,100
20,317,219	-	49,536,528	-	104,971,878	286,951,440
-	-	-	-	1,530,388	27,106,626
-	-	-	-	16,179,589	29,614,433
-	-	3,542,754	-	206,843	31,221,241
-	-	-	-	10,393,677	10,393,677
-	-	-	-	17,595,398	19,070,702
13,443,041	-	-	-	7,439,636	22,844,695
-	-	-	-	-	4,857,812
1,667,105	-	15,280,875	-	46,502,742	67,705,436
-	-	-	-	7,988,915	10,107,100
-	-	-	-	2,235,000	2,235,000
-	-	-	-	2,659,113	2,659,113
15,110,146	-	18,823,629	-	112,731,301	227,815,835
5,207,073	-	30,712,899	-	(7,759,423)	59,135,605
-	-	5,140,067	-	35,102,742	47,651,347
-	-	(13,938,796)	-	(19,874,292)	(49,751,692)
-	-	-	-	(6,651)	-
-	-	-	-	694,299	706,119
-	-	-	-	331,224	331,224
284,811	-	-	-	100,804	1,604,332
284,811	-	(8,798,729)	-	16,348,126	541,330
5,491,884	-	21,914,170	-	8,588,703	59,676,935
25,020,125	1,842,053	250,884,327	10,832,748	132,077,861	578,021,838
-	(1,842,053)	-	(10,832,748)	14,513,690	-
25,020,125	-	250,884,327	-	146,591,551	578,021,838
\$ 30,512,009	\$ -	\$ 272,798,497	\$ -	\$ 155,180,254	\$ 637,698,773

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, 2025

Net change in fund balances - total governmental funds	\$	59,676,935
--	----	------------

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 (excluding internal service funds)	56,314,225	
Depreciation expense (excluding internal service funds)	<u>(15,763,809)</u>	40,550,416

The net effect of various miscellaneous transactions involving capital assets such as sales, trade-ins, and donations, is to decrease net position.		(1,543,115)
---	--	-------------

Because some revenues will not be collected for several months after year-end, they are not considered "available" revenues in the governmental funds.		375,996
--	--	---------

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.		2,729,603
---	--	-----------

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	(941,113)	
Accrued interest payable	(103,944)	
Compensated absences (excluding internal service funds)	(445,429)	
Other liabilities	541,327	
Pension asset/liability change (excluding internal service funds)	9,977,927	
OPEB (excluding internal service funds)	<u>425,774</u>	9,454,542

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 \$30,433), is reported with governmental activities.		2,069,008
---	--	-----------

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>(9,427,415)</u>
--	--	--------------------

Change in net position of governmental activities	\$	<u>103,885,970</u>
---	----	--------------------

The accompanying notes are an integral part of this statement.

CALCASIEU PARISH POLICE JURY
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes:				
Ad valorem	\$ 20,144,000	\$ 20,144,000	\$ 20,116,912	\$ (27,088)
Other taxes, penalties and interest	560,000	553,535	470,356	(83,179)
Intergovernmental revenues	2,945,260	3,205,260	2,951,268	(253,992)
Charges for services	677,900	677,900	840,945	163,045
Gaming	1,225,000	1,225,000	1,310,790	85,790
Fines and court costs	245,500	245,500	350,477	104,977
Investment income	802,180	802,180	1,140,738	338,558
Sale of assets	10,000	10,000	7,196	(2,804)
Miscellaneous revenues	5,000	5,000	18,958	13,958
Total revenues	<u>26,614,840</u>	<u>26,868,375</u>	<u>27,207,640</u>	<u>339,265</u>
EXPENDITURES				
Current:				
General government				
Legislative	720,597	720,597	664,345	56,252
Registrar of Voters	250,029	250,029	162,350	87,679
Facility Management	10,255,632	10,555,632	10,458,434	97,198
Communications and Media	1,136,780	1,136,780	1,046,692	90,088
Public safety:				
Emergency Preparedness	1,489,332	1,599,332	1,376,197	223,135
Correctional	8,096,986	8,096,986	7,313,950	783,036
Nondepartmental:				
Intergovernmental grants	3,442,933	3,600,453	3,361,330	239,123
Miscellaneous	1,155,404	1,180,404	1,119,627	60,777
Total expenditures	<u>26,547,693</u>	<u>27,140,213</u>	<u>25,502,925</u>	<u>1,637,288</u>
Excess (deficiency) of revenues over expenditures	<u>67,147</u>	<u>(271,838)</u>	<u>1,704,715</u>	<u>1,976,553</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	1,935,000	1,935,001	1,596,509	(338,492)
Transfers out	(3,911,133)	(3,469,846)	(3,418,343)	51,503
Insurance proceeds	-	11,820	11,820	-
Total other financing sources (uses)	<u>(1,976,133)</u>	<u>(1,523,025)</u>	<u>(1,810,014)</u>	<u>(286,989)</u>
Net change in fund balances	(1,908,986)	(1,794,863)	(105,299)	1,689,564
Fund balances beginning of year	<u>24,669,037</u>	<u>24,499,084</u>	<u>24,499,084</u>	<u>-</u>
Fund balances end of year	<u>\$ 22,760,051</u>	<u>\$ 22,704,221</u>	<u>\$ 24,393,785</u>	<u>\$ 1,689,564</u>

The accompanying notes are an integral part of this statement.

CALCASIEU PARISH POLICE JURY
ENGINEERING AND 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, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes:				
Ad valorem	\$ -	\$ 8,438,768	\$ 8,989,664	\$ 550,896
Sales	19,718,000	28,007,840	30,204,355	2,196,515
Intergovernmental revenues	51,400	51,400	10,300	(41,100)
Investment income	895,800	895,800	1,251,940	356,140
Sale of assets	-	62,000	81,160	19,160
Miscellaneous revenues	1,500	23,900	36,750	12,850
Total revenues	<u>20,666,700</u>	<u>37,479,708</u>	<u>40,574,169</u>	<u>3,094,461</u>
EXPENDITURES				
Current:				
Public works:				
Division of Engineering/Public Works	<u>28,074,335</u>	<u>28,614,850</u>	<u>25,687,455</u>	<u>2,927,395</u>
Excess (deficiency) of revenues over expenditures	<u>(7,407,635)</u>	<u>8,864,858</u>	<u>14,886,714</u>	<u>6,021,856</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	7,028,005	10,313,000	10,312,640	(360)
Transfers out	<u>(7,317,600)</u>	<u>(7,482,600)</u>	<u>(7,482,600)</u>	<u>-</u>
Total other financing sources (uses)	<u>(289,595)</u>	<u>2,830,400</u>	<u>2,830,040</u>	<u>(360)</u>
Net change in fund balances	(7,697,230)	11,695,258	17,716,754	6,021,496
Fund balances beginning of year	<u>33,224,089</u>	<u>33,876,267</u>	<u>33,876,267</u>	<u>-</u>
Fund balances end of year	<u>\$ 25,526,859</u>	<u>\$ 45,571,525</u>	<u>\$ 51,593,021</u>	<u>\$ 6,021,496</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, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes:				
Ad valorem	\$ 18,264,875	\$ 17,854,966	\$ 18,055,171	\$ 200,205
Intergovernmental	125,772	125,772	84,454	(41,318)
Fines and fees	41,000	33,350	70,252	36,902
Investment income	856,400	856,400	1,387,781	531,381
Sale of assets	-	4,255	14,049	9,794
Miscellaneous revenue	8,000	8,000	8,609	609
Total revenues	<u>19,296,047</u>	<u>18,882,743</u>	<u>19,620,316</u>	<u>737,573</u>
EXPENDITURES				
Current:				
Cultural and recreation	14,409,591	14,415,034	12,852,796	1,562,238
Capital improvements	<u>5,065,500</u>	<u>5,066,859</u>	<u>1,279,017</u>	<u>3,787,842</u>
Total expenditures	<u>19,475,091</u>	<u>19,481,893</u>	<u>14,131,813</u>	<u>5,350,080</u>
Excess (deficiency) of revenues over expenditures	<u>(179,044)</u>	<u>(599,150)</u>	<u>5,488,503</u>	<u>6,087,653</u>
Net change in fund balances	(179,044)	(599,150)	5,488,503	6,087,653
Fund balances beginning of year	<u>24,640,305</u>	<u>25,947,581</u>	<u>25,947,581</u>	<u>-</u>
Fund balances end of year	<u>\$ 24,461,261</u>	<u>\$ 25,348,431</u>	<u>\$ 31,436,084</u>	<u>\$ 6,087,653</u>

The accompanying notes are an integral part of this statement.

CALCASIEU PARISH POLICE JURY
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2025

	Business-type Activities Nonmajor Enterprise Funds	Governmental Activities Internal Service Funds
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 340,468	\$ 285,933
Investments	16,512,409	12,887,306
Accounts receivable - net	715,989	18,083
Taxes receivable - net	2,100,173	-
Interest receivable	51,866	14,167
Intergovernmental receivable	198	8,595
Other receivable	-	415,884
Due from other funds	144,255	49
Prepaid items	251,796	568,065
Inventory	329,187	-
Restricted assets:		
Cash and cash equivalents	734,092	-
Investments	646,087	-
Special assessment receivable - net	50,512	-
Total current assets	<u>21,877,032</u>	<u>14,198,082</u>
Noncurrent assets:		
Restricted net pension assets	-	65,941
Capital assets:		
Land and improvements	897,515	-
Buildings	471,122	40,881
Improvements other than buildings	47,548,534	648,624
Construction in progress	1,522,324	-
Equipment	980,569	231,598
Total capital assets	51,420,064	921,103
Accumulated depreciation	<u>(20,492,841)</u>	<u>(279,333)</u>
Net capital assets	<u>30,927,223</u>	<u>641,770</u>
Total noncurrent assets	<u>30,927,223</u>	<u>707,711</u>
Total assets	<u>52,804,255</u>	<u>14,905,793</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows - OPEB	-	15,800
Pension related deferred outflows of resources	-	98,685
Total deferred outflows of resources	<u>-</u>	<u>114,485</u>

The accompanying notes are an integral part of this statement.

	Business-type Activities Nonmajor Enterprise Funds	Governmental Activities Internal Service Funds
LIABILITIES		
Current liabilities:		
Accounts payable	\$ 473,855	\$ 112,431
Accrued liabilities	-	11,270
Due to other funds	23,288	49
Intergovernmental payable	108,322	3,295,276
Retainage payable	83,600	-
Unearned revenue	-	1,478
Claims payable	-	409,418
Liabilities payable from restricted assets:		
Accrued interest payable	22,507	-
Refundable customer deposits	654,442	-
Compensated absences	-	25,551
Bonds payable	584,000	-
Total current liabilities	<u>1,950,014</u>	<u>3,855,473</u>
Noncurrent long-term liabilities:		
Claims payable	-	613,183
Bonds payable	8,119,842	-
Compensated absences	-	82,027
OPEB payable	-	111,389
Total noncurrent liabilities	<u>8,119,842</u>	<u>806,599</u>
Total liabilities	<u>10,069,856</u>	<u>4,662,072</u>
DEFERRED INFLOWS OF RESOURCES		
OPEB related deferred inflows of resources	-	34,229
Pension related deferred inflows of resources	-	57,439
Total deferred inflows of resources	<u>-</u>	<u>91,668</u>
NET POSITION		
Net investment in capital assets	21,967,295	641,770
Restricted for:		
Debt Service	753,742	-
Unrestricted	<u>20,013,362</u>	<u>9,624,768</u>
Total net position	<u>\$ 42,734,399</u>	<u>\$ 10,266,538</u>



CALCASIEU PARISH POLICE JURY
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN
NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2025

	Business-type Activities	Governmental Activities
	Nonmajor Enterprise Funds	Internal Service Funds
OPERATING REVENUES		
Charges for services	\$ 4,846,159	\$ 28,722,447
Other operating income	75,929	-
Total operating revenues	<u>4,922,088</u>	<u>28,722,447</u>
OPERATING EXPENSES		
Personal services	14,581	533,543
Employee benefits	-	143,420
Supplies	346,470	106,394
Contractual services	5,561,475	2,872,791
Depreciation	1,477,658	30,433
Insurance premiums	-	6,671,585
Claims	-	17,205,646
Total operating expenses	<u>7,400,184</u>	<u>27,563,812</u>
Operating income (loss)	<u>(2,478,096)</u>	<u>1,158,635</u>
NONOPERATING REVENUES (EXPENSES)		
Property taxes	2,257,829	-
Investment earnings	799,399	497,747
Miscellaneous revenue	5,180	-
Loss on sale of capital assets	(6,750)	-
Interest expense	(234,728)	-
Insurance proceeds	375,000	-
Total nonoperating revenues (expenses)	<u>3,195,930</u>	<u>497,747</u>
Income (loss) before transfers	<u>717,834</u>	<u>1,656,382</u>
CAPITAL CONTRIBUTIONS AND TRANSFERS		
Capital contribution	-	412,626
Transfers in	2,100,345	-
Total capital contributions and transfers	<u>2,100,345</u>	<u>412,626</u>
Change in net position	2,818,179	2,069,008
Net position at beginning of year	<u>39,916,220</u>	<u>8,197,530</u>
Net position at end of year	<u><u>\$ 42,734,399</u></u>	<u><u>\$ 10,266,538</u></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, 2025

	Business-type Activities Nonmajor Enterprise Funds	Governmental Activities Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from interfund users	\$ -	\$ 23,672,122
Receipts from customers/insured	5,087,440	5,236,185
Payments for claims	-	(18,209,107)
Payments to employees for services and benefits	-	(667,997)
Payments to suppliers for goods and services	(3,638,824)	(9,943,458)
Payments to interfund provider of services	(2,142,623)	-
Net cash provided by (used for) operating activities	(694,007)	87,745
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Receipts from general property taxes	2,152,211	-
Transfers in from other funds for non capital related activity	600,000	-
Receipts from noncapital grants or subsidies	-	3,449,633
Noncapital cash payments on behalf of local government	-	(2,170,992)
Net cash provided by (used for) noncapital financing activities	2,752,211	1,278,641
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Receipt of capital related interfund activity	1,449,059	-
Insurance proceeds or sale of assets	522,020	-
Acquisition and construction of capital assets	(2,494,527)	-
Principal and interest received on special assessment levy	8,678	-
Principal paid on debt	(571,000)	-
Interest and fiscal charges paid on debt	(237,474)	-
Net cash provided by (used for) capital and related financing activities	(1,323,244)	-
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of investments	(17,541,462)	(15,731,074)
Proceeds from sales and maturities of investments	15,892,936	13,783,438
Interest received on investments	711,788	449,191
Net cash provided by (used for) investing activities	(936,738)	(1,498,445)
Net increase (decrease) in cash and cash equivalents	(201,778)	(132,059)
Cash and cash equivalents at beginning of year	1,276,338	417,992
Cash and cash equivalents at end of year	<u>\$ 1,074,560</u>	<u>\$ 285,933</u>
Classified as:		
Current assets	\$ 340,468	\$ 285,933
Restricted assets	734,092	-
Totals	<u>\$ 1,074,560</u>	<u>\$ 285,933</u>

The accompanying notes are an integral part of this statement.

	Business-type Activities Nonmajor Enterprise Funds	Governmental Activities Internal Service Funds
Reconciliation of operating income to net cash provided by (used for) operating activities		
Operating income (loss)	\$ (2,478,096)	\$ 1,158,635
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:		
Depreciation	1,477,658	30,433
Changes in assets and liabilities:		
Decrease (increase) in accounts receivable	134,758	955
Decrease (increase) in other receivable		(415,884)
Decrease (increase) in due from other governments	-	197,592
Decrease (increase) in due from other funds	-	1,459
Decrease (increase) in prepaid items	(43,901)	(258,231)
Decrease (increase) in net pension asset	-	(65,941)
Decrease (increase) in inventory	8,224	-
Decrease (increase) in OPEB related deferred outflows	-	5,397
Decrease (increase) in pension related deferred outflows	-	88,669
Increase (decrease) in accounts payable	7,128	(33,772)
Increase (decrease) in accrued liabilities	-	(1,526)
Increase (decrease) in due to other funds	2,732	(15,686)
Increase (decrease) in due to other governments	92,102	-
Increase (decrease) in unearned revenue	-	(2,152)
Increase (decrease) in other liabilities	-	10,202
Increase (decrease) in refundable customer deposits	30,842	-
Increase (decrease) in claims payable	-	(577,722)
Increase (decrease) in compensated absences payable and on-behalf payments	74,546	-
Increase (decrease) in OPEB payable	-	2,894
Increase (decrease) in OPEB related deferred inflows	-	(1,861)
Increase (decrease) in pension related deferred inflows	-	26,253
Increase (decrease) in net pension liability	-	(61,969)
Total adjustments	<u>1,784,089</u>	<u>(1,070,890)</u>
Net cash provided by (used for) operating activities	<u>\$ (694,007)</u>	<u>\$ 87,745</u>
Noncash investing, capital, and financing activities		
Net decrease in fair value of investments	\$ (14,544)	\$ (8,355)
Retainage payable	<u>83,600</u>	<u>-</u>
Total non cash investing, capital, and financing activities	<u>\$ 69,056</u>	<u>\$ (8,355)</u>

CALCASIEU PARISH POLICE JURY
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2025

	Custodial Funds
ASSETS	
Cash and cash equivalents	\$ 89,912
Due from other entities	<u>3,342,101</u>
Total assets	<u><u>\$ 3,432,013</u></u>
LIABILITIES	
Due to other governments	<u><u>\$ 3,432,013</u></u>

The accompanying notes are an integral part of this statement.

CALCASIEU PARISH POLICE JURY
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2025

	Custodial Funds
ADDITIONS	
Fire insurance rebate collections for other governments	\$ 804,582
Gaming collections for other entities	6,593,095
Total additions	<u>7,397,677</u>
DEDUCTIONS	
Payments of fire rebates to other governments	804,582
Gaming distributions to other entities	6,593,095
Total deductions	<u>7,397,677</u>
Net increase (decrease) in fiduciary net position	-
Net position at beginning of year	<u>-</u>
Net position at end of year	<u>\$ -</u>

The accompanying notes are an integral part of this statement.

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF NET POSITION
COMPONENT UNITS
DECEMBER 31, 2025

	West Calcasieu Cameron Hospital	Sulphur Parks and Recreation	Consolidated Gravity Drainage District No. 1 (West)	Consolidated Gravity Drainage District No. 2 (East)
ASSETS				
Cash and cash equivalents	\$ 9,384,177	\$ 3,880,118	\$ 240,704	\$ 162,208
Investments	-	929,660	10,850,869	7,303,288
Receivables (net of allowance for uncollectibles)				
Taxes	12,521,094	10,196,992	10,712,342	7,048,710
Accounts	7,201,341	-	-	-
Other	9,021,001	102,790	-	7,777
Accrued interest receivable	3,436	-	24,828	7,848
Intergovernmental receivable	-	3,586,537	482,289	-
Due from primary government	-	26,509	23,642	41,820
Lease receivable	185,524	-	-	-
Prepaid items and other assets	2,791,277	-	46,639	124,977
Inventory	2,599,856	72,701	-	-
Restricted assets:				
Cash and cash equivalents	-	-	-	-
Investments	9,798,453	-	-	-
Other	-	-	-	-
Net pension asset	4,841,101	346,160	231,561	218,557
Capital assets:				
Non-depreciable	3,740,481	32,245,340	523,249	3,113,202
Depreciable, net	35,781,923	31,420,746	19,246,635	22,125,632
Total assets	<u>97,869,664</u>	<u>82,807,553</u>	<u>42,382,758</u>	<u>40,154,019</u>
DEFERRED OUTFLOWS OF RESOURCES				
Pension related	7,301,831	528,018	346,546	327,086
OPEB related	1,395,700	550,272	290,979	797,966
Deferred amount on debt refunding	-	-	-	-
Total deferred outflows of resources	<u>8,697,531</u>	<u>1,078,290</u>	<u>637,525</u>	<u>1,125,052</u>
LIABILITIES				
Accounts payable and accruals	5,985,872	943,007	122,541	238,056
Intergovernmental payable	82,934	-	479	764
Unearned revenue	-	-	-	-
Other liabilities	-	-	126,000	-
Liabilities from restricted assets				
Accrued interest payable	-	-	-	557
Refundable customer deposits	-	-	-	-
Current portion of long-term liabilities:				
Compensated absences	1,834,006	-	111,373	120,012
Lease obligations	406,400	80,044	-	57,956
Subscription based IT arrangement liabilities	547,230	-	-	1,909
Bonds, contracts and notes payable	-	-	-	-
OPEB liability	-	-	28,615	204,663
Noncurrent portion of long-term liabilities:				
Lease obligations	2,976,997	132,570	-	160,290
Subscription based IT arrangement liabilities	2,054,506	-	-	3,382
Bonds, contracts and notes payable	-	-	-	-
OPEB, pension and compensated absences liabilities	17,576,591	2,914,632	870,802	1,591,511
Total liabilities	<u>31,464,536</u>	<u>4,070,253</u>	<u>1,259,810</u>	<u>2,379,100</u>
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for the next fiscal year	-	-	10,863,531	7,436,798
Pension related	4,221,099	330,921	201,704	190,377
OPEB related	5,287,933	354,704	78,663	383,514
Lease related	-	-	-	-
Deferred amount on debt refunding	-	-	-	-
Total deferred inflows of resources	<u>9,509,032</u>	<u>685,625</u>	<u>11,143,898</u>	<u>8,010,689</u>
NET POSITION				
Net investment in capital assets	33,537,271	63,453,472	19,769,884	25,015,297
Restricted for:				
Net pension assets	4,841,101	346,160	231,561	218,557
Debt service	-	-	-	-
Capital improvement projects	-	-	-	-
Unrestricted	27,215,255	15,330,333	10,615,130	5,655,428
Total net position	<u>\$ 65,593,627</u>	<u>\$ 79,129,965</u>	<u>\$ 30,616,575</u>	<u>\$ 30,889,282</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
\$ 3,128,480	\$ 145	\$ 23,330,856	\$ 40,126,688
-	6,557	135,838,911	154,929,285
1,088,487	-	56,044,616	97,612,241
318,832	-	1,213,105	8,733,278
-	10,888,336	444,683	20,464,587
-	18	316,628	352,758
1,099,680	144,154	2,291,263	7,603,923
4,415	-	104,082	200,468
6,004,798	-	-	6,190,322
78,086	-	1,512,041	4,553,020
-	-	384,598	3,057,155
1,098,770	-	4,080,700	5,179,470
-	-	229,942	10,028,395
-	-	74,408	74,408
158,231	-	1,397,439	7,193,049
9,715,163	-	25,506,933	74,844,368
67,699,132	-	176,469,876	352,743,944
<u>90,394,074</u>	<u>11,039,210</u>	<u>429,240,081</u>	<u>793,887,359</u>
233,620	-	3,673,793	12,410,894
57,580	-	2,512,440	5,604,937
-	-	12,357	12,357
<u>291,200</u>	<u>-</u>	<u>6,198,590</u>	<u>18,028,188</u>
208,015	-	5,310,688	12,808,179
-	11,032,491	1,321,692	12,438,360
-	-	855,892	855,892
4,418	-	62,664	193,082
-	-	916,896	917,453
-	-	811,475	811,475
-	-	1,383,954	3,449,345
-	-	98,151	642,551
-	-	184,524	733,663
472,906	-	5,375,580	5,848,486
-	-	645,020	878,298
-	-	245,339	3,515,196
-	-	209,621	2,267,509
-	-	62,191,765	62,191,765
391,159	-	18,295,920	41,640,615
<u>1,076,498</u>	<u>11,032,491</u>	<u>97,909,181</u>	<u>149,191,869</u>
-	-	52,634,645	70,934,974
137,487	-	2,762,479	7,844,067
301,152	-	3,063,398	9,469,364
5,673,138	-	-	5,673,138
-	-	3,710	3,710
<u>6,111,777</u>	<u>-</u>	<u>58,464,232</u>	<u>93,925,253</u>
76,941,389	-	131,341,758	350,059,071
158,231	-	1,397,439	7,193,049
-	-	4,100,717	4,100,717
1,187,036	-	-	1,187,036
5,210,343	6,719	142,225,344	206,258,552
<u>\$ 83,496,999</u>	<u>\$ 6,719</u>	<u>\$ 279,065,258</u>	<u>\$ 568,798,425</u>

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF ACTIVITIES
COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2025**

	West Calcasieu Cameron Hospital	Sulphur Parks and Recreation	Consolidated Gravity Drainage District No. 1 (West)
EXPENSES	\$ 98,129,399	\$ 12,618,582	\$ 5,352,731
PROGRAM REVENUES			
Charges for services	85,140,924	3,652,680	-
Operating grants and contributions	-	181,780	-
Capital grants and contributions	<u>1,726,623</u>	<u>1,206,800</u>	<u>1,078,034</u>
Total program revenues	<u>86,867,547</u>	<u>5,041,260</u>	<u>1,078,034</u>
Net program (expenses) revenues	<u>(11,261,852)</u>	<u>(7,577,322)</u>	<u>(4,274,697)</u>
GENERAL REVENUES			
Property taxes	12,482,397	10,408,443	7,984,723
Sales taxes	-	-	-
Grants and contributions not restricted to specific program	-	71,899	70,733
Investment earnings	661,937	67,345	524,981
Gain on sale of capital assets	13,872	(1,048)	-
Miscellaneous revenue	<u>2,719,205</u>	<u>39,045</u>	<u>154,854</u>
Total general revenues	<u>15,877,411</u>	<u>10,585,684</u>	<u>8,735,291</u>
Change in net position	4,615,559	3,008,362	4,460,594
Net position at beginning of year, as previously presented	<u>60,467,250</u>	<u>77,343,119</u>	<u>26,155,981</u>
Change to reporting entity	-	-	-
Change in accounting principle	-	(1,221,516)	-
Error correction	<u>510,818</u>	<u>-</u>	<u>-</u>
Net position at beginning of year, as adjusted or restated	<u>60,978,068</u>	<u>76,121,603</u>	<u>26,155,981</u>
Net position at end of year	<u>\$ 65,593,627</u>	<u>\$ 79,129,965</u>	<u>\$ 30,616,575</u>

The accompanying notes are an integral part of this statement.

Consolidated Gravity Drainage District No. 2 (East)	Airport Authority District No. 1	Calcasieu Parish Gaming Revenue District	Nonmajor Component Units	Total Component Units
\$ 6,541,164	\$ 9,117,972	\$ 26,455,931	\$ 79,935,445	\$ 238,151,224
-	2,381,527	-	22,455,026	113,630,157
-	-	26,379,438	7,526,158	34,087,376
43,962	3,435,964	-	7,226,731	14,718,114
43,962	5,817,491	26,379,438	37,207,915	162,435,647
(6,497,202)	(3,300,481)	(76,493)	(42,727,530)	(75,715,577)
7,612,303	1,144,534	-	45,075,283	84,707,683
-	-	-	1,292,594	1,292,594
125,119	13,209	-	3,446,966	3,727,926
365,345	278,098	44,421	7,478,844	9,420,971
25,693	193,637	-	399,100	631,254
34,874	39,866	-	1,105,322	4,093,166
8,163,334	1,669,344	44,421	58,798,109	103,873,594
1,666,132	(1,631,137)	(32,072)	16,070,579	28,158,017
29,183,982	85,128,136	38,791	262,963,558	541,280,817
-	-	-	-	-
-	-	-	-	(1,221,516)
39,168	-	-	31,121	581,107
29,223,150	85,128,136	38,791	262,994,679	540,640,408
\$ 30,889,282	\$ 83,496,999	\$ 6,719	\$ 279,065,258	\$ 568,798,425



**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

<u>INDEX</u>	<u>PAGE NUMBER</u>
Note 1 - Summary of Significant Accounting Policies.....	46
Note 2 - Deposits and Investments.....	57
Note 3 - Property Taxes and Tax Revenue Abatements.....	62
Note 4 - Receivables and Payables.....	63
Note 5 - Deferred Outflows and Deferred Inflows of Resources and Unearned Revenue.....	65
Note 6 - Interfund Receivables and Payables.....	66
Note 7 - Interfund Transfers.....	67
Note 8 - Capital Assets.....	70
Note 9 - Leases and Subscription Based Information Technology Arrangements.....	73
Note 10 - Long - Term Obligations.....	77
Note 11 - Other Information.....	85
Note 12 - Other Postemployment Benefits (OPEB) and Retirement Commitments.....	92
Note 13 - Stewardship, Compliance and Accountability.....	120
Note 14 - State Required Disclosures.....	125

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

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 Nos. 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:

- * **Waterworks District No. 2 of Ward 4**
- * **Waterworks District No. 5 of Wards 3 & 8**
- * **Waterworks District No. 8 of Wards 3 & 8**
- * **Waterworks District No. 12 of Ward 3**
- * **Sewer District No. 8 of Ward 4**
- * **Sewer District No. 11 of Wards 3 & 8**
- * **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 four 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, 2025**

(2) Discretely Presented Component Units

Discretely presented component units are entities that are legally separate from the Parish but 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 financial information presented for this entity is the calendar year 2025 information.

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 2025 information.

Consolidated Gravity Drainage District No. 1 (West) * 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 2025 information.

Consolidated Gravity Drainage District No. 2 (East) * 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 2025 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 2025 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, 2025**

(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 2025 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, 2025.

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 2025 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, 2025.

14th Judicial District Criminal Court Fund * encompasses several different funds of the 14th Judicial District Court, which is considered a legally separate entity that 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 2025. 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 it 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 2025.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

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 2025, 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. 4 of Ward 4 (April 30)
* No. 2 of Ward 4	No. 9 of Ward 4
* No. 3 of Ward 4	No. 11 of Wards 4 & 7 (June 30)
* No. 4 of Ward 4	No. 7 of Wards 6 & 4 (September 30)
No. 1 of Ward 5	* No. 14 of Ward 5
* No. 1 of Ward 6	* No. 10 of Ward 7
No. 1 of Ward 7	<u>Sewer Districts:</u>
* No. 2 of Ward 8	* No. 12 of Ward 4
<u>Recreation Districts:</u>	<u>Gravity Drainage Districts:</u>
* No. 1 of Ward 3	* No. 8 of Ward 1
* No. 1 of Ward 4	* 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. 5 of Ward 5	* No. 7 of Ward 8
* No. 1 of Ward 6	* No. 4 of Ward 3
No. 3 of Ward 7	* No. 5 of Ward 4

(3) Related Organizations

The Industrial Development Board and the Memorial Hospital Service District are financial vehicles to assist industry and medical providers with raising tax-exempt funds for environmental protection, business development, or healthcare operations, as applicable. While the Parish appoints the board members, the Parish does not have the ability to impose its will on these organizations, and no financial benefit/burden relationship exists with them; therefore, the Parish is not considered financially accountable for these two entities. During the current year, there were no transactions between the Parish and these two organizations.

(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.

CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025

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 annual comprehensive 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.

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

FUND FINANCIAL STATEMENTS:

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

- The *governmental fund statements* include a Balance Sheet and a Statement of Revenues, Expenditures, and Changes in Fund Balances, with one column for the general fund, one for each of the other major funds, and one combining column for all of the nonmajor governmental funds. The statements are prepared using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized in the accounting period in which they become measurable and available to finance expenditures of the current period, generally considered 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 and the property tax calendar are discussed further in Note 3 to the financial statements. Sales taxes and gross receipt business

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

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 statements* include a Statement of Fiduciary Net Position and a Statement of Changes in Fiduciary Net Position for two custodial funds. These statements are prepared using the economic resources measurement focus and the accrual basis of accounting.

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, Calcasieu Parish Library Fund, and Infrastructure Capital Improvement Fund.

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

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

Calcasieu Parish Library Fund – This fund accounts for the operation and maintenance of the Calcasieu Parish Public Library facilities and outreach programs providing services throughout Calcasieu Parish. It is funded primarily by property taxes.

Infrastructure Capital Fund - This fund accounts for all the capital improvements related to Parish infrastructure. It is funded primarily by sales taxes and property taxes as well as state grants.

CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025

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 fiduciary funds:

- The **Fire Insurance Rebate Fund** which accounts for funds that the State of Louisiana transmits to the Parish on behalf of all municipalities and special service districts. The Parish does not have any control or other administrative responsibility over the distribution of these funds. The State provides these funds for specific entities and the Parish only acts as a custodian by receiving the funds and then immediately disbursing them to the municipalities and special services districts as designated by the State.
- The **Gaming Activities Fund** which accounts for funds that the local gaming establishments transmit to the Parish, as the fiscal agent for the Calcasieu Parish Gaming Revenue District, but for which are not considered revenues of the Gaming District but are for the benefit of other local governmental entities (Port of Lake Charles and various educational entities) as required by state law. Since the Port of Lake Charles and the educational entities do not need to take further action to compel the Parish to disburse these funds, the amounts held at year end are reflected as a liability to other governments.

By definition and in accordance with the implementation of GASB Statement No. 84, *Fiduciary Activities*, these two custodial funds account for assets held by a governmental unit in a trustee capacity or as an agent for another entity and cannot be used to address activities or obligations of the government.

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.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

Restricted Assets

Certain debt service funds and funds associated with customer utility deposits and special assessments of nonmajor enterprise funds are legally restricted as to purpose. Net pension assets related to statewide retirement system reporting are also restricted as to purpose. These assets have been classified as restricted assets on the Statement of Net Position since the use of these funds is 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.

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.

Accounts Receivable

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

Capital Assets

Capital assets, which include land and land improvements, buildings and building improvements, machinery and equipment, and infrastructure assets are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. All assets 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 one year,
- 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.

CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025

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	10-50
Bridges	30-80
Land Improvements	10-50
Right-to-Use Lease Equipment	2-10
Furnishings and Equipment	15
Machinery and Equipment	5-10
Vehicles	5-15

Right-to-use lease equipment and software subscription assets are amortized over the life of the associated contract. In the governmental fund financial statements, the costs associated with the acquisition or construction of capital assets are shown as expenditures. Capital assets are not shown on the governmental fund balance sheets. In the proprietary fund financial statements, the costs associated with the acquisition or construction of capital assets are recorded as increases in capital assets.

Long-Term Debt

In the government-wide Statement of Net Position and in the proprietary fund type financial statements, long-term debt and other long-term obligations are reported as liabilities. Bond 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

In 2024, the Parish adopted Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*. The standard requires that a liability be recorded for leave that has not been used if the leave is attributable to services already rendered, the leave accumulates, and the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Any leave that meets this definition and is outstanding at year end is valued at the employee's rate of pay in effect as of the balance sheet date. Applicable salary related payments are also calculated.

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 Registrar of Voters, presented herein as part of the General Fund, and the employees of the Calcasieu Parish Library System, presented herein as a major special revenue fund.

Upon resignation or retirement, unused vacation leave can be paid to the employee at the employee's current rate of pay. Parish employees of certain job classifications also 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. The vacation and compensatory leave are paid to the employee upon termination, resignation, retirement, or death, up to the maximum accrual amounts.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

With respect to the exceptions denoted above for the Registrar of Voters and the Calcasieu Parish Library System, the Registrar of Voters may carry over three hundred hours of vacation leave. Library employees hired prior to August 1, 2009 may carry over four hundred hours of vacation leave. Any earned vacation leave in excess of 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 and the employee was hired prior to January 1, 2007, the employee may request for these excess hours to be converted into service credit through the Parochial Employees' Retirement System. Any other separation or 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 paid monetarily. Part-time employees may carry over the equivalent to the scheduled number of hours worked in five pay periods.

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 Employees' Retirement System of Louisiana. A liability is recorded for the actuarial calculated value of the anticipated six hundred hours for eligible employees. In addition, the Parish has estimated the sick leave that is more likely than not to be used for time off and recorded that liability in the government wide financial statements.

Deferred Outflows/Inflows of Resources

Deferred outflows of resources represent a consumption of net assets that applies to future periods and will not be recognized as an outflow of resources (expense or expenditure) until then. Deferred inflows of resources represent an acquisition of net assets that applies to future periods 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, leases, 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 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.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

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 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.

Special Items

If reported, 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.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

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 annual comprehensive financial report. For 2025, budgets for the General Fund, the Engineering and Public Works Operating Fund, the Calcasieu Parish Library Fund, all major funds, are included in the basic financial statements. The budget related to the Infrastructure Capital Fund, a major fund, is presented in the supplementary section of the combining and individual fund statements and schedules section of the annual comprehensive financial report while the budgets related to nonmajor governmental funds, enterprise funds, and internal service funds are included in the applicable section of the combining and individual fund statements and schedules. Funds that have legally adopted budgets but are not considered separate funds for financial reporting purposes are presented in the supplementary section of the combining and individual fund statements and schedules section. (See Note 13A for additional information on adjustments for perspective budget differences.)

Excess of Expenditures over Appropriations

The following funds had expenditures in excess of appropriations: (1) American Rescue Plan Grant Fund \$382,570, (2) General Fund - One Stop Operator Fund \$88, (3) General Fund - Project Management Fund \$622, (4) Fire Training Center Capital Fund \$1,011, and (5) Health Insurance Self Insured Fund \$410,387.

While these funds had expenditures that exceeded budgeted amounts, state law provided an exemption from any amendment requirement for various reasons.

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, requires 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.

CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025

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, 2025.

	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 its 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	\$ 26,445,066	\$ -	\$ -	\$ 26,445,066	\$ 35,965,293
Total	<u>\$ 26,445,066</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26,445,066</u>	<u>\$ 35,965,293</u>
The carrying amount of deposits does not include cash on hand of \$14,030. Cash on hand includes petty cash and cash received but not yet deposited at year-end.					

	Insured or Collateralized with Securities Held by the Entity's Agent or the Pledging Institution's Trust Department in the Entity's Name	Uninsured and Collateralized with Securities Held by Pledging Institution or its Trust Department/ Agent but in the Entity's Name	Uninsured and Collateralized with Securities Held by Pledging Institution or its Trust Department/ Agent but not in the Entity's Name	Uninsured and Uncollatera- lized	Total Bank Balances - All Deposits	Total Carrying Value - All Deposits
<u>Component Units:</u>						
Cash & Cash Equivalents	\$ 10,413,521	\$ 24,465,939	\$ 9,976,601	\$ -	\$ 44,856,061	\$ 42,647,609
Certificates of Deposit	500,000	2,152,109	-	-	2,652,109	2,652,109
Total	<u>\$ 10,913,521</u>	<u>\$ 26,618,048</u>	<u>\$ 9,976,601</u>	<u>\$ -</u>	<u>\$ 47,508,170</u>	<u>\$ 45,299,718</u>
The carrying amount of deposits does not include cash on hand of \$6,440. 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.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

The Parish has the following recurring fair value measurements as of December 31, 2025:

<u>Investments by Fair Value Level:</u>	
Federal Farm Credit Bank (Level 2)	\$ 16,612,946
Federal Home Loan Mortgage Corporation (Level 2)	16,611,908
Federal Home Loan Bank (Level 2)	<u>88,782,416</u>
Subtotal for Investments by Fair Value	122,007,270
<u>Investments Excluded from Fair Value Assessment:</u>	
LAMP (Rule 2a7 Like Pool (Net Asset Value))	514,416,616
CDARS (Non-participating Interest Earning Contract – Cost)	<u>13,420,735</u>
Subtotal for Investments Excluded from Fair Value	<u>527,837,351</u>
Total for Investments	<u><u>\$ 649,844,621</u></u>

Credit Risk – Investments

Investments permitted by state statute include obligations issued, insured, or guaranteed by the U. S. government including certificates or other evidence 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, 2025, the following concentration amounts were identified:

- (a) approximately eleven percent (11%) of those securities were invested in three (3) Federal Home Loan Mortgage Corporation (FHLMC) securities with varying maturity dates, and
- (b) approximately eleven percent (11%) of those securities were invested in three (3) Federal Farm Credit Bank (FFCB) securities with varying maturity dates, and
- (c) approximately seventy-eight percent (78%) of those securities were invested in twenty-one (21) Federal Home Loan Bank (FHLB) 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.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

The next chart presents the custodial credit risk for investments for the primary government and its component units as of December 31, 2025.

	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	\$ -	\$ -	\$ 122,007,270	\$ 122,007,270
Certificate of Deposit Account Registry Service (CDARS) See Note 1(B)	-	-	13,420,735	13,420,735
<u>Investments Not Categorized:</u>				
LAMP (Net Asset Value)	-	-	514,416,616	514,416,616
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 649,844,621</u>	<u>\$ 649,844,621</u>

	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	\$ -	\$ -	\$ 24,841,842	\$ 24,841,842
Mortgage-Backed Securities	-	-	9,173,845	9,173,845
Certificates of Deposit and Certificate of Deposit Account Registry Service (CDARS)	-	-	2,970,914	2,970,914
<u>Investments Not Categorized:</u>				
Money Market and Mutual Fund Accounts	-	-	10,098,768	10,098,768
LAMP	-	-	117,872,311	117,872,311
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 164,957,680</u>	<u>\$ 164,957,680</u>

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

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. Historically, the Parish has always maintained "step up" provisions in the investment portfolio. At the end of 2025, there were twenty-one (21) "step-up" provisions in the twenty-seven (27) investments held.

Investments, classified by maturity dates, at December 31, 2025, 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	\$ 122,007,270	\$ 76,323,392	\$ 45,683,878
Certificate of Deposit Account Registry Service (CDARS)	13,420,735	13,420,735	-
LAMP	514,416,616	514,416,616	-
Total	<u>\$ 649,844,621</u>	<u>\$ 604,160,743</u>	<u>\$ 45,683,878</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	\$ 24,841,842	\$ 15,540,169	\$ 9,301,673	\$ -
Mortgage-Backed Securities	9,173,845	4,020,913	5,099,525	53,407
Certificates of Deposit and Certificate of Deposit Account Registry Service (CDARS)	2,970,914	2,970,914	-	
LAMP	117,872,311	117,872,311	-	
Total	<u>\$ 154,858,912</u>	<u>\$ 140,404,307</u>	<u>\$ 14,401,198</u>	<u>\$ 53,407</u>
Money Market and Mutual Fund Accounts	10,098,768			
Total	<u>\$ 164,957,680</u>			

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

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	\$ 35,965,293	\$ 45,299,718
Cash on Hand	14,030	6,440
CDARS or Certificates of Deposit	13,420,735	2,970,914
Investments	122,007,270	44,114,455
Louisiana Asset Management Pool	514,416,616	117,872,311
Total	\$ 685,823,944	\$ 210,263,838
<u>Per Statement of Net Position:</u>		
Cash and Cash Equivalents	\$ 35,245,231	\$ 40,126,688
Investments	649,198,534	154,929,285
Restricted Cash and Cash Equivalents	734,092	5,179,470
Restricted Investments	646,087	10,028,395
Total	\$ 685,823,944	\$ 210,263,838

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. 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 2025 property tax calendar is as follows:

	Regular Tax Calendar
Levy Date:	October 22, 2025
Billing Date:	November 10, 2025
Due Date:	December 31, 2025
Assessment (Lien) Date:	February 27, 2026
Collection Dates:	November 2025 to Current

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

The 2025 tax levy is used to finance the 2026 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 2026, the receivable and any collections made on the 2025 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 2025 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 to generate economic development/growth. Applications to exempt qualified property prior to June 24, 2016, were approved by the Louisiana Board of Commerce and Industry for a total of 10 years exemptions. In 2016, the ITEP rules were revised to include input and approval 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. Exemptions of ninety-three percent (93%) are permitted for mega projects. ITEP rules related to local government participation in the process changed in 2024 to still allow local input, but any recommendations are not binding on the Governor. No changes were made regarding the amount and term of the exemptions. The Governor issued Executive Order JML 25-033 in 2025 amending the rules, permitting companies with ITEP contracts under the 2017 and 2018 rules to opt out of the jobs, payroll, and compliance components of their agreements and granting mega projects exemptions of between ninety-three (93%) and one hundred (100%). For the year ended December 31, 2025, the Parish had \$55,221,278 in ITEP property tax abatements for governmental activities and \$190,395 for business type activities. Under ITEP, there are currently no provisions for recapturing abated taxes.

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 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). For the year ended December 31, 2025, the Parish reported no approved projects for this Program, and no liability for sales tax rebates has been accrued at year-end. Over the past four years, there have also been no sales tax rebate payments made, but the Parish will estimate any 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, 2025:

CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025

RECEIVABLES :			
Primary Government:	Governmental Activities	Business-Type Activities	Total
Property Taxes	\$ 99,413,789	2,100,173	\$ 101,513,962
Sales Taxes	6,821,721	-	6,821,721
Franchise Taxes	107,941	-	107,941
Accounts	8,992	715,989	724,981
Interest	745,982	51,866	797,848
Other Receivables ++	6,088,543	-	6,088,543
Total Receivables	<u>\$ 113,186,968</u>	<u>\$ 2,868,028</u>	<u>\$ 116,054,996</u>
Restricted Special Assessments ^^	<u>\$ -</u>	<u>\$ 50,512</u>	<u>\$ 50,512</u>
Amounts Not Expected To Be Collected Within One Year	<u>\$ -</u>	<u>\$ 26,562</u>	<u>\$ 26,562</u>
Allowance for Doubtful Accounts Included Above **	<u>\$ 4,692,574</u>	<u>\$ 210,071</u>	<u>\$ 4,902,645</u>

^^Special assessments receivable above includes \$48,272 in delinquent special assessments.

**For the governmental activities, the allowance includes \$4,692,574 for a five percent (5%) estimated uncollectible property taxes. For the business-type activities, \$114,032 of the allowance account relates to water and sewer accounts receivable and \$96,039 for estimated uncollectible property taxes.

++Includes gaming revenue receivable of \$4,897,622.

PAYABLES:			
Primary Government:	Governmental Activities	Business-Type Activities	Total
Accounts Payable	\$ 12,282,293	\$ 473,855	\$ 12,756,148
Accrued Liabilities	1,028,575	-	1,028,575
Accrued Interest	224,268	-	224,268
Retainage Payable	3,105,877	83,600	3,189,477
Accounts Payable and Other Accrued Liabilities	<u>\$ 16,641,013</u>	<u>\$ 557,455</u>	<u>\$ 17,198,468</u>
Refundable Customer Deposits	\$ -	\$ 654,442	\$ 654,442
Accrued Interest	-	22,507	22,507
Liabilities Payable from Restricted Assets	<u>\$ -</u>	<u>\$ 676,949</u>	<u>\$ 676,949</u>

CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025

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
<u>Primary Government:</u>			
Property Tax Revenue (See Note 3)	\$ -	\$ 102,137,628	\$ -
Other Post-Employment Benefits (OPEB) (See Note 12(A))	8,632,705	10,109,674	-
GASB 68 Pension Adjustment (See Note 12(B))	7,823,993	4,604,283	-
GASB 87 Lease Adjustment (See Note 9)	-	698,951	-
Local, State, and Federal Grants (Eligibility Requirements)	-	-	19,246,510
Other Revenue (Rent, Future Health Premiums, and Other)	-	-	1,478
Total – Government-wide Financial Statements	16,456,698	117,550,536	19,247,988
GASB 68 Pension Adjustment (See Note 12(B))	(7,823,993)	(4,604,283)	-
Other Post-Employment Benefits (OPEB) (See Note 12(A))	(8,632,705)	(10,109,674)	-
GASB 87 Lease Adjustment (See Note 9)	-	(698,951)	-
Unavailable Insurance Payments	-	535,839	-
Proprietary Funds - Internal Service	-	-	(1,478)
Total – Governmental Fund Financial Statements	\$ -	\$ 102,673,467	\$ 19,246,510

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

	Deferred Outflows of Resources	Deferred Inflows of Resources	Unearned Revenue
<u>Component Units:</u>			
Property Tax Revenue (See Also Note 3)	\$ -	\$ 70,934,974	\$ -
Deferred – Other ++	5,604,937	9,469,364	-
GASB 68 Pension Adjustment	12,410,894	7,844,067	-
Deferred Amount on Refunding	12,357	3,710	-
GASB 87 Lease Adjustment (See Note 9)	-	5,673,138	-
Other Revenue	-	-	855,892
Total	\$ 18,028,188	\$ 93,925,253	\$ 855,892

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

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 6: INTERFUND RECEIVABLES AND PAYABLES

A. Due to/from other funds at December 31, 2025, consists of the following:

	Due From Other Funds	Due To Other Funds
<u>Governmental Funds:</u>		
General Fund	\$ 485,904	\$ 514,463
Engineering and Public Works Operating Fund	12,692	85
Infrastructure Capital Fund	5,140,067	1,589,964
Nonmajor Funds	<u>2,644,079</u>	<u>6,299,197</u>
Total Governmental Funds	8,282,742	8,403,709
<u>Proprietary Funds:</u>		
Nonmajor Internal Service Funds	49	49
Nonmajor Enterprise Funds	<u>144,255</u>	<u>23,288</u>
Grand Total	<u><u>\$ 8,427,046</u></u>	<u><u>\$ 8,427,046</u></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.

B. Receivable and payable balances at year-end between the Primary Government and Component Units were all related to state revenue sharing distribution payments as identified below:

Primary Government Payable	Component Unit Receivable	Amount
<u>Governmental Funds:</u>		
General Fund	Airport Authority District No. 1	\$ 4,415
General Fund	Consolidated Gravity Drainage District No. 1	23,642
General Fund	Consolidated Gravity Drainage District No. 2	41,820
General Fund	Various Special Service Districts	73,661
General Fund	Criminal Court	25,640
General Fund	District Attorney	<u>31,290</u>
Total Governmental Funds and Government-wide Financial Statements	Due to Component Units	<u><u>\$ 200,468</u></u>

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 7: INTERFUND TRANSFERS

A summary of transfers in and out at December 31, 2025, is shown below:

Primary Government	Transfers In	Transfers Out
<u>Governmental Funds:</u>		
General Fund	\$ 6,511,538	\$ 8,953,604
Engineering and Public Works Operating Fund	897,000	6,985,000
Infrastructure Capital Fund	5,140,067	13,938,796
Nonmajor Funds	<u>35,102,742</u>	<u>19,874,292</u>
Total Governmental Funds	<u>47,651,347</u>	<u>49,751,692</u>
<u>Proprietary Funds:</u>		
Nonmajor Enterprise Funds	<u>2,100,345</u>	<u>-</u>
Governmental and Proprietary Reporting Total	49,751,692	49,751,692
Government-wide Elimination Entries	<u>(47,651,347)</u>	<u>(47,651,347)</u>
Government-wide Presentation	<u><u>\$ 2,100,345</u></u>	<u><u>\$ 2,100,345</u></u>

The above transfers consist of the following:

General Fund made transfers in the amount of \$8,953,604 to other funds for capital related items and to subsidize operations of the following funds:

Governmental Funds:

\$180,000	General Fund to Housing Fund
\$100,000	General Fund to Hazard Mitigation Fund
\$1,454	General Fund to Rapid Rehousing Program Fund
\$57,408	General Fund to Shelter Plus Fund
\$22,883	General Fund to Human Services Fund (Summer Food Program)
\$359,954	General Fund to Human Services Capital Fund
\$30,805	General Fund to Postal Unit Fund
\$26,950	General Fund to State Transportation Fund
\$2,335,000	General Fund to Major Facilities Debt Service Fund
\$2,765,000	General Fund to Series 2024 Debt Service Fund
\$1,000,000	General Fund to Courthouse Capital Fund
\$1,204,176	General Fund to Major Facilities Capital Fund
\$76,757	General Fund to Fire Training Center Capital Fund
\$465,765	General Fund to Ward 3 South Sewer Main Extension
\$32,531	General Fund to Housing Fund (Coordinated Entry)
\$29,792	General Fund to Human Services Grant Fund (LIHEAP)
\$8,392	General Fund to Human Services Fund (One Stop Operator)
\$42,146	General Fund to Human Services Fund (SNAP)
\$22,000	General Fund to Public Works Fund (Wastewater)

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

Proprietary Funds:

\$192,591	General Fund to Sewer District 11 of Ward 3 Capital Fund
-----------	--

Engineering and Public Works Operating Fund made transfers in the amount of \$6,985,000 to the following funds for capital and operational projects:

\$1,850,000	Engineering and Public Works Operating Fund to General Fund for Park Activities
\$5,000,000	Engineering and Public Works Operating Fund to Parks Capital Improvement Fund
\$125,000	Engineering and Public Works Operating Fund to Hazard Mitigation Fund
\$10,000	Engineering and Public Works Operating Fund to General Fund (Planning)

Infrastructure Capital Fund made transfers in the amount of \$13,938,796 to the following funds for capital and operational projects:

\$2,500,000	Infrastructure Capital Fund to Road & Drainage Trust Fund
\$2,000,000	Infrastructure Capital Fund to Stormwater Capital Fund
\$128,079	Infrastructure Capital Fund to Solid Waste Fund
\$650,000	Infrastructure Capital Fund to Human Services Fund for Transit Activities
\$8,660,717	Infrastructure Capital Fund to Water Sector Program Fund

Nonmajor Governmental Funds - Below is a discussion of the interfund transfers of the nonmajor funds totaling \$19,874,292.

American Rescue Plan Grant Fund used federal grant money to transfer \$5,982,557 to the following funds for capital projects:

\$425,225	American Rescue Plan Grant Fund to Major Facilities Capital Fund
\$2,212,997	American Rescue Plan Grant Fund to Stormwater Capital Fund
\$2,160,357	American Rescue Plan Grant Fund to Water Sector Program Fund
\$404,073	American Rescue Plan Grant Fund to Waterworks District 5 of Ward 3 Capital Fund
\$179,905	American Rescue Plan Grant Fund to Sewer District 11 of Ward 3 Capital Fund
\$600,000	American Rescue Plan Grant Fund to Waterworks District 12 of Ward 3 Capital Fund

Coliseum Fund made transfers in the amount of \$250,000 to the following funds for capital projects:

\$250,000	Coliseum Fund to Coliseum Capital Improvement Fund
-----------	--

CDBG Disaster Recovery Fund made transfers in the amount of \$78,639 to the following funds for operational projects:

\$78,639	CDBG Disaster Recovery Fund to Hazard Mitigation Fund
----------	---

Solid Waste Fund made transfers in the amount of \$43,613 to the following funds for operational projects:

\$43,613	Solid Waste Fund to Public Health Services Fund
----------	---

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

Health Unit Fund made transfers in the amount of \$5,935,344 to the following funds to subsidize capital projects and operations:

Governmental Funds and Proprietary Funds:

\$1,970,691	Health Unit Fund to General Fund
\$340,435	Health Unit Fund to Public Health Services Fund
\$111,819	Health Unit Fund to Mosquito Control Fund
\$1,500,000	Health Unit Fund to General Fund (Animal Services)
\$389,311	Health Unit Fund to General Fund (Planning)
\$875,000	Health Unit Fund to Engineering and Public Works Operating Fund (Wastewater)
\$148,088	Health Unit Fund to Human Services Fund (Food for Seniors)
\$600,000	Health Unit Fund to Sewer District 11 of Ward 3 Fund

Office of Juvenile Justice Services Fund made transfers in the amount of \$1,266,473 to the following funds for capital projects:

\$401,473	Office of Juvenile Justice Services Fund to the Major Facilities Capital Fund
\$865,000	Office of Juvenile Justice Services Fund to the Major Facilities Debt Service Fund

Workforce Initiative (WIOA) made transfers in the amount of \$72,650 to the following funds for operational projects:

\$72,650	WIOA Fund to Human Services Fund (One Stop Operator)
----------	--

Mosquito Control made transfers in the amount of \$225,290 to the following funds for operational projects:

\$200,000	Mosquito Control Fund to Public Health Services Fund
\$25,290	Mosquito Control Fund to Disaster Recovery Capital Fund

Opioid Abatement Fund made transfers in the amount of \$126,447 to the following funds for operational projects:

\$126,447	Opioid Abatement Fund to Public Health Services Fund
-----------	--

Hazard Mitigation Fund made transfers in the amount of \$551,951 to the following funds for operational projects:

\$551,951	Hazard Mitigation Fund to Stormwater Capital Fund
-----------	---

Coastal Program Fund made transfers in the amount of \$77,487 to the following funds for operational projects:

\$77,487	Coastal Program Fund to Hazard Mitigation Fund
----------	--

Water Sector Program Fund made transfers in the amount of \$5,239,573 to the following funds for operational projects:

\$5,140,067	Water Sector Program Fund to Infrastructure Capital Fund
\$99,506	Water Sector Program Fund to Waterworks District 2 of Ward 4 Capital Fund

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

Courthouse Capital made transfers in the amount of \$24,268 to the following funds for operational projects:

\$24,268 Courthouse Capital Fund to Waterworks District 5 of Wards 3 & 8 Capital Fund
--

NOTE 8: CAPITAL ASSETS

A. Primary Government

Capital asset activity for the year ended December 31, 2025, was as follows:

Governmental Activities:	Beginning Balance ++	Additions	Deletions	Ending Balance
Capital Assets Not Being Depreciated:				
Land and Right of Ways	\$ 46,586,520	\$ 1,225,972	\$ -	\$ 47,812,492
Construction in Progress	79,859,712	56,130,277	(57,860,019)	78,129,970
Roads **	445,193,634	20,244,618	-	465,438,252
Total Capital Assets Not Being Depreciated	571,639,866	77,600,867	(57,860,019)	591,380,714
Capital Assets Being Depreciated:				
Buildings and Improvements	293,247,534	18,946,181	(2,037,133)	310,156,582
Machinery and Equipment	49,472,727	4,514,584	(1,136,392)	52,850,919
Right-to-use Lease Buildings and Improvements ++	548,251	-	-	548,251
Right-to-use Lease Improvements Other Than Buildings ++	580,418	237,885	-	818,303
Right-to-use Lease Equipment	-	99,539	-	99,539
Right-to-use Software Subscriptions	6,936,001	1,672,367	(365,233)	8,243,135
Bridges	70,136,349	11,515,441	(76,887)	81,574,903
Total Capital Assets Being Depreciated	420,921,280	36,985,997	(3,615,645)	454,291,632
Less Accumulated Depreciation:				
Buildings and Improvements	(91,499,740)	(9,157,105)	891,423	(99,765,422)
Machinery and Equipment	(34,047,395)	(3,450,441)	1,113,679	(36,384,157)
Right-to-use Lease Buildings and Improvements ++	(283,813)	(81,188)	-	(365,001)
Right-to-use Lease Improvements Other Than Buildings ++	(87,062)	(69,936)	-	(156,998)
Right-to-use Lease Equipment	-	(33,180)	-	(33,180)
Right-to-use Software Subscriptions	(3,335,027)	(1,715,824)	-	(5,050,851)
Bridges	(10,762,177)	(1,286,564)	67,429	(11,981,312)
Total Accumulated Depreciation	(140,015,214)	(15,794,238)	2,072,531	(153,736,921)
Total Capital Assets Depreciated, Net	280,906,066	21,191,759	(1,543,114)	300,554,711
Total Governmental Activities Capital Assets, Net	\$ 852,545,932	\$ 98,792,626	\$ (59,403,133)	\$ 891,935,425

** 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 \$852,119,369 was restated to \$852,545,932 to properly reflect the 2024 activity recorded in 2025 as further discussed in Note 13(B).

CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025

<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	\$ 703,629	\$ 193,886	\$ -	\$ 897,515
Construction in Progress	1,644,561	2,233,408	(2,355,645)	1,522,324
Total Capital Assets Not Being Depreciated	2,348,190	2,427,294	(2,355,645)	2,419,839
Capital Assets Being Depreciated:				
Non-Building Improvements	45,300,429	2,248,104	-	47,548,533
Building and Improvements	471,122	-	-	471,122
Machinery and Equipment	777,068	218,901	(15,400)	980,569
Total Capital Assets Being Depreciated	46,548,619	2,467,005	(15,400)	49,000,224
Less Accumulated Depreciation:				
Non-Building Improvements	(18,364,167)	(1,404,601)	-	(19,768,768)
Building and Improvements	(51,278)	(11,778)	-	(63,056)
Machinery and Equipment	(608,387)	(61,279)	8,650	(661,016)
Total Accumulated Depreciation	(19,023,832)	(1,477,658)	8,650	(20,492,840)
Total Capital Assets Depreciated, Net	27,524,787	989,347	(6,750)	28,507,384
Total Business-Type Activities Capital Assets, Net	\$ 29,872,977	\$ 3,416,641	\$ (2,362,395)	\$ 30,927,223

Depreciation expense was charged to the functions as follows:

<u>Governmental Activities:</u>	
General Government	\$ 3,289,011
Public Safety	2,752,731
Public Works	3,821,578
Sanitation	337,355
Health and Welfare	856,253
Culture and Recreation	4,509,095
Economic Development	197,782
Depreciation Reallocated **	30,433
Total Governmental Activities Depreciation Expense	\$ 15,794,238
**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	\$ 1,181,392
Sewer	296,266
Total Business-Type Activities Depreciation Expense	\$ 1,477,658

CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025

B. Component Units

	Beginning Balance++	Additions	Deletions	Ending Balance
Capital Assets Not Being Depreciated:				
Land and Right of Ways	\$ 39,883,308	\$ 1,252,316	\$ -	\$ 41,135,624
Construction in Progress	<u>54,736,577</u>	<u>25,582,346</u>	<u>(46,610,179)</u>	<u>33,708,744</u>
Total Capital Assets Not Being Depreciated	94,619,885	26,834,662	(46,610,179)	74,844,368
Capital Assets Being Depreciated:				
Buildings and Improvements ++	213,759,888	7,047,063	(161,567)	220,645,384
Non-Building Improvements ++	179,278,247	42,454,245	(638,643)	221,093,849
Infrastructure	80,143,714	573,704	-	80,717,418
Machinery and Equipment ++	118,180,421	10,111,183	(4,470,049)	123,821,555
Right-to-use Lease Land	88,534	9,546	-	98,080
Right-to-use Lease Buildings and Improvements ++	4,922,140	-	-	4,922,140
Right-to-use Lease Equipment ++	1,648,673	27,874	-	1,676,547
Right-to-use Software Subscriptions	<u>6,299,836</u>	<u>3,003,067</u>	<u>(3,275,841)</u>	<u>6,027,062</u>
Total Capital Assets Being Depreciated	604,321,453	63,226,682	(8,546,100)	659,002,035
Less Accumulated Depreciation	<u>(289,945,389)</u>	<u>(23,758,897)</u>	<u>7,446,195</u>	<u>(306,258,091)</u>
Total Capital Assets Depreciated, Net	<u>314,376,064</u>	<u>39,467,785</u>	<u>(1,099,905)</u>	<u>352,743,944</u>
Total Component Units' Capital Assets, Net	<u><u>\$ 408,995,949</u></u>	<u><u>\$ 66,302,447</u></u>	<u><u>\$ (47,710,084)</u></u>	<u><u>\$ 427,588,312</u></u>
++ The beginning balance of \$408,936,238 was restated to \$408,995,949 to properly reflect the 2024 activity recorded in 2025 as further discussed in Note 13(B).				

C. Insurance Recoveries

The 2020 Hurricane Season severely impacted the Parish. Numerous capital assets were heavily damaged and are still in the process of being repaired. The Parish is also still working with the various insurance carriers on insurance recoveries.

While preparing the 2020 financial statements, the Parish addressed the requirements of GASB Statement No. 42, *Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries*. As such, any properties that were impaired and continued to be used by the Parish had a portion of the historical cost of the property and associated accumulated depreciation written off using the Restoration Cost Approach. Impaired capital assets that were no longer used by the Parish were reported at the lower of carrying value or fair value at the end of 2020.

The following capital assets have no carrying value and were idle in 2025: (a) Library Facility Maintenance Building, and (b) Public Works Broad Street Storage. These two locations received insurance recoveries.

In 2025, the Parish recognized additional, realizable insurance recoveries that exceeded the initial estimates recorded in previous years. The following table identifies, by financial statement classification (i.e. function), the additional insurance recoveries related to impaired and non-impaired capital assets recorded in the prior year as well as other activities that were received in 2025.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

Other Insurance Recoveries By Function	Disaster Insurance Proceeds	Non-disaster Insurance Proceeds **	All Insurance Proceeds
Governmental Activities:			
General Government	\$ 15,158	\$ 167,073	\$ 182,231
Culture and Recreation	679,141	-	679,141
	<u>\$ 694,299</u>	<u>\$ 167,073</u>	<u>\$ 861,372</u>
Business-Type Activities:			
Water	\$ -	\$ 375,000	\$ 375,000
** Non-disaster insurance proceeds of \$155,253 are not recorded in governmental fund financial statements due to non-availability for revenue recognition.			

NOTE 9: LEASES AND SUBSCRIPTION BASED INFORMATION TECHNOLOGY ARRANGEMENTS

A. Leases

A lease is defined as a contract that conveys control of the right to use another entity's nonfinancial asset (the underlying asset) as specified in the contract for a period of time in an exchange or exchange-like transaction. Examples of nonfinancial assets include land, buildings, vehicles and equipment. The Government Accounting Standards Board (GASB) issued a new lease accounting standard (GASB Statement No. 87) which became effective for all reporting periods that begin after December 15, 2021. The standard requires the Parish to treat leases as financing arrangements for assets and to recognize inflows and/or outflows of resources based upon the provisions of those lease agreements. Prior GASB guidance only required contracts classified as capital leases to be recognized and disclosed as assets and liabilities in the financial statements.

(1) Lessee Information

Under GASB Statement No. 87, *Leases*, requires that an asset be recognized for the right to use the underlying asset and a corresponding lease liability for future outflows. To be recognized under GASB Statement No. 87, the Lessee must have control of the right to use along with access to the asset, and the exchange must be representative of market value. The Parish recognizes an intangible right-to-use asset (reported with the Capital Assets) and a lease liability (reported as long-term debt in the Net Position financial statement) based upon the present value of future payments over the term of the lease utilizing the Parish's estimated borrowing rate as the discount rate unless a rate is specified within the lease agreement. The lease term consists of the noncancellable period of the lease plus any renewal option periods that are reasonably expected to be exercised. Lease contracts that are short term (less than twelve months), or on a month-to-month basis, do not qualify. The Parish has established a \$3,000 annual cost as the materiality threshold for all leases. Contracts with an annual cost less than the threshold will not be considered a lease.

(a) Primary Government

The Parish Primary Government has lease agreements for parking lots, buildings and office space that meet GASB Statement No. 87 requirements for disclosure. As of December 31, 2025, the lease liability balance for Primary Government was \$962,837. The future principal and interest payments for Primary Government leases as of December 31, 2025 are reported in the chart below.

CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025

Primary Government			
Year	Principal	Interest*	Total
2026	\$ 147,205	\$ 67,886	\$ 215,094
2027	130,770	58,070	188,840
2028	107,429	48,022	155,451
2029	115,746	39,705	155,451
2030	124,706	30,745	155,451
2031 - 2034	<u>336,978</u>	<u>43,785</u>	<u>380,763</u>
Total	<u>\$ 962,837</u>	<u>\$ 288,213</u>	<u>\$ 1,251,050</u>

* Interest at contract rate if stated or at prime if not provided in contract.

(b) Component Units

The Parish Component Units have lease agreements for buildings, heavy and office equipment and office space that meet GASB Statement No. 87 requirements for disclosure. As of December 31, 2025, the lease liability balance for Component Units was \$4,157,747. The future principal and interest payments for Primary Government leases as of December 31, 2025 are reported in the chart below.

Component Units			
Year	Principal	Interest*	Total
2026	\$ 642,551	\$ 218,102	\$ 860,653
2027	671,871	180,114	851,985
2028	615,205	142,527	757,732
2029	459,762	112,966	572,728
2030	338,047	91,552	429,599
2031 - 2045	<u>1,430,311</u>	<u>273,207</u>	<u>1,703,518</u>
Total	<u>\$ 4,157,747</u>	<u>\$ 1,018,468</u>	<u>\$ 5,176,215</u>

* Interest at contract rate if stated or at prime if not provided in contract.

The lease agreements may contain variable payments, residual value guarantees, or termination penalties that were not identified when the initial lease liability was determined. These amounts, if realized, will be recognized as expenses in the period in which they occur. The Parish did not recognize any expense for the aforementioned items during 2025.

Other Lessee Activity - The Parish did not have any sublease, sale-leaseback, or lease-leaseback transactions during 2025. The Parish did not have any lease impairment losses during 2025 nor did it have any lease commitments prior to commencement of the lease term to be disclosed.

(2) Lessor Information

Under GASB Statement No. 87 the Lessor is required to recognize a lease receivable and a deferred inflow of resources at the commencement of the lease term. The lease receivable is valued at the present value of lease payments expected to be received during the term of the lease. The lease term consists of the noncancellable period of the lease plus any renewal option periods that are reasonably expected to be exercised. The deferred inflow of resources is measured at the value of the lease receivable plus any payments received at or before the commencement of the lease term that relate to future periods. The Lessor should also recognize interest revenue on the lease receivable. Lease contracts that are short term (less than twelve months), or on a month-to-month basis, do not qualify under the GASB standard.

CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025

Short-term leases (including leases on a month-to-month basis), leases for assets held as investments, leases that transfer ownership and certain regulated leases are not subject to the accounting treatment identified in the paragraph above. The Parish, as a Lessor, does not have any lease agreements meeting the aforementioned exceptions but does have some agreements that do not meet the exchange-like transaction requirement. These agreements, which are not subject to disclosure, generally involve the leasing of land parcels acquired through the Federal Emergency Management Agency Hazard Mitigation Grant Program. Revenue from these agreements typically amounts to \$100 annually for each leased parcel.

(a) Primary Government

The Parish Primary Government is the Lessor in various agreements for the lease of office space that meet GASB Statement No. 87 requirements for disclosure. As of December 31, 2025, the receivables for leases for Primary Government lease agreements are \$937,255. The future lease and interest revenue to be recognized from principal and interest payments for Primary Government leases as of December 31, 2025, are reported in the chart below.

Primary Government				
Year	Principal Payments	Interest Payments	Total Payments	
2026	\$ 128,774	\$ 65,931	\$ 194,705	
2027	139,057	55,804	194,861	
2028	107,759	46,554	154,313	
2029	119,312	38,088	157,400	
2030	129,050	28,802	157,852	
2031 - 2033	<u>313,303</u>	<u>28,012</u>	<u>341,315</u>	
Total	<u>\$ 937,255</u>	<u>\$ 263,191</u>	<u>\$ 1,200,446</u>	
* Interest at contract rate if stated or at prime if not provided in contract.				

(b) Component Units

The Parish Primary Component Units are Lessors in various agreements for the lease of office space and land that meet GASB Statement No. 87 requirements for disclosure. As of December 31, 2025, the receivables for leases for Component Units lease agreements are \$6,190,322. The future lease and interest revenue to be recognized from principal and interest payments for Component Unit leases as of December 31, 2025, are reported in the chart below.

Component Unit				
Year	Principal Payments	Interest Payments	Total Payments	
2026	\$ 844,327	\$ 181,736	\$ 1,026,063	
2027	670,256	157,179	827,435	
2028	543,396	137,211	680,607	
2029	398,531	122,043	520,574	
2030	304,167	109,378	413,545	
2031 - Thereafter	<u>3,429,645</u>	<u>1,378,843</u>	<u>4,808,488</u>	
Total	<u>\$ 6,190,322</u>	<u>\$ 2,086,390</u>	<u>\$ 8,276,712</u>	
* Interest at contract rate if stated or at prime if not provided in contract.				

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

B. Subscription Based Information Technology Arrangements (SBITA's)

The Parish adopted Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription Based Information Technology Arrangements* (SBITA) in 2023. The standard defines a SBITA as a contract that conveys control of the right to use another entity's information technology software, alone or in combination with tangible capital assets, as specified in the contract for a period of time in an exchange or exchange-like transaction. Under this standard, the Parish recognizes a SBITA as an intangible subscription asset and recognizes the outflows of resources based upon the provisions of the SBITA agreement as a subscription liability. The asset and liability valuation are based upon the present value of future payments over the term of the subscription utilizing the Parish's estimated borrowing rate as the discount rate unless a rate is specified within the subscription agreement. The subscription term consists of the period during which the Parish has the noncancellable right to use the asset plus any renewal option periods that are reasonably expected to be exercised. SBITA's that are short term in nature (not greater than twelve months) do not qualify under the standard. The Parish did not have any subscription commitments before the commencement of the subscription term, nor did it have any impairments related to SBITA agreements for the year ended December 31, 2025.

(1) Primary Government

The Parish Primary Government has various SBITA agreements that meet GASB Statement No. 96 requirements for disclosure. As of December 31, 2025, the subscription liability balance for Primary Government SBITA's was \$3,113,939. The future principal and interest payments for Primary Government SBITA's as of December 31, 2025, are reported in the chart below.

Primary Government			
Year	Principal Payments	Interest Payments	Total Payments
2026	\$ 1,137,528	\$ 241,254	\$ 1,378,782
2027	635,374	135,433	770,807
2028	590,010	78,003	668,013
2029	503,958	37,368	541,326
2030	247,070	7,560	254,630
Total	<u>\$ 3,113,940</u>	<u>\$ 499,618</u>	<u>\$ 3,613,558</u>

(2) Component Units

The Parish Component Units have various SBITA agreements that meet GASB Statement No. 96 requirements for disclosure. As of December 31, 2025, the subscription liability balance for Component Unit SBITA's was \$3,001,172. The future principal and interest payments for Component Unit SBITA's as of December 31, 2025, are reported in the chart below.

Component Units			
Year	Principal Payments	Interest Payments	Total Payments
2026	\$ 733,663	\$ 202,886	\$ 936,549
2027	659,843	149,621	809,464
2028	507,002	101,507	608,509
2029	371,505	68,386	439,891
2029	350,957	42,786	393,743
2030	378,202	15,540	393,742
Total	<u>\$ 3,001,172</u>	<u>\$ 580,726</u>	<u>\$ 3,581,898</u>

CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025

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 2025:

Governmental Activities	Beginning Balance	Additions	Deletions	Ending Balance	Due within One Year
Compensated Absences (+)	\$ 11,325,780	\$ 455,632	\$ -	\$ 11,781,412	\$ 3,545,101
Claims Payable (*)	1,600,324	17,825,118	(18,402,841)	1,022,601	409,418
Loan Payable	52,720,000	-	(2,235,000)	50,485,000	2,345,000
Lease Obligations (#)	361,599	780,163	(178,925)	962,837	147,205
Subscription Based IT Arrangements (SBITA's) (#)	3,760,844	1,547,338	(2,194,242)	3,113,940	1,137,528
<u>OPEB and Pension:</u>					
Other Post-Employment Benefits (OPEB) Payable (>)	30,106,462	805,905	(1,228,786)	29,683,581	2,134,652
Net Pension Liability (~)	<u>4,982,252</u>	<u>5,215,596</u>	<u>(10,105,837)</u>	<u>92,011</u>	<u>-</u>
Total Long-Term Obligations for Governmental Activities	\$ 104,857,261	\$ 26,629,752	\$ (34,345,631)	97,141,382	\$ 9,718,904
Loan Premium	<u>5,901,670</u>	<u>-</u>	<u>(541,327)</u>	<u>5,360,343</u>	<u>-</u>
Statement of Net Position Long Term Obligations	<u>\$ 110,758,931</u>	<u>\$ 26,629,752</u>	<u>\$ (34,886,958)</u>	<u>\$ 102,501,725</u>	<u>\$ 9,718,904</u>

(+) See Note 1(C) for a discussion of the Parish's compensated absence policy. The change in the compensated absences liability (\$455,630) is presented as a net change as provided in GASB 101.

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

(#) See Note 9 for further discussion on Leases and SBITAs. This liability will be paid in the fund that reports the lease or SBITA activities.

(>) See Note 12(A) for a discussion of the funding for the OPEB Liability. The General Fund accounts for 10.5% of the reported liability while the Public Works Fund accounts for 28%.

(~) The net pension liability is for the LASERS plan which will be liquidated in the General Fund. See Note 12(B) for a discussion of the Parish's Retirement Commitments. The PERS and ROV plans reflect a net pension asset at year end.

CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025

The following is a summary of the loans outstanding as of December 31, 2025, for the governmental activities that were originally incurred for the construction of public facilities (See also Note 10(C)):

Business - Type Activities	Beginning Balance	Additions	Deletions	Ending Balance	Due within One Year
<u>Nonmajor Enterprise Fund:</u>					
Revenue Bonds *	\$ 9,274,842	\$ -	\$ (571,000)	\$ 8,703,842	\$ 584,000
Total Long-Term Obligations for Business - Type Activities	<u>\$ 9,274,842</u>	<u>\$ -</u>	<u>\$ (571,000)</u>	<u>\$ 8,703,842</u>	<u>\$ 584,000</u>

* Waterworks District No. 8 of Wards 3 & 8 was previously a discretely presented component unit. In 2024 the District is reported as a blended component unit. This reporting change reflects an additional \$1,692,000 added to the beginning balance.

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	12/20/2018	2038	3.00 to 5.00%**
Louisiana Local Government Environmental Facilities and Community Development (LCDA) Revenue Loan	\$ 25,000,000	8/19/2024	2043	5.00 to 5.25%^^

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

^^ There are twenty certificates issued with the first seventeen certificate being 5% and the remaining three certificates being 5.25%.

The following is a summary of the open bond issuances at December 31, 2025, 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>				
Revenue Bonds^^	\$ 2,000,000	10/30/2013	2034	2.95%
Revenue Bonds++	\$ 8,500,000	12/31/2019	2040	2.45%
Revenue Bonds**	\$ 22,046	8/4/2009	2029	2.95%
Revenue Bonds**	\$ 29,395	8/4/2009	2029	2.95%
Revenue Bonds**	\$ 10,526	8/4/2009	2028	2.95%
Revenue Bonds**	\$ 1,760,000	5/8/2018	2039	1.95%

^^ Waterworks District No. 12 of Ward 3 issued a single fully insured bond on October 30, 2013.

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

** Waterworks District No. 8 of Wards 3 & 8 issued three fully insured bonds on August 4, 2009 and one fully insured bond on May 8, 2018.

CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025

B. Debt Service Requirements – Primary Government

Governmental Activities			
<u>Revenue Loan</u>			
Year	Principal	Interest	Total
2026	\$ 2,345,000	\$ 2,538,363	\$ 4,883,363
2027	2,460,000	2,421,113	4,881,113
2028	2,580,000	2,298,113	4,878,113
2029	2,715,000	2,169,113	4,884,113
2030	2,850,000	2,033,363	4,883,363
2031-35	16,535,000	7,882,063	24,417,063
2036-40	15,355,000	3,453,563	18,808,563
2041-45	<u>5,645,000</u>	<u>602,963</u>	<u>6,247,963</u>
Total	50,485,000	<u>\$ 23,398,650</u>	<u>\$ 73,883,650</u>
	<u>5,360,343</u>	Loan Premium	
	<u>\$ 55,845,343</u>	Total Revenue Loan Outstanding	

<u>Revenue Bonds</u>			
Year	Principal	Interest	Total
2026	\$ 584,000	\$ 178,685	\$ 762,685
2027	602,000	166,197	768,197
2028	616,000	153,298	769,298
2029	618,000	140,106	758,106
2030	605,000	126,975	731,975
2031-35	3,172,000	438,603	3,610,603
2036-40	<u>2,506,842</u>	<u>123,696</u>	<u>2,630,537</u>
Total	<u>\$ 8,703,842</u>	<u>\$ 1,327,559</u>	<u>\$ 10,031,401</u>

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

C. Other Required Disclosures - Primary Government

Revenue Loan Issued in 2018 and 2024

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 Complex, the Calcasieu Parish Judicial Complex, the Office of Juvenile Justice Services Complex, the Calcasieu Parish Animal Services facilities, and the Calcasieu Parish Forensic Facility. 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 was issued in 2024.

Revenue Loan Covenants and Federal Arbitrage Applicability

The 2018 and 2024 LCDA Revenue Loan Issuances pledged all "lawfully available funds" for the repayment of this debt. The Parish has pledged two million annually, beginning in 2018, from Gaming proceeds to be used specifically for the debt repayment for both the 2018 and the 2024 series. 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.

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 Pledge Agreement and Commitment Agreement) executed on December 1, 2019. At December 31, 2025, the total loan balance is \$6,492,842.

Revolving Loan Approved and Issued in 2013 - Business Type Activities

Waterworks District No. 12 of Ward 3, 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 \$2,000,000 in taxable water revenue bonds to the Louisiana Department of Health as the registered owner of the bond in accordance with the executed Loan and Pledge Agreement dated October 1, 2013. At December 31, 2025, the loan balance is \$748,000.

Revolving Loans Approved and Issued in 2009 and 2018 - Business Type Activities

Waterworks District No. 8 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 \$61,967 in three taxable water revenue bonds to the Louisiana Department of Health as the registered owner of the bonds in accordance with the executed Loan and Pledge Agreement dated August 1, 2009. The District also issued \$1,760,000 in taxable water revenue bonds to the Louisiana Department of Health as the registered owner of the bond in accordance with the executed Loan and Pledge Agreement dated April 1, 2018. At December 31, 2024, the total loan balances are \$1,463,000.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

Revenue Bonds – Business Type Activities (Segments of Enterprise Activity and Pledged Revenues)

As previously disclosed, Waterworks District No. 5 of Wards 3 & 8, Waterworks District No. 12 of Ward 3, and Waterworks District No. 8 of Wards 3 & 8, all blended component units, had outstanding revenue bonds at December 31, 2025, 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 \$6,492,842, \$748,000, and \$1,463,000 respectively. Waterworks District No. 5 of Wards 3 & 8 had an operating income of \$170,426 exclusive of depreciation of \$667,429 while the current year principal payment was \$385,000 and interest was \$166,583. Waterworks District No. 12 of Ward 3 had an operating loss of \$115,677, exclusive of depreciation of \$209,226 while the current year principal payment was \$70,000 and interest was \$27,418. Waterworks District No. 8 of Wards 3 & 8 had an operating income of \$97,171 exclusive of depreciation of \$268,647 while the current year principal payment was \$116,000 and interest was \$40,727. The following condensed statement information includes the required disclosure for these three entities' activities as a result of its revenue bond activity.

CONDENSED STATEMENT OF NET POSITION			
	Waterworks District No. 5 of Wards 3 & 8	Waterworks District No. 8 of Wards 3 & 8	Waterworks District No. 12 of Ward 3
Assets:			
Current assets	\$ 2,847,280	\$ 1,258,361	\$ 8,901,448
Restricted assets	821,234	326,472	253,885
Noncurrent capital assets	<u>14,687,003</u>	<u>2,987,430</u>	<u>6,831,868</u>
Total Assets	18,355,517	4,572,263	15,987,201
Liabilities:			
Current liabilities	596,365	182,828	102,222
Current liabilities payable from restricted assets	372,123	238,239	37,487
Long term liabilities	<u>6,098,842</u>	<u>1,345,000</u>	<u>676,000</u>
Total Liabilities	7,067,330	1,766,067	815,709
Net Position:			
Net investment in capital assets	8,141,734	1,524,430	6,060,438
Restricted	449,111	88,233	216,398
Unrestricted	<u>2,697,342</u>	<u>1,193,533</u>	<u>8,894,656</u>
Total Net Position	\$ 11,288,187	\$ 2,806,196	\$ 15,171,492

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

CONDENSED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION			
	Waterworks District No. 5 of Wards 3 & 8	Waterworks District No. 8 of Wards 3 & 8	Waterworks District No. 12 of Ward 3
Charges for services	\$ 1,576,050	\$ 1,496,567	\$ 470,036
Other Operating Revenue	75,929	-	-
Operating expenses	(1,481,553)	(1,399,396)	(585,713)
Depreciation	<u>(667,429)</u>	<u>(268,647)</u>	<u>(209,226)</u>
Operating Income (Loss)	(497,003)	(171,476)	(324,903)
Nonoperating Revenues (Expenses):			
Property taxes	250,082	181,506	823,484
Investment earnings	150,245	35,939	363,203
Miscellaneous	-	(1,570)	-
Interest expense	(166,583)	(40,727)	(27,418)
Insurance proceeds	<u>-</u>	<u>375,000</u>	<u>-</u>
Total Nonoperating Revenues (Expenses)	<u>233,744</u>	<u>550,148</u>	<u>1,159,269</u>
Income (Loss) Before Transfers	(263,259)	378,672	834,366
Transfers in	<u>428,341</u>	<u>-</u>	<u>600,000</u>
Change in Net Position	165,082	378,672	1,434,366
Net Position – January 1 as restated	<u>11,123,105</u>	<u>2,427,524</u>	<u>13,737,126</u>
Net Position – December 31	<u><u>\$ 11,288,187</u></u>	<u><u>\$ 2,806,196</u></u>	<u><u>\$ 15,171,492</u></u>

CONDENSED STATEMENT OF CASH FLOWS			
	Waterworks District No. 5 of Wards 3 & 8	Waterworks District No. 8 of Wards 3 & 8	Waterworks District No. 12 of Ward 3
Net Cash Provided By (Used For):			
Operating activities	\$ 182,971	\$ 281,532	\$ (104,158)
Noncapital financing activities	180,386	198,433	726,082
Capital related financing activities	(893,763)	309,534	(593,863)
Investing activities	<u>497,446</u>	<u>(790,877)</u>	<u>(132,573)</u>
Net Increase (Decrease)	(32,960)	(1,378)	(104,512)
Cash and Cash Equivalents, January 1	<u>499,098</u>	<u>124,021</u>	<u>463,338</u>
Cash and Cash Equivalents, December 31	<u><u>\$ 466,138</u></u>	<u><u>\$ 122,643</u></u>	<u><u>\$ 358,826</u></u>

CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025

D. Changes in Long-Term Debt - Component Units

Component Units	Beginning Balance	Additions	Deletions	Ending Balance	Due within One Year
Compensated Absences (+)	\$ 5,794,675	\$ 1,425,051	\$ -	\$ 7,219,726	\$ 3,449,345
Lease Obligations (#)	4,796,987	26,842	(666,082)	4,157,747	642,551
Subscription Based IT Arrangements (SBITA's) (#)	1,607,740	2,904,432	(1,511,000)	3,001,172	733,663
<u>Contracts and Notes Payable:</u>					
Contracts Payable	895,563	-	(422,654)	472,909	472,906
Certificates of Indebtedness	26,500	-	(26,500)	-	-
<u>Bonds Payable:</u>					
General Obligation Bonds	55,980,000	-	(4,030,000)	51,950,000	4,170,000
Revenue Bonds	10,764,649	3,000,000	(1,132,680)	12,631,969	1,205,580
<u>OPEB and Pension:</u>					
Other Post-Employment Benefits (OPEB) Payable	34,520,657	1,116,654	(1,142,072)	34,495,239	878,298
Pension Liability	12,774,752	1,262,782	(9,784,241)	4,253,293	-
Total Long-Term Obligations for Component Units	\$ 127,161,523	\$ 9,735,761	\$ (18,715,229)	118,182,055	\$ 11,552,343
Loan Premium	3,476,244	-	(445,216)	3,031,028	-
Loan Discount	(52,962)	-	(7,307)	(45,655)	-
Statement of Net Position Long Term Obligations	<u>\$ 130,584,805</u>	<u>\$ 9,735,761</u>	<u>\$ (19,167,752)</u>	<u>\$ 121,167,428</u>	<u>\$ 11,552,343</u>

(+) See Note 1(C) for a discussion of the Parish's compensated absence policy. The change in the compensated absences liability (\$1,425,054) is presented as a net change as provided in GASB 101.

(#) See Note 9 for further discussion on Leases and SBITAs. This liability will be paid in the component units that report the lease or SBITA activities.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

E. Debt Service Requirements - Component Units

<u>Component Units</u>							
<u>General Obligation Bonds</u>				<u>Revenue Bonds</u>			
Year	Principal	Interest	Total	Principal	Interest	Total	
2026	\$ 4,170,000	\$ 2,174,557	\$ 6,344,557	\$ 1,205,580	\$ 422,086	\$ 1,627,666	
2027	3,480,000	2,023,303	5,503,303	1,243,225	326,510	1,569,735	
2028	3,210,000	1,684,950	4,894,950	1,289,586	287,616	1,577,202	
2029	3,175,000	1,513,811	4,688,811	621,369	192,133	813,502	
2030	3,715,000	1,572,079	5,287,079	643,013	166,489	809,502	
2031-35	19,790,000	5,312,693	25,102,693	3,881,271	764,931	4,646,202	
2036-40	13,910,000	1,340,379	15,250,379	815,082	478,840	1,293,922	
2041-45	500,000	10,000	510,000	931,831	360,404	1,292,235	
2046-50	-	-	-	806,334	218,106	1,024,440	
2051-55	-	-	-	405,360	137,579	542,939	
2056-60	-	-	-	465,032	77,907	542,939	
2061-65	-	-	-	324,286	14,479	338,765	
Total	51,950,000	\$ 15,631,772	\$ 67,581,772	12,631,969	\$ 3,447,080	\$ 16,079,049	
Premium and/or Discount	3,031,028			(45,655)			
Total Bonds Outstanding	<u>\$ 54,981,028</u>			<u>\$ 12,586,314</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 \$380,452,590. As of December 31, 2025, the Parish had no outstanding bonded debt for the primary government that is secured by ad valorem taxes.

CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025

NOTE 11: OTHER INFORMATION

A. Risk Management

The Parish is self-insured with regards 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 each of 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 GASB 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.).

The Parish administers 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 Liviniti (formerly Southern Scripts) has been retained to administer the prescription related health claims. The Parish administers the remaining funds with the assistance of other professional contractors as needed.

The Parish purchases commercial stop-loss insurance for worker's compensation, health insurance, and certain general liability risks. The retention levels for the Parish's 2025 stop-loss insurance coverages were not significantly different from the prior year. For the past five years, settlement amounts for claims covered by the applicable commercial policies discussed below have not exceeded the policy limit on stop-loss coverages procured by the Parish.

The workmen's compensation fund purchases commercial excess insurance to provide specific stop-loss coverage. All 2025 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. The Parish did not receive any amounts in 2025 for stop-loss coverage but received \$13,488 for second injury fund reimbursements for the workmen's compensation fund. An additional receivable in the amount of \$534,965 was recorded for stop-loss coverages, second injury fund claims and other reimbursements that were received, or expected to be received, in 2026 for reimbursement of claims paid prior to December 31, 2025. This receivable is netted with claims payable.

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 \$1,196,737 in stop-loss coverages for health claims in 2025 that related to 2025 claims, \$20,505 in subrogation and other third-party reimbursement claims, and \$3,443,199 in prescription rebates in 2025. Additional accruals in the amount of \$487,632 and \$1,363,172 were recorded to offset the year-end liability for stop-loss reimbursements and prescription rebates that were received or expected to be received in 2026 but that related to claims incurred prior to December 31, 2025. Transactions for dental insurance are included in the health insurance fund.

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.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

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 decided, in its fiduciary capacity to the citizens of Calcasieu Parish, action must be taken to balance the needs of all 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 \$500,000 deductible per incident for liability claims and \$25,000 deductible for automobile physical damage. The Parish’s other policies have varying deductibles based on the specific covered peril but range from \$1,000 per incident to 5% per insured property location value.

The claims liability reported in each of the Self-Insured Funds is based on the requirements of GASB Statement No. 10, *Accounting and Financial Reporting for Risk Financing and Related Insurance Issues*, 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 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 or 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, 2025, the Parish is a defendant in numerous lawsuits. Thirty (30) 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. Additional automobile claims have occurred in 2025 with no resulting lawsuit. However, expenses that have been incurred in 2026 for these 2025 claim dates have been accrued.

The Parish and its outside counsel believe it is probable that the Parish will be held liable for approximately \$919,775 in claims for the thirty 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 subrogation or stop-loss coverages.

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 \$5 for two 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.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

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>				
2025*	\$245,208	\$725,121	(\$970,329)	\$0
2024	\$96,071	\$590,048	(\$440,911)	\$245,208
<u>(2) Health Insurance Fund</u>				
2025	\$407,406	\$16,789,746	(\$17,094,993)	\$102,159
2024	(\$169,573)	\$16,489,584	(\$15,912,605)	\$407,406
<u>(3) General Liability/Property Fund</u>				
2025	\$946,692	\$297,007	(\$323,924)	\$919,775
2024	\$1,088,417	\$151,723	(\$293,448)	\$946,692
<u>(4) Unemployment Insurance Fund</u>				
2025	\$1,018	\$13,244	(\$13,595)	\$667
2024	\$3,485	\$18,113	(\$20,580)	\$1,018
*A claim receivable of \$415,884 has been recorded at December 31, 2025				

B. Contingent Liabilities, Commitments, and Other Risk Disclosures

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

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

The Parish Primary Government has the following construction or other commitments as of December 31, 2025:

Alfred Palma, LLC - Louisiana Highway 397 Booster Station Project	\$ 475,609
Alfred Palma, LLC - Gauthier Road Elevated Storage Tank	276,678
Blake D. Hines, Inc. - East Calcasieu Parish Consolidated Waterworks Phase 3B	1,882,951
Blake D. Hines, Inc. - East Calcasieu Parish Consolidated Waterworks Phase 4	204,512
Blake D. Hines, Inc. - East Calcasieu Parish Consolidated Waterworks Phase 6	62,387
(Continued on Next Page)	

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

Gunter Construction, Inc. - Intracoastal Park Boat Launch Parking and Pavement Improvement	\$ 86,212
Hackley Enterprises, LLC - East Calcasieu Parish Consolidated Waterworks Project Phase 3A	58,154
Hackley Enterprises, LLC - East Calcasieu Parish Consolidated Waterworks Project Phase 3C	2,352,205
HD Truck & Tractor, LLC - Gauthier Road Bridge Replacement	13,567
Keiland Construction, LLC - River Bluff Park Pavillion	349,817
Keiland Construction, LLC - Animal Services Reno. and Site Improvements	8,110,009
Kraus Construction, Inc. - CPPJ Boat Launch Solar Lighting	29,085
Kraus Construction, Inc. - OJJS Interior Storefront Installation	12,180
Lake Charles Electric Co., Inc. - Electrical Control Panels Upgrade Project	28,800
McManus Construction, LLC - Carlyss Drive Extension Phase 2	4,623,192
MPB Construction, LLC - Burton Complex Sanitary Sewer Rehab Project Phase 1	514,970
MPB Construction, LLC - Old Spanish Trail Waterline Upgrade Project Phase 1	334,305
Pat Williams Construction, LLC - Allen August Center Parking and Paving Improvements	127,066
PERC Development, LLC - Gauthier Sewer Phase 2	36,252
R E Heidt Construction Co., LLC - East Calcasieu Parish Road & Drainage Rehab	42,406
R E Heidt Construction Co., LLC - West Calcasieu Parish Road & Drainage Rehab	112,551
Siema Construction, LLC - Big Woods Starks Road Bridge Replacement	1,816,924
Siema Construction, LLC - LIB Orleans Drainage	369,728
Surety for Ryder & Ryder, LTD - Old Courthouse Repairs	50,940
The Lemoine Company, LLC - Calcasieu Parish Judicial Complex Phase 1	952,228
The Lemoine Company, LLC - Calcasieu Parish Judicial Complex Phase 2	43,793,916
Trahan Construction, LLC - East Calcasieu Parish Consolidated Project Phase 1	29,282
Tullier Services, LLC - Replacement of UV System Project	308,135
Total Primary Government Construction or Other Commitments	\$ 67,054,061

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, 2019, regarding operational responsibility for a consolidated animal control services and shelter program. The original agreement was in effect for 2019, 2020, and 2021 with a provision for an additional renewal period of three years. The additional three-year provision was exercised by amendment on August 4, 2022, extending the agreement to December 31, 2024. A verbal agreement was made to continue services through December 31, 2025, and a new joint service agreement was executed effective January 1, 2026. 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 2025 amounts received were \$226,654 on May 29, 2025 and \$460,466 on October 15, 2025 for a total of \$687,120. There are also other agreements with various municipalities for animal control services.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

Parish Jail Activities: The Parish and the Calcasieu Parish Sheriff's Office initially entered into a joint service agreement on July 22, 2010, pertaining to the continued funding for various Parish jail facility issues. The 2010 agreement and all subsequent agreements having expired, the parties entered into a new agreement effective April 1, 2022, for a one year period through March 31, 2023, with automatic renewal for successive one-year periods unless either party gives notice. The Parish agrees to pay the Sheriff an annual amount of \$1,900,000 in equal quarterly installments. In the fifth year of the agreement, the CPI-U will apply for the most recent twelve-month period, subject to a maximum increase of four percent (4%). The Parish paid the 2024 fourth quarter amount of \$475,000 in May of 2025 and \$1,425,000 for 2025 in the second, third and fourth quarters. The fourth quarter amount of \$475,000 was paid in 2026.

In consideration for the payments described above, the Sheriff agrees to use the funds for general buildings and grounds maintenance and capital costs for the Calcasieu Correctional Complex, which includes the Correctional Center and Administrative Building. The Sheriff may accumulate unused funds to pay for future expenses associated with the maintenance, repair, or improvements of the Calcasieu Correctional Complex.

The Parish has also entered into joint service agreements with the Sheriff related to providing medical services to the Parish inmates. Effective July 1, 2020, the Parish agreed to contribute sixty percent (60%) of all costs incurred to provide these services to Parish inmates while the Sheriff agreed to contribute forty percent (40%) for non-Parish inmates. In 2025, the Sheriff reimbursed the Parish \$330,739 for the third and fourth quarters of 2024, and \$526,539 for the first, second, and third quarters of 2025. The fourth quarter payment of \$166,565 was received in 2026. In connection with medical services, the Parish has also entered into separate agreements for mental and dental services for Parish and non-Parish inmates. The same 60/40 cost share applies to these agreements. The Sheriff's Office reimbursed the Parish \$36,767 for mental services provided in 2025 as a partial offset to the \$206,651 payment made by the Parish to the mental health provider for this same period. The Sheriff's Office reimbursed the Parish \$10,459 for dental services provided in 2025.

Health Unit Activities: The Louisiana Department of Health and Human Resources (DHHR) operates the Calcasieu Parish Health Unit. The Parish has agreed to contribute an amount not to exceed \$951,215 towards the operational costs of the Health Unit. For 2025, the Parish paid direct nursing costs for the Health Unit in the amount of \$902,013.

Court and Marshal Activities: The City of Lake Charles and the City of Sulphur are statutorily required to fund the operations of the Ward Three and Ward Four Courts and Marshal's Offices with the Parish agreeing to contribute funds to both Wards 3 and 4. The Parish paid \$371,167 in 2025 under the funding agreements for the Wards 3 and 4 Courts and Marshals.

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. For 2025, the Parish remitted \$1,639,265 to the City of Lake Charles.

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 was renewed for an additional ten-year period beginning January 1, 2024. 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 payment for 2025 was \$452,200.

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. For 2025, the Parish paid \$158,389 specifically for salary and fringe benefit supplements. The Parish also directly paid \$131,639 in other expenditures associated with providing the Agricultural Center with suitable office space, furnishings, utilities, communication and technology charges, and office supplies.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

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 and all subsequent agreements having expired, the Parish entered into a new agreement for a period of three years beginning January 1, 2024, and expiring on December 31, 2026. The Parish agrees to pay \$230,000 per year in semi-annual increments of \$115,000. The Parish paid \$230,000 in 2025.

Infrastructure Activities: In 2023, the Parish entered into an agreement with the City of Sulphur for the construction of a bridge located adjacent to the city limits. The Parish administered and managed the project and the City agreed to reimburse the Parish for fifty percent (50%) of the total actual construction cost, not to exceed \$400,000. The Parish received \$400,000 from the City of Sulphur for this agreement on January 30, 2025.

The Parish entered into an agreement with the City of Westlake on July 2, 2025, to equally share costs of the overlay of a road adjacent to the city limits. The project was partially completed on December 31, 2025, with total costs to date of approximately \$131,450. Fifty percent (50%) of total project costs, \$68,330, was received from the City of Westlake in 2026.

On August 5, 2025, the Parish entered into an agreement with the City of Sulphur to equally share costs of the overlay of a road adjacent to the city limits. The project was partially completed on December 31, 2025, with total costs to date of approximately \$160,700. Fifty percent (50%) of total project costs, \$92,343, was received from the City of Sulphur in 2026.

D. Termination Benefits

At December 31, 2025, 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 2025, 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 Statute 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:

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

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 2025 financial statements are as follows:

	State Supplemented Salaries	Retirement Contributions	Total 2025 On - Behalf Payments
<u>Primary Government:</u>			
Governmental Activities	\$ 390,210	\$ 3,057,575	\$ 3,447,785
Business-Type Activities	<u>-</u>	<u>74,550</u>	<u>74,550</u>
Total Primary Government	390,210	3,132,125	3,522,335
<u>Component Units:</u>			
14th Judicial District Attorney	1,483,788	192,315	1,676,103
14 th Judicial District Criminal Court Fund	2,623,379	157,589	2,780,968
Fire Protection Districts	291,000	430,588	721,588
Other Component Units	<u>-</u>	<u>1,346,380</u>	<u>1,346,380</u>
Total Component Units	<u>4,398,167</u>	<u>2,126,872</u>	<u>6,525,039</u>
Total On-Behalf Payments	<u>\$ 4,788,377</u>	<u>\$ 5,258,997</u>	<u>\$ 10,047,374</u>

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

F. Restricted Assets

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

<u>Restricted Account</u>	Nonmajor Enterprise Fund
Cash for Customer Deposits and Accrued Interest	\$ 734,092
Investments for Customer Deposits and Accrued Interest	646,087
Special Assessments Receivable for Construction Debt	50,512
Total Primary Government	\$ 1,430,691

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

A. Other Postemployment Benefits (OPEB)

In 2018, the Parish implemented 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 their active years of employment. The Parish will finance the postemployment benefits on a “pay-as-you-go” basis. GASB Statement No. 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 No. 75.

The Parish contracted with a third-party consultant to perform the actuarial valuation required by GASB Statement No. 75. The consultant performed a full valuation for 2024 using a valuation date of January 1, 2024, and a measurement date of December 31, 2024. For the Parish plan, a full actuarial valuation is required every other year; therefore, using the 2024 census data and including all appropriate adjustments, a roll forward calculation was prepared for year end 2025 disclosure information with a measurement date of December 31, 2025. The 2025 valuation included a change in assumption for an increase 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.

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

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

14 th Judicial District Attorney	Gravity Drainage Dist. No. 4 of Ward 3
Calcasieu Parish Coroner	Gravity Drainage Dist. No. 2 of Ward 7
Community and Playground District No. 1 of 6	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	Gravity Drainage Dist. No. 5 of Ward 4
Fire Protection Dist. No. 1 of Ward 1	Gravity Drainage Dist. No. 7 of Ward 8
Fire Protection Dist. No. 2 of Ward 4	Recreation District No. 1 of Ward 3
Fire Protection Dist. No. 1 of Ward 6	Recreation District No. 1 of Ward 4
Fire Protection Dist. No. 2 of Ward 8	Waterworks Dist. No. 10 of Ward 7
Fire Protection Dist. No. 4 of Ward 4	Waterworks Dist. No. 9 of Ward 4
Calcasieu Parish Communications District	Waterworks Dist. No. 7 of Wards 6 & 4
14 th Judicial District Criminal Court Fund (District Judges)	Waterworks Dist. No. 14 of Ward 5
Consolidated Gravity Drainage District No. 1 (West)	Waterworks Dist. No. 11 of Wards 4 & 7
Consolidated Gravity Drainage District No. 2 (East)	West Calcasieu Community Center

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 No. 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.

Using the 2024 census information, the following employees were covered by the benefit terms for the 2025 valuation:

Active Employees	1,149
Inactive Employees or Beneficiaries Currently Receiving Benefit Payments	173
Inactive Employees Entitled to But Not Yet Receiving Benefit Payments	-
Total Covered Employees	<u>1,322</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.

CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025

The total OPEB liability for the 2025 actuarial valuation, with a measurement date of December 31, 2025, was determined using the following actuarial assumptions and other inputs, unless otherwise specified:

Inflation Rate	Not utilized by the actuary – see discount rate information.
Discount Rate	4.38% using an average of following two 20-year municipal bond indices and rounded to the nearest 0.1%: (a) S&P Municipal Bond 20 Year High Grade Rate Index – 4.43%, and (b) Fidelity GO AA 20 Years – 4.33%. The discount rate of 4.38% was increased from 4.22% utilized in 2024.
Healthcare Cost Trend Rates	7% for pre-65 and post 65-retirees decreasing .25% per year to an ultimate rate of 4.5% in 2036 and later.
Salary Increases	3.50%
Cost of Living Increases	Not applicable
Mortality Rate Table Used for Current Valuation	Society of Actuaries Pub-2010 Public Retirement Plans Healthy Male and Female Total Dataset Headcount-Weighted Mortality tables based on Employee and Healthy Annuitant Tables for both pre- and post-retirement projected with mortality improvements using the most current Society of Actuaries Mortality Improvement Scale MP-2021.

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	\$ 30,106,461	\$ 30,106,461	\$ 17,110,479	\$ 47,216,940
Current Period Changes:				
Service Cost	289,058	289,058	172,105	461,163
Interest on Total OPEB Liability	1,291,752	1,291,752	735,546	2,027,298
Changes in Assumptions**	(774,907)	(774,907)	(459,551)	(1,234,458)
Benefit Payments	<u>(1,228,783)</u>	<u>(1,228,783)</u>	<u>(634,425)</u>	<u>(1,863,208)</u>
Net Change in Total OPEB Liability	<u>(422,880)</u>	<u>(422,880)</u>	<u>(186,325)</u>	<u>(609,205)</u>
Total OPEB Liability at End of Year – Measurement Date	<u>\$ 29,683,581</u>	<u>\$ 29,683,581</u>	<u>\$ 16,924,154</u>	<u>\$ 46,607,735</u>
** Changes in assumptions reflect an increase of 0.16% in the discount rate from 4.22% for 2024 to 4.38% for 2025.				

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

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 (3.38%) or one percentage point higher (5.38%) than the current discount rate of 4.38%:

	1% Decrease (3.38%)	Discount Rate (4.38%)	1% Increase (5.38%)
Primary Government	\$35,096,810	\$29,683,581	\$25,786,135
Component Units	\$19,741,956	\$16,924,154	\$14,504,701

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 (6%) or one percentage point higher (8%) than the current healthcare cost trend rate of 7%:

	1% Decrease (6%)	Healthcare Cost Trend Rate (7%)	1% Increase (8%)
Primary Government	\$25,656,115	\$29,683,581	\$35,123,080
Component Units	\$14,431,564	\$16,924,154	\$19,756,732

OPEB Expense and Deferred Outflows and Deferred Inflows 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, 2025, the Parish recognized OPEB expense of \$1,861,794 for the primary government and \$972,180 for component units. At December 31, 2025, the Parish reported deferred outflows of resources related to OPEB from the following sources:

Deferred Outflows and Inflows of Resources			
	Primary Government	Component Units**	Total Plan
Deferred Outflows of Resources:			
Changes in Assumptions	<u>\$ 8,632,705</u>	<u>\$ 4,243,110</u>	<u>\$ 12,875,815</u>
Deferred Inflows of Resources:			
Changes in Assumptions	<u>\$ 10,109,674</u>	<u>\$ 4,229,710</u>	<u>\$ 14,339,384</u>
** Deferred outflows and inflows of resources disclosed above only include component units that participate in the Parish's OPEB plan.			

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

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

Fiscal Year	Primary Government	Component Units	Total Plan
2026	\$ 280,982	\$ 64,531	\$ 345,513
2027	204,425	47,951	252,376
2028	(704,218)	(165,187)	(869,405)
2029	(1,226,622)	(287,726)	(1,514,348)
2030	(830,782)	(194,875)	(1,025,657)
Thereafter	799,246	548,706	1,347,952
Total	\$ (1,476,969)	\$ 13,400	\$ (1,463,569)

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 designed for employers out of Social Security. Plan B was designed 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.

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, 2024, which is used for the Parish's 2025 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.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

ROV has issued a stand-alone audit report on their financial statements for the year ended June 30, 2025, which is used for the Parish's 2025 calculations included herein. Access to the report can be found on the Louisiana Legislative Auditor's website at www.la.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, 2025, is used for the Parish's 2025 calculation included herein.

(2) Retirement Benefits Provided

PERS

Any member of Plan A can retire providing they meet one of the following criteria:

For employees hired prior to January 1, 2007:

- 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

For employees hired on or after January 1, 2007:

- 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 they meet one of the following criteria:

For employees hired prior to January 1, 2007:

- 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

For employees hired on or after January 1, 2007:

- Age 55 with thirty (30) years of service
- Age 62 with ten (10) years of service
- Age 67 with seven (7) years of service

Generally, the monthly amount of the retirement allowance of any member of Plan A shall consist of an amount equal to three percent (3%) of the member's final average compensation multiplied by their 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 their 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 their years of creditable service. However, for both plans, under certain conditions, as outlined in the statutes, the benefits are limited to specified amounts.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

ROV

Any member of ROV can retire providing they meet 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 their accumulated contributions, shall become eligible for a deferred allowance beginning upon their 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, at age fifty-five (55) upon completing twenty-five (25) 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.

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

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

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 their option, a lump sum from the account equal to the payments into the account, a true annuity based upon their account balance in that fund, or roll over the fund to an Individual Retirement Account or another qualified retirement plan. 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 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 are 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 their option, a lump sum from the account equal to the payments into the account, a true annuity based upon their 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 their account balance in the plan fund shall be paid to their named beneficiary or, if none, to their

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

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 their years of service, not to be less than fifteen (15), or three percent (3%) of final compensation multiplied by years of service assuming continued service to age sixty (60) for those members who were enrolled prior to January 1, 2007, and to age sixty-two (62) for those members who were enrolled January 1, 2007, and later.

For Plan B, 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. Disabled members receive a normal retirement allowance if eligible. 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 their years of service, not to be less than fifteen (15), or two percent (2%) of final compensation multiplied by years of service assuming continued service to age sixty (60) for those members who were enrolled prior to January 1, 2007, and to age sixty-two (62) for those members who were enrolled January 1, 2007, and later.

ROV

Disability benefits are provided to active contributing members with at least ten (10) years of service established in ROV and who have been officially certified as disabled by the State Medical Disability Board. The disabled member who has attained the age of sixty (60) years shall be entitled to a regular retirement allowance. The disabled member who has not yet attained age sixty (60) shall be entitled to a disability benefit equal to the lesser of three percent (3%) of their average final compensation multiplied by the number of creditable years of service, not to be less than fifteen percent (15%), or three and one-third percent (3.33%) 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.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

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 retirement age, 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 or one hundred percent (100%) of final average compensation if the injury was the result of an intentional act of violence.

(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. The surviving spouse of a member with twenty (20) or more years of creditable service and not eligible for normal retirement at the time of death receives an Option 2 benefit payable at attainment of 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 months immediately preceding death of the member, shall be paid an Option 2 benefit beginning at age 50.

ROV

If a member who has less than five (5) years of credited service dies due to any cause other than injuries sustained in the performance of their official duties, their accumulated contributions are paid to their designated beneficiary. If the member has five (5) or more years of credited service, and is not eligible to retire, reduced benefits are payable to the surviving spouse. These reduced 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 in active 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

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 is

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

authorized to grant retirees/beneficiaries over the age of sixty-five (65), an additional cost of living increase of two percent (2%) of the retiree'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 of up to two and one-half percent (2.5%) for retirees age 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 the eligible retiree's original benefit if certain funding criteria are met. Members are eligible to receive a two percent (2%) cost of living adjustment once they have reached the age of sixty-five (65) and a three percent (3%) adjustment to those retired at least two (2) years if certain funding criteria are met. Members are eligible to receive a cost-of-living adjustment once they have reached the age of 60 and have been retired at least one 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, 2024, the actuarially determined contribution rate was 7.34% of member's compensation for Plan A and 5.50% of member's compensation for Plan B. The actual rate for the fiscal year ended December 31, 2024, was 11.50% 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 \$10,442,108 for Plan A and \$1,808,455 for Plan B.

ROV

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ending June 30, 2025, the actual employer contribution rate was 18%.

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, 2025.

LASERS

Contribution requirements of members are established annually by the Public Retirement Systems' Actuarial Committee (PRSAC) under La. R.S. 11:101-104 of the Louisiana Revised Statutes. Employee and employer contributions are deducted from a member's salary and remitted to LASERS by participating employers. Although each plan pays a separately determined contribution rate, all assets of LASERS are used for the payment of benefits for all classes of members, regardless of their plan membership.

Rates for the year ended June 30, 2025, were 40.17% for Judges hired before January 1, 2011, 38.31% for Judges hired after December 31, 2010, and 38.31% for judges hired on or after July 1, 2015. The aggregate rate for the entire system was 35.42%.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

Employer contributions to the PERS, ROV, and LASERS as of December 31, 2025, are as follows:

	PERS	ROV	LASERS	Total
2025 Employer Contributions	\$4,668,811	\$17,368	\$18,004	\$4,704,183
Contribution Percentage	11.00%	18.00%	Pre 01/01/2011: 40.17% and 36.68% Post 01/01/2011: 38.31% and 35.24%	N/A 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, 2024, June 30, 2025, and June 30, 2025, respectively with the appropriate adjustments made for 2024. 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	\$ 5,103,465,936	\$ 148,824,885	\$ 21,731,329,104	\$ 26,983,619,925
Plan Fiduciary Net Position	<u>(5,204,028,719)</u>	<u>(149,899,368)</u>	<u>(17,223,211,406)</u>	<u>(22,577,139,493)</u>
Total Net Pension Plan Liability/(Asset)	<u>\$ (100,562,783)</u>	<u>\$ (1,074,483)</u>	<u>\$ 4,508,117,698</u>	<u>\$ 4,406,480,432</u>
Total Parish Portion of Net Pension Liability/(Asset)	<u>\$ (5,209,572)</u>	<u>\$ (6,024)</u>	<u>\$ 92,011</u>	<u>\$ (5,123,585)</u>
Percentage of Parish Liability/(Asset) to Pension Liability/(Asset) for all Employers	5.18%	0.56%	0.0020%	N/A
Measurement Date	12/31/2024	6/30/2025	6/30/2025	N/A
** PERS Plan A which is the Plan in which the Parish participates.				

The components of pension expense of the PERS, ROV, and LASERS as of December 31, 2025, are as follows:

	PERS	ROV	LASERS	Total
<u>Pension Expense:</u>				
Pension Expense	\$ 4,187,978	\$ (13,832)	\$ (30,710)	\$ 4,143,436
Percentage of Parish Pension Expense to Pension Expense for all Employers	4.93%	2.07%	0.706%	N/A

CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025

The Parish reported the deferred outflows of resources related to pensions on the 2025 financial statements as follows:

	PERS	ROV	LASERS	Total
<u>Deferred Outflows of Resources:</u>				
Changes in assumptions	\$ -	\$ -	\$ -	\$ -
Net difference between projected and actual earnings on pension plan investments	-	-	-	-
Differences between expected and actual economic experience	3,179,163	166	1,278	3,180,607
Changes in proportion and differences between employer contributions and proportionate share of contributions and deferred outflows and inflows of resources	(23,604)	7,118	1,041	(15,445)
Employer contributions subsequent to the measurement date	<u>4,640,913</u>	<u>9,313</u>	<u>8,605</u>	<u>4,658,831</u>
Total Deferred Outflows of Resources	<u>\$ 7,796,472</u>	<u>\$ 16,597</u>	<u>\$ 10,924</u>	<u>\$ 7,823,993</u>

The Parish reported the deferred inflows of resources related to pensions on the 2025 financial statements as follows:

	PERS	ROV	LASERS	Total
<u>Deferred Inflows of Resources:</u>				
Changes in assumptions	\$ 573,245	\$ 2,139	\$ -	\$ 575,384
Differences between expected and actual economic experience	452,854	17,811	-	470,665
Net difference between projected and actual investment earnings on pension plan	3,430,494	29,437	15,757	3,475,688
Changes in proportion	<u>81,264</u>	<u>1,282</u>	<u>-</u>	<u>82,546</u>
Total Deferred Inflows of Resources	<u>\$ 4,537,857</u>	<u>\$ 50,669</u>	<u>\$ 15,757</u>	<u>\$ 4,604,283</u>

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

During 2025, employer contributions of \$4,640,913, \$9,313, and \$8,605 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, 2026. 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
2026	\$ 1,859,719	\$ 4,608	\$ 2,182	\$ 1,866,509
2027	4,636,401	(21,531)	(7,527)	4,607,343
2028	(5,289,389)	(18,118)	(5,717)	(5,313,224)
2029	(2,589,029)	(8,344)	(2,376)	(2,599,749)
Total	\$ (1,382,298)	\$ (43,385)	\$ (13,438)	\$ (1,439,121)

(9) Actuarial Assumptions

PERS

The discount rate used to measure the total pension liability was 6.40%. 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 (PRSAC). 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 2.40% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.13% for the year ended December 31, 2024, which is the most recent actuarial calculation date.

ROV

The discount rate used to measure the total pension liability was 6.25%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers 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.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

LASERS

The discount rate used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that 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 2025 financial statements are as follows:

Assumptions	PERS	ROV	LASERS
Valuation Date	31-Dec-24	30-Jun-25	30-Jun-25
Actuarial Cost Method	Entry Age Normal	Entry Age Normal	Entry Age Normal
Expected Remaining Service Lives	4 years	5 years	2 years
Discount Rate	6.40%	6.25%	7.25%
Investment Rate of Return	6.40% net of investment expense	6.25%, net of investment expense	7.25% per annum
Projected Salary Increases	4.75%	5.25%	See table below
Inflation Rate	2.30% per annum	2.30% per annum	2.40% per annum

LASERS Projected Salary Increases		
Member Type	Lower Range (%)	Upper Range (%)
Regular	3.30	14.00
Judges	2.40	4.80
Corrections	4.40	15.30
Hazardous Duty	4.40	15.30
Wildlife	4.40	15.30

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

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 females, each with full generational projection using the MP-2021 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 MP-2021 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 MP-2021 scale.

Mortality – ROV

Employees, Annuitants, and Beneficiaries – Pub-2016 Public Retirement Plans Mortality Table for general employees multiplied by 120% for males and 120% for females each with full generational projection using the appropriate MP-2021 scale.

Disabled Annuitants – Pub-2016 Public Retirement Plans Mortality Table for general disabled retirees multiplied by 120% for males and 120% for females each with full generational projection using the appropriate MP-2021 scale.

Mortality – LASERS

Non-disabled members – PubG-2010 Healthy Retiree Tables projected on a fully generational basis by Mortality Improvement Scale MP-2021.

Disabled members – RP-2000 Disabled Retiree Mortality Table, with no projection for mortality improvement.

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 to 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, 2024, and ROV and LASERS as of June 30, 2025, are summarized in the following tables:

PERS	Target Asset Allocations	Long-Term Expected Real Rate of Return
<u>Asset Class:</u>	<u>(%)</u>	<u>(%)</u>
Fixed Income	37.00	1.08
Equity	47.00	2.82
Alternatives	15.00	0.76
Real Assets	1.00	0.07
Total	100.00	4.73
Inflation Adjustment		2.40
Expected Arithmetic Nominal Return		7.13%

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

ROV	Target Asset Allocations	Long-Term Expected Real Rate of Return
<u>Asset Class:</u>	<u>(%)</u>	<u>(%)</u>
Domestic Equities	37.50	2.81
International Equities	20.00	1.70
Domestic Fixed Income	22.50	0.56
International Fixed Income	10.00	0.35
Real Estate	10.00	0.45
Total	100.00	5.87
Inflation Adjustment		2.50
Expected Arithmetic Nominal Return		8.37%

LASERS	Target Asset Allocations	Long-Term Expected Real Rate of Return
<u>Asset Class:</u>	<u>(%)</u>	<u>(%)</u>
Cash	0.00	0.85
Domestic Equities	34.00	4.42
International Equities	17.00	5.22
Domestic Fixed Income	3.00	2.53
International Fixed Income	19.00	5.37
Alternative Investments	27.00	7.43
Total	100.00	
Weighted Long-Term Expected Real Rate of Return		5.75
Inflation Adjustment		2.40
Expected Arithmetic Nominal Return		8.15%

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 parentheses 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.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

	PERS (6.40%)	ROV (6.25%)	LASERS (7.25%)	Total
Employer's Proportionate				
<u>Share of Net Pension Liability (Asset):</u>				
1.0% Decrease	\$26,586,137	\$82,254	\$140,061	\$26,808,452
Current Discount Rate	(\$5,209,572)	(\$6,024)	\$92,011	(\$5,123,585)
1.0% Increase	(\$31,898,375)	(\$81,422)	\$60,017	(\$31,919,780)

C. Retirement Commitments – Component Units

Certain component units of the Parish participate in Parochial Employees' Retirement System of Louisiana (PERS). The plan description, benefits, and related information is described in Note 12 (B) above. In addition, other component units participate in other plans as described below.

(1) Plan Descriptions

Firefighters' Retirement System (FRS)

The Firefighters' Retirement System (FRS) is the administrator of a cost-sharing, multiple-employer, defined benefit pension plan. FRS was established as of January 1, 1980, for the purpose of providing retirement allowances and other benefits as described under Louisiana Revised Statute 11:2256 – 11:2259.

All full-time firefighters or any person in a position as defined in the municipal fire and police civil service system who is employed by a fire department of any municipality, parish, or fire protection district of the State of Louisiana, except Orleans, and East Baton Rouge Parishes, who earns at least three hundred seventy-five dollars per month excluding state supplemental pay are required to be members of this retirement system. Employees of the system are eligible, at their option, to become members of the system. Persons must be under the age of fifty to be eligible for system membership unless they become members through a merger.

FRS has issued a stand-alone audit report on their financial statements for the year ended June 30, 2025. Access to the report can be found on the Legislative Auditor's website at www.la.gov.

District Attorneys' Retirement System (DARS)

The District Attorneys' Retirement System (DARS) is a defined benefit pension plan that provides retirement allowances and other benefits. DARS was created on August 1, 1956, by Act 56 of the 1956 session of the Louisiana Legislature, for the purpose of providing allowances and other benefits for district attorneys and their assistants in each parish. The fund is administered by a Board of Trustees.

All District Attorneys, Assistant District Attorneys, (who earn more than the minimum salary specified by the board), and persons employed by this retirement system and the Louisiana District Attorneys' Association, are required to be members of the system as a condition of their employment.

DARS has issued a stand-alone audit report on their financial statements for the year ended June 30, 2025. Access to the report can be found on the Legislative Auditor's website at www.la.gov.

(2) Retirement Benefits Provided

FRS

Members with twelve years of creditable service may retire at age fifty-five; members with twenty years of service may retire at age fifty; members with twenty-five years of service may retire regardless of age. The retirement allowance is equal to

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

three and one-third percent (3-1/3 %) of the member's average final compensation multiplied by their years of creditable service, not to exceed one hundred percent (100%) of their average final compensation. Members may receive their benefits as a life annuity, or in lieu of such receive a reduced benefit according to the option selected, which is the actuarial equivalent of the maximum benefit.

Option 1 – If the member dies before they have received any annuity payments the present value of their member's annuity as it was at the time of retirement, the balance is paid to their beneficiary.

Option 2 – Upon retirement, the member receives a reduced benefit. Upon the member's death, the designated beneficiary will continue to receive the same reduced benefit.

Option 3 – Upon retirement, the member receives a reduced benefit. Upon the member's death, the designated beneficiary will receive one-half of the member's reduced benefit.

Option 4 – Upon retirement, the member elects to receive a board approved benefit payable to the member, the member's spouse, or the member's dependent child, which is actuarially equivalent to the maximum benefit.

Initial Benefit Option – This option is available only to regular retirees who have not participated in the Deferred Retirement Option Plan. Under this option members may receive an initial benefit plus a reduced monthly retirement allowance which, when combined, equals the actuarially equivalent amount of the maximum retirement allowance. The initial benefit may not exceed an amount equal to thirty-six payments of the member's maximum retirement allowance. The initial benefit can be paid either as a lump-sum payment or placed in an account called an "initial benefit account" with interest credited thereto and monthly payments made from the account.

A member may also elect to receive an actuarially reduced benefit which provides for an automatic 2½% annual compound increase in monthly retirement benefits based on the reduced benefit and commencing on the later of age fifty-five or retirement anniversary; this COLA is in addition to any ad hoc COLAs which are payable.

DARS

For members who joined the system before July 1, 1990, and who have elected not to be covered by the new provisions – Members are eligible to receive a normal retirement benefit if they have ten or more years of creditable service and are at least age sixty-two, or if they have eighteen or more years of service and are at least age sixty, or if they have twenty-three or more years of service and are at least age fifty-five, of if they have thirty years of service regardless of age. The normal retirement benefit is equal to 3% of the member's average final compensation for each year of creditable service. Members are eligible for early retirement at age sixty if they have at least ten years of creditable service or at age fifty-five with at least eighteen years of creditable service. Members who retire prior to age sixty with less than twenty-three years of service credit receive a retirement benefit reduced 3% for each year of age below sixty. Members who retire prior to age sixty-two who have less than eighteen years of service receive a retirement benefit reduced by 3% for each year of age below sixty-two. Retirement benefits may not exceed 100% of final average compensation.

For members who joined the system after July 1, 1990, or who elected to be covered by the new provisions – Members are eligible to receive normal retirement benefits if they are age sixty and have ten years of service credit, are age fifty-five and have twenty-four years of service credit or have thirty years of service credit regardless of age. The normal retirement benefit is equal to 3.5% of the member's final average compensation multiplied by years of membership service. A member is eligible for an early retirement benefit if they are age fifty-five and have at least eighteen years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 3% for each year the member retires in advance of normal retirement age. Benefits may not exceed 100% of average final compensation.

The period of final average compensation is thirty-six months plus the number of whole months elapsed since January 1, 2013, not to exceed sixty months, subject to the limitation that the final average compensation shall not be less than the highest thirty-six-month final average compensation as of January 1, 2013.

Members may receive their benefits as a life annuity, or in lieu of such receive a reduced benefit according to the option selected which is the actuarial equivalent of the maximum benefit.

Option 1 – If the member dies before they have received in annuity payments the present value of their member's annuity as it was at the time of retirement the balance is paid to their beneficiary.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

Option 2 – Upon retirement, the member receives a reduced benefit. Upon the member's death, the designated beneficiary will continue to receive the same reduced benefit.

Option 3 – Upon retirement, the member receives a reduced benefit. Upon the member's death, the designated beneficiary will receive one-half of the members reduced benefit.

Option 4 – Upon retirement, the member elects to receive a board-approved benefit which is actuarially equivalent to the maximum benefit.

A member may also elect to receive an actuarially reduced benefit which provides for an automatic 2½% annual compound increase in monthly retirement benefits based on the reduced benefit and commencing on the later of age fifty-five or retirement anniversary; this COLA is in addition to any ad hoc COLAs which are payable. This is not available to members who select a Back-DROP benefit.

(3) Deferred Retirement Benefits

FRS

In lieu of terminating employment and accepting a service retirement allowance, any member of the system who has at least twenty years of creditable service and who is eligible to receive a service retirement allowance may elect to participate in the deferred retirement option plan for up to thirty-six months and defer the receipt of benefits. Beginning April 1, 2026, any member who has earned at least twenty-eight years of service credit may elect to participate in the Deferred Retirement Option Plan for up to sixty months and defer the receipt of benefits. Upon commencement of participation in the plan, membership in the system terminates and neither the employee nor employer contributions are payable. Compensation and creditable service will remain as they existed on the effective date of commencement of participation in the plan. The monthly retirement benefits that would have been payable, had the member elected to cease employment and receive a service retirement allowance, are paid into the deferred retirement option plan account. Upon termination of employment at the end of the specified period of participation, a participant in the program may receive, at their option, a lump sum payment from the account equal to the payments to the account, or a true annuity based upon their account, or they may elect any other method of payment if approved by the board of trustees. The monthly benefits that were being paid into the fund during the period of participation will begin to be paid to the retiree. If employment is not terminated at the end of the thirty-six months, payments into the account cease and the member resumes active contributing membership in the system. If the participant dies during the period of participation in the program, a lump sum payment equal to their account balance is paid to their named beneficiary or, if none, to their estate; in addition, normal survivor benefits are payable to survivors of retirees.

DARS

The following provisions only apply to those members of the retirement system who elected to participate in the Deferred Retirement Option Plan prior to January 1, 2009. In lieu of terminating employment and accepting a service retirement allowance, any member in the New Plan who is eligible for normal retirement or any member of the Old Plan who is eligible for unreduced benefits may elect to participate in the Deferred Retirement Option Plan (DROP) for up to three years and defer the receipt of benefits. Upon commencement of participation in the plan, membership in the system continues and the member's status changes to inactive. During participation in the plan, employer contributions are payable, but employee contributions are reduced to one-half of one percent. 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 account. This fund does not earn interest while a person is participating in the DROP. In addition, no cost-of-living increases are payable to participants until employment which made them eligible to become members of the system has been terminated for at least one 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 their option, a lump sum from the account equal to the payments into the account or systematic disbursements from their account in any manner approved by the board of trustees. The monthly benefits that were being paid into the deferred retirement option plan fund will begin to be paid to the retiree. If a participant dies during participation in the plan, a lump sum equal to their account balance in the plan fund is paid to their named beneficiary or, if none, to their estate. If employment is not terminated at the end of the three years, payments into the plan fund cease and the person resumes active contributing membership in the system. All amounts which remain credited to the individual's sub-account after termination of participation in the plan are invested in liquid money market funds. Interest is credited thereon as actually earned.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

Back-DROP – In lieu of receiving a service retirement allowance any member of the fund who has more than sufficient service for a regular service retirement may elect to receive a “Back-DROP” benefit. The Back-DROP benefit is based upon the Back-DROP period selected and the final average compensation prior to the period selected. The Back-DROP period is the lesser of three years or the service accrued between the time a member first becomes eligible for retirement and their actual date of retirement. At retirement the member’s maximum monthly retirement benefit is based upon their service, final average compensation, and plan provisions in effect on the last day of creditable service immediately prior to the commencement of the Back-DROP period. In addition to the monthly benefit at retirement, the member receives a lump-sum payment equal to the maximum monthly benefit as calculated above multiplied by the number of months in the Back-DROP period. In lieu of receiving the lump-sum payment, the member may leave the funds on deposit with the system in an interest-bearing account. The surviving spouse of members eligible to retire may elect to receive benefits as though the member had elected the Back-DROP option as of the day following the date of death.

(4) Disability Benefits

FRS

Any member who has been officially certified as totally disabled solely as the result of injuries sustained in the performance of their official duties, or for any cause, provided the member has a least five years of creditable service and provided that the disability was incurred while the member was an active contributing member, is entitled to disability benefits. Any member under the age of fifty who becomes totally disabled will receive a disability benefit equal to 60% of final compensation for an injury received in the line of duty; or 75% of their accrued retirement benefit with a minimum of 25% of average salary for any injury received, even though not in the line of duty. Any member age fifty or older who becomes totally disabled from an injury sustained in the line of duty is entitled to a disability benefit equal to the greater of 60% of final compensation or their accrued retirement benefit. Any member age fifty or older who becomes totally disabled as a result of any injury, even though not in the line of duty, is entitled to a disability benefit equal to their accrued retirement benefit with a minimum of 25% of average salary. The surviving spouse of a member who was on disability retirement at the time of death receives a benefit of \$200 per month. When the member takes disability retirement, they may in addition take an actuarially reduced benefit in which case the member’s surviving spouse receives 50% of the disability benefit being paid immediately prior to the death of the disability retiree. The retirement system may reduce benefits paid to a disability retiree who is also receiving workers compensation payments.

DARS

Disability benefits are awarded to active contributing members with at least ten years of service who are found to be totally disabled as a result of injuries incurred while in active service. The member receives a benefit equal to 3.5% (3% for members covered under the old retirement benefit provisions) of their average final compensation multiplied by the lesser of their actual service (not to be less than fifteen years) or projected continued service to age sixty.

(5) Survivor’s Benefits

FRS

Benefits are payable to survivors of a deceased member who dies and is not eligible for retirement as follows. If any member is killed in the line of duty and leaves a surviving eligible spouse, the spouse is entitled to an annual benefit equal to two-thirds of the deceased member’s final compensation. If any member dies from a cause not in the line of duty, the surviving spouse is entitled to an annual benefit equal to 3% of the deceased member’s average final compensation multiplied by their total years of creditable service; however, in no event is the annual benefit less than 40% nor more than 60% of the deceased member’s average final compensation. Children of the deceased member who are under the age of eighteen years are entitled to the greater of \$200 per month or 10% of average final compensation (not to exceed 100% of average final compensation) until reaching the age of eighteen or until the age of twenty-two if enrolled full-time in an institution of higher learning unless the surviving child has a physical or intellectual disability in which case the benefit is payable regardless of age. If a deceased member dies leaving no surviving spouse, but at least one minor child, each child is entitled to receive forty percent of the deceased’s average final compensation, not to exceed an aggregate of sixty percent of average final compensation.

DARS

Upon the death of a member with less than five years of creditable service, their accumulated contributions and interest thereon are paid to their spouse, if they are married, or to their designated beneficiary, if they are not married. Upon the death of any active, contributing member with five or more years of service or any member with twenty-three years of service who

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

has not retired, 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 factors used as if the member had continued in service to earliest normal retirement age. If a member has no surviving spouse, the surviving minor children under eighteen or disabled children are paid 80% of the member's accrued retirement benefit divided into equal shares. If a member has no surviving spouse or children, their accumulated contributions and interest are paid to their designated beneficiary. In lieu of periodic payments, the surviving spouse or children may receive a refund of the member's accumulated contributions with interest.

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

FRS

Under the provisions of Louisiana Revised Statutes 11:246 and 11:2260A(7), the board of trustees is authorized to grant retired members and widows/widowers of members who have retired an annual cost of living increase of up to 3% of their current benefit, and all retired members and widows/widowers who are sixty-five years of age and older a 2% increase in their original benefit. In order for the board to grant either of these increases the system must meet certain criteria detailed in the statute related to funding status and interest earnings (R.S. 11:243). In lieu of the prior provisions, R.S. 11:241 provides for cost-of-living benefits payable based on a formula equal to up to \$1 times the total of the number of years of credited service accrued at retirement or at death of the member or retiree plus the number of years since retirement or since death of the member or retiree to the system's fiscal year end preceding the payment of the benefit increase.

DARS

The Board of Trustees is authorized to grant retired members and widows/widowers of members who have retired an annual cost of living increase of 3% of their original benefit, (not to exceed sixty dollars per month) and all retired members and widows/widowers who are sixty-five years of age and older a 2% increase in their original benefit. In lieu of the prior provisions, R.S. 11:241 provides for cost-of-living benefits payable based on a formula equal to up to \$1 times the total of the number of years of credited service accrued at retirement or at death of the member or retiree plus the number of years since retirement or since death of the member or retiree to the system's fiscal year end preceding the payment of the benefit increase. In order for the board to grant any of these increases, the system must meet certain criteria detailed in the statute related to funding status and interest earnings.

(7) Contributions

FRS

Contribution requirements for employers, non-employer contributing entities, and employees are established and may be amended in accordance with Title 11 and Title 22 of the Louisiana Revised Statutes.

According to state statute, employer contributions are actuarially-determined each year. For the year ended June 30, 2025, employer and employee contribution rates for members above the poverty line were 33.25% and 10.00%, respectively. The employer and employee contribution rates for those members below the poverty line were 35.25% and 8.00%, respectively.

According to state statute, the System receives insurance premium assessments from the state of Louisiana. The assessment is considered support from a non-employer contributing entity and appropriated by the legislature each year based on an actuarial study. Non-employer contributions were recognized as revenue during the year ended June 30, 2025, and were excluded from pension expense. Non-employer contributions received by the System during the year ended June 30, 2025, were \$34,828,941.

DARS

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ending June 30, 2025, the actual employer contribution rate was 12.25%. Employer contributions for the year ended June 30, 2025, were \$8,677,980.

CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025

In accordance with state statute, the System 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 were recognized as revenue during the year ended June 30, 2025, and excluded from pension expense. Non-employer contributions for the year ended June 30, 2025, were \$12,586,046.

Component unit employer contributions to the PERS, FRS, and DARS as of December 31, 2024, are as follows:

	PERS	FRS	DARS	Total
2025 Employer Contributions	\$6,551,142	\$1,223,965	\$146,668	\$7,921,775
Contribution Percentage	11.00%	Pre- 6-30-25: 33.25% Post- 6-30-25: 33.25%	Pre- 6-30-25: 12.25% Post- 6-30-25: 12.25%	N/A N/A

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

Component units reported liabilities for its proportionate share of the net pension liability for the PERS, FRS, and DARS plans. The net pension liability for the plans were measured and determined by actuarial valuations as of December 31, 2024, June 30, 2025, and June 30, 2025, respectively with the appropriate adjustments made for 2024. 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, FRS, and DARS are as follows:

	PERS **	FRS	DARS	Total
<u>Pension Liability (Asset):</u>				
Total Pension Plan Liability	\$ 5,103,465,936	\$ 3,229,309,328	\$ 647,665,950	\$ 8,980,441,214
Plan Fiduciary Net Position	<u>(5,204,028,719)</u>	<u>(2,808,100,816)</u>	<u>(624,823,773)</u>	<u>(8,636,953,308)</u>
Total Net Pension Plan Liability/(Asset)	<u>\$ (100,562,783)</u>	<u>\$ 421,208,512</u>	<u>\$ 22,842,177</u>	<u>\$ 343,487,906</u>
Total Component Unit Portion of Net Pension Liability/(Asset)	<u>\$ (7,193,049)</u>	<u>\$ 3,894,801</u>	<u>\$ 358,492</u>	<u>\$ (2,939,756)</u>
Percentage of Component Unit Liability/(Asset) to Pension Liability/(Asset) for all Employers	-7.15%	0.92%	1.57%	N/A
Measurement Date	12-31-2024	06-30-2025	06-30-2025	N/A
** PERS Plan A which is the Plan in which the component units participate.				

CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025

The components of pension expense of the PERS, FRS, and DARS as of December 31, 2025, are as follows:

	PERS	FRS	DARS	Total
<u>Pension Expense:</u>				
Pension Expense	\$3,515,082	(\$204,632)	(\$53,659)	\$3,256,791
Percentage of Component Unit Pension Expense to Pension Expense for all Employers	4.14%	-0.30%	-0.52%	N/A

Component units reported the deferred outflows of resources related to pensions in the 2025 financial statements as follows:

	PERS	FRS	DARS	Total
<u>Deferred Outflows of Resources:</u>				
Changes in assumptions	\$ -	\$ 177,574	\$ -	\$ 177,574
Net difference between projected and actual earnings on pension plan investments	4,389,590	498,762	16,248	4,904,600
Changes in proportion and differences between employer contributions and proportionate share of contributions and deferred outflows and inflows of resources	24,366	314,338	15,590	354,294
Employer contributions subsequent to the measurement date	<u>6,435,122</u>	<u>475,541</u>	<u>63,763</u>	<u>6,974,426</u>
Total Deferred Outflows of Resources	<u>\$ 10,849,078</u>	<u>\$ 1,466,215</u>	<u>\$ 95,601</u>	<u>\$ 12,410,894</u>

Component units reported the deferred inflows of resources related to pensions in the 2025 financial statements as follows:

	PERS	FRS	DARS	Total
<u>Deferred Inflows of Resources:</u>				
Differences between expected and actual experience	\$ 625,272	\$ 70,268	\$ 30,370	\$ 725,910
Net difference between projected and actual investment earnings on pension plan	4,546,755	727,822	336,018	5,610,595
Changes in assumption / proportion	1,009,553	131,200	250,043	1,390,796
Differences between actual and proportionate share of contributions	<u>116,766</u>	<u>-</u>	<u>-</u>	<u>116,766</u>
Total Deferred Inflows of Resources	<u>\$ 6,298,346</u>	<u>\$ 929,290</u>	<u>\$ 616,431</u>	<u>\$ 7,844,067</u>

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

During 2025, employer contributions of \$6,435,122, \$475,541, and \$63,763 were made subsequent to the measurement date for PERS, FRS, and DARS, 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, 2026. 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	FRS	DARS	Total
2026	\$ 2,626,212	\$ 566,487	\$ (24,162)	\$ 3,168,537
2027	6,398,759	(243,976)	(323,889)	5,830,894
2028	(7,307,903)	(245,410)	(183,773)	(7,737,086)
2029	(3,601,458)	(123,969)	(52,769)	(3,778,196)
2030	-	60,712	-	60,712
Thereafter	-	47,540	-	47,540
Total	\$ (1,884,390)	\$ 61,384	\$ (584,593)	\$ (2,407,599)

(9) Actuarial Assumptions

FRS

The discount rate used to measure the total pension liability was 6.90%. The projection of cash flows used to determine the discount rate assumes 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 rates approved by the Board of Trustees and by the Public Retirement Systems' Actuarial Committee taking into consideration the recommendation of the System's actuary. Based on these assumptions, the System'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.

For each year, the actuary determines the reasonable range of the actuarial valuation interest rate, an expected long-term portfolio rate of return and standard deviation based upon the FRS target asset allocation and a long-term time horizon. These rates were based on an analysis of the FRS portfolio along with expected long-term rates of return, standard deviations of return, and correlations between asset classes collected from a number of investment consulting firms in addition to the FRS investment consultant, NEPC, L.L.C. Using these values and assuming that future portfolio returns are normally distributed, ten thousand trials of returns over the upcoming thirty years were performed. The results of these trials were organized into percentiles and a reasonable range, equal to the 40th through 60th percentiles, was set. For the fiscal year ended June 30, 2025, the reasonable range was set at 6.64% through 7.76% and the Board of Trustees elected to set the FRS assumed rate of return at 6.90% for the fiscal year ended June 30, 2025. The remaining actuarial assumptions utilized for this report are based on the results of an actuarial experience study completed August 9, 2025, for the period July 1, 2019 – June 30, 2024, unless otherwise specified. Additional details are given in the actuary's complete 2025 Experience Study Report for the period July 1, 2019 – June 30, 2024, which can be obtained from the Firefighters' Retirement System website at www.lafirs.org under the Finance tab, Actuarial Reports section.

DARS

The discount rate used to measure the total pension liability was 6.10%. 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 the System's actuary. Based on those assumptions, the System'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.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

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. The resulting long-term rate of return is 7.80% for the year ended June 30, 2025.

A summary of the actuarial methods and assumptions used in determining the total pension liability presented in the 2025 financial statements are as follows:

Assumptions	PERS	FRS	DARS
Valuation Date	December 31, 2024	June 30, 2025	June 30, 2025
Actuarial Cost Method	Entry Age Normal	Entry Age Normal	Entry Age Normal
Expected Remaining Service Lives	4 years	7 years, closed period	4 years
Discount Rate	6.40%	6.90%	6.10%
Investment Rate of Return	6.40% net of investment expense	6.90% per annum, net of investment expense, including inflation	6.10%, net of pension plan investment expense, including inflation
Projected Salary Increases	4.75%	14.50% in the first two years of service and 5.00% with 3 or more years of service; includes inflation and merit increases	4.50% - includes inflation and merit increases
Inflation Rate	2.30% per annum	2.50% per annum	2.20% per annum

Additional assumptions include the following:

Mortality – FRS

For active members, mortality was set equal to the Pub-2016 Public Retirement Plans Mortality Table for Safety Below-Median Employees.

For annuitants and beneficiaries, mortality was set equal to the Pub-2016 Public Retirement Plans Mortality Table for Safety Below-Median Healthy Retirees.

For disabled retirees, mortality was set equal to the Pub-2016 Public Retirement Plans Mortality Table for Safety Disabled Retirees.

In all cases the base table was multiplied by 110% for males and 110% for females, each with full generational projection using the appropriate MP-2021 scale.

Mortality – DARS

For active members, Pub-2016 Public Retirement Plans Mortality Table for General Above-Median Employees multiplied by 110% for males and 115% for females, each with full generational projection using the MP2021 scale.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

For annuitants and beneficiaries, Pub-2016 Public Retirement Plans Mortality Table for General Above-Median Healthy Retirees multiplied by 110% for males and 115% for females, each with full generational projection using the MP2021 scale.

For disabled retirees, Pub-2016 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 110% for males and 115% for females, each with full generational projection using the MP2021 scale.

Cost of Living Adjustments – FRS & DARS

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 to be substantively automatic.

Best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation for FRS and DARS as of June 30, 2025, are summarized in the following tables:

FRS	Target Asset Allocations	Long-Term Expected Real Rate of Return
<u>Asset Class:</u>	<u>(%)</u>	<u>(%)</u>
U.S. Equity	27.00	6.23
Non-U.S. Equity	11.00	6.36
Global Equity	10.00	6.50
Emerging Market Equity	4.00	8.26
U.S. Core Fixed Income	23.00	2.09
U.S. TIPS	2.00	2.00
Global Multisector Fixed Income	5.00	2.34
Emerging Market Debt	2.00	4.05
Private Equity	9.00	9.77
Real Estate	4.00	4.85
Real Assets	<u>3.00</u>	5.93
Total	<u>100.00</u>	

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

DARS	Target Asset Allocations	Long-Term Expected Real Rate of Return	Long-Term Expected Nominal Rate of Return
<u>Asset Class:</u>	<u>(%)</u>	<u>(%)</u>	<u>(%)</u>
Equities			
Domestic	45.00	7.50	3.37
International	5.00	8.50	0.43
Fixed Income			
Domestic	32.50	2.50	0.81
International	10.00	3.50	0.35
Alternatives	7.50	4.50	<u>0.34</u>
System Total			5.30
Inflation Adjustment			<u>2.50</u>
Expected Arithmetic Nominal Return			<u>7.80%</u>

Sensitivity to Changes in Discount Rate

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

	PERS (6.40%)	FRS (6.90%)	DARS (6.10%)	Total
Employer's Proportionate <u>Share of Net Pension Liability (Asset):</u>				
1.0% Decrease	\$36,708,441	\$7,477,110	\$1,586,013	\$45,771,564
Current Discount Rate	(\$7,193,049)	\$3,894,801	\$358,492	(\$2,939,756)
1.0% Increase	(\$44,043,242)	\$872,509	(\$669,494)	(\$43,840,227)

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

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 tables 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.

The perspective differences contained in the tables below are required since GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definition*, changed the definition of what qualified as a separate fund. A listing of the funds that are included in the financial statement data for the General Fund and the Engineering and Public Works Operating Fund are also presented in a table below.

As discussed previously in 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	Engineering and Public Works Operating Fund	Calcasieu Parish Library Fund
Net Change in Fund Balance (GAAP)	\$ 8,104,380	\$ 15,577,798	\$ 5,491,884
<u>Adjustment for Basis Differences:</u>			
To Adjust for Revenues and Deferrals	(2,424,910)	39,831	(981,714)
To Adjust for Expenditures and Accruals	2,105,125	71,967	978,333
<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)	(7,889,894)	2,027,158	-
Net Change in Fund Balance (Budgetary Basis)	\$ (105,299)	\$ 17,716,754	\$ 5,488,503

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

Adjustments for Perspective Differences by Fund			
<u>General Fund:</u>		<u>Engineering and Public Works Operating Fund:</u>	
Gaming Fund	\$ (6,461,623)	Disaster Recovery Fund	\$ 2,301,890
Public Health Services Fund	(183,269)	Stormwater and Watershed	
Animal Services Fund	192,378	Management Fund	(320,600)
Parks Fund	(105,769)	Parishwide Wastewater Fund	45,868
Planning and Development Fund	(215,630)		
Administrative Fund	(1,023,043)		
Information Technology Fund	57,785		
Geographic Information Systems Fund	(82,201)		
Calcasieu Emergency Response Training Center Fund	(70,251)		
Human Services Fund	9,287		
One Stop Operator Fund	(6,634)		
Project Management Fund	6,733		
Local Emergency Planning Committee Fund	(7,657)		
Adjustments for Perspective Differences by Fund	<u>\$ (7,889,894)</u>		<u>\$ 2,027,158</u>

B. Fund Balance / Net Position Information

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	\$ 62,238,083
Dedicated Sales Tax for Solid Waste	4,336,410
Grant Funds Restricted for Specific Programs	9,769,946
Debt Service	4,739,715
Dedicated Court Fees for Law Library	251,551
Total Restricted Fund Balance – "Other Restrictions"	<u>\$ 81,335,705</u>

Deficit Fund Balance / Net Position

The following component unit reported a deficit fund balance or deficit net position:

- The Calcasieu Parish Coroner (a nonmajor component unit) has a deficit unrestricted net position of \$229,680 related to pension, compensated absences and OPEB accruals.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

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	\$ 272,660,510	\$ -
Various Sources of Revenue and Debt Specifically Issued for Construction and Improvement Projects	<u>-</u>	<u>1,187,036</u>
Total Net Position Restricted for Capital Projects	272,660,510	1,187,036
<u>Debt Service:</u>		
Dedicated Property Tax Revenue and Other Revenue Allocated for Debt Repayment	<u>5,281,927</u>	<u>4,100,717</u>
Total Net Position Restricted for Debt Service	5,281,927	4,100,717
<u>External Legal Constraints:</u>		
Net pension asset from Parochial Employee Retirement System (PERS)	5,215,596	7,193,049
Dedicated Property Taxes Authorized by Electorate to Specific Special Revenue Funds and Purposes	92,367,420	-
Dedicated Sales Tax for Road Maintenance and Construction	44,099,139	-
State Road Funds Dedicated for Transportation	20,057,121	-
Dedicated Sales Tax for Solid Waste	4,334,960	-
Grant Funds Restricted for Specific Programs	<u>9,080,196</u>	<u>-</u>
Total Net Position Restricted for External Legal Constraints	<u>175,154,432</u>	<u>7,193,049</u>
Total Restricted Net Position	<u>\$ 453,096,869</u>	<u>\$ 12,480,802</u>

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

Net Position and Fund Balance Restatements

The following table discloses restatements of net position and fund balance for the Primary Government:

	12/31/2024 As Previously Reported	Change to or within the Financial Reporting Entity - Closure of Fund	Change to or within the Financial Reporting Entity - Reclassification of Funds	Error Entity - Correction	12/31/2024 As Restated
<u>Government-Wide</u>					
Governmental Activities	\$ 1,338,275,370	\$ -	\$ -	\$ (22,375)	\$ 1,338,252,995
Business-Type Activities	39,916,220	-	-	-	39,916,220
Total Primary Government	\$ 1,378,191,590	\$ -	\$ -	\$ (22,375)	\$ 1,378,169,215
<u>Governmental Funds</u>					
<u>Major Funds</u>					
Engineering and Public Works Operating Fund	\$ 43,261,327	\$ (1,656,234)	\$ -	\$ -	\$ 41,605,093
Americian Rescue Plan Grant Fund	182,655	-	(182,655)	-	-
Drainage Lateral Cleanup Fund	1,842,053	-	(1,842,053)	-	-
Disaster Recovery Capital Fund	10,832,748	-	(10,832,748)	-	-
Infrastructure Capital Fund (**)	250,884,327	-	-	-	250,884,327
Other Major Funds	138,940,867	-	-	-	138,940,867
<u>Non-Major Funds</u>					
Americian Rescue Plan Grant Fund	-	-	182,655	-	182,655
Drainage Lateral Cleanup Fund	-	-	1,842,053	-	1,842,053
Disaster Recovery Capital Fund	-	-	10,832,748	-	10,832,748
Stormwater Capital Fund	10,353,121	1,656,234	-	-	12,009,355
Other Non-Major Funds	121,724,740	-	-	-	121,724,740
Total Governmental Funds	\$ 578,021,838	\$ -	\$ -	\$ -	\$ 578,021,838

** See note disclosure for a 2025 intra-entity change for Infrastructure Capital Fund. The 12-31-24 fund balance is not affected.

▪ **Change to or within the Financial Reporting Entity – Primary Government**

- * **Closure of Fund** - During 2025, the Parish transferred the accounting and operational responsibilities of the Stormwater and Watershed Management Fund to the Division of Engineering and Public Works. This restructuring was undertaken to consolidate stormwater and watershed management activities within a single operational division and to improve administrative efficiency and program coordination. As part of this restructuring, the Stormwater and Watershed Management Fund, a fund that is included in the Engineering and Public Works Operating Fund (a major special revenue fund), was closed as of December 31, 2025. The remaining fund balance of the Stormwater and Watershed Management Fund was transferred to the Stormwater Capital Fund presented as a nonmajor capital projects fund. This intra-entity transfer of \$1,656,234 was reported as a change within the financial reporting entity on both the Engine Public Works Operating Fund and the Stormwater Capital Fund.
- * **Reclassification of Funds** – In 2025, the Parish decided to reclassify three funds that were previously designated as major funds. The funds are reported as non-major funds in 2025. As such, the ending December 31, 2024 fund balances were reported as a change to or within the Financial Reporting Entity. Ghost columns were utilized in the Statement of Revenues, Expenditures, and Changes in Fund Balances for the American Rescue Plan Grant Fund, the Drainage Lateral Cleanup Fund and the Disaster Recovery Capital Fund. The respective December 31, 2024 fund balances are now reported in the corresponding non-major fund.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

- * Infrastructure Capital Fund (**) - 2025 Intra-Entity Change (December 31, 2024, Balances Not Affected) - Effective December 31, 2025, the Police Jury restructured the Public Works Capital Fund (Fund 300), a capital projects fund previously used to account for capital activity across all wards in Calcasieu Parish. The fund was modified to include only Ward 1 capital activity and was renamed the Infrastructure Capital – Ward 1 (Fund 300). Capital activity for Wards 2 through 8 will now be reported in the Infrastructure Capital Fund (Fund 322), which will serve as the consolidated capital projects fund for those wards. As part of this restructuring, Wards 2 - 8 Capital fund balances of \$80,249,081 was transferred from the Infrastructure Capital – Ward 1 Fund (Fund 300) to the Infrastructure Capital Fund (Fund 322) effective December 31, 2025. This represents an intra-entity change intended to better align capital project funding, allowing for complete transparency, while ensuring compliance with the underlying tax propositions approved by the citizens of Calcasieu Parish. For financial statement purposes, these two funds are combined into one fund but budget information presented in this report will reflect this Intra-Entity Change.

▪ **Error Correction –Primary Government**

- Governmental Activities - The prior year Right to Use lease assets were increased by \$548,119 for two office space rentals and one parking lot rental. The corresponding lease liabilities for these three rentals were increased by \$448,937 while accumulated amortization was increased by \$121,557. The change in net position for 2024 was decreased by \$121,557 while net position decreased by \$22,375.

The following table discloses restatements of net position and fund balance for the Discretely Presented Component Units:

	12/31/2024 As Previously Reported	Change in Accounting Principle	Error Correction	12/31/2024 As Restated
<u>Discretely Presented Component Units</u>				
West Calcasieu Cameron Hospital	\$ 60,467,250	\$ -	\$ 510,818	\$ 60,978,068
Consolidated Gravity Drainage District No. 2	29,183,982	-	39,168	29,223,150
Sulphur Parks and Recreation	77,343,119	(1,221,516)	-	76,121,603
Other Major Component Units	111,322,908	-	-	111,322,908
Fire Protection District No. 1 of Ward 1	1,353,400	-	(2,247)	1,351,153
Fire Protection District No. 4 of Ward 4	2,409,117	-	31,682	2,440,799
Recreation District No. 1 of Ward 3	26,640,771	-	1,686	26,642,457
Other Non-Major Component Units	232,560,270	-	-	232,560,270
Total Discretely Presented Component Units	\$ 541,280,817	\$ (1,221,516)	\$ 581,107	\$ 540,640,408

▪ **Change in Accounting Principle – Discretely Presented Component Unit**

- Sulphur Parks and Recreation (SPAR), a major discretely presented component unit did not implement GASB Statement No. 101, *Compensated Absences*, until 2025. As a result of implementing this standard in 2025 instead of 2024, SPAR increased its compensated absence liabilities by \$1,221,516. The effect of this implementation was to decrease the beginning net position by \$1,221,516 and change in net position for 2024 was decreased by \$92,579. Further information may be obtained in the separately issued audit report for this component unit.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

▪ **Error Correction –Discretely Presented Component Units**

- West Calcasieu Cameron Hospital, a major discretely presented component unit, overstated accounts payable and various expense accounts in 2024. This correction resulted in a decrease in liabilities, an increase in the beginning net position, and a change in net position of \$510,818. Further information may be obtained in the separately issued audit report for this component unit.
- Consolidated Gravity Drainage District No. 2, a major discretely presented component unit, reevaluated the recorded lease value of a right-to-use asset (Caterpillar equipment) based on the terms of the agreements at inception which resulted in the recalculation of the asset value and current amortization. The right-to-use asset increased by \$27,874, accumulated amortization increased by \$3,252, lease liability increased by \$23,440, and net position increased by \$1,182. Change in net position for 2024 was increased by \$1,182.
- Consolidated Gravity Drainage District No. 2, a major discretely presented component unit, corrected the capitalization of an asset from 2024. The capital asset increased by \$22,833, accumulated depreciation decreased by \$15,153, and net position increased by \$37,986. Change in net position for 2024 was increased by \$37,986.
- Fire Protection District No. 1 of Ward 1 had an asset that was sold in 2023 but not removed from the capital asset listing until 2025. The capital asset amount was overstated by \$19,684, accumulated depreciation was overstated by \$17,437, and net position was overstated by \$2,247. Change in net position for 2024 was not affected.
- Fire Protection District No. 4 of Ward 4 had four assets that were disposed of in 2023 but not removed from the capital asset listing until 2025. Excess depreciation is also being removed. The capital asset amount was decreased by \$253,877, accumulated depreciation was decreased by \$287,438, and net position was increased by \$33,561. Change in net position for 2024 was \$7,922.
- Fire Protection District No. 4 of Ward 4 reevaluated the recorded lease value of a right-to-use asset (fire truck) based on the terms of the agreements at inception which resulted in the recalculation of the asset value and current amortization. The right-to-use asset increased by \$28,369, accumulated amortization increased by \$30,248, and net position decreased by \$1,879. Change in net position for 2024 was increased by \$26,455.
- Recreation District No. 1 of Ward 3 reevaluated the recorded lease value of a right-to-use asset (land) based on the terms of the agreements at inception which resulted in the recalculation of the asset value and current amortization. The right-to-use asset increased by \$9,546, accumulated amortization increased by \$4,455, lease liability increased by \$3,405 and net position increased by \$1,686. Change in net position for 2024 was increased by \$1,686.

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 2025 is as follows:

Brian Abshire	\$ 19,200	Ron Hayes	19,200
Joe Andrepont	19,200	Chris Landry	19,200
Judd Bares, President	21,580	Eddie Lewis	19,200
Anthony Bartie	19,200	Roger Marcantel	19,200
Mitchell Bowers	19,200	Darby Quinn	19,200
Randy Burleigh	19,200	Mike Smith	19,200
Mary Kaye Eason	19,200	Tony Stelly	19,200
Tony Guillory	19,200	Total	<u>\$ 290,380</u>

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

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. An 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 \$36,449,919 has been spent thus far with \$5,566,736 being spent in 2025. The Communication District has collected the following revenues:

Year	Collected Amount	Year	Collected Amount
2000	\$ 349,549	2013	1,670,700
2001	815,785	2014	1,373,540
2002	611,274	2015	1,341,293
2003	610,828	2016	1,462,288
2004	628,089	2017	2,063,731
2005	955,337	2018	2,039,587
2006	1,159,430	2019	2,032,121
2007	1,188,033	2020	2,219,247
2008	1,334,823	2021	2,286,540
2009	1,421,192	2022	2,062,230
2010	1,304,981	2023	2,291,215
2011	1,378,444	2024	2,465,922
2012	1,199,497	2025	2,437,205
		Total	\$ 38,702,881

**CALCASIEU PARISH POLICE JURY
MODIFIED APPROACH FOR REPORTING INFRASTRUCTURE ASSETS -
ROAD INFRASTRUCTURE CONDITION ASSESSMENT AND MAINTENANCE DATA
FOR THE YEAR ENDED DECEMBER 31, 2025**

Completed Condition Assessments (Note 1):

<u>Year</u>	<u>Asphalt Road Infrastructure</u>
December 31, 2025	5.707
December 31, 2024	5.784
December 31, 2023	5.706

* The 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, 2025	\$7,672,584	\$8,211,757
December 31, 2024	\$22,775,599	\$23,704,822
December 31, 2023	\$14,106,758	\$16,548,938
December 31, 2022	\$9,825,070	\$12,101,407
December 31, 2021	\$13,913,151	\$14,855,352

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, 2025

Note 1 - Modified Approach

Calcasieu Parish maintains a comprehensive inventory of road infrastructure. This includes approximately 1,209 miles of paved roads. 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 2023 through 2025 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 completed to maintain the asphalt sufficiency rating decreased sixty-five percent (65%) in 2025 as compared to 2024, increased forty-three percent (43%) in 2024 as compared to 2023, increased thirty-seven percent (37%) in 2023 as compared to 2022, and decreased eighteen percent (18%) in 2022 as compared to 2021. Asphalt prices increased approximately thirteen percent (13%) from 2024, \$123.47 per ton, to \$139.55 per ton in 2025. The overall decrease in 2025 is attributed to the postponing of 2025 projects as a result of increased ongoing construction and drainage rehabilitation projects. Additionally, 2024 and 2023 increases were attributable to drier than normal weather conditions as well as a more stable supply chain and labor market. The 2022 decrease was related to supply chain issues and inclement weather resulting in delays in completion of 2021 projects and starting of 2022 projects. The 2021 increase was related to the completion of overlay projects that were postponed in 2020 because of the effects of the pandemic and Hurricanes Laura and Delta in Calcasieu Parish.

With respect to the variances between the actual maintenance expenditures and the budgeted expenditures, 2025, 2024 and 2021 amounts were reasonable given that the variance was approximately seven percent (7%) in 2025, four percent (4%) in 2024, and seven percent (7%) in 2021. 2023 actual expenditures were seventeen percent (17%) more than budgeted because of increased supply and labor costs. 2022 actual expenditures were twenty-three percent (23%) more than budgeted because of the completion of projects previously delayed due to supply chain issues and weather delays.

**CALCASIEU PARISH POLICE JURY
OTHER POSTEMPLOYMENT BENEFITS –
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
FOR THE YEAR ENDED DECEMBER 31, 2025⁽¹⁾**

	2025	2024	2023	2022
Total OPEB Liability				
Service Cost	\$ 461,163	\$ 455,379	\$ 527,885	\$ 492,605
Interest on Total OPEB Liability	2,027,298	1,644,708	1,429,525	2,361,982
Changes in Assumptions	(1,234,458)	7,137,326	2,000,168	(20,774,490)
Benefit Payments	<u>(1,863,208)</u>	<u>(1,989,210)</u>	<u>(1,664,564)</u>	<u>(1,822,223)</u>
Net Change in Total OPEB Liability	(609,205)	7,248,203	2,293,014	(19,742,126)
Total OPEB Liability at Beginning of Year	<u>47,216,940</u>	<u>39,968,736</u>	<u>37,675,722</u>	<u>57,417,848</u>
Total OPEB Liability at End of Year	<u>\$ 46,607,735</u>	<u>\$ 47,216,940</u>	<u>\$ 39,968,736</u>	<u>\$ 37,675,722</u>
Covered-Employee Payroll	<u>\$ 65,024,317</u>	<u>\$ 61,821,874</u>	<u>\$ 58,229,387</u>	<u>\$ 53,951,958</u>
Total OPEB Liability as a Percentage of Covered-Employee Payroll	71.68%	76.38%	68.64%	69.84%

	2021	2020	2019	2018
Total OPEB Liability				
Service Cost	\$ 561,552	\$ 543,927	\$ 738,100	\$ 619,847
Interest on Total OPEB Liability	1,166,678	1,025,742	1,451,868	1,512,551
Changes in Assumptions	(394,235)	6,289,945	10,330,806	-
Benefit Payments	<u>(1,654,531)</u>	<u>(1,801,201)</u>	<u>(1,148,769)</u>	<u>(1,215,581)</u>
Net Change in Total OPEB Liability	(320,536)	6,058,413	11,372,005	916,817
Total OPEB Liability at Beginning of Year	<u>57,738,384</u>	<u>51,679,971</u>	<u>40,307,966</u>	<u>39,391,149</u>
Total OPEB Liability at End of Year	<u>\$ 57,417,848</u>	<u>\$ 57,738,384</u>	<u>\$ 51,679,971</u>	<u>\$ 40,307,966</u>
Covered-Employee Payroll	<u>\$ 50,270,557</u>	<u>\$ 48,214,364</u>	<u>\$ 46,076,101</u>	<u>\$ 43,690,733</u>
Total OPEB Liability as a Percentage of Covered-Employee Payroll	114.22%	119.75%	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 2018 through 2025. 2018 was the first year of implementation for Governmental Accounting Standards Board Statement (GASB) No. 75.
- (3) Changes of Assumptions: The discount rates have changed as follows: 2025 (4.38%) 2024 (4.22%) 2023 (3.88%) 2022 (4.18%), 2021 (2.05%), 2020 (2.02%), 2019 (2.90%) and 2018 (3.90%).
- (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 TEN 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:	12/31/2024	5.18%	(\$5,209,572)	\$40,070,442	(13.00%)	101.97%
	12/31/2023	5.04%	\$4,804,506	\$36,558,596	13.14%	98.03%
	12/31/2022	4.86%	\$18,723,003	\$33,015,205	56.71%	91.74%
	12/31/2021	4.60%	(\$21,683,154)	\$30,883,604	(70.21%)	110.50%
	12/31/2020	5.42%	(\$9,510,205)	\$36,204,666	(26.30%)	104.00%
	12/31/2019	4.66%	\$219,421	\$29,551,181	0.01%	99.90%
	12/31/2018	4.66%	\$20,668,330	\$28,553,607	72.40%	88.90%
	12/31/2017	4.48%	(\$3,328,597)	\$27,602,781	(12.10%)	102.00%
	12/31/2016	4.36%	\$8,972,839	\$25,867,391	34.70%	94.10%
	12/31/2015	4.31%	\$11,335,988	\$24,737,698	45.80%	92.20%
(2) ROV:	6/30/2025	0.56%	(\$6,024)	\$96,490	(6.24%)	100.72%
	6/30/2024	0.50%	\$55,549	\$80,402	69.09%	92.59%
	6/30/2023	0.51%	\$96,915	\$75,569	128.25%	86.73%
	6/30/2022	0.49%	\$119,977	\$69,565	172.50%	82.50%
	6/30/2021	0.52%	\$16,411	\$68,295	24.00%	97.70%
	6/30/2020	0.55%	\$118,012	\$74,214	159.00%	83.30%
	6/30/2019	0.70%	\$131,642	\$96,690	136.10%	84.80%
	6/30/2018	0.86%	\$203,204	\$119,443	170.10%	80.60%
	6/30/2017	0.91%	\$199,695	\$124,597	160.30%	80.50%
	6/30/2016	0.82%	\$233,876	\$113,217	206.60%	74.00%
(3) LASERS:	6/30/2025	0.0020%	\$92,011	\$47,483	193.78%	79.26%
	6/30/2024	0.0022%	\$122,197	\$47,483	257.35%	74.59%
	6/30/2023	0.0023%	\$154,152	\$47,483	324.65%	68.42%
	6/30/2022	0.0024%	\$185,818	\$47,483	391.30%	63.70%
	6/30/2021	0.0024%	\$136,113	\$47,483	286.70%	72.80%
	6/30/2020	0.0024%	\$200,067	\$47,483	421.30%	58.00%
	6/30/2019	0.0025%	\$179,674	\$47,483	378.40%	62.90%
	6/30/2018	0.0026%	\$175,545	\$47,483	369.70%	64.30%
	6/30/2017	0.0027%	\$188,922	\$47,483	397.90%	62.50%
	6/30/2016	0.0027%	\$208,250	\$47,160	441.60%	57.70%

(1) Parochial Employees' Retirement System - December 31, 2024 report

(2) Registrar of Voters Employees' Retirement System - June 30, 2025 report

(3) Louisiana State Employees' Retirement System - June 30, 2025 report

CALCASIEU PARISH POLICE JURY
SCHEDULE OF CONTRIBUTIONS - RETIREMENT PLANS
LAST TEN 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:	2025	\$4,668,811	\$4,668,811	\$ -	\$42,443,723	11.00%
	2024	\$4,608,101	\$4,608,101	\$ -	\$40,070,442	11.50%
	2023	\$4,203,296	\$4,203,296	\$ -	\$36,558,596	11.50%
	2022	\$3,797,654	\$3,797,654	\$ -	\$33,015,205	11.50%
	2021	\$3,783,247	\$3,783,247	\$ -	\$30,883,604	12.25%
	2020	\$4,435,067	\$4,435,067	\$ -	\$36,204,666	12.25%
	2019	\$3,398,384	\$3,398,384	\$ -	\$29,551,181	11.50%
	2018	\$3,283,664	\$3,283,664	\$ -	\$28,553,607	11.50%
	2017	\$3,450,350	\$3,450,350	\$ -	\$27,602,781	12.50%
	2016	\$3,362,761	\$3,362,761	\$ -	\$25,867,391	13.00%
(2) ROV:	2025	\$17,368	\$17,368	\$ -	\$96,490	18.00%
	2024	\$14,472	\$14,472	\$ -	\$80,402	18.00%
	2023	\$13,602	\$13,602	\$ -	\$75,569	18.00%
	2022	\$12,522	\$12,522	\$ -	\$69,565	18.00%
	2021	\$12,293	\$12,293	\$ -	\$68,295	18.00%
	2020	\$14,826	\$14,826	\$ -	\$82,368	18.00%
	2019	\$13,669	\$13,669	\$ -	\$78,297	17.46%
	2018	\$19,698	\$19,698	\$ -	\$115,870	17.00%
	2017	\$22,136	\$22,136	\$ -	\$119,360	18.55%
	2016	\$26,040	\$26,040	\$ -	\$122,745	21.21%
(3) LASERS:	2025	\$18,004	\$18,004	\$ -	\$47,483	37.92%
	2024	\$20,194	\$20,194	\$ -	\$47,483	42.53%
	2023	\$21,356	\$21,356	\$ -	\$47,483	44.98%
	2022	\$20,887	\$20,887	\$ -	\$47,483	43.99%
	2021	\$20,494	\$20,494	\$ -	\$47,483	43.16%
	2020	\$20,208	\$20,208	\$ -	\$47,483	42.56%
	2019	\$19,477	\$19,477	\$ -	\$47,483	41.02%
	2018	\$18,923	\$18,923	\$ -	\$47,483	39.85%
	2017	\$18,410	\$18,410	\$ -	\$47,483	38.77%
	2016	\$18,060	\$18,060	\$ -	\$47,483	38.03%

(1) Parochial Employees' Retirement System - December 31, 2024 report

(2) Registrar of Voters Employees' Retirement System - June 30, 2025 report

(3) Louisiana State Employees' Retirement System - June 30, 2025 report



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.

Opioid Abatement Program Fund accounts for the receipt of legal claim settlements initiated by various governmental entities against certain members of the pharmaceutical supply chain. Disbursements will be related to preventative and treatment strategies to address the opioid epidemic.

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 facility as well as rehabilitation services for juvenile offenders. For budgetary purposes, the Office of Juvenile Justice Services Fund includes the following programs which have separate budgets: (1) Administrative Fund, (2) TASC Program, (3) Federal Foster Care Program, and (4) Drug Court Program.

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. For budgetary purposes, the Housing Fund includes the following programs which have separate budgets: (1) Section 8 Housing Program, (2) Rapid Rehousing Program, (3) Permanent Supportive Housing Program, (4) Coordinated Entry Program, (5) Housing Counseling Program, and (6) Emergency Rental Assistance Program.

Human Services Grant 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 federal, state and local sources. For budgetary purposes, the Human Services Grant Fund includes the following programs which have separate budgets: (1) Community Services Block Grant Program, (2) Childcare Food Program, (3) Triad Program, (4) Miscellaneous Grants, (5) Supplemental Nutrition Assistance Program, (6) LIHEAP, (7) Re-Entry Program, (8) Transit Program, (9) Summer Food Program, (10) Emergency Solutions Grant, (11) Assets for Independence Program, (12) Food for Seniors Program, and (13) Multipurpose Contract Postal Unit.

Calcasieu Workforce Center Fund accounts for the federal funds used to improve employment, training, literacy, and vocational rehabilitation programs of the Parish. For budgetary purposes, the Calcasieu Workforce Center Fund includes the following programs which have separate budgets: (1) Workforce Investment Act, and (2) Workforce Investment Act – Area 51 North.

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 major disaster recovery efforts and rebuilding efforts involving housing, economic development, infrastructure, and prevention of further damage to areas affected by federally declared 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 – This fund 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 sources of revenue are from property tax assessments and state revenue sharing collections. For budgetary purposes, the Fire Protection District No. 2 of Ward 3 Fund includes the following programs which have separate budgets: (1) Maintenance Fund, (2) 2% Rebate Fund.

American Rescue Plan Grant Fund – This fund accounts for the federal grant activity allocated by the Department of Treasury to allow eligible entities to respond to the negative economic and health impacts caused by the COVID-19 pandemic.

Drainage Lateral Cleanup Fund – This fund accounts for the costs of removing the increased debris accumulation caused by Hurricanes Laura and Delta from the Parish drainage lateral systems. It is funded by federal grant proceeds and local funds provided by the Parish and various gravity drainage districts.

Debt Service Funds

Major Facilities Debt Service Funds – These two funds account for the Series 2018 and Series 2024 debt service requirements related to the two bond issues, in 2018 and 2024, used to fund several of the major, multi-year capital improvement projects to Parish buildings including the Calcasieu Parish Judicial Complex, the Calcasieu Parish Office of Juvenile Justice Services Complex, the Calcasieu Parish Animal Services Center, the Calcasieu Parish Forensic Facility and the Burton Complex. The major sources of revenues for both funds are 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, Engineering and Public Works Operating Fund, General Fund and other funds.

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 buildings utilized for the Human Services Department. This project is funded through a transfer from General fund or Gaming Fund as funds are expended.

Fire Training Center Capital Fund accounts for the construction of a safe room that is 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 Calcasieu Parish Judicial Complex, the Calcasieu Parish Office of Juvenile Justice Services Complex, the Calcasieu Parish Animal Services and Adoption Center, the Calcasieu Parish Forensic Center, 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 various capital grants or transfers from the other funds.

State Transportation Fund accounts for activity related to I-10 corridor enhancement efforts. It is funded through a portion of the revenue received from the State Transportation Trust Fund and local revenue.

Water Sector Program Fund accounts for activity related to federal funding allocations provided to the State of Louisiana through the American Rescue Plan Act. These funds will be used on various projects, including but not limited to, water consolidation construction projects.

Disaster Recovery Capital Fund – This fund accounts for all capital related needs as a result of Hurricanes Laura and Delta. The primary funding sources are insurance and federal grant proceeds.

CALCASIEU PARISH POLICE JURY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2025

	Special Revenue				
	Health Unit Fund	Solid Waste Fund	Opioid Abatement Program Fund	Office of Juvenile Justice Services Fund	Mosquito Control Fund
ASSETS					
Cash and cash equivalents	\$ 331,591	\$ 87,425	\$ 105,352	\$ 358,294	\$ 439,724
Investments	14,834,947	3,941,119	4,749,256	16,109,461	19,815,265
Receivable (net of allowances for uncollectibles):					
Property	8,927,609	-	-	12,562,577	8,562,569
Sales	-	981,083	-	-	-
Interest receivable	22,561	3,913	4,770	27,056	26,692
Other receivables	-	7,919	-	-	-
Intergovernmental receivable	38,374	624	-	331,013	28,165
Due from other funds	660	-	-	1,094	-
Prepaid items	-	-	-	113,151	-
Inventory	-	-	-	-	431,363
Total assets	<u>\$ 24,155,742</u>	<u>\$ 5,022,083</u>	<u>\$ 4,859,378</u>	<u>\$ 29,502,646</u>	<u>\$ 29,303,778</u>
LIABILITIES					
Accounts payable	\$ 95,381	\$ 629,882	\$ -	\$ 101,617	\$ 328,189
Accrued liabilities	1,500	13,581	-	132,673	20,362
Intergovernmental payable	-	42,210	-	2,104	320
Due to other funds	374,842	-	-	-	-
Unearned revenue	-	-	3,108,091	-	-
Retainage payable	-	-	-	-	5,045
Other liabilities	-	-	-	-	-
Total liabilities	<u>471,723</u>	<u>685,673</u>	<u>3,108,091</u>	<u>236,394</u>	<u>353,916</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for the next fiscal year	9,177,854	-	-	12,914,726	8,804,871
Unavailable revenue	-	-	-	-	-
Total deferred inflows of resources	<u>9,177,854</u>	<u>-</u>	<u>-</u>	<u>12,914,726</u>	<u>8,804,871</u>
FUND BALANCES					
Nonspendable:					
Prepaid items	-	-	-	113,151	-
Inventories	-	-	-	-	431,363
Restricted	14,506,165	4,336,410	1,751,287	16,238,375	19,713,628
Assigned:					
Capital improvement projects	-	-	-	-	-
Total fund balances	<u>14,506,165</u>	<u>4,336,410</u>	<u>1,751,287</u>	<u>16,351,526</u>	<u>20,144,991</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 24,155,742</u>	<u>\$ 5,022,083</u>	<u>\$ 4,859,378</u>	<u>\$ 29,502,646</u>	<u>\$ 29,303,778</u>

Special Revenue

Coliseum Tax Fund	Housing Fund	Human Services Grant Fund	Calcasieu Workforce Center Fund	CDBG Fund	Hazard Mitigation Fund
\$ 24,596	\$ 158,241	\$ 952,080	\$ 62,488	\$ 6,580	\$ 12,861
573,504	16,363	210,156	-	296,644	579,775
5,414,886	-	-	-	-	-
-	-	-	-	-	-
4,818	17	217	-	387	371
-	-	542	122	-	552
-	80,550	359,351	155,114	322,224	1,092,321
-	-	3,313	-	-	-
2,746	4,600	33,277	14,245	-	-
-	-	-	-	-	-
<u>\$ 6,020,550</u>	<u>\$ 259,771</u>	<u>\$ 1,558,936</u>	<u>\$ 231,969</u>	<u>\$ 625,835</u>	<u>\$ 1,685,880</u>
\$ 75,091	\$ 3,917	\$ 73,579	\$ 18,272	\$ 46,547	\$ 134,350
17,903	9,276	25,190	23,400	-	12,252
3,211	2,600	2,001	514	-	-
-	35,144	75,918	-	-	508,581
-	-	17,155	13,742	-	-
-	-	-	-	-	-
-	61,075	-	-	-	-
<u>96,205</u>	<u>112,012</u>	<u>193,843</u>	<u>55,928</u>	<u>46,547</u>	<u>655,183</u>
5,566,233	-	-	-	-	-
-	-	-	-	-	-
<u>5,566,233</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
2,746	4,600	33,277	14,245	-	-
-	-	-	-	-	-
355,366	143,159	1,331,816	161,796	579,288	1,030,697
-	-	-	-	-	-
<u>358,112</u>	<u>147,759</u>	<u>1,365,093</u>	<u>176,041</u>	<u>579,288</u>	<u>1,030,697</u>
<u>\$ 6,020,550</u>	<u>\$ 259,771</u>	<u>\$ 1,558,936</u>	<u>\$ 231,969</u>	<u>\$ 625,835</u>	<u>\$ 1,685,880</u>

continued

**CALCASIEU PARISH POLICE JURY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2025**

	Special Revenue				
	Coastal Impact Assistance Fund	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	\$ 268,306	\$ 154	\$ 218,117	\$ 5,575	\$ 31,425
Investments	12,095,191	6,958	9,832,651	250,418	1,416,603
Receivable (net of allowances for uncollectibles):					
Property	-	-	1,000,000	-	2,970,988
Sales	-	-	-	-	-
Interest receivable	12,742	9	10,243	258	1,411
Other receivables	-	-	-	-	-
Intergovernmental receivable	4,017	184,935	-	6,751	-
Due from other funds	-	-	-	-	17,461
Prepaid items	10,000	-	-	-	-
Inventory	-	-	-	-	-
Total assets	<u>\$ 12,390,256</u>	<u>\$ 192,056</u>	<u>\$ 11,061,011</u>	<u>\$ 263,002</u>	<u>\$ 4,437,888</u>
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ 11,451	\$ -
Accrued liabilities	-	-	-	-	-
Intergovernmental payable	-	-	-	-	-
Due to other funds	-	-	-	-	-
Unearned revenue	10,952,056	-	-	-	-
Retainage payable	-	-	-	-	-
Other liabilities	-	-	-	-	-
Total liabilities	<u>10,952,056</u>	<u>-</u>	<u>-</u>	<u>11,451</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for the next fiscal year	-	-	1,000,000	-	3,074,350
Unavailable revenue	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>1,000,000</u>	<u>-</u>	<u>3,074,350</u>
FUND BALANCES					
Nonspendable:					
Prepaid items	10,000	-	-	-	-
Inventories	-	-	-	-	-
Restricted	1,428,200	192,056	10,061,011	251,551	1,363,538
Assigned:					
Capital improvement projects	-	-	-	-	-
Total fund balances	<u>1,438,200</u>	<u>192,056</u>	<u>10,061,011</u>	<u>251,551</u>	<u>1,363,538</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 12,390,256</u>	<u>\$ 192,056</u>	<u>\$ 11,061,011</u>	<u>\$ 263,002</u>	<u>\$ 4,437,888</u>

Special Revenue		Debt Service		Capital Projects			
American Rescue Plan Grant Fund	Drainage Lateral Cleanup Fund	Series 2018 Major Facilities Debt Service Fund	Series 2024 Major Facilities Debt Service Fund	Courthouse Complex Fund	Parks Capital Improvement Fund	Coliseum Capital Improvement Fund	South Ward 3 Sewer Main Fund
\$ 82,210 3,705,998	\$ 41,737 1,881,514	\$ 469,407 3,500,926	\$ 214,051 550,459	\$ 79,492 3,583,494	\$ 221,311 9,976,640	\$ 41,773 1,883,108	\$ 38,812 1,749,657
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
7,276	1,979	4,056	816	3,068	10,061	1,979	1,849
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	6,236
-	-	-	-	22,109	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 3,795,484</u>	<u>\$ 1,925,230</u>	<u>\$ 3,974,389</u>	<u>\$ 765,326</u>	<u>\$ 3,688,163</u>	<u>\$ 10,208,012</u>	<u>\$ 1,926,860</u>	<u>\$ 1,796,554</u>
 \$ 5,062	 \$ -	 \$ -	 \$ -	 \$ 139,615	 \$ 273,895	 \$ -	 \$ 12,276
-	-	-	-	-	-	-	-
569,259	-	-	-	-	-	-	-
43,029	-	-	-	-	-	-	-
1,951,717	-	-	-	-	-	-	-
-	-	-	-	8,008	289,550	-	336,150
-	-	-	-	-	-	-	-
<u>2,569,067</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>147,623</u>	<u>563,445</u>	<u>-</u>	<u>348,426</u>
 -	 -	 -	 -	 -	 -	 -	 -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,226,417	1,925,230	3,974,389	765,326	-	-	-	-
-	-	-	-	3,540,540	9,644,567	1,926,860	1,448,128
<u>1,226,417</u>	<u>1,925,230</u>	<u>3,974,389</u>	<u>765,326</u>	<u>3,540,540</u>	<u>9,644,567</u>	<u>1,926,860</u>	<u>1,448,128</u>
<u>\$ 3,795,484</u>	<u>\$ 1,925,230</u>	<u>\$ 3,974,389</u>	<u>\$ 765,326</u>	<u>\$ 3,688,163</u>	<u>\$ 10,208,012</u>	<u>\$ 1,926,860</u>	<u>\$ 1,796,554</u>

continued

CALCASIEU PARISH POLICE JURY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2025

	Capital Projects			
	Human Services Capital Fund	Fire Training Center Capital Fund	Major Facilities Capital Improvement Fund	Stormwater Capital Fund
ASSETS				
Cash and cash equivalents	\$ 295	\$ 4,660	\$ 15,938,187	\$ 280,461
Investments	13,281	210,076	13,551,960	12,643,112
Receivable (net of allowances for uncollectibles):				
Property	-	-	-	-
Sales	-	-	-	-
Interest receivable	8	215	15,618	13,662
Other receivables	-	-	2,939	-
Intergovernmental receivable	-	-	-	60,961
Due from other funds	274,810	-	215,492	508,581
Prepaid items	-	-	-	-
Inventory	-	-	-	-
Total assets	<u>\$ 288,394</u>	<u>\$ 214,951</u>	<u>\$ 29,724,196</u>	<u>\$ 13,506,777</u>
LIABILITIES				
Accounts payable	\$ 243,217	\$ -	\$ 1,729,735	\$ 344,470
Accrued liabilities	-	-	-	-
Intergovernmental payable	-	-	-	-
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
Retainage payable	31,593	-	859,346	205,213
Other liabilities	-	-	-	-
Total liabilities	<u>274,810</u>	<u>-</u>	<u>2,589,081</u>	<u>549,683</u>
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for the next fiscal year	-	-	-	-
Unavailable revenue	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Nonspendable:				
Prepaid items	-	-	-	-
Inventories	-	-	-	-
Restricted	-	-	-	-
Assigned:				
Capital improvement projects	13,584	214,951	27,135,115	12,957,094
Total fund balances	<u>13,584</u>	<u>214,951</u>	<u>27,135,115</u>	<u>12,957,094</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 288,394</u>	<u>\$ 214,951</u>	<u>\$ 29,724,196</u>	<u>\$ 13,506,777</u>

Capital Projects			
State Transportation Fund	Water Sector Program Fund	Disaster Recovery Capital Fund	Total Nonmajor Governmental Funds
\$ 6,452	\$ 2,156,231	\$ 370,518	\$ 23,008,406
290,877	3,549,795	16,702,846	158,522,054
-	-	-	39,438,629
-	-	-	981,083
313	1,471	16,206	194,042
-	-	248,192	260,266
-	1,481,851	580,514	4,733,001
-	1,600,559	-	2,644,079
-	-	-	178,019
-	-	-	431,363
<u>\$ 297,642</u>	<u>\$ 8,789,907</u>	<u>\$ 17,918,276</u>	<u>\$ 230,390,942</u>
\$ -	\$ 1,447,423	\$ 252,809	\$ 5,966,778
-	-	-	256,137
-	-	-	622,219
-	5,239,573	22,110	6,299,197
-	-	2,650,284	18,693,045
-	689,442	176,664	2,601,011
-	-	-	61,075
-	7,376,438	3,101,867	34,499,462
-	-	-	40,538,034
-	-	173,192	173,192
-	-	173,192	40,711,226
-	-	-	178,019
-	-	-	431,363
-	-	-	81,335,705
297,642	1,413,469	14,643,217	73,235,167
<u>297,642</u>	<u>1,413,469</u>	<u>14,643,217</u>	<u>155,180,254</u>
<u>\$ 297,642</u>	<u>\$ 8,789,907</u>	<u>\$ 17,918,276</u>	<u>\$ 230,390,942</u>

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2025

	Special Revenue				
	Health Unit Fund	Solid Waste Fund	Opioid Abatement Program Fund	Office of Juvenile Justice Services Fund	Mosquito Control Fund
REVENUES					
Taxes:					
Property	\$ 7,689,906	\$ -	\$ -	\$ 10,821,651	\$ 7,053,889
Sales	-	11,874,163	-	-	-
Intergovernmental revenues	111,749	-	126,459	1,690,997	84,266
Charges for services	-	-	-	335	-
Fines and forfeitures	-	420	-	741	-
Investment earnings	715,084	130,960	142,813	811,837	918,334
Sale of assets	323	-	-	113	13,943
Miscellaneous revenues	-	212,990	-	217	-
Total revenues	<u>8,517,062</u>	<u>12,218,533</u>	<u>269,272</u>	<u>13,325,891</u>	<u>8,070,432</u>
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Public safety	-	-	-	9,748,558	-
Public works	-	-	-	-	-
Sanitation	-	10,393,663	-	-	-
Health and welfare	1,950,066	-	20,010	-	4,746,629
Culture and recreation	-	-	-	-	-
Capital outlay	156,174	84,059	-	89,697	258,370
Intergovernmental	-	-	-	228	-
Debt service:					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total expenditures	<u>2,106,240</u>	<u>10,477,722</u>	<u>20,010</u>	<u>9,838,483</u>	<u>5,004,999</u>
Excess (deficiency) of revenues over (under) expenditures	<u>6,410,822</u>	<u>1,740,811</u>	<u>249,262</u>	<u>3,487,408</u>	<u>3,065,433</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	128,079	-	-	111,819
Transfers out	(5,935,344)	(43,613)	(126,447)	(1,266,473)	(225,290)
Residual equity transfer	-	-	-	-	-
Insurance proceeds	-	-	-	-	-
Issuance of debt - leases	-	-	-	-	-
Issuance of debt - subscription based leases	-	-	-	28,262	13,882
Total other financing sources and uses	<u>(5,935,344)</u>	<u>84,466</u>	<u>(126,447)</u>	<u>(1,238,211)</u>	<u>(99,589)</u>
Net change in fund balances	475,478	1,825,277	122,815	2,249,197	2,965,844
Fund balances at beginning of year as previously presented	14,030,687	2,511,133	1,628,472	14,102,329	17,179,147
Change within the financial reporting entity	-	-	-	-	-
Fund balances, beginning of the year, as adjusted or restated	<u>14,030,687</u>	<u>2,511,133</u>	<u>1,628,472</u>	<u>14,102,329</u>	<u>17,179,147</u>
Fund balances at end of year	<u>\$ 14,506,165</u>	<u>\$ 4,336,410</u>	<u>\$ 1,751,287</u>	<u>\$ 16,351,526</u>	<u>\$ 20,144,991</u>

Special Revenue

Coliseum Tax Fund	Housing Fund	Human Services Grant Fund	Calcasieu Workforce Center Fund	CDBG Fund	Hazard Mitigation Fund
\$ 4,651,234	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	3,349,346	4,199,629	2,222,465	372,224	6,903,959
1,564,845	-	25,007	-	-	42,036
-	-	-	-	-	-
81,240	6,077	62,105	2,855	21,540	11,773
3,294	-	3,238	-	-	-
138	-	10,345	-	-	-
<u>6,300,751</u>	<u>3,355,423</u>	<u>4,300,324</u>	<u>2,225,320</u>	<u>393,764</u>	<u>6,957,768</u>
-	-	-	-	-	-
-	-	-	-	-	6,004,342
-	-	-	-	182,588	-
-	-	-	-	-	-
-	3,572,287	5,128,629	2,175,704	-	-
5,857,735	-	-	-	-	-
428,384	-	15,143	-	53,864	7,860
500,800	-	376	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>6,786,919</u>	<u>3,572,287</u>	<u>5,144,148</u>	<u>2,175,704</u>	<u>236,452</u>	<u>6,012,202</u>
<u>(486,168)</u>	<u>(216,864)</u>	<u>(843,824)</u>	<u>49,616</u>	<u>157,312</u>	<u>945,566</u>
-	271,393	923,713	-	-	381,127
(250,000)	-	-	(72,650)	(78,639)	(551,951)
-	(6,651)	-	-	-	-
-	-	-	-	-	-
331,224	-	-	-	-	-
54,207	-	-	-	-	4,453
<u>135,431</u>	<u>264,742</u>	<u>923,713</u>	<u>(72,650)</u>	<u>(78,639)</u>	<u>(166,371)</u>
(350,737)	47,878	79,889	(23,034)	78,673	779,195
708,849	99,881	1,285,204	199,075	500,615	251,502
-	-	-	-	-	-
<u>708,849</u>	<u>99,881</u>	<u>1,285,204</u>	<u>199,075</u>	<u>500,615</u>	<u>251,502</u>
<u>\$ 358,112</u>	<u>\$ 147,759</u>	<u>\$ 1,365,093</u>	<u>\$ 176,041</u>	<u>\$ 579,288</u>	<u>\$ 1,030,697</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, 2025

	Special Revenue				
	Coastal Impact Assistance Fund	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	\$ -	\$ 3,166,262
Sales	-	-	-	-	-
Intergovernmental revenues	125,791	267,385	-	-	228,013
Charges for services	-	-	-	88,660	-
Fines and forfeitures	-	-	-	-	-
Investment earnings	514,708	1,318	359,599	10,361	63,987
Sale of assets	-	-	-	-	-
Miscellaneous revenues	-	-	-	-	-
Total revenues	<u>640,499</u>	<u>268,703</u>	<u>1,359,599</u>	<u>99,021</u>	<u>3,458,262</u>
EXPENDITURES					
Current:					
General government	-	-	-	66,949	-
Public safety	116,520	-	-	-	110,737
Public works	-	-	-	-	-
Sanitation	-	-	-	-	-
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Capital outlay	-	312,443	-	-	5,404
Intergovernmental	-	-	564,812	-	3,011,640
Debt service:					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total expenditures	<u>116,520</u>	<u>312,443</u>	<u>564,812</u>	<u>66,949</u>	<u>3,127,781</u>
Excess (deficiency) of revenues over (under) expenditures	<u>523,979</u>	<u>(43,740)</u>	<u>794,787</u>	<u>32,072</u>	<u>330,481</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	2,500,000	-	-
Transfers out	(77,487)	-	-	-	-
Residual equity transfer	-	-	-	-	-
Insurance proceeds	-	-	-	-	-
Issuance of debt - leases	-	-	-	-	-
Issuance of debt - subscription based leases	-	-	-	-	-
Total other financing sources and uses	<u>(77,487)</u>	<u>-</u>	<u>2,500,000</u>	<u>-</u>	<u>-</u>
Net change in fund balances	446,492	(43,740)	3,294,787	32,072	330,481
Fund balances at beginning of year as previously presented	991,708	235,796	6,766,224	219,479	1,033,057
Change within the financial reporting entity	-	-	-	-	-
Fund balances, beginning of the year, as adjusted or restated	<u>991,708</u>	<u>235,796</u>	<u>6,766,224</u>	<u>219,479</u>	<u>1,033,057</u>
Fund balances at end of year	<u>\$ 1,438,200</u>	<u>\$ 192,056</u>	<u>\$ 10,061,011</u>	<u>\$ 251,551</u>	<u>\$ 1,363,538</u>

Special Revenue		Debt Service		Capital Projects			
American Rescue Plan Grant Fund	Drainage Lateral Cleanup Fund	Series 2018 Major Facilities Debt Service Fund	Series 2024 Major Facilities Debt Service Fund	Courthouse Complex Fund	Parks Capital Improvement Fund	Coliseum Capital Improvement Fund	South Ward 3 Sewer Main Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
10,646,370	-	-	-	-	-	-	187,222
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
478,438	83,192	245,500	85,682	137,809	429,807	80,899	86,289
-	-	-	-	-	-	-	-
-	-	-	-	-	-	15,259	-
11,124,808	83,192	245,500	85,682	137,809	429,807	96,158	273,511
187,430	-	36	-	22	-	-	-
-	-	-	-	-	-	-	-
-	15	-	-	-	-	-	-
-	-	-	-	-	-	-	14
-	-	-	-	-	-	-	-
-	-	-	-	-	1,950	14	-
-	-	-	-	675,986	5,304,740	280	1,092,033
3,911,059	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	1,415,000	820,000	-	-	-	-
-	-	1,390,500	1,268,613	-	-	-	-
4,098,489	15	2,805,536	2,088,613	676,008	5,306,690	294	1,092,047
7,026,319	83,177	(2,560,036)	(2,002,931)	(538,199)	(4,876,883)	95,864	(818,536)
-	-	3,200,000	2,765,000	1,000,000	5,000,000	250,000	465,764
(5,982,557)	-	-	-	(24,268)	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
(5,982,557)	-	3,200,000	2,765,000	975,732	5,000,000	250,000	465,764
1,043,762	83,177	639,964	762,069	437,533	123,117	345,864	(352,772)
-	-	3,334,425	3,257	3,103,007	9,521,450	1,580,996	1,800,900
182,655	1,842,053	-	-	-	-	-	-
182,655	1,842,053	3,334,425	3,257	3,103,007	9,521,450	1,580,996	1,800,900
\$ 1,226,417	\$ 1,925,230	\$ 3,974,389	\$ 765,326	\$ 3,540,540	\$ 9,644,567	\$ 1,926,860	\$ 1,448,128

continued

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2025

	Capital Projects			
	Human Services Capital Fund	Fire Training Center Capital Fund	Major Facilities Capital Improvement Fund	Stormwater Capital Fund
REVENUES				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-
Intergovernmental revenues	-	-	1,500,000	245,137
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment earnings	163	8,902	1,574,313	530,127
Sale of assets	-	-	-	-
Miscellaneous revenues	-	-	-	-
Total revenues	<u>163</u>	<u>8,902</u>	<u>3,074,313</u>	<u>775,264</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	1	-	-
Public works	-	-	-	90
Sanitation	-	-	-	-
Health and welfare	2,073	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	349,953	11,774	18,178,447	4,592,383
Intergovernmental	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	<u>352,026</u>	<u>11,775</u>	<u>18,178,447</u>	<u>4,592,473</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(351,863)</u>	<u>(2,873)</u>	<u>(15,104,134)</u>	<u>(3,817,209)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	359,954	76,757	2,030,874	4,764,948
Transfers out	-	-	-	-
Residual equity transfer	-	-	-	-
Insurance proceeds	-	-	-	-
Issuance of debt - leases	-	-	-	-
Issuance of debt - subscription based leases	-	-	-	-
Total other financing sources and uses	<u>359,954</u>	<u>76,757</u>	<u>2,030,874</u>	<u>4,764,948</u>
Net change in fund balances	8,091	73,884	(13,073,260)	947,739
Fund balances at beginning of year as previously presented	5,493	141,067	40,208,375	10,353,121
Change within the financial reporting entity	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,656,234</u>
Fund balances, beginning of the year, as adjusted or restated	<u>5,493</u>	<u>141,067</u>	<u>40,208,375</u>	<u>12,009,355</u>
Fund balances at end of year	<u>\$ 13,584</u>	<u>\$ 214,951</u>	<u>\$ 27,135,115</u>	<u>\$ 12,957,094</u>

Capital Projects			
State Transportation Fund	Water Sector Program Fund	Disater Recovery Capital Fund	Total Nonmajor Governmental Funds
\$ -	\$ -	\$ -	\$ 34,382,942
-	-	-	11,874,163
-	10,075,428	4,307,892	46,644,332
-	-	-	1,720,883
-	-	-	1,161
16,490	97,748	570,362	8,280,312
-	-	-	20,911
-	-	1,808,225	2,047,174
16,490	10,173,176	6,686,479	104,971,878
-	-	1,275,951	1,530,388
-	-	199,431	16,179,589
24,150	-	-	206,843
-	-	-	10,393,677
-	-	-	17,595,398
-	-	1,579,937	7,439,636
-	14,345,468	540,280	46,502,742
-	-	-	7,988,915
-	-	-	2,235,000
-	-	-	2,659,113
24,150	14,345,468	3,595,599	112,731,301
(7,660)	(4,172,292)	3,090,880	(7,759,423)
26,950	10,821,074	25,290	35,102,742
-	(5,239,573)	-	(19,874,292)
-	-	-	(6,651)
-	-	694,299	694,299
-	-	-	331,224
-	-	-	100,804
26,950	5,581,501	719,589	16,348,126
19,290	1,409,209	3,810,469	8,588,703
278,352	4,260	-	132,077,861
-	-	10,832,748	14,513,690
278,352	4,260	10,832,748	146,591,551
\$ 297,642	\$ 1,413,469	\$ 14,643,217	\$ 155,180,254

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, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes:				
Ad valorem	\$ 7,054,000	\$ 7,054,000	\$ 7,474,897	\$ 420,897
Intergovernmental revenues	110,796	110,796	74,398	(36,398)
Investment income	435,580	435,580	637,712	202,132
Sale of assets	-	-	323	323
Total revenues	<u>7,600,376</u>	<u>7,600,376</u>	<u>8,187,330</u>	<u>586,954</u>
EXPENDITURES				
Current:				
Health and welfare	<u>2,698,943</u>	<u>2,698,943</u>	<u>2,501,229</u>	<u>197,714</u>
Excess (deficiency) of revenues over expenditures	<u>4,901,433</u>	<u>4,901,433</u>	<u>5,686,101</u>	<u>784,668</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(5,377,975)</u>	<u>(5,377,975)</u>	<u>(4,961,162)</u>	<u>416,813</u>
Net change in fund balances	(476,542)	(476,542)	724,939	1,201,481
Fund balances beginning of year	<u>14,038,345</u>	<u>14,468,205</u>	<u>14,468,205</u>	<u>-</u>
Fund balances end of year	<u>\$ 13,561,803</u>	<u>\$ 13,991,663</u>	<u>\$ 15,193,144</u>	<u>\$ 1,201,481</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, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes:				
Sales	\$ 11,773,000	\$ 11,773,000	\$ 11,773,000	\$ -
Fines and forfeitures	-	420	420	-
Investment income	47,320	47,320	120,282	72,962
Miscellaneous revenue	141,000	144,435	210,961	66,526
Total revenues	<u>11,961,320</u>	<u>11,965,175</u>	<u>12,104,663</u>	<u>139,488</u>
EXPENDITURES				
Current:				
Public works	<u>10,693,493</u>	<u>10,697,348</u>	<u>10,419,014</u>	<u>278,334</u>
Excess (deficiency) of revenues over expenditures	<u>1,267,827</u>	<u>1,267,827</u>	<u>1,685,649</u>	<u>417,822</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	250,000	250,000	128,079	(121,921)
Transfers out	<u>(41,455)</u>	<u>(41,455)</u>	<u>(43,613)</u>	<u>(2,158)</u>
Total other financing sources (uses)	<u>208,545</u>	<u>208,545</u>	<u>84,466</u>	<u>(124,079)</u>
Net change in fund balances	1,476,372	1,476,372	1,770,115	293,743
Fund balances beginning of year	<u>3,276,303</u>	<u>2,265,852</u>	<u>2,265,852</u>	<u>-</u>
Fund balances end of year	<u>\$ 4,752,675</u>	<u>\$ 3,742,224</u>	<u>\$ 4,035,967</u>	<u>\$ 293,743</u>

CALCASIEU PARISH POLICE JURY
OPIOID ABATEMENT PROGRAM FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Intergovernmental revenues	\$ 798,631	\$ 798,631	\$ 3,156,867	\$ 2,358,236
Investment income	46,320	46,320	136,293	89,973
Total revenues	<u>844,951</u>	<u>844,951</u>	<u>3,293,160</u>	<u>2,448,209</u>
EXPENDITURES				
Current:				
Health and welfare	<u>588,010</u>	<u>588,010</u>	<u>20,012</u>	<u>567,998</u>
Excess (deficiency) of revenues over expenditures	<u>256,941</u>	<u>256,941</u>	<u>3,273,148</u>	<u>3,016,207</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(46,320)</u>	<u>(46,320)</u>	<u>(126,447)</u>	<u>(80,127)</u>
Net change in fund balances	210,621	210,621	3,146,701	2,936,080
Fund balances beginning of year	<u>2,463,966</u>	<u>1,716,906</u>	<u>1,716,906</u>	<u>-</u>
Fund balances end of year	<u>\$ 2,674,587</u>	<u>\$ 1,927,527</u>	<u>\$ 4,863,607</u>	<u>\$ 2,936,080</u>

CALCASIEU PARISH POLICE JURY
OFFICE OF JUVENILE JUSTICE SERVICES FUND - ADMINISTRATIVE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes:				
Ad valorem	\$ 9,918,000	\$ 9,940,726	\$ 10,519,077	\$ 578,351
Intergovernmental revenues	508,808	567,064	618,018	50,954
Charges for services	-	300	334	34
Fines and forfeitures	250	250	741	491
Investment income	436,790	436,790	680,155	243,365
Sale of assets	500	500	113	(387)
Miscellaneous revenues	1,600	1,600	217	(1,383)
Total revenues	<u>10,865,948</u>	<u>10,947,230</u>	<u>11,818,655</u>	<u>871,425</u>
EXPENDITURES				
Current:				
Public safety	<u>9,095,337</u>	<u>9,176,619</u>	<u>8,918,603</u>	<u>258,016</u>
Excess (deficiency) of revenues over expenditures	<u>1,770,611</u>	<u>1,770,611</u>	<u>2,900,052</u>	<u>1,129,441</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(1,465,000)</u>	<u>(1,266,474)</u>	<u>(1,266,473)</u>	<u>1</u>
Net change in fund balances	305,611	504,137	1,633,579	1,129,442
Fund balances beginning of year	<u>13,274,870</u>	<u>13,101,375</u>	<u>13,101,375</u>	<u>-</u>
Fund balances end of year	<u>\$ 13,580,481</u>	<u>\$ 13,605,512</u>	<u>\$ 14,734,954</u>	<u>\$ 1,129,442</u>

CALCASIEU PARISH POLICE JURY
OFFICE OF JUVENILE JUSTICE SERVICES FUND - TASC PROGRAM
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental revenues	\$ 209,061	\$ 209,061	\$ 207,177	\$ (1,884)
Investment income	4,860	4,860	7,182	2,322
Total revenues	<u>213,921</u>	<u>213,921</u>	<u>214,359</u>	<u>438</u>
EXPENDITURES				
Current:				
Public safety	<u>207,509</u>	<u>207,509</u>	<u>107,767</u>	<u>99,742</u>
Net change in fund balances	6,412	6,412	106,592	100,180
Fund balances beginning of year	<u>127,948</u>	<u>123,501</u>	<u>123,501</u>	<u>-</u>
Fund balances end of year	<u>\$ 134,360</u>	<u>\$ 129,913</u>	<u>\$ 230,093</u>	<u>\$ 100,180</u>

CALCASIEU PARISH POLICE JURY
OFFICE OF JUVENILE JUSTICE SERVICES FUND - FEDERAL FOSTER CARE PROGRAM
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental revenues	\$ 520,000	\$ 520,000	\$ 652,487	132,487
Investment income	18,440	18,440	48,434	29,994
Total revenues	538,440	538,440	700,921	162,481
EXPENDITURES				
Current:				
Public safety	247,254	247,254	241,246	6,008
Net change in fund balances	291,186	291,186	459,675	168,489
Fund balances beginning of year	1,028,745	1,044,593	1,044,593	-
Fund balances end of year	\$ 1,319,931	\$ 1,335,779	\$ 1,504,268	\$ 168,489

CALCASIEU PARISH POLICE JURY
OFFICE OF JUVENILE JUSTICE SERVICES FUND - DRUG COURT PROGRAM
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Intergovernmental revenues	\$ 136,000	\$ 136,000	\$ 135,112	\$ (888)
Investment income	530	530	931	401
Total revenues	<u>136,530</u>	<u>136,530</u>	<u>136,043</u>	<u>(487)</u>
EXPENDITURES				
Current:				
Public safety	<u>136,439</u>	<u>138,287</u>	<u>132,358</u>	<u>5,929</u>
Net change in fund balances	91	(1,757)	3,685	5,442
Fund balances beginning of year	<u>9,476</u>	<u>26,798</u>	<u>26,798</u>	<u>-</u>
Fund balances end of year	<u>\$ 9,567</u>	<u>\$ 25,041</u>	<u>\$ 30,483</u>	<u>\$ 5,442</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, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes:				
Ad valorem	\$ 5,939,000	\$ 5,939,000	\$ 6,855,320	\$ 916,320
Intergovernmental revenues	83,548	83,548	56,101	(27,447)
Investment income	538,530	538,530	829,684	291,154
Sale of assets	-	14,020	13,944	(76)
Total revenues	<u>6,561,078</u>	<u>6,575,098</u>	<u>7,755,049</u>	<u>1,179,951</u>
EXPENDITURES				
Current:				
Health and welfare	<u>6,659,697</u>	<u>6,673,717</u>	<u>4,351,065</u>	<u>2,322,652</u>
Excess (deficiency) of revenues over expenditures	<u>(98,619)</u>	<u>(98,619)</u>	<u>3,403,984</u>	<u>3,502,603</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	115,667	115,667	111,819	(3,848)
Transfers out	<u>(200,000)</u>	<u>(200,000)</u>	<u>(200,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>(84,333)</u>	<u>(84,333)</u>	<u>(88,181)</u>	<u>(3,848)</u>
Net change in fund balances	(182,952)	(182,952)	3,315,803	3,498,755
Fund balances beginning of year	<u>16,887,258</u>	<u>16,977,856</u>	<u>16,977,856</u>	<u>-</u>
Fund balances end of year	<u>\$ 16,704,306</u>	<u>\$ 16,794,904</u>	<u>\$ 20,293,659</u>	<u>\$ 3,498,755</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, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes:				
Ad valorem	\$ 4,522,000	\$ 4,522,000	\$ 4,521,205	\$ (795)
Rent	212,000	212,000	248,871	36,871
Concessions	475,000	475,000	503,162	28,162
Admissions	1,000,000	1,000,000	812,812	(187,188)
Intergovernmental	-	-	-	-
Investment income	74,590	74,590	75,260	670
Sale of assets	-	-	3,294	3,294
Miscellaneous revenue	-	140	138	(2)
Total revenues	<u>6,283,590</u>	<u>6,283,730</u>	<u>6,164,742</u>	<u>(118,988)</u>
EXPENDITURES				
Current:				
Recreation	<u>6,387,003</u>	<u>6,430,143</u>	<u>6,358,098</u>	<u>72,045</u>
Excess (deficiency) of revenues over expenditures	<u>(103,413)</u>	<u>(146,413)</u>	<u>(193,356)</u>	<u>(46,943)</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	(353,413)	(396,413)	(443,356)	(46,943)
Fund balances beginning of year	<u>900,499</u>	<u>1,038,899</u>	<u>1,038,899</u>	<u>-</u>
Fund balances end of year	<u>\$ 547,086</u>	<u>\$ 642,486</u>	<u>\$ 595,543</u>	<u>\$ (46,943)</u>

CALCASIEU PARISH POLICE JURY
HOUSING FUND - SECTION 8 HOUSING PROGRAM
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Intergovernmental revenues	\$ 3,119,732	\$ 3,044,732	\$ 2,905,032	\$ (139,700)
Investment income	7,500	7,500	7,357	(143)
Total revenues	<u>3,127,232</u>	<u>3,052,232</u>	<u>2,912,389</u>	<u>(139,843)</u>
EXPENDITURES				
Current:				
Health and welfare	<u>3,357,686</u>	<u>3,282,686</u>	<u>3,123,350</u>	<u>159,336</u>
Excess (deficiency) of revenues over expenditures	<u>(230,454)</u>	<u>(230,454)</u>	<u>(210,961)</u>	<u>19,493</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>180,000</u>	<u>180,000</u>	<u>180,000</u>	<u>-</u>
Net change in fund balances	(50,454)	(50,454)	(30,961)	19,493
Fund balances beginning of year	<u>84,090</u>	<u>124,724</u>	<u>124,724</u>	<u>-</u>
Fund balances end of year	<u>\$ 33,636</u>	<u>\$ 74,270</u>	<u>\$ 93,763</u>	<u>\$ 19,493</u>

CALCASIEU PARISH POLICE JURY
HOUSING FUND - RAPID REHOUSING PROGRAM
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Intergovernmental revenues	\$ -	\$ 7,647	\$ 7,647	\$ -
EXPENDITURES				
Current:				
Health and welfare	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	7,647	7,647	-
OTHER FINANCING SOURCES (USES)				
Transfers out	-	(7,647)	(7,647)	-
Net change in fund balances	-	-	-	-
Fund balances beginning of year	-	-	-	-
Fund balances end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CALCASIEU PARISH POLICE JURY
HOUSING FUND - PERMANENT SUPPORTIVE HOUSING PROGRAM
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Intergovernmental revenues	\$ 120,720	\$ 273,250	\$ 245,311	\$ (27,939)
Investment income	240	240	315	75
Total revenues	<u>120,960</u>	<u>273,490</u>	<u>245,626</u>	<u>(27,864)</u>
EXPENDITURES				
Current:				
Health and welfare	<u>140,831</u>	<u>298,168</u>	<u>295,404</u>	<u>2,764</u>
Excess (deficiency) of revenues over expenditures	<u>(19,871)</u>	<u>(24,678)</u>	<u>(49,778)</u>	<u>(25,100)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	20,000	24,807	16,057	(8,750)
Interfund loan	<u>-</u>	<u>-</u>	<u>35,145</u>	<u>35,145</u>
Total other financing sources (uses)	<u>20,000</u>	<u>24,807</u>	<u>51,202</u>	<u>26,395</u>
Net change in fund balances	129	129	1,424	1,295
Fund balances beginning of year	<u>2,124</u>	<u>22</u>	<u>22</u>	<u>-</u>
Fund balances end of year	<u>\$ 2,253</u>	<u>\$ 151</u>	<u>\$ 1,446</u>	<u>\$ 1,295</u>

CALCASIEU PARISH POLICE JURY
HOUSING FUND - COORDINATED ENTRY PROGRAM
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Intergovernmental revenues	\$ 142,504	\$ 142,504	\$ 145,573	\$ 3,069
Investment income	360	360	580	220
Total revenues	<u>142,864</u>	<u>142,864</u>	<u>146,153</u>	<u>3,289</u>
EXPENDITURES				
Current:				
Health and welfare	<u>191,421</u>	<u>191,421</u>	<u>178,063</u>	<u>13,358</u>
Excess (deficiency) of revenues over expenditures	<u>(48,557)</u>	<u>(48,557)</u>	<u>(31,910)</u>	<u>16,647</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>35,626</u>	<u>35,626</u>	<u>32,531</u>	<u>(3,095)</u>
Net change in fund balances	(12,931)	(12,931)	621	13,552
Fund balances beginning of year	<u>34,649</u>	<u>16,136</u>	<u>16,136</u>	<u>-</u>
Fund balances end of year	<u>\$ 21,718</u>	<u>\$ 3,205</u>	<u>\$ 16,757</u>	<u>\$ 13,552</u>

CALCASIEU PARISH POLICE JURY
HOUSING FUND - HOUSING COUNSELING PROGRAM
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Intergovernmental revenues	\$ -	\$ 14,062	\$ 14,060	\$ (2)
EXPENDITURES				
Current:				
Health and welfare	-	14,059	14,058	1
Excess (deficiency) of revenues over expenditures	-	3	2	(1)
OTHER FINANCING SOURCES (USES)				
Residual equity transfer	-	(3)	(2)	1
Net change in fund balances	-	-	-	-
Fund balances beginning of year	-	-	-	-
Fund balances end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CALCASIEU PARISH POLICE JURY
HOUSING FUND - EMERGENCY RENTAL ASSISTANCE PROGRAM
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Investment income	\$ -	\$ 146	\$ 146	\$ -
EXPENDITURES				
Current:				
Health and welfare	-	14,073	14,073	-
Excess (deficiency) of revenues over expenditures	-	(13,927)	(13,927)	-
OTHER FINANCING SOURCES (USES)				
Residual equity transfer	-	(6,651)	(6,651)	-
Net change in fund balances	-	(13,927)	(13,927)	-
Fund balances beginning of year	-	13,927	13,927	-
Fund balances end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CALCASIEU PARISH POLICE JURY
HUMAN SERVICES GRANT FUND - COMMUNITY SERVICES BLOCK GRANT PROGRAM
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Intergovernmental revenues	\$ 598,661	\$ 687,622	\$ 694,562	\$ 6,940
EXPENDITURES				
Current:				
Health and welfare	563,661	585,417	580,401	5,016
Excess (deficiency) of revenues over expenditures	35,000	102,205	114,161	11,956
OTHER FINANCING SOURCES (USES)				
Transfers out	(35,000)	(102,205)	(102,205)	-
Net change in fund balances	-	-	11,956	11,956
Fund balances beginning of year	17,618	30,150	30,150	-
Fund balances end of year	<u>\$ 17,618</u>	<u>\$ 30,150</u>	<u>\$ 42,106</u>	<u>\$ 11,956</u>

CALCASIEU PARISH POLICE JURY
HUMAN SERVICES GRANT FUND - CHILDCARE FOOD PROGRAM
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Intergovernmental revenues	\$ 421,302	\$ 369,770	\$ 369,770	\$ -
Investment income	750	750	1,007	257
Total revenues	<u>422,052</u>	<u>370,520</u>	<u>370,777</u>	<u>257</u>
EXPENDITURES				
Current:				
Health and welfare	<u>422,052</u>	<u>374,289</u>	<u>372,904</u>	<u>1,385</u>
Net change in fund balances	-	(3,769)	(2,127)	1,642
Fund balances beginning of year	<u>31,484</u>	<u>37,878</u>	<u>37,878</u>	<u>-</u>
Fund balances end of year	<u><u>\$ 31,484</u></u>	<u><u>\$ 34,109</u></u>	<u><u>\$ 35,751</u></u>	<u><u>\$ 1,642</u></u>

CALCASIEU PARISH POLICE JURY
HUMAN SERVICES GRANT FUND - TRIAD PROGRAM
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Investment income	\$ 760	\$ 760	\$ 1,080	\$ 320
EXPENDITURES				
Current:				
Health and welfare	18,000	18,000	2,436	15,564
Net change in fund balances	(17,240)	(17,240)	(1,356)	15,884
Fund balances beginning of year	26,428	28,301	28,301	-
Fund balances end of year	<u>\$ 9,188</u>	<u>\$ 11,061</u>	<u>\$ 26,945</u>	<u>\$ 15,884</u>

CALCASIEU PARISH POLICE JURY
HUMAN SERVICES GRANT FUND - MISCELLANEOUS GRANTS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Investment income	\$ 10	\$ 13	\$ 14	\$ 1
EXPENDITURES				
Current:				
Health and welfare	-	3	-	-
Net change in fund balances	10	10	14	4
Fund balances beginning of year	364	364	364	-
Fund balances end of year	<u>\$ 374</u>	<u>\$ 374</u>	<u>\$ 378</u>	<u>\$ 4</u>

CALCASIEU PARISH POLICE JURY
HUMAN SERVICES GRANT FUND - SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Intergovernmental revenues	\$ 115,336	\$ 77,893	\$ 77,966	\$ 73
Investment income	-	3	3	-
Total revenues	115,336	77,896	77,969	73
EXPENDITURES				
Current:				
Health and welfare	153,782	109,629	109,492	137
Excess (deficiency) of revenues over expenditures	(38,446)	(31,733)	(31,523)	210
OTHER FINANCING SOURCES (USES)				
Transfers in	38,446	40,454	38,918	(1,536)
Interfund loan activity	-	(8,721)	(7,395)	1,326
Total other financing sources (uses)	38,446	31,733	31,523	(210)
Net change in fund balances	-	-	-	-
Fund balances beginning of year	-	-	-	-
Fund balances end of year	\$ -	\$ -	\$ -	\$ -

CALCASIEU PARISH POLICE JURY
HUMAN SERVICES GRANT FUND - LIHEAP
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Intergovernmental revenues	\$ 1,935,000	\$ 2,113,147	\$ 2,135,073	\$ 21,926
EXPENDITURES				
Current:				
Health and welfare	1,958,347	2,142,938	2,119,852	23,086
Excess (deficiency) of revenues over expenditures	(23,347)	(29,791)	15,221	45,012
OTHER FINANCING SOURCES (USES)				
Transfers in	23,347	29,791	29,791	-
Interfund loan activity	-	-	(45,012)	(45,012)
Total other financing sources (uses)	23,347	29,791	(15,221)	(45,012)
Net change in fund balances	-	-	-	-
Fund balances beginning of year	-	-	-	-
Fund balances end of year	\$ -	\$ -	\$ -	\$ -

CALCASIEU PARISH POLICE JURY
HUMAN SERVICES GRANT FUND - RE-ENTRY PROGRAM
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental revenues	\$ 194,476	\$ 110,776	\$ 105,750	\$ (5,026)
Investment income	-	150	170	20
Total revenues	<u>194,476</u>	<u>110,926</u>	<u>105,920</u>	<u>(5,006)</u>
EXPENDITURES				
Current:				
Health and welfare	<u>194,476</u>	<u>110,926</u>	<u>107,391</u>	<u>3,535</u>
Net change in fund balances	-	-	(1,471)	(1,471)
Fund balances beginning of year	<u>6,734</u>	<u>10,506</u>	<u>10,506</u>	<u>-</u>
Fund balances end of year	<u>\$ 6,734</u>	<u>\$ 10,506</u>	<u>\$ 9,035</u>	<u>\$ (1,471)</u>

CALCASIEU PARISH POLICE JURY
HUMAN SERVICES GRANT FUND - TRANSIT PROGRAM
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental revenues	\$ 550,000	\$ 418,926	\$ 418,925	\$ (1)
Charges for services	20,000	20,000	22,746	2,746
Investment income	37,500	47,225	49,849	2,624
Miscellaneous revenue	-	3,238	3,238	-
Total revenues	<u>607,500</u>	<u>489,389</u>	<u>494,758</u>	<u>5,369</u>
EXPENDITURES				
Current:				
Health and welfare	<u>1,395,098</u>	<u>1,310,992</u>	<u>1,213,699</u>	<u>97,293</u>
Excess (deficiency) of revenues over expenditures	(787,598)	(821,603)	(718,941)	102,662
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>650,000</u>	<u>650,000</u>	<u>650,000</u>	<u>-</u>
Net change in fund balances	(137,598)	(171,603)	(68,941)	102,662
Fund balances beginning of year	<u>937,722</u>	<u>938,107</u>	<u>938,107</u>	<u>-</u>
Fund balances end of year	<u>\$ 800,124</u>	<u>\$ 766,504</u>	<u>\$ 869,166</u>	<u>\$ 102,662</u>

CALCASIEU PARISH POLICE JURY
HUMAN SERVICES GRANT FUND - SUMMER FOOD PROGRAM
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Intergovernmental revenues	\$ 441,532	\$ 222,598	\$ 219,750	\$ (2,848)
Investment income	1,100	-	-	-
Total revenues	<u>442,632</u>	<u>222,598</u>	<u>219,750</u>	<u>(2,848)</u>
EXPENDITURES				
Current:				
Health and welfare	<u>477,632</u>	<u>347,686</u>	<u>343,164</u>	<u>4,522</u>
Excess (deficiency) of revenues over expenditures	(35,000)	(125,088)	(123,414)	1,674
OTHER FINANCING SOURCES (USES)				
Transfers in	35,000	125,088	125,088	-
Interfund Loan Activity	<u>-</u>	<u>-</u>	<u>(1,506)</u>	<u>(1,506)</u>
Total other financing sources (uses)	<u>35,000</u>	<u>125,088</u>	<u>123,582</u>	<u>(1,506)</u>
Net change in fund balances	-	-	168	168
Fund balances beginning of year	<u>80,710</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances end of year	<u>\$ 80,710</u>	<u>-</u>	<u>\$ 168</u>	<u>\$ 168</u>

CALCASIEU PARISH POLICE JURY
HUMAN SERVICES GRANT FUND - EMERGENCY SOLUTIONS GRANT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Investment income	\$ 410	\$ 410	\$ 615	\$ 205
EXPENDITURES				
Current:				
Health and welfare	842	842	-	842
Net change in fund balances	(432)	(432)	615	1,047
Fund balances beginning of year	15,668	15,681	15,681	-
Fund balances end of year	\$ 15,236	\$ 15,249	\$ 16,296	\$ 1,047

CALCASIEU PARISH POLICE JURY
HUMAN SERVICES GRANT FUND - ASSETS FOR INDEPENDENCE PROGRAM
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Intergovernmental revenues	\$ 12,000	\$ 9,000	\$ 9,000	\$ -
Investment income	1,170	400	324	(76)
Total revenues	<u>13,170</u>	<u>9,400</u>	<u>9,324</u>	<u>(76)</u>
EXPENDITURES				
Current:				
Health and welfare	<u>13,904</u>	<u>9,904</u>	<u>9,864</u>	<u>40</u>
Net change in fund balances	(734)	(504)	(540)	(36)
Fund balances beginning of year	<u>8,207</u>	<u>7,980</u>	<u>7,980</u>	<u>-</u>
Fund balances end of year	<u>\$ 7,473</u>	<u>\$ 7,476</u>	<u>\$ 7,440</u>	<u>\$ (36)</u>

CALCASIEU PARISH POLICE JURY
HUMAN SERVICES GRANT FUND - FOOD FOR SENIORS PROGRAM
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Investment income	\$ 3,140	\$ 3,140	\$ 3,793	\$ 653
EXPENDITURES				
Current:				
Health and welfare	158,547	158,547	156,071	2,476
Excess (deficiency) of revenues over expenditures	(155,407)	(155,407)	(152,278)	3,129
OTHER FINANCING SOURCES (USES)				
Transfers in	148,088	148,088	148,088	-
Net change in fund balances	(7,319)	(7,319)	(4,190)	3,129
Fund balances beginning of year	28,527	33,068	33,068	-
Fund balances end of year	\$ 21,208	\$ 25,749	\$ 28,878	\$ 3,129

CALCASIEU PARISH POLICE JURY
HUMAN SERVICES GRANT FUND - MULTIPURPOSE CONTRACT POSTAL UNIT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental revenues	\$ 40,805	\$ 40,805	\$ 49,549	\$ 8,744
Charges for services	3,000	3,000	2,233	(767)
Investment income	2,660	2,660	4,230	1,570
Postage sales	-	13,400	9,793	(3,607)
Miscellaneous revenue	225	225	35	(190)
Total revenues	<u>46,690</u>	<u>60,090</u>	<u>65,840</u>	<u>5,750</u>
EXPENDITURES				
Current:				
Health and welfare	<u>77,495</u>	<u>90,895</u>	<u>77,740</u>	<u>13,155</u>
Excess (deficiency) of revenues over expenditures	(30,805)	(30,805)	(11,900)	18,905
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>30,805</u>	<u>30,805</u>	<u>30,805</u>	<u>-</u>
Net change in fund balances	-	-	18,905	18,905
Fund balances beginning of year	<u>105,785</u>	<u>107,472</u>	<u>107,472</u>	<u>-</u>
Fund balances end of year	<u><u>\$ 105,785</u></u>	<u><u>\$ 107,472</u></u>	<u><u>\$ 126,377</u></u>	<u><u>\$ 18,905</u></u>

CALCASIEU PARISH POLICE JURY
CALCASIEU WORKFORCE CENTER FUND - WORKFORCE INVESTMENT ACT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Intergovernmental revenues	\$ 2,535,265	\$ 1,865,950	\$ 1,829,421	\$ (36,529)
Investment income	3,768	3,124	2,855	(269)
Total revenues	<u>2,539,033</u>	<u>1,869,074</u>	<u>1,832,276</u>	<u>(36,798)</u>
EXPENDITURES				
Current:				
Health and welfare	<u>2,445,573</u>	<u>1,800,208</u>	<u>1,777,744</u>	<u>22,464</u>
Excess (deficiency) of revenues over expenditures	<u>93,460</u>	<u>68,866</u>	<u>54,532</u>	<u>(14,334)</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(93,460)</u>	<u>(68,866)</u>	<u>(72,650)</u>	<u>(3,784)</u>
Net change in fund balances	-	-	(18,118)	(18,118)
Fund balances beginning of year	<u>30,706</u>	<u>72,583</u>	<u>72,583</u>	<u>-</u>
Fund balances end of year	<u>\$ 30,706</u>	<u>\$ 72,583</u>	<u>\$ 54,465</u>	<u>\$ (18,118)</u>

CALCASIEU PARISH POLICE JURY
CALCASIEU WORKFORCE CENTER FUND - WORKFORCE INVESTMENT ACT - AREA 51 NORTH
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Intergovernmental revenues	\$ 586,643	\$ 414,466	\$ 405,947	\$ (8,519)
EXPENDITURES				
Current:				
Health and welfare	586,643	414,466	403,040	11,426
Net change in fund balances	-	-	2,907	2,907
Fund balances beginning of year	5,479	5,117	5,117	-
Fund balances end of year	\$ 5,479	\$ 5,117	\$ 8,024	\$ 2,907

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, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Intergovernmental revenues	\$ 806,007	\$ 69,030	\$ 50,000	\$ (19,030)
Investment income	400	17,937	18,523	586
Total revenues	<u>806,407</u>	<u>86,967</u>	<u>68,523</u>	<u>(18,444)</u>
EXPENDITURES				
Current:				
Public safety	<u>545,450</u>	<u>220,200</u>	<u>209,904</u>	<u>10,296</u>
Excess (deficiency) of revenues over expenditures	<u>260,957</u>	<u>(133,233)</u>	<u>(141,381)</u>	<u>(8,148)</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(228,750)</u>	<u>(75,790)</u>	<u>(78,639)</u>	<u>(2,849)</u>
Net change in fund balances	32,207	(209,023)	(220,020)	(10,997)
Fund balances beginning of year	<u>536,268</u>	<u>523,896</u>	<u>523,896</u>	<u>-</u>
Fund balances end of year	<u>\$ 568,475</u>	<u>\$ 314,873</u>	<u>\$ 303,876</u>	<u>\$ (10,997)</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, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Intergovernmental revenues	\$ 11,776,853	\$ 6,869,790	\$ 7,218,079	\$ 348,289
Charges for services	38,593	42,077	41,977	(100)
Investment income	-	5,859	8,087	2,228
Total revenues	<u>11,815,446</u>	<u>6,917,726</u>	<u>7,268,143</u>	<u>350,417</u>
EXPENDITURES				
Current:				
Public safety	<u>10,719,423</u>	<u>7,688,556</u>	<u>7,682,827</u>	<u>5,729</u>
Excess (deficiency) of revenues over expenditures	<u>1,096,023</u>	<u>(770,830)</u>	<u>(414,684)</u>	<u>356,146</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	405,000	385,745	381,126	(4,619)
Transfers out	<u>(846,750)</u>	<u>(43,370)</u>	<u>(43,370)</u>	<u>-</u>
Total other financing sources (uses)	<u>(441,750)</u>	<u>342,375</u>	<u>337,756</u>	<u>(4,619)</u>
Net change in fund balances	654,273	(428,455)	(76,928)	351,527
Fund balances beginning of year	<u>121,891</u>	<u>670,452</u>	<u>670,452</u>	<u>-</u>
Fund balances end of year	<u>\$ 776,164</u>	<u>\$ 241,997</u>	<u>\$ 593,524</u>	<u>\$ 351,527</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, 2025**

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Intergovernmental revenues	\$ 1,424,509	\$ 1,816,109	\$ 1,813,374	\$ (2,735)
Investment income	339,800	408,100	460,949	52,849
Total revenues	<u>1,764,309</u>	<u>2,224,209</u>	<u>2,274,323</u>	<u>50,114</u>
EXPENDITURES				
Current:				
Public safety	<u>4,879,693</u>	<u>119,693</u>	<u>116,521</u>	<u>3,172</u>
Excess (deficiency) of revenues over expenditures	<u>(3,115,384)</u>	<u>2,104,516</u>	<u>2,157,802</u>	<u>53,286</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(120,000)</u>	<u>(84,955)</u>	<u>(77,487)</u>	<u>7,468</u>
Net change in fund balances	(3,235,384)	2,019,561	2,080,315	60,754
Fund balances beginning of year	<u>10,245,777</u>	<u>10,306,696</u>	<u>10,306,696</u>	<u>-</u>
Fund balances end of year	<u>\$ 7,010,393</u>	<u>\$ 12,326,257</u>	<u>\$ 12,387,011</u>	<u>\$ 60,754</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, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Intergovernmental revenues	\$ 230,000	\$ 312,442	\$ 312,442	\$ -
Investment income	150	150	1,288	1,138
Total revenues	<u>230,150</u>	<u>312,592</u>	<u>313,730</u>	<u>1,138</u>
EXPENDITURES				
Current:				
Public safety	<u>230,000</u>	<u>312,442</u>	<u>312,442</u>	<u>-</u>
Net change in fund balances	150	150	1,288	1,138
Fund balances beginning of year	<u>5,783</u>	<u>5,840</u>	<u>5,840</u>	<u>-</u>
Fund balances end of year	<u>\$ 5,933</u>	<u>\$ 5,990</u>	<u>\$ 7,128</u>	<u>\$ 1,138</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, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes:				
Ad valorem	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ -
Investment income	184,580	184,580	325,541	140,961
Total revenues	<u>1,184,580</u>	<u>1,184,580</u>	<u>1,325,541</u>	<u>140,961</u>
EXPENDITURES				
Current:				
Intergovernmental	<u>4,426,093</u>	<u>3,926,093</u>	<u>594,217</u>	<u>3,331,876</u>
Excess (deficiency) of revenues over expenditures	<u>(3,241,513)</u>	<u>(2,741,513)</u>	<u>731,324</u>	<u>3,472,837</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>-</u>	<u>2,500,000</u>	<u>2,500,000</u>	<u>-</u>
Net change in fund balances	(3,241,513)	(241,513)	3,231,324	3,472,837
Fund balances beginning of year	<u>6,607,464</u>	<u>6,838,444</u>	<u>6,838,444</u>	<u>-</u>
Fund balances end of year	<u>\$ 3,365,951</u>	<u>\$ 6,596,931</u>	<u>\$ 10,069,768</u>	<u>\$ 3,472,837</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, 2025**

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Fines and forfeitures	\$ 72,000	\$ 79,374	\$ 84,016	\$ 4,642
Investment income	5,650	8,126	9,185	1,059
Total revenues	<u>77,650</u>	<u>87,500</u>	<u>93,201</u>	<u>5,701</u>
EXPENDITURES				
Current:				
General government	<u>51,755</u>	<u>61,605</u>	<u>60,201</u>	<u>1,404</u>
Net change in fund balances	25,895	25,895	33,000	7,105
Fund balances beginning of year	<u>229,742</u>	<u>223,475</u>	<u>223,475</u>	<u>-</u>
Fund balances end of year	<u>\$ 255,637</u>	<u>\$ 249,370</u>	<u>\$ 256,475</u>	<u>\$ 7,105</u>

CALCASIEU PARISH POLICE JURY
FIRE PROTECTION DISTRICT NO. 2 OF WARD 3 - MAINTENANCE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes:				
Ad valorem	\$ 3,162,104	\$ 3,162,104	\$ 3,078,571	\$ (83,533)
Intergovernmental revenues	51,795	51,795	34,780	(17,015)
Investment income	14,360	14,360	14,867	507
Total revenues	<u>3,228,259</u>	<u>3,228,259</u>	<u>3,128,218</u>	<u>(100,041)</u>
EXPENDITURES				
Current:				
Public safety	<u>3,213,909</u>	<u>3,213,909</u>	<u>3,114,062</u>	<u>99,847</u>
Net change in fund balances	14,350	14,350	14,156	(194)
Fund balances beginning of year	<u>156,849</u>	<u>221,723</u>	<u>221,723</u>	<u>-</u>
Fund balances end of year	<u>\$ 171,199</u>	<u>\$ 236,073</u>	<u>\$ 235,879</u>	<u>\$ (194)</u>

CALCASIEU PARISH POLICE JURY
FIRE PROTECTION DISTRICT NO. 2 OF WARD 3 - 2% REBATE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Intergovernmental revenues	\$ 167,000	\$ 167,000	\$ 175,771	\$ 8,771
Investment income	22,260	22,260	42,683	20,423
Total revenues	<u>189,260</u>	<u>189,260</u>	<u>218,454</u>	<u>29,194</u>
EXPENDITURES				
Current:				
Public safety	<u>214,335</u>	<u>214,335</u>	<u>11,399</u>	<u>202,936</u>
Net change in fund balances	(25,075)	(25,075)	207,055	232,130
Fund balances beginning of year	<u>961,651</u>	<u>1,007,766</u>	<u>1,007,766</u>	<u>-</u>
Fund balances end of year	<u>\$ 936,576</u>	<u>\$ 982,691</u>	<u>\$ 1,214,821</u>	<u>\$ 232,130</u>

CALCASIEU PARISH POLICE JURY
AMERICAN RESCUE PLAN GRANT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Investment income	\$ 675,000	\$ 396,000	\$ 394,868	\$ (1,132)
EXPENDITURES				
Current:				
Public works	7,179,955	5,676,861	6,059,431	(382,570)
Excess (deficiency) of revenues over expenditures	(6,504,955)	(5,280,861)	(5,664,563)	(383,702)
OTHER FINANCING SOURCES (USES)				
Transfers out	(7,638,216)	(4,798,579)	(4,415,879)	382,700
Total other financing sources (uses)	(7,638,216)	(4,798,579)	(4,415,879)	382,700
Net change in fund balances	(14,143,171)	(10,079,440)	(10,080,442)	(1,002)
Fund balances beginning of year	15,563,586	13,879,226	13,879,226	-
Fund balances end of year	\$ 1,420,415	\$ 3,799,786	\$ 3,798,784	\$ (1,002)

CALCASIEU PARISH POLICE JURY
DRAINAGE LATERAL CLEANUP FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Intergovernmental revenues	\$ -	\$ 1,515	\$ 7,405	\$ 5,890
Investment income	44,040	44,040	73,294	29,254
Total revenues	44,040	45,555	80,699	35,144
EXPENDITURES				
Current:				
Public works	-	1,515	1,476	39
Net change in fund balances	44,040	44,040	79,223	35,183
Fund balances beginning of year	1,461,811	1,847,684	1,847,684	-
Fund balances end of year	\$ 1,505,851	\$ 1,891,724	\$ 1,926,907	\$ 35,183

CALCASIEU PARISH POLICE JURY
SERIES 2018 MAJOR FACILITIES DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Investment income	\$ 178,210	\$ 178,210	\$ 229,803	\$ 51,593
EXPENDITURES				
Current:				
General government	100	100	36	64
Debt Service:				
Principal retirement	1,415,000	1,415,000	1,415,000	-
Interest and fiscal charges	1,390,500	1,390,500	1,390,500	-
Total expenditures	2,805,600	2,805,600	2,805,536	64
Excess (deficiency) of revenues over expenditures	(2,627,390)	(2,627,390)	(2,575,733)	51,657
OTHER FINANCING SOURCES (USES)				
Transfers in	3,200,000	3,200,000	3,200,000	-
Net change in fund balances	572,610	572,610	624,267	51,657
Fund balances beginning of year	3,364,648	3,353,239	3,353,239	-
Fund balances end of year	\$ 3,937,258	\$ 3,925,849	\$ 3,977,506	\$ 51,657

CALCASIEU PARISH POLICE JURY
SERIES 2024 MAJOR FACILITIES DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Investment income	\$ 170,000	\$ 170,000	\$ 86,152	\$ (83,848)
EXPENDITURES				
Current:				
General government	100	100	-	100
Debt Service:				
Principal retirement	820,000	820,000	820,000	-
Interest and fiscal charges	1,268,613	1,268,613	1,268,612	1
Total expenditures	2,088,713	2,088,713	2,088,612	101
Excess (deficiency) of revenues over expenditures	(1,918,713)	(1,918,713)	(2,002,460)	(83,747)
OTHER FINANCING SOURCES (USES)				
Transfers in	2,765,000	2,765,000	2,765,000	-
Net change in fund balances	846,287	846,287	762,540	(83,747)
Fund balances beginning of year	7,099	3,276	3,276	-
Fund balances end of year	\$ 853,386	\$ 849,563	\$ 765,816	\$ (83,747)

CALCASIEU PARISH POLICE JURY
COURTHOUSE COMPLEX FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Investment income	\$ 76,530	\$ 114,018	\$ 120,268	\$ 6,250
EXPENDITURES				
Current:				
General Government	6,003,936	951,611	812,246	139,365
Excess (deficiency) of revenues over expenditures	(5,927,406)	(837,593)	(691,978)	145,615
OTHER FINANCING SOURCES (USES)				
Transfers in	4,630,000	1,000,000	1,000,000	-
Insurance proceeds	-	50,000	50,000	-
Total other financing sources (uses)	4,630,000	1,050,000	1,050,000	-
Net change in fund balances	(1,297,406)	212,407	358,022	145,615
Fund balances beginning of year	2,521,506	3,311,224	3,311,224	-
Fund balances end of year	<u>\$ 1,224,100</u>	<u>\$ 3,523,631</u>	<u>\$ 3,669,246</u>	<u>\$ 145,615</u>

**CALCASIEU PARISH POLICE JURY
PARKS CAPITAL IMPROVEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2025**

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Investment income	\$ 190,670	\$ 190,670	\$ 376,021	\$ 185,351
EXPENDITURES				
Current:				
Cultural-Recreation	10,618,179	10,618,179	5,167,947	5,450,232
Excess (deficiency) of revenues over expenditures	(10,427,509)	(10,427,509)	(4,791,926)	5,635,583
OTHER FINANCING SOURCES (USES)				
Transfers in	5,000,000	5,000,000	5,000,000	-
Net change in fund balances	(5,427,509)	(5,427,509)	208,074	5,635,583
Fund balances beginning of year	8,870,658	10,008,824	10,008,824	-
Fund balances end of year	<u>\$ 3,443,149</u>	<u>\$ 4,581,315</u>	<u>\$ 10,216,898</u>	<u>\$ 5,635,583</u>

CALCASIEU PARISH POLICE JURY
COLISEUM CAPITAL IMPROVEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Investment income	\$ 41,210	\$ 41,210	\$ 72,615	\$ 31,405
Miscellaneous revenues	-	-	14,979	14,979
Total revenues	<u>41,210</u>	<u>41,210</u>	<u>87,594</u>	<u>46,384</u>
EXPENDITURES				
Current:				
Cultural-Recreational	<u>1,558,239</u>	<u>149,249</u>	<u>14</u>	<u>149,235</u>
Excess (deficiency) of revenues over expenditures	<u>(1,517,029)</u>	<u>(108,039)</u>	<u>87,580</u>	<u>195,619</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>500,000</u>	<u>250,000</u>	<u>250,000</u>	<u>-</u>
Net change in fund balances	(1,017,029)	141,961	337,580	195,619
Fund balances beginning of year	<u>1,589,376</u>	<u>1,590,957</u>	<u>1,590,957</u>	<u>-</u>
Fund balances end of year	<u>\$ 572,347</u>	<u>\$ 1,732,918</u>	<u>\$ 1,928,537</u>	<u>\$ 195,619</u>

**CALCASIEU PARISH POLICE JURY
SOUTH WARD 3 SEWER MAIN FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2025**

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Intergovernmental revenues	\$ 861,970	\$ 202,000	\$ 230,052	\$ 28,052
Investment income	66,500	66,500	74,671	8,171
Total revenues	<u>928,470</u>	<u>268,500</u>	<u>304,723</u>	<u>36,223</u>
EXPENDITURES				
Current:				
Public Works	<u>11,418,905</u>	<u>1,088,020</u>	<u>1,083,175</u>	<u>4,845</u>
Excess (deficiency) of revenues over expenditures	<u>(10,490,435)</u>	<u>(819,520)</u>	<u>(778,452)</u>	<u>41,068</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>10,490,435</u>	<u>450,000</u>	<u>465,765</u>	<u>15,765</u>
Net change in fund balances	-	(369,520)	(312,687)	56,833
Fund balances beginning of year	<u>2,198,348</u>	<u>2,104,563</u>	<u>2,104,563</u>	<u>-</u>
Fund balances end of year	<u>\$ 2,198,348</u>	<u>\$ 1,735,043</u>	<u>\$ 1,791,876</u>	<u>\$ 56,833</u>

CALCASIEU PARISH POLICE JURY
HUMAN SERVICES CAPITAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Investment income	\$ 140	\$ 140	\$ 140	\$ -
EXPENDITURES				
Current:				
Health & Welfare	1,053,057	94,757	86,509	8,248
Excess (deficiency) of revenues over expenditures	(1,052,917)	(94,617)	(86,369)	8,248
OTHER FINANCING SOURCES (USES)				
Transfers in	1,043,300	95,000	94,436	(564)
Net change in fund balances	(9,617)	383	8,067	7,684
Fund balances beginning of year	15,738	5,527	5,527	-
Fund balances end of year	\$ 6,121	\$ 5,910	\$ 13,594	\$ 7,684

**CALCASIEU PARISH POLICE JURY
FIRE TRAINING CENTER CAPITAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2025**

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Investment income	\$ 5,770	\$ 5,770	\$ 7,639	\$ 1,869
EXPENDITURES				
Current:				
Public Safety	239,525	99,732	100,743	(1,011)
Excess (deficiency) of revenues over expenditures	(233,755)	(93,962)	(93,104)	858
OTHER FINANCING SOURCES (USES)				
Transfers in	225,000	74,344	76,757	2,413
Net change in fund balances	(8,755)	(19,618)	(16,347)	3,271
Fund balances beginning of year	235,272	231,485	231,485	-
Fund balances end of year	<u>\$ 226,517</u>	<u>\$ 211,867</u>	<u>\$ 215,138</u>	<u>\$ 3,271</u>

CALCASIEU PARISH POLICE JURY
MAJOR FACILITIES CAPITAL IMPROVEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Intergovernmental revenues	\$ -	\$ 1,500,000	\$ 1,500,000	\$ -
Investment income	1,237,690	1,460,000	1,508,992	48,992
Total revenues	<u>1,237,690</u>	<u>2,960,000</u>	<u>3,008,992</u>	<u>48,992</u>
EXPENDITURES				
Current:				
General Government	16,550,523	8,704,011	6,430,988	2,273,023
Public Safety	10,252,000	10,252,000	9,350,796	901,204
Culture & Recreation	4,768,765	1,121,965	53,115	1,068,850
Total expenditures	<u>31,571,288</u>	<u>20,077,976</u>	<u>15,834,899</u>	<u>4,243,077</u>
Excess (deficiency) of revenues over expenditures	<u>(30,333,598)</u>	<u>(17,117,976)</u>	<u>(12,825,907)</u>	<u>4,292,069</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>1,275,000</u>	<u>1,156,466</u>	<u>1,815,382</u>	<u>658,916</u>
Net change in fund balances	(29,058,598)	(15,961,510)	(11,010,525)	4,950,985
Fund balances beginning of year	<u>37,281,592</u>	<u>40,528,360</u>	<u>40,528,360</u>	<u>-</u>
Fund balances end of year	<u>\$ 8,222,994</u>	<u>\$ 24,566,850</u>	<u>\$ 29,517,835</u>	<u>\$ 4,950,985</u>

CALCASIEU PARISH POLICE JURY
STORMWATER CAPITAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Intergovernmental revenues	\$ 180,832	\$ 243,582	\$ 184,176	\$ (59,406)
Investment income	343,120	343,120	474,784	131,664
Total revenues	<u>523,952</u>	<u>586,702</u>	<u>658,960</u>	<u>72,258</u>
EXPENDITURES				
Current:				
Health & Welfare	<u>15,521,684</u>	<u>12,364,738</u>	<u>4,261,149</u>	<u>8,103,589</u>
Excess (deficiency) of revenues over expenditures	<u>(14,997,732)</u>	<u>(11,778,036)</u>	<u>(3,602,189)</u>	<u>8,175,847</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>6,357,773</u>	<u>4,256,367</u>	<u>4,256,367</u>	<u>-</u>
Net change in fund balances	(8,639,959)	(7,521,669)	654,178	8,175,847
Fund balances beginning of year	9,670,324	10,638,084	10,638,084	-
Change within the financial reporting entity	<u>-</u>	<u>1,594,739</u>	<u>1,656,234</u>	<u>61,495</u>
Fund balances end of year	<u>\$ 1,030,365</u>	<u>\$ 4,711,154</u>	<u>\$ 12,948,496</u>	<u>\$ 8,237,342</u>

CALCASIEU PARISH POLICE JURY
STATE TRANSPORTATION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Intergovernmental revenues	\$ 1,300,000	\$ -	\$ -	\$ -
Investment income	8,880	8,880	14,979	6,099
Total revenues	<u>1,308,880</u>	<u>8,880</u>	<u>14,979</u>	<u>6,099</u>
EXPENDITURES				
Current:				
Public Works	<u>82,650</u>	<u>26,950</u>	<u>26,950</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>1,226,230</u>	<u>(18,070)</u>	<u>(11,971)</u>	<u>6,099</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	82,650	26,950	26,950	-
Transfers out	<u>(1,290,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(1,207,350)</u>	<u>26,950</u>	<u>26,950</u>	<u>-</u>
Net change in fund balances	18,880	8,880	14,979	6,099
Fund balances beginning of year	<u>446,574</u>	<u>282,922</u>	<u>282,922</u>	<u>-</u>
Fund balances end of year	<u>\$ 465,454</u>	<u>\$ 291,802</u>	<u>\$ 297,901</u>	<u>\$ 6,099</u>

**CALCASIEU PARISH POLICE JURY
WATER SECTOR PROGRAM FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2025**

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Intergovernmental revenues	\$ 10,815,000	\$ 6,528,275	\$ 8,593,578	\$ 2,065,303
Investment income	260	92,461	100,883	8,422
Total revenues	<u>10,815,260</u>	<u>6,620,736</u>	<u>8,694,461</u>	<u>2,073,725</u>
EXPENDITURES				
Current:				
Public Works	<u>20,041,552</u>	<u>13,395,500</u>	<u>12,423,942</u>	<u>971,558</u>
Excess (deficiency) of revenues over expenditures	<u>(9,226,292)</u>	<u>(6,774,764)</u>	<u>(3,729,481)</u>	<u>3,045,283</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>9,226,552</u>	<u>9,576,123</u>	<u>9,435,852</u>	<u>(140,271)</u>
Net change in fund balances	260	2,801,359	5,706,371	2,905,012
Fund balances beginning of year	<u>342</u>	<u>4,288</u>	<u>4,288</u>	<u>-</u>
Fund balances end of year	<u>\$ 602</u>	<u>\$ 2,805,647</u>	<u>\$ 5,710,659</u>	<u>\$ 2,905,012</u>

CALCASIEU PARISH POLICE JURY
DISASTER RECOVERY CAPITAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Intergovernmental revenues	\$ 7,710,205	\$ 7,860,205	\$ 9,400,113	\$ 1,539,908
Investment income	299,210	299,210	530,887	231,677
Miscellaneous revenues	2,407,350	1,496,153	1,733,225	237,072
Total revenues	<u>10,416,765</u>	<u>9,655,568</u>	<u>11,664,225</u>	<u>2,008,657</u>
EXPENDITURES				
Current:				
General government	6,255,323	7,648,798	1,977,463	5,671,335
Public works	-	8,887	8,886	1
Public safety	2,874,490	2,936,067	35,601	2,900,466
Culture and recreation	8,046,462	6,500,366	1,898,699	4,601,667
Economic development	40,212	15,260	15,259	1
Total expenditures	<u>17,216,487</u>	<u>17,109,378</u>	<u>3,935,908</u>	<u>13,173,470</u>
Excess (deficiency) of revenues over expenditures	<u>(6,799,722)</u>	<u>(7,453,810)</u>	<u>7,728,317</u>	<u>15,182,127</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	203,686	-	-	-
Insurance proceeds	-	694,300	694,299	(1)
Total other financing sources (uses)	<u>203,686</u>	<u>694,300</u>	<u>694,299</u>	<u>(1)</u>
Net change in fund balances	(6,596,036)	(6,759,510)	8,422,616	15,182,126
Fund balances beginning of year	<u>8,189,301</u>	<u>8,681,829</u>	<u>8,681,829</u>	<u>-</u>
Fund balances end of year	<u>\$ 1,593,265</u>	<u>\$ 1,922,319</u>	<u>\$ 17,104,445</u>	<u>\$ 15,182,126</u>

NONMAJOR ENTERPRISE FUNDS

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. Property tax revenue is also collected.

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. Property tax revenue is also collected.

Waterworks District No. 8 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. Property tax revenue is also collected.

Waterworks District No. 12 of Ward 3 accounts for the operation of the water system for this District. The principal revenues of this fund are from the water system user fees and 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.

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. Property tax revenue is also collected.

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF NET POSITION
NONMAJOR ENTERPRISE FUNDS
DECEMBER 31, 2025

	Waterworks District No. 2 of Ward 4	Waterworks District No. 5 of Wards 3 and 8	Waterworks District No. 8 of Wards 3 and 8	Waterworks District No. 12 of Ward 3	Sewer District No. 8 of Ward 4	Sewer District No. 11 of Ward 3	Total Nonmajor Enterprise Funds
ASSETS							
Current assets:							
Cash and cash equivalents	\$ 71,305	\$ 106,137	\$ 31,537	\$ 104,941	\$ 8,789	\$ 17,759	\$ 340,468
Investments	4,512,716	1,981,999	857,444	7,963,458	396,206	800,586	16,512,409
Accounts receivable - net	47,381	248,201	151,594	66,636	28,596	173,581	715,989
Taxes receivable - net	708,610	237,023	173,252	739,412	-	241,876	2,100,173
Interest receivable	4,813	36,157	1,193	8,518	417	768	51,866
Intergovernmental receivable	-	198	-	-	-	-	198
Due from other funds	99,508	43,029	1,718	-	-	-	144,255
Prepaid insurance	12,567	91,798	41,623	18,483	1,938	85,387	251,796
Inventory	-	102,738	-	-	-	226,449	329,187
Restricted assets:							
Cash and cash equivalents	28,800	360,001	91,106	253,885	-	300	734,092
Investments	-	410,721	235,366	-	-	-	646,087
Restricted special assessments receivable - net	-	50,512	-	-	-	-	50,512
Total current assets	<u>5,485,700</u>	<u>3,668,514</u>	<u>1,584,833</u>	<u>9,155,333</u>	<u>435,946</u>	<u>1,546,706</u>	<u>21,877,032</u>
Noncurrent assets:							
Capital assets:							
Land and improvements	81,408	459,481	21,150	105,000	24,586	205,890	897,515
Buildings	153,932	-	307,542	9,648	-	-	471,122
Improvements other than buildings	1,544,010	18,666,226	7,504,143	9,650,724	2,570,328	7,613,103	47,548,534
Construction in progress	405,083	520,872	-	268,499	-	327,870	1,522,324
Equipment	<u>36,481</u>	<u>217,607</u>	<u>404,159</u>	<u>56,306</u>	<u>22,773</u>	<u>243,243</u>	<u>980,569</u>
Total capital assets	2,220,914	19,864,186	8,236,994	10,090,177	2,617,687	8,390,106	51,420,064
Accumulated depreciation	<u>(1,279,348)</u>	<u>(5,177,183)</u>	<u>(5,249,564)</u>	<u>(3,258,309)</u>	<u>(1,216,252)</u>	<u>(4,312,185)</u>	<u>(20,492,841)</u>
Net capital assets	<u>941,566</u>	<u>14,687,003</u>	<u>2,987,430</u>	<u>6,831,868</u>	<u>1,401,435</u>	<u>4,077,921</u>	<u>30,927,223</u>
Total noncurrent assets	<u>941,566</u>	<u>14,687,003</u>	<u>2,987,430</u>	<u>6,831,868</u>	<u>1,401,435</u>	<u>4,077,921</u>	<u>30,927,223</u>
Total assets	<u>6,427,266</u>	<u>18,355,517</u>	<u>4,572,263</u>	<u>15,987,201</u>	<u>1,837,381</u>	<u>5,624,627</u>	<u>52,804,255</u>
LIABILITIES							
Current liabilities:							
Accounts payable	99,651	146,283	64,344	30,016	2	133,559	473,855
Due to other funds	-	10,595	-	-	-	12,693	23,288
Due to other governments	33,834	851	484	206	1,463	71,484	108,322
Retainage payable	11,056	44,636	-	-	-	27,908	83,600
Liabilities payable from restricted assets:							
Accrued interest payable	-	12,122	2,873	7,512	-	-	22,507
Refundable customer deposits	28,800	360,001	235,366	29,975	-	300	654,442
Bonds payable	<u>-</u>	<u>394,000</u>	<u>118,000</u>	<u>72,000</u>	<u>-</u>	<u>-</u>	<u>584,000</u>
Total current liabilities	<u>173,341</u>	<u>968,488</u>	<u>421,067</u>	<u>139,709</u>	<u>1,465</u>	<u>245,944</u>	<u>1,950,014</u>
Noncurrent liabilities:							
Bonds payable	<u>-</u>	<u>6,098,842</u>	<u>1,345,000</u>	<u>676,000</u>	<u>-</u>	<u>-</u>	<u>8,119,842</u>
Total noncurrent liabilities	<u>-</u>	<u>6,098,842</u>	<u>1,345,000</u>	<u>676,000</u>	<u>-</u>	<u>-</u>	<u>8,119,842</u>
Total liabilities	<u>173,341</u>	<u>7,067,330</u>	<u>1,766,067</u>	<u>815,709</u>	<u>1,465</u>	<u>245,944</u>	<u>10,069,856</u>
NET POSITION							
Net investment in capital assets	860,510	8,141,734	1,524,430	6,060,438	1,401,435	3,978,748	21,967,295
Restricted for:							
Debt service	-	449,111	88,233	216,398	-	-	753,742
Unrestricted	<u>5,393,415</u>	<u>2,697,342</u>	<u>1,193,533</u>	<u>8,894,656</u>	<u>434,481</u>	<u>1,399,935</u>	<u>20,013,362</u>
Total net position	<u>\$ 6,253,925</u>	<u>\$ 11,288,187</u>	<u>\$ 2,806,196</u>	<u>\$ 15,171,492</u>	<u>\$ 1,835,916</u>	<u>\$ 5,378,683</u>	<u>\$ 42,734,399</u>

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2025

	Waterworks District No. 2 of Ward 4	Waterworks District No. 5 of Wards 3 and 8	Waterworks District No. 8 of Wards 3 and 8	Waterworks District No. 12 of Ward 3	Sewer District No. 8 of Ward 4	Sewer District No. 11 of Ward 3	Total Nonmajor Enterprise Funds
OPERATING REVENUES							
Charges for services	\$ 422,301	\$ 1,576,050	\$ 1,496,567	\$ 470,036	\$ 24,009	\$ 857,196	\$ 4,846,159
Other operating revenues	-	75,929	-	-	-	-	75,929
Total operating revenues	<u>422,301</u>	<u>1,651,979</u>	<u>1,496,567</u>	<u>470,036</u>	<u>24,009</u>	<u>857,196</u>	<u>4,922,088</u>
OPERATING EXPENSES							
Personal services	-	8,222	6,359	-	-	-	14,581
Supplies	5,302	243,755	97,413	-	-	-	346,470
Contractual services	964,653	1,229,576	1,295,624	585,713	33,138	1,452,771	5,561,475
Depreciation	<u>36,091</u>	<u>667,429</u>	<u>268,647</u>	<u>209,226</u>	<u>79,525</u>	<u>216,740</u>	<u>1,477,658</u>
Total operating expenses	<u>1,006,046</u>	<u>2,148,982</u>	<u>1,668,043</u>	<u>794,939</u>	<u>112,663</u>	<u>1,669,511</u>	<u>7,400,184</u>
Operating income (loss)	<u>(583,745)</u>	<u>(497,003)</u>	<u>(171,476)</u>	<u>(324,903)</u>	<u>(88,654)</u>	<u>(812,315)</u>	<u>(2,478,096)</u>
NONOPERATING REVENUES (EXPENSES)							
Property taxes	748,994	250,082	181,506	823,484	-	253,763	2,257,829
Investment earnings	206,285	150,245	35,939	363,203	18,107	25,620	799,399
Miscellaneous revenue	-	-	5,180	-	-	-	5,180
Gain on sale of capital assets	-	-	(6,750)	-	-	-	(6,750)
Interest expense	-	(166,583)	(40,727)	(27,418)	-	-	(234,728)
Insurance proceeds	<u>-</u>	<u>-</u>	<u>375,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>375,000</u>
Total nonoperating revenues (expenses)	<u>955,279</u>	<u>233,744</u>	<u>550,148</u>	<u>1,159,269</u>	<u>18,107</u>	<u>279,383</u>	<u>3,195,930</u>
Income (loss) before transfers	<u>371,534</u>	<u>(263,259)</u>	<u>378,672</u>	<u>834,366</u>	<u>(70,547)</u>	<u>(532,932)</u>	<u>717,834</u>
TRANSFERS							
Transfers in	<u>99,506</u>	<u>428,341</u>	<u>-</u>	<u>600,000</u>	<u>-</u>	<u>972,498</u>	<u>2,100,345</u>
Change in net position	471,040	165,082	378,672	1,434,366	(70,547)	439,566	2,818,179
Net position at beginning of year	<u>5,782,885</u>	<u>11,123,105</u>	<u>2,427,524</u>	<u>13,737,126</u>	<u>1,906,463</u>	<u>4,939,117</u>	<u>39,916,220</u>
Net position at end of year	<u>\$ 6,253,925</u>	<u>\$ 11,288,187</u>	<u>\$ 2,806,196</u>	<u>\$ 15,171,492</u>	<u>\$ 1,835,916</u>	<u>\$ 5,378,683</u>	<u>\$ 42,734,399</u>

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2025

	Waterworks District No. 2 of Ward 4	Waterworks District No. 5 of Wards 3 and 8	Waterworks District No. 8 of Wards 3 and 8	Waterworks District No. 12 of Ward 3	Sewer District No. 8 of Ward 4	Sewer District No. 11 of Ward 3	Total Nonmajor Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipt from customers	\$ 446,704	\$ 1,611,417	\$ 1,708,354	\$ 486,805	\$ 14,893	\$ 819,267	\$ 5,087,440
Payments to suppliers for goods and services	(872,116)	(882,354)	(571,128)	(326,444)	(35,597)	(951,185)	(3,638,824)
Payments to interfund provider of services	(77,370)	(546,092)	(855,694)	(264,519)	(385)	(398,563)	(2,142,623)
Net cash provided by (used for) operating activities	(502,782)	182,971	281,532	(104,158)	(21,089)	(530,481)	(694,007)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES							
Receipts from general property taxes	832,944	180,386	198,433	726,082	-	214,366	2,152,211
Transfers in from other funds for noncapital related activity	-	-	-	-	-	600,000	600,000
Net cash provided by (used for) noncapital financing activities	832,944	180,386	198,433	726,082	-	814,366	2,752,211
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES							
Receipt of capital grant	-	476,563	-	600,000	-	372,496	1,449,059
Insurance proceeds or sale of assets	-	-	512,500	9,520	-	-	522,020
Acquisition and construction of capital assets	(150,779)	(825,297)	(46,420)	(1,105,162)	-	(366,869)	(2,494,527)
Principal and interest received on special assessment levy	-	8,678	-	-	-	-	8,678
Principal paid on debt	-	(385,000)	(116,000)	(70,000)	-	-	(571,000)
Interest and fiscal charges paid on debt	-	(168,707)	(40,546)	(28,221)	-	-	(237,474)
Net cash provided by (used for) capital and related financing activities	(150,779)	(893,763)	309,534	(593,863)	-	5,627	(1,323,244)
CASH FLOWS FROM INVESTING ACTIVITIES							
Purchase of investments	(4,397,174)	(2,658,417)	(1,665,341)	(7,511,298)	(356,991)	(952,241)	(17,541,462)
Proceeds from sales and maturities of investments	3,977,039	3,026,878	838,039	7,055,874	355,766	639,340	15,892,936
Interest received on investments	184,676	128,985	36,425	322,851	16,031	22,820	711,788
Net cash provided by (used for) investing activities	(235,459)	497,446	(790,877)	(132,573)	14,806	(290,081)	(936,738)
Net increase (decrease) in cash and cash equivalents	(56,076)	(32,960)	(1,378)	(104,512)	(6,283)	(569)	(201,778)
Cash and cash equivalents at beginning of year	156,181	499,098	124,021	463,338	15,072	18,628	1,276,338
Cash and cash equivalents at end of year	<u>\$ 100,105</u>	<u>\$ 466,138</u>	<u>\$ 122,643</u>	<u>\$ 358,826</u>	<u>\$ 8,789</u>	<u>\$ 18,059</u>	<u>\$ 1,074,560</u>
Classified as:							
Current assets	\$ 71,305	\$ 106,137	\$ 31,537	\$ 104,941	\$ 8,789	\$ 17,759	\$ 340,468
Restricted assets	28,800	360,001	91,106	253,885	-	300	734,092
Totals	<u>\$ 100,105</u>	<u>\$ 466,138</u>	<u>\$ 122,643</u>	<u>\$ 358,826</u>	<u>\$ 8,789</u>	<u>\$ 18,059</u>	<u>\$ 1,074,560</u>

	Waterworks District No. 2 of Ward 4	Waterworks District No. 5 of Wards 3 and 8	Waterworks District No. 8 of Wards 3 and 8	Waterworks District No. 12 of Ward 3	Sewer District No. 8 of Ward 4	Sewer District No. 11 of Ward 3	Total Nonmajor Enterprise Funds
Reconciliation of operating income to net cash provided by (used for) operating activities							
Operating income (loss)	\$ (583,745)	\$ (497,003)	\$ (171,476)	\$ (324,903)	\$ (88,654)	\$ (812,315)	\$ (2,478,096)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:							
Depreciation	36,091	667,429	268,647	209,226	79,525	216,740	1,477,658
Changes in assets and liabilities:							
Decrease (increase) in accounts receivable	20,869	(49,174)	199,876	10,379	(9,117)	(38,075)	134,758
Decrease (increase) in prepaid items	357	(2,978)	(32,850)	(4,057)	(1,938)	(2,435)	(43,901)
Decrease (increase) in inventory	-	7,737	-	-	-	487	8,224
Increase (decrease) in accounts payable	(37,787)	40,190	86	(29,239)	(2,368)	36,246	7,128
Increase (decrease) in due to other funds	-	-	-	-	1,463	1,269	2,732
Increase (decrease) in due to other governments	32,797	230	-	(41)	-	59,116	92,102
Increase (decrease) in refundable customer deposits	4,475	8,318	10,890	7,009	-	150	30,842
Increase (decrease) in on-behalf payments	24,161	8,222	6,359	27,468	-	8,336	74,546
Total adjustments	<u>80,963</u>	<u>679,974</u>	<u>453,008</u>	<u>220,745</u>	<u>67,565</u>	<u>281,834</u>	<u>1,784,089</u>
Net cash provided by (used for) operating activities	<u>\$ (502,782)</u>	<u>\$ 182,971</u>	<u>\$ 281,532</u>	<u>\$ (104,158)</u>	<u>\$ (21,089)</u>	<u>\$ (530,481)</u>	<u>\$ (694,007)</u>
Noncash investing, capital, and financing activities							
Net increase (decrease) in fair value of investments	\$ (3,902)	\$ (1,829)	\$ (934)	\$ (6,843)	\$ (343)	\$ (693)	\$ (14,544)
Retainage payable	<u>11,056</u>	<u>44,636</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>27,908</u>	<u>83,600</u>
Total non cash investing, capital, and financing activities	<u>\$ 7,154</u>	<u>\$ 42,807</u>	<u>\$ (934)</u>	<u>\$ (6,843)</u>	<u>\$ (343)</u>	<u>\$ 27,215</u>	<u>\$ 69,056</u>

CALCASIEU PARISH POLICE JURY
WATERWORKS DISTRICT NO. 2 OF WARD 4 OPERATING ENTERPRISE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Ad valorem taxes	\$ 670,000	\$ 670,000	\$ 832,944	\$ 162,944
Charges for services	450,000	447,065	429,383	(17,682)
Investment income	112,390	112,390	183,640	71,250
Miscellaneous revenue	3,500	3,500	13,839	10,339
Total revenue	<u>1,235,890</u>	<u>1,232,955</u>	<u>1,459,806</u>	<u>226,851</u>
EXPENDITURES				
Current:				
Public works	<u>575,655</u>	<u>825,655</u>	<u>819,190</u>	<u>6,465</u>
Excess (deficiency) of revenues over expenditures	<u>660,235</u>	<u>407,300</u>	<u>640,616</u>	<u>233,316</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(412,100)</u>	<u>(284,400)</u>	<u>(281,075)</u>	<u>3,325</u>
Net change in fund balances	248,135	122,900	359,541	236,641
Fund balances beginning of year	<u>3,838,185</u>	<u>4,232,667</u>	<u>4,232,667</u>	<u>-</u>
Fund balances end of year	<u>\$ 4,086,320</u>	<u>\$ 4,355,567</u>	<u>\$ 4,592,208</u>	<u>\$ 236,641</u>

CALCASIEU PARISH POLICE JURY
WATERWORKS DISTRICT NO. 2 OF WARD 4 CAPITAL ENTERPRISE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Intergovernmental revenues	\$ 2,340,000	\$ -	\$ -	\$ -
EXPENDITURES				
Current:				
Public works	2,752,100	284,400	281,075	3,325
Excess (deficiency) of revenues over expenditures	(412,100)	(284,400)	(281,075)	3,325
OTHER FINANCING SOURCES (USES)				
Transfers in	412,100	284,400	281,075	(3,325)
Net change in fund balances	-	-	-	-
Fund balances beginning of year	-	-	-	-
Fund balances end of year	\$ -	\$ -	\$ -	\$ -

CALCASIEU PARISH POLICE JURY
WATERWORKS DISTRICT NO. 5 OF WARDS 3 AND 8 OPERATING ENTERPRISE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Ad valorem taxes	\$ 175,000	\$ 175,000	\$ 180,386	\$ 5,386
Special assessments	2,500	2,500	8,678	6,178
Charges for services	1,220,000	1,229,000	1,528,889	299,889
Investment income	105,620	105,620	119,773	14,153
Miscellaneous revenue	60,000	60,000	75,929	15,929
Total revenue	<u>1,563,120</u>	<u>1,572,120</u>	<u>1,913,655</u>	<u>341,535</u>
EXPENDITURES				
Current:				
Public works	<u>2,269,341</u>	<u>2,269,441</u>	<u>2,025,288</u>	<u>244,153</u>
Excess (deficiency) of revenues over expenditures	<u>(706,221)</u>	<u>(697,321)</u>	<u>(111,633)</u>	<u>585,688</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(983,373)</u>	<u>(500,246)</u>	<u>(479,696)</u>	<u>20,550</u>
Net change in fund balances	(1,689,594)	(1,197,567)	(591,329)	606,238
Fund balances beginning of year	<u>2,220,693</u>	<u>2,827,149</u>	<u>2,827,149</u>	<u>-</u>
Fund balances end of year	<u>\$ 531,099</u>	<u>\$ 1,629,582</u>	<u>\$ 2,235,820</u>	<u>\$ 606,238</u>

CALCASIEU PARISH POLICE JURY
WATERWORKS DISTRICT NO. 5 OF WARDS 3 AND 8 CAPITAL ENTERPRISE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Intergovernmental revenues	\$ 843,750	\$ 476,562	\$ 476,563	\$ 1
Investment income	2,500	2,500	7,352	4,852
Total revenue	<u>846,250</u>	<u>479,062</u>	<u>483,915</u>	<u>4,853</u>
EXPENDITURES				
Current:				
Public works	<u>2,276,781</u>	<u>1,025,500</u>	<u>785,931</u>	<u>239,569</u>
Excess (deficiency) of revenues over expenditures	<u>(1,430,531)</u>	<u>(546,438)</u>	<u>(302,016)</u>	<u>244,422</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	983,373	500,246	479,696	(20,550)
Issuance of debt - bonds	<u>447,158</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>1,430,531</u>	<u>500,246</u>	<u>479,696</u>	<u>(20,550)</u>
Net change in fund balances	-	(46,192)	177,680	223,872
Fund balances beginning of year	<u>97,766</u>	<u>159,675</u>	<u>159,675</u>	<u>-</u>
Fund balances end of year	<u>\$ 97,766</u>	<u>\$ 113,483</u>	<u>\$ 337,355</u>	<u>\$ 223,872</u>

CALCASIEU PARISH POLICE JURY
WATERWORKS DISTRICT NO. 8 OF WARDS 3 AND 8 OPERATING ENTERPRISE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Ad valorem taxes	\$ 171,000	\$ 171,000	\$ 194,972	\$ 23,972
Intergovernmental revenues	5,154	5,154	3,461	(1,693)
Charges for services	1,488,500	1,505,700	1,637,694	131,994
Investment income	7,130	7,130	37,006	29,876
Miscellaneous revenue	20,000	20,000	64,731	44,731
Total revenue	<u>1,691,784</u>	<u>1,708,984</u>	<u>1,937,864</u>	<u>228,880</u>
EXPENDITURES				
Current:				
Public works	<u>1,651,832</u>	<u>1,881,832</u>	<u>1,859,780</u>	<u>22,052</u>
Excess (deficiency) of revenues over expenditures	<u>39,952</u>	<u>(172,848)</u>	<u>78,084</u>	<u>250,932</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	5,223	5,223	-
Insurance proceeds	-	512,500	512,500	-
Total other financing sources (uses)	<u>-</u>	<u>517,723</u>	<u>517,723</u>	<u>-</u>
Net change in fund balances	39,952	344,875	595,807	250,932
Fund balances beginning of year	<u>269,717</u>	<u>375,282</u>	<u>375,282</u>	<u>-</u>
Fund balances end of year	<u>\$ 309,669</u>	<u>\$ 720,157</u>	<u>\$ 971,089</u>	<u>\$ 250,932</u>

CALCASIEU PARISH POLICE JURY
WATERWORKS DISTRICT NO. 8 OF WARDS 3 AND 8 DEBT SERVICE ENTERPRISE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Investment income	\$ 110	\$ 66	\$ 65	\$ (1)
OTHER FINANCING SOURCES (USES)				
Transfers out	-	(5,223)	(5,223)	-
Net change in fund balances	110	(5,157)	(5,158)	(1)
Fund balances beginning of year	262	5,158	5,158	-
Fund balances end of year	<u>\$ 372</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ (1)</u>

CALCASIEU PARISH POLICE JURY
WATERWORKS DISTRICT NO. 12 OF WARD 3 OPERATING ENTERPRISE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Ad valorem taxes	\$ 690,000	\$ 690,000	\$ 726,082	\$ 36,082
Charges for services	381,000	385,000	464,353	79,353
Investment income	212,370	212,370	319,415	107,045
Miscellaneous revenue	10,000	10,000	15,502	5,502
Total revenue	<u>1,293,370</u>	<u>1,297,370</u>	<u>1,525,352</u>	<u>227,982</u>
EXPENDITURES				
Current:				
Public works	<u>563,289</u>	<u>621,414</u>	<u>601,911</u>	<u>19,503</u>
Excess (deficiency) of revenues over expenditures	<u>730,081</u>	<u>675,956</u>	<u>923,441</u>	<u>247,485</u>
OTHER FINANCING SOURCES (USES)				
Insurance proceeds	-	9,500	9,520	20
Transfers out	<u>(487,518)</u>	<u>(611,750)</u>	<u>(591,887)</u>	<u>19,863</u>
Total other financing sources (uses)	<u>(487,518)</u>	<u>(602,250)</u>	<u>(582,367)</u>	<u>19,883</u>
Net change in fund balances	242,563	73,706	341,074	267,368
Fund balances beginning of year	<u>6,502,170</u>	<u>7,795,987</u>	<u>7,795,987</u>	<u>-</u>
Fund balances end of year	<u>\$ 6,744,733</u>	<u>\$ 7,869,693</u>	<u>\$ 8,137,061</u>	<u>\$ 267,368</u>

CALCASIEU PARISH POLICE JURY
WATERWORKS DISTRICT NO. 12 OF WARD 3 CAPITAL ENTERPRISE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Intergovernmental revenues	\$ 1,170,000	\$ 600,000	\$ 600,000	\$ -
Investment income	4,200	550	815	265
Total revenue	<u>1,174,200</u>	<u>600,550</u>	<u>600,815</u>	<u>265</u>
EXPENDITURES				
Current:				
Public works	<u>1,661,718</u>	<u>1,212,300</u>	<u>1,192,435</u>	<u>19,865</u>
Excess (deficiency) of revenues over expenditures	<u>(487,518)</u>	<u>(611,750)</u>	<u>(591,620)</u>	<u>20,130</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>487,518</u>	<u>611,750</u>	<u>591,887</u>	<u>(19,863)</u>
Net change in fund balances	-	-	267	267
Fund balances beginning of year	<u>99,515</u>	<u>170,342</u>	<u>170,342</u>	<u>-</u>
Fund balances end of year	<u>\$ 99,515</u>	<u>\$ 170,342</u>	<u>\$ 170,609</u>	<u>\$ 267</u>

CALCASIEU PARISH POLICE JURY
SEWER DISTRICT NO. 8 OF WARD 4 OPERATING ENTERPRISE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Charges for services	\$ 10,800	\$ 10,800	\$ 14,501	\$ 3,701
Investment income	10,880	10,880	15,887	5,007
Miscellaneous revenue	-	375	392	17
Total revenue	21,680	22,055	30,780	8,725
EXPENDITURES				
Current:				
Public works	55,702	55,702	35,982	19,720
Net change in fund balances	(34,022)	(33,647)	(5,202)	28,445
Fund balances beginning of year	406,742	410,968	410,968	-
Fund balances end of year	\$ 372,720	\$ 377,321	\$ 405,766	\$ 28,445

CALCASIEU PARISH POLICE JURY
SEWER DISTRICT NO. 11 OF WARD 3 OPERATING ENTERPRISE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Ad valorem taxes	\$ 214,600	\$ 214,600	\$ 214,366	\$ (234)
Intergovernmental revenues	600,000	600,000	600,000	-
Charges for services	572,500	582,000	805,449	223,449
Investment income	11,680	11,680	21,421	9,741
Miscellaneous revenue	5,000	5,000	13,668	8,668
Total revenue	1,403,780	1,413,280	1,654,904	241,624
EXPENDITURES				
Current:				
Public works	1,474,563	1,484,063	1,259,594	224,469
Net change in fund balances	(70,783)	(70,783)	395,310	466,093
Fund balances beginning of year	481,314	657,950	657,950	-
Fund balances end of year	\$ 410,531	\$ 587,167	\$ 1,053,260	\$ 466,093

CALCASIEU PARISH POLICE JURY
SEWER DISTRICT NO. 11 OF WARD 3 CAPITAL ENTERPRISE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Intergovernmental revenues	\$ 777,600	\$ 372,497	\$ 372,496	\$ (1)
Investment income	1,280	1,280	1,735	455
Total revenue	778,880	373,777	374,231	454
EXPENDITURES				
Current:				
Public works	779,800	378,250	374,123	4,127
Net change in fund balances	(920)	(4,473)	108	4,581
Fund balances beginning of year	45,100	64,423	64,423	-
Fund balances end of year	\$ 44,180	\$ 59,950	\$ 64,531	\$ 4,581

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, 2025

	Self-Insured Workmen's Compensation Fund	Self-Insured Health Insurance Fund	Self-Insured Liability/Property Insurance Fund	Self-Insured Unemployment Insurance Fund	Total Internal Service Funds
ASSETS					
Current assets:					
Cash and cash equivalents	\$ 58,540	\$ 184,340	\$ 39,352	\$ 3,701	\$ 285,933
Investments	2,638,961	8,307,807	1,773,991	166,547	12,887,306
Accounts receivable	-	14,718	3,365	-	18,083
Interest receivable	2,851	9,151	1,989	176	14,167
Claims receivable	415,884	-	-	-	415,884
Intergovernmental receivable	-	8,595	-	-	8,595
Due from other funds	49	-	-	-	49
Prepaid items	15,926	11,725	540,414	-	568,065
Total current assets	<u>3,132,211</u>	<u>8,536,336</u>	<u>2,359,111</u>	<u>170,424</u>	<u>14,198,082</u>
Noncurrent assets:					
Restricted net pension assets	-	65,941	-	-	65,941
Capital assets:					
Buildings	-	40,881	-	-	40,881
Improvements other than buildings	-	648,624	-	-	648,624
Equipment	16,521	193,400	21,677	-	231,598
Accumulated depreciation	(16,521)	(241,135)	(21,677)	-	(279,333)
Net capital assets	<u>-</u>	<u>641,770</u>	<u>-</u>	<u>-</u>	<u>641,770</u>
Total noncurrent assets	<u>-</u>	<u>707,711</u>	<u>-</u>	<u>-</u>	<u>707,711</u>
Total assets	<u>3,132,211</u>	<u>9,244,047</u>	<u>2,359,111</u>	<u>170,424</u>	<u>14,905,793</u>
DEFERRED OUTFLOWS OF RESOURCES					
Deferred outflows - OPEB	-	15,800	-	-	15,800
Pension related deferred outflows of resources	<u>-</u>	<u>98,685</u>	<u>-</u>	<u>-</u>	<u>98,685</u>
Total deferred outflows of resources	<u>-</u>	<u>114,485</u>	<u>-</u>	<u>-</u>	<u>114,485</u>
LIABILITIES					
Current liabilities:					
Accounts payable	40	82,020	30,371	-	112,431
Accrued liabilities	-	11,270	-	-	11,270
Due to other funds	-	-	49	-	49
Intergovernmental payable	-	3,295,276	-	-	3,295,276
Unearned revenue	-	1,478	-	-	1,478
Claims payable	-	102,159	306,592	667	409,418
Compensated absences	-	25,551	-	-	25,551
Total current liabilities	<u>40</u>	<u>3,517,754</u>	<u>337,012</u>	<u>667</u>	<u>3,855,473</u>
Noncurrent liabilities:					
Claims payable	-	-	613,183	-	613,183
Compensated absences	-	82,027	-	-	82,027
OPEB payable	<u>-</u>	<u>111,389</u>	<u>-</u>	<u>-</u>	<u>111,389</u>
Total noncurrent liabilities	<u>-</u>	<u>193,416</u>	<u>613,183</u>	<u>-</u>	<u>806,599</u>
Total liabilities	<u>40</u>	<u>3,711,170</u>	<u>950,195</u>	<u>667</u>	<u>4,662,072</u>
DEFERRED INFLOWS OF RESOURCES					
Deferred inflows - OPEB	-	34,229	-	-	34,229
Pension related deferred inflows of resources	<u>-</u>	<u>57,439</u>	<u>-</u>	<u>-</u>	<u>57,439</u>
Total deferred inflows of resources	<u>-</u>	<u>91,668</u>	<u>-</u>	<u>-</u>	<u>91,668</u>
NET POSITION					
Net investment in capital assets	-	641,770	-	-	641,770
Unrestricted	<u>3,132,171</u>	<u>4,913,924</u>	<u>1,408,916</u>	<u>169,757</u>	<u>9,624,768</u>
Total net position	<u>\$ 3,132,171</u>	<u>\$ 5,555,694</u>	<u>\$ 1,408,916</u>	<u>\$ 169,757</u>	<u>\$ 10,266,538</u>

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2025

	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	\$ 950,004	\$ 20,960,208	\$ 6,764,936	\$ 47,299	\$ 28,722,447
Total operating revenues	<u>950,004</u>	<u>20,960,208</u>	<u>6,764,936</u>	<u>47,299</u>	<u>28,722,447</u>
OPERATING EXPENSES					
Personal services	-	533,543	-	-	533,543
Employee benefits	-	143,420	-	-	143,420
Supplies	675	105,719	-	-	106,394
Contractual services	279,449	1,636,105	957,236	1	2,872,791
Depreciation	-	30,433	-	-	30,433
Insurance premiums	235,039	1,999,584	4,436,962	-	6,671,585
Claims	<u>340,615</u>	<u>16,782,558</u>	<u>69,229</u>	<u>13,244</u>	<u>17,205,646</u>
Total operating expenses	<u>855,778</u>	<u>21,231,362</u>	<u>5,463,427</u>	<u>13,245</u>	<u>27,563,812</u>
Operating income (loss)	<u>94,226</u>	<u>(271,154)</u>	<u>1,301,509</u>	<u>34,054</u>	<u>1,158,635</u>
NONOPERATING REVENUES (EXPENSES)					
Total nonoperating revenues (expenses)	<u>136,927</u>	<u>268,715</u>	<u>83,812</u>	<u>8,293</u>	<u>497,747</u>
Income (loss) before capital contributions	<u>231,153</u>	<u>(2,439)</u>	<u>1,385,321</u>	<u>42,347</u>	<u>1,656,382</u>
CAPITAL CONTRIBUTIONS					
Total capital contributions	<u>-</u>	<u>412,626</u>	<u>-</u>	<u>-</u>	<u>412,626</u>
Change in net position	231,153	410,187	1,385,321	42,347	2,069,008
Net position at beginning of year, as adjusted or restated	<u>2,901,018</u>	<u>5,145,507</u>	<u>23,595</u>	<u>127,410</u>	<u>8,197,530</u>
Net position at end of year	<u>\$ 3,132,171</u>	<u>\$ 5,555,694</u>	<u>\$ 1,408,916</u>	<u>\$ 169,757</u>	<u>\$ 10,266,538</u>

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2025

	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	\$ 950,004	\$ 15,909,883	\$ 6,764,936	\$ 47,299	\$ 23,672,122
Receipts from insured	-	5,236,185	-	-	5,236,185
Payments for claims	(1,001,716)	(17,094,993)	(98,803)	(13,595)	(18,209,107)
Payments to employees for services and benefits	-	(667,997)	-	-	(667,997)
Payments to suppliers for goods and services	(515,175)	(3,789,657)	(5,638,625)	(1)	(9,943,458)
Net cash provided by (used for) operating activities	(566,887)	(406,579)	1,027,508	33,703	87,745
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Receipts from noncapital grants or subsidies	-	3,449,633	-	-	3,449,633
Noncapital cash payments on behalf of local government	-	(2,170,992)	-	-	(2,170,992)
Net cash provided by (used for) noncapital financing activities	-	1,278,641	-	-	1,278,641
CASH FLOWS FROM INVESTING ACTIVITIES					
Purchase of investments	(2,546,318)	(10,053,229)	(2,948,451)	(183,076)	(15,731,074)
Proceeds from sales and maturities of investments	2,935,010	8,852,364	1,854,272	141,792	13,783,438
Interest received on investments	121,218	241,386	80,045	6,542	449,191
Net cash provided by (used for) investing activities	509,910	(959,479)	(1,014,134)	(34,742)	(1,498,445)
Net increase (decrease) in cash and cash equivalents	(56,977)	(87,417)	13,374	(1,039)	(132,059)
Cash and cash equivalents at beginning of year	115,517	271,757	25,978	4,740	417,992
Cash and cash equivalents at end of year	<u>\$ 58,540</u>	<u>\$ 184,340</u>	<u>\$ 39,352</u>	<u>\$ 3,701</u>	<u>\$ 285,933</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)	\$ 94,226	\$ (271,154)	\$ 1,301,509	\$ 34,054	\$ 1,158,635
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:					
Depreciation	-	30,433	-	-	30,433
Changes in assets and liabilities:					
Decrease (increase) in accounts receivable	-	4,320	(3,365)	-	955
Decrease (increase) in other receivable	(415,884)	-	-	-	(415,884)
Decrease (increase) in due from other governments	-	197,592	-	-	197,592
Decrease (increase) in due from other funds	(49)	-	1,508	-	1,459
Decrease (increase) in prepaid items	(12)	(960)	(257,259)	-	(258,231)
Decrease (increase) in net pension asset	-	(65,941)	-	-	(65,941)
Decrease (increase) in OPEB related deferred outflows	-	5,397	-	-	5,397
Decrease (increase) in pension related deferred outflows	-	88,669	-	-	88,669
Increase (decrease) in accounts payable	40	(47,302)	13,490	-	(33,772)
Increase (decrease) in accrued liabilities	-	(1,526)	-	-	(1,526)
Increase (decrease) in due to other funds/governments	-	(14,227)	(1,459)	-	(15,686)
Increase (decrease) in unearned revenue	-	(2,152)	-	-	(2,152)
Increase (decrease) in other liabilities	-	10,202	-	-	10,202
Increase (decrease) in claims payable	(245,208)	(305,247)	(26,916)	(351)	(577,722)
Increase (decrease) in OPEB payable	-	2,894	-	-	2,894
Increase (decrease) in OPEB related deferred inflows	-	(1,861)	-	-	(1,861)
Increase (decrease) in pension related deferred inflows	-	26,253	-	-	26,253
Increase (decrease) in net pension liability	-	(61,969)	-	-	(61,969)
Total adjustments	(661,113)	(135,425)	(274,001)	(351)	(1,070,890)
Net cash provided by (used for) operating activities	<u>\$ (566,887)</u>	<u>\$ (406,579)</u>	<u>\$ 1,027,508</u>	<u>\$ 33,703</u>	<u>\$ 87,745</u>
Noncash investing, capital, and financing activities					
Net increase (decrease) in fair value of investments	<u>\$ (2,282)</u>	<u>\$ (4,400)</u>	<u>\$ (1,534)</u>	<u>\$ (139)</u>	<u>\$ (8,355)</u>

CALCASIEU PARISH POLICE JURY
WORKMEN'S COMPENSATION SELF INSURED FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Charges for services	\$ 950,004	\$ 950,004	\$ 950,004	\$ -
Investment income	98,670	98,670	119,556	20,886
Total revenues	<u>1,048,674</u>	<u>1,048,674</u>	<u>1,069,560</u>	<u>20,886</u>
EXPENDITURES				
Current:				
Internal service fund	<u>1,048,674</u>	<u>1,618,054</u>	<u>1,516,891</u>	<u>101,163</u>
Net change in fund balances	-	(569,380)	(447,331)	122,049
Fund balances beginning of year	<u>2,989,762</u>	<u>3,150,033</u>	<u>3,150,033</u>	<u>-</u>
Fund balances end of year	<u>\$ 2,989,762</u>	<u>\$ 2,580,653</u>	<u>\$ 2,702,702</u>	<u>\$ 122,049</u>

CALCASIEU PARISH POLICE JURY
HEALTH INSURANCE SELF INSURED FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Charges for services	\$ 20,577,646	\$ 20,589,012	\$ 20,982,625	\$ 393,613
Investment income	154,840	154,840	239,674	84,834
Miscellaneous revenues	<u>10,250</u>	<u>10,299</u>	<u>8,590</u>	<u>(1,709)</u>
Total revenues	<u>20,742,736</u>	<u>20,754,151</u>	<u>21,230,889</u>	<u>476,738</u>
EXPENDITURES				
Current:				
Internal service fund	<u>20,875,473</u>	<u>21,142,260</u>	<u>21,552,647</u>	<u>(410,387)</u>
Excess (deficiency) of revenues over expenditures	<u>(132,737)</u>	<u>(388,109)</u>	<u>(321,758)</u>	<u>66,351</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>132,737</u>	<u>132,737</u>	<u>154,852</u>	<u>22,115</u>
Net change in fund balances	-	(255,372)	(166,906)	88,466
Fund balances beginning of year	<u>4,804,079</u>	<u>5,382,487</u>	<u>5,382,487</u>	<u>-</u>
Fund balances end of year	<u>\$ 4,804,079</u>	<u>\$ 5,127,115</u>	<u>\$ 5,215,581</u>	<u>\$ 88,466</u>

CALCASIEU PARISH POLICE JURY
PROPERTY INSURANCE SELF INSURED FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Charges for services	\$ 5,678,442	\$ 5,678,442	\$ 5,751,251	\$ 72,809
Investment income	19,590	19,590	41,955	22,365
Total revenues	<u>5,698,032</u>	<u>5,698,032</u>	<u>5,793,206</u>	<u>95,174</u>
EXPENDITURES				
Current:				
Internal service fund	<u>5,698,032</u>	<u>5,698,032</u>	<u>4,785,455</u>	<u>912,577</u>
Net change in fund balances	-	-	1,007,751	1,007,751
Fund balances beginning of year	<u>178,573</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances end of year	<u>\$ 178,573</u>	<u>\$ -</u>	<u>\$ 1,007,751</u>	<u>\$ 1,007,751</u>

CALCASIEU PARISH POLICE JURY
GENERAL LIABILITY INSURANCE SELF INSURED FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Charges for services	\$ 1,013,685	\$ 1,013,685	\$ 1,013,685	\$ -
Investment income	27,010	27,010	39,002	11,992
Total revenues	<u>1,040,695</u>	<u>1,040,695</u>	<u>1,052,687</u>	<u>11,992</u>
EXPENDITURES				
Current:				
Internal service fund	<u>1,348,503</u>	<u>1,348,503</u>	<u>951,974</u>	<u>396,529</u>
Net change in fund balances	(307,808)	(307,808)	100,713	408,521
Fund balances beginning of year	<u>675,630</u>	<u>708,448</u>	<u>708,448</u>	<u>-</u>
Fund balances end of year	<u>\$ 367,822</u>	<u>\$ 400,640</u>	<u>\$ 809,161</u>	<u>\$ 408,521</u>

CALCASIEU PARISH POLICE JURY
UNEMPLOYMENT INSURANCE SELF INSURED FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Charges for services	\$ 47,500	\$ 47,500	\$ 47,299	\$ (201)
Investment income	3,710	3,710	6,539	2,829
Total revenues	51,210	51,210	53,838	2,628
EXPENDITURES				
Current:				
Internal service fund	35,001	35,001	13,596	21,405
Net change in fund balances	16,209	16,209	40,242	24,033
Fund balances beginning of year	129,239	129,236	129,236	-
Fund balances end of year	\$ 145,448	\$ 145,445	\$ 169,478	\$ 24,033

FIDUCIARY FUNDS

The Parish currently has the following fiduciary funds:

- The **Fire Insurance Rebate Fund**, which accounts for funds that the State of Louisiana transmits to the Parish on behalf of all municipalities and special service districts. The Parish does not have any control, or other administrative responsibility, over the distribution of these funds. The State provides these funds for specific entities and the Parish only acts as a custodian by receiving the funds and then immediately disbursing them to the municipalities and special services districts as designated by the State.
- The **Gaming Activities Fund**, which accounts for funds that the local gaming establishments transmit to the Parish, as the fiscal agent for the Calcasieu Parish Gaming Revenue District, that are not considered revenues of the Gaming District, but are for the benefit of other local governmental entities as required by state law.

By definition and in accordance with the implementation of GASB Statement No. 84, *Fiduciary Activities*, these funds account for assets held by a governmental unit in a trustee capacity or as an agent for another entity and cannot be used to address activities or obligations of the government.

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2025

	<u>Fire Insurance Rebate Fund</u>	<u>Gaming Activities Fund</u>	<u>Total Custodial Funds</u>
ASSETS			
Cash and cash equivalents	\$ -	\$ 89,912	\$ 89,912
Due from other entities	-	<u>3,342,101</u>	<u>3,342,101</u>
Total assets	<u>\$ -</u>	<u>\$ 3,432,013</u>	<u>\$ 3,432,013</u>
LIABILITIES			
Due to other governments	<u>\$ -</u>	<u>\$ 3,432,013</u>	<u>\$ 3,432,013</u>

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2025

	<u>Fire Insurance Rebate Fund</u>	<u>Gaming Activities Fund</u>	<u>Total Custodial Funds</u>
ADDITIONS			
Fire insurance rebate collections for other governments	\$ 804,582	\$ -	\$ 804,582
Gaming collections for other entities	<u>-</u>	<u>6,593,095</u>	<u>6,593,095</u>
Total additions	<u>804,582</u>	<u>6,593,095</u>	<u>7,397,677</u>
DEDUCTIONS			
Payments of fire rebates to other governments	804,582	-	804,582
Gaming distributions to other entities	<u>-</u>	<u>6,593,095</u>	<u>6,593,095</u>
Total deductions	<u>804,582</u>	<u>6,593,095</u>	<u>7,397,677</u>
Net increase (decrease) in fiduciary net position	-	-	-
Net position at beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Net position at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



COMBINING STATEMENTS OF NONMAJOR COMPONENT UNITS

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF NET POSITION
NONMAJOR COMPONENT UNITS
DECEMBER 31, 2025

	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
ASSETS							
Cash and cash equivalents	\$ 53,747	\$ 21,362	\$ 112,518	\$ 157,955	\$ 34,767	\$ 402,492	\$ 16,212
Investments	2,409,360	962,987	4,834,258	7,120,569	1,567,278	-	717,303
Receivables (net of allowance for uncollectibles)							
Taxes	2,280,480	602,283	3,641,653	2,858,758	897,539	348,556	857,759
Accounts	-	-	-	-	-	-	-
Other	-	-	11	-	-	-	6,194
Accrued interest receivable	2,722	1,009	5,063	7,628	1,680	329	804
Intergovernmental receivable	-	852	-	-	8,000	-	30,503
Due from primary government	12,526	4,858	4,707	2,961	835	-	3,758
Prepaid items and other assets	13,550	24,736	120,766	1,395	38,934	45,773	40,518
Inventory	-	-	-	-	-	-	-
Restricted assets:							
Cash and cash equivalents	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Net pension asset	-	-	-	-	-	-	-
Capital assets:							
Non-depreciable	37,336	22,700	492,406	45,000	196,905	52,915	207,947
Depreciable, net	1,523,957	1,692,222	4,330,949	652,642	5,317,683	966,349	6,913,018
Total assets	<u>6,333,678</u>	<u>3,333,009</u>	<u>13,542,331</u>	<u>10,846,908</u>	<u>8,063,621</u>	<u>1,816,414</u>	<u>8,794,016</u>
DEFERRED OUTFLOWS OF RESOURCES							
Pension related	570,852	-	834,160	-	-	-	21,055
OPEB related	74,700	-	234,883	-	7,984	-	12,285
Deferred amount on debt refunding	-	8,827	-	-	-	-	-
Total deferred outflows of resources	<u>645,552</u>	<u>8,827</u>	<u>1,069,043</u>	<u>-</u>	<u>7,984</u>	<u>-</u>	<u>33,340</u>
LIABILITIES							
Accounts payable and accruals	196,467	7,211	97,590	20,215	10,804	7,329	14,902
Intergovernmental payable	2,172	734	136	67,174	93	-	107,478
Unearned revenue	-	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-	-
Liabilities payable from restricted assets:							
Accrued interest payable	-	6,447	48,000	-	61,781	-	40,249
Refundable customer deposits	-	-	-	-	-	-	-
Current portion of long-term liabilities:							
Compensated absences	1,741	-	80,318	-	8,018	-	11,180
Lease obligations	-	-	-	-	69,319	-	-
Subscription based IT arrangement liabilities	6,683	-	3,382	-	4,785	4,235	3,437
Bonds, contracts and notes payable	-	110,000	425,000	-	215,000	-	170,000
OPEB liability	2,293	-	139,652	-	-	-	98
Noncurrent portion of long-term liabilities:							
Lease obligations	-	-	-	-	223,758	-	-
Subscription based IT arrangement liabilities	5,154	-	2,861	-	3,691	5,420	-
Bonds, contracts and notes payable	-	238,660	2,575,000	-	3,843,297	-	2,743,848
OPEB, pension and compensated absences liabilities	<u>2,102,251</u>	<u>-</u>	<u>3,423,157</u>	<u>-</u>	<u>10,824</u>	<u>-</u>	<u>120,582</u>
Total liabilities	<u>2,316,761</u>	<u>363,052</u>	<u>6,795,096</u>	<u>87,389</u>	<u>4,451,370</u>	<u>16,984</u>	<u>3,211,774</u>
DEFERRED INFLOWS OF RESOURCES							
Property taxes levied for the next fiscal year	2,418,865	624,357	3,776,837	2,875,629	920,261	354,240	885,374
Pension related	361,807	-	528,692	-	-	-	13,345
OPEB related	287,191	-	139,766	-	243	-	6,903
Deferred amount on debt refunding	-	-	-	-	-	-	-
Total deferred inflows of resources	<u>3,067,863</u>	<u>624,357</u>	<u>4,445,295</u>	<u>2,875,629</u>	<u>920,504</u>	<u>354,240</u>	<u>905,622</u>
NET POSITION							
Net investment in capital assets	1,549,456	1,375,089	2,148,726	697,642	1,154,738	1,009,609	4,203,680
Restricted for:							
Debt service	-	41,283	4,821	-	285,572	-	45,176
Unrestricted	<u>45,150</u>	<u>938,055</u>	<u>1,217,436</u>	<u>7,186,248</u>	<u>1,259,421</u>	<u>435,581</u>	<u>461,104</u>
Total net position	<u>\$ 1,594,606</u>	<u>\$ 2,354,427</u>	<u>\$ 3,370,983</u>	<u>\$ 7,883,890</u>	<u>\$ 2,699,731</u>	<u>\$ 1,445,190</u>	<u>\$ 4,709,960</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	No. 4 of Ward 3	No. 5 of Ward 4
\$ 4,245,325	\$ 12,115	\$ 39,913	\$ 14,568	\$ 53,661	\$ 5,202	\$ 8,562	\$ 436,194	\$ 386,843
-	546,153	1,799,293	656,705	2,419,027	234,511	385,968	19,663,552	17,438,780
866,475	621,273	-	17	504	-	1,139	47,445	1,551
-	-	-	-	-	-	-	-	-
-	6,120	-	-	-	-	-	-	-
10,774	606	1,902	691	2,411	247	406	20,724	18,002
-	-	31,970	-	-	-	-	-	-
2,348	1,746	-	-	-	-	-	-	-
3,198	79,903	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
119,576	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
3,931	17,550	3,459	-	29,181	-	-	472,716	2,051,145
2,058,601	2,271,831	-	-	-	-	-	-	-
7,310,228	3,557,297	1,876,537	671,981	2,504,784	239,960	396,075	20,640,631	19,896,321
-	40,149	-	-	-	-	-	-	-
-	610	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	40,759	-	-	-	-	-	-	-
33,424	43,401	353	-	23,695	-	-	41,944	895,527
-	253	-	-	-	-	-	368	-
-	-	-	-	-	-	-	-	-
-	-	-	-	1,000	-	-	-	55,000
9,173	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	3,030	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
55,000	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
875,000	-	-	-	-	-	-	-	-
-	112,058	-	-	-	-	-	-	-
972,597	158,742	353	-	24,695	-	-	42,312	950,527
-	644,549	-	-	-	-	-	-	-
-	25,446	-	-	-	-	-	-	-
-	2,182	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	672,177	-	-	-	-	-	-	-
1,132,532	2,289,381	3,196	-	5,486	-	-	435,772	1,167,121
231,908	-	-	-	-	-	-	-	-
4,973,191	477,756	1,872,988	671,981	2,474,603	239,960	396,075	20,162,547	17,778,673
\$ 6,337,631	\$ 2,767,137	\$ 1,876,184	\$ 671,981	\$ 2,480,089	\$ 239,960	\$ 396,075	\$ 20,598,319	\$ 18,945,794

continued

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF NET POSITION
NONMAJOR COMPONENT UNITS
DECEMBER 31, 2025

	Recreation District		Community Center & Playground District			
	No. 1 of Ward 3	No. 1 of Ward 4	No. 4 of Ward 1	No. 5 of Ward 5	No. 1 of Ward 6	No. 3 of Ward 7
ASSETS						
Cash and cash equivalents	\$ 980,148	\$ 124,890	\$ 158,592	\$ -	\$ 33,829	\$ 2,579,897
Investments	19,836,409	5,538,896	7,083,959	-	623,426	-
Receivables (net of allowance for uncollectibles)						
Taxes	8,303,530	17,181,485	2,066,997	-	234,032	1,395,994
Accounts	-	-	-	-	-	-
Other	50	-	-	-	-	-
Accrued interest receivable	23,626	49,159	7,460	-	712	-
Intergovernmental receivable	747,840	-	-	-	-	-
Due from primary government	-	-	7,259	-	1,148	2,348
Prepaid items and other assets	174,589	329,555	82,792	-	13,856	133,284
Inventory	-	-	-	-	-	-
Restricted assets:						
Cash and cash equivalents	-	-	-	-	-	412,428
Investments	-	-	-	-	-	-
Other	-	-	-	-	-	-
Net pension asset	125,835	143,965	20,731	-	12,454	-
Capital assets:						
Non-depreciable	6,712,742	545,175	1,147,325	25,500	15,000	157,354
Depreciable, net	25,070,799	35,285,829	8,207,543	33,875	196,647	8,175,350
Total assets	<u>61,975,568</u>	<u>59,198,954</u>	<u>18,782,658</u>	<u>59,375</u>	<u>1,131,104</u>	<u>12,856,655</u>
DEFERRED OUTFLOWS OF RESOURCES						
Pension related	188,321	215,453	31,025	-	18,638	-
OPEB related	44,527	154,172	9,814	-	1,349	-
Deferred amount on debt refunding	-	-	-	-	-	-
Total deferred outflows of resources	<u>232,848</u>	<u>369,625</u>	<u>40,839</u>	<u>-</u>	<u>19,987</u>	<u>-</u>
LIABILITIES						
Accounts payable and accruals	1,623,991	151,771	20,582	-	60,976	132,525
Intergovernmental payable	5,826	10,889	220	-	-	-
Unearned revenue	-	-	-	-	-	-
Other liabilities	-	400	1,100	-	300	4,864
Liabilities payable from restricted assets:						
Accrued interest payable	341,635	222,987	-	-	-	72,088
Refundable customer deposits	-	-	-	-	-	-
Current portion of long-term liabilities:						
Compensated absences	96,935	113,848	15,517	-	244	-
Lease obligations	21,418	-	-	-	-	-
Subscription based IT arrangement liabilities	-	11,469	-	-	-	22,548
Bonds, contracts and notes payable	2,050,000	1,170,000	-	-	-	300,000
OPEB liability	-	21,413	-	-	-	-
Noncurrent portion of long-term liabilities:						
Lease obligations	15,194	-	-	-	-	-
Subscription based IT arrangement liabilities	-	15,540	-	-	-	-
Bonds, contracts and notes payable	21,697,139	14,601,900	-	-	-	5,514,696
OPEB, pension and compensated absences liabilities	733,269	978,364	39,838	-	4,308	-
Total liabilities	<u>26,585,407</u>	<u>17,298,581</u>	<u>77,257</u>	<u>-</u>	<u>65,828</u>	<u>6,046,721</u>
DEFERRED INFLOWS OF RESOURCES						
Property taxes levied for the next fiscal year	8,767,620	17,274,422	2,192,429	-	241,886	-
Pension related	109,610	125,402	18,058	-	10,848	-
OPEB related	159,574	237,865	31,707	-	587	-
Deferred amount on debt refunding	3,710	-	-	-	-	-
Total deferred inflows of resources	<u>9,040,514</u>	<u>17,637,689</u>	<u>2,242,194</u>	<u>-</u>	<u>253,321</u>	<u>-</u>
NET POSITION						
Net investment in capital assets	6,647,000	19,988,521	9,351,428	59,375	211,647	2,728,669
Restricted for:						
Net pension asset	125,835	143,965	20,731	-	12,454	-
Debt service	300,246	75,215	-	-	-	412,428
Unrestricted	19,509,414	4,424,608	7,131,887	-	607,841	3,668,837
Total net position	<u>\$ 26,582,495</u>	<u>\$ 24,632,309</u>	<u>\$ 16,504,046</u>	<u>\$ 59,375</u>	<u>\$ 831,942</u>	<u>\$ 6,809,934</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
\$ 224,925	\$ 693	\$ 140,594	\$ 755,990	\$ 2,894	\$ 1,988,940	\$ 1,592,445	
3,498,754	31,260	6,337,998	4,074,320	130,475	10,411,737	9,198,180	
435,485	-	-	-	-	5,106,968	6,232,294	
1,187	-	-	-	-	-	20,511	
-	-	431,550	-	-	-	-	
-	33	6,768	51,568	98	19,567	51,149	
-	-	45,505	-	72,506	181,459	314,936	
-	-	-	-	-	25,640	31,290	
55,328	-	11,203	-	9,346	3,331	148,855	
22,769	-	-	-	-	-	-	
1,616,678	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	300	-	-	
-	-	243,068	-	34,770	329,701	394,201	
3,145,233	-	19,582	-	-	-	-	
15,159,218	40,659	3,248,415	-	242,431	59,455	1,046,136	
24,159,577	72,645	10,484,683	4,881,878	492,820	18,126,798	19,029,997	
-	-	363,767	-	52,035	493,419	685,549	
19,393	-	186,248	-	181,979	1,148,979	372,508	
-	-	-	-	-	-	-	
19,393	-	550,015	-	234,014	1,642,398	1,058,057	
102,494	-	110,674	6,059	76,835	111,223	207,206	
-	-	247	-	146	11,571	-	
-	-	-	406,294	-	349,596	-	
-	-	-	-	-	-	-	
21,800	-	-	-	-	102	-	
-	-	-	-	-	-	-	
-	-	118,069	-	10,040	212,619	686,211	
-	-	-	-	-	5,058	2,356	
-	-	33,784	-	4,713	-	89,488	
480,000	-	-	-	-	-	-	
-	-	113,684	-	37,332	174,729	155,819	
-	-	-	-	-	3,012	3,375	
-	-	18,963	-	-	-	157,992	
2,790,000	-	-	-	-	-	-	
82,845	-	1,434,677	-	451,043	4,175,896	4,059,055	
3,477,139	-	1,830,098	412,353	580,109	5,043,806	5,361,502	
-	-	-	-	-	5,250,600	6,407,576	
-	-	211,727	-	30,287	287,189	959,804	
113,334	-	388,051	-	73,630	313,819	1,027,650	
-	-	-	-	-	-	-	
113,334	-	599,778	-	103,917	5,851,608	8,395,030	
15,034,451	40,659	3,214,785	-	237,718	51,385	792,925	
-	-	243,068	-	34,770	329,701	394,201	
1,616,678	-	-	-	-	-	-	
3,937,368	31,986	5,146,969	4,469,525	(229,680)	8,492,696	5,144,396	
\$ 20,588,497	\$ 72,645	\$ 8,604,822	\$ 4,469,525	\$ 42,808	\$ 8,873,782	\$ 6,331,522	

continued

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF NET POSITION
NONMAJOR COMPONENT UNITS
DECEMBER 31, 2025

	Waterworks District				
	No. 1 of Ward 1	No. 4 of Ward 4	No. 9 of Ward 4	No. 11 of Wards 4 & 7	No. 7 of Wards 6 & 4
ASSETS					
Cash and cash equivalents	\$ 4,754,120	\$ 255,231	\$ 203,819	\$ 167,934	\$ 3,228,019
Investments	-	-	5,837,385	-	-
Receivables (net of allowance for uncollectibles)					
Taxes	-	-	579,602	-	-
Accounts	449,119	127,000	324,595	180,852	58,849
Other	-	-	-	582	-
Accrued interest receivable	-	-	-	-	27,872
Intergovernmental receivable	145,974	37,252	456,329	-	-
Due from primary government	-	-	1,597	-	1,061
Prepaid items and other assets	-	-	32,353	50,253	45,493
Inventory	96,807	-	265,022	-	-
Restricted assets:					
Cash and cash equivalents	283,260	446,069	-	358,105	132,402
Investments	-	-	-	-	-
Other	-	-	-	26,407	47,701
Net pension asset	-	-	-	-	39,959
Capital assets:					
Non-depreciable	745,470	340,681	2,225,586	43,840	50,480
Depreciable, net	16,682,737	2,308,136	10,966,786	5,231,672	3,419,714
Total assets	<u>23,157,487</u>	<u>3,514,369</u>	<u>20,893,074</u>	<u>6,059,645</u>	<u>7,051,550</u>
DEFERRED OUTFLOWS OF RESOURCES					
Pension related	-	-	-	-	80,418
OPEB related	-	-	41,106	-	-
Deferred amount on debt refunding	-	-	-	-	-
Total deferred outflows of resources	<u>-</u>	<u>-</u>	<u>41,106</u>	<u>-</u>	<u>80,418</u>
LIABILITIES					
Accounts payable and accruals	131,709	140,915	220,767	77,223	117,577
Intergovernmental payable	1,106,008	-	-	-	-
Unearned revenue	-	-	-	-	100,002
Other liabilities	-	-	-	-	-
Liabilities payable from restricted assets:					
Accrued interest payable	-	7,132	-	-	-
Refundable customer deposits	307,655	118,386	-	230,640	32,400
Current portion of long-term liabilities:					
Compensated absences	-	-	-	-	-
Lease obligations	-	-	-	-	-
Subscription based IT arrangement liabilities	-	-	-	-	-
Bonds, contracts and notes payable	-	110,000	-	-	-
OPEB liability	-	-	-	-	-
Noncurrent portion of long-term liabilities:					
Lease obligations	-	-	-	-	-
Subscription based IT arrangement liabilities	-	-	-	-	-
Bonds, contracts and notes payable	-	930,000	-	-	-
OPEB, pension and compensated absences liabilities	-	-	162,114	195,808	62,784
Total liabilities	<u>1,545,372</u>	<u>1,306,433</u>	<u>382,881</u>	<u>503,671</u>	<u>312,763</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for the next fiscal year	-	-	-	-	-
Pension related	-	-	-	-	34,311
OPEB related	-	-	192,983	47,493	15,904
Deferred amount on debt refunding	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>192,983</u>	<u>47,493</u>	<u>50,215</u>
NET POSITION					
Net investment in capital assets	17,428,207	1,608,817	13,192,372	5,275,512	3,470,194
Restricted for:					
Net pension asset	-	-	-	-	39,959
Debt service	-	210,551	-	-	-
Unrestricted	4,183,908	388,568	7,165,944	232,969	3,258,837
Total net position	<u>\$ 21,612,115</u>	<u>\$ 2,207,936</u>	<u>\$ 20,358,316</u>	<u>\$ 5,508,481</u>	<u>\$ 6,768,990</u>

Waterworks District		Total Nonmajor Component Units
No. 14 of Ward 5	No. 10 of Ward 7	
\$ 2,189	\$ 134,271	\$ 23,330,856
2,065,589	414,779	135,838,911
997,954	484,843	56,044,616
27,017	23,975	1,213,105
176	-	444,683
2,868	750	316,628
46,272	171,865	2,291,263
-	-	104,082
42,635	10,395	1,512,041
-	-	384,598
712,182	-	4,080,700
58,260	171,682	229,942
-	-	74,408
31,694	21,061	1,397,439
75,666	6,624,108	25,506,933
10,243,557	5,123,665	176,469,876
14,306,059	13,181,394	429,240,081
47,433	31,519	3,673,793
13,621	8,282	2,512,440
3,530	-	12,357
64,584	39,801	6,198,590
16,307	608,992	5,310,688
-	8,377	1,321,692
-	-	855,892
-	-	62,664
8,880	76,622	916,896
58,260	64,134	811,475
20,778	5,406	1,383,954
-	-	98,151
-	-	184,524
173,102	117,478	5,375,580
-	-	645,020
-	-	245,339
-	-	209,621
2,524,600	3,857,625	62,191,765
118,319	28,728	18,295,920
2,920,246	4,767,362	97,909,181
-	-	52,634,645
27,608	18,345	2,762,479
21,562	2,954	3,063,398
-	-	3,710
49,170	21,299	58,464,232
7,625,051	7,210,614	131,341,758
31,694	21,061	1,397,439
769,591	107,248	4,100,717
2,974,891	1,093,611	142,225,344
\$ 11,401,227	\$ 8,432,534	\$ 279,065,258

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF ACTIVITIES
NONMAJOR COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2025

	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	\$ 2,880,747	\$ 436,976	\$ 4,741,359	\$ 1,960,007	\$ 1,111,956	\$ 276,866	\$ 1,380,855
PROGRAM REVENUES							
Charges for services	5,621	-	1,084,023	-	92	-	21,697
Operating grants and contributions	-	38,918	167,935	-	8,000	-	7,200
Capital grants and contributions	262,500	317,334	100,000	-	-	-	-
Total program revenues	268,121	356,252	1,351,958	-	8,092	-	28,897
Net program (expenses) revenues	(2,612,626)	(80,724)	(3,389,401)	(1,960,007)	(1,103,864)	(276,866)	(1,351,958)
GENERAL REVENUES							
Property taxes	2,405,580	468,820	3,291,533	3,040,144	1,206,102	256,009	896,404
Sales taxes	-	-	-	-	-	-	-
Grants and contributions not restricted to specific program	189,540	32,651	91,210	54,648	42,608	19,642	51,878
Investment earnings	135,543	38,186	261,359	331,532	81,693	7,850	42,709
Gain on sale of capital assets	-	-	35,000	60,000	28,675	7,400	9,806
Miscellaneous revenue	125,416	-	190,523	-	3,718	6,039	25,341
Total general revenues	2,856,079	539,657	3,869,625	3,486,324	1,362,796	296,940	1,026,138
Change in net position	243,453	458,933	480,224	1,526,317	258,932	20,074	(325,820)
Net position at beginning of year, as previously presented	1,353,400	1,895,494	2,890,759	6,357,573	2,409,117	1,425,116	5,035,780
Error correction	(2,247)	-	-	-	31,682	-	-
Net position at beginning of year, as adjusted or restated	1,351,153	1,895,494	2,890,759	6,357,573	2,440,799	1,425,116	5,035,780
Net position at end of year	\$ 1,594,606	\$ 2,354,427	\$ 3,370,983	\$ 7,883,890	\$ 2,699,731	\$ 1,445,190	\$ 4,709,960

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	No. 4 of Ward 3	No. 5 of Ward 4
\$ 611,804	\$ 759,572	\$ 101,602	\$ 4	\$ 512,758	\$ 17,555	\$ 182	\$ 662,964	\$ 226,733
-	-	-	-	-	-	-	-	-
-	7,200	-	-	-	4,955	-	-	-
-	100,000	-	-	177,207	-	-	-	595,745
-	107,200	-	-	177,207	4,955	-	-	595,745
(611,804)	(652,372)	(101,602)	(4)	(335,551)	(12,600)	(182)	(662,964)	369,012
845,228	661,382	-	17	940	101	29	32,444	1,829
-	-	-	-	-	-	-	-	-
26,699	55,346	-	-	-	-	-	-	-
107,692	32,288	82,583	29,083	102,142	10,715	17,094	896,206	776,262
-	7,517	-	-	-	-	-	-	-
-	8,819	16,203	-	-	-	-	-	45,078
979,619	765,352	98,786	29,100	103,082	10,816	17,123	928,650	823,169
367,815	112,980	(2,816)	29,096	(232,469)	(1,784)	16,941	265,686	1,192,181
5,969,816	2,654,157	1,879,000	642,885	2,712,558	241,744	379,134	20,332,633	17,753,613
-	-	-	-	-	-	-	-	-
5,969,816	2,654,157	1,879,000	642,885	2,712,558	241,744	379,134	20,332,633	17,753,613
\$ 6,337,631	\$ 2,767,137	\$ 1,876,184	\$ 671,981	\$ 2,480,089	\$ 239,960	\$ 396,075	\$ 20,598,319	\$ 18,945,794

continued

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF ACTIVITIES
NONMAJOR COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2025

	Recreation District		Community Center & Playground District			
	No. 1 of Ward 3	No. 1 of Ward 4	No. 4 of of Ward 1	No. 5 of Ward 5	No. 1 of Ward 6	No. 3 of Ward 7
EXPENSES	\$ 10,309,355	\$ 7,527,075	\$ 1,676,050	\$ 9,843	\$ 424,573	\$ 1,630,574
PROGRAM REVENUES						
Charges for services	313,536	355,998	-	-	58,377	81,278
Operating grants and contributions	-	-	-	8,565	-	-
Capital grants and contributions	795,591	-	-	-	-	-
Total program revenues	1,109,127	355,998	-	8,565	58,377	81,278
Net program (expenses) revenues	(9,200,228)	(7,171,077)	(1,676,050)	(1,278)	(366,196)	(1,549,296)
GENERAL REVENUES						
Property taxes	7,503,606	7,663,131	2,180,383	-	247,630	1,442,338
Sales taxes	-	-	-	-	-	-
Grants and contributions not restricted to specific program	168,264	-	21,719	-	3,436	4,677
Investment earnings	1,214,643	380,384	321,981	-	35,270	54,721
Gain on sale of capital assets	238,882	-	320	-	-	-
Miscellaneous revenue	14,871	17,964	2,153	-	11,838	2,749
Total general revenues	9,140,266	8,061,479	2,526,556	-	298,174	1,504,485
Change in net position	(59,962)	890,402	850,506	(1,278)	(68,022)	(44,811)
Net position at beginning of year, as previously presented	26,640,771	23,741,907	15,653,540	60,653	899,964	6,854,745
Error correction	1,686	-	-	-	-	-
Net position at beginning of year, as adjusted or restated	26,642,457	23,741,907	15,653,540	60,653	899,964	6,854,745
Net position at end of year	\$ 26,582,495	\$ 24,632,309	\$ 16,504,046	\$ 59,375	\$ 831,942	\$ 6,809,934

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
\$ 2,681,262	\$ 2,427	\$ 4,374,207	\$ 91,933	\$ 2,329,993	\$ 10,761,555	\$ 10,387,296
1,008,262	-	3,890,187	145,920	944,356	1,449,653	3,399,163
-	-	318,942	-	898,248	3,884,047	2,182,148
-	-	-	-	-	-	80,429
1,008,262	-	4,209,129	145,920	1,842,604	5,333,700	5,661,740
(1,673,000)	(2,427)	(165,078)	53,987	(487,389)	(5,427,855)	(4,725,556)
452,200	-	-	-	-	4,170,540	5,090,133
1,292,594	-	-	-	-	-	-
-	-	-	-	-	-	-
214,482	1,384	283,513	201,758	4,324	597,890	480,862
-	-	-	-	-	-	-
-	-	82,885	32	4,600	34,235	339,745
1,959,276	1,384	366,398	201,790	8,924	4,802,665	5,910,740
286,276	(1,043)	201,320	255,777	(478,465)	(625,190)	1,185,184
20,302,221	73,688	8,403,502	4,213,748	521,273	9,498,972	5,146,338
-	-	-	-	-	-	-
20,302,221	73,688	8,403,502	4,213,748	521,273	9,498,972	5,146,338
\$ 20,588,497	\$ 72,645	\$ 8,604,822	\$ 4,469,525	\$ 42,808	\$ 8,873,782	\$ 6,331,522

continued

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF ACTIVITIES
NONMAJOR COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2025**

	Waterworks District			
	No. 1 of Ward 1	No. 4 of Ward 4	No. 9 of Ward 4	No. 11 of Wards 4 & 7
EXPENSES	\$ 4,375,131	\$ 885,774	\$ 2,452,699	\$ 1,575,334
PROGRAM REVENUES				
Charges for services	4,261,209	883,430	2,444,058	1,150,675
Operating grants and contributions	-	-	-	-
Capital grants and contributions	-	249,744	1,115,826	643,818
Total program revenues	4,261,209	1,133,174	3,559,884	1,794,493
Net program (expenses) revenues	(113,922)	247,400	1,107,185	219,159
GENERAL REVENUES				
Property taxes	-	-	606,956	447,559
Sales taxes	-	-	-	-
Grants and contributions not restricted to specific program	2,677,344	-	3,181	-
Investment earnings	188,157	144	280,554	15,398
Gain on sale of capital assets	11,500	-	-	-
Miscellaneous revenue	-	9,738	84,455	53,718
Total general revenues	2,877,001	9,882	975,146	516,675
Change in net position	2,763,079	257,282	2,082,331	735,834
Net position at beginning of year, as previously presented	18,849,036	1,950,654	18,275,985	4,772,647
Error correction	-	-	-	-
Net position at beginning of year, as adjusted or restated	18,849,036	1,950,654	18,275,985	4,772,647
Net position at end of year	\$ 21,612,115	\$ 2,207,936	\$ 20,358,316	\$ 5,508,481

Waterworks District			Total Nonmajor Component Units
No. 7 of Wards 6 & 4	No. 14 of Ward 5	No. 10 of Ward 7	
\$ 904,080	\$ 1,058,656	\$ 795,688	\$ 79,935,445
449,408	352,542	155,541	22,455,026
-	-	-	7,526,158
858,426	264,039	1,666,072	7,226,731
1,307,834	616,581	1,821,613	37,207,915
403,754	(442,075)	1,025,925	(42,727,530)
586,325	1,062,453	515,467	45,075,283
-	-	-	1,292,594
4,123	-	-	3,446,966
88,046	124,801	37,595	7,478,844
-	-	-	399,100
1,595	16,930	6,677	1,105,322
680,089	1,204,184	559,739	58,798,109
1,083,843	762,109	1,585,664	16,070,579
5,685,147	10,639,118	6,846,870	262,963,558
-	-	-	31,121
5,685,147	10,639,118	6,846,870	262,994,679
\$ 6,768,990	\$ 11,401,227	\$ 8,432,534	\$ 279,065,258



SUPPLEMENTARY INFORMATION

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

<u>Contents</u>	<u>Page</u>
Supplementary Budget Comparisons for Non-GAAP Funds Included in General Fund	246
Supplementary Budget Comparisons for Non-GAAP Funds Included in Engineering and Public Works Operating Major Special Revenue Fund	259
Supplementary Budget Comparisons for Major Capital Projects Funds	262
Selected Component Unit Statements	264
Chief Executive Officer Disclosure - Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer	320
Justice System Funding Disclosure – Justice System Funding Schedule – Receiving Entity	321

CALCASIEU PARISH POLICE JURY
GENERAL FUND - GAMING FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Gaming revenues	\$ 10,710,201	\$ 10,710,201	\$ 11,575,842	\$ 865,641
Investment income	2,037,680	2,037,680	3,206,258	1,168,578
Total revenues	<u>12,747,881</u>	<u>12,747,881</u>	<u>14,782,100</u>	<u>2,034,219</u>
EXPENDITURES				
Current:				
General government	364,436	364,436	364,548	(112)
Intergovernmental	<u>19,623,030</u>	<u>9,568,397</u>	<u>8,211,947</u>	<u>1,356,450</u>
Total expenditures	<u>19,987,466</u>	<u>9,932,833</u>	<u>8,576,495</u>	<u>1,356,338</u>
Net change in fund balances	(7,239,585)	2,815,048	6,205,605	3,390,557
Fund balances beginning of year	<u>78,228,486</u>	<u>79,300,027</u>	<u>79,300,027</u>	<u>-</u>
Fund balances end of year	<u>\$ 70,988,901</u>	<u>\$ 82,115,075</u>	<u>\$ 85,505,632</u>	<u>\$ 3,390,557</u>

CALCASIEU PARISH POLICE JURY
GENERAL FUND - PUBLIC HEALTH SERVICES FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Investment income	\$ 20,140	\$ 20,140	\$ 32,395	\$ 12,255
EXPENDITURES				
Current:				
Public safety	701,371	713,489	702,120	11,369
Excess (deficiency) of revenues over expenditures	(681,231)	(693,349)	(669,725)	23,624
OTHER FINANCING SOURCES (USES)				
Transfers in	759,449	759,449	850,929	91,480
Net change in fund balances	78,218	66,100	181,204	115,104
Fund balances beginning of year	551,009	548,066	548,066	-
Fund balances end of year	<u>\$ 629,227</u>	<u>\$ 614,166</u>	<u>\$ 729,270</u>	<u>\$ 115,104</u>

CALCASIEU PARISH POLICE JURY
GENERAL FUND - ANIMAL SERVICES FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Licenses and permits	\$ 450,000	\$ 450,000	\$ 432,875	\$ (17,125)
Intergovernmental revenues	809,046	809,046	808,277	(769)
Charges for services	65,000	65,150	77,914	12,764
Fines and forfeitures	5,000	5,000	7,951	2,951
Investment income	62,810	62,810	69,077	6,267
Sale of assets	-	15,420	15,419	(1)
Miscellaneous revenues	<u>1,000</u>	<u>1,000</u>	<u>789</u>	<u>(211)</u>
Total revenues	<u>1,392,856</u>	<u>1,408,426</u>	<u>1,412,302</u>	<u>3,876</u>
EXPENDITURES				
Current:				
Public safety	3,943,890	3,959,460	3,573,791	385,669
Capital improvements	<u>109,094</u>	<u>109,094</u>	<u>9,743</u>	<u>99,351</u>
Total expenditures	<u>4,052,984</u>	<u>4,068,554</u>	<u>3,583,534</u>	<u>485,020</u>
Excess (deficiency) of revenues over expenditures	(2,660,128)	(2,660,128)	(2,171,232)	488,896
OTHER FINANCING SOURCES (USES)				
Transfers in	2,100,000	2,100,000	2,100,000	-
Transfers out	<u>(135,837)</u>	<u>(135,837)</u>	<u>(140,435)</u>	<u>(4,598)</u>
Total other financing sources (uses)	<u>1,964,163</u>	<u>1,964,163</u>	<u>1,959,565</u>	<u>(4,598)</u>
Net change in fund balances	(695,965)	(695,965)	(211,667)	484,298
Fund balances beginning of year	<u>1,138,318</u>	<u>1,166,963</u>	<u>1,166,963</u>	<u>-</u>
Fund balances end of year	<u>\$ 442,353</u>	<u>\$ 470,998</u>	<u>\$ 955,296</u>	<u>\$ 484,298</u>

CALCASIEU PARISH POLICE JURY
GENERAL FUND - PARKS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Intergovernmental revenues	\$ 15,000	\$ 25,069	\$ 23,801	\$ (1,268)
Charges for services	158,000	162,611	206,140	43,529
Investment income	31,930	31,930	50,229	18,299
Total revenues	<u>204,930</u>	<u>219,610</u>	<u>280,170</u>	<u>60,560</u>
EXPENDITURES				
Current:				
Culture and recreation	<u>2,043,854</u>	<u>2,058,534</u>	<u>1,988,624</u>	<u>69,910</u>
Excess (deficiency) of revenues over expenditures	<u>(1,838,924)</u>	<u>(1,838,924)</u>	<u>(1,708,454)</u>	<u>130,470</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	1,850,000	1,850,000	1,850,000	-
Transfers out	<u>(22,000)</u>	<u>(22,000)</u>	<u>(22,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>1,828,000</u>	<u>1,828,000</u>	<u>1,828,000</u>	<u>-</u>
Net change in fund balances	(10,924)	(10,924)	119,546	130,470
Fund balances beginning of year	<u>505,016</u>	<u>575,385</u>	<u>575,385</u>	<u>-</u>
Fund balances end of year	<u>\$ 494,092</u>	<u>\$ 564,461</u>	<u>\$ 694,931</u>	<u>\$ 130,470</u>

CALCASIEU PARISH POLICE JURY
GENERAL FUND - PLANNING AND DEVELOPMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Licenses and permits	\$ 2,510,950	\$ 2,510,950	\$ 3,551,068	\$ 1,040,118
Intergovernmental revenues	1,238	1,238	1,238	-
Charges for services	592,000	592,000	625,653	33,653
Fines and forfeitures	4,000	4,000	11,000	7,000
Investment income	62,860	62,860	80,040	17,180
Sale of assets	13,000	13,000	14,500	1,500
Miscellaneous revenues	2,900	2,900	18,908	16,008
Total revenues	<u>3,186,948</u>	<u>3,186,948</u>	<u>4,302,407</u>	<u>1,115,459</u>
EXPENDITURES				
Current:				
Economic development	<u>5,191,424</u>	<u>5,191,424</u>	<u>4,920,177</u>	<u>271,247</u>
Excess (deficiency) of revenues over expenditures	<u>(2,004,476)</u>	<u>(2,004,476)</u>	<u>(617,770)</u>	<u>1,386,706</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>978,383</u>	<u>978,383</u>	<u>899,311</u>	<u>(79,072)</u>
Net change in fund balances	(1,026,093)	(1,026,093)	281,541	1,307,634
Fund balances beginning of year	<u>1,271,005</u>	<u>1,167,080</u>	<u>1,167,080</u>	<u>-</u>
Fund balances end of year	<u>\$ 244,912</u>	<u>\$ 140,987</u>	<u>\$ 1,448,621</u>	<u>\$ 1,307,634</u>

CALCASIEU PARISH POLICE JURY
GENERAL FUND - ADMINISTRATIVE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Intergovernmental revenues	\$ -	\$ 37,551	\$ 57,418	\$ 19,867
Licenses and permits	15,400	15,400	14,680	(720)
Charges for services	7,857,075	7,727,965	7,711,071	(16,894)
Investment income	144,450	144,450	233,104	88,654
Sale of assets	-	49	49	-
Miscellaneous revenues	45,200	32,100	31,891	(209)
Total revenues	8,062,125	7,957,515	8,048,213	90,698
EXPENDITURES				
Current:				
General government:				
Administration	1,344,376	1,438,239	1,391,126	47,113
Division of Finance	2,826,378	2,826,378	2,623,282	203,096
Human Resources	1,264,786	1,264,786	1,187,268	77,518
Risk Management	926,684	926,684	868,134	58,550
Miscellaneous	1,305,685	1,305,685	931,855	373,830
Total expenditures	7,667,909	7,761,772	7,001,665	760,107
Net change in fund balances	394,216	195,743	1,046,548	850,805
Fund balances beginning of year	2,818,234	2,787,579	2,787,579	-
Fund balances end of year	\$ 3,212,450	\$ 2,983,322	\$ 3,834,127	\$ 850,805

CALCASIEU PARISH POLICE JURY
GENERAL FUND - INFORMATION TECHNOLOGY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Charges for services	\$ 1,835,909	\$ 1,835,909	\$ 1,828,421	\$ (7,488)
Investment income	32,320	32,320	25,286	(7,034)
Sale of assets	-	-	4	4
Total revenues	<u>1,868,229</u>	<u>1,868,229</u>	<u>1,853,711</u>	<u>(14,518)</u>
EXPENDITURES				
Current:				
General government	<u>1,908,477</u>	<u>1,952,477</u>	<u>1,942,356</u>	<u>10,121</u>
Net change in fund balances	(40,248)	(84,248)	(88,645)	(4,397)
Fund balances beginning of year	<u>216,277</u>	<u>151,201</u>	<u>151,201</u>	<u>-</u>
Fund balances end of year	<u>\$ 176,029</u>	<u>\$ 66,953</u>	<u>\$ 62,556</u>	<u>\$ (4,397)</u>

CALCASIEU PARISH POLICE JURY
GENERAL FUND - GEOGRAPHIC INFORMATION SYSTEMS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Intergovernmental revenues	\$ 102,700	\$ 102,700	\$ 163,700	\$ 61,000
Charges for services	1,264,573	1,264,573	1,264,574	1
Investment income	19,910	22,280	26,281	4,001
Miscellaneous revenues	-	100	100	-
Total revenues	1,387,183	1,389,653	1,454,655	65,002
EXPENDITURES				
Current:				
General government	1,359,679	1,362,149	1,337,585	24,564
Net change in fund balances	27,504	27,504	117,070	89,566
Fund balances beginning of year	230,329	138,107	138,107	-
Fund balances end of year	\$ 257,833	\$ 165,611	\$ 255,177	\$ 89,566

CALCASIEU PARISH POLICE JURY
GENERAL FUND - CALCASIEU EMERGENCY RESPONSE TRAINING CENTER FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Intergovernmental revenues	\$ 327,511	\$ 327,511	\$ 327,511	\$ -
Charges for services	785,000	785,000	770,204	(14,796)
Investment income	14,500	14,500	17,966	3,466
Sale of assets	-	-	900	900
Total revenues	<u>1,127,011</u>	<u>1,127,011</u>	<u>1,116,581</u>	<u>(10,430)</u>
EXPENDITURES				
Current:				
Public safety	1,264,509	1,264,509	1,099,112	165,397
Capital outlay	<u>18,500</u>	<u>18,500</u>	<u>37</u>	<u>18,463</u>
Total expenditures	<u>1,283,009</u>	<u>1,283,009</u>	<u>1,099,149</u>	<u>183,860</u>
Excess (deficiency) of revenues over expenditures	(155,998)	(155,998)	17,432	173,430
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>25,000</u>	<u>25,000</u>	<u>26,371</u>	<u>1,371</u>
Net change in fund balances	(130,998)	(130,998)	43,803	174,801
Fund balances beginning of year	<u>321,954</u>	<u>352,149</u>	<u>352,149</u>	<u>-</u>
Fund balances end of year	<u>\$ 190,956</u>	<u>\$ 221,151</u>	<u>\$ 395,952</u>	<u>\$ 174,801</u>

CALCASIEU PARISH POLICE JURY
GENERAL FUND - HUMAN SERVICES ADMINISTRATIVE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Charges for services	\$ 86,244	\$ 86,244	\$ 77,831	\$ (8,413)
Investment income	11,260	14,505	17,886	3,381
Sale of assets	-	-	8	8
Miscellaneous revenue	2,425	2,425	3,905	1,480
Total revenues	<u>99,929</u>	<u>103,174</u>	<u>99,630</u>	<u>(3,544)</u>
EXPENDITURES				
Current:				
Health and welfare	<u>796,481</u>	<u>796,949</u>	<u>764,352</u>	<u>32,597</u>
Excess (deficiency) of revenues over expenditures	(696,552)	(693,775)	(664,722)	29,053
OTHER FINANCING SOURCES (USES)				
Transfers in	800,000	800,000	800,000	-
Residual equity transfer	-	6,655	6,653	(2)
Interfund loan	-	8,721	-	(8,721)
Transfers out	<u>(117,419)</u>	<u>(150,344)</u>	<u>(147,160)</u>	<u>3,184</u>
Total other financing sources (uses)	<u>682,581</u>	<u>665,032</u>	<u>659,493</u>	<u>(5,539)</u>
Net change in fund balances	(13,971)	(28,743)	(5,229)	23,514
Fund balances beginning of year	<u>18,395</u>	<u>123,232</u>	<u>123,232</u>	<u>-</u>
Fund balances end of year	<u>\$ 4,424</u>	<u>\$ 94,489</u>	<u>\$ 118,003</u>	<u>\$ 23,514</u>

CALCASIEU PARISH POLICE JURY
GENERAL FUND - ONE STOP OPERATOR FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
EXPENDITURES				
Current:				
Health and welfare	\$ 93,460	\$ 73,875	\$ 73,963	\$ (88)
Excess (deficiency) of revenues over expenditures	(93,460)	(73,875)	(73,963)	(88)
OTHER FINANCING SOURCES (USES)				
Transfers in	93,460	77,258	81,042	3,784
Interfund Loan	-	3,691	-	(3,691)
Total other financing sources (uses)	93,460	80,949	81,042	93
Net change in fund balances	-	7,074	7,079	5
Fund balances beginning of year	-	(7,074)	(7,074)	-
Fund balances end of year	\$ -	\$ -	\$ 5	\$ 5

CALCASIEU PARISH POLICE JURY
GENERAL FUND - PROJECT MANAGEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Charges for services	\$ 784,617	\$ 632,000	\$ 632,617	\$ 617
Investment income	<u>11</u>	<u>11</u>	<u>33</u>	<u>22</u>
Total revenues	<u>784,628</u>	<u>632,011</u>	<u>632,650</u>	<u>639</u>
EXPENDITURES				
Current:				
General government	<u>784,628</u>	<u>632,011</u>	<u>632,633</u>	<u>(622)</u>
Net change in fund balances	-	-	17	17
Fund balances beginning of year	<u>6,303</u>	<u>10,329</u>	<u>10,329</u>	<u>-</u>
Fund balances end of year	<u>\$ 6,303</u>	<u>\$ 10,329</u>	<u>\$ 10,346</u>	<u>\$ 17</u>

CALCASIEU PARISH POLICE JURY
GENERAL FUND - LOCAL EMERGENCY PLANNING COMMITTEE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Licenses and permits	\$ 9,000	\$ 9,700	\$ 9,643	\$ (57)
Investment income	4,400	6,400	6,438	38
Total revenues	13,400	16,100	16,081	(19)
EXPENDITURES				
Current:				
Health and welfare	9,005	20,005	19,969	36
Net change in fund balances	4,395	(3,905)	(3,888)	17
Fund balances beginning of year	166,413	167,965	167,965	-
Fund balances end of year	<u>\$ 170,808</u>	<u>\$ 164,060</u>	<u>\$ 164,077</u>	<u>\$ 17</u>

CALCASIEU PARISH POLICE JURY
ENGINEERING AND PUBLIC WORKS - DISASTER RECOVERY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Intergovernmental revenues	\$ 342,705	\$ 7,914,939	\$ 7,729,833	\$ (185,106)
Investment income	151,630	151,630	352,648	201,018
Total revenues	<u>494,335</u>	<u>8,066,569</u>	<u>8,082,481</u>	<u>15,912</u>
EXPENDITURES				
Current:				
Economic development/public works	<u>380,784</u>	<u>380,844</u>	<u>162,444</u>	<u>218,400</u>
Excess (deficiency) of revenues over expenditures	<u>113,551</u>	<u>7,685,725</u>	<u>7,920,037</u>	<u>234,312</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>-</u>	<u>(10,313,000)</u>	<u>(10,312,640)</u>	<u>360</u>
Net change in fund balances	113,551	(2,627,275)	(2,392,603)	234,672
Fund balances beginning of year	<u>5,789,915</u>	<u>6,347,251</u>	<u>6,347,251</u>	<u>-</u>
Fund balances end of year	<u>\$ 5,903,466</u>	<u>\$ 3,719,976</u>	<u>\$ 3,954,648</u>	<u>\$ 234,672</u>

CALCASIEU PARISH POLICE JURY
ENGINEERING AND PUBLIC WORKS - STORMWATER FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Charges for services	\$ 10,000	\$ 60,000	\$ 74,032	\$ 14,032
Investment income	41,320	61,500	61,427	(73)
Total revenue	<u>51,320</u>	<u>121,500</u>	<u>135,459</u>	<u>13,959</u>
EXPENDITURES				
Current:				
Public works	<u>534,575</u>	<u>372,512</u>	<u>324,976</u>	<u>47,536</u>
Excess (deficiency) of revenues over expenditures	<u>(483,255)</u>	<u>(251,012)</u>	<u>(189,517)</u>	<u>61,495</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>497,600</u>	<u>497,600</u>	<u>497,600</u>	<u>-</u>
Net change in fund balances	14,345	246,588	308,083	61,495
Fund balances beginning of year	1,234,537	1,348,151	1,348,151	-
Change within the financial reporting entity	<u>-</u>	<u>(1,594,739)</u>	<u>(1,656,234)</u>	<u>(61,495)</u>
Fund balances end of year	<u>\$ 1,248,882</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CALCASIEU PARISH POLICE JURY
ENGINEERING AND PUBLIC WORKS - PARISHWIDE WASTEWATER FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Intergovernmental revenues	\$ 1,951,950	\$ 1,951,950	\$ 1,951,950	\$ -
Charges for services	220,000	300,000	300,673	673
Investment income	13,840	22,000	21,591	(409)
Miscellaneous revenue	-	1,014	1,031	17
Total revenue	<u>2,185,790</u>	<u>2,274,964</u>	<u>2,275,245</u>	<u>281</u>
EXPENDITURES				
Current:				
Public works	<u>3,065,528</u>	<u>3,286,544</u>	<u>3,275,391</u>	<u>11,153</u>
Excess (deficiency) of revenues over expenditures	<u>(879,738)</u>	<u>(1,011,580)</u>	<u>(1,000,146)</u>	<u>11,434</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>875,000</u>	<u>875,000</u>	<u>875,000</u>	<u>-</u>
Net change in fund balances	(4,738)	(136,580)	(125,146)	11,434
Fund balances beginning of year	<u>338,890</u>	<u>307,853</u>	<u>307,853</u>	<u>-</u>
Fund balances end of year	<u>\$ 334,152</u>	<u>\$ 171,273</u>	<u>\$ 182,707</u>	<u>\$ 11,434</u>

CALCASIEU PARISH POLICE JURY
INFRASTRUCTURE CAPITAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes:				
Sales	\$ 28,824,000	\$ 28,824,000	\$ 31,754,605	\$ 2,930,605
Intergovernmental revenues	138,520	1,777,000	2,047,985	270,985
Investment income	4,445,560	6,647,020	10,124,982	3,477,962
Sale of assets	-	17,490	17,490	-
Miscellaneous revenues	-	7,500	93,120	85,620
Total revenues	<u>33,408,080</u>	<u>37,273,010</u>	<u>44,038,182</u>	<u>6,765,172</u>
EXPENDITURES				
Current:				
Public Works	<u>34,631,135</u>	<u>57,336,961</u>	<u>21,060,295</u>	<u>36,276,666</u>
Excess (deficiency) of revenues over expenditures	<u>(1,223,055)</u>	<u>(20,063,951)</u>	<u>22,977,887</u>	<u>43,041,838</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(17,994,014)</u>	<u>(10,615,766)</u>	<u>(10,353,573)</u>	<u>262,193</u>
Net change in fund balances	(19,217,069)	(30,679,717)	12,624,314	43,304,031
Fund balances beginning of year	156,760,121	167,303,924	167,303,924	-
Intra-entity change	<u>-</u>	<u>80,249,081</u>	<u>80,249,081</u>	<u>-</u>
Fund balances end of year	<u>\$ 137,543,052</u>	<u>\$ 216,873,288</u>	<u>\$ 260,177,319</u>	<u>\$ 43,304,031</u>

CALCASIEU PARISH POLICE JURY
INFRASTRUCTURE CAPITAL FUND - WARD 1
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes:				
Ad valorem	\$ 10,546,000	\$ 2,107,232	\$ 2,247,416	\$ 140,184
Sales	9,860,000	1,570,160	1,687,296	117,136
Intergovernmental revenues	2,400,000	-	-	-
Investment income	2,391,570	190,110	254,287	64,177
Miscellaneous revenues	12,500	8,400	8,480	80
Total revenues	<u>25,210,070</u>	<u>3,875,902</u>	<u>4,197,479</u>	<u>321,577</u>
EXPENDITURES				
Current:				
Public Works	<u>27,654,296</u>	<u>3,978,825</u>	<u>1,705,131</u>	<u>2,273,694</u>
Excess (deficiency) of revenues over expenditures	<u>(2,444,226)</u>	<u>(102,923)</u>	<u>2,492,348</u>	<u>2,595,271</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	1,040,000	700,000	700,000	-
Transfers out	<u>(2,254,600)</u>	<u>(2,900,000)</u>	<u>(2,900,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>(1,214,600)</u>	<u>(2,200,000)</u>	<u>(2,200,000)</u>	<u>-</u>
Net change in fund balances	(3,658,826)	(2,302,923)	292,348	2,595,271
Fund balances beginning of year	81,102,728	86,730,109	86,730,109	-
Intra-entity change	<u>-</u>	<u>(80,249,081)</u>	<u>(80,249,081)</u>	<u>-</u>
Fund balances end of year	<u>\$ 77,443,902</u>	<u>\$ 4,178,105</u>	<u>\$ 6,773,376</u>	<u>\$ 2,595,271</u>

CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
BALANCE SHEET
DECEMBER 31, 2025

	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	\$ 53,747	\$ 21,362	\$ 112,518	\$ 157,955
Investments	2,409,360	962,987	4,834,258	7,120,569
Receivables (net of allowances for uncollectibles):				
Taxes	2,280,480	602,283	3,641,653	2,858,758
Interest receivable	2,722	1,009	5,063	7,628
Other receivables	-	-	11	-
Intergovernmental receivable	-	-	-	-
Due from primary government	12,526	4,858	4,707	2,961
Prepaid items	13,550	24,736	120,766	1,395
Total assets	<u>\$ 4,772,385</u>	<u>\$ 1,617,235</u>	<u>\$ 8,718,976</u>	<u>\$ 10,149,266</u>
LIABILITIES				
Accounts payable	\$ 139,285	\$ 4,631	\$ 32,351	\$ 11,673
Accrued liabilities	36,315	2,305	56,167	-
Intergovernmental payable	2,172	734	136	67,174
Unearned revenue	-	-	-	-
Retainage payable	-	-	-	-
Other liabilities	-	-	-	-
Total liabilities	<u>177,772</u>	<u>7,670</u>	<u>88,654</u>	<u>78,847</u>
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for the next fiscal year	2,418,865	624,357	3,776,837	2,875,629
Unavailable revenues	-	-	-	-
Total deferred inflows of resources	<u>2,418,865</u>	<u>624,357</u>	<u>3,776,837</u>	<u>2,875,629</u>
FUND BALANCES				
Nonspendable	13,550	24,736	120,766	1,395
Restricted for:				
Debt service	-	41,283	4,821	-
Senior center	-	-	-	-
Capital improvement	-	-	916,771	-
Unassigned	2,162,198	919,189	3,811,127	7,193,395
Total fund balances	<u>2,175,748</u>	<u>985,208</u>	<u>4,853,485</u>	<u>7,194,790</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 4,772,385</u>	<u>\$ 1,617,235</u>	<u>\$ 8,718,976</u>	<u>\$ 10,149,266</u>

Fire Protection District		
No. 4 of Ward 4	No. 1 of Ward 6	No. 2 of Ward 8
\$ 34,767	\$ 16,212	\$ 12,115
1,567,278	717,303	546,153
897,539	857,759	621,273
1,680	804	606
-	297	-
8,000	30,503	-
835	3,758	1,746
18,805	40,518	79,903
<u>\$ 2,528,904</u>	<u>\$ 1,667,154</u>	<u>\$ 1,261,796</u>
\$ 6,981	\$ 8,038	\$ 39,845
2,323	6,094	3,556
93	78	253
-	-	-
-	-	-
-	-	-
<u>9,397</u>	<u>14,210</u>	<u>43,654</u>
920,261	885,374	644,549
-	-	-
<u>920,261</u>	<u>885,374</u>	<u>644,549</u>
18,805	40,518	79,903
285,572	45,176	-
-	-	-
-	-	-
1,294,869	681,876	493,690
<u>1,599,246</u>	<u>767,570</u>	<u>573,593</u>
<u>\$ 2,528,904</u>	<u>\$ 1,667,154</u>	<u>\$ 1,261,796</u>

continued

CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
BALANCE SHEET
DECEMBER 31, 2025

	Gravity Drainage District			
	No. 8 of Ward 1	No. 9 of Ward 2	No. 6 of Wards 5 & 6	No. 2 of Ward 7
ASSETS				
Cash and cash equivalents	\$ 39,913	\$ 14,568	\$ 53,661	\$ 5,202
Investments	1,799,293	656,705	2,419,027	234,511
Receivables (net of allowances for uncollectibles):				
Taxes	-	17	504	-
Interest receivable	1,902	691	2,411	247
Other receivables	-	-	-	-
Intergovernmental receivable	31,970	-	-	-
Due from primary government	-	-	-	-
Prepaid items	-	-	-	-
Total assets	<u>\$ 1,873,078</u>	<u>\$ 671,981</u>	<u>\$ 2,475,603</u>	<u>\$ 239,960</u>
LIABILITIES				
Accounts payable	\$ 353	\$ -	\$ 23,695	\$ -
Accrued liabilities	-	-	-	-
Intergovernmental payable	-	-	-	-
Unearned revenue	-	-	-	-
Retainage payable	-	-	-	-
Other liabilities	-	-	1,000	-
Total liabilities	<u>353</u>	<u>-</u>	<u>24,695</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for the next fiscal year	-	-	-	-
Unavailable revenues	-	17	435	-
Total deferred inflows of resources	<u>-</u>	<u>17</u>	<u>435</u>	<u>-</u>
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted for:				
Debt service	-	-	-	-
Senior center	-	-	-	-
Capital improvement	199,481	-	-	-
Unassigned	<u>1,673,244</u>	<u>671,964</u>	<u>2,450,473</u>	<u>239,960</u>
Total fund balances	<u>1,872,725</u>	<u>671,964</u>	<u>2,450,473</u>	<u>239,960</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,873,078</u>	<u>\$ 671,981</u>	<u>\$ 2,475,603</u>	<u>\$ 239,960</u>

Gravity Drainage District

No. 7 of Ward 8	No. 4 of Ward 3	No. 5 of Ward 4	Consolidated	
			No. 1 (West)	No. 2 (East)
\$ 8,562	\$ 436,194	\$ 386,843	\$ 240,704	\$ 162,208
385,968	19,663,552	17,438,780	10,850,869	7,303,288
1,139	47,445	1,551	10,712,342	7,048,710
406	20,724	18,002	24,828	7,848
-	-	-	-	153
-	-	-	482,289	-
-	-	-	23,642	41,819
-	-	-	46,639	124,978
<u>\$ 396,075</u>	<u>\$ 20,167,915</u>	<u>\$ 17,845,176</u>	<u>\$ 22,381,313</u>	<u>\$ 14,689,004</u>
\$ -	\$ 1,064	\$ 699,131	\$ 77,187	\$ 193,098
-	-	-	45,121	42,217
-	-	-	479	764
-	368	-	-	-
-	36,944	70,296	-	-
-	-	55,000	126,000	-
-	38,376	824,427	248,787	236,079
-	-	-	10,863,531	7,436,798
1,226	47,506	1,687	-	-
1,226	47,506	1,687	10,863,531	7,436,798
-	-	-	46,639	124,978
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
394,849	20,082,033	17,019,062	11,222,356	6,891,149
394,849	20,082,033	17,019,062	11,268,995	7,016,127
<u>\$ 396,075</u>	<u>\$ 20,167,915</u>	<u>\$ 17,845,176</u>	<u>\$ 22,381,313</u>	<u>\$ 14,689,004</u>

continued

CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
BALANCE SHEET
DECEMBER 31, 2025

	Recreation District	
	No. 1	No. 1
	of Ward 3	of Ward 4
ASSETS		
Cash and cash equivalents	\$ 980,148	\$ 124,890
Investments	19,836,409	5,538,896
Receivables (net of allowances for uncollectibles):		
Taxes	8,303,530	17,181,485
Interest receivable	23,626	49,159
Other receivables	50	-
Intergovernmental receivable	747,840	-
Due from primary government	-	-
Prepaid items	112,361	280,989
Total assets	<u>\$ 30,003,964</u>	<u>\$ 23,175,419</u>
LIABILITIES		
Accounts payable	\$ 1,293,835	\$ 77,563
Accrued liabilities	30,918	32,287
Intergovernmental payable	5,826	10,889
Unearned revenue	-	-
Retainage payable	281,952	21,105
Other liabilities	-	400
Total liabilities	<u>1,612,531</u>	<u>142,244</u>
DEFERRED INFLOWS OF RESOURCES		
Property taxes levied for the next fiscal year	8,767,620	17,274,422
Unavailable revenues	-	-
Total deferred inflows of resources	<u>8,767,620</u>	<u>17,274,422</u>
FUND BALANCES		
Nonspendable	112,361	280,989
Restricted for:		
Debt service	300,246	75,215
Senior center	-	-
Capital improvement	16,626,015	-
Unassigned	2,585,191	5,402,549
Total fund balances	<u>19,623,813</u>	<u>5,758,753</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 30,003,964</u>	<u>\$ 23,175,419</u>

Community Center and Playground District	
No. 4 of Ward 1	No. 1 of Ward 6
\$ 158,592	\$ 33,829
7,083,959	623,426
2,066,997	234,032
7,460	712
-	-
-	-
7,259	1,148
82,792	13,856
<u>\$ 9,407,059</u>	<u>\$ 907,003</u>
\$ 15,665	\$ 35,222
4,917	3,459
220	-
-	-
-	-
1,100	300
<u>21,902</u>	<u>38,981</u>
2,192,429	241,886
<u>-</u>	<u>-</u>
<u>2,192,429</u>	<u>241,886</u>
82,792	13,856
-	-
631,271	-
2,100,375	-
<u>4,378,290</u>	<u>612,280</u>
<u>7,192,728</u>	<u>626,136</u>
<u>\$ 9,407,059</u>	<u>\$ 907,003</u>

continued

CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
BALANCE SHEET
DECEMBER 31, 2025

	Sewer District No. 12 of Ward 4	Calcasieu Parish Public Safety Communications District	Calcasieu Parish Coroner
ASSETS			
Cash and cash equivalents	\$ 693	\$ 140,594	\$ 2,894
Investments	31,260	6,337,998	130,475
Receivables (net of allowances for uncollectibles):			
Taxes	-	-	-
Interest receivable	33	6,768	98
Other receivables	-	431,550	300
Intergovernmental receivable	-	45,464	75,506
Due from primary government	-	-	-
Prepaid items	-	11,203	9,346
Total assets	<u>\$ 31,986</u>	<u>\$ 6,973,577</u>	<u>\$ 218,619</u>
LIABILITIES			
Accounts payable	\$ -	\$ 64,310	\$ 60,064
Accrued liabilities	-	44,567	16,605
Intergovernmental payable	-	247	146
Unearned revenue	-	-	-
Retainage payable	-	-	-
Other liabilities	-	-	-
Total liabilities	<u>-</u>	<u>109,124</u>	<u>76,815</u>
DEFERRED INFLOWS OF RESOURCES			
Property taxes levied for the next fiscal year	-	-	-
Unavailable revenues	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES			
Nonspendable	-	11,203	9,346
Assigned	-	-	-
Restricted for:			
Debt service	-	-	-
Senior Center	-	-	-
Capital improvement	-	-	-
Unassigned	31,986	6,853,250	132,458
Total fund balances	<u>31,986</u>	<u>6,864,453</u>	<u>141,804</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 31,986</u>	<u>\$ 6,973,577</u>	<u>\$ 218,619</u>

14th Judicial District		
Criminal Court Fund	District Attorney	Calcasieu Parish Gaming Revenue District
\$ 1,988,940	\$ 1,592,445	\$ 145
10,411,737	9,198,180	6,557
5,106,968	6,232,294	-
19,567	51,149	18
-	109,025	10,888,336
176,412	168,549	73,033
25,640	31,290	-
3,331	148,855	-
<u>\$ 17,732,595</u>	<u>\$ 17,531,787</u>	<u>\$ 10,968,089</u>
\$ 41,325	\$ 106,137	\$ -
65,269	101,069	-
11,571	-	10,961,370
349,596	-	-
-	-	-
-	-	-
<u>467,761</u>	<u>207,206</u>	<u>10,961,370</u>
5,250,600	6,407,576	-
-	-	-
<u>5,250,600</u>	<u>6,407,576</u>	<u>-</u>
3,331	148,855	-
-	259,453	-
-	-	-
-	-	-
-	-	-
<u>12,010,903</u>	<u>10,508,697</u>	<u>6,719</u>
<u>12,014,234</u>	<u>10,917,005</u>	<u>6,719</u>
<u>\$ 17,732,595</u>	<u>\$ 17,531,787</u>	<u>\$ 10,968,089</u>

**CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
RECONCILIATION OF THE BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2025**

	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	\$ 2,175,748	\$ 985,208	\$ 4,853,485	\$ 7,194,790
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	4,498,568	3,703,433	7,510,968	2,581,828
Less accumulated depreciation	(2,937,275)	(1,988,511)	(2,687,613)	(1,884,186)
Some revenues were collected more than sixty days after year end and therefore, are not available soon enough to pay for current-period expenditures.				
	-	852	-	-
Prepaid assets relating to issuance of debt				
	-	-	-	-
Net pension assets are not reported in the governmental funds				
	-	-	-	-
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	-	(350,000)	(3,000,000)	-
Deferred premium and discount	-	1,340	-	-
Deferred amount on refunding	-	8,827	-	-
Lease obligations	-	-	-	-
Subscription based IT obligations	(11,837)	-	(6,243)	-
Compensated absences	(1,741)	-	(80,318)	-
Accrued interest payable	-	(6,447)	(48,000)	-
Other liabilities	(763)	-	-	-
OPEB liability	(587,390)	-	(1,346,981)	-
Pension liability	(1,516,391)	-	(2,215,828)	-
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.				
	(20,867)	(275)	(9,072)	(8,542)
Deferred outflows and inflows of resources are not available to pay current period expenditures and therefore are not reported in the fund level statements.				
	(3,446)	-	400,585	-
Total net position of governmental activities	<u>\$ 1,594,606</u>	<u>\$ 2,354,427</u>	<u>\$ 3,370,983</u>	<u>\$ 7,883,890</u>

Fire Protection District		
No. 4 of Ward 4	No. 1 of Ward 6	No. 2 of Ward 8
\$ 1,599,246	\$ 767,570	\$ 573,593
7,610,616 (2,096,028)	10,177,072 (3,056,107)	4,369,936 (2,080,555)
-	5,897	6,120
20,129	-	-
-	-	-
(3,945,000) (113,297) - (293,077) (8,476) (8,018) (61,781) - (10,824) -	(2,830,000) (83,848) - - (3,437) (11,180) (40,249) - (64,751) (55,929)	- - - - - (3,030) - - (5,409) (106,649)
(1,500)	(108,170)	-
7,741	13,092	13,131
<u>\$ 2,699,731</u>	<u>\$ 4,709,960</u>	<u>\$ 2,767,137</u>

continued

**CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
RECONCILIATION OF THE BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2025**

	Gravity Drainage District			
	No. 8 of Ward 1	No. 9 of Ward 2	No. 6 of Ward 5 & 6	No. 2 of Ward 7
Fund balances - total governmental funds	\$ 1,872,725	\$ 671,964	\$ 2,450,473	\$ 239,960
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	3,459	-	29,181	-
Less accumulated depreciation	-	-	-	-
Some revenues were collected more than sixty days after year end and therefore, are not available soon enough to pay for current-period expenditures.				
	-	17	165	-
Prepaid assets relating to issuance of debt	-	-	-	-
Net pension assets are not reported in the governmental funds	-	-	-	-
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	-	-	-	-
Lease obligations	-	-	-	-
Subscription based IT obligations	-	-	-	-
Compensated absences	-	-	-	-
Accrued interest payable	-	-	-	-
Other liabilities	-	-	-	-
OPEB liability	-	-	-	-
Pension liability	-	-	-	-
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.				
	-	-	-	-
Deferred outflows and inflows of resources are not available to pay current period expenditures and therefore are not reported in the fund level statements.				
	-	-	270	-
Total net position of governmental activities	<u>\$ 1,876,184</u>	<u>\$ 671,981</u>	<u>\$ 2,480,089</u>	<u>\$ 239,960</u>

Gravity Drainage District				
No. 7 of Ward 8	No. 4 of Ward 3	No. 5 of Ward 4	Consolidated	
			No. 1 (West)	No. 2 (East)
\$ 394,849	\$ 20,082,033	\$ 17,019,062	\$ 11,268,995	\$ 7,016,127
-	472,716	2,051,145	34,456,121	46,793,910
-	-	-	(14,686,237)	(21,555,076)
29	-	-	-	7,624
-	-	-	-	-
-	-	-	231,561	218,557
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	(218,246)
-	-	-	-	(5,291)
-	-	-	(461,333)	(328,668)
-	-	-	-	(557)
-	-	-	(33,019)	(28,993)
-	-	-	(516,438)	(1,558,525)
-	-	-	-	-
-	(3,936)	(126,100)	(233)	(2,741)
1,197	47,506	1,687	357,158	551,161
\$ 396,075	\$ 20,598,319	\$ 18,945,794	\$ 30,616,575	\$ 30,889,282

continued

**CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
RECONCILIATION OF THE BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2025**

	Recreation District	
	No. 1 of Ward 3	No. 1 of Ward 4
Fund balances - total governmental funds	\$ 19,623,813	\$ 5,758,753
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	46,797,471	43,495,816
Less accumulated depreciation	(15,013,930)	(7,664,812)
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	62,228	48,566
Net pension assets are not reported in the governmental funds	125,835	143,965
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	(22,005,000)	(15,000,000)
Deferred premium and discount	(1,742,139)	(771,900)
Deferred amount on refunding	-	-
Lease obligations	(36,612)	-
Subscription based IT obligations	-	(27,009)
Compensated absences	(379,267)	(343,575)
Accrued interest payable	(341,635)	(222,987)
Other liabilities	(46,395)	(35,155)
OPEB liability	(404,542)	(734,895)
Pension liability	-	-
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.		
	(17,286)	(20,816)
Deferred outflows and inflows of resources are not available to pay current period expenditures and therefore are not reported in the fund level statements.		
	(40,046)	6,358
Total net position of governmental activities	<u>\$ 26,582,495</u>	<u>\$ 24,632,309</u>

Community Center and Playground District		
No. 4 of Ward 1	No. 5 of Ward 5	No. 1 of Ward 6
\$ 7,192,728	\$ -	\$ 626,136
13,549,230	76,738	361,306
(4,194,362)	(17,363)	(149,659)
-	-	-
-	-	-
20,731	-	12,454
-	-	-
-	-	-
-	-	-
-	-	-
(18,609)	-	(244)
-	-	-
(1,952)	-	(829)
(34,794)	-	(3,479)
-	-	-
-	-	(22,295)
(8,926)	-	8,552
<u>\$ 16,504,046</u>	<u>\$ 59,375</u>	<u>\$ 831,942</u>

continued

**CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
RECONCILIATION OF THE BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2025**

	<u>Sewer District No. 12 of Ward 4</u>	<u>Calcasieu Parish Public Safety Communications District</u>	<u>Calcasieu Parish Coroner</u>
Fund balances - total governmental funds	\$ 31,986	\$ 6,864,453	\$ 141,804
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	8,942,669	489,962
Less accumulated depreciation	(80,705)	(5,674,672)	(247,531)
Some revenues were collected more than sixty days after year end and therefore, are not available soon enough to pay for current-period expenditures.			
	-	41	-
Prepaid assets relating to issuance of debt	-	-	-
Net pension assets are not reported in the governmental funds	-	243,068	34,770
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	-	-	-
Lease obligations	-	-	-
Subscription based IT obligations	-	(52,747)	(4,713)
Compensated absences	-	(407,124)	(10,040)
Accrued interest payable	-	-	-
Other liabilities	-	(44,969)	(7,397)
OPEB liability	-	(1,214,337)	(483,978)
Pension liability	-	-	-
Some payables do not meet the criteria for reporting under the modified accrual basis of accounting and are not reported in the fund level statements.			
	-	(1,797)	(166)
Deferred outflows and inflows of resources are not available to pay current period expenditures and therefore are not reported in the fund level statements.			
	-	(49,763)	130,097
Total net position of governmental activities	<u>\$ 72,645</u>	<u>\$ 8,604,822</u>	<u>\$ 42,808</u>

14th Judicial District		Calcasieu Parish	
Criminal	District	Gaming Revenue	
Court Fund	Attorney	District	
\$ 12,014,234	\$ 10,917,005	\$ 6,719	
531,087	3,320,638	-	
(471,632)	(2,274,502)	-	
5,047	57,873	71,121	
-	-	-	
329,701	394,201	-	
-	-	-	
-	-	-	
-	-	-	
(8,070)	(5,731)	-	
-	(247,480)	-	
(846,053)	(1,004,867)	-	
(102)	-	-	
(61,106)	-	-	
(3,656,085)	(3,537,725)	-	
-	(358,493)	-	
(4,629)	-	(71,121)	
1,041,390	(929,397)	-	
<u>\$ 8,873,782</u>	<u>\$ 6,331,522</u>	<u>\$ 6,719</u>	

CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2025

	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	\$ 2,405,581	\$ 468,820	\$ 3,291,533	\$ 3,040,144
Intergovernmental revenues	452,040	388,299	359,145	54,648
Charges for services	5,621	-	1,084,023	-
Fines and forfeitures	-	-	-	-
Investment income	135,543	38,186	261,359	331,532
Gaming revenue	-	-	-	-
Sale of assets	-	-	35,000	60,000
Donations	-	-	7,300	-
Miscellaneous revenues	28	-	-	-
Total revenues	<u>2,998,813</u>	<u>895,305</u>	<u>5,038,360</u>	<u>3,486,324</u>
EXPENDITURES				
General government	-	-	-	-
Public safety	2,808,949	318,540	4,220,350	1,873,657
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	155,951	5,523	2,637,524	17,738
Intergovernmental	-	-	-	-
Debt service:				
Principal retirement	-	105,000	-	-
Interest and fiscal charges	-	20,749	-	-
Bond issuance cost	-	-	142,600	-
Total expenditures	<u>2,964,900</u>	<u>449,812</u>	<u>7,000,474</u>	<u>1,891,395</u>
Excess (deficiency) of revenues over (under) expenditures	<u>33,913</u>	<u>445,493</u>	<u>(1,962,114)</u>	<u>1,594,929</u>
OTHER FINANCING SOURCES (USES)				
Insurance proceeds	-	8,544	-	-
Issuance of debt - bonds	-	-	3,000,000	-
Issuance of debt - subscription based leases	-	2,003	-	-
Total other financing sources (uses)	<u>-</u>	<u>10,547</u>	<u>3,000,000</u>	<u>-</u>
Net change in fund balances	33,913	456,040	1,037,886	1,594,929
Fund balance at beginning of year	<u>2,141,835</u>	<u>529,168</u>	<u>3,815,599</u>	<u>5,599,861</u>
Fund balance at end of year	<u>\$ 2,175,748</u>	<u>\$ 985,208</u>	<u>\$ 4,853,485</u>	<u>\$ 7,194,790</u>

Fire Protection District		
No. 4 of Ward 4	No. 1 of Ward 6	No. 2 of Ward 8
\$ 1,206,102	\$ 896,404	\$ 661,382
50,608	59,078	162,546
92	21,697	-
-	-	-
81,693	42,709	32,288
-	-	-
28,675	9,806	7,517
3,718	-	-
-	20,716	-
<u>1,370,888</u>	<u>1,050,410</u>	<u>863,733</u>
-	-	-
612,843	829,799	609,140
-	-	-
-	-	-
158,967	1,258	400,129
-	-	-
205,000	165,000	-
162,965	129,897	-
-	-	-
<u>1,139,775</u>	<u>1,125,954</u>	<u>1,009,269</u>
<u>231,113</u>	<u>(75,544)</u>	<u>(145,536)</u>
28,476	15,364	42,599
-	-	-
-	452	2,003
<u>28,476</u>	<u>15,816</u>	<u>44,602</u>
259,589	(59,728)	(100,934)
<u>1,339,657</u>	<u>827,298</u>	<u>674,527</u>
<u>\$ 1,599,246</u>	<u>\$ 767,570</u>	<u>\$ 573,593</u>

continued

CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2025

	Gravity Drainage District			
	No 8 of Ward 1	No. 9 of Ward 2	No. 6 of Wards 5 & 6	No. 2 of Ward 7
REVENUES				
Taxes:				
Ad valorem	\$ -	\$ -	\$ 775	\$ 101
Intergovernmental revenues	-	-	177,207	4,955
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	82,583	29,083	102,142	10,715
Gaming revenue	-	-	-	-
Sale of assets	-	-	-	-
Donations	-	-	-	-
Miscellaneous revenues	16,203	-	-	-
Total revenues	<u>98,786</u>	<u>29,083</u>	<u>280,124</u>	<u>15,771</u>
EXPENDITURES				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	295	4	13,811	17,555
Culture and recreation	-	-	-	-
Capital outlay	104,766	-	85,289	-
Intergovernmental	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Bond issuance cost	-	-	-	-
Total expenditures	<u>105,061</u>	<u>4</u>	<u>99,100</u>	<u>17,555</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(6,275)</u>	<u>29,079</u>	<u>181,024</u>	<u>(1,784)</u>
OTHER FINANCING SOURCES (USES)				
Insurance proceeds	-	-	-	-
Issuance of debt - bonds	-	-	-	-
Issuance of debt - subscription based leases	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(6,275)	29,079	181,024	(1,784)
Fund balance at beginning of year	<u>1,879,000</u>	<u>642,885</u>	<u>2,269,449</u>	<u>241,744</u>
Fund balance at end of year	<u>\$ 1,872,725</u>	<u>\$ 671,964</u>	<u>\$ 2,450,473</u>	<u>\$ 239,960</u>

Gravity Drainage District

No. 7 of Ward 8	No. 4 of Ward 3	No. 5 of Ward 4	Consolidated	
			No. 1 (West)	No. 2 (East)
\$ -	\$ 3,690	\$ 577	\$ 7,984,723	\$ 7,612,303
-	-	595,745	1,148,767	169,081
-	-	-	-	-
-	-	-	-	-
17,094	896,206	776,262	524,981	365,345
-	-	-	-	-
-	-	-	-	25,693
-	-	-	-	-
-	-	45,078	130,809	4,556
<u>17,094</u>	<u>899,896</u>	<u>1,417,662</u>	<u>9,789,280</u>	<u>8,176,978</u>
-	-	-	-	-
-	-	-	-	-
182	593,874	127	4,054,080	5,075,869
-	-	-	-	-
-	198,573	1,694,867	1,375,534	650,738
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>182</u>	<u>792,447</u>	<u>1,694,994</u>	<u>5,429,614</u>	<u>5,726,607</u>
<u>16,912</u>	<u>107,449</u>	<u>(277,332)</u>	<u>4,359,666</u>	<u>2,450,371</u>
-	-	-	42,251	20,809
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>42,251</u>	<u>20,809</u>
16,912	107,449	(277,332)	4,401,917	2,471,180
<u>377,937</u>	<u>19,974,584</u>	<u>17,296,394</u>	<u>6,867,078</u>	<u>4,544,947</u>
<u>\$ 394,849</u>	<u>\$ 20,082,033</u>	<u>\$ 17,019,062</u>	<u>\$ 11,268,995</u>	<u>\$ 7,016,127</u>

continued

CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2025

	Recreation District	
	No. 1	No. 1
	of Ward 3	of Ward 4
REVENUES		
Taxes:		
Ad valorem	\$ 7,503,606	\$ 7,663,131
Intergovernmental revenues	795,591	-
Charges for services	313,536	355,998
Fines and forfeitures	-	-
Investment income	1,214,643	380,384
Gaming revenue	-	-
Sale of assets	13,620	-
Donations	80	-
Miscellaneous revenues	1,725	3,015
Total revenues	<u>9,842,801</u>	<u>8,402,528</u>
EXPENDITURES		
General government	-	-
Public safety	-	-
Public works	-	-
Culture and recreation	6,169,861	5,166,320
Economic development	-	-
Capital outlay	8,193,832	1,519,032
Intergovernmental	-	-
Debt service:		
Principal retirement	2,000,000	1,120,000
Interest and fiscal charges	986,885	747,922
Bond issuance cost	-	-
Total expenditures	<u>17,350,578</u>	<u>8,553,274</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(7,507,777)</u>	<u>(150,746)</u>
OTHER FINANCING SOURCES (USES)		
Insurance proceeds	-	34,979
Issuance of debt - bonds	-	-
Issuance of debt - subscription based leases	-	31,771
Total other financing sources (uses)	<u>-</u>	<u>66,750</u>
Net change in fund balances	(7,507,777)	(83,996)
Fund balance at beginning of year	<u>27,131,590</u>	<u>5,842,749</u>
Fund balance at end of year	<u>\$ 19,623,813</u>	<u>\$ 5,758,753</u>

Community Center and Playground District		
No. 4 of Ward 1	No. 5 of Ward 5	No. 1 of Ward 6
\$ 2,180,383	\$ -	\$ 247,630
21,719	8,565	3,436
-	-	58,377
-	-	-
321,981	-	35,270
-	-	-
320	-	-
-	-	9,896
-	-	649
<u>2,524,403</u>	<u>8,565</u>	<u>355,258</u>
-	-	-
-	-	-
-	-	-
1,142,358	8,565	385,878
-	-	-
261,160	-	67,362
-	-	-
-	-	-
-	-	-
-	-	-
<u>1,403,518</u>	<u>8,565</u>	<u>453,240</u>
<u>1,120,885</u>	<u>-</u>	<u>(97,982)</u>
-	-	1,077
-	-	-
-	-	-
<u>-</u>	<u>-</u>	<u>1,077</u>
1,120,885	-	(96,905)
<u>6,071,843</u>	<u>-</u>	<u>723,041</u>
<u>\$ 7,192,728</u>	<u>\$ -</u>	<u>\$ 626,136</u>

continued

CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2025

	Sewer District No. 12 of Ward 4	Calcasieu Parish Public Safety Communications District	Calcasieu Parish Coroner
REVENUES			
Taxes:			
Ad valorem	\$ -	\$ -	\$ -
Intergovernmental revenues	-	318,901	898,248
Charges for services	-	3,890,187	944,356
Fines and forfeitures	-	-	-
Investment income	1,384	283,513	4,324
Gaming revenue	-	-	-
Sale of assets	-	-	-
Donations	-	29,525	-
Miscellaneous revenues	-	28,121	990
Total revenues	<u>1,384</u>	<u>4,550,247</u>	<u>1,847,918</u>
EXPENDITURES			
General government	-	-	1,776,851
Public safety	-	3,919,725	-
Public works	-	-	-
Culture and recreation	-	-	-
Capital outlay	-	506,811	32,356
Intergovernmental	-	-	-
Debt service:			
Principal retirement	-	-	-
Interest and fiscal charges	-	-	-
Bond issuance cost	-	-	-
Total expenditures	<u>-</u>	<u>4,426,536</u>	<u>1,809,207</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,384</u>	<u>123,711</u>	<u>38,711</u>
OTHER FINANCING SOURCES (USES)			
Insurance proceeds	-	-	28,104
Issuance of debt - bonds	-	-	-
Issuance of debt - subscription based leases	-	199,626	-
Total other financing sources (uses)	<u>-</u>	<u>199,626</u>	<u>28,104</u>
Net change in fund balances	1,384	323,337	66,815
Fund balance at beginning of year	<u>30,602</u>	<u>6,541,116</u>	<u>74,989</u>
Fund balance at end of year	<u>\$ 31,986</u>	<u>\$ 6,864,453</u>	<u>\$ 141,804</u>

14th Judicial District			
Criminal		Calcasieu Parish	
Court	District	Gaming Revenue	
Fund	Attorney	District	
\$ 4,170,540	\$ 5,090,133	\$ -	
3,882,693	2,262,577	-	
628,848	581,087	-	
821,168	2,851,608	-	
597,890	480,862	44,421	
-	-	26,308,317	
-	-	-	
-	-	-	
-	9,876	-	
<u>10,101,139</u>	<u>11,276,143</u>	<u>26,352,738</u>	
10,457,878	10,563,210	44,391	
-	-	-	
-	-	-	
-	-	-	
-	-	-	
-	-	26,340,419	
-	-	-	
-	-	-	
-	-	-	
<u>10,457,878</u>	<u>10,563,210</u>	<u>26,384,810</u>	
<u>(356,739)</u>	<u>712,933</u>	<u>(32,072)</u>	
-	-	-	
-	-	-	
<u>11,635</u>	<u>312,414</u>	<u>-</u>	
<u>11,635</u>	<u>312,414</u>	<u>-</u>	
(345,104)	1,025,347	(32,072)	
<u>12,359,338</u>	<u>9,891,658</u>	<u>38,791</u>	
<u>\$ 12,014,234</u>	<u>\$ 10,917,005</u>	<u>\$ 6,719</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, 2025

	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	\$ 33,913	\$ 456,040	\$ 1,037,886	\$ 1,594,929
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	126,075	3,190	2,667,812	6,300
Depreciation expense	(159,876)	(107,857)	(370,410)	(74,066)
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.				
	-	604	-	-
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.				
	-	100,020	(2,993,835)	-
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	10,679	4,976	1,064	(846)
Accrued interest payable	-	1,960	(48,000)	-
Lease obligations	-	-	-	-
Subscription based IT obligations	6,325	-	-	-
Compensated absences	854	-	(3,549)	-
Other liabilities	(109)	-	-	-
Other post employment benefits	(14,109)	-	4,430	-
Pension liability	542,419	-	645,777	-
Deferred outflows and inflows of resources are not available to pay current period expenditures and therefore are not reported in the fund level statements.				
	(302,718)	-	(460,951)	-
Change in net position of governmental activities	<u>\$ 243,453</u>	<u>\$ 458,933</u>	<u>\$ 480,224</u>	<u>\$ 1,526,317</u>

Fire Protection District		
No. 4 of Ward 4	No. 1 of Ward 6	No. 2 of Ward 8
\$ 259,589	\$ (59,728)	\$ (100,934)
70,567	453	369,739
(353,278)	(457,429)	(182,999)
(15,145)	(4,734)	-
-	5,897	6,120
220,808	176,027	-
(1,500)	212	-
6,933	4,010	-
66,845	-	-
4,530	3,511	-
1,339	(7,111)	(60)
-	-	-
(369)	104	(195)
-	30,015	43,554
(1,387)	(17,047)	(22,245)
<u>\$ 258,932</u>	<u>\$ (325,820)</u>	<u>\$ 112,980</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, 2025**

	Gravity Drainage District			
	No 8 of Ward 1	No. 9 of Ward 2	No. 6 of Wards 5 & 6	No. 2 of Ward 7
Net change in fund balances - total governmental funds	\$ (6,275)	\$ 29,079	\$ 181,024	\$ (1,784)
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	3,459	-	(415,335)	-
Depreciation expense	-	-	-	-
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.				
	-	17	165	-
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	-	-	1,677	-
Accrued interest payable	-	-	-	-
Lease obligations	-	-	-	-
Subscription based IT obligations	-	-	-	-
Compensated absences	-	-	-	-
Other liabilities	-	-	-	-
Other post employment benefits	-	-	-	-
Pension liability	-	-	-	-
Deferred outflows and inflows of resources are not available to pay current period expenditures and therefore are not reported in the fund level statements.				
	-	-	-	-
Change in net position of governmental activities	<u>\$ (2,816)</u>	<u>\$ 29,096</u>	<u>\$ (232,469)</u>	<u>\$ (1,784)</u>

Gravity Drainage District

<u>No. 7 of Ward 8</u>	<u>No. 4 of Ward 3</u>	<u>No. 5 of Ward 4</u>	<u>Consolidated</u>	
			<u>No. 1 (West)</u>	<u>No. 2 (East)</u>
\$ 16,912	\$ 107,449	\$ (277,332)	\$ 4,401,917	\$ 2,471,180
-	54,065	1,594,361	1,463,756	532,315
-	-	-	(1,299,140)	(1,427,026)
-	-	-	-	(6,728)
29	-	-	-	7,624
-	-	-	-	-
-	75,418	(126,100)	3,300	51,054
-	-	-	-	570
-	-	-	-	53,595
-	-	-	20,273	40,315
-	-	-	953	(30,461)
-	-	-	(111,926)	(4,317)
-	-	-	7,830	41,439
-	-	-	459,319	443,331
-	28,754	1,252	(485,688)	(506,759)
<u>\$ 16,941</u>	<u>\$ 265,686</u>	<u>\$ 1,192,181</u>	<u>\$ 4,460,594</u>	<u>\$ 1,666,132</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, 2025

	Recreation District	
	No. 1	No. 1
	of Ward 3	of Ward 4
Net change in fund balances - total governmental funds	\$ (7,507,777)	\$ (83,996)
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	7,112,611	1,064,508
Depreciation expense	(1,337,469)	(1,360,541)
The net effect of various miscellaneous transactions involving capital assets such as sales, trade-ins, and donations, is to decrease net position	(413,381)	-
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.	2,272,824	1,248,530
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Accounts payable	1,220	(17,549)
Accrued interest payable	(185,634)	27,478
Lease obligations	19,875	-
Subscription based IT obligations	-	4,762
Compensated absences	(11,368)	(16,307)
Other liabilities	(3,354)	(3,260)
Other post employment benefits	(8,900)	14,800
Pension liability	261,051	278,187
Deferred outflows and inflows of resources are not available to pay current period expenditures and therefore are not reported in the fund level statements.	(259,660)	(266,210)
Change in net position of governmental activities	<u>\$ (59,962)</u>	<u>\$ 890,402</u>

Community Center and Playground District		
No. 4 of Ward 1	No. 5 of Ward 5	No. 1 of Ward 6
\$ 1,120,885	\$ -	\$ (96,905)
190,105	-	65,000
(452,256)	(1,278)	(14,796)
-	-	-
-	-	-
-	-	-
-	-	-
-	-	(18,696)
-	-	-
-	-	-
-	-	-
(5,030)	-	(243)
(475)	-	(207)
(1,911)	-	(308)
46,497	-	26,777
(47,309)	-	(28,644)
<u>\$ 850,506</u>	<u>\$ (1,278)</u>	<u>\$ (68,022)</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, 2025**

	Sewer District No. 12 of Ward 4	Calcasieu Parish Public Safety Communications District	Calcasieu Parish Coroner
Net change in fund balances - total governmental funds	\$ 1,384	\$ 323,337	\$ 66,815
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	-	220,270	88,982
Depreciation expense	(2,427)	(481,178)	(51,730)
The net effect of various miscellaneous transactions involving capital assets such as sales, trade-ins, and donations, is to decrease net position			
	-	-	(584,989)
Because some revenues will not be collected for several months after year-end, they are not considered "available" revenues in the governmental funds.			
	-	41	-
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.			
	-	71,637	-
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.			
Accounts payable	-	1,474	2,095
Accrued interest payable	-	-	-
Lease obligations	-	-	-
Subscription based IT obligations	-	-	4,765
Compensated absences	-	13,575	20,290
Other liabilities	-	(4,306)	(699)
Other post employment benefits	-	11,742	14,653
Pension liability	-	477,416	79,566
Deferred outflows and inflows of resources are not available to pay current period expenditures and therefore are not reported in the fund level statements.			
	-	(432,688)	(118,213)
Change in net position of governmental activities	<u>\$ (1,043)</u>	<u>\$ 201,320</u>	<u>\$ (478,465)</u>

14th Judicial District		Calcasieu Parish
Criminal	District	Gaming Revenue
Court Fund	Attorney	District
\$ (345,104)	\$ 1,025,347	\$ (32,072)
18,736	475,020	-
(18,199)	(424,881)	-
-	(1,885)	-
991	33,295	(71,121)
4,914	(330,406)	-
23,532	-	71,121
(40)	-	-
984	-	-
-	-	-
(218,463)	85,354	-
(6,409)	-	-
79,949	48,730	-
647,945	1,303,609	-
(814,026)	(1,028,999)	-
<u>\$ (625,190)</u>	<u>\$ 1,185,184</u>	<u>\$ (32,072)</u>

CALCASIEU PARISH POLICE JURY
FIRE PROTECTION DISTRICT NO. 1 OF WARD 2
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2025

	General Fund	Debt Service Fund	Totals
ASSETS			
Cash and cash equivalents	\$ 20,376	\$ 986	\$ 21,362
Investments	918,536	44,451	962,987
Taxes receivable - net	489,417	112,866	602,283
Interest receivable	965	44	1,009
Due from primary government	4,858	-	4,858
Prepaid items	24,736	-	24,736
Total assets	<u>\$ 1,458,888</u>	<u>\$ 158,347</u>	<u>\$ 1,617,235</u>
LIABILITIES			
Accounts payable	\$ 4,631	\$ -	\$ 4,631
Accrued liabilities	2,305	-	2,305
Intergovernmental payable	734	-	734
Total liabilities	<u>7,670</u>	<u>-</u>	<u>7,670</u>
DEFERRED INFLOWS OF RESOURCES			
Property taxes levied for the next fiscal year	<u>507,293</u>	<u>117,064</u>	<u>624,357</u>
FUND BALANCES			
Nonspendable	24,736	-	24,736
Restricted	-	41,283	41,283
Unassigned	919,189	-	919,189
Total fund balances	<u>943,925</u>	<u>41,283</u>	<u>985,208</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,458,888</u>	<u>\$ 158,347</u>	<u>\$ 1,617,235</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, 2025**

	General Fund	Debt Service Fund	Totals
REVENUES			
Taxes:			
Ad valorem	\$ 315,185	\$ 153,635	\$ 468,820
Intergovernmental revenues	388,299	-	388,299
Investment income	36,539	1,647	38,186
Total revenues	<u>740,023</u>	<u>155,282</u>	<u>895,305</u>
EXPENDITURES			
Current:			
Public safety	318,540	-	318,540
Capital outlay	5,523	-	5,523
Debt service:			
Principal retirement	-	105,000	105,000
Interest and fiscal charges	-	20,749	20,749
Total expenditures	<u>324,063</u>	<u>125,749</u>	<u>449,812</u>
Excess (deficiency) of revenues over (under) expenditures	<u>415,960</u>	<u>29,533</u>	<u>445,493</u>
OTHER FINANCING SOURCES (USES)			
Insurance proceeds	8,544	-	8,544
Issuance of debt - subscription based leases	2,003	-	2,003
Total other financing sources (uses)	<u>10,547</u>	<u>-</u>	<u>10,547</u>
Net change in fund balances	426,507	29,533	456,040
Fund balance at beginning of year	<u>517,418</u>	<u>11,750</u>	<u>529,168</u>
Fund balance at end of year	<u><u>\$ 943,925</u></u>	<u><u>\$ 41,283</u></u>	<u><u>\$ 985,208</u></u>

CALCASIEU PARISH POLICE JURY
FIRE PROTECTION DISTRICT NO. 2 OF WARD 4
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2025

	<u>General Fund</u>	<u>Debt Service #1 Fund</u>	<u>Construction Fund</u>	<u>Totals</u>
ASSETS				
Cash and cash equivalents	\$ 87,059	\$ 104	\$ 25,355	\$ 112,518
Investments	3,924,586	4,688	904,984	4,834,258
Taxes receivable - net	3,641,653	-	-	3,641,653
Interest receivable	4,602	29	432	5,063
Due from other funds	14,000	-	-	14,000
Other receivables	11	-	-	11
Due from primary government	4,707	-	-	4,707
Prepaid items	120,766	-	-	120,766
Total assets	<u>\$ 7,797,384</u>	<u>\$ 4,821</u>	<u>\$ 930,771</u>	<u>\$ 8,732,976</u>
LIABILITIES				
Accounts payable	\$ 32,351	\$ -	\$ -	\$ 32,351
Accrued liabilities	56,167	-	-	56,167
Due to other governments	136	-	-	136
Due to other funds	-	-	14,000	14,000
Total liabilities	<u>88,654</u>	<u>-</u>	<u>14,000</u>	<u>102,654</u>
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for the next fiscal year	<u>3,776,837</u>	<u>-</u>	<u>-</u>	<u>3,776,837</u>
Total deferred inflows of resources	<u>3,776,837</u>	<u>-</u>	<u>-</u>	<u>3,776,837</u>
FUND BALANCES				
Nonspendable	120,766	-	-	120,766
Restricted				
Debt service	-	4,821	-	4,821
Capital improvement	-	-	916,771	916,771
Unassigned	<u>3,811,127</u>	<u>-</u>	<u>-</u>	<u>3,811,127</u>
Total fund balances	<u>3,931,893</u>	<u>4,821</u>	<u>916,771</u>	<u>4,853,485</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 7,797,384</u>	<u>\$ 4,821</u>	<u>\$ 930,771</u>	<u>\$ 8,732,976</u>

**CALCASIEU PARISH POLICE JURY
FIRE PROTECTION DISTRICT NO. 2 OF WARD 4
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2025**

	General Fund	Debt Service #1 Fund	Debt Service #2 Fund	Construction Fund	Totals
REVENUES					
Taxes:					
Ad valorem	\$ 3,235,463	\$ 56,070	\$ -	\$ -	\$ 3,291,533
Intergovernmental revenues	359,145	-	-	-	359,145
Charges for services	1,084,023				1,084,023
Investment income	198,472	4,821	-	58,066	261,359
Sale of assets	35,000	-	-	-	35,000
Donations	7,300	-	-	-	7,300
Total revenues	<u>4,919,403</u>	<u>60,891</u>	<u>-</u>	<u>58,066</u>	<u>5,038,360</u>
EXPENDITURES					
Current:					
Public safety	4,164,280	56,070	-	-	4,220,350
Capital outlay	572,829	-	-	2,064,695	2,637,524
Debt service:					
Bond issuance costs	-	66,000	76,600	-	142,600
Total expenditures	<u>4,737,109</u>	<u>122,070</u>	<u>76,600</u>	<u>2,064,695</u>	<u>7,000,474</u>
Excess (deficiency) of revenues over (under) expenditures	<u>182,294</u>	<u>(61,179)</u>	<u>(76,600)</u>	<u>(2,006,629)</u>	<u>(1,962,114)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	66,000	-	-	66,000
Transfers out	(66,000)	-	-	-	(66,000)
Issuance of debt - bonds	-	-	76,600	2,923,400	3,000,000
Total other financing sources (uses)	<u>(66,000)</u>	<u>66,000</u>	<u>76,600</u>	<u>2,923,400</u>	<u>3,000,000</u>
Net change in fund balances	116,294	4,821	-	916,771	1,037,886
Fund balance at beginning of year	<u>3,815,599</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,815,599</u>
Fund balance at end of year	<u>\$ 3,931,893</u>	<u>\$ 4,821</u>	<u>\$ -</u>	<u>\$ 916,771</u>	<u>\$ 4,853,485</u>

CALCASIEU PARISH POLICE JURY
FIRE PROTECTION DISTRICT NO. 4 OF WARD 4
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2025

	General Fund	Debt Service Fund	Totals
ASSETS			
Cash and cash equivalents	\$ 28,485	\$ 6,282	\$ 34,767
Investments	1,284,093	283,185	1,567,278
Taxes receivable - net	733,290	164,249	897,539
Interest receivable	1,382	298	1,680
Due from other governments	8,000	-	8,000
Due from primary government	835	-	835
Prepaid items	18,805	-	18,805
Total assets	<u>\$ 2,074,890</u>	<u>\$ 454,014</u>	<u>\$ 2,528,904</u>
LIABILITIES			
Accounts payable	\$ 6,981	\$ -	\$ 6,981
Accrued liabilities	2,323	-	2,323
Due to other governments	93	-	93
Total liabilities	<u>9,397</u>	<u>-</u>	<u>9,397</u>
DEFERRED INFLOWS OF RESOURCES			
Property taxes levied for the next fiscal year	751,819	168,442	920,261
Total deferred inflows of resources	<u>751,819</u>	<u>168,442</u>	<u>920,261</u>
FUND BALANCES			
Nonspendable	18,805	-	18,805
Restricted:			
Debt service	-	285,572	285,572
Unassigned	1,294,869	-	1,294,869
Total fund balances	<u>1,313,674</u>	<u>285,572</u>	<u>1,599,246</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 2,074,890</u>	<u>\$ 454,014</u>	<u>\$ 2,528,904</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, 2025**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
REVENUES				
Taxes:				
Ad valorem	\$ 778,324	\$ -	\$ 427,778	\$ 1,206,102
Intergovernmental revenues	50,608	-	-	50,608
Charges for services	92	-	-	92
Investment income	67,629	4	14,060	81,693
Donations	3,718	-	-	3,718
Sale of assets	<u>28,675</u>	<u>-</u>	<u>-</u>	<u>28,675</u>
Total revenues	<u>929,046</u>	<u>4</u>	<u>441,838</u>	<u>1,370,888</u>
EXPENDITURES				
Current:				
Public safety	612,843	-	-	612,843
Capital outlay	158,967	-	-	158,967
Debt service:				
Principal retirement	-	-	205,000	205,000
Interest and fiscal charges	<u>-</u>	<u>-</u>	<u>162,965</u>	<u>162,965</u>
Total expenditures	<u>771,810</u>	<u>-</u>	<u>367,965</u>	<u>1,139,775</u>
Excess (deficiency) of revenues over (under) expenditures	<u>157,236</u>	<u>4</u>	<u>73,873</u>	<u>231,113</u>
OTHER FINANCING SOURCES (USES)				
Insurance proceeds	28,476	-	-	28,476
Transfer to other funds	-	(4)	-	(4)
Transfer from other fund	<u>4</u>	<u>-</u>	<u>-</u>	<u>4</u>
Total other financing sources (uses)	<u>28,480</u>	<u>(4)</u>	<u>-</u>	<u>28,476</u>
Net change in fund balances	185,716	-	73,873	259,589
Fund balance at beginning of year	<u>1,127,958</u>	<u>-</u>	<u>211,699</u>	<u>1,339,657</u>
Fund balance at end of year	<u>\$ 1,313,674</u>	<u>\$ -</u>	<u>\$ 285,572</u>	<u>\$ 1,599,246</u>

CALCASIEU PARISH POLICE JURY
FIRE PROTECTION DISTRICT NO. 1 OF WARD 6
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2025

	General Fund	Debt Service Fund	Totals
ASSETS			
Cash and cash equivalents	\$ 15,007	\$ 1,205	\$ 16,212
Investments	662,991	54,312	717,303
Taxes receivable - net	581,660	276,099	857,759
Interest receivable	751	53	804
Other receivables	297	-	297
Intergovernmental receivable	30,503	-	30,503
Due from primary government	3,758	-	3,758
Prepaid items	40,518	-	40,518
Total assets	<u>\$ 1,335,485</u>	<u>\$ 331,669</u>	<u>\$ 1,667,154</u>
LIABILITIES			
Accounts payable	\$ 6,538	\$ 1,500	\$ 8,038
Accrued liabilities	6,094	-	6,094
Due to other governments	78	-	78
Total liabilities	<u>12,710</u>	<u>1,500</u>	<u>14,210</u>
DEFERRED INFLOWS OF RESOURCES			
Property taxes levied for the next fiscal year	600,381	284,993	885,374
Total deferred inflows of resources	<u>600,381</u>	<u>284,993</u>	<u>885,374</u>
FUND BALANCES			
Nonspendable	40,518	-	40,518
Restricted			
Debt service	-	45,176	45,176
Unassigned	681,876	-	681,876
Total fund balances	<u>722,394</u>	<u>45,176</u>	<u>767,570</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,335,485</u>	<u>\$ 331,669</u>	<u>\$ 1,667,154</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, 2025**

	General Fund	Debt Service Fund	Totals
REVENUES			
Taxes:			
Ad valorem	\$ 607,394	\$ 289,010	\$ 896,404
Intergovernmental revenues	59,078	-	59,078
Charges for services	21,697	-	21,697
Investment income	38,891	3,818	42,709
Sale of assets	9,806	-	9,806
Miscellaneous revenue	20,716	-	20,716
Total revenues	<u>757,582</u>	<u>292,828</u>	<u>1,050,410</u>
EXPENDITURES			
Current:			
Public safety	829,799	-	829,799
Capital outlay	1,258	-	1,258
Debt service:			
Principal retirement	-	165,000	165,000
Interest and fiscal charges	-	129,897	129,897
Total expenditures	<u>831,057</u>	<u>294,897</u>	<u>1,125,954</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(73,475)</u>	<u>(2,069)</u>	<u>(75,544)</u>
OTHER FINANCING SOURCES (USES)			
Insurance proceeds	15,364	-	15,364
Issuance of debt - subscription based leases	452	-	452
Total other financing sources (uses)	<u>15,816</u>	<u>-</u>	<u>15,816</u>
Net change in fund balances	(57,659)	(2,069)	(59,728)
Fund balance at beginning of year	780,053	47,245	827,298
Fund balance at end of year	<u>\$ 722,394</u>	<u>\$ 45,176</u>	<u>\$ 767,570</u>

CALCASIEU PARISH POLICE JURY
GRAVITY DRAINAGE DISTRICT NO. 8 OF WARD 1
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2025

	General Fund	Capital Projects Fund	Totals
ASSETS			
Cash and cash equivalents	\$ 35,589	\$ 4,324	\$ 39,913
Investments	1,604,351	194,942	1,799,293
Interest receivable	1,687	215	1,902
Intergovernmental receivable	31,970	-	31,970
Total assets	<u>\$ 1,673,597</u>	<u>\$ 199,481</u>	<u>\$ 1,873,078</u>
LIABILITIES			
Accounts payable	\$ 353	\$ -	\$ 353
Total liabilities	<u>353</u>	<u>-</u>	<u>353</u>
FUND BALANCES			
Restricted:			
Capital improvement	-	199,481	199,481
Unassigned	<u>1,673,244</u>	<u>-</u>	<u>1,673,244</u>
Total fund balances	<u>1,673,244</u>	<u>199,481</u>	<u>1,872,725</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,673,597</u>	<u>\$ 199,481</u>	<u>\$ 1,873,078</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, 2025**

	General Fund	Capital Projects Fund	Totals
REVENUES			
Investment income	\$ 70,756	\$ 11,827	\$ 82,583
Miscellaneous revenue	16,203	-	16,203
Total revenues	<u>86,959</u>	<u>11,827</u>	<u>98,786</u>
EXPENDITURES			
Current:			
Public works	293	2	295
Capital outlay	<u>8,364</u>	<u>96,402</u>	<u>104,766</u>
Total expenditures	<u>8,657</u>	<u>96,404</u>	<u>105,061</u>
Net change in fund balances	78,302	(84,577)	(6,275)
Fund balance at beginning of year	<u>1,594,942</u>	<u>284,058</u>	<u>1,879,000</u>
Fund balance at end of year	<u>\$ 1,673,244</u>	<u>\$ 199,481</u>	<u>\$ 1,872,725</u>

CALCASIEU PARISH POLICE JURY
GRAVITY DRAINAGE DISTRICT NO. 5 OF WARD 4
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2025

	General Fund	Capital Projects Fund	Totals
ASSETS			
Cash and cash equivalents	\$ 372,514	\$ 14,329	\$ 386,843
Investments	16,792,850	645,930	17,438,780
Taxes receivable - net	1,551	-	1,551
Interest receivable	17,785	217	18,002
Due from maintenance fund	-	90,556	90,556
Total assets	<u>\$ 17,184,700</u>	<u>\$ 751,032</u>	<u>\$ 17,935,732</u>
LIABILITIES			
Accounts payable	\$ 18,395	\$ 680,736	\$ 699,131
Other liabilities	55,000	-	55,000
Retainage payable	-	70,296	70,296
Due to capital fund	90,556	-	90,556
Total liabilities	<u>163,951</u>	<u>751,032</u>	<u>914,983</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenues	<u>1,687</u>	<u>-</u>	<u>1,687</u>
FUND BALANCES			
Unassigned	<u>17,019,062</u>	<u>-</u>	<u>17,019,062</u>
Total fund balances	<u>17,019,062</u>	<u>-</u>	<u>17,019,062</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 17,184,700</u>	<u>\$ 751,032</u>	<u>\$ 17,935,732</u>

**CALCASIEU PARISH POLICE JURY
GRAVITY DRAINAGE DISTRICT NO. 5 OF WARD 4
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2025**

	General Fund	Capital Projects Fund	Totals
REVENUES			
Taxes:			
Ad valorem	\$ 577	\$ -	\$ 577
Intergovernmental revenues	-	595,745	595,745
Investment income	773,058	3,204	776,262
Miscellaneous revenue	45,078	-	45,078
Total revenues	<u>818,713</u>	<u>598,949</u>	<u>1,417,662</u>
EXPENDITURES			
Current:			
Public works	127	-	127
Capital outlay	<u>172,708</u>	<u>1,522,159</u>	<u>1,694,867</u>
Total expenditures	<u>172,835</u>	<u>1,522,159</u>	<u>1,694,994</u>
Excess (deficiency) of revenues over (under) expenditures	<u>645,878</u>	<u>(923,210)</u>	<u>(277,332)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	861,961	861,961
Transfers out	<u>(861,961)</u>	<u>-</u>	<u>(861,961)</u>
Total other financing sources (uses)	<u>(861,961)</u>	<u>861,961</u>	<u>-</u>
Net change in fund balances	(216,083)	(61,249)	(277,332)
Fund balance at beginning of year	<u>17,235,145</u>	<u>61,249</u>	<u>17,296,394</u>
Fund balance at end of year	<u>\$ 17,019,062</u>	<u>\$ -</u>	<u>\$ 17,019,062</u>

**CALCASIEU PARISH POLICE JURY
RECREATION DISTRICT NO. 1 OF WARD 3
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2025**

	General Fund	Construction Fund	Construction Fund	Disaster Recovery Capital Fund
ASSETS				
Cash and cash equivalents	\$ 139,128	\$ 773,445	\$ 3,476	\$ 54,104
Investments	2,868,569	13,921,542	156,714	2,439,012
Taxes receivable - net	5,458,145	-	-	-
Interest receivable	3,310	17,135	145	2,688
Intergovernmental revenues	-	-	-	747,840
Prepaid items	112,361	-	-	-
Other receivable	50	-	-	-
Total assets	<u>\$ 8,581,563</u>	<u>\$ 14,712,122</u>	<u>\$ 160,335</u>	<u>\$ 3,243,644</u>
LIABILITIES				
Accounts payable	\$ 85,701	\$ 1,125,927	\$ -	\$ 82,207
Accrued liabilities	30,918	-	-	-
Due to other governments	5,826	-	-	-
Retainage payable	-	281,952	-	-
Total liabilities	<u>122,445</u>	<u>1,407,879</u>	<u>-</u>	<u>82,207</u>
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for the next fiscal year	<u>5,761,566</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total deferred inflows of resources	<u>5,761,566</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Nonspendable	112,361	-	-	-
Restricted:				
Debt service	-	-	-	-
Capital improvement	-	13,304,243	160,335	3,161,437
Unassigned	<u>2,585,191</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>2,697,552</u>	<u>13,304,243</u>	<u>160,335</u>	<u>3,161,437</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 8,581,563</u>	<u>\$ 14,712,122</u>	<u>\$ 160,335</u>	<u>\$ 3,243,644</u>

Debt Service Fund	Debt Service Fund #3	Totals
\$ 7,850	\$ 2,145	\$ 980,148
353,879	96,693	19,836,409
1,098,340	1,747,045	8,303,530
323	25	23,626
-	-	747,840
-	-	112,361
-	-	50
<u>\$ 1,460,392</u>	<u>\$ 1,845,908</u>	<u>\$ 30,003,964</u>

\$ -	\$ -	\$ 1,293,835
-	-	30,918
-	-	5,826
-	-	281,952
-	-	1,612,531

<u>1,160,231</u>	<u>1,845,823</u>	<u>8,767,620</u>
<u>1,160,231</u>	<u>1,845,823</u>	<u>8,767,620</u>

-	-	112,361
---	---	---------

300,161	85	300,246
-	-	16,626,015
-	-	2,585,191
<u>300,161</u>	<u>85</u>	<u>19,623,813</u>

<u>\$ 1,460,392</u>	<u>\$ 1,845,908</u>	<u>\$ 30,003,964</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, 2025**

	<u>General Fund</u>	<u>Construction Fund</u>	<u>Construction Fund</u>	<u>Disaster Recovery Capital Fund</u>
REVENUES				
Taxes:				
Ad valorem	\$ 5,872,125	\$ -	\$ -	\$ -
Intergovernmental revenues	-	-	-	795,591
Charges for services	313,536	-	-	-
Investment income	208,764	848,332	6,629	135,965
Donations	80	-	-	-
Sale of assets	13,620	-	-	-
Miscellaneous revenues	<u>1,725</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>6,409,850</u>	<u>848,332</u>	<u>6,629</u>	<u>931,556</u>
EXPENDITURES				
Current:				
Culture and recreation	6,129,991	-	-	1
Capital outlay	48,064	6,854,947	194,513	1,096,308
Debt service:				
Principal retirement	75,000	-	-	-
Interest and fiscal charges	<u>9,300</u>	<u>779,538</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>6,262,355</u>	<u>7,634,485</u>	<u>194,513</u>	<u>1,096,309</u>
Excess (deficiency) of revenues over (under) expenditures	<u>147,495</u>	<u>(6,786,153)</u>	<u>(187,884)</u>	<u>(164,753)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	<u>(206,339)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(206,339)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(58,844)	(6,786,153)	(187,884)	(164,753)
Fund balance at beginning of year	<u>2,756,396</u>	<u>20,090,396</u>	<u>348,219</u>	<u>3,326,190</u>
Fund balance at end of year	<u>\$ 2,697,552</u>	<u>\$ 13,304,243</u>	<u>\$ 160,335</u>	<u>\$ 3,161,437</u>

<u>Debt Service Fund</u>	<u>Debt Service Fund #2</u>	<u>Debt Service Fund #3</u>	<u>Totals</u>
\$ 1,591,598	\$ -	\$ 39,883	\$ 7,503,606
-	-	-	795,591
-	-	-	313,536
14,882	-	71	1,214,643
-	-	-	80
-	-	-	13,620
-	-	-	1,725
<u>1,606,480</u>	<u>-</u>	<u>39,954</u>	<u>9,842,801</u>
-	-	39,869	6,169,861
-	-	-	8,193,832
1,790,000	135,000	-	2,000,000
<u>126,708</u>	<u>71,339</u>	<u>-</u>	<u>986,885</u>
<u>1,916,708</u>	<u>206,339</u>	<u>39,869</u>	<u>17,350,578</u>
<u>(310,228)</u>	<u>(206,339)</u>	<u>85</u>	<u>(7,507,777)</u>
-	206,339	-	206,339
<u>-</u>	<u>-</u>	<u>-</u>	<u>(206,339)</u>
<u>-</u>	<u>206,339</u>	<u>-</u>	<u>-</u>
(310,228)	-	85	(7,507,777)
<u>610,389</u>	<u>-</u>	<u>-</u>	<u>27,131,590</u>
<u>\$ 300,161</u>	<u>\$ -</u>	<u>\$ 85</u>	<u>\$ 19,623,813</u>

**CALCASIEU PARISH POLICE JURY
RECREATION DISTRICT NO. 1 OF WARD 4
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2025**

	General Fund	Debt Service Fund	Debt Service Fund #2	Totals
ASSETS				
Cash and cash equivalents	\$ 122,980	\$ 1,049	\$ 861	\$ 124,890
Investments	5,452,780	47,295	38,821	5,538,896
Taxes receivable - net	14,108,131	1,568,829	1,504,525	17,181,485
Interest receivable	37,256	11,860	43	49,159
Prepaid items	280,989	-	-	280,989
Total assets	<u>\$ 20,002,136</u>	<u>\$ 1,629,033</u>	<u>\$ 1,544,250</u>	<u>\$ 23,175,419</u>
LIABILITIES				
Accounts payable	\$ 77,563	\$ -	\$ -	\$ 77,563
Accrued liabilities	32,287	-	-	32,287
Retainage payable	21,105	-	-	21,105
Due to other governments	10,889	-	-	10,889
Other liabilities	400	-	-	400
Total liabilities	<u>142,244</u>	<u>-</u>	<u>-</u>	<u>142,244</u>
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for the next fiscal year	<u>14,176,354</u>	<u>1,587,226</u>	<u>1,510,842</u>	<u>17,274,422</u>
Total deferred inflows of resources	<u>14,176,354</u>	<u>1,587,226</u>	<u>1,510,842</u>	<u>17,274,422</u>
FUND BALANCES				
Nonspendable	280,989	-	-	280,989
Restricted:				
Debt service	-	41,807	33,408	75,215
Unassigned	<u>5,402,549</u>	<u>-</u>	<u>-</u>	<u>5,402,549</u>
Total fund balances	<u>5,683,538</u>	<u>41,807</u>	<u>33,408</u>	<u>5,758,753</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 20,002,136</u>	<u>\$ 1,629,033</u>	<u>\$ 1,544,250</u>	<u>\$ 23,175,419</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, 2025**

	General Fund	Capital Projects Fund #2	Debt Service Fund	Debt Service Fund #2	Totals
REVENUES					
Taxes:					
Ad valorem	\$ 6,185,637	\$ -	\$ 798,683	\$ 678,811	\$ 7,663,131
Charges for services	355,998	-	-	-	355,998
Investment income	364,844	-	7,867	7,673	380,384
Miscellaneous revenues	<u>3,015</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,015</u>
Total revenues	<u>6,909,494</u>	<u>-</u>	<u>806,550</u>	<u>686,484</u>	<u>8,402,528</u>
EXPENDITURES					
Current:					
Culture and recreation	5,166,320	-	-	-	5,166,320
Capital outlay	1,407,086	111,946	-	-	1,519,032
Debt service:					
Principal retirement	-	-	600,000	520,000	1,120,000
Interest and fiscal charges	<u>-</u>	<u>-</u>	<u>410,622</u>	<u>337,300</u>	<u>747,922</u>
Total expenditures	<u>6,573,406</u>	<u>111,946</u>	<u>1,010,622</u>	<u>857,300</u>	<u>8,553,274</u>
Excess (deficiency) of revenues over (under) expenditures	<u>336,088</u>	<u>(111,946)</u>	<u>(204,072)</u>	<u>(170,816)</u>	<u>(150,746)</u>
OTHER FINANCING SOURCES (USES)					
Insurance proceeds	34,979	-	-	-	34,979
Transfers in	-	111,946	-	-	111,946
Transfers out	(111,946)	-	-	-	(111,946)
Issuance of debt - subscription based leases	<u>31,771</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>31,771</u>
Total other financing sources (uses)	<u>(45,196)</u>	<u>111,946</u>	<u>-</u>	<u>-</u>	<u>66,750</u>
Net change in fund balances	290,892	-	(204,072)	(170,816)	(83,996)
Fund balance at beginning of year	<u>5,392,646</u>	<u>-</u>	<u>245,879</u>	<u>204,224</u>	<u>5,842,749</u>
Fund balance at end of year	<u>\$ 5,683,538</u>	<u>\$ -</u>	<u>\$ 41,807</u>	<u>\$ 33,408</u>	<u>\$ 5,758,753</u>

CALCASIEU PARISH POLICE JURY
COMMUNITY CENTER AND PLAYGROUND DISTRICT NO. 4 OF WARD 1
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2025

	General Fund	Capital Projects Fund	Senior Center	Totals
ASSETS				
Cash and cash equivalents	\$ 97,278	\$ 47,209	\$ 14,105	\$ 158,592
Investments	4,319,940	2,128,151	635,868	7,083,959
Taxes receivable - net	608,363	1,215,536	243,098	2,066,997
Interest receivable	4,566	2,216	678	7,460
Due from primary government	7,259	-	-	7,259
Prepaid items	3,535	63,637	15,620	82,792
Total assets	<u>\$ 5,040,941</u>	<u>\$ 3,456,749</u>	<u>\$ 909,369</u>	<u>\$ 9,407,059</u>
LIABILITIES				
Accounts payable	\$ 8,450	\$ 3,440	\$ 3,775	\$ 15,665
Accrued liabilities	4,095	-	822	4,917
Due to other governments	190	-	30	220
Other liabilities	1,100	-	-	1,100
Total liabilities	<u>13,835</u>	<u>3,440</u>	<u>4,627</u>	<u>21,902</u>
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for the next fiscal year	<u>645,281</u>	<u>1,289,297</u>	<u>257,851</u>	<u>2,192,429</u>
Total deferred inflows of resources	<u>645,281</u>	<u>1,289,297</u>	<u>257,851</u>	<u>2,192,429</u>
FUND BALANCES				
Nonspendable	3,535	63,637	15,620	82,792
Restricted:				
Senior center	-	-	631,271	631,271
Capital improvement	-	2,100,375	-	2,100,375
Unassigned	4,378,290	-	-	4,378,290
Total fund balances	<u>4,381,825</u>	<u>2,164,012</u>	<u>646,891</u>	<u>7,192,728</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 5,040,941</u>	<u>\$ 3,456,749</u>	<u>\$ 909,369</u>	<u>\$ 9,407,059</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, 2025

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Senior Center Fund</u>	<u>Totals</u>
REVENUES				
Taxes:				
Ad valorem	\$ 641,749	\$ 1,282,195	\$ 256,439	\$ 2,180,383
Intergovernmental revenues	21,719	-	-	21,719
Investment income	196,692	87,747	37,542	321,981
Sale of assets	320	-	-	320
Total revenues	<u>860,480</u>	<u>1,369,942</u>	<u>293,981</u>	<u>2,524,403</u>
EXPENDITURES				
Current:				
Culture and recreation	514,578	170,257	457,523	1,142,358
Capital outlay	30,750	109,088	121,322	261,160
Total expenditures	<u>545,328</u>	<u>279,345</u>	<u>578,845</u>	<u>1,403,518</u>
 Net change in fund balances	 <u>315,152</u>	 <u>1,090,597</u>	 <u>(284,864)</u>	 <u>1,120,885</u>
 Fund balance at beginning of year	 <u>4,066,673</u>	 <u>1,073,415</u>	 <u>931,755</u>	 <u>6,071,843</u>
Fund balance at end of year	<u>\$ 4,381,825</u>	<u>\$ 2,164,012</u>	<u>\$ 646,891</u>	<u>\$ 7,192,728</u>

CALCASIEU PARISH POLICE JURY
14TH JUDICIAL DISTRICT CRIMINAL COURT FUND
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2025

	Criminal Court Fund	Adult Drug Court Fund	Indigent Transcript Fund	Judicial Expense Fund	Child Support Fund	Totals
ASSETS						
Cash and cash equivalents	\$ 214,660	\$ 55	\$ 6,167	\$ 10,330	\$ 1,757,728	\$ 1,988,940
Investments	9,665,614	2,457	277,992	465,674	-	10,411,737
Taxes receivable - net	5,106,968	-	-	-	-	5,106,968
Interest receivable	14,468	1	291	495	4,312	19,567
Intergovernmental receivable	59,354	12,788	6,446	5,626	92,198	176,412
Due from primary government	25,640	-	-	-	-	25,640
Prepaid items	3,331	-	-	-	-	3,331
Total assets	<u>\$ 15,090,035</u>	<u>\$ 15,301</u>	<u>\$ 290,896</u>	<u>\$ 482,125</u>	<u>\$ 1,854,238</u>	<u>\$ 17,732,595</u>
LIABILITIES						
Accounts payable	\$ 31,973	\$ -	\$ -	\$ 9,352	\$ -	\$ 41,325
Accrued liabilities	63,248	1,315	706	-	-	65,269
Intergovernmental payable	11,435	136	-	-	-	11,571
Unearned revenue	349,596	-	-	-	-	349,596
Total liabilities	<u>456,252</u>	<u>1,451</u>	<u>706</u>	<u>9,352</u>	<u>-</u>	<u>467,761</u>
DEFERRED INFLOWS OF RESOURCES						
Property taxes levied for the next fiscal year	<u>5,250,600</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,250,600</u>
Total deferred inflows of resources	<u>5,250,600</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,250,600</u>
FUND BALANCES						
Nonspendable	3,331	-	-	-	-	3,331
Unassigned	<u>9,379,852</u>	<u>13,850</u>	<u>290,190</u>	<u>472,773</u>	<u>1,854,238</u>	<u>12,010,903</u>
Total fund balances	<u>9,383,183</u>	<u>13,850</u>	<u>290,190</u>	<u>472,773</u>	<u>1,854,238</u>	<u>12,014,234</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 15,090,035</u>	<u>\$ 15,301</u>	<u>\$ 290,896</u>	<u>\$ 482,125</u>	<u>\$ 1,854,238</u>	<u>\$ 17,732,595</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, 2025

	Criminal Court Fund	Adult Drug Court Fund	Indigent Transcript Fund	Judicial Expense Fund	Child Support Fund	Totals
REVENUES						
Taxes:						
Ad valorem	\$ 4,170,540	\$ -	\$ -	\$ -	\$ -	\$ 4,170,540
Intergovernmental revenues	3,515,536	188,069	-	-	179,088	3,882,693
Charges for services	85,534	3,570	-	-	539,744	628,848
Fines and forfeitures	591,338	-	108,852	120,978	-	821,168
Investment income	549,023	2	11,877	18,677	18,311	597,890
Total revenues	<u>8,911,971</u>	<u>191,641</u>	<u>120,729</u>	<u>139,655</u>	<u>737,143</u>	<u>10,101,139</u>
EXPENDITURES						
Current:						
General government	<u>9,355,134</u>	<u>170,247</u>	<u>85,082</u>	<u>164,755</u>	<u>682,660</u>	<u>10,457,878</u>
OTHER FINANCING SOURCES (USES)						
Issuance of debt - subscription based leases	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,635</u>	<u>11,635</u>
Net change in fund balances	<u>(443,163)</u>	<u>21,394</u>	<u>35,647</u>	<u>(25,100)</u>	<u>66,118</u>	<u>(345,104)</u>
Fund balance at beginning of year	<u>9,826,346</u>	<u>(7,544)</u>	<u>254,543</u>	<u>497,873</u>	<u>1,788,120</u>	<u>12,359,338</u>
Fund balance at end of year	<u>\$ 9,383,183</u>	<u>\$ 13,850</u>	<u>\$ 290,190</u>	<u>\$ 472,773</u>	<u>\$ 1,854,238</u>	<u>\$ 12,014,234</u>

**CALCASIEU PARISH POLICE JURY
14TH JUDICIAL DISTRICT ATTORNEY
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2025**

	District Attorney Criminal Court Fund	Separately Audited District Attorney Financials	Totals
ASSETS			
Cash and cash equivalents	\$ 35,685	\$ 1,556,760	\$ 1,592,445
Investments	1,605,057	7,593,123	9,198,180
Taxes receivable - net	6,232,294	-	6,232,294
Interest receivable	6,658	44,491	51,149
Other receivable	-	109,025	109,025
Intergovernmental receivable	162,161	6,388	168,549
Due from primary government	31,290	-	31,290
Prepaid items	-	148,855	148,855
Total assets	<u>\$ 8,073,145</u>	<u>\$ 9,458,642</u>	<u>\$ 17,531,787</u>
LIABILITIES			
Accounts payable	\$ 6,000	\$ 100,137	\$ 106,137
Accrued liabilities	101,069	-	101,069
Total liabilities	<u>107,069</u>	<u>100,137</u>	<u>207,206</u>
DEFERRED INFLOWS OF RESOURCES			
Property taxes levied for the next fiscal year	<u>6,407,576</u>	<u>-</u>	<u>6,407,576</u>
FUND BALANCES			
Nonspendable	-	148,855	148,855
Assigned	-	259,453	259,453
Unassigned	1,558,500	8,950,197	10,508,697
Total fund balances	<u>1,558,500</u>	<u>9,358,505</u>	<u>10,917,005</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 8,073,145</u>	<u>\$ 9,458,642</u>	<u>\$ 17,531,787</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, 2025**

	District Attorney Criminal Court Fund	Separately Audited District Attorney Financials	Totals
REVENUES			
Taxes:			
Ad valorem	\$ 5,090,133	\$ -	\$ 5,090,133
Intergovernmental revenues	2,182,148	80,429	2,262,577
Charges for services	335,388	245,699	581,087
Fines and forfeitures	963,489	1,888,119	2,851,608
Investment income	106,678	374,184	480,862
Miscellaneous revenues	-	9,876	9,876
Total revenues	<u>8,677,836</u>	<u>2,598,307</u>	<u>11,276,143</u>
EXPENDITURES			
Current:			
General government	<u>8,547,159</u>	<u>2,016,051</u>	<u>10,563,210</u>
Excess (deficiency) of revenues over expenditures	<u>130,677</u>	<u>582,256</u>	<u>712,933</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	200,000	-	200,000
Transfers out	-	(200,000)	(200,000)
Issuance of debt - subscription based leases	<u>-</u>	<u>312,414</u>	<u>312,414</u>
Total other financing sources (uses)	<u>200,000</u>	<u>112,414</u>	<u>312,414</u>
Net change in fund balance	<u>330,677</u>	<u>694,670</u>	<u>1,025,347</u>
Fund balance at beginning of year	<u>1,227,823</u>	<u>8,663,835</u>	<u>9,891,658</u>
Fund balance at end of year	<u><u>\$ 1,558,500</u></u>	<u><u>\$ 9,358,505</u></u>	<u><u>\$ 10,917,005</u></u>

SUPPLEMENTARY INFORMATION
SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS TO AGENCY HEAD OR CHIEF
EXECUTIVE OFFICER
FOR THE YEAR ENDED DECEMBER 31, 2025

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: Dane R. Bolin*</u>	
Payment Purpose	Amount
Salary	\$192,629
Benefits – insurance	\$ 11,784
Benefits – retirement	\$ 21,189
Benefits – fitness	\$ 405
Cell phone	\$ 846
Travel	\$ 11,738
Dues	\$ 1,505
*Disclosure for 04/01/25 to 12/31/25	

<u>Chief Executive Officer: Brian C. Beam*</u>	
Payment Purpose	Amount
Salary	\$ 90,667
Benefits – insurance	\$ 3,928
Benefits – retirement	\$ 7,031
Benefits – fitness	\$ 90
Car allowance	\$ 588
Cell phone	\$ 147
Travel	\$ 828
Dues	\$ 60
*Disclosure for 01/01/25 to 03/31/25	

**SUPPLEMENTARY INFORMATION
JUSTICE SYSTEM FUNDING SCHEDULE – RECEIVING ENTITY
FOR THE YEAR ENDED DECEMBER 31, 2025**

Act 87 of the 2020 Regular Legislative Session requires the Louisiana Legislative Auditor (LLA) and the Louisiana Supreme Court (LSC) to develop a uniform reporting format for local and state entities that assess, collect, or receive revenue from pre- or post-adjudication costs, fines, and fees. In compliance with this requirement, the following disclosure is provided:

IDENTIFYING INFORMATION	
Entity Name	Calcasieu Parish Police Jury
LLA Entity ID #	2501
Date that reporting period ended	12/31/2025

CASH BASIS PRESENTATION		
<u>Primary Government:</u>	01/01/2025 through <u>06/30/2025</u>	07/01/2025 through <u>12/31/2025</u>
Receipts from:		
<u>General Fund:</u>		
Lake Charles City Court, Criminal Fines - Other	\$ 31,720	\$ 21,596
Sulphur City Court, Criminal Fines - Other	<u>130,263</u>	<u>162,555</u>
Total General Fund Receipts	161,983	184,151
<u>Calcasieu Parish Law Library Commission:</u>		
Fourteenth Judicial District Court, Criminal Fines – Other	30,329	24,021
Lake Charles City Court, Criminal Fines - Other	10,603	11,318
Sulphur City Court, Criminal Fines - Other	<u>2,910</u>	<u>2,670</u>
Total Calcasieu Parish Law Library Commission Receipts	<u>43,842</u>	<u>38,009</u>
Total Receipts	<u>\$ 205,825</u>	<u>\$ 222,160</u>

**SUPPLEMENTARY INFORMATION
JUSTICE SYSTEM FUNDING SCHEDULE – RECEIVING ENTITY
FOR THE YEAR ENDED DECEMBER 31, 2025**

CASH BASIS PRESENTATION		
<u>Component Units:</u>	01/01/2025 through 06/30/2025	07/01/2025 through 12/31/2025
Receipts from:		
<u>14th Judicial District – District Judges Fund:</u>		
District Judges, Supervision Fee	\$ -	\$ 70
Total 14 th Judicial District – District Judges Fund Receipt	-	70
<u>14th Judicial District – Criminal Court Fund:</u>		
Calcasieu Parish Sheriff, Criminal Court Costs/Fees	24,947	25,300
Calcasieu Parish Sheriff, Criminal Fines – Other	268,067	269,284
Calcasieu Parish Sheriff, Civil Fees	1,211	-
Fourteenth Judicial District Court, Civil Fees	21,800	32,842
Lake Charles City Court, Criminal Fines - Other	-	600
Sulphur City Court, Criminal Fines - Other	<u>2,430</u>	<u>3,615</u>
Total 14 th Judicial District – Criminal Court Fund Receipts	318,455	331,641
<u>14th Judicial District – District Attorney:</u>		
Calcasieu Parish Sheriff, Bond Fees	112,270	118,811
District Attorney, Probation Fees	<u>4,700</u>	<u>3,030</u>
Total 14 th Judicial District – District Attorney Receipts	116,970	121,841
<u>Judicial Expense Fund:</u>		
Calcasieu Parish Sheriff, Criminal Court Costs/Fees	12,126	18,727
District Attorney, Criminal Court Costs/Fees	150	265
Fourteenth Judicial District Court, Criminal Court Costs/Fees	<u>48,273</u>	<u>41,999</u>
Total Judicial Expense Fund Receipts	60,549	60,991
<u>Adult Drug Program:</u>		
District Attorney, Probation/Parole/Supervision Fees	2,185	1,040
Fourteenth Judicial District Court, Probation/Parole/Supervision Fees	-	<u>345</u>
Total Adult Drug Program Receipts	2,185	1,385
<u>Indigent Transcript Fund:</u>		
Calcasieu Parish Sheriff, Criminal Court Costs/Fees	22,506	23,576
District Attorney, Criminal Court Costs/Fees	150	265
Fourteenth Judicial District Court, Criminal Court Costs/Fees	<u>31,897</u>	<u>29,695</u>
Total Indigent Transcript Fund Receipts	<u>54,553</u>	<u>53,536</u>
Total Receipts	<u>\$ 552,712</u>	<u>\$ 569,464</u>

STATISTICAL SECTION

This part of the Calcasieu Parish Police Jury's annual comprehensive 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	324
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	338
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	348
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	356
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	359
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 annual comprehensive financial reports for the relevant year.

Table 1

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

	2025	2024	2023	2022
Governmental activities:				
Net investment in capital assets	\$ 833,308,886	\$ 810,919,230	\$ 772,565,082	\$ 715,634,227
Restricted	452,343,127	381,971,020	357,777,251	360,785,548
Unrestricted	<u>156,486,952</u>	<u>145,362,745</u>	<u>137,806,616</u>	<u>119,872,821</u>
Total governmental activities net position	<u>\$ 1,442,138,965</u>	<u>\$ 1,338,252,995</u>	<u>\$ 1,268,148,949</u>	<u>\$ 1,196,292,596</u>
Business-type activities:				
Net investment in capital assets	\$ 21,967,295	\$ 20,380,248	\$ 17,439,387	\$ 13,643,477
Restricted	753,742	663,352	268,828	509,884
Unrestricted	<u>20,013,362</u>	<u>18,872,620</u>	<u>17,992,698</u>	<u>16,959,944</u>
Total business-type activities net position	<u>\$ 42,734,399</u>	<u>\$ 39,916,220</u>	<u>\$ 35,700,913</u>	<u>\$ 31,113,305</u>
Primary government:				
Net investment in capital assets	\$ 855,276,181	\$ 831,299,478	\$ 790,004,469	\$ 729,277,704
Restricted	453,096,869	382,634,372	358,046,079	361,295,432
Unrestricted	<u>176,500,314</u>	<u>164,235,365</u>	<u>155,799,314</u>	<u>136,832,765</u>
Total primary government net position	<u>\$ 1,484,873,364</u>	<u>\$ 1,378,169,215</u>	<u>\$ 1,303,849,862</u>	<u>\$ 1,227,405,901</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 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.
- (3) 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.
- (4) In 2022, the Parish implemented Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*. This statement requires certain leases to be reported as right-to-use assets and amortized over the term of the lease. Adjustments to the basic financial statements were made to facilitate implementation of GASB 87. Net position was increased by \$143,711 as of January 1, 2022 to reflect the calculated value of the leases at the beginning of the reporting period. Prior year restatement amounts are not available; therefore, only the 2022 effect has been presented in this section.
- (5) In 2023, the Parish implemented Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription-Based Information Technology Arrangements*. This statement requires certain subscription-based information technology arrangements (SBITAs) be reported as right-to-use assets and amortized over the term of the SBITA. Adjustments to the basic financial statements were made to facilitate implementation of GASB 96. Net position was decreased by \$16,917 as of January 1, 2023 to reflect the calculated value of the SBITAs at the beginning of the reporting period. Prior year restatement amounts are not available; therefore, only the 2023 effect has been presented in this section.

Table 1

	2021	2020	2019	2018	2017	2016
\$	673,835,167	\$ 642,050,723	\$ 626,177,359	\$ 612,722,318	\$ 597,519,396	\$ 558,050,193
	331,043,310	283,075,384	306,062,460	301,093,299	285,129,411	237,623,992
	<u>119,187,132</u>	<u>80,208,749</u>	<u>118,483,496</u>	<u>99,113,467</u>	<u>83,029,546</u>	<u>88,002,691</u>
\$	<u>1,124,065,609</u>	<u>\$ 1,005,334,856</u>	<u>\$ 1,050,723,315</u>	<u>\$ 1,012,929,084</u>	<u>\$ 965,678,353</u>	<u>\$ 883,676,876</u>
\$	12,616,645	\$ 12,640,536	\$ 13,114,588	\$ 8,208,216	\$ 8,555,939	\$ 8,373,964
	439,942	327,505	228,877	107,990	153,101	167,910
	<u>15,514,030</u>	<u>12,850,879</u>	<u>10,678,865</u>	<u>6,287,331</u>	<u>4,830,662</u>	<u>3,625,508</u>
\$	<u>28,570,617</u>	<u>\$ 25,818,920</u>	<u>\$ 24,022,330</u>	<u>\$ 14,603,537</u>	<u>\$ 13,539,702</u>	<u>\$ 12,167,382</u>
\$	686,451,812	\$ 654,691,259	\$ 639,291,947	\$ 620,930,534	\$ 606,075,335	\$ 566,424,157
	331,483,252	283,402,889	306,291,337	301,201,289	285,282,512	237,791,902
	<u>134,701,162</u>	<u>93,059,628</u>	<u>129,162,361</u>	<u>105,400,798</u>	<u>87,860,208</u>	<u>91,628,199</u>
\$	<u>1,152,636,226</u>	<u>\$ 1,031,153,776</u>	<u>\$ 1,074,745,645</u>	<u>\$ 1,027,532,621</u>	<u>\$ 979,218,055</u>	<u>\$ 895,844,258</u>

- (6) From 2016 through 2023, Waterworks District No. 8 of Wards 3 and 8 has been reported as a discretely presented component unit. In January, 2024, 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. Prior year amounts were not restated for this change in presentation as provided by current accounting and auditing pronouncements.
- (7) In 2024, the Parish implemented Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*. This statement requires that liabilities for compensated absences be recognized for leave that has not been used and leave that has been used but not yet been paid in cash or settled through a non-cash means. Adjustments to the basic financial statements were made to facilitate implementation of GASB 101. Net position was decreased by \$7,011,906 as of January 1, 2024 to reflect the calculated value of compensated absences at the beginning of the reporting period. Prior year restatement amounts are not available; therefore, only the 2024 effect has been presented in this section.

Table 2

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

	2025	2024	2023	2022
Expenses				
Governmental activities:				
General government	\$ 41,635,969	\$ 38,271,643	\$ 36,622,799	\$ 30,962,734
Public safety	36,552,967	41,385,845	43,492,934	29,747,707
Public works	50,985,267	67,417,520	83,245,220	154,370,386
Sanitation	10,577,913	10,424,751	12,859,357	9,584,648
Health and welfare	19,842,834	22,700,106	27,293,554	24,718,114
Culture and recreation	26,116,198	25,292,391	26,264,062	24,007,726
Economic development	4,956,444	4,935,010	3,822,129	2,320,087
Interest and fiscal charges	2,217,666	1,380,126	1,658,494	1,249,290
Total governmental activities	192,885,258	211,807,392	235,258,549	276,960,692
Business-type activities:				
Water	5,859,488	4,838,018	2,995,783	2,330,125
Sewer	1,782,174	1,539,501	1,631,539	1,458,353
Total business-type activities	7,641,662	6,377,519	4,627,322	3,788,478
Total primary government expenses	\$ 200,526,920	\$ 218,184,911	\$ 239,885,871	\$ 280,749,170
Program revenues				
Governmental activities:				
Charges for services:				
General government	\$ 20,508,399	\$ 17,897,242	\$ 16,744,856	\$ 22,513,730
Public safety	573,423	1,256,387	2,819,780	2,688,391
Public works	146,977	428,884	328,041	2,582,246
Sanitation	420	-	-	-
Health and welfare	96,794	123,283	695,936	337,511
Culture and recreation	2,078,651	3,682,505	2,344,788	6,176,849
Economic development	4,195,427	3,138,741	3,462,393	2,981,367
Operating grants and contributions	40,029,190	46,709,276	80,230,191	166,848,248
Capital grants and contributions	21,383,582	14,755,463	11,189,964	5,629,456
Total governmental activities program revenues	89,012,863	87,991,781	117,815,949	209,757,798
Business-type activities:				
Charges for services:				
Water	4,415,883	3,692,383	1,889,117	2,063,447
Sewer	881,205	790,636	533,658	490,454
Operating grants and contributions	-	70,580	344,556	206,835
Capital grants and contributions	-	-	-	-
Total business-type activities program revenues	5,297,088	4,553,599	2,767,331	2,760,736
Total primary government program revenues	\$ 94,309,951	\$ 92,545,380	\$ 120,583,280	\$ 212,518,534
Net (expense)/revenue				
Governmental activities	\$ (103,872,395)	\$ (123,815,611)	\$ (117,442,600)	\$ (67,202,894)
Business-type activities	(2,344,574)	(1,823,920)	(1,859,991)	(1,027,742)
Total primary government net expense	\$ (106,216,969)	\$ (125,639,531)	\$ (119,302,591)	\$ (68,230,636)

Table 2

	2021	2020	2019	2018	2017	2016
\$	31,998,297	\$ 30,842,633	\$ 28,907,231	\$ 25,998,017	\$ 25,544,401	\$ 26,426,432
	24,595,335	19,657,031	21,691,458	22,379,767	20,994,932	21,361,190
	88,902,966	164,634,542	58,777,008	58,145,403	44,940,440	35,197,957
	8,047,948	7,652,743	7,455,913	7,165,048	6,827,386	6,887,778
	20,275,079	17,244,518	15,839,635	15,566,243	15,415,316	14,390,797
	20,109,937	18,656,858	19,450,138	19,786,757	18,879,541	16,004,854
	4,584,459	3,953,930	4,134,482	3,334,156	3,627,098	3,802,051
	1,302,547	1,353,852	1,406,579	52,760	-	-
	199,816,568	263,996,107	157,662,444	152,428,151	136,229,114	124,071,059
	1,995,047	1,809,861	2,017,139	1,023,113	1,074,435	1,177,333
	1,189,835	901,269	848,090	960,156	794,781	748,944
	3,184,882	2,711,130	2,865,229	1,983,269	1,869,216	1,926,277
\$	203,001,450	\$ 266,707,237	\$ 160,527,673	\$ 154,411,420	\$ 138,098,330	\$ 125,997,336
\$	14,579,025	\$ 30,296,240	\$ 15,345,729	\$ 13,897,276	\$ 14,569,828	\$ 13,368,634
	2,471,702	7,640,520	1,265,709	1,504,315	1,187,585	1,218,963
	675,286	1,510,561	1,494,323	979,217	762,065	679,802
	3,964	3,665	-	34	40	80
	144,319	1,798,422	145,818	107,568	106,957	108,134
	1,417,211	7,310,715	1,580,029	1,660,108	1,659,705	1,708,756
	4,161,555	2,817,286	2,966,342	3,236,596	2,013,138	2,320,286
	145,742,723	15,766,189	11,074,416	10,956,233	11,360,630	11,508,555
	5,079,919	14,213,838	10,157,489	13,224,906	26,234,031	15,050,589
	174,275,704	81,357,436	44,029,855	45,566,253	57,893,979	45,963,799
	2,246,688	1,761,760	1,763,238	1,487,064	1,453,722	1,284,036
	441,342	463,941	441,865	550,520	503,795	451,808
	-	-	-	-	-	-
	560,000	-	-	-	-	-
	3,248,030	2,225,701	2,205,103	2,037,584	1,957,517	1,735,844
\$	177,523,734	\$ 83,583,137	\$ 46,234,958	\$ 47,603,837	\$ 59,851,496	\$ 47,699,643
\$	(25,540,864)	\$ (182,638,671)	\$ (113,632,589)	\$ (106,861,898)	\$ (78,335,135)	\$ (78,107,260)
	63,148	(485,429)	(660,126)	54,315	88,301	(190,433)
\$	(25,477,716)	\$ (183,124,100)	\$ (114,292,715)	\$ (106,807,583)	\$ (78,246,834)	\$ (78,297,693)

(continued)

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

	2025	2024	2023	2022
General revenues and other changes in net position				
Governmental activities:				
Taxes				
Property taxes	\$ 85,259,726	\$ 80,514,991	\$ 71,284,383	\$ 70,888,432
Sales taxes	75,357,898	72,203,468	71,809,461	64,463,412
Franchise taxes	452,868	372,986	595,503	581,827
Gaming revenues	12,906,091	12,480,780	13,268,419	12,377,844
Grants and contributions not restricted	2,967,220	3,296,752	3,352,315	3,074,508
Investment earnings	29,916,303	31,451,167	30,295,893	(13,572,070)
Miscellaneous	2,998,604	1,680,290	2,526,457	3,137,400
Transfers	(2,100,345)	(1,068,871)	(3,833,478)	(1,521,472)
Total governmental activities	207,758,365	200,931,563	189,298,953	139,429,881
Business-type activities:				
Property taxes	2,257,829	2,176,567	1,840,799	2,397,596
Investment earnings	799,399	876,473	773,321	(363,377)
Miscellaneous	5,180	8,427	-	14,741
Transfers	2,100,345	1,068,871	3,833,478	1,521,472
Total business-type activities	5,162,753	4,130,338	6,447,598	3,570,432
Total primary government	\$ 212,921,118	\$ 205,061,901	\$ 195,746,551	\$ 143,000,313
Changes in net position				
Governmental activities	\$ 103,885,970	\$ 77,115,952	\$ 71,856,353	\$ 72,226,987
Business-type activities	2,818,179	2,306,418	4,587,607	2,542,690
Total primary government	\$ 106,704,149	\$ 79,422,370	\$ 76,443,960	\$ 74,769,677

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 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.
- (3) 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.
- (4) In 2022, the Parish implemented Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*. This statement requires certain leases to be reported as right-to-use assets and amortized over the term of the lease. Adjustments to the basic financial statements were made to facilitate implementation of GASB 87. Net position was increased by \$143,711 as of January 1, 2022 to reflect the calculated value of the leases at the beginning of the reporting period. Prior year restatement amounts are not available; therefore, only the 2022 effect has been presented in this section.
- (5) In 2023, the Parish implemented Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription-Based Information Technology Arrangements*. This statement requires certain subscription-based information technology arrangements (SBITAs) be reported as right-to-use assets and amortized over the term of the SBITA. Adjustments to the basic financial statements were made to facilitate implementation of GASB 96. Net position was decreased by \$16,917 as of January 1, 2023 to reflect the calculated value of the SBITAs at the beginning of the reporting period. Prior year restatement amounts are not available; therefore, only the 2023 effect has been presented in this section.

Table 2

	2021	2020	2019	2018	2017	2016
\$	65,477,460	\$ 64,263,220	\$ 58,580,022	\$ 55,122,835	\$ 53,641,205	\$ 51,577,461
	62,912,234	54,826,686	64,327,416	74,661,471	102,546,998	59,516,161
	630,730	652,028	781,498	797,346	825,571	870,316
	12,144,942	9,013,614	11,548,653	12,502,453	12,144,635	12,153,400
	2,649,252	2,230,834	2,542,094	2,450,791	2,431,024	2,645,008
	(536,193)	5,130,193	12,542,580	7,557,798	3,510,943	2,170,150
	1,326,178	1,259,228	1,189,006	1,058,841	970,119	802,990
	(332,986)	(125,941)	(84,449)	(38,906)	(348,135)	(242,797)
	144,271,617	137,249,862	151,426,820	154,112,629	175,722,360	129,492,689
	2,354,339	2,043,330	1,947,754	876,029	895,693	889,963
	(3,549)	113,098	234,550	89,081	40,191	24,152
	4,773	-	8,615	5,504	-	11,060
	332,986	125,941	84,449	38,906	348,135	242,797
	2,688,549	2,282,369	2,275,368	1,009,520	1,284,019	1,167,972
\$	146,960,166	\$ 139,532,231	\$ 153,702,188	\$ 155,122,149	\$ 177,006,379	\$ 130,660,661
\$	118,730,753	\$ (45,388,809)	\$ 37,794,231	\$ 47,250,731	\$ 97,387,225	\$ 51,385,429
	2,751,697	1,796,940	1,615,242	1,063,835	1,372,320	977,539
\$	121,482,450	\$ (43,591,869)	\$ 39,409,473	\$ 48,314,566	\$ 98,759,545	\$ 52,362,968

- (6) From 2016 to 2023, Waterworks District No. 8 of Wards 3 and 8 was a discretely presented component unit. In January, 2024, 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. Prior year amounts were not restated for this change in presentation as provided by current accounting and auditing pronouncements.
- (7) In 2024, the Parish implemented Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*. This statement requires that liabilities for compensated absences be recognized for leave that has not been used and leave that has been used but not yet been paid in cash or settled through a non-cash means. Adjustments to the basic financial statements were made to facilitate implementation of GASB 101. Net position was decreased by \$7,011,906 as of January 1, 2024 to reflect the calculated value of compensated absences at the beginning of the reporting period. Prior year restatement amounts are not available; therefore, only the 2024 effect has been presented in this section.



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

Year	Property Taxes	Sales Taxes	Franchise Tax	Total
2025	\$ 85,259,726	\$ 75,357,898	\$ 452,868	\$ 161,070,492
2024	80,514,991	72,203,468	372,986	153,091,445
2023	71,284,383	71,809,461	595,503	143,689,347
2022	70,888,432	64,463,412	581,827	135,933,671
2021	65,477,460	62,912,234	630,730	129,020,424
2020	64,263,220	54,737,528	652,028	119,652,776
2019	58,580,022	64,327,416	781,498	123,688,936
2018	55,122,835	74,750,629	797,346	130,670,810
2017	53,641,205	102,546,998	825,571	157,013,774
2016	51,577,461	59,516,161	870,316	111,963,938

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. 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. There also was a large audit collection in October 2017. Sales tax revenue for 2020 decreased as a result of business closures for COVID-19 and the 2020 Hurricane Season. Increased spending by the manufacturing segment and for disaster recovery have contributed to higher sales tax revenues in 2021 and 2022. Manufacturing spending continues to increase in 2023 generating additional sales tax revenues. Louisiana passed legislation effective 1/1/25, which makes food purchased for home consumption fully taxable in the unincorporated areas of the Parish. Growth in the service and manufacturing sectors also contributed to the 4.4% increase in sales tax revenue during 2025.
- (3) Franchise tax revenue is primarily related to cable usage. This revenue source has been declining over the past ten plus years, which is indicative of the trend of citizens electing to utilize other forms of entertainment over traditional cable television.
- (4) Property tax revenue increased 8.3% in 2022 fueled primarily by a 17% increase in assessed valuations of residential property.
- (5) Property tax revenue increased 12.9% in 2024 as a function of the higher total residential and personal property assessed valuations. For 2025, it increased 5.9% due to higher valuations, especially for the commercial and personal property categories.

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

	2025	2024	2023	2022
General fund :				
Nonspendable	\$ 32,507	\$ 30,498	\$ 40,859	\$ 34,881
Restricted	-	-	-	-
Assigned	65,556,981	60,743,418	52,359,450	60,106,768
Unassigned	56,435,634	53,146,826	54,380,102	42,600,145
Total general fund	<u>\$ 122,025,122</u>	<u>\$ 113,920,742</u>	<u>\$ 106,780,411</u>	<u>\$ 102,741,794</u>
All other governmental funds:				
Nonspendable	\$ 1,699,281	\$ 1,870,126	\$ 1,253,857	\$ 1,708,558
Restricted	440,739,203	384,401,201	363,671,955	340,127,084
Assigned	73,235,167	77,829,769	42,888,682	70,112,963
Unassigned	-	-	(18,530)	(2,981,185)
Total all other governmental funds	<u>\$ 515,673,651</u>	<u>\$ 464,101,096</u>	<u>\$ 407,795,964</u>	<u>\$ 408,967,420</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 4

2021	2020	2019	2018	2017	2016
\$ 32,569	\$ 23,751	\$ 102,873	\$ 2,214	\$ 2,059	\$ 16,415
-	-	-	-	-	-
55,868,644	47,710,409	44,458,686	44,703,459	37,242,878	31,278,371
42,200,125	46,949,720	42,504,472	40,065,654	37,535,676	36,708,645
<u>\$ 98,101,338</u>	<u>\$ 94,683,880</u>	<u>\$ 87,066,031</u>	<u>\$ 84,771,327</u>	<u>\$ 74,780,613</u>	<u>\$ 68,003,431</u>
\$ 1,610,932	\$ 1,656,785	\$ 1,655,704	\$ 1,250,100	\$ 3,047,470	\$ 7,135,249
321,933,898	284,536,870	314,600,625	339,809,676	283,346,818	231,837,552
51,420,904	63,339,835	65,731,962	29,928,576	21,270,622	17,790,079
(1,212,189)	(40,086,715)	-	(637)	-	-
<u>\$ 373,753,545</u>	<u>\$ 309,446,775</u>	<u>\$ 381,988,291</u>	<u>\$ 370,987,715</u>	<u>\$ 307,664,910</u>	<u>\$ 256,762,880</u>

Table 5

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

	2025	2024	2023	2022
Revenues				
Taxes	\$ 160,707,845	\$ 153,200,937	\$ 143,882,154	\$ 135,890,040
Licenses and permits	4,008,970	2,863,782	3,338,052	3,220,404
Intergovernmental	63,309,897	65,311,164	94,904,057	191,495,625
Charges for services	14,108,784	10,816,484	10,098,375	9,922,132
Fines and forfeitures	24,440	297,126	29,457	222,750
Investment earnings	29,418,556	30,922,849	29,515,621	(13,254,375)
Gaming	12,930,777	12,478,466	13,246,046	12,377,844
Miscellaneous	2,442,171	1,167,757	2,093,839	2,735,118
Total revenues	286,951,440	277,058,565	297,107,601	342,609,538
Expenditures				
General government	27,106,626	27,650,568	33,955,346	26,338,225
Public safety	29,614,433	40,568,166	37,197,552	27,293,802
Public works	31,221,241	29,311,440	64,129,345	155,548,906
Sanitation	10,393,677	10,262,021	8,823,756	8,982,297
Health and welfare	19,070,702	21,792,662	25,501,752	27,894,463
Culture and recreation	22,844,695	20,698,635	29,268,271	25,145,425
Economic development	4,857,812	4,879,826	4,302,851	4,152,412
Debt service:				
Principal	2,235,000	1,345,000	1,280,000	1,220,000
Interest and fiscal charges	2,659,113	1,781,952	1,521,750	1,582,750
Debt issuance cost	-	376,606	-	-
Intergovernmental	10,107,100	11,821,881	13,766,393	14,617,029
Capital outlay	67,705,436	74,136,442	83,542,230	56,299,823
Total expenditures	227,815,835	244,625,199	303,289,246	349,075,132
Excess of revenues over (under) expenditures	59,135,605	32,433,366	(6,181,645)	(6,465,594)
Other financing sources (uses)				
Issuance of debt - loan	-	25,000,000	-	-
Issuance of debt - loan premium	-	3,214,991	-	-
Transfers in	47,651,347	46,217,600	43,575,457	37,360,697
Transfers out	(49,751,692)	(46,889,990)	(43,924,160)	(38,050,401)
Special assessments / insurance / leases	2,641,675	3,469,496	9,397,509	47,009,629
Total other financing sources (uses)	541,330	31,012,097	9,048,806	46,319,925
Net change in fund balance	\$ 59,676,935	\$ 63,445,463	\$ 2,867,161	\$ 39,854,331
Debt service as a percentage of noncapital expenditures	2.85%	1.62%	1.27%	0.99%

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) The special item reported in 2024 for the general fund is reported as miscellaneous income in this table.

Table 5

	2021	2020	2019	2018	2017	2016
\$	128,773,424	\$ 119,838,626	\$ 123,794,395	\$ 130,624,521	\$ 157,030,507	\$ 111,984,004
	3,165,464	3,060,967	3,421,551	3,527,894	3,581,455	3,566,039
	136,795,003	22,459,244	18,982,051	20,461,914	26,032,265	22,278,680
	9,043,388	8,526,266	10,489,692	9,390,826	8,895,538	7,517,066
	145,986	141,312	535,759	227,240	273,439	316,766
	(527,477)	4,999,171	12,222,767	7,381,011	3,432,789	2,129,467
	12,144,942	9,022,588	11,568,787	12,482,319	12,144,635	12,153,400
	1,052,099	2,860,947	2,955,792	1,319,409	1,750,047	2,443,189
	290,592,829	170,909,121	183,970,794	185,415,134	213,140,675	162,388,611
	21,862,758	19,500,911	15,609,916	15,630,563	15,250,735	14,620,563
	30,473,964	19,556,715	19,788,993	20,383,965	19,559,855	18,148,344
	77,454,443	107,242,746	22,347,806	21,964,449	20,315,930	17,792,910
	7,609,736	7,351,154	7,249,323	6,706,519	6,913,382	6,753,216
	19,432,854	16,608,036	14,891,961	15,203,537	15,461,419	15,192,528
	17,715,049	16,360,141	15,980,564	16,091,486	16,025,504	13,371,856
	3,507,027	3,789,931	3,638,422	3,238,371	3,313,592	3,198,859
	1,165,000	1,105,000	1,165,000	-	-	-
	1,641,000	1,696,250	1,640,069	-	-	-
	-	-	-	461,645	-	-
	10,135,735	5,042,261	5,999,257	6,219,899	5,111,822	9,250,121
	43,535,832	52,504,550	62,279,754	46,131,776	53,273,679	37,482,996
	234,533,398	250,757,695	170,591,065	152,032,210	155,225,918	135,811,393
	56,059,431	(79,848,574)	13,379,729	33,382,924	57,914,757	26,577,218
	-	-	-	35,000,000	-	-
	-	-	-	4,732,391	-	-
	21,152,752	16,125,316	28,381,608	28,670,328	18,582,037	26,089,312
	(21,485,738)	(16,251,257)	(28,466,057)	(28,513,680)	(18,930,172)	(26,332,109)
	11,997,783	15,050,848	-	41,556	112,590	137,906
	11,664,797	14,924,907	(84,449)	39,930,595	(235,545)	(104,891)
\$	67,724,228	\$ (64,923,667)	\$ 13,295,280	\$ 73,313,519	\$ 57,679,212	\$ 26,472,327
	1.40%	1.32%	2.04%	0.00%	0.00%	0.00%



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
2025	\$ 85,259,726	\$ 74,995,251	\$ 452,868	\$ 160,707,845
2024	80,514,991	72,203,468	482,478	153,200,937
2023	71,284,383	71,991,026	606,745	143,882,154
2022	70,888,432	64,466,956	534,652	135,890,040
2021	65,477,460	62,538,839	757,125	128,773,424
2020	64,263,220	54,737,528	748,720	119,749,468
2019	58,580,022	64,327,416	886,957	123,794,395
2018	55,122,835	74,750,629	840,215	130,713,679
2017	53,641,205	102,546,998	842,304	157,030,507
2016	51,577,461	59,516,161	890,382	111,984,004

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. 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. There was also a large audit collection in October 2017. Sales tax revenue for 2020 decreased as a result of business closures for COVID-19 and the 2020 Hurricane Season. Increased spending by the manufacturing segment and for disaster recovery have contributed to higher sales tax revenues in 2021, 2022 and 2023. Spending leveled off in 2024 generating only a .3% increase in sales tax revenues. Sales tax revenue picked back up for 2025, increasing 3.8%. Louisiana passed legislation effective 1/1/25, which made food purchased for home consumption fully taxable in the unincorporated areas of the Parish. Increased spending reported in the service and manufacturing sectors also contributed to the higher sales tax revenue number.
- (3) Other taxes revenue is primarily related to franchise revenue for cable usage. The Parish has experienced declining revenues over the past several years for this source of funding which is indicative of the trend of citizens selecting alternatives to traditional cable television.
- (4) Property tax revenue increased 5.9% in 2025 due primarily to higher assessed valuations for commercial and personal property.

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

Standard Industrial Classification Code	2025	2024	2023	2022
Food group classification	\$ 186,596,958	\$ 188,855,043	\$ 202,668,717	\$ 200,087,722
Apparel group classification	9,032,609	6,914,217	5,600,761	6,517,652
Gen. merchandise group classification	352,998,378	389,822,619	320,462,732	317,522,937
Automotive group classification	421,344,801	400,517,122	405,222,638	412,474,537
Home furnishings group classification	77,698,885	69,945,820	63,917,561	64,144,005
Building group classification	280,170,346	241,397,891	252,304,308	284,209,457
Service group classification	295,105,324	235,726,575	202,549,330	165,655,295
Manufacturer group classification	1,500,413,350	1,456,531,851	1,593,638,065	1,279,873,532
Utilities group classification	108,137,051	107,267,553	81,495,546	93,693,077
Miscellaneous group classification	63,453,616	107,149,545	51,844,192	42,526,760
Other group classification	<u>2,114,017</u>	<u>5,040,805</u>	<u>5,984,039</u>	<u>28,079</u>
Totals	<u>\$ 3,297,065,335</u>	<u>\$ 3,209,169,041</u>	<u>\$ 3,185,687,889</u>	<u>\$ 2,866,733,053</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) In 2018 prior year amounts were 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 certain exclusions and exemptions to 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. Louisiana passed legislation effective January 1, 2025, that makes food purchased for home consumption fully taxable in the unincorporated areas of the Parish. 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 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 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 before declining significantly in 2020 due to COVID and the hurricanes. Current reporting periods exceed pre-2020 levels.
- (5) The Calcasieu Parish School Board believes that the decrease in sales for the building group classification in 2019 is related to the slowdown of construction at the industrial petrochemical plants.
- (6) Taxable sales for 2020 decreased as a result of business closures for COVID-19 and impacts from the 2020 hurricanes. Disaster recovery spending has positively impacted taxable sales in 2021.
- (7) Taxable sales for 2021 showed improvement in all major categories as disaster recovery spending and improving COVID-19 conditions provided positive impacts. 2022 and 2023 taxable sales increased 5% and 11%, respectively, over the prior year primarily fueled by higher manufacturing group purchases.
- (8) For 2024, increases in the general merchandise, service, and utilities groups offset a 9% decline in taxable sales for the manufacturing group. Total taxable sales in 2024 increased \$23 million over the prior year.
- (9) Building and manufacturing bounced back in 2025 after declines in the previous years. A decline in the general merchandise group was offset by increases in the automotive and service groups. Total taxable sales in 2025 were \$88 million higher than the previous year, an overall increase of 3%.

Table 7

2021	2020	2019	2018	2017	2016
\$ 208,501,381	\$ 175,645,241	\$ 174,755,718	\$ 157,201,727	\$ 153,513,114	\$ 155,281,905
6,338,920	5,160,968	5,412,892	4,398,884	4,312,204	3,507,126
246,727,949	168,078,510	167,699,310	177,664,719	148,488,484	112,212,595
487,777,013	384,875,401	374,079,700	386,169,718	343,595,827	346,313,060
66,609,548	49,637,501	51,921,887	48,636,300	45,691,113	45,056,006
280,503,977	211,081,270	297,684,549	607,857,602	708,511,768	412,157,044
148,354,752	147,502,398	198,383,224	263,102,977	202,773,972	180,107,076
1,073,515,414	923,114,508	1,302,808,779	1,358,502,778	2,330,278,136	1,116,366,776
171,304,413	100,455,688	185,339,849	244,357,036	127,443,883	87,198,789
49,945,776	45,738,699	72,654,651	60,997,351	72,360,609	60,604,009
<u>2,709</u>	<u>4,796</u>	<u>9,743</u>	<u>-</u>	<u>8,699</u>	<u>12,354</u>
<u>\$ 2,739,581,852</u>	<u>\$ 2,211,294,980</u>	<u>\$ 2,830,750,302</u>	<u>\$ 3,308,889,092</u>	<u>\$ 4,136,977,809</u>	<u>\$ 2,518,816,740</u>
<u>2.50%</u>	<u>2.50%</u>	<u>2.50%</u>	<u>2.50%</u>	<u>2.50%</u>	<u>2.50%</u>

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

Year	-----Direct Rate-----				-----Total Rate-----	
	Calcasieu Parish	Calcasieu Parish	Calcasieu Parish	Calcasieu Parish	Total Sales Tax	Total Sales Tax
	Police Jury	Police Jury	Police Jury	Police Jury	Rate in the	Rate in the
	District 1A	District 1A	District 4A	Total	Unincorporated	Incorporated
	Operating Tax	Capital Tax	Capital Tax	Tax Rate	Areas of	Areas of
	<u>(Unincorp. Area)</u>	<u>(Unincorp. Area)</u>	<u>(Unincorp. Area)</u>	<u>(Unincorp. Area)</u>	<u>Calcasieu Parish</u>	<u>Calcasieu Parish</u>
2025	0.67%	0.33%	1.50%	2.50%	10.75%	10.75%
2024	0.67%	0.33%	1.50%	2.50%	10.20%	10.20%
2023	0.67%	0.33%	1.50%	2.50%	10.20%	10.20%
2022	0.67%	0.33%	1.50%	2.50%	10.20%	10.20%
2021	0.67%	0.33%	1.50%	2.50%	10.20%	10.20%
2020	0.67%	0.33%	1.50%	2.50%	10.20%	10.20%
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%

Year	-----Overlapping Rates-----						
	Calcasieu Parish	Calcasieu Parish	City of Lake	City of	City of	Towns of	City of
	Sheriff	School Board	Charles Salary &	Sulphur	Westlake	Iowa and Vinton	Dequincy
	Law Enf Tax	Salary Tax	Operations Tax	Operations Tax	Operations Tax	Operations Tax	Operations Tax
	<u>(Parishwide)</u>	<u>(Parishwide)</u>	<u>(City Only)</u>	<u>(City Only)</u>	<u>(City Only)</u>	<u>(City Only)</u>	<u>(City Only)</u>
2025	0.75%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
2024	0.75%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
2023	0.75%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
2022	0.75%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
2021	0.75%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
2020	0.75%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
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%	2.25%	2.50%	2.50%	2.50%	2.50%

Notes:

- (1) Source: Louisiana Association of Tax Administrators
- (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 5% (previously 4.45%). The Louisiana Legislature increased sales tax 1%, from 4% to 5% effective April 1, 2016. Effective July 1, 2018, the 1% sales tax was reduced to 0.45% resulting in a 4.45% sales tax rate. During the 2024 Third Extraordinary Session of the Legislature, the sales tax rate was increased back to 5% effective 1/1/2025.
- (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 2.50% Police Jury tax rate.

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

Tax Remitter Industry (Note 2)	-----2025-----			-----2016-----		
	Tax Liability	Rank	Percentage of Total	Tax Liability	Rank	Percentage of Total
Manufacturing	\$ 6,212,704	1	8.28%	\$ 4,597,909	1	7.73%
Manufacturing	5,096,246	2	6.80%	2,594,870	4	4.36%
Manufacturing	4,492,928	3	5.99%	3,664,822	3	6.16%
Manufacturing	2,336,702	4	3.12%	4,573,756	2	7.68%
Manufacturing	2,196,236	5	2.93%	1,458,918	5	2.45%
Manufacturing	1,865,532	6	2.49%	993,814	8	1.67%
Manufacturing	1,744,572	7	2.34%	-	-	-
Manufacturing	1,147,297	8	1.53%	-	-	-
Manufacturing	1,045,610	9	1.39%	-	-	-
Professional Services	965,985	10	1.29%	-	-	-
Construction	-	-	-	1,118,198	6	1.88%
Construction	-	-	-	1,019,828	7	1.71%
Construction	-	-	-	943,056	9	1.58%
Utility Provider	-	-	-	858,567	10	1.44%
Total tax liability	<u>\$ 27,103,812</u>		<u>36.16%</u>	<u>\$ 21,823,738</u>		<u>36.66%</u>
Total sales tax revenue	<u>\$ 74,995,251</u>			<u>\$ 59,516,161</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 remitter is not included in the above schedule.

Table 10

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

	2025	2024	2023	2022
Residential Property (Assessed @ 10%)	\$ 1,090,835,990	\$ 1,065,246,921	\$ 1,029,548,731	\$ 996,491,761
Less Homestead Exemption	<u>(314,300,275)</u>	<u>(311,696,248)</u>	<u>(306,125,057)</u>	<u>(304,596,030)</u>
Taxable Residential Net of Homestead Exemption	776,535,715	753,550,673	723,423,674	691,895,731
Commercial Property (Assessed @ 15%)	422,998,280	401,584,720	372,158,570	355,303,910
Less Exemption	-	-	-	-
New ITEP Property (016 MFG-PLANT from Residential Property)	84,634,580	32,238,000	27,157,190	27,984,540
Less ITEP Exemption @ 80%	<u>(67,707,670)</u>	<u>(25,790,400)</u>	<u>(21,725,750)</u>	<u>(22,387,630)</u>
Pre-2018 Industrial Tax Exemption Program (ITEP) Property	2,225,820,850	2,091,545,910	1,883,556,000	1,361,113,550
Less ITEP Exemption	<u>(2,225,820,850)</u>	<u>(2,091,545,910)</u>	<u>(1,860,531,020)</u>	<u>(1,361,113,550)</u>
Taxable Commercial Property Net of Exemptions	439,925,190	408,032,320	400,614,990	360,900,820
Public Services Property (Assessed @ 25%)	468,510,510	439,127,360	431,004,860	419,539,550
Personal Other Property (Assessed @ 15%)	<u>1,664,527,950</u>	<u>1,608,366,400</u>	<u>1,269,656,700</u>	<u>1,178,209,840</u>
Total Taxable Assessed Value	<u>\$ 3,349,499,365</u>	<u>\$ 3,209,076,753</u>	<u>\$ 2,824,700,224</u>	<u>\$ 2,650,545,941</u>
Estimated Actual Taxable Value	<u>\$ 25,135,504,090</u>	<u>\$ 24,094,782,037</u>	<u>\$ 21,428,784,080</u>	<u>\$ 20,060,855,977</u>
% Taxable Assessed Value to Estimated Actual Value	13.33%	13.32%	13.18%	13.21%
Total Millage Rate (Note 3)	28.28	28.13	27.26	27.43

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. 2025 property tax activity is based upon the 2024 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 (see Table 11).
- (4) Prior year amounts have been restated for any subsequent year's prior period adjustments or where deemed necessary.
- (5) Assessed valuations for residential properties (excluding land) were reduced for the 2021 revenue year to account for damages incurred by the 2020 hurricanes. Property assessments returned to normal levels for 2022.
- (6) From its inception until 2016, the Louisiana Industrial Tax Exemption Program (ITEP) offered a 100% tax exemption for as long as ten years. The Louisiana Department of Economic Development issued executive orders in 2016 changing the ITEP program to a 100% exemption for five years and a renewal at 80% for three years. In 2018, the ITEP program was amended to an 80% exemption for five years with five year renewal at 80%. Beginning in 2021, the taxable portion of the ITEP exemption program is included in the assessed taxable value. During 2024, ITEP rules related to local government input were updated, but the rules regarding the amount and term of the ITEP exemption were not changed. In 2025 Executive Order JML 25-33 provided for ITEP exemptions up to 93% for Mega Projects.

Table 10

2021	2020	2019	2018	2017	2016
\$ 901,249,553	\$ 903,297,559	\$ 876,172,539	\$ 841,447,802	\$ 804,537,466	\$ 740,188,407
(297,203,071)	(298,051,530)	(293,671,017)	(289,666,531)	(286,244,526)	(282,882,849)
604,046,482	605,246,029	582,501,522	551,781,271	518,292,940	457,305,558
288,649,880	361,533,940	347,384,030	321,416,230	305,860,190	277,596,830
-	-	(5,330)	(5,190)	(5,190)	(9,180)
-	-	-	-	-	-
-	-	-	-	-	-
867,800,820	452,069,390	408,902,460	510,694,010	510,374,170	499,527,050
(867,800,820)	(452,069,390)	(408,902,460)	(510,694,010)	(510,374,170)	(499,527,050)
288,649,880	361,533,940	347,378,700	321,411,040	305,855,000	277,587,650
397,236,650	359,148,720	320,493,310	311,764,800	290,914,620	272,800,460
1,290,446,240	1,132,897,340	992,161,470	958,251,400	933,852,540	892,679,550
<u>\$ 2,580,379,252</u>	<u>\$ 2,458,826,029</u>	<u>\$ 2,242,535,002</u>	<u>\$ 2,143,208,511</u>	<u>\$ 2,048,915,100</u>	<u>\$ 1,900,373,218</u>
<u>\$ 19,118,885,153</u>	<u>\$ 18,657,043,503</u>	<u>\$ 17,195,185,260</u>	<u>\$ 16,367,324,977</u>	<u>\$ 15,630,821,480</u>	<u>\$ 14,391,330,920</u>
13.50%	13.18%	13.04%	13.09%	13.11%	13.20%
27.60	27.07	27.24	26.85	26.88	27.73

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

Fiscal Year	Calcasieu Parish Police Jury (Notes 4, 5 & 8)	Calcasieu Parish School Board	Law Enforcement (Note 9)	Fire Protection	Gravity Drainage (Note 6)	Recreation and Community Centers
2025	28.28	22.10	14.09	14.26	5.01	11.02
2024	28.13	22.21	12.71	13.94	5.00	10.52
2023	27.26	23.48	12.71	13.98	5.01	10.79
2022	27.43	24.22	11.85	13.98	5.04	10.58
2021	27.60	26.04	11.85	14.01	5.89	10.05
2020	27.07	29.75	9.85	14.11	5.90	10.24
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

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. 2025 property tax activity is based upon the 2024 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, Waterworks District No. 2 of Ward 4, Waterworks District No. 5 of Wards 3 & 8, 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) 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.
- (6) Gravity Drainage Districts were consolidated from seven districts into two districts (Consolidated Drainage Districts 1 & 2). Beginning with the 2022 levy (collections in 2023), the millage rates for the former unconsolidated Districts were replaced with new millage rates established by the voters for each of the new consolidated Districts.
- (7) Prior year amounts have been restated for any subsequent year's prior period adjustments or where deemed necessary.
- (8) From 2016 until 2023, Waterworks District No. 8 of Wards 3 & 8 was a discretely presented component unit. In January, 2024, 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 2024 forward.
- (9) One of the two Law Enforcement millage rates levied increased from 5.62 mills in 2024 to 7.00 mills in 2025.

Table 11

Airport and Harbor & Terminals	Water and Sewerage (Notes 4, 5 & 8)	Criminal Court Activities	Hospital Service District	Cities (Note 2)	Other	Total
7.56	6.39	3.16	6.95	15.21	1.32	135.35
7.55	6.25	2.98	6.95	15.33	1.31	132.88
7.57	5.86	2.98	6.95	15.37	1.31	133.27
7.49	6.20	2.98	6.95	15.26	1.32	133.30
7.48	6.24	2.98	6.95	15.25	1.32	135.66
7.64	6.79	3.02	6.95	15.19	1.34	137.85
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

Table 12

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

Entity (Note 3)	2025 (2024 Assessed Valuation)			2016 (2015 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.	\$ 335,419,040	1	10.01%	\$ 72,378,090	3	3.81%
Entergy Louisiana LLC	132,146,880	2	3.95%	89,637,560	2	4.72%
Citgo Petroleum Corp	129,206,730	3	3.86%	97,063,480	1	5.11%
Westlake US 2 LLC	109,158,330	4	3.26%	-	-	-
Sasol Chemicals (USA) LLC	95,248,910	5	2.84%	44,233,310	5	2.33%
Golden Nugget Lake Charles	62,642,860	6	1.87%	56,599,230	4	2.98%
Westlake Chemical OPCO	54,923,610	7	1.64%	26,238,060	10	1.38%
Lake Charles LNG Co.	49,247,100	8	1.47%	-	-	-
Excel Paralubes	44,462,300	9	1.33%	28,051,510	8	1.48%
Enterprise TE Products Pipeline Co. LLC	40,805,380	10	1.22%	-	-	-
Eagle US 2 LLC (Aaxiall)/PPG Industries	-	-	-	39,491,500	6	2.08%
PNK (Lake Charles) LLC	-	-	-	32,512,570	7	1.71%
Cameron Interstate Pipe	-	-	-	26,690,030	9	1.40%
Total for principal taxpayers	<u>\$ 1,053,261,140</u>		<u>31.45%</u>	<u>\$ 512,895,340</u>		<u>27.00%</u>
Total for all taxpayers	<u>\$ 3,349,499,365</u>			<u>\$ 1,900,373,218</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. 2025 property tax activity is based upon the 2024 levy).

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

Fiscal Year (2)	Taxes Levied for the Fiscal Year (3)	Collected within the Budgeted Fiscal Year of the Levy		Collections in Subsequent Years (3)	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2025	\$ 92,803,660	\$ 92,616,049	99.80%	\$ -	\$ 92,616,049	99.80%
2024	86,185,393	86,033,030	99.82%	24,680	86,057,710	99.85%
2023	76,338,436	76,239,691	99.87%	833	76,240,524	99.87%
2022	72,383,077	72,270,204	99.84%	15,954	72,286,158	99.87%
2021	68,182,696	67,925,818	99.62%	153,957	68,079,775	99.85%
2020	65,941,379	65,797,871	99.78%	51,625	65,849,496	99.86%
2019	60,545,430	60,365,209	99.70%	81,767	60,446,976	99.84%
2018	56,571,897	56,515,491	99.90%	(3,928)	56,511,563	99.89%
2017	54,452,144	54,370,596	99.85%	24,339	54,394,935	99.89%
2016	52,294,985	52,174,631	99.77%	45,118	52,219,749	99.86%

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. 2025 property tax collections are based upon the 2024 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. The 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. Collections in the initial fiscal year for 2021 were lower than normal due to the impacts from the 2020 hurricanes. Approved parcel value reductions resulted in refunds exceeding collections during 2024 for remaining 2023 tax revenue balances.
- (4) 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.
- (5) From 2016 until 2023, Waterworks District No. 8 of Wards 3 & 8 was a discretely presented component unit. In January, 2024, 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 2024 forward.

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

Year	Governmental Activities			Business-Type Activities		
	Revenue Loan (Note 3)	Lease Obligations (Note 5)	SBITA Obligations (Note 6)	General Obligation Bonds	Special Assessment Bonds	Water Revenue Bonds (4,7)
2025	\$55,845,343	\$ 962,837	\$ 3,113,940	\$ -	\$ -	\$ 8,703,842
2024	58,621,670	361,599	3,760,844	-	-	9,274,842
2023	32,144,051	654,893	4,580,703	-	-	7,839,052
2022	33,746,207	344,731	-	-	25,021	6,834,503
2021	35,294,584	-	-	-	50,036	5,873,573
2020	36,793,183	-	-	-	75,051	3,341,921
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	-

Year	Total Primary Government	Percentage of Personal Income	Net Outstanding Debt
			Per Capita
2025	\$ 68,625,962	0.89%	\$ 327.46
2024	72,018,955	1.04%	347.15
2023	45,218,699	0.68%	220.97
2022	40,950,462	0.60%	199.72
2021	41,218,193	0.67%	198.40
2020	40,210,155	0.62%	196.15
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

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 2018, the Parish received loan proceeds from the Louisiana Local Government Environmental Facilities and Community Development Authority (LCDA) for financing the cost for certain additions, acquisitions, repairs and/or expansions to Parish facilities. In 2024, the Parish received \$25 million in loan proceeds from the second issue of LCDA revenue bonds.
- (4) 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 and presenting the District as a blended component unit from 2019 forward. The District had \$1,134,000 in bonds outstanding at December 31, 2019.
- (5) The Parish implemented GASB Statement No. 87, *Leases*, effective with the 2022 reporting period. The standard requires reporting certain leases as right to use assets and recording a liability for future cash outflows. The liabilities for current qualifying leases have been restated for the 2022 reporting period as part of the GASB Statement No. 87 implementation.
- (6) In 2023, the Parish implemented Governmental Accounting Standards Board (GASB) Statement No. 96, Subscription-Based Information Technology Arrangements. This statement requires certain subscription-based information technology arrangements (SBITAs) be reported as right-to-use assets and amortized over the term of the SBITA. Adjustments to the basic financial statements were made to facilitate implementation of GASB 96. The new standard requires reporting SBITA's (software subscriptions) as subscription assets and recording a liability for future cash outflows. The liabilities for SBITA's have been restated for the 2023 reporting period as part of the GASB Statement No. 96 implementation.
- (7) Prior to 2024, Waterworks District No. 8 of Wards 3 & 8 was a discretely presented component unit. In January, 2024, the Parish dissolved the separate governing board and began serving as the governing board and presenting its financial information as a blended component unit. The District had \$1,579,000 in bonds outstanding at December 31, 2024.

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

Year	General Obligation Bonds	Assessed Taxable Value (Note 2)	Percentage of Estimated Actual Taxable Value of Property	Population	Net Bonded Debt Per Capita
2025	\$ -	\$ 3,399,042,215	0.000%	209,572	\$ -
2024	-	3,349,499,365	0.000%	207,460	-
2023	-	3,209,076,753	0.000%	203,761	-
2022	-	2,824,700,224	0.000%	205,035	-
2021	-	2,650,545,821	0.000%	207,749	-
2020	-	2,580,379,252	0.000%	204,993	-
2019	-	2,458,826,029	0.000%	204,318	-
2018	-	2,242,535,002	0.000%	203,795	-
2017	10,185	2,143,208,511	0.000%	202,506	0.05
2016	15,857	2,048,915,100	0.001%	199,025	0.08

Notes:

- (1) The 2025 assessed value is the taxable assessed value from the Assessor's Millage Totals report for 2025 after reduction for any homestead exemption. The 2025 report was utilized for this schedule since the Parish's December 31, 2025, 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 Note 3 about the blended component units.
- (3) From 2016 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.
- (4) From its inception until 2016, the Louisiana Industrial Tax Exemption Program (ITEP) offered a 100% tax exemption for up to ten years. The Louisiana Department of Economic Development issued executive orders in 2016 changing the ITEP program to a 100% exemption for five years and a renewal at 80% for three years. In 2018, the ITEP program was amended to an 80% exemption for five years with five year renewal at 80%. Beginning in 2021, the taxable portion of the ITEP exemption program is included in the assessed taxable value. ITEP rules were revised in 2024 and 2025 restricting local government input to nonbinding recommendations, permitting Companies with ITEP contracts under 2017 and 2018 rules to opt out of jobs, payroll and compliance components of their agreements, and granting mega projects exemptions between 93% and 100%.

Table 16

**CALCASIEU PARISH POLICE JURY
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF DECEMBER 31, 2025**

Jurisdiction	Debt Outstanding	Percentage Debt Applicable to the Parish	Estimated Share of Overlapping Debt
Direct:			
Calcasieu Parish Police Jury	\$ 59,922,120	100%	\$ 59,922,120
Total direct debt			59,922,120
Overlapping:			
Calcasieu Parish Police Jury Discrete Component Units:			
Fire Protection District No. 1 of Ward 1	11,837	100%	11,837
Fire Protection District No. 1 of Ward 2	348,660	100%	348,660
Fire Protection District No. 2 of Ward 4	3,006,243	100%	3,006,243
Fire Protection District No. 4 of Ward 4	4,359,850	100%	4,359,850
Fire Protection District No. 1 of Ward 5	9,655	100%	9,655
Fire Protection District No. 1 of Ward 6	2,917,285	100%	2,917,285
Fire Protection District No. 1 of Ward 7	930,000	100%	930,000
Consolidated Gravity Drainage District No. 2	223,537	100%	223,537
Recreation District No. 1 of Ward 3	23,783,751	100%	23,783,751
Recreation District No. 1 of Ward 4	15,798,909	100%	15,798,909
Community Center District No. 3 of Ward 7	5,837,244	100%	5,837,244
Calcasieu Parish Public Safety Communications District	52,747	100%	52,747
Calcasieu Parish Coroner	4,713	100%	4,713
14th Judicial District Criminal Court Fund	8,070	100%	8,070
14th Judicial District - District Attorney Fund	253,211	100%	253,211
West Calcasieu Parish Community Center Authority	3,270,000	100%	3,270,000
Sulphur Parks and Recreation	212,614	100%	212,614
Total overlapping debt for component units			61,028,326
Cities and towns:			
Calcasieu Parish School Board	250,445,505	100%	250,445,505
City of Lake Charles	30,135,189	100%	30,135,189
City of Sulphur	1,357,699	100%	1,357,699
City of Dequincy	461,785	100%	461,785
City of Westlake	649,642	100%	649,642
Town of Iowa	2,720,498	100%	2,720,498
Town of Vinton	117,334	100%	117,334
Total overlapping debt for cities and towns			285,887,652
Total overlapping debt			346,915,978
Total direct and overlapping debt			\$ 406,838,098

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, leases, SBITA's 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.
- (5) The Parish implemented GASB Statement No. 87, *Leases*, effective with the 2022 reporting period. The standard requires reporting certain leases as right to use assets and recording a liability for future cash outflows. The liabilities for current qualifying leases are included in governmental activities debt.
- (6) The Parish implemented the new GASB Statement No. 96, *Subscription-Based Information Technology Arrangements* (SBITA's), effective with the 2023 reporting period. The new standard requires reporting SBITA's (software subscriptions) as subscription assets and recording a liability for future cash outflows. The liabilities for current qualifying SBITA's are included in governmental activities debt.
- (7) The Parish implemented the new GASB Statement No. 101, *Compensated Absences*, effective with the 2024 reporting period. Compensated absences are not included in the outstanding debt reporting for this table because they are not classified as traditional debt instruments.

Table 17

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

	2025	2024	2023	2022
Debt limit	\$ 380,452,590	\$ 373,159,297	\$ 352,077,300	\$ 313,082,528
Total net debt applicable to limit	-	-	-	-
Legal debt margin	<u>\$ 380,452,590</u>	<u>\$ 373,159,297</u>	<u>\$ 352,077,300</u>	<u>\$ 313,082,528</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>0.00%</u>

Legal Debt Margin Calculation For Fiscal Year 2023

Taxable Value (2025 Assessed Valuation)	\$ 3,399,042,215
Add back: exempt real property	
Homestead Exemption	318,827,345
ITEP and RTA Exemption	86,656,340
Total Assessed Value	<u>\$ 3,804,525,900</u>
Debt limitation - 10 percent of total assessed value	\$ 380,452,590
Debt applicable to limitation:	
Total bonded debt	-
Less: Special assessment bonds	-
Total debt applicable to limit	-
Legal debt margin	<u>\$ 380,452,590</u>

Notes:

- (1) The 2025 assessed value was utilized for this schedule since the Parish's December 31, 2025 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) Beginning in 2021 the taxable portion of property participating in the Louisiana Industrial Exemption Program (ITEP) is included in the Total Assessed Value. See Note 4 for Table 15 for a history of the changes to the ITEP program.

Table 17

	2021		2020		2019		2018		2017		2016
\$	297,752,948	\$	287,771,622	\$	275,691,302	\$	253,624,681	\$	243,288,023	\$	233,516,482
	-		-		-		10,185		15,857		21,259
\$	<u>297,752,948</u>	\$	<u>287,771,622</u>	\$	<u>275,691,302</u>	\$	<u>253,614,496</u>	\$	<u>243,272,166</u>	\$	<u>233,495,223</u>
	<u>0.00%</u>		<u>0.00%</u>		<u>0.00%</u>		<u>0.00%</u>		<u>0.01%</u>		<u>0.01%</u>

Table 18

CALCASIEU PARISH POLICE JURY
PLEDGED REVENUE COVERAGE
LAST TEN FISCAL YEARS

-----Governmental Activities Revenue Loan-----							
Year	Gross Revenue (2)	Operating Expenses (3)	Net Revenue		Debt Service Requirements		
			Available for Debt Service	Principal (6)	Interest	Total	Coverage
2025	\$ 6,280,955	\$ 36	\$ 6,280,919	\$ 2,235,000	\$ 2,650,113	\$ 4,885,113	1.29
2024	3,414,286	26	3,414,260	1,345,000	1,776,301	3,121,301	1.09
2023	3,363,962	21	3,363,941	1,280,000	1,517,250	2,797,250	1.20
2022	3,254,716	29	3,254,687	1,220,000	1,578,250	2,798,250	1.16
2021	3,211,561	-	3,211,561	1,165,000	1,636,500	2,801,500	1.15
2020	2,581,629	-	2,581,629	1,105,000	1,728,288	2,833,288	0.91
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 6)
2017	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-

-----Business Activities - Special Assessment Bonds-----						
Year	Special Assessment		Debt Service Requirements			Coverage
	Collections		Principal	Interest	Total	
2025	\$ -	\$ -	\$ -	\$ -	\$ -	-
2024	-	-	-	-	-	-
2023	8,451	25,021	1,314	26,335	0.32	
2022	9,389	25,015	2,502	27,517	0.34	
2021	19,148	25,015	3,565	28,580	0.67	
2020	4,145	25,015	4,503	29,518	0.14	
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	

-----Business Activities - Revenue Bonds-----							
Year	Gross Revenue (2/9)	Operating Expenses (3)	Net Revenue		Debt Service Requirements		
			Available for Debt Service	Principal (5/8)	Interest	Total	Coverage (7)
2025	\$ 3,649,516	\$ 3,191,537	\$ 457,979	\$ 571,000	\$ 191,059	\$ 762,059	0.60
2024	3,508,347	3,191,537	316,810	553,000	199,436	752,436	0.42
2023	2,152,582	1,685,472	467,110	336,000	119,675	455,675	1.03
2022	1,737,839	1,681,887	55,952	281,000	143,672	424,672	0.13
2021	1,428,451	1,104,992	323,459	156,000	79,555	235,555	1.37
2020	1,534,463	964,264	570,199	101,000	72,243	173,243	3.29
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

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 6 below along with investment earnings and transfers of other Parish revenue dedicated for the repayment of revenue loan on an annual basis. In addition, excess revenues set aside from previous years are available for debt service. Gross revenue for the revenue bonds includes total operating revenues (including investment earnings) exclusive of tap in fees.
- (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.
- (4) Debt service requirements include principal and interest of water revenue and special assessment bonds only. It does not include the general obligation bonds. The special assessment bonds issued in 2013 have all been redeemed as of year-end 2023. There were no outstanding special assessment bonds or activity during 2025.
- (5) The revenue bonds, reflected above in 2016 for Waterworks District No. 5 of Wards 3 & 8, were paid off in 2016 which was before their maturity date of 2020.
- (6) The revenue loan proceeds were received by the Parish in December 2018 with the first debt service payment scheduled for 2019. The Parish received the proceeds from the second issue of revenue bonds for the approved revenue load during 2024. The first interest payment on the second issue bond funding was made during 2024 and principal payments for the second issue commenced in 2025. All "lawfully available funds" of the Parish will be used for the repayment of this debt; however, the Parish has specifically pledged a portion of Gaming proceeds, beginning in 2018, to be used for debt repayment which is reflected as pledged in the table above. The Parish received \$12.4 million, \$13.2 million, \$12.5 million and \$12.9 million in gaming proceeds in 2022, 2023, 2024 and 2025 respectively.
- (7) 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 ad valorem 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.
- (8) Waterworks District No. 5 of Wards 3 & 8 recorded a receivable for revenue loan proceeds as of December 31, 2019 which was the closing date of the bond issuance. Since there were no principal or interest payments in 2019, the corresponding revenue of \$1,294,143 and expenses of \$557,403 for 2019 have been excluded from this schedule for debt coverage calculations.
- (9) Gross revenue does not include investment earnings for the years 2021 and 2022. There were no investment earnings for either year due to the non-cash market revaluations for the investments for both periods. (Investments must be valued at the lower of cost or market at year-end.) Investment earnings are included in the gross revenue number reported for other applicable years.
- (10) Prior to 2024, Waterworks District No. 8 of Wards 3 and 8 was a discretely presented component unit. In January, 2024, the Parish dissolved the separate governing board and began serving as the governing board and presenting its financial data as a blended component unit. The Water District has outstanding revenue bonds from revolving loan fund agreements executed in August, 2009 and April, 2018. The District's operating revenues are pledged to secure both loans. While the District has an ad valorem 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
2025	209,572	\$ 7,746,828,980	\$ 36,965	38	28,584	4.10%
2024	207,460	6,915,387,556	33,334	38	28,499	4.00%
2023	204,638	6,639,475,392	32,445	37	28,281	3.60%
2022	205,035	6,858,975,965	33,453	37	27,588	3.10%
2021	207,749	6,182,851,224	29,761	36	26,574	3.50%
2020	204,993	6,492,183,600	31,670	37	31,592	7.10%
2019	204,318	5,519,127,375	27,012	37	32,946	4.00%
2018	203,795	5,837,490,000	28,644	37	32,932	3.50%
2017	202,506	5,228,240,054	25,818	36	32,946	3.30%
2016	199,025	5,078,149,570	25,515	37	32,748	4.10%

Notes:

- (1) Information for *Population, Personal Income, Per Capital Income and Median Age* was obtained from the LA State Treasurer, US Census Bureau, the local Economic Development Alliance or similar agencies that distribute census information at the federal, state, and local levels.
- (2) Personal income, as reported by the local Economic Development Alliance, increased 12% in 2025. Per capita income increased 10.9% during 2025. A change in the source for some of the demographic data by Alliance for 2025 may be a contributing factor in the increase reported for Personal Income. In 2021, personal income decreased due mainly to the government assistance provided during 2020 not being renewed for 2021. The increase in personal income in 2020 was significantly impacted by additional government assistance in the form of personal transfer receipts (including pandemic-related government assistance, expanded unemployment benefits, and other social assistance).
- (3) The public school enrollment reported above is from the Calcasieu Parish School Board annual report for the fiscal year ended June 30, 2025. Public School enrollment had dropped by over 4,000 students during 2021 due to negative housing impacts from Hurricanes Laura and Delta. Enrollment increased 3% for the 2023-24 school year but has not yet recovered to pre-COVID and hurricane levels.

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

Employer (Note 1)	-----2025-----			-----2016-----			Type of Business
	Number of Employees (Note 3)	Rank	Percentage of Total Parish Employment	Number of Employees	Rank	Percentage of Total Parish Employment	
Calcasieu Parish School Board	4,800	1	5.38%	4,899	1	4.95%	Education
Turner Industries, LLC	3,000	2	3.36%	1,650	4	1.67%	Contractor
Lake Charles Memorial Health System	2,795	3	3.13%	2,148	2	2.17%	Health Care
Westlake Chemical Corp.	2,000	4	2.24%	1,693	3	-	Manufacturing
Golden Nugget, LLC Casino & Hotel	1,800	5	2.02%	1,413	5	1.43%	Gaming
L'auberge du Lac Casino & Hotel	1,710	6	1.92%	1,300	6	1.31%	Gaming
Citgo Petroleum Corporation	1,400	7	1.57%	1,113	7	1.12%	Petroleum Refinery
Christus St. Patrick Hospital	1,260	8	1.41%	915	8	0.92%	Health Care
Phillips 66	750	9	0.84%	-	-	-	Petroleum Refinery
West Calcasieu Cameron Hospital	740	10	0.83%	-	-	-	Health Care
Calcasieu Parish Sheriff's Office	-	-	-	869	9	0.88%	Law Enforcement
City of Lake Charles	-	-	-	810	10	0.82%	Local Municipality
Parish Employment (Note 2)	<u>89,212</u>			<u>99,031</u>			

Note:

(1) Source: Southwest Louisiana Economic Development Alliance

(2) Source: Louisiana Works - Calcasieu Parish Average Employment & Wages report for the third quarter of 2025

(3) 2025 employment is reported at estimated threshold levels. Percentage of total Parish employment is calculated using threshold amounts.



Table 21

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

Function	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Governmental activities:										
General government (3)	135	134	132	130	123	126	122	118	117	118
Public safety (4)	161	159	159	160	152	143	137	137	133	125
Public works (5)	229	230	218	219	217	233	230	227	222	219
Sanitation (6)	13	14	14	14	13	13	12	9	8	9
Health and welfare (7)	97	105	105	106	101	108	103	92	88	86
Culture and recreation (8)	126	122	121	120	119	118	117	117	117	114
Economic development (9)	42	41	41	41	40	42	42	42	43	43
Business-type activities:										
Water (10)	-	-	-	-	-	-	-	-	-	-
Sewer (10)	-	-	-	-	-	-	-	-	-	-
Total full-time employees	803	805	790	790	765	783	763	742	728	714

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) In 2016, the Parks Department was moved under the Facility Management Department increasing the number of employees in the general government category. From 2019 through 2022, headcount increased by twelve (12), with the Administrator's Office, Communications, Facility Management, Finance, Information Technology (IT), Human Resources, and Risk Management adding full-time staff positions to manage increased service levels within the organization. General Government headcount increased to one hundred thirty-four during 2023-24, with the Administrator's Office, Communications, and Finance adding a total of four (4) full-time employees to their respective departments.
- (4) The public safety headcount increases in 2016 and 2017 represent Animal Services staff additions required after the Parish discontinued the use of prisoner labor to assist with cleaning and care of the animals. The Office of Juvenile Justice Services (OJJS) hired additional employees in 2016 through 2020 due to increased service levels and increased work hours. From 2020 through 2022 headcount increased to 160 full-time employees, as the Correctional Center Medical staff increased by fourteen (14) as LPN's transferred from the CPSO to become CPPJ employees. Animal Services, Medical staff, Hazard Mitigation, OHSEP and OJJS all had slight increases in employee headcounts for public safety during that same time period. The Correctional Center Medical staff added an LPN and a EMT/Paramedic for 2025.
- (5) The Parish Public Works (Water and Wastewater) and Engineering Divisions experienced increased service levels and added new full time positions through 2020. The new positions were attributed to the Parish's implementation of a new drainage initiative in 2016 and the significant increase in construction activity over the past several years driven by economic growth in the Parish. Public Works lost fourteen positions during 2021 (primarily in Vegetation Control). Engineering dropped two positions in 2021 but added back two positions in 2022. Utility personnel increased by twelve in 2024 as the Parish assumed operational responsibility for Waterworks District 8 of Wards 3 & 8.
- (6) In 2019 and 2020, the Parish expanded its litter abatement initiative requiring an increase in employee count. A new position was added in 2022 to assist with citizen calls and with a new program tracking litter in GIS.
- (7) For the health and welfare function, the Human Services Department increased staff in 2016 to manage other parish community service offices. Human Services increased its employee count during 2018 to address increased service levels in the Transit Department and administrative tasks related to various grant compliance issues. In 2019 and 2020, positions were added in the workforce programs as well as other Human Service programs. In 2021, Human Services experienced reductions in the Transit Group and Mosquito Control. The Human Services Department added four employees for COVID recovery activity (ERA fund) and also underwent some restructuring during 2022 with the creation of a new Public Health Services Department. The ERA additions and restructuring increased headcount to a total of 106 employees for the Human Services Department in 2022. WIOA had seven budgeted headcount reductions in 2025.
- (8) For the culture and recreation function, the Parish operates the Burton Coliseum and the employee count dropped in 2016 with the transfer of the Parks Department to the General Government group. The Library created two new positions during 2017. In 2020, Burton Coliseum added a maintenance technician to assist with operational needs after the Parish discontinued using prisoner labor programs for the work. The Library has added one position each year from 2021 through 2024 plus four more full time positions in 2025.
- (9) The Parish created a new Economic Development Department in 2015 - the Southwest Louisiana Task Force for Growth and Opportunity. This department accomplished its primary mission and was closed at the end of 2017. The sewer program within Planning & Development was reduced by two positions during 2021. Planning added back one position in 2022.
- (10) The Parish currently manages the following water and sewer districts through separate management agreements therefore the Districts have no full-time Parish Police Jury employees: Waterworks District No. 2 of Ward 4, Waterworks District No. 5 of Wards 3 and 8, Waterworks District No. 8 of Wards 3 and 8, Waterworks District No. 12 of Ward 3, Sewer District No. 8 of Ward 4, and Sewer District No. 11 of Ward 3. 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.

Table 22

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

Function	2025	2024	2023	2022	2021
Public safety					
Number of animals handled through animal shelter (2)	5,553	5,920	5,815	5,500	3,717
Public works					
Road miles constructed / overlaid (3)	59	56	47	48	48
Sanitation					
Refuse collected (tons/day) (4)	148	142	134	179	154
Number of residents served (4)	25,333	25,333	25,333	25,335	25,341
Solid Waste Centers refuse collected (yards/month) (4)	5,064	4,833	5,856	6,576	6,391
Solid Waste Centers recyclables collected (yards/month) (4)	1,019	971	1,079	1,344	1,280
Health and welfare					
Number of aerial (aircraft/drone) mosquito control assignments (5)	25/102	70/50	33	42	34
Number of ground mosquito control assignments (5)	1,473	1,851	1,800	1,232	1,367
Number of workforce center clients assisted (6)	9,089	9,398	10,883	9,689	7,574
Number of clients assisted with energy and utility payments (7)	7,938	9,584	8,195	12,903	3,519
Number of housing assistance clients (households)	339	303	295	282	243
Culture and recreation					
Number of park pavilion rentals (8)	413	240	207	236	123
Total circulation for library materials (9)	1,031,548	1,031,269	1,006,552	908,572	941,343
Number of library visits by patrons (9)	344,571	342,590	290,930	235,959	206,950
Economic development					
Number of occupational licenses issued (10)	2,121	2,214	2,327	2,440	2,509
Number of zoning variances and zoning exceptions	13/16	8/20	12/21	26/30	37/27
Business-type activities:					
Active water customers at year end (11)	4,913	5,012	2,696	2,671	2,623
New water connections (11)	478	483	396	371	479
Average daily consumption of water (gallons/day) (11)	1,135,578	1,161,055	611,868	596,085	573,966
Active sewer customers at year end	984	979	823	827	817
Average daily sewerage treatment (12)	193,005	200,394	181,501	182,681	171,832

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) Animal Services experienced a dramatic drop in the number of animals handled for 2020 and 2021 due to impacts from COVID-19 and the 2020 hurricanes. Activity since 2021 has increased but has not returned to pre-disaster levels as the Department has been working out of a temporary location while the new Animal Services facility is being constructed.
- (3) Overlays for Parish roads are completed approximately every thirteen years. In addition to the cyclical timing of overlays, the area's economic growth also impacts the variability of road overlay construction activity as evidenced in the statistics reporting. During 2025, there were 2.481 miles of new construction plus another 56.552 miles of overlays.
- (4) The Parish has two Solid Waste Convenience Centers where residents can dispose of waste and recyclable materials at no cost. Waste Center activity was significantly impacted by the 2020 hurricanes. Many area recycling centers were damaged or destroyed, leading to increased collections at the Parish centers. Hurricane recovery activity, high amounts of white goods being recycled and increased education regarding the services provided by the centers account for the significant increases in collections at the Solid Waste Centers in 2021 and 2022. Collections were lower in 2023 and 2024, moving closer to pre-hurricane levels. The tons per day metric for refuse collected is representative for both residential collection and waste center activity. The number reported for residents served is an estimate based upon vendor billings.
- (5) The number of aerial and ground assignments fluctuate yearly based on the annual rainfall impact on mosquito populations, and the number of cases of West Nile virus and other mosquito borne diseases. The Parish experienced lower mosquito populations from 2019 through 2022, although ariel missions increased in 2020 in response to the hurricanes. Aerial and ground assignments increased significantly during 2023 and 2024 as weather conditions proved favorable for a large increase in mosquito populations. The Department purchased a drone in 2024 and began flying drone missions during the spring of 2024. Drone missions more than doubled during 2025 while aerial and ground missions came down from 2024's high levels.
- (6) Human Services has revised its reporting and restated the reporting from 2021 thru 2025 to reflect the number of clients assisted at WIOA Center vs. those receiving grant funding. Assistance includes aid in finding employment, resume writing and other training programs along with directing clients to additional resources and programs. Variability in WIOA grant funding, changes to eligibility requirements, COVID-19 and impacts from the 2020 hurricanes were the factors driving the change in reporting. Pre-2021 reporting reflects the number of clients who received grant funding assistance.
- (7) Funding allocations vary from year to year impacting the number of clients served. In 2019, heating allocation funds were moved to cooling allocation, increasing the number of clients served. A drop in applications seen in 2020 and 2021 are attributed to the COVID-19 pandemic and the 2020 hurricanes which displaced many residents. A new federal program, Low Income Household Water Assistance Program (LIHWAP) was approved during 2021 which, along with increased funding for the energy assistance program (LIHEAP) plus an increase in eligibility under pandemic and disaster relief programs, combined to more than triple the number of clients receiving assistance in 2022. The end of the LIHWAP program in 2023 contributed to reduction of the number of energy and utility clients reported for 2023 and 2024. Changes to the LIHEAP program in 2025 eliminated some of the intake processes, reducing the need to appear in person at the Center and thus reducing the number of clients assisted for 2025.

Table 22

2020	2019	2018	2017	2016
4,762	10,787	9,566	9,459	9,443
67	68	81	105	61
159	139	138	131	124
25,329	25,283	25,521	25,502	25,452
4,745	5,718	5,078	4,386	4,499
959	902	736	739	681
56	28	63	47	51
1,300	1,275	1,800	1,680	1,724
85	217	136	36	92
3,191	5,408	3,200	4,081	4,048
355	398	418	413	448
122	470	491	471	515
526,758	1,166,713	1,205,306	1,240,611	1,237,589
218,259	591,696	614,844	636,194	780,850
2,444	2,515	2,466	2,801	2,429
21 / 20	42 / 22	29 / 29	45 / 26	39 / 33
2,631	2,613	1,767	1,667	1,611
386	318	286	211	373
700,409	636,260	515,349	483,205	480,282
752	828	884	826	787
203,535	168,604	296,705	178,100	290,333

- (8) In 2016, park rentals increased primarily due to higher usage of the Prien Lake Park facilities. The decrease in 2020 is attributable to mandated park closures in response to the COVID-19 pandemic. Rentals remained down for 2021 due to COVID and also as a result of hurricane damage to the parks. Alligator Park reopened in September, 2021. The reopening Prien Lake Park in August, 2024 and Intracoastal Park for all of 2025 are attributed as the reason for the increased number of rentals during 2025.
- (9) Since 2018, patrons have been shifting to more online usage of library services, increasing online circulation counts and decreasing physical material circulation counts. Circulation of library materials for 2025 consisted of 598,865 physical items and 432,683 e-content items. Patron visits during 2025 up by almost 2,000. Epps Library moved out of its temporary location and reopened its full service location in October, 2025. All other locations were open and available during 2025.
- (10) Economic growth in Calcasieu Parish impacted occupational licenses in 2017 but the number of licenses issued since 2017 are consistent with the relative number issued through 2016. The number of occupational licenses issued has been declining annually since 2021.
- (11) Annual water consumption has tracked closely to the number of active customers through 2018. During 2019, the Parish dissolved the separate governing board for Waterworks District No. 12 of Ward 3 and began serving as the governing board, changing its financial presentation to that of a blended component unit and including its reporting metrics in the statistical table presentation from 2019 forward. Water consumption reported for 2020 increased due to subdivision expansion in the districts and also as a result of widespread leaks in the water system caused by the 2020 hurricanes. Average consumption returned to normal levels in 2021 as leaks and other lingering impacts from hurricane damages were repaired and/or mitigated. New water connections increased in 2020 thru 2023 due initially to hurricane repairs and more recently to expansion of waterlines and new construction. In January, 2024, the Parish suspended the governing board for Waterworks District No. 8 of Wards 3 & 8 and began serving as the governing board, changing its financial presentation to a blended component unit and including its reporting metrics in the statistical table for 2024.
- (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 higher rain volumes in 2016, 2018 and 2020. 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. Leaks from hurricane damage caused a spike in sewer volumes during 2020.

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

Table 23

Function	2025	2024	2023	2022
General government				
Number of general government buildings (3)	9	9	9	9
Public safety				
Number of correctional facilities (adult and juvenile) (4)	5	5	5	5
Public works				
Paved road miles (5)	1,209	1,203	1,202	1,200
Unpaved road miles (5)	78	66	67	65
Sanitation				
Number of solid waste centers	2	2	2	2
Health and welfare				
Number of health and welfare buildings (6)	8	8	7	7
Number mosquito control airplanes/drones/spray trucks (7)	2/1/17	2/1/17	2/1/13	2/13
Culture and recreation				
Number of parks	11	11	11	11
Number of boat launches (8)	21	21	21	21
Number of central and branch libraries (9)	13	13	13	13
Economic development				
Number of planning inspection vehicles (10)	15	15	15	15
Business-type activities:				
Water				
Water mains (miles) (11,12,13,14)	122	122	90	90
Maximum daily capacity (thousands of gallons) (12,13,14)	4,598	4,598	2,870	2,870
Sewer				
Maximum daily capacity (thousands of gallons) (12)	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 2015, the building used as the District Attorney's Office was transferred from a component unit building to a general government building because it was no longer used by the District Attorney. It was demolished in 2019. Also in 2015, the Parish acquired the Industrial Avenue warehouse to use for the Facility Management department. In 2020, the Facility Management Administrative Building was destroyed by Hurricane Laura.
- (4) In 2020, the Juvenile Detention Facility was destroyed by Hurricane Laura. The Parish moved into the new Juvenile Detention Facility in October, 2022.
- (5) The Parish calculates road mileage utilizing the Roadsoft program which measures from intersection to intersection. The 2025 paved road includes 2.5 miles new construction and 3.1 miles corrections. Unpaved includes 12 miles earth roads and other corrections.
- (6) The Garrick Memorial Community Center was sold in 2016. The new Forensic Center was completed and opened in 2024.
- (7) Purchased King Air aircraft and sold Islander in 2023. Mosquito Control purchased a drone (PrecisionVision 35X) to be utilized for aerial spraying in 2023 and added two larvacide trucks in 2024 for larvae control in ditches, plus two additional spray trucks for a total of two aircraft (both King Air) and 17 trucks in service at the end of 2024 and through the full 2025 season.
- (8) The number of boat launches reported for the years through 2019 have been restated to reflect a corrected total of 21 boat launches.
- (9) The 2021 branches include the Maplewood Library and Vinton Express locations. The new Vinton Library opened in 2022 (old facility was closed). The Iowa and DeQuincy libraries opened new branch locations during 2023. The Epps branch moved out of its temporary location and back into its full service location in October, 2025. All library branches were open at the end of 2025.

Table 23

2021	2020	2019	2018	2017	2016
9	9	10	11	11	11
4	4	5	5	5	5
1,206	1,205	1,196	1,190	1,188	1,189
67	67	67	70	69	70
2	2	2	2	2	2
7	7	7	7	7	7
2/14	2/14	2/14	2/14	2/14	2/14
11	11	11	11	11	11
21	21	21	21	21	21
13	12	12	12	12	12
16	17	16	15	16	16
90	88	85	65	65	65
2,870	2,870	2,870	2,150	2,150	2,150
300	300	300	300	300	300

- (10) In 2020, four planning inspection vehicles were retired and sold at auction, while five planning inspections vehicles were purchased, resulting in a net increase of one vehicle. One vehicle was transferred out of Planning to the pool in both 2021 and 2022.
- (11) In 2016 and 2020, Waterworks District No. 5 of Wards 3 & 8 completed expansions to its water system which is the primary reason for the increases reported in the water main (mileage) metric.
- (12) 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.
- (13) Prior to 2019, 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 and presenting its financial data as a blended component unit from 2019 forward. The Water District's metrics are included in this statistical reporting from 2019 onward.
- (14) Prior to 2024, Waterworks District No. 8 of Wards 3 and 8 was a discretely presented component unit. In 2024, the Parish dissolved the separate governing board and began serving as the governing board and presenting its financial data as a blended component unit. The Water District's metrics are included in this statistical reporting for 2024 only.



CALCASIEU PARISH POLICE JURY
UNIFORM GUIDANCE
SUPPLEMENTARY COMPLIANCE REPORT
DECEMBER 31, 2025

CALCASIEU PARISH POLICE JURY
December 31, 2025

TABLE OF CONTENTS

	<u>Page Numbers</u>
<u>GOVERNMENTAL ACCOUNTING REPORTS:</u>	
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 <i>Government Auditing Standards</i>	4 - 6
Independent Auditors' Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance	7 - 10
Schedule 1 - Schedule of Expenditures of Federal Awards	11 - 19
Schedule 2a - Schedule of Findings and Questioned Costs - Summary of Auditor Results	20 - 21
Schedule 2b - Schedule of Findings and Questioned Costs - Internal Control Over Financial Reporting and Compliance and Other Matters	22 - 24
Schedule 2c - Schedule of Findings and Questioned Costs - Compliance and Internal Control in Accordance With the Uniform Guidance	25
Schedule 3 - Summary Schedule of Prior Year Findings	26 - 29
Schedule 4 - Management's Corrective Action Plan for Current Year Findings (Unaudited)	30
<u>SUPPLEMENTARY INFORMATION:</u>	
Schedule 5 - Schedule of Component Units	31 - 32
Schedule 6 - Schedule of Insurance in Effect	33 - 34
Schedule 7 - Miscellaneous Supplementary Information Related to Component Unit Waterworks District 14 of Ward 5 Revenue Bond Issuance	35 - 41
Schedule 8 - Miscellaneous Supplementary Information Related to Component Unit Waterworks District 12 of Ward 3 Drinking Water Revolving Loan Fund	42 - 44
Schedule 9 - Miscellaneous Supplementary Information Related to Component Unit Waterworks District 5 of Wards 3 and 8 Drinking Water State Revolving Loan Fund	45 - 48
Schedule 10 - Miscellaneous Supplementary Information Related to Component Unit Recreation District 1 of Ward 4	49

CALCASIEU PARISH POLICE JURY
December 31, 2025

TABLE OF CONTENTS

	<u>Page Numbers</u>
<u>SUPPLEMENTARY INFORMATION:</u>	
Schedule 11 - Miscellaneous Supplementary Information Related to Component Unit Waterworks District 10 of Ward 7 2024 Water Revenue Bond	50-53
Schedule 12 - Schedule of Revenues and Expenditures - LIHEAP	54
Schedule 13 - Schedule of Revenues and Expenditures - TANF	55

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, 2025, and the related notes to the financial statements, which collectively comprise the Calcasieu Parish Police Jury's basic financial statements and have issued our report thereon dated June 24, 2026. 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.

Report On 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) as a basis for designing 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as Items 2025-001 through 2025-002, that we consider to be a material weaknesses. Item 2025-003 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 2025-003 is required for discussion of these deficiencies.

Report On Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Calcasieu Parish Police Jury's financial statements are free from 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 financial statements. 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 one instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of finding and questioned costs as Item 2025-004. Item 2025-005 refers to compliance findings in the separately audited component units' audit reports. Reference to the separately issued audit reports of the component units listed in item 2025-005 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

Government Auditing Standards requires the auditor to perform limited procedures on the Calcasieu Parish Police Jury's responses to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The Police Jury's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

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. Elroy Quirk - Bush

Lake Charles, Louisiana
June 24, 2026

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

Opinion on Each Major Federal Program

We have audited the Calcasieu Parish Police Jury's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Calcasieu Parish Police Jury's major federal programs for the year ended December 31, 2025. Calcasieu Parish Police Jury's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

The Calcasieu Parish Police Jury's financial statements include the operations of two discretely presented component units disclosed in Schedule 5 which expended \$7,591,082 in federal awards, which is not included in the Police Jury's Schedule of Expenditures of Federal Awards during the year ended December 31, 2025. 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.

In our opinion, 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, 2025.



Basis for Opinion on Each Major Federal Program

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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Calcasieu Parish Police Jury and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Calcasieu Parish Police Jury's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Calcasieu Parish Police Jury's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Calcasieu Parish Police Jury's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Calcasieu Parish Police Jury's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Calcasieu Parish Police Jury's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Calcasieu Parish Police Jury's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 Calcasieu Parish Police Jury's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 a 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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 Calcasieu Parish Police Jury, as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise Calcasieu Parish Police Jury's basic financial statements. We issued our report thereon dated June 24, 2026, which contained unmodified opinions on those financial statements. Our audit was performed 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 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 Quail - Beach

Lake Charles, Louisiana
June 24, 2026

SCHEDULE OF EXPENDITURES OF FEDERAL AMOUNTS
For Period Ending December 31, 2025

<u>Grant Type</u>	<u>Assistance Listing Number</u>	<u>Grant Number</u>	<u>Component Unit</u>	<u>Total Current Expenditures</u>	<u>Subrecipient Payments</u>
U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT					
Direct Program:					
Housing Voucher Cluster:					
Section 8 Housing Choice Vouchers	14.871			\$ 3,077,847	-
Family Self-Sufficiency Program	14.896			28,330	-
CDBG - Resilient Communities Infrastructure Program	14.228			232,164	79,192
Louisiana Watershed Initiative	14.228			21,291	-
Total Direct Programs				<u>3,359,632</u>	<u>79,192</u>
Passed through Louisiana Housing Corporation:					
Supportive Housing Program	14.235	LA0001L6H092310		176,861	-
Supportive Housing Program	14.235	LA0001L6H092411		<u>104,071</u>	<u>-</u>
Total Assistance Listing Number 14.235				280,932	-
Continuum of Care Program	14.267	LA0291L6H092307		48,492	-
Continuum of Care Program	14.267	LA0291L6H092408		<u>97,078</u>	<u>-</u>
Total Assistance Listing Number 14.267				145,570	-
Housing Counseling Assistance Program	14.169	2023 Grant		<u>9,568</u>	<u>-</u>
Passed through Louisiana Department of Administration:					
FEMA Public Assistance Non-Federal Share Match Program	14.228	B-21-DZ-22-0001		<u>4,941,798</u>	<u>-</u>
Total U.S. Department of Housing & Urban Development				<u>8,737,500</u>	<u>79,192</u>
U.S. Department of Commerce					
Direct Program:					
Coastal Zone Management Administration Awards	11.419	RESTORE		<u>105,708</u>	<u>105,708</u>
Total U.S. Environmental Protection Agency				<u>105,708</u>	<u>105,708</u>
U.S. DEPARTMENT OF INTERIOR					
Passed Through Louisiana Department of Commerce, Community And Economic Development:					
Payment in Lieu of Taxes Program	15.226	PILT 2024		<u>433</u>	<u>-</u>
Total U.S. Department of Interior				<u>433</u>	<u>-</u>

SCHEDULE OF EXPENDITURES OF FEDERAL AMOUNTS
For Period Ending December 31, 2025

<u>Grant Type</u>	<u>Assistance Listing Number</u>	<u>Grant Number</u>	<u>Component Unit</u>	<u>Total Current Expenditures</u>	<u>Subrecipient Payments</u>
U.S. DEPARTMENT OF HOMELAND SECURITY					
Direct Program:					
Disaster Housing Assistance	97.109			\$ 13,600	-
Passed Through Governor's Office of Homeland Security & Emergency Preparedness:					
Public Assistance Grant - Hurricane Laura	97.036	FEMA 4559-DR-LA		4,311,812	-
Public Assistance Grant - Hurricane Laura	97.036	FEMA 4559-DR-LA	Fire Protection District 1 of Ward 2	338,462	-
Public Assistance Grant - Hurricane Laura	97.036	FEMA 4559-DR-LA	Gravity Drainage District 2 of Ward 7	4,954	-
Public Assistance Grant - Hurricane Laura	97.036	FEMA 4559-DR-LA	Gravity Drainage District 7 of Ward 8	(2,650)	-
Public Assistance Grant - Hurricane Laura	97.036	FEMA 4559-DR-LA	Recreation District 1 of Ward 3	881,229	-
Public Assistance Grant - Hurricane Delta	97.036	FEMA 4570-DR-LA	Communications District (911)	(224)	-
Public Assistance Grant - May Flood	97.036	FEMA 4606-DR-LA		(67)	-
Public Assistance Grant - Hurricane Delta	97.036	FEMA 4570-DR-LA		(381)	-
Total Assistance Listing Number 97.036				5,533,135	-
Flood Mitigation Assistance Program	97.029	EMT-2020-FM-053-0016		1,175	-
Flood Mitigation Assistance Program	97.029	EMT-2021-FM-024-0029		517,653	-
Flood Mitigation Assistance Program	97.029	EMT-2022-FM-003-0038		1,529,382	-
Flood Mitigation Assistance Program	97.029	FMA-PJ-06-LA-2022-005		5,497	-
Total Assistance Listing Number 97.029				2,053,707	-
Hazard Mitigation Grant Program	97.039	4559-0007-LA		517,137	-
Hazard Mitigation Grant Program	97.039	4559-0008-LA		362,894	-
Hazard Mitigation Grant Program	97.039	4559-0009-LA		2,576,446	-
Hazard Mitigation Grant Program	97.039	4559-0038-LA		716,470	5,473
Hazard Mitigation Grant Program	97.039	4559-0027-LA		2,537	2,537
Hazard Mitigation Grant Program	97.039	4559-0030-LA		3,030	3,030
Hazard Mitigation Grant Program	97.039	4559-0034-LA		3,171	3,171
Hazard Mitigation Grant Program	97.039	4559-0037-LA		3,678	-
Hazard Mitigation Grant Program	97.039	4559-0042-LA		5,626	5,626
Hazard Mitigation Grant Program	97.039	4559-0043-LA		2,601	2,601
Hazard Mitigation Grant Program	97.039	4559-0047-LA		2,754	2,754
Hazard Mitigation Grant Program	97.039	4559-0049-LA		585,010	-
Hazard Mitigation Grant Program	97.039	4559-0050-LA		4,127	4,127
Hazard Mitigation Grant Program	97.039	4559-0053-LA		2,104	-
Hazard Mitigation Grant Program	97.039	4559-0080-LA		1,562	-
Hazard Mitigation Grant Program	97.039	4559-0094-LA		3,173	3,173
Hazard Mitigation Grant Program	97.039	4590-0001-LA		1,386	1,386
Hazard Mitigation Grant Program	97.039	4606-0004-LA		1,686	1,686
Total Assistance Listing Number 97.039				4,795,392	35,564
Homeland Security Grant Program	97.067	2022-SS-00042-S01		82,450	-

SCHEDULE OF EXPENDITURES OF FEDERAL AMOUNTS
For Period Ending December 31, 2025

<u>Grant Type</u>	<u>Assistance Listing Number</u>	<u>Grant Number</u>	<u>Component Unit</u>	<u>Total Current Expenditures</u>	<u>Subrecipient Payments</u>
U.S. DEPARTMENT OF HOMELAND SECURITY					
Emergency Management Performance Grants	97.042	EMT-2023-EP-00001-S01		\$ 104,800	-
Emergency Management Performance Grants	97.042	EMT-2025-EP		63,534	-
Total Assistance Listing Number 97.042				168,334	-
Total Passed Through Governor's Office of Homeland Security and Emergency Preparedness				12,633,018	35,564
Total U.S. Department of Homeland Security				12,646,618	35,564
U.S. DEPARTMENT OF AGRICULTURE					
Direct Program:					
Waste & Water Disposal Systems - Rural Community	10.760	USDA Loan Outstanding	Waterworks District 14 Ward 5	470,697	-
Waste & Water Disposal Systems - Rural Community	10.760	USDA Loan Outstanding	Waterworks District 10 Ward 7	2,556,000	-
Waste & Water Disposal Systems - Rural Community	10.760	USDA Grant	Waterworks District 10 Ward 7	298,239	-
Total Assistance Listing Number 10.760				3,324,936	-
Child Nutrition Cluster:					
Direct Program:					
School Breakfast Program	10.553			22,062	-
National School Lunch Program	10.555			35,434	-
Passed Through Louisiana Department of Education:					
Summer Food Service Program for Children	10.559			185,249	-
Total Child Nutrition Cluster				242,745	-
SNAP Cluster:					
Passed Through Louisiana Department of Children and Family Services:					
Supplemental Nutrition Assistance Program	10.561	2000886453 FY2024		42,002	-
Supplemental Nutrition Assistance Program	10.561	2000982129 FY 2025		11,304	-
Total SNAP Cluster				53,306	-
Passed Through Louisiana Department of Education:					
Child and Adult Care Food Program	10.558	2025-050905348		280,077	-
Child and Adult Care Food Program	10.558	2026-050905348		91,250	-
Total Assistance Listing Number 10.558				371,327	-
Total U.S. Department of Agriculture				3,992,314	-
U.S. DEPARTMENT OF LABOR					
Workforce Innovation and Opportunity Act Cluster:					
Passed Through Louisiana Workforce Commission:					
Workforce Innovation and Opportunity Act	17.258	Adult		828,903	-
Workforce Innovation and Opportunity Act	17.259	Youth		746,150	-
Workforce Innovation and Opportunity Act	17.278	Dislocated Worker		670,266	-
Total WIOA Cluster				2,245,319	-
Total U.S. Department of Labor				2,245,319	-

SCHEDULE OF EXPENDITURES OF FEDERAL AMOUNTS
For Period Ending December 31, 2025

<u>Grant Type</u>	<u>Assistance Listing Number</u>	<u>Grant Number</u>	<u>Component Unit</u>	<u>Total Current Expenditures</u>	<u>Subrecipient Payments</u>
U.S. DEPARTMENT OF TRANSPORTATION					
Passed Through Louisiana Department of Transportation:					
Formula Grants for Rural Areas	20.509	RU-18-10-25		\$ 278,376	-
Formula Grants for Rural Areas	20.509	RU-18-10-26		287,728	-
Total Assistance Listing Number 20.509				566,104	-
 Federal Transit Cluster:					
Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs	20.526	LA-2022-013 RU-18-99-25		141,688	-
 Total Passed Through Louisiana Department of Transportation				707,792	-
 Passed Through Louisiana Highway Safety Commission:					
Highway Safety Cluster:					
State and Community Highway Safety	20.600	2025-10-21	Fourteenth Judicial District Attorney	71,496	-
State and Community Highway Safety	20.600	2026-10-20	Fourteenth Judicial District Attorney	21,241	-
Total Highway Safety Cluster				92,737	-
 Total U.S. Department of Transportation				800,529	-
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICE					
Passed Through Louisiana Supreme Court:					
477 Cluster:					
Drug Court - SCDC Temporary Assistance for Needy Families	93.558	TANF 2024-2025		28,895	32,929
Drug Court - SCDC Temporary Assistance for Needy Families	93.558	TANF 2025-2026		82,690	56,370
Drug Court - SCDC Temporary Assistance for Needy Families	93.558	ADULT 2024-2025		9,241	-
Drug Court - SCDC Temporary Assistance for Needy Families	93.558	ADULT 2025-2026		14,542	-
Total 477 Cluster				135,368	89,299
 Passed Through Louisiana Workforce Commission:					
Community Services Block Grant	93.569	2024P0002		429,553	-
Community Services Block Grant	93.569	2025P0002		289,499	-
Total Passed Through Louisiana Workforce Commission				719,052	-
 Passed Through Louisiana Housing Corporation:					
Low Income Home Energy Assistance Program	93.568	Admin/Program Support		274,191	-
Low Income Home Energy Assistance Program	93.568	2024 DHHS Cooling		183,600	-
Low Income Home Energy Assistance Program	93.568	2025 DHHS Cooling		888,548	-
Low Income Home Energy Assistance Program	93.568	2025 DHHS Crisis		474,279	-
Low Income Home Energy Assistance Program	93.568	2025 DHHS Heating		275,325	-
Total Passed Through Louisiana Housing Corporation				2,095,943	-

SCHEDULE OF EXPENDITURES OF FEDERAL AMOUNTS
For Period Ending December 31, 2025

<u>Grant Type</u>	<u>Assistance Listing Number</u>	<u>Grant Number</u>	<u>Component Unit</u>	<u>Total Current Expenditures</u>	<u>Subrecipient Payments</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICE					
Passed Through Louisiana Department of Public Safety: Title IV-E Federal Foster Care Program	93.658			\$ 658,571	-
Total U.S. Department of Health and Human Services				<u>3,608,934</u>	<u>89,299</u>
U.S. DEPARTMENT OF JUSTICE					
Direct Program:					
Drug Court Discretionary Grant - Veterans Treatment Court Grant	16.585	15PBJA-21-GG-04236-VTCX	Fourteenth Judicial District Attorney	<u>18,101</u>	<u>-</u>
Passed Through Louisiana Commission on Law Enforcement:					
Crime Victims' Assistance Grant - Severe Child Abuse	16.575	8129	Fourteenth Judicial District Attorney	162,602	-
Crime Victims' Assistance Grant - Severe Child Abuse	16.575	8565	Fourteenth Judicial District Attorney	24,070	-
Child Abuse Counseling & Advocacy Program	16.575	2023-VA-03/04-7957		42,902	-
Child Abuse Counseling & Advocacy Program	16.575	2024-VA-01-8513		<u>5,478</u>	<u>-</u>
Total Assistance Listing Number 16.575				<u>235,052</u>	<u>-</u>
Violence Against Women Formula Grant	16.588	8759	Fourteenth Judicial District Attorney	<u>54,546</u>	<u>-</u>
Total Passed Through Louisiana Commission on Law Enforcement				<u>289,598</u>	<u>-</u>
Total U.S. Department of Justice				<u>307,699</u>	<u>-</u>
U.S. DEPARTMENT OF TREASURY					
Direct Programs:					
Coronavirus State and Local Fiscal Recovery Funds	21.027			10,646,369	3,565,696
Less amount passed through to entities on this SEFA				(2,344,153)	2,344,153
Coronavirus State and Local Fiscal Recovery Funds - Water Sector	21.027			10,075,428	-
Less amount passed through to entities on this SEFA				(99,506)	99,506
Coronavirus State and Local Fiscal Recovery Funds	21.027		Sewer District 11 of Ward 3	179,906	-
Coronavirus State and Local Fiscal Recovery Funds	21.027		Consolidated Gravity Drainage District 1	1,078,034	-
Coronavirus State and Local Fiscal Recovery Funds	21.027		Waterworks District 5 of Ward 3 & 8	404,073	-
Coronavirus State and Local Fiscal Recovery Funds - Water Sector	21.027		Waterworks District 10 of Ward 7	1,099,052	-
Coronavirus State and Local Fiscal Recovery Funds	21.027		Waterworks District 12 of Ward 3	600,000	-
Coronavirus State and Local Fiscal Recovery Funds	21.027		Waterworks District 14 of Ward 5	82,140	-
Coronavirus State and Local Fiscal Recovery Funds - Water Sector	21.027		Waterworks District 14 of Ward 5	52,341	-
Coronavirus State and Local Fiscal Recovery Funds - Water Sector	21.027		Waterworks District 2 of Ward 4	99,506	-
Total Assistance Listing Number 21.027				<u>21,873,190</u>	<u>6,009,355</u>
Total U.S. Department of Treasury				<u>21,873,190</u>	<u>6,009,355</u>
TOTAL FEDERAL AWARDS				<u>\$54,318,244</u>	<u>\$6,319,118</u>

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 DECEMBER 31, 2025

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 Annual Comprehensive Financial Report (ACFR), which is bound separately, due to the combining of various programs in the Police Jury's ACFR 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.

Disaster Grants Public Assistance 97.036 - According to the 2025 Compliance Supplement, nonfederal entities must record expenditures on the Schedule of Expenditures of Federal Awards (SEFA) when (1) FEMA has approved the nonfederal entity's Project Worksheet and (2) the nonfederal entity has incurred the eligible expenditures. The Police Jury's 2025 SEFA contains \$2,459,625 of expenditures which were incurred and reported in 2020, 2021, 2022, 2023 and 2024 for financial statement purposes, but were not obligated by FEMA until 2025 and are therefore included in this year's SEFA.

Coronavirus State and Local Fiscal Recovery Funds (ARPA) 21.027 - Reporting to U.S. Treasury for American Rescue Plan is completed using the cash basis of accounting.

Cash Basis Expenditures	\$10,475,310
Accrual of Expenditures	\$ 1,607,969
Less Prior Year Accrual	\$(1,011,614)
Less Program Income	\$ (425,225)
Less State/Local Funding	<u>\$ (71)</u>
Total 2024 Schedule of Federal Expenditures	<u>\$ 10,646,369</u>

Note C: Subrecipient Payments:

Grant	ALN	Subrecipient	Amount
OJJS Drug Court Grant	93.558	Education and Treatment Counsel	89,299
American Rescue Plan Grant	21.027	Sewer District 11 of Ward 3	179,906
American Rescue Plan Grant	21.027	Waterworks District No. 5 of Wards 3 & 8	404,073
American Rescue Plan Grant	21.027	Consolidated Gravity Drainage District No. 1	1,078,034
American Rescue Plan Grant	21.027	Waterworks District 12 of Ward 3	600,000
American Rescue Plan Grant	21.027	Waterworks District No. 14 of Ward 5	82,140
American Rescue Plan Grant	21.027	Waterworks District 1 of Ward 1	1,092,427
American Rescue Plan Grant	21.027	Waterworks District 4 of Ward 4	103,310
American Rescue Plan Grant	21.027	Waterworks District 9 of Ward 4	1,115,826
American Rescue Plan Grant	21.027	Waterworks District 7 of Ward 6	824,376
American Rescue Plan Grant	21.027	Waterworks District 11 of Wards 4 & 7	429,757
Water Sector Grant	21.027	Waterworks District 2 of Ward 4	99,506
Total ALN 21.027			6,009,355
CDBG - Resilient Communities Infrastructure Program	14.228	Community Center & Playground District 1 of Ward 6	8,002
CDBG - Resilient Communities Infrastructure Program	14.228	Town of Iowa	2,142
CDBG - Resilient Communities Infrastructure Program	14.228	Lake Charles Housing Authority	69,048
Total ALN 14.228			79,192
Hazard Mitigation	97.039	Consolidated Gravity Drainage District No. 2	11,810
Hazard Mitigation	97.039	Waterworks District No. 5 of Wards 3 & 8	5,473
Hazard Mitigation	97.039	City of Sulphur & Sewer District 11 of Wards 3 & 8	5,626
Hazard Mitigation	97.039	City of Lake Charles	6,728
Hazard Mitigation	97.039	Consolidated Gravity Drainage District No. 1	2,754
Hazard Mitigation	97.039	City of DeQuincy	3,173
Total ALN 97.039			35,564
U.S. Treasury RESTORE	11.419	Cameron Parish Police Jury	105,708
Total subrecipient payments			\$ 6,319,118

Note D: Indirect Cost Rate

The Police Jury elected not to use the 15 percent de minimis indirect cost rate allowed under the Uniform Guidance.

Note E: Unearned Federal Grant Revenue:

The following funds received federal grant revenue that had not been expended by December 31, 2025 and therefore are not reported on the Schedule of Expenditures of Federal Awards:

1. The American Rescue Plan Grant Fund - \$1,951,717 - Projects are currently being designed and funding will be used primarily for improvements to utility infrastructure as deemed eligible by the grant requirements.
2. The Coastal Impact Assistance Grant Fund - \$10,952,056 - These funds were received from the Gulf of Mexico Energy Security Act (GOMESA) and are multi-year awards that will be used specifically for the conservation, protection, and preservation of coastal areas, including wetlands. The Parish will likely partner with other local governmental entities to fund a coordinated project.
3. The Low Income Home Energy Assistance Program (Liheap) Grant Fund - \$15,493 - These funds are to be used to provide services that encourage and enable households to reduce home energy needs and thereby reduce the need for energy assistance.
4. Disaster Recovery Capital Fund - \$2,650,284 - These funds were received from the U.S. Department of Homeland Security and will be used for capital projects obligated by FEMA related to hurricane and other disaster events.
5. Disaster Recovery Fund - \$553,465 - These funds were received from the U.S. Department of Homeland Security and will be used for projects obligated by FEMA related to hurricane and other disaster events.

Note F: Loan Balances

The Police Jury has included the following loan balances in the SEFA as of December 31, 2025.

1. Assistance Listing Number 10.760 USDA - Waterworks District 14 of Ward 5 \$470,697.
2. Assistance Listing Number 10.760 USDA - Waterworks District 10 of Ward 7 \$2,556,000.

Note G: Adjustments to Prior Period Expenditures

During the year ended December 31, 2025, the Organization made adjustments to expenditures reported in prior years for the following federal programs:

- U.S. Department of Homeland Security, passed through Governor's Office of Homeland Security & Emergency Preparedness: Public Assistance Grant - Hurricane Laura, ALN 97.036: Adjustments totaling (\$3,322) related to refunds or credits for expenditures originally reported in prior periods for Hurricane Laura (\$2,650), Hurricane Delta - (\$605), and May Flood - (\$67).

These adjustments have been netted, where possible, against current year expenditures and are included in the amounts reported in the Schedule of Expenditures of Federal Awards for the year ended December 31, 2025.

CALCASIEU PARISH POLICE JURY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
SUMMARY OF AUDITOR RESULTS
FOR THE YEAR ENDED DECEMBER 31, 2025

1. Type of Auditors' Report on Financial Statements

Unmodified opinion

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

Schedule 2b, items 2025-001 through 2025-002 list deficiencies noted. Items 2025-001 through 2025-002 were considered to be material weaknesses. Reference to the separately issued audit reports of the component units listed in item 2025-003 is required to identify which internal control findings the auditors' considered to be material weaknesses.

3. Noncompliance Material to the Financial Statements

Schedule 2b, item 2025-004 lists an instance of noncompliance. Reference to the separately issued audit reports of the component units listed in item 2025-005 is required for the discussion of the compliance findings. Item 2025-004 is not considered material but is included for reference purposes only.

All of these noncompliance items are related to discretely presented component units and not the primary government.

4. Significant Deficiencies and Material Weaknesses Over Major Programs

None noted.

5. Type of Auditors' Report on Compliance for Major Programs

Unmodified opinion

(Continuation of Summary of Auditor Results)

6. Identification of Major ProgramsU.S. Department of Homeland Security

Flood Mitigation Assistance	97.029
Hazard Mitigation Assistance	97.039

U.S. Department of Treasury

Coronavirus State and Local Fiscal Recovery Funds	21.027
---	--------

U.S. Department of Agriculture

Water and Waste Disposal Systems for Rural Communities	10.760
--	--------

Department of the Transportation

Formula Grants for Rural Areas and Tribal Transit Program	20.509
---	--------

Department of Health and Human Service

Low-Income Home Energy Assistance	93.568
-----------------------------------	--------

7. Dollar Threshold Used to Distinguish Type A Programs

Type A programs are the programs with total program expended funds of \$1,629,547 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, 2025

I. INTERNAL CONTROL - FINANCIAL STATEMENT AUDIT

PRIMARY GOVERNMENT

No internal control findings to report for the primary government.

COMPONENT UNITS

Component Units Audited by Principal Auditors

2025-001 Waterworks District 14 of Ward 5

Finding: Lack of Segregation of Duties - Because of the Districts' size and the limited number of personnel, there is a lack of segregation of duties with respect to accounts receivable collections and other cash transactions.

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 Districts' 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 is limited staffing, segregation of duties simply is not feasible. The cash handling policy of Calcasieu Parish Police Jury was adopted by the District. Further, petty cash reports are prepared monthly and each office employee maintains their own locked cash box.

(Continuation of Internal Control-Financial Statement)

2025-002 Waterworks District 10 of Ward 7

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. 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 is limited staffing, segregation of duties simply is not feasible. The cash handling policy of Calcasieu Parish Police Jury was adopted by the District. Further, petty cash reports are prepared monthly.

2025-003 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	McElroy, Quirk &	
Enforcement Fund	Burch, CPAs	5/14/26
Community Center	Langley, Williams &	
District 3 of 7	Company, LLC	6/09/26
Fire Protection 1 of 7	Langley, Williams &	
	Company, LLC	6/03/26
Waterworks 11 of 4 & 7	Steven M. DeRouen, CPA	12/29/25
Waterworks 4 of 4	Steven M. DeRouen, CPA	8/11/25
Waterworks 7 of 6 & 4	Steven M. DeRouen, CPA	3/03/26

(Continuation of Compliance - Financial Statement)

II. Compliance with Laws and Regulations - Financial Statement Audit2025-004 Waterworks District 10 of Ward 7

Finding: Filing of Monthly Sales Tax Returns - The District failed to timely file required sales tax returns for 4 months of 2025.

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

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

Cause: Lack of adherence to internal due date process.

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

Management's Response: The District will submit timely reports with best estimates or available information and follow with an amended return, if necessary.

2025-005 Component Units with Separately Issued Audit Reports

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

<u>Component Unit</u>	<u>Auditor</u>	<u>Date of Report</u>
Community Center District 3 of 7	Langley, Williams & Company, LLC	6/09/26

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, 2025

I. INTERNAL CONTROL - FEDERAL AWARDS (Uniform Guidance)

No internal control findings to report for the primary government or component units.

II. COMPLIANCE - FEDERAL AWARDS (Uniform Guidance)

No compliance findings to report for the primary government or component units.

CALCASIEU PARISH POLICE JURY
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
DECEMBER 31, 2025

SECTION I - INTERNAL CONTROL - FINANCIAL STATEMENT AUDIT

<u>No.</u>	<u>Finding</u>	<u>Status</u>
------------	----------------	---------------

PRIMARY GOVERNMENT

No prior year internal control findings were reported for the primary government.

COMPONENT UNITS2024-001 Waterworks District 14 of Ward 5

Summary of Prior Year Finding:	Due to the District's size, we found a lack of segregation of duties.
--------------------------------	---

Current Status:	This remains a finding for the District and is fully explained in current year finding 2025-001.
-----------------	--

2024-002 Waterworks District 10 of Ward 7

Summary of Prior Year Finding:	Due to the District's size, we found a lack of segregation of duties.
--------------------------------	---

Current Status:	This remains a finding for the District and is fully explained in current year finding 2025-002.
-----------------	--

2024-003 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	McElroy, Quirk &	
Enforcement Fund	Burch, CPAs	5/28/25
Community Center	Langley, Williams &	
District 3 of 7	Company, LLC	6/23/25

(Continuation of Prior Year's Findings)

Public Trust Authority	Langley, Williams & Company, LLC	11/25/24
Fire Protection 1 of 7	Langley, Williams & Company, LLC	6/23/25
Waterworks 11 of 4 & 7	Steven M. DeRouen, CPA	12/06/24
Waterworks 4 of 4	Steven M. DeRouen, CPA	8/12/24
Waterworks 7 of 6 & 4	Steven M. DeRouen, CPA	3/21/25

Current Status:

The prior year findings referenced above were included in separately issued financial reports of the component units listed above. Any updates to the current year status of those findings would be provided in the current year separately issued financial reports of those component units. None of these component units are included in Calcasieu Parish Police Jury's Schedule of Expenditures of Federal Awards (SEFA). Those financial reports may be found on the Louisiana Legislative Auditor's website at www.la.la.gov

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

<u>No.</u>	<u>Finding</u>	<u>Status</u>
------------	----------------	---------------

PRIMARY GOVERNMENT

No prior year compliance findings were reported for the primary government.

COMPONENT UNITS

2024-004 Waterworks District 10 of Ward 7

Filing of Monthly Sales Tax Returns - The District failed to timely file required sales tax returns for 5 months of 2024.

Summary of Prior Year Finding: The District failed to timely file required sales tax returns for 5 months of 2024.

(Continuation of Prior Year's Findings)

Current Status: During 2025, the District filed sales tax returns, but 4 of the 12 were not filed timely. This is further explained at current year finding 2025-004.

2024-005 Component Units with Separately Issued Audit Reports

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

<u>Component Unit</u>	<u>Auditor</u>	<u>Date of Report</u>
Community Center District 3 of 7	Langley, Williams & Company, LLC	6/23/25

Current Status: The prior year findings referenced above were included in separately issued financial reports of the component units listed above. Any updates to the current year status of those findings would be provided in the current year separately issued financial reports of those component units. None of these component units are included in Calcasieu Parish Police Jury's Schedule of Expenditures of Federal Awards (SEFA). Those financial reports may be found on the Louisiana Legislative Auditor's website at www.la.la.gov

(Continuation of Prior Year's Findings)

SECTION III - INTERNAL CONTROL - FEDERAL AWARDS (Uniform Guidance)

There were no internal control findings for federal awards in the prior year for either the primary government or the component units.

SECTION IV - COMPLIANCE - FEDERAL AWARDS (Uniform Guidance)

No compliance findings to report for the primary government or component units.



CALCASIEU PARISH POLICE JURY

Governing Authority of Calcasieu Parish, Louisiana

DIVISION OF FINANCE
1015 Pithon Street - 3rd Floor
Lake Charles, LA 70601
337/721-3650
finance@calcasieu.gov
calcasieu.gov

Schedule 4

MANAGEMENT'S CORRECTIVE ACTION PLAN FOR CURRENT YEAR FINDINGS (UNAUDITED) DECEMBER 31, 2025

Section I - Internal Control and Compliance Material to the Financial Statements

PRIMARY GOVERNMENT

There are no internal control findings for the Primary Government.

COMPONENT UNITS

2025-001 Waterworks District 14 of Ward 5:

Because there is limited staffing, segregation of duties simply is not feasible. The cash handling policy of the Calcasieu Parish Police Jury was adopted by the District. Further, petty cash reports are prepared monthly and each office employee maintains their own locked cash box.

2025-002 Waterworks District 10 of Ward 7:

Because there is limited staffing, segregation of duties simply is not feasible. The cash handling policy of the Calcasieu Parish Police Jury was adopted by the District. Further, petty cash reports are prepared monthly.

2025-003:

Reference to the separately issued audit reports of these component units is required to identify each individual component unit's corrective action plan. Those financial reports may be found on the Louisiana Legislative Auditor's website at www.la.gov.

2025-004:

The District will submit timely reports with best estimates or available information and follow with an amended return, if necessary.

2025-005:

Reference to the separately issued audit reports of these component units is required to identify each individual component unit's corrective action plan. Those financial reports may be found on the Louisiana Legislative Auditor's website at www.la.gov.

Anticipated Completion Date

12/31/2026

Contact

Kelly Fontenot, CPA, CFE
Director of Finance
1015 Pithon Street
Lake Charles, LA 70602
(337) 721-3500

CALCASIEU PARISH POLICE JURY
SCHEDULE OF COMPONENT UNITS
DECEMBER 31, 2025

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 Public Safety Communications District
- * Calcasieu Parish Gaming Revenue District
- Calcasieu Parish Public Trust Authority
- Fourteenth Judicial District Attorney
- * Fourteenth Judicial District Criminal Court Fund
- * 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

(Continuation of Schedule of Component Units)

- * Community Center and Playground District No. 4 of Ward 1
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. 8 of Wards 3 & 8
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
- * Sewer District No. 12 of Ward 4
West Calcasieu Community Center Authority
- * Consolidated Gravity Drainage District #1
- * Consolidated Gravity Drainage District #2

The following component units had federal funds during 2025. However, their financial statements were audited separately 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:

Airport Authority for Airport District No. 1 of Calcasieu Parish
West Calcasieu-Cameron Hospital
Waterworks District No. 1 of Ward 1
Waterworks District No. 9 of Wards 4

CALCASIEU PARISH POLICE JURY
SCHEDULE OF INSURANCE IN EFFECT
DECEMBER 31, 2025

The following is a summary of the major insurance policies in effect for the primary government and its component units that are included in the self insurance fund:

Name of Insurer	Period Covered	Type of Coverage Coverage Amount
Hudson Euclid	1/31/25- 1/31/26	<u>Automobile:</u> \$3,000,000 Per Occurrence SIR \$500,000 <u>Public Officials & Law Enforcement</u> \$3,000,000 Per Occurrence SIR \$200,000 <u>General Liability:</u> <u>Health and Wellness Gym</u> <u>and Sewer Subdivisions,</u> \$1,000,000 Each Occurrence \$3,000,000 Aggregate SIR \$50,000 per occurrence <u>Employee Benefits and Burton</u> <u>Complex Only:</u> \$3,000,000 per occurrence SIR \$200,000 SIR \$25,000 (Employee Benefits Liability) <u>Automobile Physical Damage:</u> \$1,000,000 Total Limit SIR \$25,000 per occurrence \$500,000 each accident
Travelers Casualty & Surety of America	1/31/25- 1/31/26	<u>Crime:</u> \$1,000,000 limit \$5,000 deductible
Gray/Midwest	1/31/25- 1/31/26	<u>Excess Workers Compensation:</u> Statutory/\$1,000,000 limit SIR \$600,000

(Continuation of Schedule of Insurance in Effect)

Westchester Fire	1/31/25- 1/31/26	<u>Aviation:</u> \$5,000,000 Single Limits \$1,811,313 hull \$1,000 deductible not in motion; \$1,000 deductible in motion
Lloyds	1/31/25- 1/31/26	<u>Property:</u> \$25,000,000 limit, \$100,000 deductibles all other peril 5% named storm wind/hail deductible
Travelers Casualty & Surety of America	1/31/25- 1/31/26	<u>Inland Marine:</u> \$20,000,154 limit - Various equipment Wind is 3% of TIV subject to \$50,000; all other \$1,000-\$5,000.
Lloyds	1/31/25- 1/31/26	<u>Maritime Employers Liability:</u> \$1,000,000 combined single limit \$2,500 deductible
Lloyds	1/31/25- 1/31/26	<u>Terrorism Policy:</u> \$10,000,000 terrorism liability \$1,000,000 active shooter \$50,000,000 aggregate limit
Houston Casualty	1/31/25- 1/31/26	<u>Cyber Liability:</u> \$1,000,000 limit \$150,000 deductible
Liberty	1/31/25- 1/31/26	<u>Boiler and Machinery:</u> \$100,000,000 limit \$5,000 deductible
Great American	1/31/25- 1/31/26	<u>Protection and Indemnity</u> \$1,000,000 limit \$5,000 deductible

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, 2025

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 2030

Ruth Sparks, Vice President
 4896 Smith Cutoff Road
 Starks, LA 70661
 (337) 764-0146
 Term Expires: February 2029

Brian Corbello, Commissioner
 1433 Hwy 109 South
 Vinton, LA 70668
 (337) 589-5852
 Term Expires: February 2031

Jeremy Istre, Commissioner
 2313 Garrie Cutoff
 Vinton, LA 70668
 (337) 764-2323
 Term Expires: February 2028

George Miller, Commissioner
 4897 Alligator Park Road
 Starks, LA 70661
 (337) 743-6278
 Term Expires: February 2027

Section II:

There were 21 commercial customers, 10 governmental customers, 14 civic/non-profit customers, 1,014 residential customers for Ward 5, and 41 residential customers for Ward 7 on the system at December 31, 2025.

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

\$ 24.98 up to 2,000 gallons
\$ 4.76 per 1,000 gallons or part thereof all over 2,000 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:

American Alternative Insurance Corporation

T9A2CP0003393-00

12/10/25-
12/10/26

General Liability:

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

American Alternative Insurance Corporation

T9A2CA0000228-01

12/10/25-
12/10/26

Automobile Liability:

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

American Alternative Insurance Corporation

T9A2CP0003393-00

12/10/25-
12/10/26

Crime:

\$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)

American Alternative Insurance Corporation	12/10/25-	<u>Property:</u>
T9A2CP0003393-00	12/10/26	\$2,264,230 Building & Equipment (Old River Rd)
		\$661,153 Equipment for 2 nd Well (Old River Rd)
		\$936,000 Tower & Equipment (Hwy 109 South)
		\$540,800 Office (Hwy 109 South)
		\$28,122 Shop (Hwy 109 South)
		\$10,000 Business Personal Property
 American Alternative Insurance Corporation	 12/10/25-	 <u>Public Officials and Management Liability:</u>
T9A2CP0003393-00	12/10/26	\$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
 LA Workers Comp Corp	 7/29/25-	 <u>Workers Compensation:</u>
144958-A	7/29/26	\$1,000,000 Each Accident
		\$1,000,000 Disease - Each Employee
		\$1,000,000 Disease - Policy Limit
 American Southern Home Insurance Co.	 12/10/25-	 <u>Excess/Umbrella Liability:</u>
T9A6FF0000021-01	12/10/26	\$1,000,000 Each Occurrence

Section V:

The following is a schedule of aged accounts receivable as of December 31, 2025:

<u>1-30</u> <u>Days</u>	<u>31-60</u> <u>Days</u>	<u>61-90</u> <u>Days</u>	<u>Over 90</u> <u>Days</u>	<u>Unbilled</u>	<u>Total</u>
<u>\$ 14,756</u>	<u>\$ (728)</u>	<u>\$ (789)</u>	<u>\$ (2,485)</u>	<u>\$ 16,263</u>	<u>\$ 27,017</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, 2025:

Reserve Fund Requirement	\$ 28,214
Contingency Fund Requirement	86,954
Depreciation of Short Lived Assets	
Fund Requirement (Letter of Conditions)	264,000
Depreciation of Short Lived Assets	
Fund Requirement (Letter of Conditions)	150,398
Sinking Fund Requirement	2,351
Series 2012 Sinking fund	45,588
Series 2021 Sinking Fund	10,150
Series 2021 Reserve Fund	<u>124,525</u>
 Total Reserves	 <u>\$712,182</u>

Section VII:

The following are the ten largest customers of the District:

<u>Name of Customer</u>	<u>Amount billed, 2025</u>
Waterworks District No. 10 of 7	\$ 56,091
Southwestern Graphite, Inc	9,383
Performance Contractors Inc.	3,075
Starks Truck Stop	2,230
Elizabeth Myers	1,530
O'Brien Flying Service	1,440
James and Donna Vice	1,409
Dalten Stains	900
Kaisha Ledger	870
Linda Smith	748

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

Section VIII:

The following represents the consumption data from the System for the past five years:

<u>Year</u>	<u>Water Sold</u>	<u>Water Produced</u>
2021	73,145,828	83,951,500
2022	79,686,774	99,046,900
2023	82,039,671	102,697,300
2024	79,725,030	111,412,900
2025	82,470,443	100,353,800

The District provides water to Waterworks District 10 of Ward 7. The distribution lines for Waterworks District 10 of Ward 7 were completed and became operational in 2021.

Section IX:

The District's Pledged Revenues for its fiscal year ending December 31, 2025 were \$707,133. Estimated maximum annual debt service for the Series 2021 Bonds, the Series 2010 Bonds, and the Series 2012 Bonds is \$381,371, which equates to a Debt Service Coverage Ratio of 1.85 for the fiscal year 2025.

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

Section X: Operating History

WATERWORKS DISTRICT NO. 14 OF WARD 5 OF CALCASIEU PARISH
STATEMENT OF NET POSITION NONMAJOR COMPONENT UNIT
FOR THE FISCAL YEARS ENDED DECEMBER 31, 2021 THROUGH 2025

	2021	2022	2023	2024	2025
ASSETS					
Cash and cash equivalents	\$ 102,257	\$ 8,254	\$ 6,888	\$ 2,705	\$ 2,189
Investments	822,281	1,217,934	1,421,043	1,428,443	2,123,849
Receivables (net of allowance for uncollectibles):					
Taxes	715,592	772,587	683,683	773,387	997,954
Accounts	25,877	32,711	25,958	31,730	27,017
Other	-	-	-	-	176
Accrued interest receivables	1,004	2,058	3,447	2,999	2,868
Intergovernmental receivable	-	-	-	177,903	46,272
Prepaid items and other assets	24,733	27,758	34,881	37,780	42,635
Restricted assets:					
Cash and cash equivalents	658,868	607,952	638,365	676,054	712,182
Investments	18,969	30,548	87,850	81,845	-
Net pension asset	53,125	122,435	-	-	31,694
Capital assets:					
Non-depreciable	63,204	84,204	452,353	2,475,844	75,666
Depreciable, net	9,105,949	8,813,620	8,511,613	8,156,243	10,243,557
Total assets	\$ 11,591,859	\$ 11,720,061	\$ 11,939,091	\$ 13,844,933	\$ 14,306,059
DEFERRED OUTFLOWS OF RESOURCES					
Deferred amount of refunding	\$ 6,947	\$ 5,868	\$ 5,089	\$ 4,309	\$ 47,433
Deferred outflows-OPEB	12,283	10,208	11,219	17,143	13,621
Pension related deferred outflow of resources	56,644	38,480	127,222	89,489	3,530
Total deferred outflows of Resources	75,574	54,556	143,530	110,941	64,584
LIABILITIES					
Accounts payable and accruals	18,478	76,512	264,623	181,494	16,307
Intergovernmental payable	165	-	-	-	-
Liabilities payable from restricted assets:					
Accrued interest payable	13,203	11,282	11,452	10,258	8,880
Refundable customer deposits	54,432	54,450	55,716	58,095	58,260
Current portion of long-term liabilities:					
Compensated absences	11,464	11,919	15,833	20,657	20,778
Bond payable	151,507	161,886	167,279	172,684	173,102
Noncurrent portion of long-term liabilities:					
Bonds payable	3,192,005	3,032,004	2,866,611	2,695,813	2,524,600
OPEB, pension and sick leave liability	85,335	59,748	161,044	139,509	118,319
Total liabilities	3,526,589	3,407,801	3,542,563	3,278,510	2,920,246
DEFERRED INFLOWS OF RESOURCES					
OPEB related deferred inflows of resources	8,254	32,137	27,744	23,350	27,608
Pension related deferred inflows of resources	110,051	117,614	12,844	14,896	21,562
Total deferred inflow of resources	118,305	149,751	40,588	38,246	49,170
NET POSITION					
Net investment in capital assets	5,832,288	5,709,802	5,695,459	7,767,899	7,625,051
Restricted for:					
Debt service	609,892	572,782	658,817	688,226	769,591
Pension	56,125	122,435	-	-	31,694
Unrestricted	1,527,234	1,812,046	2,145,194	2,182,993	2,974,891
Total net position	\$ 8,022,539	\$ 8,217,065	\$ 8,499,470	\$ 10,639,118	\$ 11,401,227

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

WATERWORKS DISTRICT NO. 14 OF WARD 5 OF CALCASIEU PARISH
COMBINING STATEMENT OF ACTIVITIES FOR THE YEAR ENDED
DECEMBER 31, 2024 THROUGH 2025

	<u>2024</u>	<u>2025</u>
EXPENSES	<u>\$ 1,104,744</u>	<u>\$ 1,058,656</u>
PROGRAM REVENUES		
Changes for services	328,762	352,542
Capital grants and contribution	1,990,835	264,039
Operating grants and contributions	-	-
Total operating revenues	<u>2,319,597</u>	<u>616,581</u>
Net program (expenses) revenues	<u>1,214,853</u>	<u>(442,075)</u>
GENERAL REVENUES		
Property taxes	821,687	1,062,453
Investment earnings	119,620	124,801
Gain on sale of capital assets	-	-
Miscellaneous revenue	<u>9,293</u>	<u>16,930</u>
Total general revenues	<u>950,600</u>	<u>1,204,184</u>
Change in net position	2,165,453	762,109
Net position at beginning of year, as previously presented	<u>8,499,470</u>	<u>10,639,118</u>
Change in accounting principle	(25,805)	-
Net position beginning of year, as adjusted or restated	<u>8,473,665</u>	<u>-</u>
Net position - end of year	<u>\$10,639,118</u>	<u>\$11,401,227</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, 2025

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

Section I:

A Schedule of Insurance with expiration dates:

National Union Fire Insurance		<u>General Liability:</u>
Company of Pittsburgh		
Insurance Corporation	10/17/25-	\$1,000,000 Each Occurrence
GPNU-PF-0021100-05	10/17/26	\$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>
		\$4,094,156
		<u>Crime:</u>
		\$10,000 Employee Theft

Section II:

There were 706 residential users, 2 industrial users, 6 commercial users, and 4 governmental users on the system at December 31, 2025.

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

Section III:

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

Asset	12/31/24 Balance	Additions (Deletions)	12/31/25 Balance
Land and Right of Ways	\$ 105,000	\$ -	\$ 105,000
Construction in Progress	848,917	(580,418)	268,499
Building and Improvements	9,648	-	9,648
Improvements Other than buildings	8,065,513	1,585,211	9,650,724
Machinery and Equipment	<u>48,029</u>	<u>8,277</u>	<u>56,306</u>
Net Value	<u>\$9,077,107</u>	<u>\$1,013,070</u>	10,090,177
Accumulated Depreciation			<u>(3,258,309)</u>
Net Cost			<u>\$ 6,831,868</u>

Section IV:

The following are the calculated balances of reserves per bond covenant at December 31, 2025:

Debt Service Requirement	\$ 32,602
Reserve Fund Requirement	49,284
Contingency Fund Requirement	<u>100,000</u>
Total Reserves	<u>\$ 181,886</u>

Section V:

Schedule of User Fees; Aggregate Dollars Billed for Services; Average Monthly Billing Per User:

Water Rate Schedule:

Residential

- \$25.00 up to 3,000 gallons up to 3/4"
- \$ 4.64 every 1,000 gallons after up to 100,000 gallons
- \$ 4.77 every 1,000 gallons after 100,000 gallons

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

Commercial and Industrial

\$	83.27	up to 5,000 gallons up to 3/4"
\$	105.31	up to 5,000 gallons up to 1"
\$	122.09	up to 5,000 gallons up to 1.5"
\$	159.08	up to 5,000 gallons up to 2"
\$	380.91	up to 5,000 gallons up to 3"
\$	477.25	up to 5,000 gallons up to 4"
\$	738.28	up to 5,000 gallons up to 6"
\$	922.89	up to 5,000 gallons up to 8"
\$	1,198.98	up to 5,000 gallons up to 10" and above
\$	4.64	every 1,000 gallons after up to 100,000 gallons 2" or less
\$	4.77	every 1,000 gallons after 100,000 gallons 2" or less
\$	9.27	every 1,000 gallons after up to 100,000 gallons over 2"
\$	9.55	every 1,000 gallons after 100,000 gallons over 2"

The aggregate dollar billed for services for the year ended December 31, 2025 is \$344,736 for residential customers.

The aggregate dollar billed for services for the year ended December 31, 2025 is \$109,211 for industrial customers.

The aggregate dollar billed for services for the year ended December 31, 2025 is \$16,689 for commercial customers.

The aggregate dollar billed for services for the year ended December 31, 2025 is \$9,955 for government customers.

The average billed per residential user for the year ended December 31, 2025 is \$40.97.

The average billed for industrial user for the year ended December 31, 2025 is \$3,033.63.

The average billed per commercial user for the year ended December 31, 2025 is \$192.62.

The average billed per government user for the year ended December 31, 2025 is \$313.82.

CALCASIEU PARISH POLICE JURY
 MISCELLANEOUS SUPPLEMENTARY INFORMATION RELATED TO
 COMPONENT UNIT WATERWORKS DISTRICT 5 OF WARDS 3 AND 8
 DRINKING WATER STATE REVOLVING LOAN FUND
 DECEMBER 31, 2025

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

Section I:

A Schedule of Insurance with expiration dates:

Axis Surplus Insurance Company	6/1/25	<u>General Liability:</u>
P001-00169749-01	6/1/26	\$1,000,000 Bodily Injury and Property Damage per Occurrence
		\$2,000,000 Bodily Injury and Property Damage Aggregate
		\$1,000,000 Personal and Advertising Injury per Person or Organization
		\$2,000,000 Personal and Advertising Injury Aggregate
		\$100,000 Damage to Premises Rented To You
		\$5,000 Medical Payments
Lloyd's London	6/1/25	<u>Property</u>
AQS-251702	6/1/26	\$23,111,622 Building & Contents
XL Insurance America	6/1/25	<u>Boiler and Equipment Breakdown</u>
US00075467PR25A	6/1/26	\$15,220,684 Maximum for Any One Breakdown
Wright National Flood NFIP	\$3,497	<u>Flood:</u>
17115101985712	11/13/25	\$250,000 Buildings
	11/13/26	\$200,000 Contents
Evanston Insurance Company	6/1/25	<u>Property:</u>
MKLV2XPR002885	6/1/26	\$23,111,622 Building & Contents

(Continuation of Miscellaneous Supplementary Information related to Component Unit Waterworks District 5 of Wards 3 and 8)

Section II:

There were 226 in-district commercial customers, 16 out-of-district commercial customers, 19 governmental in-district customers, 1 out-of-district governmental customer, 2 multi-residential customers, 1,116 in-district residential customers, and 468 out-of-district residential customers for Ward 3 of the system at December 31, 2025.

Section III:

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

Asset	12/31/24 Balance	Additions (Deletions)	12/31/25 Balance
Land and right of Ways	\$ 342,566	116,915	\$ 459,481
Construction in Progress	452,327	68,545	520,872
Improvements Other than Buildings	18,173,621	492,605	18,666,226
Machinery and Equipment	<u>55,502</u>	<u>162,105</u>	<u>217,607</u>
Net value	<u>\$ 19,024,016</u>	<u>\$ 840,170</u>	19,864,186
Accumulated depreciation			<u>(5,177,183)</u>
Net Cost			<u>\$ 14,687,003</u>

Section IV:

The following are the calculated balances of reserves per bond indenture at December 31, 2025:

Reserve Fund Requirement	\$ 264,500
Contingency Fund Requirement	100,000
Debt Service Requirement	<u>46,221</u>
Total Reserves	<u>\$ 410,721</u>

(Continuation of Miscellaneous Supplementary Information related to Component Unit Waterworks District 5 of Wards 3 and 8)

Section V:

Water Rate Schedule:

<u>First 5,000 Gallons</u>	<u>In District</u>	<u>Out of District</u>
3/4" Residential	\$ 25.00	\$ 37.50
1" Residential	34.22	51.33
3/4" Commercial	83.27	110.97
1" Commercial	105.31	157.96
1 1/2" Commercial	122.09	183.14
2" Commercial	159.08	238.61
3" Commercial	380.91	477.25
4" Commercial	477.25	715.88
6" Commercial	738.28	1,107.39
5,001 to 100,000 gallons		
per 1,000 gallons	9.27	9.27
Above 100,000 gallons	9.55	9.55

The aggregate dollar billed for services for the year ended December 31, 2025 is \$427,412 for in-district residential customers.

The aggregate dollar billed for services for the year ended December 31, 2025 is \$288,879 for out-of-district residential customers.

The aggregate dollar billed for services for the year ended December 31, 2025 is \$1,954 for in-district multi-residential customers.

The aggregate dollar billed for services for the year ended December 31, 2025 is \$342,114 for in-district commercial customers.

The aggregate dollar billed for services for the year ended December 31, 2025 is \$50,348 for out-of-district commercial customers.

The aggregate dollar billed for services for the year ended December 31, 2025 is \$231,567 for in-district governmental customers.

The aggregate dollar billed for services for the year ended December 31, 2025 is \$1,332 for out-of-district governmental customers.

(Continuation of Miscellaneous Supplementary Information related to Component Unit Waterworks District 5 of Wards 3 and 8)

Section V (cont.):

The average billed per in-district residential user for the year ended December 31, 2025 is \$34.65.

The average billed per out-of-district residential user for the year ended December 31, 2025 is \$51.68.

The average billed per in-district multi-residential user for the year ended December 31, 2025 is \$78.17.

The average billed per in-district commercial user for the year ended December 31, 2025 is \$129.79.

The average billed per out-of-district commercial user for the year ended December 31, 2025 is \$242.06.

The average billed per in-district governmental user for the year ended December 31, 2025 is \$6,051.69.

The average billed per out-of-district governmental user for the year ended December 31, 2025 is \$110.97.

CALCASIEU PARISH POLICE JURY
 MISCELLANEOUS SUPPLEMENTARY INFORMATION RELATED TO
 COMPONENT UNIT RECREATION DISTRICT 1 OF WARD 4
 DECEMBER 31, 2025

In compliance with the Bond Indenture's "Provisions Relating to the Security for the Bonds" disclosure requirements the following information is provided:

Section I:

Assessed Valuation of the District: \$750,066,798

Section II:

Leading Taxpayers:

The following are the ten leading taxpayers of the District:

Phillips 66 Company
 Entergy Louisiana LLC
 Sasol Chemicals (USA) LLC
 Citgo Petroleum Corp
 Westlake US 2 LLC
 Golden Nugget Lake Charles
 Lake Charles LNG Company
 Excel Paralubes
 Westlake Chemical
 Enterprise Te Products

Section III:

Millage Rates:

Maintenance assessment	10.90 mills
Sinking Fund Assessment	3.80 mills

Section IV:

Taxes Collected:

Maintenance Assessment:	\$ 5,931,721
Sinking Fund Assessment:	\$ 1,391,908

CALCASIEU PARISH POLICE JURY
MISCELLANEOUS SUPPLEMENTARY INFORMATION RELATED TO
COMPONENT UNIT WATERWORKS DISTRICT 10 OF WARD 7
2024 WATER REVENUE BOND
DECEMBER 31, 2025

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:

Danny Benoit, President
5720 Cormier Road
Vinton, LA 70668
(337) 438-1739
Term Expires: January 2027

Amanda Hubert, Secretary
3342 Linscomb Rd.
Vinton, LA 70668
(337) 842-4327
Term Expires: January 2030

Haley Bellard, Vice President
1743 Meadowlark Lane
Vinton, LA 70668
(337) 842-6399
Term Expires: January 2028

Phillip Tharp, Commissioner
2019 Batchelor Rd.
Vinton, LA 70668
(337) 589-7340
Term Expires: January 2029

David Broussard, Commissioner
1857 Berry Road
Vinton, LA 70668
(337) 513-2403
Term Expires: January 2031

Section II:

Water Rate Classification and Schedule:

Residential

\$ 24.98 up to 2,000 gallons
\$ 4.76 per 1,000 gallons or part thereof all over 2,000 gallons

Commercial/Government

\$ 37.48 up to 2,000 gallons
\$ 4.76 per 1,000 gallons or part thereof all over 2,000 gallons

Churches, Fire Department & Lions Club

\$ 24.98 Flat rate per month

(Continuation of Miscellaneous Supplementary Information related to Component Unit Waterworks District 10 of Ward 7)

Commercial Contractor

\$104.00 up to 2,000 gallons
\$ 5.20 per 1,000 gallons or part thereof all over 2,000 gallons

Commercial Multi User

\$125 Per Month + Water Usage

Gross Revenue & Number of Connections by Service Class:

The total billed for services for the year ended December 31, 2025 is \$143,410 for 330 residential customers.

The total billed for services for the year ended December 31, 2025 is \$14,779 for 7 commercial/governmental customers.

The total billed for services for the year ended December 31, 2025 is \$286 for 1 churches/fire departments/lions clubs.

Section III:

A Schedule of Insurance with expiration dates:

American Alternative Insurance Corp T9A2CP0002514-00	06/25/25- 06/25/26	<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
American Family Home Insurance Co. T9A5CA0000037-00	06/25/25- 06/25/26	<u>Automobile Liability:</u> \$1,000,000 Combined Single Limit (Each accident)
American Alternative Insurance Corp T9A2CP0002514-00	06/25/25- 06/25/26	<u>Crime:</u> \$100,000 Employee Theft \$100,000 Forgery \$100,000 Inside the Premises \$100,000 Outside the Premises \$100,000 Computer Fraud \$100,000 Money Orders or Fraudulent Impersonation

(Continuation of Miscellaneous Supplementary Information related to Component Unit Waterworks District 10 of Ward 7)

American Alternative	06/25/25-	<u>Property Coverage:</u>
Insurance Corp	06/25/26	\$721,427 Real Property and
T9A2CP0002514-00		& Business Personal Blanket
		\$250,000 Loss of Income/Extra
		Expense
		\$59,724 Mobile Equipment

CALCASIEU PARISH POLICE JURY
WATERWORKS DISTRICT 10 OF WARD 7
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
CASH BASIS
FOR THE YEAR ENDED DECEMBER 31, 2025

	General Fund	Capital Fund	Debt Service Fund	Totals
REVENUES				
Taxes:				
Ad valorem	\$ 387,025	\$ -	\$ 110,624	\$ 497,649
Charges for services	148,974	-	-	148,974
Intergovernmental revenues	-	1,544,452	-	1,544,452
Investment income	25,183	6,264	2,661	34,108
Miscellaneous revenues	4,490	-	-	4,490
Total revenues	<u>565,672</u>	<u>1,550,716</u>	<u>113,285</u>	<u>2,229,673</u>
EXPENDITURES				
Current:				
Salaries	193,178	-	-	193,178
Benefits	65,959	-	-	65,959
Professional services	31,120	-	-	31,120
Repairs and maintenance	13,758	-	-	13,758
Other services	30,395	-	-	30,395
Materials and supplies	79,382	-	-	79,382
Debt service:				
Principal retirement	-	-	80,000	80,000
Interest and fiscal charges	-	70,291	51,263	121,554
Capital outlay:	570	1,563,870	-	1,564,440
Total expenditures	<u>414,362</u>	<u>1,634,161</u>	<u>131,263</u>	<u>2,179,786</u>
Excess (deficiency) of revenues over (under) expenditures	<u>151,310</u>	<u>(83,445)</u>	<u>(17,978)</u>	<u>49,887</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	84,851	-	84,851
Transfers out	(84,851)	-	-	(84,851)
Total other financing sources (uses)	<u>(84,851)</u>	<u>84,851</u>	<u>-</u>	<u>-</u>
Net change in fund balances	66,459	1,406	(17,978)	49,887
Fund balance at beginning of year	408,618	132,504	66,942	608,064
Fund balance at end of year	<u>\$ 475,077</u>	<u>\$ 133,910</u>	<u>\$ 48,964</u>	<u>\$ 657,951</u>

CALCASIEU PARISH POLICE JURY
LIHEAP FUND

SCHEDULE OF REVENUES AND EXPENDITURES
YEAR ENDED DECEMBER 31, 2025

REVENUES	
Intergovernmental revenues	\$ 2,092,230
Investment income	-
Total revenues	<u>2,092,230</u>
EXPENDITURES	
Salaries	162,112
Benefits	76,343
Other operational expenses	59,965
Direct services	<u>1,821,752</u>
Total expenditures	<u>2,120,172</u>
Excess (deficiency) of revenues over expenditures	(27,942)
OTHER FINANCING SOURCES (USES)	
Transfers in	29,791
Transfers out	-
	<u>29,791</u>
Net change in fund balance	1,849
Fund balance, beginning of year	<u>(27,230)</u>
Fund balance, end of year	<u>\$ (25,381)</u>

Various indirect costs are allocated or calculated based on utilized workspace area or the number of employees. Administrative costs are allocated based on a percentage of revenues.

CALCASIEU PARISH POLICE JURY
TEMPORARY ASSISTANCE FOR NEEDY FAMILIES
SCHEDULE OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2025

REVENUES

Intergovernmental revenues	\$ 111,419
Investment income	<u>-</u>
Total revenues	<u>111,419</u>

EXPENDITURES

Treatment services	<u>111,419</u>
Total expenditures	<u>111,419</u>

Net change in fund balance	-
----------------------------	---

Fund balance beginning of year	<u>-</u>
--------------------------------	----------

Fund balance end of year	<u><u>\$ -</u></u>
--------------------------	--------------------

**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES
FOR THE YEAR ENDED DECEMBER 31, 2025**

To the Calcasieu Parish Police Jury
Lake Charles, Louisiana, and the
Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the control and compliance (C/C) areas of Calcasieu Parish Police Jury identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2025 through December 31, 2025. The Entity's management is responsible for those C/C areas identified in the SAUPs.

The Entity has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period January 1, 2025 through December 31, 2025. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

1) Written Policies and Procedures

A. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:

*i. **Budgeting**, including preparing, adopting, monitoring, and amending the budget.*

No exceptions noted.



- ii. **Purchasing**, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the Public Bid Law; and (5) documentation required to be maintained for all bids and price quotes.

No exceptions noted.

- iii. **Disbursements**, including processing, reviewing, and approving.

No exceptions noted.

- iv. **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g. periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).

No exceptions noted.

- v. **Payroll/Personnel**, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee rates of pay or approval and maintenance of pay rate schedules.

No exceptions noted.

- vi. **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.

No exceptions noted.

- vii. **Travel and Expense Reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.

No exceptions noted.

- viii. **Credit Cards (and debit cards, fuel cards, purchase cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, and (4) required approvers of statements, and (5) monitoring card usage (e.g. determining the reasonableness of fuel card purchases).

No exceptions noted.

- ix. **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.

No exceptions noted.

- x. **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

No exceptions noted.

- xi. **Information Technology Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

No exceptions noted.

- xii. **Prevention of Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

No exceptions noted.

2) Board or Finance Committee

- A. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:

- i. Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws or other equivalent document.

No exceptions noted.

- ii. For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds.

No exceptions noted.

- iii. For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.

No exceptions noted.

- iv. Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

No exceptions noted.

3) Bank Reconciliations

- A. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for selected each account, and observe that:

- i. Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged).

No exceptions noted.

- ii. Bank reconciliations include evidence that a member of management or a board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged).

No exceptions noted.

- iii. Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

No exceptions noted.

4) Collections (excluding electronic funds transfers)

- A. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5):

No exceptions noted.

- B. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (e.g., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if there are no written policies or procedures, then inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:

- i. Employees responsible for cash collections do not share cash drawers/registers.

No exceptions noted.

- ii. Each employee responsible for collecting cash is not also responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.

No exceptions noted.

- iii. Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.

No exceptions noted.

- iv. The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions is (are) not responsible for collecting cash, unless another employee/official verifies the reconciliation.

No exceptions noted.

- C. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe the bond or insurance policy for theft was in force during the fiscal period.

No exceptions noted.

D. Randomly select two deposit dates for each of the 5 bank accounts selected for Bank Reconciliations procedure #3A (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). Obtain supporting documentation for each of the 10 deposits and:

i. Observe that receipts are sequentially pre-numbered.

No exceptions noted.

ii. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.

No exceptions noted.

iii. Trace the deposit slip total to the actual deposit per the bank statement.

No exceptions noted.

iv. Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).

No exceptions noted.

v. Trace the actual deposit per the bank statement to the general ledger.

No exceptions noted.

5) Non-Payroll Disbursements (excluding credit card purchases/payments, travel reimbursements, and petty-cash purchases)

A. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).

No exceptions noted.

B. For each location selected under procedure #5A above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, then inquire of employees about their job duties), and observe that job duties are properly segregated such that:

- i. At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order or making the purchase.

No exceptions noted.

- ii. At least two employees are involved in processing and approving payments to vendors.

No exceptions noted.

- iii. The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.

No exceptions noted.

- iv. Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.

No exceptions noted.

- v. Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.

No exceptions noted.

- C. For each location selected under procedure #5A above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and:

- i. Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates deliverables included on the invoice were received by the entity.

No exceptions noted.

- ii. Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under procedure #5B above, as applicable.

No exceptions noted.

- D. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3A, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy. Note: If no electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.

No exceptions noted.

6) Credit Cards/Debit Cards/Fuel Cards/Purchase Cards

- A. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and purchase cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.

No exceptions noted.

- B. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement). Obtain supporting documentation, and:

- i. Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved) by someone other than the authorized card holder.

No exceptions noted.

- ii. Observe that finance charges and late fees were not assessed on the selected statements.

No exceptions noted.

- C. Using the monthly statements or combined statements selected under procedure #7B above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (e.g., each card should have 10 transactions subject to inspection). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and observe whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

No exceptions noted.

- D. Using the list of terminated employees obtained in Payroll and Personnel procedure #9C identify those individuals who had access to cards and randomly select 5 terminated employees (or all terminated employees with card access if less than 5) from this population. Observe evidence that the cards have been deactivated for these terminated employees. In cases where a card is shared by multiple users, obtain evidence that the terminated employees' authorization has been removed.

No exceptions noted.

7) Travel and Expense Reimbursement

- A. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements and obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:

- i. If reimbursed using a per diem, observe that the approved reimbursement rate is no more than those rates established by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).

No exceptions noted.

- ii. If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.

No exceptions noted.

- iii. Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by Written Policies and Procedures procedure #1A(vii).

No exceptions noted.

- iv. Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

No exceptions noted.

8) Contracts

- A. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:

- i. Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.

No exceptions noted.

- ii. Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g. Lawrason Act, Home Rule Charter).

No exceptions noted.

- iii. If the contract was amended (e.g. change order), observe that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, the documented approval).

No exceptions noted.

- iv. Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

No exceptions noted.

9) Payroll and Personnel

- A. Obtain a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly select five employees or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.

No exceptions noted.

- B. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under procedure #9A above, obtain attendance records and leave documentation for the pay period, and:

- i. Observe that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory).

No exceptions noted.

- ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials:

No exceptions noted.

- iii. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records:

No exceptions noted.

- iv. Observe the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.

No exceptions noted.

- C. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials and obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employee's or official's cumulative leave records, agree the pay rates to the employee/officials' authorized pay rates in the employee's or official's personnel files, and agree the termination payment to entity policy.

No exceptions noted.

- D. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, and workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.

No exceptions noted.

10) Ethics

- A. Using the five randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain ethics documentation from management and:

- i. Observe whether the documentation demonstrates each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170.

No exceptions noted.

- ii. Observe whether the entity maintains documentation which demonstrates that each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable:

No exceptions noted.

- B. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.

No exceptions noted.

11) Debt Service

- A. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each debt instrument issued as required by Article VII, Section 8 of the Louisiana Constitution.

No exceptions noted.

- B. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants):

No exceptions noted.

12) Fraud Notice

- A. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and The Entity attorney of the parish in which the entity is domiciled as required by R.S. 24:523.

No misappropriations of assets during the fiscal period.

- B. Observe that the entity has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds:

No exceptions noted.

13) Information Technology Disaster Recovery/Business Continuity

Perform the following procedures, verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."

- A. Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the government's local server or network, and (c) was encrypted.

We performed the procedure and discussed the results with management.

- B. Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.

We performed the procedure and discussed the results with management.

- C. Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

We performed the procedure and discussed the results with management.

- D. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in procedure #9C. Observe evidence that the selected terminated employees have been removed or disabled from the network.

We performed the procedure and discussed the results with management.

- E. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain cybersecurity training documentation from management, and observe that the documentation demonstrates that the following employees/officials with access to the agency's information technology assets have completed cybersecurity training as required by R.S. 42:1267²⁵. The requirements are as follows:

- Hired before June 9, 2020 – completed the training; and
- Hired on or after June 9, 2020 – completed the training within 30 days of initial service or employment.

We performed the procedure and discussed the results with management.

14) Prevention of Sexual Harassment

- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain sexual harassment training documentation from management, and observe the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343.

No exceptions noted.

- B. Observe the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).

No exceptions noted.

- C. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe that the report includes the applicable requirements of R.S. 42:344:

- i. Number and percentage of public servants in the agency who have completed the training requirements.

No exceptions noted.

- ii. Number of sexual harassment complaints received by the agency.

No exceptions noted.

- iii. Number of complaints which resulted in a finding that sexual harassment occurred.

No exceptions noted.

- iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action.

No exceptions noted.

- v. Amount of time it took to resolve each complaint.

No exceptions noted.

We were engaged by the Calcasieu Parish Police Jury to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Calcasieu Parish Police Jury and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.

Mr. Elroy Smith & Bunch

Lake Charles, Louisiana
June 24, 2026