

Comprehensive Annual Financial Report



For the Fiscal Year Ended December 31, 2018
1015 Pithon Street, Lake Charles, LA 70601

Vision • Collaboration • Dependability • Financial Stewardship

THE POLICE JURY

**CALCASIEU PARISH
LOUISIANA**



**Comprehensive Annual
Financial Report**

For the Fiscal Year Ended December 31, 2018

Prepared by:

Division of Finance

Vision • Collaboration • Dependability • Financial Stewardship

**Comprehensive Annual Financial Report
For the Year Ended December 31, 2018**

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CALCASIEU PARISH POLICE JURY
GOVERNING AUTHORITY OF CALCASIEU PARISH, LOUISIANA

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June 26, 2019

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

Dear Members of the Police Jury:

It is our privilege to present the Comprehensive Annual Financial Report (CAFR) on the financial condition of the Calcasieu Parish Police Jury for the fiscal year ended December 31, 2018. In compliance with state law, the Division of Finance has prepared and issued this report in accordance with Generally Accepted Accounting Principles (GAAP).

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

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

Members of the Police Jury
June 26, 2019

McElroy, Quirk, and Burch (APC), a firm of licensed certified public accountants, have audited the Calcasieu Parish Police Jury's financial statements. The goal of the independent audit was to provide reasonable assurance that the financial statements of the Parish for the fiscal year ended December 31, 2018, are free of material misstatements. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified ("clean") opinion on these financial statements. The independent auditor's report is presented as the first component of the financial section of this report.

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

PROFILE OF THE GOVERNMENT

The Calcasieu Parish Police Jury, incorporated in 1840, is located in the southwestern part of the state. The Parish currently occupies a land area of 1,086 square miles and serves a population of 203,795. The Police Jury is the governing authority of the Parish and is empowered by a favorable vote of the electorate to levy sales and use taxes as well as ad valorem taxes on properties located within its boundaries. It has operated under the unit system of government since 1972, which provides for the decision-making process on all issues to be accomplished only by action of the entire body. Policy-making and legislative authority are vested in the Police Jury, which consists of fifteen members elected from single-member districts. Police Jury members serve four year terms. The members of the body elect the President and Vice President of the Police Jury each January. The Police Jury is responsible, among other things, for passing ordinances, adopting the budget, appointing committees, and appointing the Parish Administrator, Parish Treasurer, Parish Secretary, and General Counsel. The Administrator is responsible for carrying out the policies and ordinances of the Police Jury, for overseeing the day-to-day operations of the government, and for hiring the directors of the various departments.

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

Members of the Police Jury
June 26, 2019

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

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

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

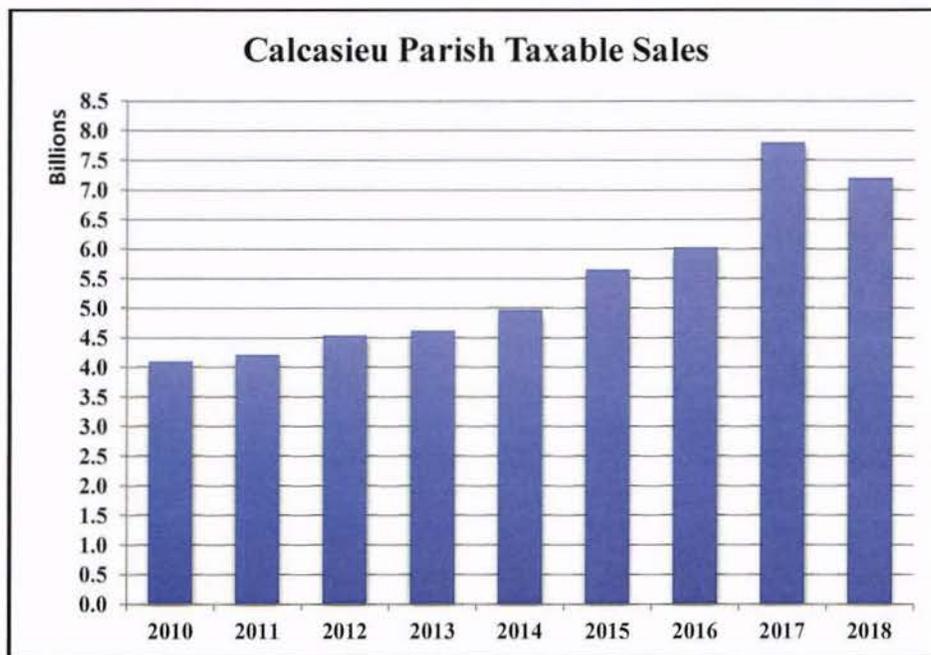
Members of the Police Jury
June 26, 2019

LOCAL ECONOMY

Current Conditions

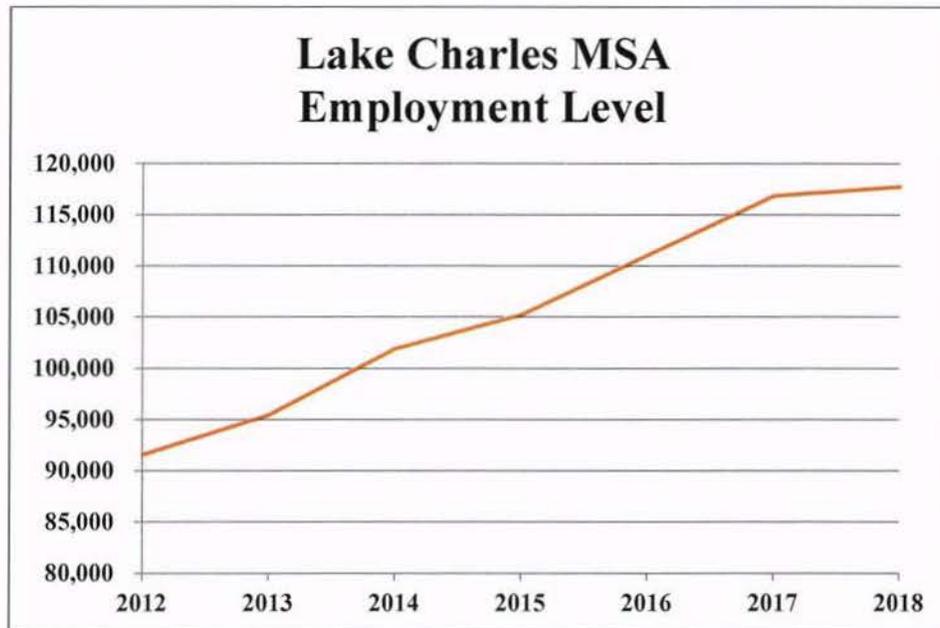
The state of any local economy is evaluated using many factors. Two of the more meaningful indicators are Taxable Sales and the Non-Farm Employment Level, and they are featured in this section.

The chart below shows taxable sales amounts from 2010 through 2018 for Calcasieu Parish. The period from 2010 to 2012 represented the impact to the local economy from a nationwide recession. Taxable sales since the end of the recession have seen significant growth, especially since 2013. Between 2013 and 2018, taxable sales increased by an average of 11.2% annually, which is reflective of a sustained period of significant economic growth for our parish, as described in the next section.



From an employment perspective, the Lake Charles Metropolitan Statistical Area (MSA), which includes Calcasieu and Cameron Parishes, has experienced impressive growth over the past five years. In 2014, the Lake Charles MSA surpassed the 100,000 jobs level for non-farm employment for the first time. In 2018, the employment total rose to 117,800, setting another record.

Members of the Police Jury
June 26, 2019



For the remainder of this decade and beyond, Calcasieu Parish is expected to continue an economic growth trend at a level that is unprecedented for our area. While the region has experienced growth in a number of sectors including gaming, aviation, and health care, the strongest driver of the economic wave involves natural gas and the petrochemical sector in general. Substantial “mega projects” have taken place or been announced for the export of Liquefied Natural Gas (LNG) and for a chemical process called ethane cracking. These projects and others have resulted in a current total of \$25.2 billion in projects under construction in the region and another \$65.2 billion in announced projects. The associated employment figures amount to 65,000+ direct, indirect, and induced jobs projected during this same period.

More details on the economic forecast for Southwest Louisiana are included in the economic discussion below, which is excerpted from *The Louisiana Economic Outlook: 2019 and 2020*, by Loren C. Scott and Judy S. Collins. This document was published by the Economics and Policy Research Group, E.J. Ourso College of Business at Louisiana State University, Baton Rouge, Louisiana, in September 2018.

Members of the Police Jury
June 26, 2019

Real Boom Begins

As Lake Charles entered 2014, we began to see the first evidence of a massive boom in this corner of the state unlike any ever seen before. Lake Charles has now been the fastest growing MSA in the state for five straight years, adding 26,800 jobs and expanding by a remarkable 5.4% a year. In 40 years of monitoring the Louisiana economy we have never seen back-to-back job performances like that in any MSA in the state. In fact, few if any other MSA's in the country matched this record.

Forecast for 2019-20

Our expectations are that by mid-2019 the "go light" will be turned on for 3-4 major new projects in this MSA. The wind down of existing projects and the delay until mid-2019 for new projects to make a Final Investment Decision (FID) will tend to slow growth slightly in 2019. Even that slower growth will be the envy of most MSA's in the country. In 2020, construction activities at the newer, very large projects should propel the Lake Charles region into another stellar period of growth. We are projecting 4,000 new jobs (+3.3%) in 2019, followed by 5,300 new jobs (+4.3%) in 2020 for the Lake Charles MSA.

Projects Completed or Underway

- *Cheniere Energy is constructing a \$20 billion, 6-train LNG export plant called Sabine Pass LNG. This is the largest single capital investment project in Louisiana's history. Four of the trains are operational and Cheniere made 300 shipments from the site as of August 2018. The fifth train should be operational in 2019. No timeline has been set on the 6th train. Once complete, 148 people will be employed at this facility earning an average of \$100,000 a year.*
- *Also coming in at a whopping \$10 billion capital expenditure is Sempra's Cameron LNG project. Construction was started in August 2014 with a goal of initial operation in 2018 and full completion in 2019 (update: production at this facility began in May 2019). Expected employment is 190 jobs at \$80,000 a year.*
- *Ground was broken in March 2015 on Sasol's \$11 billion ethane cracker and derivatives complex. The plant was 85% complete in July 2018 (update: two of the seven modules of this project are now in production). Sasol will start with 500 Sasol jobs (at \$88,000 yearly) and 358 contractor jobs. The company has indicated it will probably add 200 more Sasol workers over 2019-20.*

Members of the Police Jury
June 26, 2019

- *In mid-2016, a joint venture between **Axiall and Lotte Chemical** began construction of a \$3 billion suite of facilities that will be a world-scale ethane cracker and ethylene derivatives plants. Lotte is also moving its headquarters from Houston to Lake Charles. Expected to start up in 2019 (and presently on schedule) **(update: the facility became operational in May 2019)**, this new complex will employ 215 workers at \$76,000-\$86,000 a year. The headquarters move produced 50 new jobs at \$80,000.*

Potential LNG and Petrochemical Projects

- ***Driftwood LNG**, under the direction of the former CEO of Cheniere (Charif Sould), is hoping to start a \$15.2 billion, 4-train LNG export facility on 800 acres on the west side of the Calcasieu River. There are 498 permanent jobs associated with this venture. FERC (Federal Energy Regulation Commission) permitting is expected in January 2019 for this project (update: the FERC permit was received, and the company expects a Final Investment Decision in 2019).*
- ***Magnolia LNG** is planning a \$4.35 billion export facility at the Port of Lake Charles. An EPC (Engineering and Procurement Contract) has been signed with SK E&C USA, and FERC approval has been received, so Magnolia is one of the farthest along in the process to an FID. Magnolia already has the output of one of its four trains sold to Meridian. We understand if it can sell a second train, an FID will be issued. Seventy jobs at an annual salary of \$75,000 are associated with this project.*
- *Another proposed plant that has a more than an average chance of coming to an FID is **Lake Charles Methanol**. This proposed \$4.6 billion facility would use carbon capture technology and would be the first plant in the U.S. to convert petroleum coke to methanol. In December 2016 the company received a \$2 billion loan guarantee from the Department of Energy, and in early 2017 the company signed a 25-year service agreement with the Port of Lake Charles. The Port would spend \$80 million to expand Bulk Terminal 1 at the site. An anticipated 200 jobs would be created at the plant.*
- ***Lake Charles LNG** (formerly Trunkline) made an advanced filing with the state for an \$11 billion, 5-train LNG export terminal that would eventually employ 250 people. This company does have its FERC permits in hand. One hundred percent of the LNG from this facility is dedicated to Shell, so an FID depends on when Shell wants it. The company has signed a memorandum of understanding (MOU) with Energy Transfer Partners to examine forming a joint venture to build this project. We assign a medium probability on an FID on Lake Charles LNG within our forecast period.*

Members of the Police Jury
June 26, 2019

In February 2018, the Police Jury began a formal strategic planning process. This process concluded in December 2018, and six priority focus areas were defined in the approved plan. They are:

1. Create greater efficiencies in resources between the Parish and other governmental entities while increasing responsiveness and reducing duplication in services provided.
2. Focus on long-term infrastructure needs (such as roads, bridges, drainage and utilities) and implement initiatives focused on addressing those needs, including opportunities for public-private partnerships.
3. Build upon recent and ongoing efforts related to parishwide drainage needs and improvements at a watershed level.
4. Facilitate parishwide development through standards and zoning requirements that take into account the specific needs of all areas of the parish.
5. Create, facilitate, and support strong quality of life measures that make Calcasieu Parish a place that people want to call home for years to come.
6. Create a more environmentally friendly community by reducing litter and pollution and improving water quality across the parish.

Over the past few years, stormwater management in the parish has taken on a much higher level of significance due to area growth. Under direction of the Police Jury, the staff has completed a wide-ranging study effort to put elements in place to improve this important service. One of these elements is the establishment of a major capital improvement program for drainage. In the 2019 budget, \$14 million has been dedicated to drainage infrastructure investments. Along with improved development standards and a sound maintenance program, these capital projects will go a long way toward effective stormwater management in the parish. The Police Jury also formally consolidated seven gravity drainage districts in the parish down to two, which will become effective in July 2019.

Transportation projects will comprise the largest segment of capital spending in 2019. Properly maintaining the Parish's system of 1,200+ road miles is a substantial undertaking, both in terms of management and funding. These roads provide a vital network for local transportation needs and are a key component for continued economic growth. The Division of Engineering has projected an investment of \$46 million in road projects for 2019, a very challenging goal.

Members of the Police Jury
June 26, 2019

In 2019, construction will begin or continue for the following road projects: Coach Williams Drive Extension, East Carlyss Drive Extension, North I-10 Frontage Road (Sulphur), Ham Reid Road Extension, and Johnny Breaux Road Extension. A total of ten bridge replacements are scheduled to begin in 2019.

A recent development in capital projects administration is the Police Jury's initiation of bond (loan) funding authority for several high priority building projects that are needed. In December 2018, the first series of bonds was issued for the beginning of construction for a new Juvenile Justice Services Facility as well as design and specification work for projects such as a new 14th Judicial District Family & Juvenile Court, Animal Services Facility, and Coroner's Office. The bond issue received an AA+ rating from S&P Global Ratings, which is a significant accomplishment. The debt repayment will be funded through several existing sources of revenue, including gaming funds and property taxes.

Relevant Financial Policies

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

AWARDS AND ACKNOWLEDGMENTS

The Government Finance Officers Association (GFOA) of the United States and Canada awarded a Certificate of Achievement for Excellence in Financial Reporting to the Calcasieu Parish Police Jury for its Comprehensive Annual Financial Report for the fiscal year ended December 31, 2017. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

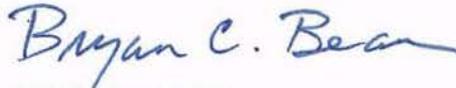
In order to be awarded a Certificate of Achievement for Excellence in Financial Reporting by the GFOA, a governmental unit must publish an easily readable and efficiently organized comprehensive annual financial report with contents conforming to program standards. Such reports must satisfy both GAAP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

Members of the Police Jury
June 26, 2019

A Certificate of Achievement is valid for one year only. The Parish has received this award each year for the 27-year period ended December 31, 2017. We believe our current report conforms to the Certificate of Achievement Program requirements, and we are submitting it to the GFOA to determine its eligibility for a certificate.

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

Sincerely,



BRYAN C. BEAM
Parish Administrator



TAMMY P. BUFKIN
Director of Finance

jdb



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

Calcasieu Parish Police Jury
Louisiana

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2017

Christopher P. Morill

Executive Director/CEO



PEOPLE OF CALCASIEU PARISH

Population 200,601 est.

CALCASIEU PARISH POLICE JURY

15 Members

OFFICE OF THE ADMINISTRATOR

Legal
Counsel

**DIVISION OF
ENGINEERING &
PUBLIC WORKS**

**DIVISION OF
FINANCE**

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

**DIVISION OF
PLANNING &
DEVELOPMENT**

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

**Office of Juvenile
Justice Services**

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

Human Resources

- Personnel Administration
- Employee Classification Plan

**Office of Homeland Security &
Emergency Preparedness**

- Emergency Plans
- Drills / Exercises
- Public Education

Information Technology

- Network and PC Management
- Software Support

Communications & Media

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

Facility Management

- Capital Projects
- Building/Grounds
- Parks Maintenance

Human Services Department

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

Burton Coliseum Complex

- Coliseum, Chalkley Room
- Event Barn, Arena

**Risk
Management**

Public Works

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

Animal Services

Mosquito Control

Engineering

- Engineering & Surveying
- Road Construction
- Bridge Construction

**Geographic
Information Systems**

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LIST OF PRINCIPAL OFFICIALS

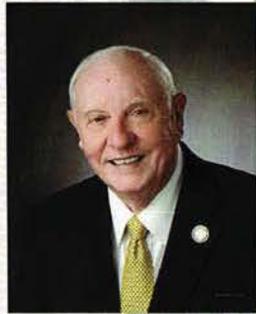
Calcasieu Parish Police Jury
As of December 31, 2018

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





Brian Abshire



Francis Andrepont



Judd Bares



Guy Brame

2016 - 2020

Calcasieu Parish Police Jury



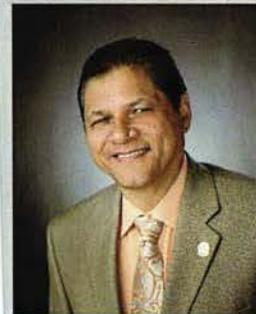
Calvin Collins



Les Farnum



Kevin Guidry



Tony Guillory



Chris Landry

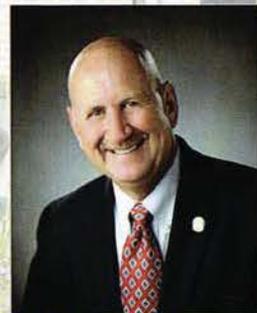
xvii



Shalon Latour



Shelly Mayo



Hal McMillin



Dennis Scott



Sandy Treme



Kevin White



INDEPENDENT AUDITORS' REPORT

Mr. Kevin White, President
and the Members of the Calcasieu
Parish Police Jury
Lake Charles, Louisiana

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Calcasieu Parish Police Jury, as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the Police Jury's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of certain discretely presented component units of the Police Jury, as described in Note 1(A). Those statements represent 67.65 percent, 78.82 percent and 60.12 percent, respectively, of the assets, the net position, and the revenues of the discretely presented component units. Those financial statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for such discretely presented component units, is based solely on the reports of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Calcasieu Parish Police Jury as of December 31, 2018, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund and the major special revenue funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of a Matter

As described in Note 12(A) to the financial statements, the Police Jury adopted Governmental Accounting Standards Board (GASB) Statement Number 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* for the year ended December 31, 2018. The new standard requires the Police Jury to recognize and report its total other postemployment benefit liability, measured according to actuarial methods and approaches prescribed within the standard along with certain disclosures. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, modified approach for reporting infrastructure assets and other postemployment benefits – schedule of changes in total OPEB liability and related ratios, schedule of employer's proportionate share of the net pension liability, and schedule of contributions – retirement plans, as identified in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of

preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 26, 2019 on our consideration of the Police Jury's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Police Jury's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Calcasieu Parish Police Jury's internal control over financial reporting and compliance.

Ms. Elroy Quirk + Busch

Lake Charles, Louisiana
June 26, 2019



**CALCASIEU PARISH POLICE JURY
MANAGEMENT'S DISCUSSION AND ANALYSIS
As of and for the year ended December 31, 2018**

Within this section of the Calcasieu Parish Police Jury's comprehensive annual financial report, management attempts to provide the readers of the financial statements a narrative discussion and analysis of the financial activities of the Calcasieu Parish Police Jury (Parish) for the year ended December 31, 2018. 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, 2018 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 billion (net position). Unrestricted net position for governmental activities is approximately \$99.2 million, while unrestricted net position for business-type activities is approximately \$6.3 million.
- The primary government's total net position increased by \$47 million during 2018.
- As of the close of the current fiscal year, the Parish's governmental funds reported combined ending fund balances of \$455.7 million, an increase of \$73.8 million in comparison with the prior year. Approximately 8.8% of the fund balances, or \$39.9 million, is considered unassigned fund balance.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

Government-Wide Financial Statements

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

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

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

Both government-wide statements report three types of activities:

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

Fund Financial Statements

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

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

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

The focus of governmental fund financial statements has shifted from fund types to major funds. The Parish implemented Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, in 2011, which provided new definitions and requirements for the use of certain funds. As such, there were several previously presented nonmajor governmental funds that are now combined with the General Fund, the Public Works Operating Fund, the Office of Juvenile Justice Services Fund or other nonmajor governmental funds because the activity in the aforementioned funds no longer met the definition of a special revenue or capital projects fund as required by GASB Statement No. 54. In 2018, the Parish accounted for its activities in thirty-seven (37) funds, five (5) of which are considered major funds. Of the thirty-seven (37) funds with 2018 activity, twenty-eight (28) are governmental funds, four (4) are enterprise funds, four (4) are internal service funds and one (1) is fiduciary in nature. Information is presented separately on the governmental funds Balance Sheet and the governmental funds Statement of Revenues, Expenditures, and Changes in Fund Balance for the four funds determined to be major funds. The remaining non-major governmental funds are presented in a single column on these statements. Combining statements for these non-major funds are presented on pages 124-135 of this report.

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

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

Proprietary funds apply the accrual basis of accounting utilized by private sector businesses. The internal service funds of the Parish are used to accumulate and allocate costs associated with the self-insurance programs internally among the various funds of the Parish. Because the internal service funds mainly benefit governmental rather than business-type functions, they are included in the governmental activities in the government-wide financial statements. Combining statements for the non-major individual enterprise and internal service funds can be found in the Combining and Individual Fund Statements and Schedules section following the basic financial statements (pages 152-155 and 158-161, respectively).

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support Parish programs. The Parish has one fiduciary Agency fund that reports resources held by the Parish in a custodial capacity for other governments. This fund can be found on page 165.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 47-112 of this report.

Required Supplementary Information (RSI)

In addition to the basic financial statements and accompanying notes, this report also presents a section that includes a discussion of the "modified approach" for accounting for infrastructure that is not being depreciated as well as schedule of changes in total OPEB (other postemployment benefits) liability and related ratios and schedules of employer's proportionate share of the net pension liability and contributions for retirement plans. This required supplementary information can be found on pages 113-117 of this report.

Other Information

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

Statistical Section

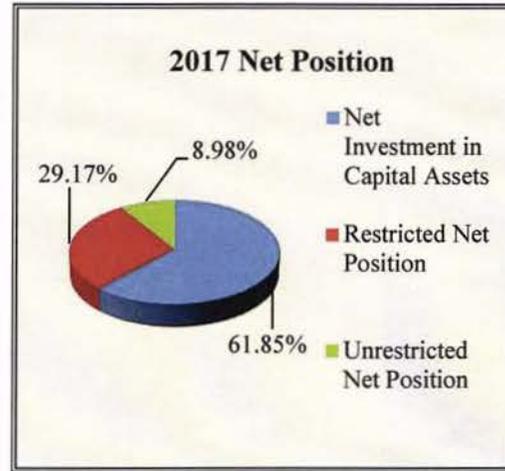
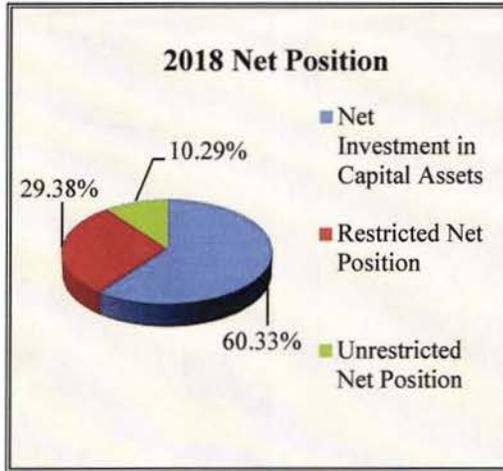
This section contains primarily trend data and nonfinancial information about the Parish's various activities.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The following table reflects the Condensed Comparative Statement of Net Position as of December 31, 2018 and 2017:

Calcasieu Parish Police Jury						
Condensed Comparative Statement of Net Position						
December 31, 2018 and 2017						
(In Thousands)						
	<u>Governmental Activities</u>		<u>Business Activities</u>		<u>Totals</u>	
	<u>2018</u>	<u>2017</u>	<u>2018</u>	<u>2017</u>	<u>2018</u>	<u>2017</u>
Assets:						
Current and Other Assets	\$ 547,647	\$ 461,393	\$ 6,396	\$ 4,988	\$ 554,043	\$ 466,381
Restricted Assets	-	-	394	401	394	401
Capital Assets	<u>612,582</u>	<u>599,105</u>	<u>9,280</u>	<u>9,711</u>	<u>621,862</u>	<u>608,816</u>
Total Assets	1,160,229	1,060,498	16,070	15,100	1,176,299	1,075,598
Deferred Outflows of Resources	7,546	12,115	-	-	7,546	12,115
Liabilities:						
Current Liabilities	26,390	18,764	134	193	26,524	18,957
Restricted Liabilities	53	-	286	248	339	248
Non-Current Liabilities	<u>65,790</u>	<u>35,310</u>	<u>100</u>	<u>125</u>	<u>65,890</u>	<u>35,435</u>
Total Liabilities	92,233	54,074	520	566	92,753	54,640
Deferred Inflows of Resources	66,271	55,495	-	-	66,271	55,495
Net Position:						
Net Investment in Capital Assets	609,110	595,097	9,155	9,550	618,265	604,647
Restricted	300,990	285,026	108	153	301,098	285,179
Unrestricted	<u>99,171</u>	<u>82,921</u>	<u>6,287</u>	<u>4,831</u>	<u>105,458</u>	<u>87,752</u>
Total Net Position	<u>\$1,009,271</u>	<u>\$ 963,044</u>	<u>\$ 15,550</u>	<u>\$ 14,534</u>	<u>\$1,024,821</u>	<u>\$ 977,578</u>

For more detailed information regarding the above amounts, please refer to page 19 which presents the Statement of Net Position. Please note that the 2017 amounts reported above are inclusive of prior period adjustments made in 2018. A discussion of those changes is provided on page 107 of the notes to the financial statements.



In 2018, approximately 61% of the Parish’s net position represents the government’s investment in capital assets (land, building, infrastructure, machinery and equipment) less any related outstanding debt used to acquire those assets. The Parish uses these capital assets to provide services to its citizens; consequently, these assets are not available for future spending. Another 29% of the government’s net position for 2018 is subject to external restrictions on how they may be used, such as sales or property taxes approved by the electorate for specific purposes. The remaining 10% of net position in 2018, 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, 2018 and 2017:

Calcasieu Parish Police Jury						
Condensed Comparative Statement of Activities						
For the Years Ended December 31, 2018 and 2017						
(In Thousands)						
	<u>Governmental Activities</u>		<u>Business Activities</u>		<u>Totals</u>	
	<u>2018</u>	<u>2017</u>	<u>2018</u>	<u>2017</u>	<u>2018</u>	<u>2017</u>
Revenues:						
Program Revenues:						
Charges for Services	\$ 21,376	\$ 20,289	\$ 2,037	\$ 1,957	\$ 23,413	\$ 22,246
Operating Grants	10,956	11,349	-	-	10,956	11,349
Capital Grants	13,225	23,893	-	-	13,225	23,893
General Revenues:						
Property Taxes	55,123	53,641	876	896	55,999	54,537
Sales Taxes	74,835	102,547	-	-	74,835	102,547
Gaming Revenues	12,502	12,145	-	-	12,502	12,145
Unrestricted Grants and Contributions	2,451	2,431	-	-	2,451	2,431
Other	<u>9,413</u>	<u>5,305</u>	<u>95</u>	<u>40</u>	<u>9,508</u>	<u>5,345</u>
Total Revenues	199,881	231,600	3,008	2,893	202,889	234,493
Expenses:						
General Government	(26,051)	(25,544)	-	-	(26,051)	(25,544)
Public Safety	(22,377)	(20,995)	-	-	(22,377)	(20,995)
Public Works	(58,608)	(44,793)	(2,031)	(1,894)	(60,639)	(46,687)
Sanitation	(7,165)	(6,830)	-	-	(7,165)	(6,830)
Health & Welfare	(15,566)	(15,415)	-	-	(15,566)	(15,415)
Culture and Recreation	(20,514)	(18,880)	-	-	(20,514)	(18,880)
Economic Development	<u>(3,334)</u>	<u>(3,627)</u>	<u>-</u>	<u>-</u>	<u>(3,334)</u>	<u>(3,627)</u>
Total Expenses	<u>(153,615)</u>	<u>(136,084)</u>	<u>(2,031)</u>	<u>(1,894)</u>	<u>(155,646)</u>	<u>(137,978)</u>
Excess (Deficiency) of Revenues over Expenses	46,266	95,516	977	999	47,243	96,515
Transfers	<u>(39)</u>	<u>(348)</u>	<u>39</u>	<u>348</u>	<u>-</u>	<u>-</u>
Change in Net Position	46,227	95,168	1,016	1,347	47,243	96,515
Net Position, January 1	<u>963,044</u>	<u>883,262</u>	<u>14,534</u>	<u>13,187</u>	<u>977,578</u>	<u>896,449</u>
Net Position, December 31	<u>\$ 1,009,271</u>	978,430	<u>\$ 15,550</u>	<u>\$ 14,534</u>	<u>\$ 1,024,821</u>	<u>\$ 992,964</u>
Implementation Effects of GASB Statement 75		<u>(15,386)</u>				<u>(15,386)</u>
Net Position, December 31 Restated		<u>\$ 963,044</u>				<u>\$ 977,578</u>

Governmental Activities - As reflected in the previous table, the change in net position decreased by \$49 million from \$95.2 million in 2017 to \$46.2 million in 2018. The majority of the \$49 million decrease was attributable to the following decreases in revenues as compared to revenues reported in 2017 and increases in 2018 expenses as compared to expenses reported in 2017:

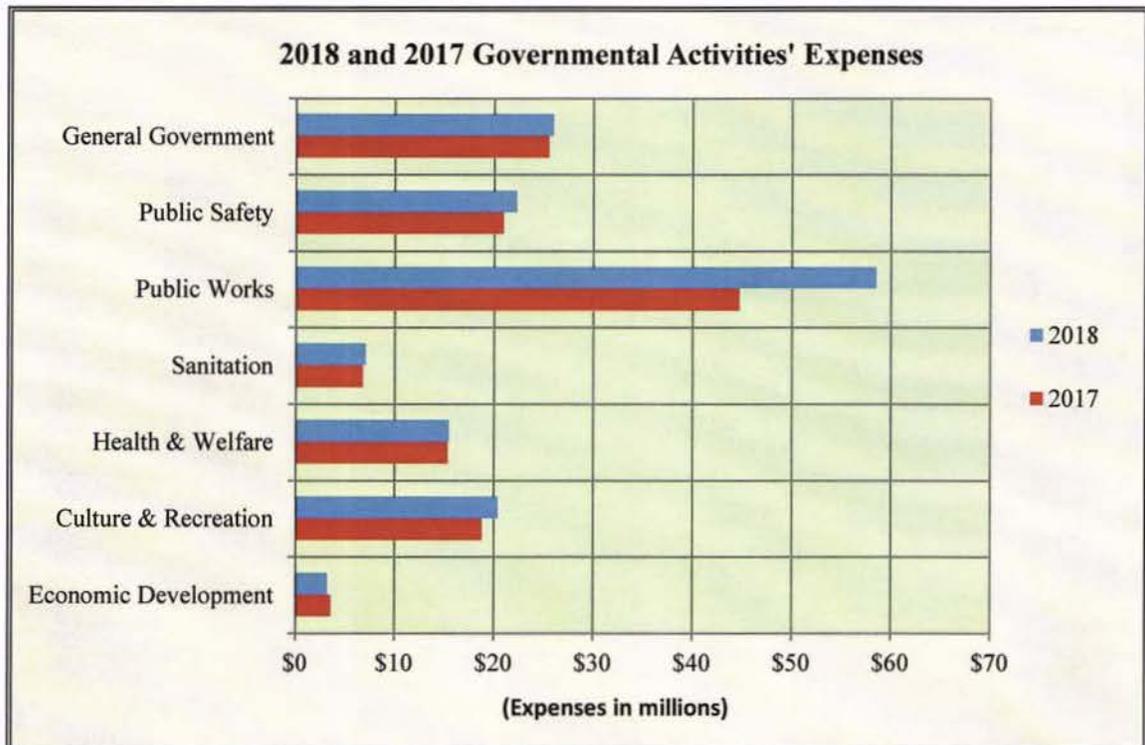
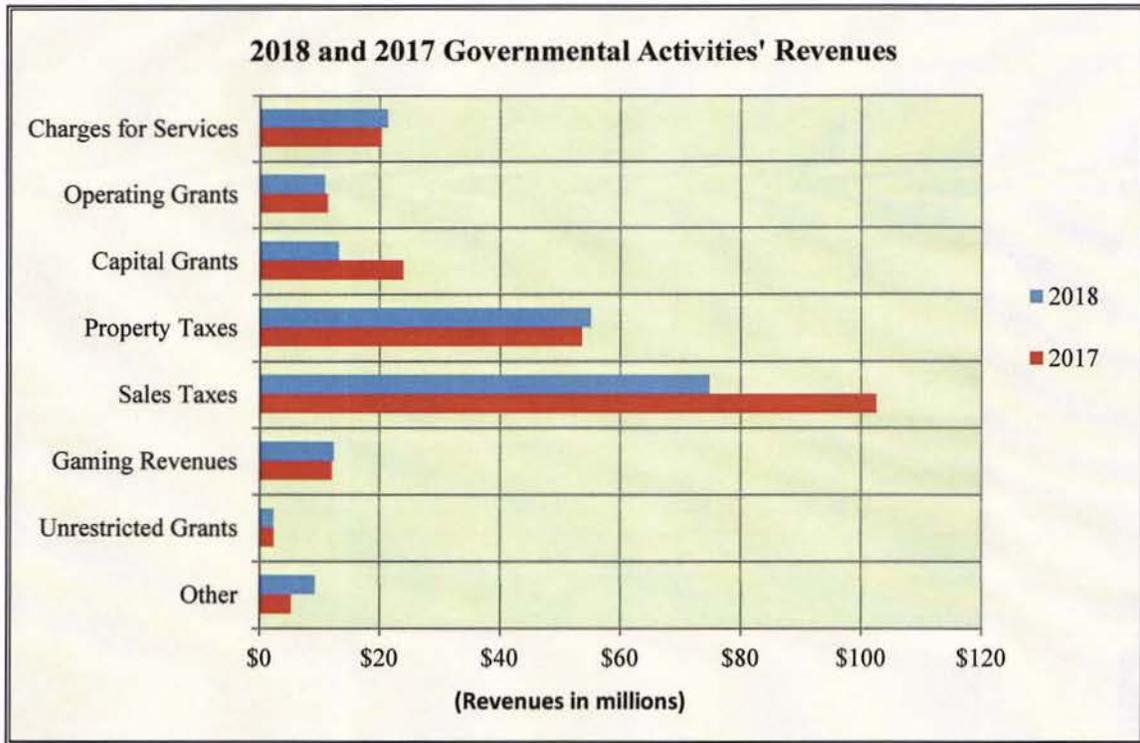
- Sales tax revenues decreased by \$27.7 million as compared to 2017. Several large industrial expansion projects experienced peak construction periods in 2017 which accounts for the higher sales tax collected. In the construction phase, purchases of materials, equipment, etc. by various entities that are subject to use tax, which is collected as part of the sales tax assessed by the Parish. The Parish also received a large audit sales tax collection in October 2017.
- Capital grant revenues decreased by \$10.7 million as compared to 2017. Over \$8.4 million of this decrease relates to the 2017 acceptance by the Parish of the newly constructed Old Spanish Trail overpass built by Kansas City Southern Railway Company (KCS). The Parish executed an agreement with KCS in November 2015 which required KCS to build this overpass in order for it to expand its rail facilities in the area of Old Spanish Trail.
- Public Works category of expenses increased by \$13.8 million as compared to 2017. Over one third of this amount, approximately \$5 million, represents the annexation of roads by adjacent municipalities. For accounting purposes, the removal of an asset related to an annexation would reduce the capital asset and increase the functional expense line item. The remaining increase is primarily due to the timing of overlay projects, as well as, increased costs of road overlays and road maintenance compared to 2017.

The Parish implemented Governmental Accounting Standards Board (GASB) Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions (OPEB) in 2018. This Statement addresses the fact that certain postemployment benefits other than pensions, which for the Parish consist of healthcare benefits only, are related to employee services and salaries received presently but that will benefit the employee in the future – upon retirement – and whose costs will be borne by the Parish in the future. The Statement also attempts to quantify the future “retirement” costs that have been earned by the employee during his/her active years of employment. The Parish will finance the postemployment benefits on a “pay-as-you-go” basis. GASB Statement 75 requires that the liability be recognized in the financial statements for the actuarial determined portion of the projected benefit payments to be provided to current active and inactive employees that is attributed to those employees’ past periods of service. The effect of the OPEB liability is presented in the Notes to the Financial Statements Section on pages 90-93 and the Required Supplementary Information on page 115. The restatement resulting from this implementation increased the beginning OPEB liability to \$25.1 million from \$9.7 million. As a result, net position and change in net position were decreased by \$15.4 million. The net change in liability in 2018 under the new statement reflected a net increase in the total Parish OPEB liability of \$540 thousand as compared to an increase of \$1.5 million in 2017 under the old standards.

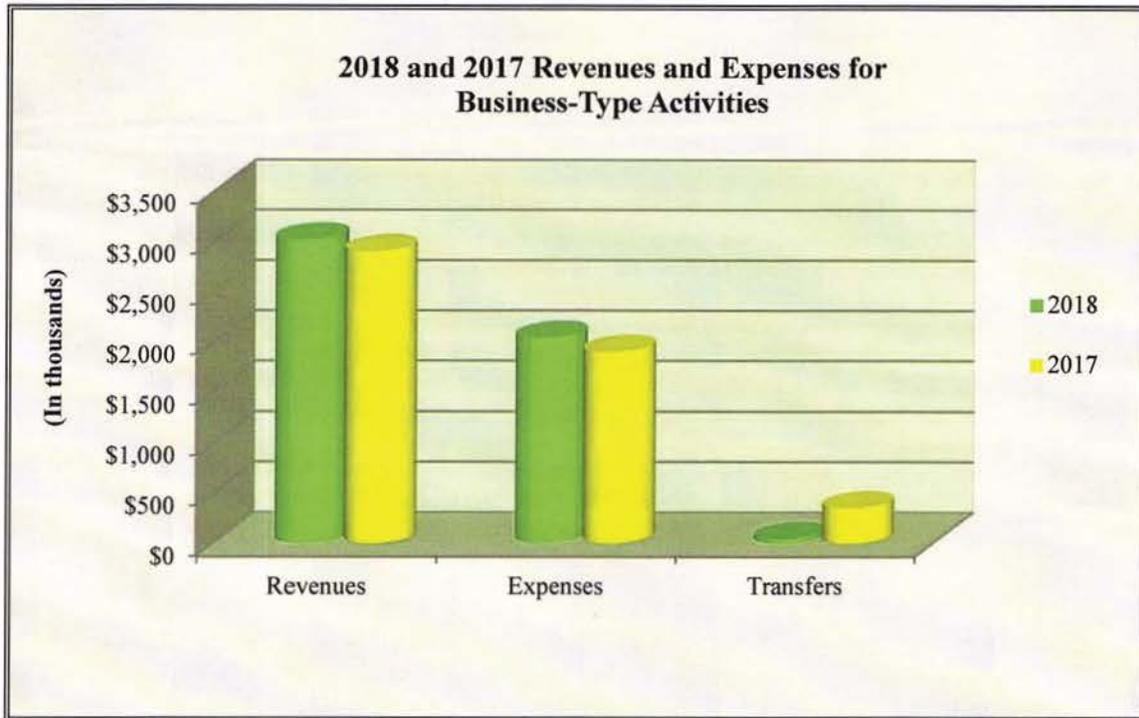
Business-Type Activities – As reflected in the previous table, the change in net position decreased from \$1,347 thousand in 2017 to \$1,016 thousand in 2018. This is a difference of \$331 thousand for all of the enterprise funds. This difference was attributable to the following 2018 actions:

- In 2017, there was a transfer in the amount of \$321 thousand to Waterworks District No. 5 of Wards 3 and 8 from General Fund for the purposes of assisting with the engineering and planning cost associated with the expansion of waterlines and plant improvements. In 2018, the transfer was \$18 thousand. The construction, expected to begin in 2019, will be funded through the combination of a grant and a loan from USDA.
- In 2018, Waterworks District No. 2 of Ward 4 recorded \$494 thousand in property taxes, while the 2017 amount was \$527 thousand. This decrease was a result of reduced collections on public utilities assessments.
- Sewer District No. 8 of Ward 4 has continually experienced a decrease in revenue due to a prior year property buyout for a local industrial expansion. The District had a 10% reduction of revenue in 2017 and another 3% reduction in 2018. While the percentage change amounts are decreasing the District does not expect its operations to change in the near future.

The following two charts depict the governmental activities' revenues and expenses for 2018 and 2017:



The following chart depicts business-type activities' revenues and expenses for 2018 and 2017:



Financial Analysis of the Government's Funds

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

Governmental Funds

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

As of December 31, 2018, the Parish's governmental funds reported combined fund balances of \$455.7 million, an increase of \$73.8 million (before any change in inventory reserve) in comparison with the prior year. Approximately 8.8% (or \$39.9 million) of the \$455.7 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 (\$1.3 million), (2) restricted for particular purposes (\$339.9 million) or (3) assigned for particular purposes (\$74.6 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, 2018, unassigned fund balance of the General Fund was \$39.9 million compared to \$37.4 million in 2017. The assigned amount in the General Fund in 2018 was \$44.7 million compared to \$37.2 million in 2017. Most of this increase is related to the amounts set aside to fund future capital needs. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to total General Fund expenditures. As of December 31, 2018, the Parish had unassigned fund balance in the General Fund which exceeded the 2018 total expenditures reported in the General Fund by \$7.8 million. Liquidity appears to be good with the Parish having reserves that should at least cover one year's expenditures, but at this point, caution should be exercised since unassigned fund balance of the General Fund may have to be utilized to offset any unexpected increase in future expenditures or short-falls in revenue collections. In addition, the General Fund will likely be affected to a larger degree than in previous years if our area is struck by another hurricane due to anticipated decreases in the federal share of recovery costs.

The Parish's General Fund reported a total fund balance of \$84.7 million at the end of 2018 compared to \$74.7 million at the end of 2017. The net change in fund balance for the current year reflects an increase of \$10 million in 2018 as compared to an increase of \$6.8 million in 2017. The majority of this increase of \$3.2 million relates to a reduction in the transfers of capital funds which will be used for major capital projects in the amount of \$2.4 million.

The Public Works Fund, a major special revenue fund reported a total fund balance of \$43.3 million at the end of 2018 compared to \$44.3 million at the end of 2017. The net change in fund balance for the current year reflects a decrease of \$92 thousand, while in 2017 the net change in fund balance was an increase of \$13.8 million. This was largely attributable to the \$7 million decrease in sales tax as well as an increase in transfers out to the Stormwater Capital fund of \$5 million.

The Office of Juvenile Justice Services Fund, a major special revenue fund, reported total fund balance of \$9 million at the end of 2018 compared to \$8.5 million at the end of 2017. This increase was primarily due to the increase in property tax revenue.

The Calcasieu Parish Library Fund, a major special revenue fund, reported total fund balance of \$8.7 million at the end of 2018 compared to \$8.9 million at the end of 2017. The net change in fund balance for the current year reflects a decrease of \$217 thousand as compared to an increase of \$323 thousand in 2017. This is largely attributable to building purchase of \$806 thousand. The impact of this capital expenditure was significantly offset by the increase in property taxes in the amount of \$422 thousand.

The Road Capital Improvement Fund, a major capital projects fund, reported a total fund balance of \$206.1 million at the end of 2018 compared to \$192.8 million at the end of 2017. While fund balance increased by \$13.3 million, the net change in fund balance decreased from the prior year (\$13.2 million versus \$31.8 million). The decreased sales tax collection of \$47.7 million in 2018 as compared to \$68.4 million in 2017 is attributable to this decrease.

The Major Facilities Capital Improvement Fund, a major capital projects fund, reported a total fund balance of \$39.1 million at the end of 2018 compared to \$3.4 million at the end of 2017. Loan proceeds received at the end of 2018 is the reason for this large increase.

Proprietary Funds

The Parish's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Unrestricted net position of the four enterprise funds was \$6.29 million at the end of 2018 compared to \$4.83 million at the end of 2017. The revenues of both Waterworks District No. 5 of Wards 3 and 8, and Waterworks District No. 2 of Ward 4 exceeded the expenses of the Districts by \$697 thousand and \$474 thousand, respectively. These additions to net position will assist in funding future capital outlays necessary for future maintenance and capital outlays as well as any future expansion of waterlines.

General Fund Budgetary Highlights

Total budgeted expenditures of \$16.7 million exceeded the actual expenditures of \$14.8 million by \$1.9 million. The reduction in actual expenditures over budgeted expenditures resulted primarily from the following activities:

- 29% of the total \$1.9 million variance, or \$536 thousand, was attributable to the Facilities Management Department. The majority of the \$536 thousand variance originated from the following operating line items of the department's budget: (a) \$404 thousand was from the salaries, fringe benefits and contract labor budget line items and (b) \$193 thousand came from the capital budget line items. Other line items' actual expenditures were slightly over budgeted amounts.
- 54% of the total \$1.9 million variance, or \$1 million, was attributable to the Office of Homeland Security and Emergency Preparedness budgeted expenditures. This variance was primarily due to capital items, specifically a mobile command center which was originally budgeted in 2018 but the expenditure will not occur until 2019.

Capital Asset and Debt Administration

Capital Assets: The Parish's net investment in capital assets for its governmental activities as of December 31, 2018 totaled approximately \$609.1 million (net of accumulated depreciation) as compared to \$595 million (net of accumulated depreciation) as of December 31, 2017. This investment in capital assets includes land, buildings, improvements, machinery and equipment, roads, and bridges. Movable assets that have initial useful lives greater than two years and exceed the Parish's capitalization threshold are recorded as capital assets. See Notes 1(C) and 8 for a discussion of the Parish's capital asset policy.

To reflect the Parish's commitment to preserve and maintain infrastructure assets as it relates to roads, the Parish selected the "modified approach" for the accounting of those assets. Under this approach, the physical conditions of the roads are inspected annually and rated with a scale referenced as the "Asphalt Sufficiency Rating." In lieu of recording depreciation, the Parish is committed to incurring the maintenance expenditures necessary to preserve its paved roadway miles at a minimum Asphalt Sufficiency Rating of 4 on a scale of 1 through 10, with 10 as the highest level. The average ratings for 2016, 2017, and 2018 have met this Parish minimum level. As to actual expenditures, the 2018 expenditures increased because of higher overlay costs. See the Required Supplementary Information (pages 113-114) 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 \$19.4 million. Major capital asset events during the current year included the following:

- Purchase of rights of way (\$2.6 million).
- Various road and bridge projects – construction in progress (\$8.4 million).
- Donation of various subdivisions (\$5.4 million).
- Juvenile Justice Complex – construction in progress (\$4 million).
- Park improvements – construction in progress (\$2.7 million).
- Annexation of Nelson Road/Ham Reid Road Roundabout (\$4 million decrease).

The Parish's investment in capital assets for its business-type activities as of December 31, 2018 totaled approximately \$9.3 million (net of accumulated depreciation) as compared to \$9.7 million (net of accumulated depreciation) as of December 31, 2017. The decrease in net capital assets was primarily attributable to depreciation.

The following is a schedule of capital assets at December 31, 2018 and 2017:

Calcasieu Parish Police Jury Capital Assets, Net of Depreciation December 31, 2018 and 2017 (In Thousands)						
	<u>Governmental Activities</u>		<u>Business Activities</u>		<u>Totals</u>	
	<u>2018</u>	<u>2017</u>	<u>2018</u>	<u>2017</u>	<u>2018</u>	<u>2017</u>
Land	\$ 33,192	\$ 30,166	\$ 366	\$ 366	\$ 33,558	\$ 30,532
Buildings & Improvements	100,006	92,294	15	18	100,021	92,312
Non-Building Improvements	-	-	6,684	6,964	6,684	6,964
Roads and Infrastructure	407,025	404,078	1,701	1,842	408,726	405,920
Bridges	27,379	25,001	-	-	27,379	25,001
Machinery & Equipment	15,325	15,638	42	51	15,367	15,689
Construction in Progress	<u>29,655</u>	<u>31,928</u>	<u>472</u>	<u>470</u>	<u>30,127</u>	<u>32,398</u>
Total	<u>\$ 612,582</u>	<u>\$ 599,105</u>	<u>\$ 9,280</u>	<u>\$ 9,711</u>	<u>\$ 621,862</u>	<u>\$ 608,816</u>

Please note that the 2017 amounts reported above are inclusive of prior period adjustments made in 2018. A discussion of those changes is provided on page 107 of the notes to the financial statements. Additional information on the Parish's capital assets can be found in Note 8 which begins on page 73 of this report.

Long-Term Debt: At the end of the current fiscal year, the Parish had \$39.7 million in debt from governmental activities. Other long-term debt from governmental activities is reported for portions of compensated absences, sick leave liability, general liability and property claims, worker's compensation claims, pension liability, and other post-employment benefit liabilities that are not expected to be paid in 2019. The Parish also had long-term debt of \$125 thousand for its business-type activities related to special assessment debt for water services.

A recap of the secured outstanding debt is presented below.

Calcasieu Parish Police Jury Outstanding Debt December 31, 2018 and 2017 (In Thousands)						
	<u>Governmental Activities</u>		<u>Business Activities</u>		<u>Totals</u>	
	<u>2018</u>	<u>2017</u>	<u>2018</u>	<u>2017</u>	<u>2018</u>	<u>2017</u>
Special Assessment Debt	\$ -	\$ -	\$ 125	\$ 150	\$ 125	\$ 150
Revenue Loan, Including Premium	39,723	-	-	-	39,723	-
General Obligation Bonds	-	-	-	10	-	10
Total Outstanding Debt	<u>\$ 39,723</u>	<u>\$ -</u>	<u>\$ 125</u>	<u>\$ 160</u>	<u>\$ 39,848</u>	<u>\$ 160</u>

Additional information on the Parish's long-term debt can be found in Note 10 which begins on page 78 of this report. Included in this referenced information is a discussion about the 2015 approval of a revenue loan not to exceed \$60 million through the Louisiana Local Government Environmental Facilities and Community Development Authority (LCDA). The Parish issued \$35 million of the \$60 million approved in December 2018. The second issue for the remaining \$25 million is anticipated to be issued in 2020. The proceeds will be used for several capital projects.

Economic Factors and Next Year's Budget

The following are currently known Calcasieu Parish economic factors being considered going into the 2019 fiscal year.

- At the end of 2018, the unemployment rate for the Parish was 3.3% compared to the State rate of 4.3% and the national average of 3.7%. In April 2019, the unemployment rates were 2.8% for the Parish, 3.5% for the State and 3.3% for the nation.
- For the sales tax revenue budget estimates for 2019, the Parish projected a 11% increase over 2018 budget amounts. The actual 2019 collections for the first five months are 9.3% less than the collections for the first five months in 2018.
- For property tax revenue, the 2019 budget estimates projected a 5% parish-wide increase compared to a 4.7% increase for the 2018 budget.

Request for Information

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



CALCASIEU PARISH POLICE JURY
STATEMENT OF NET POSITION
DECEMBER 31, 2018

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
ASSETS				
Cash and cash equivalents	\$ 80,802,452	\$ 507,865	\$ 81,310,317	\$ 42,416,720
Investments	389,382,319	4,748,746	394,131,065	82,109,509
Receivables (net of allowance for uncollectibles)	70,424,287	1,109,269	71,533,556	83,116,799
Intergovernmental receivable	2,231,359	9,712	2,241,071	2,479,484
Internal balances	4,314	(4,314)	-	-
Due from component units	12,775	-	12,775	-
Due from primary government	-	-	-	355,946
Prepaid items	429,324	24,057	453,381	2,271,563
Inventory	1,032,075	-	1,032,075	2,143,161
Other assets	-	320	320	-
Restricted assets:				
Cash and cash equivalents	-	450	450	3,696,891
Investments	-	284,416	284,416	12,947,900
Receivables - net	-	109,315	109,315	-
Net pension assets	3,328,597	-	3,328,597	4,968,139
Capital assets:				
Non-depreciable	469,871,598	837,968	470,709,566	55,125,543
Depreciable, net	142,710,341	8,442,002	151,152,343	245,997,659
Total assets	<u>1,160,229,441</u>	<u>16,069,806</u>	<u>1,176,299,247</u>	<u>537,629,314</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred amount on debt refunding	-	-	-	44,431
Deferred outflows - other	-	-	-	2,667,000
Pension related deferred outflows of resources	7,546,523	-	7,546,523	13,017,660
Total deferred outflows of resources	<u>7,546,523</u>	<u>-</u>	<u>7,546,523</u>	<u>15,729,091</u>
LIABILITIES				
Accounts payable and other accrued liabilities	13,574,414	59,882	13,634,296	13,004,421
Intergovernmental payable	4,309,074	48,442	4,357,516	11,176,301
Due to primary government	-	-	-	12,775
Due to component units	355,946	-	355,946	-
Unearned revenue	4,333,490	-	4,333,490	100,002
Other liabilities	139,907	-	139,907	27,257
Liabilities payable from restricted assets	52,760	286,191	338,951	1,351,348
Noncurrent liabilities:				
Due within one year	3,677,567	25,015	3,702,582	9,644,205
Due in more than one year	65,789,972	100,066	65,890,038	78,688,957
Total liabilities	<u>92,233,130</u>	<u>519,596</u>	<u>92,752,726</u>	<u>114,005,266</u>
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for the next fiscal year	56,378,842	-	56,378,842	28,757,438
Pension related deferred inflows of resources	9,892,662	-	9,892,662	16,784,014
Total deferred inflows of resources	<u>66,271,504</u>	<u>-</u>	<u>66,271,504</u>	<u>45,541,452</u>
NET POSITION				
Net investment in capital assets	609,110,504	9,154,889	618,265,393	263,639,440
Restricted for:				
Net pension assets	3,328,597	-	3,328,597	543,826
Debt service	1,363,321	107,990	1,471,311	2,691,449
External legal constraints	147,157,744	-	147,157,744	-
Capital improvement projects	149,140,173	-	149,140,173	441,938
Unrestricted	99,170,991	6,287,331	105,458,322	126,495,034
Total net position	<u>\$ 1,009,271,330</u>	<u>\$ 15,550,210</u>	<u>\$ 1,024,821,540</u>	<u>\$ 393,811,687</u>

The accompanying notes are an integral part of this statement.

**CALCASIEU PARISH POLICE JURY
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2018**

<u>FUNCTIONS/PROGRAMS</u>	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
PRIMARY GOVERNMENT				
Governmental activities:				
General government	\$ 26,050,777	\$ 13,897,276	\$ 547,528	\$ 106,828
Public safety	22,376,641	1,494,731	1,831,186	4,738,130
Public works	58,608,108	979,217	455,688	8,379,948
Sanitation	7,165,048	34	-	-
Health and welfare	15,566,243	107,568	8,100,404	-
Culture and recreation	20,513,659	1,660,108	21,427	-
Economic development	3,334,156	3,236,596	-	-
Total governmental activities	<u>153,614,632</u>	<u>21,375,530</u>	<u>10,956,233</u>	<u>13,224,906</u>
Business-type activities:				
Water	1,091,223	1,487,064	-	-
Sewer	939,909	550,520	-	-
Total business-type activities	<u>2,031,132</u>	<u>2,037,584</u>	<u>-</u>	<u>-</u>
Total primary government	<u>\$ 155,645,764</u>	<u>\$ 23,413,114</u>	<u>\$ 10,956,233</u>	<u>\$ 13,224,906</u>
COMPONENT UNITS				
West Calcasieu Cameron Hospital	\$ 73,180,662	\$ 62,722,829	\$ -	\$ -
Sulphur Parks and Recreation	6,822,426	2,314,255	-	-
Gravity Drainage District No. 5 of Ward 4	2,795,536	23,304	-	16,000
Gravity Drainage District No. 4 of Ward 3	3,195,608	-	-	-
Airport Authority District No. 1	4,905,290	1,832,656	213,121	3,606,017
Calcasieu Parish Gaming Revenue District	27,278,837	-	27,278,837	-
Other component units	58,076,127	23,040,940	5,926,584	7,812,289
Total component units	<u>\$ 176,254,486</u>	<u>\$ 89,933,984</u>	<u>\$ 33,418,542</u>	<u>\$ 11,434,306</u>

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, special items and transfers
Change in net position
Net position - beginning of year, as restated
Net position - end of year

The accompanying notes are an integral part of this statement.

Net (Expense) Revenue and
Changes in Net Assets

Primary Government			
Governmental Activities	Business-type Activities	Total	Component Units
\$ (11,499,145)		\$ (11,499,145)	
(14,312,594)		(14,312,594)	
(48,793,255)		(48,793,255)	
(7,165,014)		(7,165,014)	
(7,358,271)		(7,358,271)	
(18,832,124)		(18,832,124)	
(97,560)		(97,560)	
(108,057,963)		(108,057,963)	
-	395,841	395,841	
-	(389,389)	(389,389)	
-	6,452	6,452	
\$ (108,057,963)	\$ 6,452	\$ (108,051,511)	
			\$ (10,457,833)
			(4,508,171)
			(2,756,232)
			(3,195,608)
			746,504
			-
			(21,296,314)
			\$ (41,467,654)
55,122,835	876,029	55,998,864	57,670,684
74,835,384	-	74,835,384	1,917,593
797,346	-	797,346	-
12,502,453	-	12,502,453	-
2,450,791	-	2,450,791	1,698,023
7,556,521	89,081	7,645,602	1,713,070
496,301	5,504	501,805	139,061
562,540	-	562,540	1,875,213
(38,906)	38,906	-	-
154,285,265	1,009,520	155,294,785	65,013,644
46,227,302	1,015,972	47,243,274	23,545,990
963,044,028	14,534,238	977,578,266	370,265,697
\$ 1,009,271,330	\$ 15,550,210	\$ 1,024,821,540	\$ 393,811,687

**CALCASIEU PARISH POLICE JURY
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2018**

	General Fund	Public Works Operating Fund	Office of Juvenile Justice Services Fund
ASSETS			
Cash and cash equivalents	\$ 8,340,023	\$ 3,940,003	\$ 889,496
Investments	73,849,847	38,907,274	8,273,378
Receivable (net of allowances for uncollectibles):			
Property taxes	13,079,480	-	6,951,908
Sales taxes	-	1,959,898	-
Franchise taxes	279,147	-	-
Interest receivable	198,189	98,292	23,162
Other receivables	5,059,324	105,881	1,503
Intergovernmental receivable	552,676	149,980	178,083
Due from other funds	308,540	4,314	-
Due from component units	-	11,870	-
Prepaid items	2,214	1,598	43,412
Inventory	-	784,066	-
Total assets	<u>\$ 101,669,440</u>	<u>\$ 45,963,176</u>	<u>\$ 16,360,942</u>
LIABILITIES			
Accounts payable	\$ 1,847,262	\$ 442,426	\$ 82,189
Accrued liabilities	466,734	395,152	158,840
Intergovernmental payable	-	117	-
Due to other funds	27,435	-	2,867
Due to component units	33,813	-	-
Unearned revenue	246,294	-	9,147
Retainage payable	16,219	-	-
Other liabilities	24,615	15,000	-
Enterprise zone rebate liability	-	1,848,900	-
Total liabilities	<u>2,662,372</u>	<u>2,701,595</u>	<u>253,043</u>
DEFERRED INFLOWS OF RESOURCES			
Property taxes levied for the next fiscal year	13,896,417	-	7,102,749
Deferred inflows - other	455,713	-	-
Total deferred inflows of resources	<u>14,352,130</u>	<u>-</u>	<u>7,102,749</u>
FUND BALANCES			
Nonspendable:			
Prepaid items	2,214	1,598	43,412
Inventories	-	784,066	-
Restricted:			
Public works operations	-	42,475,917	-
Office of juvenile justice services	-	-	8,961,738
Library purposes	-	-	-
Roads and infrastructure	-	-	-
Capital construction	-	-	-
Other restrictions	-	-	-
Assigned:			
Animal services and parks operations	1,146,714	-	-
Training center operations	690,560	-	-
Future capital needs	27,172,988	-	-
Matching funds for capital grants	10,500,000	-	-
Cooperative endeavor agreements	5,193,197	-	-
Unassigned	<u>39,949,265</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>84,654,938</u>	<u>43,261,581</u>	<u>9,005,150</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 101,669,440</u>	<u>\$ 45,963,176</u>	<u>\$ 16,360,942</u>

The accompanying notes are an integral part of this statement.

Calcasieu Parish Library Fund	Road Capital Improvement Fund	Major Facilities Capital Improvement Fund	Nonmajor Governmental Funds	Total Governmental Funds
\$ 866,479	\$ 18,832,745	\$ 39,323,723	\$ 7,318,062	\$ 79,510,531
8,533,576	185,985,274	701,744	60,519,273	376,770,366
11,504,195	7,100,099	-	16,007,457	54,643,139
-	4,544,502	-	566,667	7,071,067
-	-	-	-	279,147
26,495	494,679	19,809	165,596	1,026,222
-	2,000,000	-	13,843	7,180,551
-	158,946	-	1,111,328	2,151,013
-	-	-	36,722	349,576
-	-	-	905	12,775
42,187	73,285	-	57,543	220,239
-	-	-	248,009	1,032,075
<u>\$ 20,972,932</u>	<u>\$ 219,189,530</u>	<u>\$ 40,045,276</u>	<u>\$ 86,045,405</u>	<u>\$ 530,246,701</u>
\$ 308,247	\$ 2,139,899	\$ 773,650	\$ 1,563,176	\$ 7,156,849
214,665	-	-	190,444	1,425,835
-	-	-	38,871	38,988
-	-	-	342,320	372,622
-	-	-	322,133	355,946
-	2,066,736	-	1,977,432	4,299,609
-	1,624,118	189,221	230,830	2,060,388
-	10,000	-	90,292	139,907
-	-	-	-	1,848,900
<u>522,912</u>	<u>5,840,753</u>	<u>962,871</u>	<u>4,755,498</u>	<u>17,699,044</u>
11,753,761	7,275,853	-	16,350,062	56,378,842
-	-	-	-	455,713
<u>11,753,761</u>	<u>7,275,853</u>	<u>-</u>	<u>16,350,062</u>	<u>56,834,555</u>
42,187	73,285	-	57,543	220,239
-	-	-	248,009	1,032,075
-	-	-	-	42,475,917
-	-	-	-	8,961,738
8,654,072	-	-	-	8,654,072
-	205,999,639	-	-	205,999,639
-	-	39,082,405	-	39,082,405
-	-	-	34,706,354	34,706,354
-	-	-	-	1,146,714
-	-	-	-	690,560
-	-	-	29,928,576	57,101,564
-	-	-	-	10,500,000
-	-	-	-	5,193,197
-	-	-	(637)	39,948,628
<u>8,696,259</u>	<u>206,072,924</u>	<u>39,082,405</u>	<u>64,939,845</u>	<u>455,713,102</u>
<u>\$ 20,972,932</u>	<u>\$ 219,189,530</u>	<u>\$ 40,045,276</u>	<u>\$ 86,045,405</u>	<u>\$ 530,246,701</u>



CALCASIEU PARISH POLICE JURY
RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2018

Fund balances - total governmental funds		\$ 455,713,102
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	716,810,701	
Less accumulated depreciation	<u>(104,595,117)</u>	612,215,584
Some revenues were collected more than sixty days after year end and therefore, are not available soon enough to pay for current-period expenditures.		
		179,291
Net pension assets are not reported in the governmental funds		
		3,260,194
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	(35,000,000)	
Deferred premium	(4,722,686)	
Accrued interest payable	(52,760)	
Compensated absences	(1,767,323)	
Sick leave	(314,951)	
Pension liability	(378,749)	
OPEB payable	<u>(25,533,271)</u>	(67,769,740)
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.		
		(3,096,235)
Internal service funds are used by management to charge the cost of its self insured insurance programs to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets.		
		10,610,524
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>(1,841,390)</u>
Total net position of governmental activities		<u>\$ 1,009,271,330</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, 2018

REVENUES	General Fund	Public Works Operating Fund	Office of Juvenile Justice Services Fund
Taxes:			
Property	\$ 13,145,833	\$ -	\$ 7,016,163
Sales	-	20,322,527	-
Other taxes	840,215	-	-
Licenses and permits	3,481,359	19,735	-
Intergovernmental revenues	3,247,573	166,324	961,235
Charges for services	6,946,222	720,539	26,804
Fines and forfeitures	179,556	-	-
Investment earnings	1,519,862	692,290	191,605
Gaming revenue	12,482,319	-	-
Sale of assets	96,644	302,713	4,926
Donations	56,701	-	-
Miscellaneous revenues	175,900	25,652	181
Total revenues	<u>42,172,184</u>	<u>22,249,780</u>	<u>8,200,914</u>
EXPENDITURES			
Current:			
General government	15,572,272	-	-
Public safety	8,325,215	-	6,991,977
Public works	184,676	17,780,095	-
Sanitation	-	-	-
Health and welfare	546,548	-	-
Culture and recreation	1,601,931	-	-
Economic development	3,238,371	-	-
Capital outlay	594,941	1,951,080	-
Intergovernmental	2,056,068	300,000	30,000
Debt issuance cost	-	-	-
Total expenditures	<u>32,120,022</u>	<u>20,031,175</u>	<u>7,021,977</u>
Excess (deficiency) of revenues over (under) expenditures	<u>10,052,162</u>	<u>2,218,605</u>	<u>1,178,937</u>
OTHER FINANCING SOURCES (USES)			
Loan proceeds	-	-	-
Loan premium	-	-	-
Transfers in	2,630,271	4,748,978	-
Transfers out	(2,724,454)	(7,967,405)	(650,000)
Insurance proceeds	25,000	7,360	-
Total other financing sources and uses	<u>(69,183)</u>	<u>(3,211,067)</u>	<u>(650,000)</u>
Net change in fund balances	9,982,979	(992,462)	528,937
Fund balances at beginning of year	74,671,959	44,264,036	8,476,213
Change in reserves for inventories	-	(9,993)	-
Fund balances at end of year	<u>\$ 84,654,938</u>	<u>\$ 43,261,581</u>	<u>\$ 9,005,150</u>

The accompanying notes are an integral part of this statement.

Calcasieu Parish Library Fund	Road Capital Improvement Fund	Major Facilities Capital Improvement Fund	Nonmajor Governmental Funds	Total Governmental Funds
\$ 11,609,910	\$ 7,175,040	\$ -	\$ 16,175,889	\$ 55,122,835
-	47,712,857	-	6,800,000	74,835,384
-	-	-	-	840,215
-	26,800	-	-	3,527,894
123,525	1,851,052	-	14,112,205	20,461,914
64,578	-	-	1,623,099	9,381,242
47,650	-	-	34	227,240
246,658	3,462,428	87,346	1,179,545	7,379,734
-	-	-	-	12,482,319
2,102	-	-	136,762	543,147
9,625	428,326	-	55,353	550,005
14,690	-	-	9,834	226,257
<u>12,118,738</u>	<u>60,656,503</u>	<u>87,346</u>	<u>40,092,721</u>	<u>185,578,186</u>
-	-	-	58,291	15,630,563
-	-	-	5,063,647	20,380,839
-	3,721,890	-	267,795	21,954,456
-	-	-	6,706,519	6,706,519
-	-	-	14,370,610	14,917,158
10,636,441	-	-	3,853,114	16,091,486
-	-	-	-	3,238,371
1,699,615	29,412,396	4,346,078	8,127,666	46,131,776
-	-	-	3,833,831	6,219,899
-	-	461,645	-	461,645
<u>12,336,056</u>	<u>33,134,286</u>	<u>4,807,723</u>	<u>42,281,473</u>	<u>151,732,712</u>
<u>(217,318)</u>	<u>27,522,217</u>	<u>(4,720,377)</u>	<u>(2,188,752)</u>	<u>33,845,474</u>
-	-	35,000,000	-	35,000,000
-	-	4,732,391	-	4,732,391
-	-	707,373	20,583,706	28,670,328
-	(14,298,987)	-	(2,872,834)	(28,513,680)
-	-	-	9,196	41,556
-	<u>(14,298,987)</u>	<u>40,439,764</u>	<u>17,720,068</u>	<u>39,930,595</u>
<u>(217,318)</u>	<u>13,223,230</u>	<u>35,719,387</u>	<u>15,531,316</u>	<u>73,776,069</u>
8,913,577	192,849,694	3,363,018	49,694,908	382,233,405
-	-	-	(286,379)	(296,372)
<u>\$ 8,696,259</u>	<u>\$ 206,072,924</u>	<u>\$ 39,082,405</u>	<u>\$ 64,939,845</u>	<u>\$ 455,713,102</u>

CALCASIEU PARISH POLICE JURY
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2018

Net change in fund balances - total governmental funds \$ 73,776,069

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	27,869,596	
Depreciation expense	<u>(8,496,792)</u>	19,372,804

The net effect of various miscellaneous transactions involving capital assets such as sales, trade-ins, and donations, is to decrease net position. (5,913,603)

Because some revenues will not be collected for several months after year-end, they are not considered "available" revenues in the governmental funds. 51,973

Current year changes in inventory balances are reflected in the statement of activities as an expense, while governmental funds reflect the changes as an adjustment to fund equity. (296,372)

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. (39,722,686)

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	(598,652)	
Accrued interest payable	(52,760)	
Compensated absences	(134,170)	
Other liabilities	(1,606,182)	
Pension liabilities	(512,316)	
Other post employment benefits	<u>(537,592)</u>	(3,441,672)

Internal service funds are used by management to charge the cost of its self insured insurance programs to individual funds. The revenue (expense) of the internal service funds (inclusive of depreciation expense of \$19,566), is reported with governmental activities. 2,721,912

Deferred outflows and inflows of resources are not available to pay current period expenditures and therefore are not reported in the fund level statements. (321,123)

Change in net position of governmental activities \$ 46,227,302

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, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Ad valorem	\$ 13,264,766	\$ 13,264,766	\$ 13,386,680	\$ 121,914
Other taxes, penalties and interest	850,000	850,000	790,955	(59,045)
Intergovernmental revenues	1,928,925	1,928,925	2,184,740	255,815
Charges for services	577,900	577,900	562,371	(15,529)
Gaming	925,000	925,000	987,666	62,666
Fines and court costs	155,000	155,000	156,967	1,967
Investment income	200,000	200,000	391,656	191,656
Sale of assets	-	-	76,584	76,584
Miscellaneous revenues	5,000	5,000	1,621	(3,379)
Total revenues	<u>17,906,591</u>	<u>17,906,591</u>	<u>18,539,240</u>	<u>632,649</u>
EXPENDITURES				
Current:				
General government				
Legislative	630,401	630,401	608,798	21,603
Registrar of Voters	305,364	305,364	231,420	73,944
Facility Management	6,317,724	6,317,724	5,780,787	536,937
Communications and Media	636,663	636,663	582,019	54,644
Public safety:				
Emergency Preparedness	2,094,278	2,094,278	1,083,436	1,010,842
Correctional	3,958,798	3,958,798	3,828,432	130,366
Nondepartmental:				
Intergovernmental grants	1,994,438	1,994,438	2,001,152	(6,714)
Miscellaneous	798,355	798,355	737,494	60,861
Total expenditures	<u>16,736,021</u>	<u>16,736,021</u>	<u>14,853,538</u>	<u>1,882,483</u>
Excess (deficiency) of revenues over expenditures	<u>1,170,570</u>	<u>1,170,570</u>	<u>3,685,702</u>	<u>2,515,132</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	550,000	550,000	427,508	(122,492)
Transfers out	(1,708,242)	(1,708,242)	(1,679,672)	28,570
Total other financing sources (uses)	<u>(1,158,242)</u>	<u>(1,158,242)</u>	<u>(1,252,164)</u>	<u>(93,922)</u>
Net change in fund balances	12,328	12,328	2,433,538	2,421,210
Fund balances beginning of year	<u>17,928,362</u>	<u>17,928,362</u>	<u>19,361,576</u>	<u>1,433,214</u>
Fund balances end of year	<u>\$ 17,940,690</u>	<u>\$ 17,940,690</u>	<u>\$ 21,795,114</u>	<u>\$ 3,854,424</u>

The accompanying notes are an integral part of this statement.



**CALCASIEU PARISH POLICE JURY
PUBLIC WORKS OPERATING FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2018**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Sales	\$ 18,000,000	\$ 18,000,000	\$ 21,717,249	\$ 3,717,249
Intergovernmental revenues	662,449	662,449	590,201	(72,248)
Investment income	214,000	214,000	596,428	382,428
Charges for services	-	-	4,080	4,080
Sale of assets	-	-	196,857	196,857
Miscellaneous revenues	-	-	25,651	25,651
Total revenues	<u>18,876,449</u>	<u>18,876,449</u>	<u>23,130,466</u>	<u>4,254,017</u>
EXPENDITURES				
Current:				
Public works:				
Division of Engineering/Public Works	24,203,435	24,203,435	18,047,206	6,156,229
Nondepartmental:				
Enterprise Zone Rebate	<u>500,020</u>	<u>500,020</u>	<u>21</u>	<u>499,999</u>
Total expenditures	<u>24,703,455</u>	<u>24,703,455</u>	<u>18,047,227</u>	<u>6,656,228</u>
Excess (deficiency) of revenues over expenditures	<u>(5,827,006)</u>	<u>(5,827,006)</u>	<u>5,083,239</u>	<u>10,910,245</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	5,631,306	5,631,306	4,498,978	(1,132,328)
Transfers out	<u>(9,010,000)</u>	<u>(9,010,000)</u>	<u>(8,210,000)</u>	<u>800,000</u>
Total other financing sources (uses)	<u>(3,378,694)</u>	<u>(3,378,694)</u>	<u>(3,711,022)</u>	<u>(332,328)</u>
Net change in fund balances	(9,205,700)	(9,205,700)	1,372,217	10,577,917
Fund balances beginning of year	<u>38,483,156</u>	<u>38,483,156</u>	<u>40,624,928</u>	<u>2,141,772</u>
Fund balances end of year	<u>\$ 29,277,456</u>	<u>\$ 29,277,456</u>	<u>\$ 41,997,145</u>	<u>\$ 12,719,689</u>

The accompanying notes are an integral part of this statement.

CALCASIEU PARISH POLICE JURY
OFFICE OF JUVENILE JUSTICE SERVICES FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
Ad valorem	\$ 6,780,040	\$ 6,780,040	\$ 6,842,228	\$ 62,188
Intergovernmental revenues	388,763	388,763	417,989	29,226
Charges for services	20,505	20,505	26,804	6,299
Investment income	110,000	110,000	173,128	63,128
Sale of assets	1,000	1,000	4,926	3,926
Miscellaneous revenues	100	100	180	80
Total revenues	<u>7,300,408</u>	<u>7,300,408</u>	<u>7,465,255</u>	<u>164,847</u>
EXPENDITURES				
Current:				
Public safety	<u>6,660,030</u>	<u>6,660,030</u>	<u>6,338,153</u>	<u>321,877</u>
Excess (deficiency) of revenues over expenditures	<u>640,378</u>	<u>640,378</u>	<u>1,127,102</u>	<u>486,724</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(690,000)</u>	<u>(690,000)</u>	<u>(690,000)</u>	<u>-</u>
Net change in fund balances	(49,622)	(49,622)	437,102	486,724
Fund balances beginning of year	<u>8,026,666</u>	<u>8,026,666</u>	<u>8,222,728</u>	<u>196,062</u>
Fund balances end of year	<u>\$ 7,977,044</u>	<u>\$ 7,977,044</u>	<u>\$ 8,659,830</u>	<u>\$ 682,786</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, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Ad valorem	\$ 11,218,625	\$ 11,218,625	\$ 11,323,878	\$ 105,253
Intergovernmental	119,874	119,874	123,525	3,651
Fines and fees	168,000	168,000	112,228	(55,772)
Investment income	150,000	150,000	231,889	81,889
Sale of assets	-	-	2,101	2,101
Miscellaneous revenue	<u>15,500</u>	<u>15,500</u>	<u>24,315</u>	<u>8,815</u>
Total revenues	<u>11,671,999</u>	<u>11,671,999</u>	<u>11,817,936</u>	<u>145,937</u>
EXPENDITURES				
Current:				
Cultural and recreation	10,875,581	10,875,581	10,144,641	730,940
Capital improvements	<u>1,163,200</u>	<u>1,163,200</u>	<u>1,808,686</u>	<u>(645,486)</u>
Total expenditures	<u>12,038,781</u>	<u>12,038,781</u>	<u>11,953,327</u>	<u>85,454</u>
Net change in fund balances	(366,782)	(366,782)	(135,391)	231,391
Fund balances beginning of year	<u>8,363,120</u>	<u>8,363,120</u>	<u>9,611,806</u>	<u>1,248,686</u>
Fund balances end of year	<u>\$ 7,996,338</u>	<u>\$ 7,996,338</u>	<u>\$ 9,476,415</u>	<u>\$ 1,480,077</u>

The accompanying notes are an integral part of this statement.

CALCASIEU PARISH POLICE JURY
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2018

	Business-type Activities Nonmajor Enterprise Funds	Governmental Activities Internal Service Funds
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 507,865	\$ 1,291,921
Investments	4,748,746	12,611,953
Accounts receivable - net	246,759	10,991
Taxes receivable - net	828,942	-
Interest receivable	33,568	33,606
Intergovernmental receivable	9,712	24,866
Other receivable	-	55,753
Due from other funds	-	27,360
Prepaid items	24,057	209,085
Other assets	320	-
Restricted assets:		
Cash and cash equivalents	450	-
Investments	284,416	-
Special assessment receivable - net	109,315	-
Net pension assets	-	68,403
Total current assets	6,794,150	14,333,938
Noncurrent assets:		
Capital assets:		
Land and improvements	365,920	-
Buildings	159,915	40,881
Improvements other than buildings	16,699,861	375,275
Construction in progress	472,048	-
Equipment	248,123	123,020
Total capital assets	17,945,867	539,176
Accumulated depreciation	(8,665,897)	(172,821)
Net capital assets	9,279,970	366,355
Total noncurrent assets	9,279,970	366,355
Total assets	16,074,120	14,700,293
DEFERRED OUTFLOWS OF RESOURCES		
Pension related deferred outflows of resources	-	153,339
Total deferred outflows of resources	-	153,339

The accompanying notes are an integral part of this statement.

	<u>Business-type Activities</u>	<u>Governmental Activities</u>
	<u>Nonmajor Enterprise Funds</u>	<u>Internal Service Funds</u>
LIABILITIES		
Current liabilities:		
Accounts payable	\$ 59,882	\$ 65,942
Accrued liabilities	-	18,062
Due to other funds	4,314	-
Intergovernmental payable	48,442	2,172,289
Unearned revenue	-	33,881
Claims payable	-	1,125,340
Liabilities payable from restricted assets:		
Accrued interest payable	1,325	-
Refundable customer deposits	284,866	-
Compensated absences	-	20,232
Bonds payable	<u>25,015</u>	<u>-</u>
Total current liabilities	<u>423,844</u>	<u>3,435,746</u>
Noncurrent long-term liabilities:		
Claims payable	-	520,214
Bonds payable	100,066	-
Compensated absences	-	301
Other liabilities	-	8,636
OPEB payable	<u>-</u>	<u>75,836</u>
Total noncurrent liabilities	<u>100,066</u>	<u>604,987</u>
Total liabilities	<u>523,910</u>	<u>4,040,733</u>
DEFERRED INFLOWS OF RESOURCES		
Pension related deferred inflows of resources	<u>-</u>	<u>202,375</u>
Total deferred inflows of resources	<u>-</u>	<u>202,375</u>
NET POSITION		
Net investment in capital assets	9,154,889	366,355
Restricted for:		
Debt Service	107,990	-
Pensions	-	68,403
Unrestricted	<u>6,287,331</u>	<u>10,175,766</u>
Total net position	<u>\$ 15,550,210</u>	<u>\$ 10,610,524</u>



CALCASIEU PARISH POLICE JURY
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN
NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

	Business-type Activities Nonmajor Enterprise Funds	Governmental Activities Internal Service Funds
OPERATING REVENUES		
Charges for services	\$ 2,037,584	\$ 19,625,292
Other operating income	-	6,851
Total operating revenues	2,037,584	19,632,143
OPERATING EXPENSES		
Personal services	-	522,259
Employee benefits	-	177,964
Supplies	197,829	33,166
Contractual services	1,302,398	1,388,330
Depreciation	524,905	19,566
Insurance premiums	-	2,515,953
Claims	-	12,234,226
Total operating expenses	2,025,132	16,891,464
Operating income (loss)	12,452	2,740,679
NONOPERATING REVENUES (EXPENSES)		
Property taxes	876,029	-
Investment earnings	89,081	176,787
Gain (loss) on sale of assets	5,504	-
Interest expense	(6,000)	-
Total nonoperating revenues (expenses)	964,614	176,787
Income (loss) before transfers	977,066	2,917,466
TRANSFERS		
Transfers in	38,906	-
Transfers out	-	(195,554)
Total transfers	38,906	(195,554)
Change in net position	1,015,972	2,721,912
Net position - beginning	14,534,238	7,888,612
Net position - ending	\$ 15,550,210	\$ 10,610,524

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, 2018**

	<u>Business-type Activities</u>	<u>Governmental Activities</u>
	<u>Nonmajor Enterprise Funds</u>	<u>Internal Service Funds</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers/insured	\$ 2,091,942	\$ 4,077,095
Other operating receipts	28,371	-
Receipts from interfund users	-	15,566,336
Receipts from other governments	-	3,151
Payments for claims	-	(11,546,824)
Payments to employees for services and benefits	-	(723,012)
Payments to suppliers for goods and services	(1,398,139)	(4,417,075)
Payments to interfund provider of services	(91,899)	-
Net cash provided by (used for) operating activities	<u>630,275</u>	<u>2,959,671</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Receipts from general property taxes	868,833	-
Transfers in from other funds for non capital related activity	20,000	-
Transfers out to other funds for operating activity	-	(195,554)
Subsidies received	-	1,657,272
Noncapital cash payments on behalf of local government	-	(1,513,157)
Net cash provided by (used for) noncapital financing activities	<u>888,833</u>	<u>(51,439)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Receipt of capital related interfund activity	18,906	-
Proceeds from sale of capital assets	5,504	-
Acquisition and construction of capital assets	(89,275)	(37,130)
Long term capital related planning payments	(15,310)	-
Principal and interest received on special assessment levy	18,416	-
Principal paid on debt	(35,200)	-
Interest and fiscal chares paid on debt	(6,596)	-
Net cash provided by (used for) capital and related financing activities	<u>(103,555)</u>	<u>(37,130)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of investments	(2,273,634)	(8,198,156)
Proceeds from sales and maturities of investments	1,036,945	5,602,823
Interest received on investments	79,903	207,551
Net cash provided by (used for) investing activities	<u>(1,156,786)</u>	<u>(2,387,782)</u>
Net increase (decrease) in cash and cash equivalents	258,767	483,320
Cash and cash equivalents at beginning of year	<u>249,548</u>	<u>808,601</u>
Cash and cash equivalents at end of year	<u>\$ 508,315</u>	<u>\$ 1,291,921</u>
Classified as:		
Current assets	\$ 507,865	\$ 1,291,921
Restricted assets	450	-
Totals	<u>\$ 508,315</u>	<u>\$ 1,291,921</u>

The accompanying notes are an integral part of this statement.

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

Operating income (loss)	\$ 12,452	\$ 2,740,679
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:		
Depreciation	524,905	19,566
Bad debt expense	5,636	-
Changes in assets and liabilities:		
Decrease (increase) in accounts receivable	60,411	3,777
Decrease (increase) in due from other governments	9,119	2,952
Decrease (increase) in due from other funds	-	(802)
Decrease (increase) in due from component units	-	3,252
Decrease (increase) in other receivables	-	12
Decrease (increase) in prepaid items	124	(88,092)
Decrease (increase) in pension related deferred outflows	-	115,596
Increase (decrease) in accounts payable	(38,217)	(6,706)
Increase (decrease) in accrued liabilities	-	(7,895)
Increase (decrease) in due to other funds	1,443	-
Increase (decrease) in due to other governments	(12,259)	-
Increase (decrease) in unearned revenue	-	15,637
Increase (decrease) in other liabilities	-	1,763
Increase (decrease) in refundable customer deposits	38,720	-
Increase (decrease) in claims payable	-	255,511
Increase (decrease) in compensated absences payable and on-behalf payments	27,941	-
Increase (decrease) in OPEB payable	-	6,434
Increase (decrease) in pension related deferred inflows	-	167,106
Increase (decrease) in net pension liability	-	(269,119)
Total adjustments	<u>617,823</u>	<u>218,992</u>
Net cash provided by (used for) operating activities	<u>\$ 630,275</u>	<u>\$ 2,959,671</u>

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

Net decrease in fair value of investments	<u>\$ (29,412)</u>	<u>\$ (62,199)</u>
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**CALCASIEU PARISH POLICE JURY
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUND
DECEMBER 31, 2018**

ASSETS	<u>Agency Fund</u>
Cash	\$ 10,676
Investments	105,431
Interest receivable	282
Total assets	<u>\$ 116,389</u>
LIABILITIES	
Due to other governmental units	<u>\$ 116,389</u>
Total liabilities	<u>\$ 116,389</u>

The accompanying notes are an integral part of this statement.

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF NET POSITION
COMPONENT UNITS
DECEMBER 31, 2018

	West Calcasieu Cameron Hospital	Sulphur Parks and Recreation	Gravity Drainage District No. 5 of Ward 4	Gravity Drainage District No. 4 of Ward 3
ASSETS				
Cash and cash equivalents	\$ 1,740,093	\$ 7,082,227	\$ 3,094,001	\$ 1,553,277
Investments	-	723,831	10,514,845	15,533,414
Receivables (net of allowance for uncollectibles)				
Taxes	-	6,928,929	4,739,449	5,002,393
Accounts	9,825,559	-	-	-
Other	8,182,789	11,553	-	20,930
Accrued interest receivable	3,436	-	-	-
Intergovernmental receivable	-	51,278	22,822	-
Due from primary government	-	-	-	-
Prepaid items and other assets	1,412,153	-	65,770	245,190
Inventory	1,721,222	23,074	-	-
Restricted assets:				
Cash and cash equivalents	-	-	-	-
Investments	12,000,361	-	-	-
Net pension asset	3,344,280	183,116	131,642	79,732
Capital assets:				
Non-depreciable	2,393,249	25,277,805	3,864,817	1,479,263
Depreciable, net	30,174,659	27,296,170	8,177,062	13,387,214
Total assets	<u>70,797,801</u>	<u>67,577,983</u>	<u>30,610,408</u>	<u>37,301,413</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred amount on refunding	-	-	-	-
Deferred outflows - other	-	-	-	-
Pension related deferred outflows of resources	7,788,709	422,185	296,592	185,961
Total deferred outflows of resources	<u>7,788,709</u>	<u>422,185</u>	<u>296,592</u>	<u>185,961</u>
LIABILITIES				
Accounts payable and accruals	6,823,333	391,038	600,845	23,143
Intergovernmental payable	-	-	-	-
Due to primary government	-	-	-	-
Unearned revenue	-	-	-	-
Other liabilities	-	-	-	22,237
Liabilities from restricted assets				
Accrued interest payable	-	-	-	-
Refundable customer deposits	-	-	-	-
Current portion of long-term liabilities:				
Compensated absences	1,105,925	-	34,984	-
Capital lease obligations	158,602	-	-	-
Contracts and notes payable	-	-	-	-
Bonds payable	-	-	-	-
Noncurrent portion of long-term liabilities:				
Capital lease obligations	712,688	-	-	-
Contracts and notes payable	-	-	-	-
Bonds payable	-	-	-	-
OPEB, pension and sick leave liability	22,242,215	1,295,417	-	429,280
Total liabilities	<u>31,042,763</u>	<u>1,686,455</u>	<u>635,829</u>	<u>474,660</u>
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for the next fiscal year	-	-	-	-
Pension related deferred inflows of resources	11,331,257	556,581	390,554	263,220
Total deferred inflows of resources	<u>11,331,257</u>	<u>556,581</u>	<u>390,554</u>	<u>263,220</u>
NET POSITION				
Net investment in capital assets	31,696,618	52,573,975	12,041,879	14,866,477
Restricted for:				
Capital projects	-	-	-	-
Debt service	-	-	-	-
Pension	-	-	-	-
Unrestricted	4,515,872	13,183,157	17,838,738	21,883,017
Total net position	<u>\$ 36,212,490</u>	<u>\$ 65,757,132</u>	<u>\$ 29,880,617</u>	<u>\$ 36,749,494</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
\$ 2,259,114	\$ 70	\$ 26,687,938	\$ 42,416,720
-	-	55,337,419	82,109,509
782,977	-	32,902,809	50,356,557
195,647	-	1,136,229	11,157,435
-	12,706,989	548,058	21,470,319
-	-	129,052	132,488
1,274,489	7,395	1,123,500	2,479,484
-	-	355,946	355,946
47,914	-	500,536	2,271,563
-	-	398,865	2,143,161
355,661	-	3,341,230	3,696,891
-	-	947,539	12,947,900
85,334	-	1,144,035	4,968,139
8,477,258	-	13,633,151	55,125,543
45,805,164	-	121,157,390	245,997,659
59,283,558	12,714,454	259,343,697	537,629,314
-	-	44,431	44,431
-	2,667,000	-	2,667,000
190,549	-	4,133,664	13,017,660
190,549	2,667,000	4,178,095	15,729,091
141,784	7,395	5,016,883	13,004,421
-	10,039,989	1,136,312	11,176,301
-	-	12,775	12,775
-	-	100,002	100,002
4,000	70	950	27,257
-	-	498,086	498,086
-	-	853,262	853,262
-	-	559,137	1,700,046
-	-	58,586	217,188
1,458,976	2,667,000	59,245	4,185,221
-	-	3,541,750	3,541,750
-	-	673,441	1,386,129
-	2,667,000	159,000	2,826,000
-	-	32,659,812	32,659,812
610,215	-	17,239,889	41,817,016
2,214,975	15,381,454	62,569,130	114,005,266
-	-	28,757,438	28,757,438
252,385	-	3,990,017	16,784,014
252,385	-	32,747,455	45,541,452
52,823,446	-	99,637,045	263,639,440
441,938	-	-	441,938
-	-	2,691,449	2,691,449
-	-	543,826	543,826
3,741,363	-	65,332,887	126,495,034
\$ 57,006,747	\$ -	\$ 168,205,207	\$ 393,811,687

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF ACTIVITIES
COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2018**

	<u>West Calcasieu Cameron Hospital</u>	<u>Sulphur Parks and Recreation</u>	<u>Gravity Drainage District No. 5 of Ward 4</u>	<u>Gravity Drainage District No. 4 of Ward 3</u>
EXPENSES	\$ 73,180,662	\$ 6,822,426	\$ 2,795,536	\$ 3,195,608
PROGRAM REVENUES				
Charges for services	62,722,829	2,314,255	23,304	-
Operating grants and contributions	-	-	-	-
Capital grants and contributions	-	-	16,000	-
Total program revenues	<u>62,722,829</u>	<u>2,314,255</u>	<u>39,304</u>	<u>-</u>
Net program (expenses) revenues	<u>(10,457,833)</u>	<u>(4,508,171)</u>	<u>(2,756,232)</u>	<u>(3,195,608)</u>
GENERAL REVENUES				
Property taxes	7,363,384	6,883,584	4,720,281	4,930,337
Sales taxes	-	-	-	-
Grants and contributions not restricted to specific program	-	77,474	34,482	52,412
Investment earnings	218,571	12,731	140,663	261,946
Gain on sale of capital assets	64,678	-	-	-
Miscellaneous revenue	<u>989,582</u>	<u>42,372</u>	<u>-</u>	<u>-</u>
Total general revenues	<u>8,636,215</u>	<u>7,016,161</u>	<u>4,895,426</u>	<u>5,244,695</u>
Change in net position	(1,821,618)	2,507,990	2,139,194	2,049,087
Net position beginning of year as restated	<u>38,034,108</u>	<u>63,249,142</u>	<u>27,741,423</u>	<u>34,700,407</u>
Net position end of year	<u>\$ 36,212,490</u>	<u>\$ 65,757,132</u>	<u>\$ 29,880,617</u>	<u>\$ 36,749,494</u>

The accompanying notes are an integral part of this statement.

<u>Airport Authority District No. 1</u>	<u>Calcasieu Parish Gaming Revenue District</u>	<u>Nonmajor Component Units</u>	<u>Total Component Units</u>
\$ 4,905,290	\$ 27,278,837	\$ 58,076,127	\$ 176,254,486
1,832,656	-	23,040,940	89,933,984
213,121	27,278,837	5,926,584	33,418,542
<u>3,606,017</u>	<u>-</u>	<u>7,812,289</u>	<u>11,434,306</u>
5,651,794	27,278,837	36,779,813	134,786,832
<u>746,504</u>	<u>-</u>	<u>(21,296,314)</u>	<u>(41,467,654)</u>
816,032	-	32,957,066	57,670,684
-	-	1,917,593	1,917,593
12,784	-	1,520,871	1,698,023
3,823	-	1,075,336	1,713,070
-	-	74,383	139,061
<u>29,717</u>	<u>-</u>	<u>813,542</u>	<u>1,875,213</u>
<u>862,356</u>	<u>-</u>	<u>38,358,791</u>	<u>65,013,644</u>
1,608,860	-	17,062,477	23,545,990
<u>55,397,887</u>	<u>-</u>	<u>151,142,730</u>	<u>370,265,697</u>
<u>\$ 57,006,747</u>	<u>\$ -</u>	<u>\$ 168,205,207</u>	<u>\$ 393,811,687</u>



**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2018**

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**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2018**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Financial Reporting Entity

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

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

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

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

(1) Blended Component Units

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

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

All of the above component unit entities have the same governing board as the Parish. In addition, the Parish manages the above referenced two 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, 2018**

(2) Discretely Presented Component Units

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

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

West Calcasieu Cameron Hospital is a rural medical facility owned and operated by the Calcasieu-Cameron Hospital Service District. The hospital is a nonprofit corporation organized by the Calcasieu and Cameron Parish Police Juries. The Parish does appoint a voting majority for the governing board and can impose its will by removing the board members and possibly modifying board decisions with respect to approving debt, major capital activity, or any new tax financed activity. The District must obtain the Parish's approval to issue any debt or pass any new tax. The fiscal year presented for the Hospital is the calendar year 2018.

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 2018 information.

Gravity Drainage District No. 5 of Ward 4 is an entity established by the Parish and is authorized to construct, maintain, and improve the system of gravity drainage within the District. The Parish appoints the governing board and is able to impose its will on the District by removing the appointed board and possibly modifying board decisions with respect to approving debt or any new tax financed activity. This District must obtain the Parish's approval to issue any debt or pass any new tax. The financial information presented for this entity is the calendar year 2018 information.

Gravity Drainage District No. 4 of Ward 3 is an entity established by the Parish and is authorized to construct, maintain, and improve the system of gravity drainage within the District. The Parish appoints the governing board and is able to impose its will on the District by removing the appointed board and possibly modifying board decisions with respect to approving debt or any new tax financed activity. This District must obtain the Parish's approval to issue any debt or pass any new tax. The financial information presented for this entity is the calendar year 2018 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 2018 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, 2018**

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

Calcasieu Parish Communications District * is governed by a Board of Commissioners of which all are appointed by the Parish. The Parish does have the ability to modify or approve the District's budget and can remove from office the appointed commissioners and possibly modify board decisions with respect to approving debt or any new tax financed activity. This District must obtain the Parish's approval to issue any debt or pass any new tax. The financial information presented for the Communications District is the calendar year 2018 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, 2018.

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 2018 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, 2018.

14th Judicial District Criminal Court Fund encompasses several different funds of the 14th Judicial District Court, which is considered a legally separate entity who is fiscally dependent on the Parish as defined by GASB Statements No. 14 and 61. The 14th Judicial District Court is fiscally dependent on the Parish due to the fact that they must obtain the Parish's approval to issue any debt or pass any new tax. In addition, a significant portion of the Criminal Court Fund's annual operating budget is determined and approved by the Parish through the Parish Criminal Court fund ad valorem tax which was originally issued to fund the operations of the 14th Judicial District Court as well as the 14th Judicial District Attorney. The financial information presented for these entities is for the calendar year 2018. The 14th Judicial District Criminal Court Fund Related Activity consists of the following funds:

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

14th Judicial District Attorney * is fiscally dependent on the Parish due to the fact that they must obtain the Parish's approval to issue any debt or pass any new tax. In addition, a significant portion of the District Attorney's annual operating budget is determined and approved by the Parish through the Parish Criminal Court Fund ad valorem tax which was originally issued to fund the operations of the 14th Judicial District Attorney's Office as well as the 14th Judicial District Court. The District Attorney also has other funds that are managed solely by the District Attorney and included in separately issued financial statements. All of the financial information presented for the District Attorney is for the calendar year 2018.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2018**

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 2018, unless otherwise denoted.

Other Special Districts consist of:

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

^{^^} **Component Unit Presentation** - On April 17, 2019, the Parish adopted a resolution to suspend indefinitely the authority of the Board of Commissioners of Waterworks District No. 12 of Ward 3 and appoint the Parish as the governing authority of the District. The Parish is now responsible for the day-to-day management of the District through its Department of Public Works. Since this action was subsequent to year-end, the District's statement of net position and statement of activities are presented in the combining statements of nonmajor component units as of and for the year ended December 31, 2018. For 2019, the activities of this District will be included as a blended component unit of the Parish.

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(3) Related Organization

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

(4) Other Component Unit Information

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

B. Basis of Presentation

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

GOVERNMENT-WIDE FINANCIAL STATEMENTS:

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

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

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

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

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.

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FUND FINANCIAL STATEMENTS:

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

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

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

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

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

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

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

Governmental Funds

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

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

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

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

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

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

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

Proprietary Funds

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

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

Fiduciary Fund

The Parish currently has the following one fiduciary fund:

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

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

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

Cash, Cash Equivalents and Investments

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

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

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

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

Restricted Assets

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

Inventories and Prepaid Items

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

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements utilizing the consumption method of accounting. There were also several infrastructure projects, reported in the Road Capital Improvement Fund, between the Parish and the Louisiana Department of Transportation and Development (LaDOTD) that created prepaid items resulting from the payment of match requirements for federal grants available to the LaDOTD prior to the start of construction or other activity. In the nonmajor Human Services Fund, there is a prepayment of a match for a Federal Transit Administration Grant related to the purchase of three transit buses. As project costs are incurred, or the transit buses received, the resulting prepaid item is adjusted and recorded as an expense or capital asset, as applicable.

Internal Activity - Interfund Balances and Transfers

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

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

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Accounts Receivable

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

Capital Assets

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

Capitalization thresholds are defined by the Parish as follows:

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

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

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

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

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

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Long-Term Debt

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

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

Compensated Absences

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

Upon resignation or retirement, unused vacation leave can be paid to the employee at the employee's current rate of pay. Upon resignation, unused sick leave is forfeited subject to the following situations: (1) Employees hired prior to January 1, 2007 and who are eligible for retirement, may convert the number of hours of unused sick leave accrued as of the date of retirement to years or fractions of years and add those additional years to the number of years of service earned by the retiree. (Unused sick leave is applied to the number of years of service only for computing the retirement benefit due to the retiree and does not count toward the number of years necessary for retirement.) (2) Employees hired on or after January 1, 2007 and who have at least twenty years of service with the Parish are eligible to receive payment for accrued, unused sick leave at the time of regular retirement, up to a maximum of six hundred hours. For these employees, unused sick leave will not be transferable to the Parochial Retirement System. A liability for the actuarial calculated value has been recorded in the government-wide financial statements.

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

Deferred Outflows/Inflows of Resources

Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense or expenditure) until then. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. The Parish has the following items that are reported as deferred inflows or outflows of resources in both the government wide and the governmental financial statements: deferred inflows/outflows of resources related to pensions and property taxes levied for the next fiscal year. An Industrial Development Permit is also reflected in the governmental financial statements as a deferred inflow of resources and is further discussed in Note 11(c).

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,

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grantors, laws, or regulations of other governments. Internally imposed designations of resources are not presented as restricted assets. The Parish's policy with respect to when restricted resources are utilized for expenses is that restricted resources are used only after the unrestricted resources are depleted.

Fund Balance Policy and Flow Assumptions

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

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

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

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

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

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

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

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

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Special Items

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

Estimates

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

D. Reconciliation of Government-Wide and Fund Financial Statements

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

E. Budgetary Information

Adoption Process

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

Budget Presentation

Generally accepted accounting principles require entities to disclose the original, final, and actual budgetary comparisons for the General Fund and each individual major fund that has a legally adopted budget in the basic financial statements or the required supplementary information section of the comprehensive annual financial report. For 2018, the Public Works Operating Fund, the Office of Juvenile Justice Services Fund, and the Calcasieu Parish Library Fund are the only major funds with a legally adopted budget, and this presentation is included in the basic financial statements along with that for the General Fund. No budgetary comparison is presented for the Road Capital Improvement Fund or the Major Facilities Capital Improvement Fund, both major funds, because annual budgets were not required for these capital projects funds. Other nonmajor governmental fund presentations with legally adopted budgets are presented in the combining and individual fund statements and schedules section of the comprehensive annual financial report.

Excess of Expenditures over Appropriations

The following nonmajor governmental funds had expenditures that exceeded appropriations: (1) Solid Waste Fund \$276,650, (2) Coliseum Tax Fund \$14,500, (3) Permanent Supportive Housing Fund \$855, (4) Drainage Grant Fund \$7,406, (5) Adult Drug Court Fund \$20,865, and (6) Housing Counseling Program Fund \$3,901. While these nonmajor funds had expenditures that exceeded budgeted amounts, state law provided an exemption from any amendment requirement for various reasons. In addition, the previously referenced funds have legally adopted budgets but which do not individually meet the definition of a special revenue fund under Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definition*. As such, the activity in these eight funds is now combined with other funds thus eliminating the requirement to present the legally adopted budget. However, the above disclosure requirement is applied to all legally adopted funds whether presented separately or not in the financial statements.

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NOTE 2: DEPOSITS AND INVESTMENTS

A. Cash and Cash Equivalents

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

Custodial Credit Risk - Deposits

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

Deposits are listed in terms of whether they are exposed to custodial credit risk. The following chart represents bank balances for the primary government and its component units as of December 31, 2018.

	Insured or Collateralized with Securities held by the Entity's Agent or the Pledging Institution's Trust Department in the Entity's Name	Uninsured and Collateralized with Securities Held by Pledging Institution or it's Trust Department/ Agent but not in the Entity's Name	Uninsured and Uncollateralized	Total Bank Balances - All Deposits	Total Carrying Value - All Deposits
<u>Primary Government:</u>					
Cash & Cash Equivalents	\$ 87,543,184	\$ -	\$ -	\$ 87,543,184	\$ 81,306,942
Certificate of Deposit Account Registry Service (CDARS) See Note 1(B)	<u>49,135,705</u>	<u>-</u>	<u>-</u>	<u>49,135,705</u>	<u>49,135,705</u>
Total	<u>\$136,678,889</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$136,678,889</u>	<u>\$130,442,647</u>
The carrying amount of deposits does not include cash on hand of \$12,640. Cash on hand includes petty cash and cash received but not yet deposited at year-end.					

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<u>Component Units:</u>	Insured or Collateralized with Securities Held by the Entity's Agent or the Pledging Institution's Trust Department in the Entity's Name	Uninsured and Collateralized with Securities Held by Pledging Institution or it's Trust Department/ Agent but in the Entity's Name	Uninsured and Collateralized with Securities Held by Pledging Institution or it's Trust Department/ Agent but not in the Entity's Name	Uninsured and Uncollateralized	Total Bank Balances - All Deposits	Total Carrying Value - All Deposits
Cash & Cash Equivalents	\$ 10,735,268	\$14,232,795	\$20,620,580	\$9,989	\$45,598,632	\$44,821,839
Certificates of Deposit	5,341,342	838,580	-	-	6,179,922	6,179,922
Certificate of Deposit Account Registry Service (CDARS)	<u>5,256,295</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,256,295</u>	<u>5,256,295</u>
Total	<u>\$21,332,905</u>	<u>\$15,071,375</u>	<u>\$20,620,580</u>	<u>\$9,989</u>	<u>\$57,034,849</u>	<u>\$56,258,056</u>
The carrying amount of deposits does not include cash on hand of \$3,081. Cash on hand includes petty cash and cash received but not yet deposited at year-end.						

B. Investments

Fair Value Reporting – Investments

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

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The Parish has the following recurring fair value measurements as of December 31, 2018:

<u>Investments by Fair Value Level:</u>	
Federal Farm Credit Bank (Level 2)	\$ 4,478,511
Federal Home Loan Bank (Level 2)	147,804,688
Federal Home Loan Mortgage Corporation (Level 2)	165,294,741
Federal National Mortgage Association (Level 2)	23,282,222
Federated Government Obligation Fund (Level 2)	104,200
Resolution Funding Corporation Principal Strip (Level 2)	<u>4,420,848</u>
Subtotal for Investments by Fair Value	345,385,210
<u>Investments Excluded from Fair Value Assessment:</u>	
LAMP (Rule 2a7 Like Pool (Net Asset Value)	1,858
CDARS (Non-participating Interest Earning Contract – Cost) **	<u>49,135,705</u>
Subtotal for Investments Excluded from Fair Value	<u>49,137,563</u>
Total for Investments	<u>\$394,522,773</u>
** For Credit Risk Disclosure purposes, the CDARS (which are nonnegotiable certificates of deposit) are reported as deposits in Note 2(A) but are included as investments above.	

Credit Risk – Investments

Investments permitted by state statute include obligations issued, insured, or guaranteed by the U. S. government including certificates or other evidences of ownership interest in such obligations and/or investments in registered mutual or trust funds consisting solely of U. S. government securities. As stated in the Parish’s “Statement of Cash Management and Investment Policy,” it is the policy of the Parish to limit its investment program to purchases of investment securities which are of the highest quality, including but not limited to fully-insured or fully-collateralized time deposits, U.S. Treasury and government agency obligations, and repurchase agreements involving U.S. Treasury and government agency obligations as well as investments in the Louisiana Asset Management Pool, Inc. (LAMP). LAMP is a nonprofit corporation formed by an initiative of the State Treasurer to operate a local government investment pool. The Parish also purchases certificates of deposit through the Certificate of Deposit Account Registry Service (CDARS) which is an investment vehicle providing full FDIC insurance for the purchase of nonnegotiable certificates of deposit. For credit risk disclosures, the CDAR investments are considered deposits and are reported in the deposit section of Note 2.

The Parish’s investments in U.S. Agency Securities were primarily rated AA+ by Standard & Poor’s & Fitch Ratings and Aaa by Moody’s Investors Services. Of the U.S. Agency Securities held by the Parish at December 31, 2018, approximately forty-two percent (42%) of those securities were invested in thirty-eight (38) Federal Home Loan Mortgage Corporation (FHLMC) securities with varying maturity dates.

Custodial Credit Risk - Investments

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

CALCASIEU PARISH POLICE JURY
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The following chart presents the custodial credit risk for investments for the primary government and its component units as of December 31, 2018.

	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	\$ -	\$ -	\$345,385,210	\$345,385,210
<u>Investments Not Categorized:</u>				
LAMP (Net Asset Value)	-	-	1,858	1,858
Total	\$ -	\$ -	\$345,387,068	\$345,387,068

	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	\$ -	\$ -	\$46,722,349	\$46,722,349
Mortgage-Backed Securities	-	-	2,687,669	2,687,669
<u>Investments Not Categorized:</u>				
Money Market and Mutual Fund Accounts	-	-	11,527,933	11,527,933
LAMP	-	-	23,971,932	23,971,932
Total	\$ -	\$ -	\$84,909,883	\$84,909,883

**CALCASIEU PARISH POLICE JURY
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Interest Rate Risk - Investments

Interest rate risk is defined as the risk that changes in interest rates will adversely affect the fair value of investments. Investments can be highly sensitive to changes in interest rates due to their terms or characteristics. The Parish's investment policy regarding interest rate risk is to match cash flow requirements with cash flows from investments. This matching allows for securities to be held to maturity thereby avoiding realizing losses due to the liquidation of securities prior to maturity, especially in a rising interest rate environment. Investing in longer term maturities that contain a "step-up" in coupon interest rates will also contribute to the reduction of interest rate risk. Of the Parish's seventy-nine (79) investments, fifty-four (54) of them contain the "step-up" provisions.

Investments, classified by maturity dates, at December 31, 2018 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	\$345,385,210	\$ 61,156,304	\$284,228,906
LAMP	<u>1,858</u>	<u>1,858</u>	-
Total	<u>\$345,387,068</u>	<u>\$ 61,158,162</u>	<u>\$284,228,906</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	\$46,722,349	\$ 9,020,888	\$37,701,461	\$ -
Mortgage-Backed Securities	2,687,669	998,170	1,599,053	90,446
LAMP	<u>23,971,932</u>	<u>23,971,932</u>	-	-
Total	\$73,381,950	<u>\$ 33,990,990</u>	<u>\$39,300,514</u>	<u>\$ 90,446</u>
Money Market and Mutual Fund Accounts	<u>11,527,933</u>			
Total	<u>\$84,909,883</u>			

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

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

	Primary Government	Component Units
<u>Carrying Values Per Note 2:</u>		
Deposits	\$ 81,306,942	\$ 44,821,839
Cash on Hand	12,640	3,081
CDARS or Certificates of Deposit	49,135,705	11,436,217
Investments	345,385,210	60,937,951
Louisiana Asset Management Pool	<u>1,858</u>	<u>23,971,932</u>
Total	<u>\$475,842,355</u>	<u>\$141,171,020</u>
<u>Per Statement of Net Position:</u>		
Cash and Cash Equivalents	\$ 81,310,317	\$ 42,416,720
Investments	394,131,065	82,109,509
Restricted Cash and Cash Equivalents	450	3,696,891
Restricted Investments	284,416	12,947,900
<u>Per Fiduciary Funds:</u>		
Cash and Cash Equivalents	10,676	-
Investments	<u>105,431</u>	<u>-</u>
Total	<u>\$475,842,355</u>	<u>\$141,171,020</u>

**CALCASIEU PARISH POLICE JURY
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NOTE 3: PROPERTY TAXES AND TAX REVENUE ABATEMENTS

A. Property Taxes

The 1974 Louisiana Constitution (Article 7, Section 18) provides that land and improvements for residential purposes are assessed at 10% of fair market value; other property and electric cooperative properties, excluding land, are to be assessed at 15%; and public service properties, excluding land, are to be assessed at 25% of fair market value. Fair market value is determined by the elected Assessor of the Parish on all property subject to taxation except public service properties, which are valued by the Louisiana Tax Commission. The correctness of assessments by the Assessor is subject to review and certification by the Louisiana Tax Commission. The Assessor is required to reappraise all property subject to taxation at intervals of not more than four years. Year 2016 was a reassessment year. The Sheriff of Calcasieu Parish, as provided by State Law, is the official tax collector of general property taxes levied by the Parish and any Parish Special Service District. The 2018 property tax calendar is as follows:

Levy Date:	October, 2018
Billing Date:	November, 2018
Due Date:	December 31, 2018
Lien Date:	February, 2019
Collection Dates:	December, 2018 to February, 2019

The 2018 tax levy is used to finance the 2019 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 2019, the receivable and any collections made on the 2018 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 2018 tax levy (less an amount for estimated uncollectible taxes based on historical collections) as both a receivable and a deferred inflow of resources. An estimate for back taxes for uncollected prior year taxes has been reflected in the property tax receivable presentations.

B. Tax Revenue Abatements

As authorized by Article 7, Section 21(F) of the Louisiana Constitution, the Louisiana Industrial Tax Exemption Program (ITEP) is a state incentive program which abates, up to ten years, local ad valorem taxes on a manufacturer's new investment and annual capitalized additions related to the manufacturing site in an effort to generate economic development/growth. Applications to exempt qualified property previous to June 24, 2016 were approved by the Louisiana Board of Commerce and Industry with a total of 10 years exemption. In 2016, the ITEP requirements were revised to include input from local governments prior to any property tax exemption being approved by the State. In 2018, the Louisiana Department of Economic Development amended the rules for ITEP to limit the exemption to eighty percent (80%) for the initial term of five years and a renewal of an additional five years based on the performance during the initial term. These percentage exemptions are ninety-three percent (93%) for mega projects. For the year ended December 31, 2018, the Parish had \$10,740,344 in property tax abatements for governmental activities and \$120,034 for business type activities. Under ITEP, there are currently no provisions for recapturing abated taxes.

**CALCASIEU PARISH POLICE JURY
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The Parish has also instituted an Enterprise Zone Program which provides a company located in a specifically designated Enterprise Zone area a rebate of local sales taxes on the purchase of the material used in the construction of a building, or any addition or improvement thereon, for housing and legitimate business enterprise, and machinery and equipment used in that enterprise. As with the ITEP, this Program is designed to generate economic development/growth in specific areas of the Parish. This sales tax rebate would be on materials, construction, and equipment used by that business in that "economic zone" site only. The sales tax rebate is calculated on the lesser or: (1) actual sales or use tax paid on a project subject to the Parish's District 1A tax of one percent or (2) a set amount per new job created subject to a minimum of twenty five percent of item (1). As of December 31, 2018, the Parish currently has two projects approved for this Program which were approved in 2017. A liability for sales tax rebates of \$1,848,900 has been accrued at year-end. Over the past three years, there have been no sales tax rebate payments made. However, the Parish continues to estimate the rebates once a project is approved until one year after the construction is estimated to be completed. Because sales taxes are initially paid and any rebate is issued after the fact, there are no provisions for recapture in the Parish Ordinance.

NOTE 4: RECEIVABLES AND PAYABLES

Balances for various receivable and payable amounts have been aggregated in the government-wide financial statements. Therefore, the following schedules provide additional detail information concerning receivable and payable balances by category type, net of allowance for doubtful accounts where applicable, as of December 31, 2018:

RECEIVABLES:			
Primary Government:	Governmental Activities	Business-Type Activities	Total
Property Taxes	\$54,643,139	\$ 828,942	\$55,472,081
Sales Taxes	7,071,066	-	7,071,066
Franchise Taxes	279,147	-	279,147
Accounts	10,991	246,759	257,750
Interest	1,059,829	33,568	1,093,397
Other Receivables ++	<u>7,360,115</u>	<u>-</u>	<u>7,360,115</u>
Total Receivables	<u>\$70,424,287</u>	<u>\$1,109,269</u>	<u>\$71,533,556</u>
Restricted Special Assessments ^^	<u>\$ -</u>	<u>\$109,315</u>	<u>\$109,315</u>
Amounts Not Expected To Be Collected Within One Year	<u>\$ -</u>	<u>\$92,181</u>	<u>\$92,181</u>
Allowance for Doubtful Accounts Included Above **	<u>\$3,001,995</u>	<u>\$64,531</u>	<u>\$3,066,526</u>
<p>^^ Special assessments receivable above includes \$28,867 in delinquent special assessments.</p> <p>** For the governmental activities, the allowance includes \$2,963,987 for a five percent (5%) estimated uncollectible property taxes and \$38,008 for a housing assistance recoupment receivable. For the business-type activities, \$20,367 of the allowance account relates to water and sewer accounts receivable and \$44,164 for estimated uncollectible property taxes.</p> <p>++ Includes gaming revenue receivable of \$4,472,034.</p>			

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
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PAYABLES:			
Primary Government:	Governmental Activities	Business-Type Activities	Total
Accounts Payable	\$ 8,221,229	\$ 59,882	\$8,281,111
Accrued Liabilities	1,443,897	-	1,443,897
Retainage Payable	2,060,388	-	2,060,388
Enterprise Zone Rebate Liability	<u>1,848,900</u>	<u>-</u>	<u>1,848,900</u>
Accounts Payable and Other Accrued Liabilities	<u>\$13,574,414</u>	<u>\$ 59,882</u>	<u>\$13,634,296</u>
Refundable Customer Deposits	\$ -	\$ 284,866	\$ 284,866
Accrued Interest	<u>52,760</u>	<u>1,325</u>	<u>54,085</u>
Liabilities Payable from Restricted Assets	<u>\$ 52,760</u>	<u>\$ 286,191</u>	<u>\$ 338,951</u>

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

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

	Deferred Outflows of Resources	Deferred Inflows of Resources ++	Unearned Revenue
Primary Government:			
Property Tax Revenue (See Note 3)	\$ -	\$56,378,842	\$ -
GASB 68 Pension Adjustment (See Note 12(B))	7,546,523	9,892,662	-
Local Agreements for Infrastructure Activities (Note 11(C))	-	-	2,141,017
Local, State and Federal Grants (Eligibility Requirements)	-	-	2,156,435
Other Revenue (Rent, Future Health Premiums and Other)	<u>-</u>	<u>-</u>	<u>36,038</u>
Total – Government-wide Financial Statements	7,546,523	66,271,504	4,333,490
GASB 68 Pension Adjustment (See Note 12(B))	(7,546,523)	(9,892,662)	-
Proprietary Funds - Internal Service	-	-	(33,881)
Industrial Development Permits (Note 11(C))	<u>-</u>	<u>455,713</u>	<u>-</u>
Total – Governmental Fund Financial Statements	<u>\$ -</u>	<u>\$56,834,555</u>	<u>\$4,299,609</u>

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

CALCASIEU PARISH POLICE JURY
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	Deferred Outflows of Resources	Deferred Inflows of Resources	Unearned Revenue
<u>Component Units:</u>			
Property Tax Revenue (See Also Note 3)	\$ -	\$28,757,438	\$ -
GASB 68 Pension Adjustment	13,017,660	16,784,014	-
Deferred Amount on Refunding	44,431	-	-
Deferred – Other ++	2,667,000	-	-
Other Revenue	<u>-</u>	<u>-</u>	<u>100,002</u>
Total	<u>\$15,729,091</u>	<u>\$45,541,452</u>	<u>\$ 100,002</u>
<p>++ The Calcasieu Parish Gaming Revenue District, a major discretely presented component unit, entered into an agreement with several local governmental entities and the Department of Transportation and Development (DOTD) regarding the construction of the Cove Lane Interchange, Nelson Road Interchange, and the Relocation of W. Prien Lake Road. In that agreement, the District (with Parish and City approval) agreed to allocate \$2,667,000 over the next five years to offset the above referenced construction costs. The annual allocation is designated specifically from the Gold Nugget Casino gaming revenue collected and is therefore reported as a deferred outflow of resources since the resources are not available for appropriation until the collections are made in each of the next two years.</p>			

NOTE 6: INTERFUND RECEIVABLES AND PAYABLES

A. Due to/from other funds at December 31, 2018 consists of the following:

	Due From Other Funds	Due To Other Funds
<u>Governmental Funds:</u>		
General Fund	\$ 308,540	\$ 27,435
Public Works Fund	4,314	-
Office of Juvenile Justice Services Fund	-	2,867
Nonmajor Funds	<u>36,722</u>	<u>342,320</u>
Total Governmental Funds	349,576	372,622
<u>Proprietary Funds:</u>		
Nonmajor Enterprise Funds	-	4,314
Nonmajor Internal Service Funds	<u>27,360</u>	<u>-</u>
Grand Total	<u>\$ 376,936</u>	<u>\$ 376,936</u>
<p>These receivables are a result of short-term loans or interfund grants for operating activity that were not transferred by year-end. The above interfund amounts were reported in the governmental fund and proprietary fund financial statements but eliminated in the government-wide presentations.</p>		

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

Primary Government Receivable	Component Unit Payable	Amount
<u>Governmental Funds:</u>		
Public Works Operating Fund	Waterworks District No. 12 of Ward 3	\$ 11,615
Public Works Operating Fund	Gravity Drainage District No. 6 of Wards 5 & 6	255
Nonmajor Fund	Fire District No. 2 of Ward 4	<u>905</u>
Total Governmental Funds	Due from Component Units	<u>\$ 12,775</u>

Primary Government Payable	Component Unit Receivable	Amount
<u>Governmental Funds:</u>		
General Fund	Community Center District No. 5 of Ward 5	\$ 268
General Fund	Community Center District No. 7 of Ward 2	9,224
General Fund	Waterworks District No. 14 of Ward 5	20,346
General Fund	Waterworks District No. 10 of Ward 7	3,975
Nonmajor Fund	Gravity Drainage District No. 8 of Ward 1	<u>322,133</u>
Total Governmental Funds	Due to Component Units	<u>\$ 355,946</u>

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

A summary of transfers in and out at December 31, 2018 is shown below:

	<u>Primary Government</u>	
	Transfers In	Transfers Out
<u>Governmental Funds:</u>		
General Fund	\$ 2,630,271	\$ 2,724,454
Public Works Operating Fund	4,748,978	7,967,405
Office of Juvenile Justice Services Fund	-	650,000
Road Capital Improvement Fund	-	14,298,987
Major Facilities Capital Improvement Fund	707,373	-
Nonmajor Funds	<u>20,583,706</u>	<u>2,872,834</u>
Total Governmental Funds	28,670,328	28,513,680
<u>Proprietary Funds:</u>		
Nonmajor Internal Service Funds	-	195,554
Nonmajor Enterprise Funds	<u>38,906</u>	-
Total Proprietary Funds	<u>38,906</u>	<u>195,554</u>
Governmental and Proprietary Reporting Total	28,709,234	28,709,234
Government-wide Elimination Entries	<u>(28,670,328)</u>	<u>(28,670,328)</u>
Government-wide Presentation	<u>\$ 38,906</u>	<u>\$ 38,906</u>

The above transfers consist of the following:

General Fund made transfers in the amount of \$2,724,454 to other funds for capital related items and to subsidize operations of the following funds:

Governmental Funds:

\$1,397,807	General Fund to Major Facilities Debt Service Fund
\$200,000	General Fund to Coliseum Capital Fund
\$204,280	General Fund to Training Center Capital Fund
\$123,483	General Fund to Heath Unit Capital Fund
\$94,452	General Fund to Human Services Fund
\$85,000	General Fund to Hazard Mitigation Fund
\$57,373	General Fund to Major Facilities Capital Improvement Fund
\$104,469	General Fund to Human Services Capital Fund
\$400,000	General Fund to South Ward 3 Sewer Project Capital Fund
\$18,684	General Fund to Housing Fund

Proprietary Funds:

\$20,000	General Fund to Sewer District No. 8 of Ward 4
\$18,906	General Fund to Water Works District No. 5 of Wards 3 & 8

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
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Public Works Operating Fund made transfers in the amount of \$7,967,405 to the following funds for capital and operational projects:

Governmental Funds:

\$450,000	Public Works Operating Fund to General Fund for Park Related Activities
\$10,000	Public Works Operating Fund to General Fund for Planning Activities
\$7,405	Public Works Operating Fund to Parish Road and Drainage Trust Fund
\$2,500,000	Public Works Operating Fund to Parks Capital Fund
\$5,000,000	Public Works Operating Fund to Stormwater Capital Fund

Office of Juvenile Justice Services Fund made transfers in the amount of \$650,000 to the following funds for capital projects:

Governmental Funds:

\$650,000	Major Facilities Capital Improvement Fund
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Road Capital Improvement Fund made transfers of \$14,298,987 to the following funds to subsidize operations:

Governmental Funds:

\$4,498,978	Road Capital Fund to Public Works Operating Fund
\$650,000	Road Capital Fund to Human Services Fund for Transit Activities
\$9,150,009	Road Capital Fund to Stormwater Capital Fund

Nonmajor Governmental Funds - Below is a discussion of the interfund transfers of the nonmajor funds totaling \$2,872,834.

Health Unit Fund made transfers of \$2,622,834 to the following funds to subsidize operations:

Governmental Funds:

\$1,400,000	Health Unit Fund to General Fund (Animal Services)
\$88,563	Health Unit Fund to Mosquito Control Fund (Rodent Control)
\$342,763	Health Unit Fund to General Fund (Sewer Inspection)
\$114,000	Health Unit Fund to Human Services Fund
\$427,508	Health Unit Fund to General Fund (Prisoner Medical Care)
\$250,000	Health Unit Fund to Public Works (Wastewater)

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

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
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NOTE 8: CAPITAL ASSETS

A. Primary Government

Capital asset activity for the year ended December 31, 2018 was as follows:

Governmental Activities:	Beginning Balance ++	Additions	Deletions	Ending Balance
Capital Assets Not Being Depreciated:				
Land and Right of Ways	\$ 30,166,342	\$ 3,031,479	(\$ 5,982)	\$ 33,191,839
Construction in Progress	31,928,039	18,602,490	(20,875,925)	29,654,604
Roads **	<u>404,077,680</u>	<u>7,910,475</u>	<u>(4,963,000)</u>	<u>407,025,155</u>
Total Capital Assets Not Being Depreciated	466,172,061	29,544,444	(25,844,907)	469,871,598
Capital Assets Being Depreciated:				
Buildings and Improvements	162,357,511	12,324,039	(78,817)	174,602,733
Machinery and Equipment	38,599,855	3,130,523	(2,550,127)	39,180,251
Bridges	<u>30,854,472</u>	<u>2,985,075</u>	<u>(144,252)</u>	<u>33,695,295</u>
Total Capital Assets Being Depreciated	231,811,838	18,439,637	(2,773,196)	247,478,279
Less Accumulated Depreciation:				
Buildings and Improvements	(70,062,893)	(4,589,318)	55,574	(74,596,637)
Machinery and Equipment	(22,962,099)	(3,320,653)	2,427,319	(23,855,433)
Bridges	<u>(5,853,733)</u>	<u>(606,387)</u>	<u>144,252</u>	<u>(6,315,868)</u>
Total Accumulated Depreciation	<u>(98,878,725)</u>	<u>(8,516,358)</u>	<u>2,627,145</u>	<u>(104,767,938)</u>
Total Capital Assets Depreciated, Net	<u>132,933,113</u>	<u>9,923,279</u>	<u>(146,051)</u>	<u>142,710,341</u>
Total Governmental Activities Capital Assets, Net	<u>\$599,105,174</u>	<u>\$39,467,723</u>	<u>(\$25,990,958)</u>	<u>\$612,581,939</u>

** As further discussed in Note 1-C, the Parish has adopted the modified approach for valuing its infrastructure of road systems.

++ The beginning balance of \$599,617,590 was restated to \$599,105,174 to properly reflect the following: (1) Construction in Progress beginning balance of \$32,106,705 was decreased by \$178,666 to \$31,928,039 to properly reflect the addition of one construction project, the removal of three prior year construction projects that were in the design phase but will not proceed, and the addition of one road construction project. (2) Roads beginning balance of \$404,411,430 was decreased by \$333,750 to \$404,077,680 to remove a road addition in 2017 that was not complete until 2018.

CALCASIEU PARISH POLICE JURY
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<u>Business-Type Activities:</u>	Beginning Balance ++	Additions	Deletions	Ending Balance
Capital Assets Not Being Depreciated:				
Land and Right of Ways	\$ 365,920	\$ -	(\$ -)	\$ 365,920
Construction in Progress	<u>469,877</u>	<u>2,171</u>	<u>(-)</u>	<u>472,048</u>
Total Capital Assets Not Being Depreciated	835,797	2,171	(-)	837,968
Capital Assets Being Depreciated:				
Non-Building Improvements ++	12,476,581	90,529	(-)	12,567,110
Building and Improvements ++	159,915	-	(-)	159,915
Infrastructure	4,132,751	-	(-)	4,132,751
Machinery and Equipment ++	<u>253,116</u>	<u>-</u>	<u>(4,993)</u>	<u>248,123</u>
Total Capital Assets Being Depreciated	17,022,363	90,529	(4,993)	17,107,899
Less Accumulated Depreciation:				
Non-Building Improvements ++	(5,511,678)	(371,113)	-	(5,882,791)
Building and Improvements ++	(142,032)	(2,794)	-	(144,826)
Infrastructure	(2,290,452)	(141,423)	-	(2,431,875)
Machinery and Equipment ++	<u>(201,823)</u>	<u>(9,575)</u>	<u>4,993</u>	<u>(206,405)</u>
Total Accumulated Depreciation	<u>(8,145,985)</u>	<u>(524,905)</u>	<u>4,993</u>	<u>(8,665,897)</u>
Total Capital Assets Depreciated, Net	<u>8,876,378</u>	<u>(434,376)</u>	<u>-</u>	<u>8,442,002</u>
Total Business-Type Activities Capital Assets, Net	<u>\$ 9,712,175</u>	<u>\$ (432,205)</u>	<u>\$ -</u>	<u>\$ 9,279,970</u>
++ The beginning capital asset balance of \$9,688,345 was increased by \$23,830 to \$9,712,175 due to an overstatement of accumulated depreciation in the infrastructure and equipment for Waterworks District No. 5 of Wards 3 and 8.				

Depreciation expense was charged to the following functions as follows:

<u>Governmental Activities:</u>	
General Government	\$1,476,270
Public Safety	1,244,598
Public Works	2,329,530
Sanitation	250,386
Health and Welfare	554,960
Culture and Recreation	2,538,654
Economic Development	102,394
Depreciation Reallocated **	<u>19,566</u>
Total Governmental Activities Depreciation Expense	<u>\$8,516,358</u>
**Capital assets held by the internal service funds are charged to the various functions based on their usage of assets.	

<u>Business-Type Activities:</u>	
Water	\$265,834
Sewer	<u>259,071</u>
Total Business-Type Activities Depreciation Expense	<u>\$524,905</u>

CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2018

B. Component Units

	Beginning Balance**	Additions	Deletions	Ending Balance
Capital Assets Not Being Depreciated:				
Land and Right of Ways	\$ 36,390,528	\$ 519,197	\$ -	\$ 36,909,725
Construction in Progress	<u>13,924,987</u>	<u>20,613,758</u>	<u>(16,322,927)</u>	<u>18,215,818</u>
Total Capital Assets Not Being Depreciated	50,315,515	21,132,955	(16,322,927)	55,125,543
Capital Assets Being Depreciated:				
Buildings and Improvements	162,535,658	9,638,676	(11,966)	172,162,368
Non-Building Improvements	127,535,630	6,082,094	(2,597)	133,615,127
Infrastructure	55,358,846	2,357,071	-	57,715,917
Machinery and Equipment	<u>87,244,015</u>	<u>8,489,251</u>	<u>(3,087,336)</u>	<u>92,645,930</u>
Total Capital Assets Being Depreciated	432,674,149	26,567,092	(3,101,899)	456,139,342
Less Accumulated Depreciation	<u>(197,537,521)</u>	<u>(15,366,909)</u>	<u>2,762,747</u>	<u>(210,141,683)</u>
Total Capital Assets Depreciated, Net	<u>235,136,628</u>	<u>11,200,183</u>	<u>(339,152)</u>	<u>245,997,659</u>
Total Component Units' Capital Assets, Net	<u>\$ 285,452,143</u>	<u>\$ 32,333,138</u>	<u>(\$16,662,079)</u>	<u>\$ 301,123,202</u>
<p>** The beginning capital asset balance of \$266,112,289 was increased by \$19,339,854 to \$285,452,143 for the following changes: (1) Recreation District No. 1 of Ward 4 decreased construction in progress by \$63,731 for two projects that should have been expensed and decreased machinery and equipment by \$8,714 and accumulated depreciation by \$871 for an asset that was not properly recorded in the prior year. (2) Recreation District No. 1 of Ward 3 decreased construction in progress by \$5,024 for a project that will not proceed. (3) Gravity Drainage District No. 8 of Ward 1 increased construction in progress by \$3,939 for additional engineering services invoices that were not previously recorded and decreased machinery and equipment by \$3,159 and accumulated depreciation by \$316. (4) Fire Protection District No. 3 of Ward 4 increased buildings and improvements by \$74,592 for an asset that was donated in 2017 but not previously recorded. (5) West Calcasieu Parish Community Center Authority is included as a component unit of the Parish effective 1/1/2018 which resulted in an increase to land and right of ways by \$1,797,269, an increase to construction in progress by \$1,114,632, an increase to buildings and improvements by \$17,900,463, an increase to non-building improvements by \$1,299,429, an increase to machinery and equipment by \$1,922,212 and an increase to accumulated depreciation by \$4,717,043. (6) The 14th Judicial District Child Support Fund increased machinery and equipment by \$25,502 and accumulated depreciation by \$1,700 for an asset acquired by capital lease in a prior year and not previously recorded.</p>				

CALCASIEU PARISH POLICE JURY
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NOTE 9: LEASES

A. Operating Leases

Primary Government

Lessee Activity – The Parish has entered into multi-year leases and land rentals for use with downtown parking, park activities, and economic development signage purposes. Total rental expenditures for 2018 were \$219,381 for these multi-year leases. The future minimum lease payments for these leases are as follows:

Fiscal Year	Downtown Parking	Workforce and Sheriff's Office Space	Signage and Park Leases	Total
2019	\$ 158,286	\$ 61,000	\$ 100	\$ 219,386
2020	158,286	25,500	100	183,886
2021	158,286	-	100	158,386
2022	158,286	-	100	158,386
2023	<u>79,903</u>	<u>-</u>	<u>100</u>	<u>80,003</u>
Total	<u>\$ 713,047</u>	<u>\$ 86,500</u>	<u>\$ 500</u>	<u>\$ 800,047</u>

In addition to the above lease amounts, the Parish had additional rental expenditures for 2018 in the amount of \$16,200 for various parking and grazing leases and \$35,277 for building space for transit operations that are all paid under month-to-month leases.

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

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

CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
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B. Capital Leases

Component Units

West Calcasieu Cameron Hospital, a major component unit, entered into a lease agreement for financing the acquisition of medical equipment. The capitalized cost of the equipment was \$1,000,001. The accumulated depreciation for this capital lease was \$-0- as of December 31, 2018.

One nonmajor component unit entered into a capital lease for the purchase of a fire truck. The capitalized cost on the fire truck was \$765,488. The accumulated depreciation for this capital lease was \$34,021 as of December 31, 2018.

Another nonmajor component unit entered into a lease agreement for financing the acquisition of a copier. The capitalized cost of the equipment was \$25,502. The accumulated depreciation for this capital lease was \$6,801 as of December 31, 2018.

Future Minimum Lease Payments - The following is a schedule of the future minimum lease payments under these capital leases for the component units as well as the present value of the net minimum lease payments at December 31, 2018:

Fiscal Year	Component Units	
	West Calcasieu Cameron Hospital	Other Component Units
2019	\$ 195,445	\$ 85,041
2020	195,445	85,041
2021	195,445	85,041
2022	195,445	83,956
2023	195,445	80,183
Thereafter	-	<u>481,098</u>
Sub Total	977,225	900,360
Less: Interest	<u>(105,935)</u>	<u>(168,333)</u>
Present Value Of Minimum Lease Payments	<u>\$ 871,290</u>	<u>\$ 732,027</u>

CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2018

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 2018:

Governmental Activities	Beginning Balance ^^	Additions	Deletions	Ending Balance	Due within One Year
Compensated Absences (+)	\$ 1,655,300	\$ 2,500,116	(\$2,367,560)	\$ 1,787,856	\$1,387,226
Claims/Judgments Payable (<)	2,377	-	(2,377)	-	-
Claims/Judgments Payable (*)	1,334,291	12,105,113	(11,793,850)	1,645,554	1,125,341
Loan Payable	-	35,000,000	-	35,000,000	1,165,000
<u>OPEB, Pension and Sick Leave:</u>					
Sick Leave (^)	234,863	88,724	-	323,587	-
Other Post-Employment Benefits (OPEB) Payable (>)	25,065,081	1,349,478	(805,452)	25,609,107	-
Net Pension Liability (~)	<u>9,361,456</u>	<u>891,885</u>	<u>(9,874,592)</u>	<u>378,749</u>	<u>-</u>
Total Long-Term Obligations for Governmental Activities	<u>\$37,653,368</u>	<u>\$51,935,316</u>	<u>(\$24,843,831)</u>	\$64,744,853	<u>\$3,677,567</u>
Loan Premium				<u>4,722,686</u>	
Statement of Net Position Long Term Obligations				<u>\$69,467,539</u>	
<p>(+) This liability will be liquidated in the various funds that report the related salary expenditure. The liabilities reported in the General Fund, Public Works Special Revenue Fund, and Calcasieu Parish Library Special Revenue Fund account for 25%, 17%, and 39% of the total reported liability. The portion of compensated absences that is long-term in nature is calculated based on a historical percentage for the various activities.</p> <p>(<) There were two claims payable amounts that were recorded in the General Fund in prior years as opposed to the internal services funds due to the nature of the two claims. The resulting payment was made from the General Fund.</p> <p>(*) Internal service funds serve predominantly the governmental funds. Accordingly, long-term liabilities are included as part of the totals for governmental activities. The claims/judgment payable amounts are reflected in the various Internal Service Funds, and as such, those funds will be responsible for liquidating these amounts.</p> <p>(^) As discussed in Note 1(C) – Compensated Absences (Sick Leave)– the Parish has recorded a liability for the actuarial calculated value of sick leave up to a maximum of six hundred hours for employees hired on or after January 1, 2007 and who retire with at least twenty years of service. This liability is long-term in nature and will be paid in the funds that report the salary of the retiring employee. The general fund accounts for 19% of the reported liability while the public works fund accounts for another 21%.</p> <p>(>) See Note 12(A) for a discussion of the funding for the OPEB Liability. The Parish has elected to utilize the “pay as you go” method for funding this liability, and as such, the various funds that have employees will eventually be charged for any payments related to this liability. The general fund accounts for 27% of the reported liability while the public works fund accounts for 30%. A prior period adjustment of \$15,389,529 was made as further discussed in Notes 12(A) and 13(B).</p> <p>(~) The beginning balance for the net pension liability was aggregated to include all three pension plans; however, for the current year, one of the plans ended with a net pension asset and is not included in the ending balance reflected above. See Note 12(B) for a discussion of the Parish’s Retirement Commitments. The above liability will be liquidated in the general fund.</p> <p>(^^) The beginning balance of \$22,151,209 was restated to \$37,653,368 to properly reflect the implementation of GASB No. 75 as it relates to Other Post-Employment Benefits (OPEB) Payable (\$15,385,749) and a correction to the prior year’s Claims/Judgments Payable (\$116,410) as discussed further in Note 13(B).</p>					

CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
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Business - Type Activities	Beginning Balance	Additions	Deletions	Ending Balance	Due within One Year
<u>Nonmajor Enterprise Fund:</u>					
Special Assessment Debt	\$150,096	\$ -	(\$25,015)	\$125,081	\$25,015
General Obligation Bonds	<u>10,185</u>	<u>-</u>	<u>(10,185)</u>	<u>-</u>	<u>-</u>
Total Long-Term Obligations for Business - Type Activities	<u>\$160,281</u>	<u>\$ -</u>	<u>(\$35,200)</u>	<u>\$125,081</u>	<u>\$25,015</u>

The following is a summary of the loans outstanding as of December 31, 2018 for the governmental activities that were originally incurred for the construction of public facilities (See also Note 10(C)):

Governmental Activities	Amount of Original Issue	Original Issue Date	Range of Maturity Dates	Range of Interest Rates
Louisiana Local Government Environmental Facilities and Community Development (LCDA) Revenue Loan	\$35,000,000	12/20/18	2038	3.00 to 5.00%**
** There are twenty certificates issued with the first certificate being 3% and the remaining nineteen certificates being 5%.				

The following is a summary of the bonds outstanding at December 31, 2018 for business-type activities that were originally incurred to construct additional water related infrastructure (See also Note 10(C)):

Business – Type Activities	Amount of Original Issue	Original Issue Date	Range of Maturity Dates	Range of Interest Rates
<u>Nonmajor Enterprise Fund:</u>				
Special Assessment Debt with Governmental Commitment	\$250,156	10/17/13	2023	.05 to 5.25%**
** There are ten certificates issued that each have a specific interest rate assigned. The first certificate is .5% and then increases incrementally until the tenth certificate which is 5.25%.				

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2018**

B. Debt Service Requirements – Primary Government

Year	Special Assessment Debt			Revenue Loan		
	Principal	Interest	Total	Principal	Interest	Total
2019	\$ 25,015	\$ 5,316	\$ 30,331	\$1,165,000	\$1,635,569	\$2,800,569
2020	25,015	4,503	29,518	1,105,000	1,691,750	2,796,750
2021	25,015	3,565	28,580	1,165,000	1,636,500	2,801,500
2022	25,015	2,502	27,517	1,220,000	1,578,250	2,798,250
2023	25,021	1,314	26,335	1,280,000	1,517,250	2,797,250
2024-28	-	-	-	7,440,000	6,558,500	13,998,500
2029-33	-	-	-	9,500,000	4,502,500	14,002,500
2034-38	-	-	-	<u>12,125,000</u>	<u>1,877,500</u>	<u>14,002,500</u>
Total	<u>\$125,081</u>	<u>\$17,200</u>	<u>\$142,281</u>	\$35,000,000	<u>\$20,997,819</u>	<u>\$55,997,819</u>
		Loan Premium		<u>4,722,686</u>		
		Total Revenue Loan Outstanding		<u>\$39,722,686</u>		

C. Other Required Disclosures - Primary Government

Special Assessment Bonds with Governmental Commitment

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

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

On November 5, 2015, the Parish approved the financing of a revenue loan through the Louisiana Local Government Environmental Facilities and Community Development Authority (LCDA) not to exceed \$60 million for the purpose of financing costs of certain additions, acquisitions, repairs, and/or expansions needed to Parish-owned works of public improvement, including but not limited to the Burton Memorial Coliseum, upgrades to the 14th Judicial District Family and Juvenile Court, construction of the Calcasieu Parish Police Jury Complex Parking Garage, construction of a new Office of Juvenile Justice Services Complex, and construction, expansion, and improvements to both the Calcasieu Parish Animal Services facilities and the Calcasieu Parish Coroner's Office. The terms of the borrowing initially approved were for interest to not exceed 6% per annum and the time period for repayment to not exceed twenty years. All lawfully available funds will be used to repay the debt. As reflected above, the Parish issued \$35 million of the \$60 million approved in December 2018. The second issue for the remaining \$25 million is anticipated to be issued in the 2020.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2018**

Revenue Loan Covenants and Federal Arbitrage Applicability

The 2018 LCDA Revenue Loan Issuance pledged all “lawfully available funds” for the repayment of this debt. The Parish has pledged two million annually, beginning in 2018, from Gaming proceeds (about 18% of 2018 proceeds) to be used specifically for the debt repayment. Ad valorem tax, from specific funds whose buildings are affected, may also contribute to the construction and debt repayment. The LCDA Revenue Loan Issuance also required the establishment of the following special accounts which are administered by a Trustee: (1) Loan Proceeds Fund, (2) Construction Fund, (3) Debt Service Fund, and (4) Rebate Fund. The Loan Proceeds Fund will account for the initial receipt of the proceeds and disbursement of any costs of issuance of the loan. The residual value of the Loan Proceeds Fund will be transferred to the Construction Fund. The Construction Fund will account for all of the costs of the construction activity funded by the loan proceeds. The Debt Service Fund was established to account for the accumulation of funds to pay the principal and interest on the loan outstanding. The Rebate Fund has been established but there will be no activity in this fund until, and if, any arbitrage rebate amounts are due to the Internal Revenue Service under Section 148 of the Code. The Parish will contract with a Rebate Analyst to make the required calculations every five years.

D. Changes in Long-Term Debt - Component Units

Component Units	Beginning Balance	Additions	Deletions	Ending Balance	Due within One Year
Compensated Absences	\$ 1,562,286	\$ 149,360	(\$ 11,600)	\$1,700,046	\$1,700,046
Capital Lease Obligations	1,141,751	513,374	(51,808)	1,603,317	217,188
<u>Contracts and Notes Payable:</u>					
Contracts Payable	8,581,474	979,045	(2,734,798)	6,825,721	4,158,721
Certificates of Indebtedness	212,000	-	(26,500)	185,500	26,500
Tax Anticipation Notes	345,000	-	(345,000)	-	-
<u>Bonds Payable:</u>					
General Obligation Bonds	19,360,000	3,800,000	(4,645,000)	18,515,000	1,720,000
Revenue Bonds	17,422,900	859,581	(1,692,888)	16,589,593	1,821,750
<u>OPEB, Pension and Sick Leave:</u>					
Other Liabilities – Sick Leave (^)	62,833	33,868	(695)	96,006	-
Other Post-Employment Benefits (OPEB) Payable	37,267,362	1,980,826	(2,600,069)	36,648,119	-
Pension Liability	<u>18,603,982</u>	<u>335,256</u>	<u>(13,866,347)</u>	<u>5,072,891</u>	<u>-</u>
Total Long-Term Obligations for Component Units	<u>\$104,559,588</u>	<u>\$8,651,310</u>	<u>(\$25,974,705)</u>	\$87,236,193	<u>\$9,644,205</u>

(Table Continued on Next Page)

CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
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Component Units	Beginning Balance (+)	Additions	Deletions	Ending Balance	Due within One Year
Total Long-Term Obligations for Component Units (From Previous Page)	<u>\$104,559,588</u>	<u>\$8,651,310</u>	<u>(\$25,974,705)</u>	\$87,236,193	<u>\$9,644,205</u>
Bond Discounts and Premiums				<u>1,096,969</u>	
Statement of Net Position Long Term Obligations				<u>\$88,333,162</u>	
<p>(^) As discussed in Note 1(C) – Compensated Absences, the Parish and certain of its discretely component units have recorded a liability for the actuarial calculated value of sick leave up to a maximum of six hundred hours for employees hired on or after January 1, 2007 and who retire with at least twenty years of service. This liability is long-term in nature and will be paid in the funds that report the salary of the retiring employee.</p> <p>(+) The beginning balance of \$73,662,359 was restated to \$104,559,588 to properly reflect the implementation of GASB No. 75 as it relates to Other Post-Employment Benefits (OPEB) Payable (\$24,563,761), the implementation of GASB No. 68 for one component unit (-\$136,532) and the reporting entity change for West Calcasieu Parish Community Center Authority (\$6,470,000) as discussed further in Note 11.</p>					

E. Debt Service Requirements – Component Units

Year	<u>Component Units</u>					
	<u>General Obligation Bonds</u>			<u>Revenue Bonds</u>		
	Principal	Interest	Total	Principal	Interest	Total
2019	\$ 1,720,000	\$ 818,975	\$2,538,975	\$ 1,821,750	\$ 505,394	\$ 2,327,144
2020	1,850,000	691,651	2,541,651	1,187,675	456,032	1,643,707
2021	1,790,000	613,184	2,403,184	1,208,677	421,788	1,630,465
2022	1,855,000	536,734	2,391,734	1,224,522	387,930	1,612,452
2023	1,940,000	456,489	2,396,489	931,647	353,509	1,285,156
2024-28	7,060,000	1,032,122	8,092,122	4,858,784	1,301,769	6,160,553
2029-33	1,035,000	359,900	1,394,900	3,320,640	630,272	3,950,912
2034-38	1,265,000	130,700	1,395,700	557,723	340,776	898,499
2039-43	-	-	-	562,658	238,038	800,696
2044-48	-	-	-	684,354	116,342	800,696
2049-53	-	-	-	<u>231,163</u>	<u>7,441</u>	<u>238,604</u>
Total	<u>\$18,515,000</u>	<u>\$4,639,755</u>	<u>\$23,154,755</u>	\$16,589,593	<u>\$4,759,291</u>	<u>\$21,348,884</u>
				<u>1,096,969</u>		
				<u>\$17,686,562</u>		

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2018**

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 \$253,624,681. As of December 31, 2018, the Parish had no outstanding bonded debt for the primary government that is secured by ad valorem taxes.

NOTE 11: OTHER INFORMATION

A. Risk Management

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

Both the Parish and York Risk Services Group, Inc. administer the claims services for the workmen's compensation fund. UMR, a United HealthCare Services, Inc. company, has been retained for administration and control services for the medical and dental claims for the health insurance fund while Southern Scripts has been retained to administer the prescription related health claims. The Parish will administer the remaining funds with the assistance of other professional contractors as needed.

The Parish purchases commercial stop-loss insurance for workmen's compensation, health insurance, and certain general liability risks. The Parish did not have any significant reduction in insurance coverages from the 2017 coverage. For claims covered by the applicable commercial policies discussed below, the settlement amounts did not exceed insurance coverage for any of the past three years, since the Parish has a maximum exposure for each risk.

The workmen's compensation fund purchases commercial excess insurance to provide specific stop-loss coverage and aggregate stop-loss coverage. All 2018 claims are paid by the Parish until an individual claim reaches \$600,000 cumulatively. In prior years, the individual claim limit has been \$400,000 to \$500,000 depending on the year of the claim except for one older claim from 1993 that had a limit of \$250,000. For each calendar year, the aggregate stop-loss coverage will pay any claims that exceed the minimum policy retention aggregate, which for 2018 is \$2,000,000. The Parish received \$8,620 in 2018 for stop-loss coverage and \$71,813 for second injury fund reimbursements, and \$16,018 in third party subrogation claims for the workmen's compensation fund. An additional receivable in the amount of \$326,821 was recorded for stop-loss coverages, second injury fund claims and other reimbursements that were received, or expected to be received, in 2019 for reimbursement of claims paid prior to December 31, 2018.

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 \$200,000 of claims in any calendar year. The aggregate stop-loss coverage will pay all claims over a maximum amount, which is calculated by multiplying the number of employees covered each month by the monthly stop-loss unit, which is determined by the insurance underwriter. The Parish received \$1,816,037 in stop-loss coverages for health claims in 2018 that related to 2018 claims, \$9,299 in subrogation and other third party reimbursement claims, and \$371,405 in prescription rebates in 2018 related to 2018 claims. Additional accruals in the amount of \$143,877 and \$219,789 were recorded to offset the year-end liability for stop-loss reimbursements, and prescription rebates that were received or expected to be received in 2019 but that related to claims incurred prior to December 31, 2018. Transactions for the dental insurance are included in the health insurance fund.

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

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

For financial reporting purposes, the general liability fund also reports the activities associated with the purchase of automobile and property insurance as well as other peril related insurance such as employment, crime, aviation, and marine insurance from third party carriers. The main automobile policy for the Parish carries a \$200,000 deductible per incident while the other policies have varying deductibles based on the specific covered peril but range from \$500 per incident to 3% per insured property location value.

The claims liability reported in each of the Self-Insured Funds is based on the requirements of Governmental Accounting Standards Board Statement No. 10, which requires a liability for claims to be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount can be reasonably estimated. Claims liability amounts are derived as follows: (1) workmen's compensation claims are recorded based on both the contract administrator's and the Parish risk manager's estimate of each claim's value, as well as actual subsequent payments, (2) health/dental/prescription insurance and unemployment claims liabilities are estimated based on subsequent disbursement/other information, and (3) general liability claims are calculated based on the Parish's legal counsel's opinion on the probability of an impairment of an asset due to litigation and their estimate of that exposure, in addition to analyzing subsequent disbursement information. This information is then reviewed for insurance policy limits and the estimate of liability is reduced for applicable coverage including stop-loss agreements.

As of December 31, 2018, the Parish is a defendant in numerous lawsuits. Eighteen (18) lawsuits are being defended by or expected to be defended by outside counsel or by appropriate insurance defense counsel. The suits have arisen in the normal course of operations by the Parish. The lawsuits and claims cover a variety of allegations. Multiple other automobile claims have occurred in 2018 with no resulting lawsuit. However, expenses that have been incurred in 2019 for these 2018 claim dates have been accrued.

The Parish and its outside counsel believe it is probable that the Parish will be held liable for approximately \$780,320 in claims for the eighteen lawsuits and claims. This amount is reflected in the Self-Insured General Liability Internal Service Fund and is after consideration of settlements that should be covered by subrogations or stop-loss coverages.

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GASB Statement No. 30, *Risk Financing Omnibus*, requires that incremental claim adjustment expenses be accrued when applicable. For general liability claims, management has estimated that approximately \$100,000 of incremental expenses will be incurred as a result of potential claim settlements. The majority of these expenses will be incurred for outside legal counsel. This amount has been reflected in the self-insured claims liability account. Estimated incremental expenses of \$21,396 for three workmen's compensation cases have been recorded in lieu of any other liability for these cases since they involve third party stop-loss coverages or the State's second injury fund reimbursement. Management does not anticipate significant incremental claim adjustment expenses for any health or unemployment claims and has accordingly not recorded any additional liability.

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

	Beginning of Year Liability	Current Year Claims and Changes In Estimates	Claim Payments Net of Recoveries	End of Year Liability
<u>(1) Workmen's Compensation Fund</u>				
2018	\$24,455	362,872	(443,080)	\$(55,753)**
2017	\$(40,319)	238,272	(173,498)	\$24,455
<u>(2) Health Insurance Fund</u>				
2018	\$661,700^^	11,371,684	(11,169,618)	\$863,766
2017	\$818,536	10,769,720	(10,926,556)	\$661,700
<u>(3) General Liability/Property Fund</u>				
2018	\$647,615	300,806	(168,101)	\$780,320
2017	\$1,374,088	(353,439)~	(373,034)	\$647,615
<u>(4) Unemployment Insurance Fund</u>				
2018	\$521	13,998	(13,051)	\$1,468
2017	\$6,519	16,874	(22,872)	\$ 521
** At the end of 2018, the Parish had a receivable in lieu of a claims liability. Although the total reserve for claims increased, the corresponding reimbursements expected to be received from third party sources including any excess carrier and second injury fund also increased. Since any claim recovery amounts are netted with claims liabilities the result created a negative claims liability which is reported as a receivable for financial statement purposes.				
^^ The beginning balance of \$545,290 was restated to \$661,700 to properly the removal of an incorrect recovery estimate as of December 31, 2017.				
~ The Parish was able to settle one large case in 2017 for much less than previously estimated; therefore, a negative current expense was incurred as a result of a change in an estimate.				

B. Contingent Liabilities and Commitments

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

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

The Calcasieu Parish Police Jury has the following construction or other commitments as of December 31, 2018:

Kraus Construction, Inc. – LCHU Concrete and Drainage Repairs	\$ 23,735
Kevin McDaniel – Grant Funded House Rehabilitation	6,700
Gunter Construction – Retrofit Bay Doors	401,000
Prairie Contractors, Inc. – Project 2018-02	2,814,370
R.E. Heidt Construction – Project 2018-03	596,189
Matt L. Guinn Contractor– Project 2017-16	687,193
Diamond B Construction – Project 2017-14	70,457
H.D. Truck & Tractor – Project 2017-08	17,778,916
JB James Construction – Project 2016-07	2,303,891
Five S Group – Project 2018-08	1,478,004
Gray Construction – Project 2018-09	143,344
W.E. McDonald & Son, LLC – Project 2018-07	571,399
Keiland Construction – Prien Lake Boat Launch	424,280
Gunter Construction – Intracoastal Park Improvements	177,976
R.E. Heidt Construction – Project 2018-04	3,472,931
Southland Fire & Safety – Command Center	878,719
Trahan Construction – OJJS Building	<u>16,961,561</u>
Total Primary Government Construction or Other Commitments	<u>\$ 48,790,665</u>

C. Joint Service Agreements

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

Animal Services Activities: The Parish and the City of Lake Charles entered into a joint service agreement, with an effective date of January 1, 2013, regarding operational responsibility for a consolidated animal control services and shelter program. The term of the agreement would be for the calendar years 2013 through 2015 with an optional renewal period of three years, which was executed in 2016 and will be effective for the calendar years 2016 through 2018. The City agreed to fund one-half of the operating budget after the reduction for self-generated revenue and other specified grant revenue. The fifty percent amount is based on the average service call breakdown between the City and the Parish. The 2018 payment was \$476,400. There are also other agreements with various municipalities for animal control services.

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Parish Jail Activities: The Parish and the Calcasieu Parish Sheriff's Office entered into a joint service agreement on July 22, 2010 pertaining to the continued funding for various Parish jail facility issues. The Parish agrees to pay the Sheriff an annual amount of \$528,000 beginning in 2010 with an annual inflationary adjustment for each year thereafter. The 2018 payment was \$601,107. The term of the agreement is for one year but will be renewed on an annual basis unless notice is given otherwise. In consideration for the payments described above, the Sheriff agrees to provide utensils, clothing, and hygienic supplies to prisoners. In addition, the Sheriff agrees to provide general buildings and grounds maintenance for the Calcasieu Correctional Complex, which includes the Correctional Center and Administrative Building. The Parish has also entered into three other joint service agreements with the Sheriff's Office related to providing nursing, and mental health services to the Parish inmates as well as medical director and nurse practitioner services for the Parish inmates. In 2018, the Parish paid to the Sheriff's Office \$435,352 in nursing service payments and \$31,110 in mental health coordinator payments while the Sheriff's Office reimbursed the Parish \$99,463 for medical director and nurse practitioner services. The Parish and the Sheriff's Office also entered into an agreement whereby the Parish would retain the services of a dentist for the prisoners, and the Sheriff's Office would reimburse the Parish for any dental services provided to non-Parish prisoners. In 2018, the Sheriff's Office reimbursed the Parish \$17,086 for dental services provided to non-Parish prisoners in order to offset the \$45,000 annual payment that the Parish made to the dental service provider. Additionally, the City of Lake Charles reimbursed the Parish \$2,252 for dental services provided by the Parish dental services provider in 2018 to City inmates housed at the Center.

On July 15, 2015, the Parish and the Calcasieu Parish Sheriff's Office entered into a joint services agreement to obtain mental health services for Parish inmates and other jurisdictions' inmates housed at the Calcasieu Correctional Center, including juveniles housed at the Juvenile Justice Services Facility. This agreement was in effect until December 31, 2016 with an automatic renewal for two additional one-year periods which includes the year ended December 31, 2018. The agreement provides for a maximum monthly payment to the mental health provider of \$8,665. The Sheriff's Office reimbursed the Parish \$21,590 for mental services provided in 2018 in order to offset the \$103,430 payment made by the Parish to the mental health provider during this same period. Additionally, the City of Lake Charles reimbursed the Parish \$6,180 for mental services provided by the Parish mental health services provider in 2018 to City inmates housed at the Center.

Health Unit Activities: The Louisiana Department of Health and Human Resources (DHHR) operates the Calcasieu Parish Health Unit. The Parish has agreed to contribute \$540,000 towards the operational costs of the Health Unit. In 2018, the Parish paid DHHR directly \$311,260 while paying direct nursing and utility costs for the Health Unit in the amount of \$221,165 and \$7,575 respectively.

Court and Marshal Activities: The Parish and the City of Lake Charles are statutorily required to fund the operations of the Ward Three Court and Marshal's Office. The Parish paid \$229,210 in 2018 under this funding agreement.

Fire Protection Activities: On July 20, 2004, the Parish entered into a joint services agreement with the City of Lake Charles regarding the management of Fire Protection District No. 2 of Ward 3. In that agreement, the Parish dissolved the existing board of directors and assumed that responsibility. The City of Lake Charles assumed the day-to-day management of those operations which would be inclusive of any budgetary decision making requirements. The Parish would continue to collect the property tax revenue on behalf of the District while paying the City of Lake Charles for its management services. The ownership of the District's assets would not be transferred under this joint services agreement, and any costs associated with major improvements or capital expenditures would remain the responsibility of the District. The fee for the management services provided by the City of Lake Charles is the full amount of the property tax collections and the state revenue sharing collections paid to the District. In 2018, the Parish remitted to the City of Lake Charles \$2,322,323.

Burton Coliseum and Agricultural Activities: The Parish and the West Calcasieu Parish Community Center Authority entered into a cooperative endeavor agreement effective for a ten-year period beginning January 1, 2014. The agreement provided \$225,000 from the Parish's Burton Coliseum and Agricultural Services Tax to the Authority in the first year for the purpose of building, maintaining, and operating a rodeo arena, sports complex or community center, and/or for funding of agricultural and community services. In the subsequent years, the Parish will appropriate ten percent of the estimated tax collections to the Authority. In no year will the appropriation exceed twenty-five percent of the Authority's gross operating revenue as determined by the Authority's previous fiscal year audit. The 2018 payment was \$291,155.

The Parish has entered into a cooperative endeavor agreement with the Louisiana Cooperative Extension Service to provide funding for the Parish Agricultural Center located at the Burton Complex. In 2018, the Parish paid \$178,459 specifically for salary and fringe benefit supplements. The Parish also directly paid \$132,610 in other expenditures associated with providing the Agricultural Center with suitable office space, furnishings, utilities, communication and technology charges, and office supplies.

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

Infrastructure Activities: In previous years, the Parish entered into the two separate agreements with Sasol and the City of Sulphur related to various infrastructure activities. The agreement with Sasol was for the construction of a road whereby Sasol was required to make payments when certain milestones were met. While the milestones were met as of December 31, 2016 creating the legal right to the funds, the Parish has not yet spent all of those funds on the infrastructure activity thereby creating the unearned revenue reporting in the amount of \$2,055,000. The second agreement with the City of Sulphur relates to the extension of sewer facilities into the developing area of Mosswood Road / Elliswood Road and Post Oak Road in an effort to attract future economic development. In exchange for the Parish and City sharing the costs of the construction, an agreement as to the sharing of sewer usage revenue on new accounts established in the previously constructed area was also addressed up to the Parish's share of construction costs incurred. Since the sewer usage revenue was based on a portion of the construction costs, the Parish considered this amount to be estimable but not available for appropriation until future years when the sewer usage revenue is earned. Therefore, unearned revenue in the amount of \$74,281 was recorded. A third agreement, related to a local infrastructure project funded by multiple agencies, reflected unearned revenue of \$11,736 for the Parish match contribution not yet spent.

Industrial Development Permits: The Parish currently assesses permit fees for any new industrial development. There was a large industrial company that began an expansion project in a previous year. The Parish agreed to allow this company to pay the development permit fee over a three year period since the construction project was a multi-year project. The company agreed to a permit development fee of \$911,425 to be paid over three years with twenty-five percent of the fee due on June 1, 2017, twenty-five percent of the fee due on June 1, 2018 and the final fifty percent of the fee due on June 1, 2019. The industrial development permit fee outstanding as of December 31, 2018 in the amount of \$455,713 was reported as deferred inflows of resources on the governmental financial statement and was previously recognized as revenue in the government wide financial statement.

D. Termination Benefits

At December 31, 2018, the Parish has not provided any terminated employees (either through voluntary or involuntary means) with termination benefits, which may include but are not limited to severance pay, enhanced early retirement options, etc. The terminated employees are offered continued health care coverage under the Consolidated Omnibus Budget Reconciliation Act (COBRA). However, the Parish does not contribute toward the cost of any coverage under COBRA.

E. On-Behalf Payments for Salaries and Benefits

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

Supplementary salary payments are made by the State directly to certain groups of employees. The Parish is not responsible for these salaries. Therefore, the basis of recognizing the revenue and expenditure (expense) payment is the actual contribution made by the State. For 2018, 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.

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

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

On-behalf payments recorded as revenues and expenditures (expenses) in the 2018 financial statements are as follows:

	State Supplemented Salaries	Retirement Contributions	Total 2018 On- Behalf Payments
<u>Primary Government:</u>			
Governmental Activities	\$ 284,668	\$1,774,007	\$2,058,675
Business-Type Activities	-	<u>27,940</u>	<u>27,940</u>
Total Primary Government	284,668	1,801,947	2,086,615
<u>Component Units:</u>			
14th Judicial District Attorney	1,090,659	109,598	1,200,257
14th Judicial District Criminal Court Fund	1,993,422	93,052	2,086,474
Fire Protection Districts	211,045	251,532	462,577
Other Component Units	-	<u>1,432,484</u>	<u>1,432,484</u>
Total Component Units	<u>3,295,126</u>	<u>1,886,666</u>	<u>5,181,792</u>
Total On-Behalf Payments	<u>\$3,579,794</u>	<u>\$3,688,613</u>	<u>\$7,268,407</u>

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F. Restricted Assets

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

<u>Restricted Account</u>	<u>Nonmajor Enterprise Fund</u>
Cash for Customer Deposits	\$ 450
Investments for Customer Deposits and Accrued Interest	284,416
Special Assessments Receivable for Construction Debt	<u>109,315</u>
Total Primary Government	<u>\$ 394,181</u>

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

A. Other Postemployment Benefits (OPEB)

In 2018, the Parish implemented Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* (OPEB). This Statement addresses the fact that certain postemployment benefits other than pensions, which for the Parish consist of healthcare benefits only, are related to employee services and salaries received presently but that will benefit the employee in the future – upon retirement – and whose costs will be borne by the Parish in the future. The Statement also attempts to quantify the future “retirement” costs that have been earned by the employee during his/her active years of employment. The Parish will finance the postemployment benefits on a “pay-as-you-go” basis. GASB Statement 75 requires that the liability be recognized in the financial statements for the actuarial determined portion of the projected benefit payments to be provided to current active and inactive employees that is attributed to those employees’ past periods of service. The notes to the financial statements contain other required disclosure information from GASB Statement 75.

The Parish contracted with a third-party consultant to perform the actuarial valuation required by GASB Statement No. 75 as of January 1, 2018 with a measurement date of December 31, 2018. For the Parish plan, the actuarial valuation is required every other year; therefore, the actuarial valuation prepared will be utilized for the two-year periods of 2018 and 2019 with the inclusion of the appropriate second year adjustments.

Actuarial valuations for OPEB plans involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. These actuarially determined amounts are subject to continual revisions as actual results are compared to past expectations and new estimates are made about the future.

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

14 th Judicial District Attorney	Gravity Drainage Dist. No. 2 of Ward 7
Calcasieu Parish Coroner	Gravity Drainage Dist. No. 8 of Ward 1
Community and Playground District No. 4 of Ward 1	Gravity Drainage Dist. No. 6 of Wards 5 & 6
Sulphur Parks and Recreation	Gravity Drainage Dist. No. 9 of Ward 2
Airport Authority Dist. No. 1	Recreation District No. 1 of Ward 3
Fire Protection Dist. No. 1 of Ward 1	Recreation District No. 1 of Ward 4
Fire Protection Dist. No. 2 of Ward 4	Waterworks Dist. No. 11 of Wards 4 & 7
Fire Protection Dist. No. 1 of Ward 6	Waterworks Dist. No. 14 of Ward 5
Fire Protection Dist. No. 2 of Ward 8	Waterworks Dist. No. 9 of Ward 4
Calcasieu Parish Communications District	Waterworks Dist. No. 7 of Wards 6 & 4
Gravity Drainage Dist. No. 4 of Ward 3	Waterworks Dist. No. 12 of Ward 3
14 th Judicial District Criminal Court Fund (District Judges)	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 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.

At December 31, 2018, the following employees were covered by the benefit terms:

Active Employees	1,059
Inactive Employees or Beneficiaries Currently Receiving Benefit Payments	116
Inactive Employees Entitled to But Not Yet Receiving Benefit Payments	—
Total Covered Employees	<u>1,175</u>

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

The total OPEB liability for the January 1, 2018 actuarial valuation, with a measurement date of December 31, 2018, and inclusive of the measurement period of January 1, 2018 through December 31, 2018, was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation Rate	Not utilized by the actuary – see discount rate information.
Discount Rate	3.9% using an average of following three 20-year bond indices: (a) Bond Byer 20 Bond GO – 4.24%, (b) S&P Municipal Bond 20 Year High Grade Rate Index – 3.64%, and (c) Fidelity GA AA 20 Years - 3.83%.
Healthcare Cost Trend Rates	8% for pre-65 and post 65 retirees decreasing .5% per year to an ultimate rate of 5% in 2026 and later.
Salary Increases	3.5%
Cost of Living Increases	Not applicable
Mortality Rate Table Used for Current Valuation	The RP 2014 Healthy Male and Female Tables based on the Employee and Healthy Annuitant Tables for both pre and post retirement with mortality improvement using the most current Society of Actuaries Mortality Improvement Scale MP-2018.

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

	Governmental Activities	Total Primary Government	Parish Plan Component Units	Total OPEB Plan
Total OPEB Liability at Beginning of Year**	\$25,068,861	\$25,068,861	\$14,322,288	\$39,391,149
Current Period Changes:				
Service Cost	383,718	383,718	236,129	619,847
Interest on Total OPEB Liability	961,980	961,980	550,571	1,512,551
Benefit Payments	<u>(805,452)</u>	<u>(805,452)</u>	<u>(410,129)</u>	<u>(1,215,581)</u>
Net Change in Total OPEB Liability	540,246	540,246	376,571	916,817
Total OPEB Obligation at End of Year – Measurement Date	<u>\$25,609,107</u>	<u>\$25,609,107</u>	<u>\$14,698,859</u>	<u>\$40,307,966</u>
** GASB 75 was implemented in 2018 therefore the beginning total OPEB liability was restated as of the actuarial valuation date.				

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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 (2.9%) or one percentage point higher (4.9%) than the current discount rate of 3.9%:

	1% Decrease (2.9%)	Discount Rate (3.9%)	1% Increase (4.9%)
Total OPEB Liability	\$33,051,853	\$40,307,966	\$50,638,773

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

	1% Decrease (7%)	Healthcare Cost Trend Rate (8%)	1% Increase (9%)
Total OPEB Liability	\$32,000,087	\$40,307,966	\$52,072,513

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB. For the year ended December 31, 2018, the Parish recognized OPEB expense of \$916,817. At December 31, 2018, the Parish did not report any deferred outflows of resources or deferred inflows of resources related to OPEB since this was the first year of implementation for GASB 75 and the valuation was inclusive of January 1, 2018 through December 31, 2018 activity.

B. Retirement Commitments

(1) Plan Descriptions

Parochial Employees' Retirement System of Louisiana (PERS)

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

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

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, 2017 which is used for the Parish's 2018 calculations included herein. Access to the report can be found on the Louisiana Legislative Auditor's website at www.la.la.gov.

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

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

ROV has issued a stand-alone audit report on their financial statements for the year ended June 30, 2018 which is used for the Parish's 2018 calculations included herein. Access to the report can be found on the Louisiana Legislative Auditor's website at www.lia.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.

(2) Retirement Benefits Provided

PERS

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

For employees hired prior to January 1, 2007:

- Any age with thirty (30) or more years of 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 he/she meets 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 his/her years of creditable service. For employees hired prior to January 1, 2007, the final average compensation is defined as the average of the highest consecutive thirty-six (36) months. For employees hired after January 1, 2007, the retirement benefit is equal to three percent (3%) of the member's final five (5) year average compensation, defined as the average of the highest consecutive sixty (60) months, multiplied by his/her years of creditable service. Generally, the monthly amount of the retirement allowance of any member of Plan B shall consist of an amount equal to two percent (2%) of the member's final average compensation multiplied by his/her years of creditable service. However for both plans, under certain conditions, as outlined in the statutes, the benefits are limited to specified amounts.

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ROV

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

For employees hired prior to January 1, 2013:

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

For employees hired on or after January 1, 2013:

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

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

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

LASERS

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

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

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

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(3.5%) accrual rate. The extra one percent (1.0%) accrual rate for each year of service for court officers, the governor, lieutenant governor, legislators, House clerk, sergeants at arms, or Senate secretary, employed after January 1, 2011, was eliminated by Act 992. Specialty plan and regular members, hired prior to January 1, 2011, who are hazardous duty employees have the option to transition to the new hazardous duty plan.

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

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

(3) Deferred Retirement Benefits

PERS

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

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

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

ROV

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

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

LASERS

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

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

(4) Disability Benefits

PERS

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

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

ROV

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

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LASERS

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

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

(5) Survivor's Benefits

PERS

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

ROV

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

LASERS

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

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

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

PERS

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

ROV

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

LASERS

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

(7) Contributions

PERS

According to state statute, contributions for all employers are actuarially determined each year. For the year ended December 31, 2017, the actuarially determined contribution rate was 9.35% of member's compensation for Plan A and 6.75% of member's compensation for Plan B. However, the actual rate for the fiscal year ended December 31, 2017 was 12.5% for Plan A and 8% for Plan B. The actual rate for December 31, 2017 was 11.59% for Plan A and 7.5% for Plan B.

According to state statute, PERS also receives one-fourth (1/4) of one percent (1%) of ad valorem taxes collected by the Parish. PERS also receives revenue sharing funds each year as appropriated by the Legislature. Tax monies and revenue sharing monies are apportioned between Plan A and Plan B in proportion to the member's compensation. These additional sources of income are used as additional employer contributions and are considered support from non-employer contributing entities. These amounts total \$7,434,422 for Plan A and \$1,269,869 for Plan B.

ROV

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ending June 30, 2018, the actual employer contribution rate was 17%.

In accordance with state statute, ROV also receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities but are not considered special funding situations. Non-employer contributions are recognized as revenue and excluded from pension expense for the year ended June 30, 2018.

LASERS

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

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Rates for the year ended June 30, 2018 were 40.1% for Judges hired before January 1, 2011 and 39.6% for Judges hired after December 31, 2010. The aggregate rate for the entire system was 37.8%.

Employer contributions to the PERS, ROV, and LASERS as of December 31, 2018 are as follows:

	PERS	ROV	LASERS	Total
2018 Employer Contributions	\$3,283,664	\$19,698	\$18,923	\$3,322,285
Contribution Percentage	11.50%	Pre- 6-30-18: 17.0%	Pre- 6-30-18: 40.1% and 39.6%	N/A
		Post 6-30-18: 17.0%	Post 6-30-18: 40.1% and 39.0%	N/A

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

The Parish reported liabilities for its proportionate share of the net pension liability for the PERS, ROV, and LASERS plans. The net pension liability for the plans were measured and determined by actuarial valuations as of December 31, 2017, June 30, 2018, and June 30, 2018 respectively with the appropriate adjustments made for 2017. The net pension liability for each of the three plans was measured as the portion of the present value of projected benefit payments to be provided through the pension plan to current active and inactive employees that is attributed to those employees' past periods of service, less the amount of the pension plans' fiduciary net position. The allocation percentages were used in calculating each employer's proportionate share of each of the three pension liability amounts.

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

	PERS **	ROV	LASERS	Total
<u>Pension Liability (Asset):</u>				
Total Pension Plan Liability	\$3,754,795,626	\$121,468,264	\$19,103,640,164	\$22,979,904,054
Plan Fiduciary Net Position	<u>(3,829,020,281)</u>	<u>(97,863,964)</u>	<u>(12,283,713,118)</u>	<u>(16,210,597,363)</u>
Total Net Pension Plan Liability/(Asset)	<u>(\$74,224,655)</u>	<u>\$23,604,300</u>	<u>\$6,819,927,046</u>	<u>\$6,769,306,691</u>
Total Parish Portion of Net Pension Asset	(\$3,328,597)	-	-	(\$3,328,597)
Total Parish Portion of Net Pension Liability	-	\$203,204	\$175,545	\$378,749
Percentage of Parish Liability to Pension Liability for all Employers	5.98%	.86%	.0026%	N/A
Measurement Date	12-31-17	6-30-18	6-30-18	N/A
** PERS Plan A which is the Plan in which the Parish participates.				

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The components of pension expense of the PERS, ROV, and LASERS as of December 31, 2018 are as follows:

	PERS	ROV	LASERS	Total
<u>Pension Expense:</u>				
Pension Expense	\$5,583,262	\$59,765	\$14,331	\$5,657,358
Percentage of Parish Pension Expense to Pension Expense for all Employers	6.00%	1.10%	.0026%	N/A

The Parish reported the deferred outflows of resources related to pensions in the 2018 financial statements as follows:

	PERS	ROV	LASERS	Total
<u>Deferred Outflows of Resources:</u>				
Changes in assumptions	\$4,201,184	\$ 33,285	\$ 1,786	\$ 4,236,255
Net difference between projected and actual earnings on pension plan	-	12,206	2,276	14,482
Changes in proportion and differences between employer contributions and proportionate share of contributions and deferred outflows and inflows of resources	(16,980)	16,731	(196)	(445)
Employer contributions subsequent to the measurement date	<u>3,277,561</u>	<u>9,230</u>	<u>9,440</u>	<u>3,296,231</u>
Total Deferred Outflows of Resources	<u>\$7,461,765</u>	<u>\$ 71,452</u>	<u>\$ 13,306</u>	<u>\$7,546,523</u>

The Parish reported the deferred inflows of resources related to pensions in the 2018 financial statements as follows:

	PERS	ROV	LASERS	Total
<u>Deferred Inflows of Resources:</u>				
Differences between expected and actual experience	\$ 2,154,678	\$ 31,005	\$ 1,969	\$ 2,187,652
Net difference between projected and actual earnings on pension plan	7,690,024	-	-	7,690,024
Changes in assumptions	-	3,054	-	3,054
Changes in proportion	<u>3,270</u>	<u>8,662</u>	<u>-</u>	<u>11,932</u>
Total Deferred Inflows of Resources	<u>\$ 9,847,972</u>	<u>\$ 42,721</u>	<u>\$ 1,969</u>	<u>\$ 9,892,662</u>

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During 2018, employer contributions of \$3,283,664, \$9,230 and \$9,440 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, 2019. 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
2019	\$ 474,224	\$ 16,389	\$ 4,754	\$ 495,367
2020	(506,896)	6,060	2,012	(498,824)
2021	(2,582,144)	(4,090)	(4,227)	(2,590,461)
2022	<u>(3,055,055)</u>	<u>1,142</u>	<u>(642)</u>	<u>(3,054,555)</u>
Total	<u>\$(5,669,871)</u>	<u>\$ 19,501</u>	<u>\$ 1,897</u>	<u>\$(5,648,473)</u>

(9) Actuarial Assumptions

PERS

The discount rate used to measure the total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers and non-employer contributing entities will be made at the actuarially determined contribution rates, which are calculated in accordance with relevant statutes and approved by the Board of Trustees and the Public Retirement Systems' Actuarial Committee. Based on those assumptions, PERS's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the Capital Asset Pricing Model (CAPM) (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward looking basis in equilibrium, in which best-estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.0% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.62% for the year ended December 31, 2017 which is the most recent actuarial calculation date.

ROV

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

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

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2018**

LASERS

The discount rate used to measure the total pension liability was 7.65%. 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 2018 financial statements are as follows:

Assumptions	PERS	ROV	LASERS
Valuation Date	December 31, 2017	June 30, 2018	June 30, 2018
Actuarial Cost Method	Entry Age Normal	Entry Age Normal	Entry Age Normal
Expected Remaining Service Lives	4 years	5 years	3 years
Discount Rate	6.75%	6.50%	7.65%
Investment Rate of Return	6.75% per annum	6.50%, net of investment expense	7.65% per annum
Projected Salary Increases	5.25% (2.50% Inflation, 2.75% Merit)	6.00% (2.40% Inflation, 3.6% Merit)	See table below
Inflation Rate	2.50% per annum	2.40% per annum	2.75% per annum

LASERS Projected Salary Increases		
Member Type	Lower Range (%)	Upper Range (%)
Regular	3.80	12.80
Judges	2.80	5.30
Corrections	3.40	14.30
Hazardous Duty	3.40	14.30
Wildlife	3.40	14.30

Additional assumptions include the following:

Mortality – PERS

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

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2018**

Mortality – ROV & LASERS

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

Cost of Living Adjustments – PERS, ROV, & LASERS

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

Best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation for PERS as of December 31, 2017 and ROV and LASERS as of June 30, 2018 are summarized in the following tables:

PERS	Target Asset Allocations	Long-Term Expected Real Rate of Return
<u>Asset Class:</u>	(%)	(%)
Fixed Income	35	1.24
Equity	52	3.57
Alternatives	11	0.69
Real Assets	<u>2</u>	<u>0.12</u>
Total	<u>100</u>	5.62
Inflation Adjustment		<u>2.00</u>
Expected Arithmetic Nominal Return		<u>7.62%</u>

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

CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2018

LASERS	Target Asset Allocations	Long-Term Expected Real Rate of Return
Asset Class:	(%)	(%)
Cash	-	(0.48)
Domestic Equities	23	4.31
International Equities	32	5.26
Domestic Fixed Income	6	1.49
International Fixed Income	10	2.23
Alternative Investments	22	7.67
Risk Parity	<u>7</u>	4.96
Total	<u>100</u>	
Weighted Long-Term Expected Real Rate of Return		5.40
Inflation Adjustment		3.25
Inflation Adjustment		<u>.18</u>
Expected Arithmetic Nominal Return		<u>8.83%</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 (6.75%)	ROV (6.50%)	LASERS (7.65%)	Total
Employer's Proportionate Share of Net Pension Liability:				
1.0% Decrease	\$21,901,601	\$311,652	\$221,549	\$22,434,802
Current Discount Rate	(\$4,442,188)	\$203,204	\$175,545	(\$4,063,439)
1.0% Increase	(\$27,899,592)	\$110,177	\$135,924	(\$27,653,491)

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2018**

NOTE 13: STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary-GAAP Reporting Reconciliation

Governmental accounting standards require that comparisons of the legally adopted budget be made with the actual financial statement data. Since the Parish prepares its budget on the cash basis of accounting, this comparison must be done based on the budgetary basis. As a result of this presentation, the basis difference information contained in the table below is required to reconcile the actual financial data presented on the cash budgetary basis to the actual financial data prepared using generally accepted accounting principles. Upon implementation of Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definition*, there were several previously presented nonmajor governmental funds with legally adopted budgets that are now combined with the General Fund, the Public Works Operating Fund, the Office of Juvenile Justice Services Fund, or other nonmajor governmental funds because the activity in the aforementioned funds no longer met the definition of a special revenue fund as required by GASB Statement No. 54. The 2018 activity related to these previously presented nonmajor governmental funds has been reflected in the table below as a perspective budgetary reporting difference in order to present the legally adopted budget for the major funds which as stated before did not include the budgetary information for the nonmajor governmental fund activity. As discussed previously in the Note 1(E), the Parish has elected to present the budgetary comparison information in the basic financial statements even though there are minor perspective and basis differences which are further reconciled below.

	General Fund	Public Works Operating Fund	Office of Juvenile Justice Services Fund	Calcasieu Parish Library Fund
Net Change in Fund Balance (GAAP)	\$9,982,979	(\$ 992,462)	\$ 528,937	\$ (217,318)
<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)	(8,382,360)	629,821	(163,593)	-
<u>Adjustment for Basis Differences:</u>				
To Adjust for Revenues and Deferrals	(124,265)	1,664,074	(134,095)	(300,802)
To Adjust for Expenditures and Accruals	<u>957,184</u>	<u>70,784</u>	<u>205,853</u>	<u>382,729</u>
Net Change in Fund Balance (Budgetary Basis)	<u>\$ 2,433,538</u>	<u>\$1,372,217</u>	<u>\$ 437,102</u>	<u>\$ (135,391)</u>

B. Fund Balance / Net Position Information

Changes in Inventory Balances

The Parish has determined that the level of inventory on hand was material and therefore, should be capitalized, even under the purchase method of accounting for inventory which the Parish utilizes. Proper accounting treatment for any change in the inventory amount from one year to the next is reflected as a direct adjustment to fund balance. As of December 31, 2018, the Parish has inventory in the amount of \$784,066 in the Public Works Operating Fund and \$248,009 in the Mosquito Control Fund. The change in inventory for Public Works Operating Fund from 2017 to 2018 was a decrease in the amount of \$9,993 while the Mosquito Control Fund decreased by \$286,379.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2018**

Net Position Restatements – Governmental Activities - Primary Government

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

	Ending 12/31/17 Net Position Balance	Prior Period Adjustments and Change in Accounting Principle	Beginning 1/1/2018 Net Position Balance as Restated
Governmental Activities Net Position	<u>\$979,061,410</u>	<u>(\$16,017,382)</u>	<u>\$963,044,028</u>

Prior Period Adjustments - The following adjustments were made to the December 31, 2017 ending balance:

- The beginning net position of the Housing Fund was reduced by \$2,807 due to an intergovernmental receivable being overstated at the end of 2017. Both net position and change in net position for 2017 were decreased by \$2,807.
- The beginning Claims Payable balance of \$1,217,881 was increased by \$116,410 to \$1,334,291 to remove the effects of an excess reimbursement receivable that will not be received. Reimbursements are netted with claims payable. Both net position and change in net position for 2017 were decreased by \$116,410.
- The net capital asset beginning balance for governmental activities of \$599,617,590 was decreased by \$512,416 to \$599,105,174 to properly reflect the January 1, 2018 beginning net position for governmental activities and was comprised of the following:
 - Construction in progress was decreased by \$178,666 for one construction in progress project not previously identified as an ongoing project, removal of three prior year construction projects that were in the design phase but will not proceed and addition of one road construction project not previously identified. Both net position and change in net position for 2017 were decreased by \$178,666.
 - Roads were decreased by \$333,750 for one project that was added in 2017 but was not completed until 2018. Both net position and change in net position for 2017 were decreased by \$333,750.

Change in Accounting Principle - The beginning Other Post-Employment Benefits (OPEB) Payable balance of \$9,679,332 was increased by \$15,385,749 to \$25,065,081 to properly reflect the implementation of GASB No. 75. Both net position and change in net position for 2017 were decreased by \$15,385,749.

Net Position Restatements – Business-Type Activities - Primary Government

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

	Ending 12/31/17 Net Position Balance	Prior Period Adjustments	Beginning 1/1/2018 Net Position Balance as Restated
Business-Type Activities Net Position	<u>\$14,510,402</u>	<u>\$23,836</u>	<u>\$14,534,238</u>

Prior Period Adjustments - The following adjustments were made to the December 31, 2017 ending balance:

- The beginning net position of the Waterworks District No. 5 of Wards 3 and 8 was increased by \$23,836 due to an overstatement of accumulated depreciation in the infrastructure and equipment. Net position for 2017 increased by \$23,836 while the change in net position for 2017 increased by \$12,867. The remainder of the change affected the 2016 activity.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2018**

Net Position Restatements - Discretely Presented Component Units

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

	Ending 12/31/17 Net Position Balance	Prior Period Adjustments, Change in Accounting Principle, and Reporting	Beginning 1/1/2018 Net Position Balance as Restated
Net Position – Component Units **	<u>\$376,398,640</u>	<u>(\$6,132,943)</u>	<u>\$370,265,697</u>

Prior Period Adjustments - The following adjustments were made to the December 31, 2017 ending balance:

- Fire Protection District No. 3 of Ward 4 had a prior period adjustment in the amount of \$74,592 to account for a building improvement (fire truck storage area) that was donated in 2017 but not recorded as an asset. Building and improvement was increased by \$74,592. As a result, net position and change in net position for 2017 increased by \$74,592.
- Waterworks District No. 7 of Wards 6 and 4 had a prior period adjustment to properly reflect the beginning customer deposit payable amount. Nonrefundable security deposits were inadvertently included in the subsidiary ledger that was used for reporting purposes. Net position for 2017 was increased by \$72,800 while the change in net position was decreased by \$72,800.
- Gravity Drainage District No. 8 of Ward 1 had a prior period adjustment in the amount of \$2,843 to account for equipment not properly recorded in the prior year. Machinery and equipment decreased by \$3,159 and accumulated depreciation decreased by \$316. A second prior period adjustment in the amount of \$3,939 was made to increase construction in progress for additional engineering service invoices that were not previously recorded. As a result of these two adjustments, net position and change in net position for 2017 increased by \$1,096.
- Gravity Drainage District No. 7 of Ward 8 had a prior period adjustment in the amount of \$25,182 to properly reflect accrued sick leave in the prior year. The sick leave payable was increased by this amount. As a result, net position and change in net position for 2017 decreased by \$25,182.
- Recreation District No. 1 of Ward 3 had a prior period adjustment in the amount of \$5,024 to properly reflect the beginning construction in progress balance for a project that should have been expensed. As a result, net position and change in net position for 2017 decreased by \$5,024.
- Recreation District No. 1 of Ward 4 had a prior period adjustment to properly reflect the beginning construction in progress balance for two projects that should have been expensed. Construction in progress and net position were decreased by \$63,731. A second prior period adjustment in the amount of \$7,843 to account for equipment not properly recorded in the prior year. Machinery and equipment decreased by \$8,714 and accumulated depreciation decreased by \$871. As a result of these two adjustments, net position and change in net position for 2017 decreased \$71,574.
- Lake Charles Regional Airport had a prior period adjustment to properly reflect the net pension liability as of December 31, 2017. As a result of this adjustment, net position and change in net position increased by \$136,532.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2018**

- The 14th Judicial District Child Support Fund, which is reported under the 14th Judicial District Criminal Court Fund, adjusted beginning fixed assets to properly reflect an asset acquired in 2017, through a capital lease, that was not previously recorded. Machinery and equipment increased by \$25,502, accumulated depreciation increased by \$1,700 and capital lease liability increased by \$23,652. The component unit auditor did not consider the net effect of these items (\$150) to be material and, therefore, the net effect was posted to current year activity. Net position and change in net position was unaffected. This disclosure is made as supplemental information to other component unit note disclosures for fixed assets and capital leases.

Change in Accounting Principle - The following component units implemented GASB Statement 75 whereby the beginning Other Post-Employment Benefits (OPEB) Payable balance was increased by \$24,533,284 to properly reflect the effects of the implementation of this statement:

- Fire Protection District No. 1 of Ward 1 - both net position and change in net position for 2017 were decreased by \$69,369.
- Fire Protection District No. 2 of Ward 4 - both net position and change in net position for 2017 were decreased by \$610,777.
- Fire Protection District No. 1 of Ward 6 - both net position and change in net position for 2017 were decreased by \$6,348.
- Fire Protection District No. 2 of Ward 8 - both net position and change in net position for 2017 were decreased by \$3,648.
- Gravity Drainage District No. 8 of Ward 1 - both net position and change in net position for 2017 were decreased by \$393,609.
- Gravity Drainage District No. 9 of Ward 2 - both net position and change in net position for 2017 were decreased by \$302,140.
- Gravity Drainage District No. 6 of Wards 5 and 6 - both net position and change in net position for 2017 were decreased by \$29,302.
- Gravity Drainage District No. 2 of Ward 7 - both net position and change in net position for 2017 were increased by \$12,675.
- Gravity Drainage District No. 4 of Ward 3 - both net position and change in net position for 2017 were decreased by \$399,259.
- Recreation District No. 1 of Ward 3 - both net position and change in net position for 2017 were increased by \$58,581.
- Recreation District No. 1 of Ward 4 - both net position and change in net position for 2017 were decreased by \$77,097.
- Community Center and Playground District No. 4 of Ward 1 - both net position and change in net position for 2017 were decreased by \$48,605.
- Calcasieu Parish Communications District - both net position and change in net position for 2017 were decreased by \$892,768.
- Waterworks District No. 14 of Ward 5 - both net position and change in net position for 2017 were decreased by \$37,738.
- Waterworks District No. 9 of Ward 4 - both net position and change in net position for 2017 were decreased by \$188,839.
- Lake Charles Regional Airport - both net position and change in net position for 2017 were decreased by \$482,838.
- Sulphur Parks and Recreation - both net position and change in net position for 2017 were decreased by \$1,080,866.
- Calcasieu Parish Coroner - both net position and change in net position for 2017 were decreased by \$212,181.
- 14th Judicial District Attorney - both net position and change in net position for 2017 were decreased by \$1,479,858.
- 14th Judicial District Criminal Court Fund - both net position and change in net position for 2017 were decreased by \$1,886,942.
- West Calcasieu Cameron Hospital - both net position and change in net position for 2017 were decreased by \$16,402,356.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2018**

Reporting Entity Change - In 2018, the Parish re-evaluated the relationship between the Parish and West Calcasieu Parish Community Center Authority. It was determined that the District should be included as a component unit of the Parish as more fully discussed in Note 1. As a result, the net position for 1-1-18 was restated to \$18,217,101 which is representative of the District's beginning net assets.

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	\$24,107,240
Dedicated Sales Tax for Solid Waste	6,621,951
Grant Funds Restricted for Specific Programs	2,445,452
Debt Service	1,416,081
Dedicated Court Fees for Law Library	<u>115,630</u>
Total Restricted Fund Balance – "Other Restrictions"	<u>\$34,706,354</u>

Deficit Fund Balance/Net Position

The following funds reported a deficit fund balance or deficit net position: (1) Coliseum Capital Improvement Fund – (\$637), and (2) Sewer District No. 8 of Ward 4 – (\$7,771).

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2018**

Net Position Restrictions

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

	Primary Government	Component Units
<u>Capital Projects:</u>		
Dedicated Sales Tax for Road Construction and Improvement	\$149,140,173	\$ -
Various Sources of Revenue and Debt Specifically Issued for Construction and Improvement Projects	-	441,938
Total Net Position Restricted for Capital Projects	149,140,173	441,938
<u>Debt Service:</u>		
Dedicated Property Tax Revenue and Other Revenue Allocated for Debt Repayment	1,471,311	2,691,449
Total Net Position Restricted for Debt Service	1,471,311	2,691,449
<u>External Legal Constraints:</u>		
Net pension asset from Parochial Employee Retirement System (PERS)	3,328,597	543,826
Dedicated Property Taxes Authorized by Electorate to Specific Special Revenue Funds and Purposes	41,125,071	-
Dedicated Sales Tax for Road Maintenance and Construction	85,049,542	-
State Road Funds Dedicated for Transportation	12,546,204	-
Dedicated Sales Tax for Solid Waste	6,616,669	-
Grant Funds Restricted for Specific Programs	1,820,258	-
Total Net Position Restricted for External Legal Constraints	150,486,341	543,826
Total Restricted Net Position	<u>\$301,097,825</u>	<u>\$ 3,677,213</u>

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2018**

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 2018 is as follows:

Brian Abshire	\$19,200	Chris Landry	\$19,200
Francis Andrepont	19,200	Shalon Latour	19,200
Judd Bares, President	21,600	Shelly Mayo	19,200
Guy Brame	19,200	Hal McMillin	19,200
Calvin Collins	19,200	Dennis Scott	19,200
Les Farnum	19,200	Sandy Treme	19,200
Kevin Guidry	19,200	Kevin White	<u>19,200</u>
Tony Guillory	19,200	Total	<u>\$290,400</u>

B. Communication District Wireless E911 Service

Act 1029 of the 1999 Louisiana Revised Statutes authorizes the Parish governing authority of a Communication District to levy an emergency telephone service charge on wireless communication systems to pay the costs of implementing Federal Communication Commission (FCC) ordered enhancements to the E911 system. The Act further requires those governing authorities to disclose in the audited financial statements the information on the revenues derived from the service charge, the use of such revenues, and the status of implementation of wireless E911 service. The emergency telephone service charge of \$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 \$20,597,683 has been spent thus far with \$2,062,042 being spent in 2018. The Communication District has collected the following revenues:

Year	Collected Amount	Year	Collected Amount
2000	\$ 349,549	2010	1,304,981
2001	815,785	2011	1,378,444
2002	611,274	2012	1,199,497
2003	610,828	2013	1,670,700
2004	628,089	2014	1,373,540
2005	955,337	2015	1,341,293
2006	1,159,430	2016	1,462,288
2007	1,188,033	2017	2,063,731
2008	1,334,823	2018	<u>2,039,587</u>
2009	1,421,192	Total	<u>\$22,908,401</u>

**CALCASIEU PARISH POLICE JURY
 MODIFIED APPROACH FOR REPORTING INFRASTRUCTURE ASSETS -
 ROAD INFRASTRUCTURE CONDITION ASSESSMENT AND MAINTENANCE DATA
 FOR THE YEAR ENDED DECEMBER 31, 2018**

Completed Condition Assessments (Note 1):

<u>Year</u>	<u>Asphalt Road Infrastructure</u>
December 31, 2018	5.838
December 31, 2017	5.637
December 31, 2016	5.560

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

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

<u>Year</u>	<u>Budget (Estimated)</u>	<u>Actual</u>
December 31, 2018	\$17,900,910	\$18,145,957
December 31, 2017	\$11,236,682	\$13,764,787
December 31, 2016	\$8,277,770	\$7,137,643
December 31, 2015	\$5,686,109	\$5,502,563
December 31, 2014	\$6,950,220	\$7,641,284

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, 2018

Note 1 - Modified Approach

Calcasieu Parish maintains a comprehensive inventory of road infrastructure. This includes approximately 1,190 miles of asphalt. The Parish Engineering department utilizes a road rating system, which uses road-rating reports to compile and assess all asphalt roads maintained in Calcasieu Parish by each Ward. The main purpose of these reports is to rank the asphalt roads according to their condition and indicate the type and degree of repair work needed for each road. The reports also identify general road information such as road length and width, surface type, and the last year an overlay process was completed for a particular road.

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

The physical condition of the asphalt roads is inspected annually and rated with a scale referenced as "Asphalt Sufficiency Rating." In lieu of recording depreciation, the Parish is committed to incurring the maintenance expenditures necessary to preserve its paved roadway miles at a minimum Asphalt Sufficiency Rating of 4 on the PASER system's scale of 1 through 10, with 10 as the highest level. The "PASER 1-10 Asphaltic Roadway Rating System" is used to compile and assess all asphalt roads maintained in Calcasieu Parish by each Ward. The PASER System utilizes a streamlined global positioning system (GPS) based PASER software and is based on the actual visual condition of each road, allowing each deficiency to be rated based on visible distress criteria, i.e. width and location of cracks, raveling, and traffic wear. The average ratings for 2016 through 2018 have met this Parish minimum level.

Note 2 - Historical Maintenance Information

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

The number of overlays required to maintain the asphalt sufficiency rating has increased in each of the most recent three years resulting in a thirty percent (30%) increase in actual maintenance expenditures for 2016 as compared to 2015, a ninety-three percent (93%) increase in actual maintenance expenditures for 2017 as compared to 2016, and a thirty-two percent (32%) increase in actual maintenance expenditures for 2018 as compared to 2017. See discussion of rating system used in Note 1 above. The current rating system was fully implemented in 2015.

With respect to the variances between the actual maintenance expenditures and the budgeted expenditures, 2017 actual expenditures exceeded budgeted expenditures approximately twenty-three percent (23%) due to increased weighted average asphalt prices (2016 - \$69.70 per ton; 2017 - \$78.81 per ton) and excess costs associated with project revisions which added additional roads and more asphalt than was budgeted. 2014, 2015, 2016, and 2018 amounts were reasonable given that the variance was approximately ten percent (10%) in 2014, four percent (4%) in 2015, fourteen percent (14%) in 2016, and one percent (1%) in 2018. The 2016 actual expenditures were less than budgeted due to more time being spent on new construction projects combined with decreased weighted average asphalt prices (2015 - \$89.47 per ton; 2016 - \$69.70 per ton). The 2014 actual expenditures exceeded budgeted expenditures due to increased weighted average asphalt prices (2014 - \$88.08 per ton) and excess costs associated with a project revision which required a four inch overlay rather than the two inch overlay that was budgeted.

**CALCASIEU PARISH POLICE JURY
OTHER POSTEMPLOYMENT BENEFITS –
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
FOR THE YEAR ENDED DECEMBER 31, 2018⁽¹⁾**

	2018
Total OPEB Liability	
Service Cost	\$ 619,847
Interest on Total OPEB Liability	1,512,551
Benefit Payments	<u>(1,215,581)</u>
Net Change in Total OPEB Liability	916,817
Total OPEB Liability at Beginning of Year	<u>\$39,391,149</u>
Total OPEB Obligation at End of Year	<u>\$40,307,966</u>
Covered Payroll	\$43,690,733
Total OPEB Liability as a Percentage of Covered Payroll	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 which is the first year of implementation for Governmental Accounting Standards Board Statement (GASB) No. 75.
- (3) Changes of Assumptions: There were no changes in benefit terms for 2018 which is the first year of implementation for GASB Statement No. 75.
- (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 FIVE 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:	12/31/17	4.48%	(\$3,328,597)	\$27,602,781	(12.1%)	102.0%
	12/31/16	4.36%	\$8,972,839	\$25,867,391	34.7%	94.1%
	12/31/15	4.31%	\$11,335,988	\$24,737,698	45.8%	92.2%
	12/31/14	4.22%	\$1,153,325	\$23,066,816	5.0%	99.2%
	12/31/13	4.03%	\$288,220	\$21,582,360	1.3%	91.5%
(2) ROV:	6/30/18	0.86%	\$203,204	\$119,443	170.1%	80.6%
	6/30/17	0.91%	\$199,695	\$124,597	160.3%	80.5%
	6/30/16	0.82%	\$233,876	\$113,217	206.6%	74.0%
	6/30/15	0.82%	\$199,799	\$110,667	180.5%	76.9%
	6/30/14	0.74%	\$171,225	\$96,547	177.3%	77.7%
(3) LASERS:	6/30/18	.0026%	\$175,545	\$47,483	369.7%	64.3%
	6/30/17	.0027%	\$188,922	\$47,483	397.9%	62.5%
	6/30/16	.0027%	\$208,250	\$47,160	441.6%	57.7%
	6/30/15	.0026%	\$173,575	\$46,370	374.3%	62.7%
	6/30/14	.0026%	\$159,574	\$45,594	350.0%	65.0%

Notes:

- (1) Parochial Employees' Retirement System – December 31, 2017 report
- (2) Registrar of Voters Employees' Retirement System – June 30, 2018 report
- (3) Louisiana State Employees' Retirement System – June 30, 2018 report

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

**CALCASIEU PARISH POLICE JURY
SCHEDULE OF CONTRIBUTIONS – RETIREMENT PLANS
LAST FIVE 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:	2018	\$3,283,664	\$3,283,664	\$ -	\$28,553,608	11.0%
	2017	\$3,450,350	\$3,450,350	\$ -	\$27,602,781	12.5%
	2016	\$3,362,761	\$3,362,761	\$ -	\$25,867,391	13.0%
	2015	\$3,586,972	\$3,586,972	\$ -	\$24,737,698	14.5%
	2014	\$3,690,854	\$3,690,854	\$ -	\$23,066,816	16.0%
(2) ROV:	2018	\$19,698	\$19,698	\$ -	\$115,870	17.0%
	2017	\$22,136	\$22,136	\$ -	\$119,360	18.5%
	2016	\$26,040	\$26,040	\$ -	\$122,745	21.2%
	2015	\$25,207	\$25,207	\$ -	\$107,813	23.4%
	2014	\$26,333	\$26,333	\$ -	\$108,591	24.2%
(3) LASERS:	2018	\$18,923	\$18,923	\$ -	\$47,483	39.8%
	2017	\$18,410	\$18,410	\$ -	\$47,483	38.8%
	2016	\$18,060	\$18,060	\$ -	\$47,483	38.0%
	2015	\$18,342	\$18,342	\$ -	\$46,838	39.2%
	2014	\$17,855	\$17,855	\$ -	\$45,900	38.9%

Notes:

- (1) Parochial Employees' Retirement System – December 31, 2017 report
- (2) Registrar of Voters Employees' Retirement System – June 30, 2018 report
- (3) Louisiana State Employees' Retirement System – June 30, 2018 report

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



**COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES**

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

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



NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

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



Debt Service Funds

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

Capital Projects Funds

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

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

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

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

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

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

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

**CALCASIEU PARISH POLICE JURY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2018**

	<u>Special Revenue</u>				
	<u>Health Unit Fund</u>	<u>Solid Waste Fund</u>	<u>Mosquito Control Fund</u>	<u>Coliseum Tax Fund</u>	<u>Housing Fund</u>
ASSETS					
Cash and cash equivalents	\$ 886,894	\$ 568,012	\$ 802,171	\$ 64,052	\$ 101,672
Investments	8,758,637	5,609,475	7,920,955	555,234	1,199,828
Receivable (net of allowances for uncollectibles):					
Property	4,947,743	-	4,801,657	2,985,463	-
Sales	-	566,667	-	-	-
Interest receivable	24,328	14,921	21,420	1,799	3,110
Other receivables	-	-	-	-	13,843
Intergovernmental receivable	-	-	-	-	177,651
Due from other funds	-	-	-	-	368
Due from component units	-	-	-	-	-
Prepaid items	-	-	3,057	2,459	1,174
Inventory	-	-	248,009	-	-
Total assets	<u>\$ 14,617,602</u>	<u>\$ 6,759,075</u>	<u>\$ 13,797,269</u>	<u>\$ 3,609,007</u>	<u>\$ 1,497,646</u>
LIABILITIES					
Accounts payable	\$ 153,097	\$ 111,305	\$ 39,281	\$ 113,517	\$ 40,872
Accrued liabilities	9,444	22,195	32,877	22,261	14,392
Intergovernmental payable	33	-	-	-	484
Due to other funds	-	-	-	-	95,127
Due to component units	-	-	-	-	-
Unearned revenue	-	3,624	-	-	13,007
Retainage payable	2,200	-	-	-	10,881
Other liabilities	-	-	-	-	17,650
Total liabilities	<u>164,774</u>	<u>137,124</u>	<u>72,158</u>	<u>135,778</u>	<u>192,413</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for the next fiscal year	5,055,099	-	4,905,846	3,050,237	-
Total deferred inflows of resources	<u>5,055,099</u>	<u>-</u>	<u>4,905,846</u>	<u>3,050,237</u>	<u>-</u>
FUND BALANCES					
Nonspendable:					
Prepaid items	-	-	3,057	2,459	1,174
Inventories	-	-	248,009	-	-
Restricted	9,397,729	6,621,951	8,568,199	420,533	1,304,059
Assigned:					
Capital improvements	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	<u>9,397,729</u>	<u>6,621,951</u>	<u>8,819,265</u>	<u>422,992</u>	<u>1,305,233</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 14,617,602</u>	<u>\$ 6,759,075</u>	<u>\$ 13,797,269</u>	<u>\$ 3,609,007</u>	<u>\$ 1,497,646</u>

Special Revenue

Human Services Fund	Calcasieu Workforce Center Fund	CDBG Fund	Hazard Mitigation Fund	Coastal Impact Assistance Fund
\$ 240,406	\$ 77,570	\$ 919,706	\$ 1,369	\$ 140,424
354,431	-	-	13,524	1,386,779
-	-	-	-	-
-	-	-	-	-
1,575	-	-	599	3,700
-	-	-	-	-
104,129	70,108	69,350	526,863	5,266
-	2,201	-	34,153	-
-	-	-	905	-
38,927	11,926	-	-	-
-	-	-	-	-
<u>\$ 739,468</u>	<u>\$ 161,805</u>	<u>\$ 989,056</u>	<u>\$ 577,413</u>	<u>\$ 1,536,169</u>
\$ 34,508	\$ 24,740	\$ 23,572	\$ 1,368	\$ 32
37,393	41,276	-	10,606	-
85	-	-	35,069	-
17,901	14,439	48,017	132,683	-
-	-	-	322,133	-
117,478	-	877,184	-	966,139
-	-	39,155	-	-
70,268	-	-	2,374	-
<u>277,633</u>	<u>80,455</u>	<u>987,928</u>	<u>504,233</u>	<u>966,171</u>
-	-	-	-	-
-	-	-	-	-
38,927	11,926	-	-	-
-	-	-	-	-
422,908	69,424	1,128	73,180	569,998
-	-	-	-	-
-	-	-	-	-
<u>461,835</u>	<u>81,350</u>	<u>1,128</u>	<u>73,180</u>	<u>569,998</u>
<u>\$ 739,468</u>	<u>\$ 161,805</u>	<u>\$ 989,056</u>	<u>\$ 577,413</u>	<u>\$ 1,536,169</u>

continued

CALCASIEU PARISH POLICE JURY
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 DECEMBER 31, 2018

	Special Revenue			
	Homeland Security Fund	Parish Road and Drainage Trust Fund	Calcasieu Parish Law Library Commission	Fire Protection District No. 2 of Ward 3
ASSETS				
Cash and cash equivalents	\$ 685	\$ 479,075	\$ 10,733	\$ 86,887
Investments	6,766	4,731,166	105,800	858,062
Receivable (net of allowances for uncollectibles):				
Property	-	1,000,000	-	2,272,594
Sales	-	-	-	-
Interest receivable	14	12,686	276	2,291
Other receivables	-	-	-	-
Intergovernmental receivable	47,141	-	4,813	-
Due from other funds	-	-	-	-
Due from component units	-	-	-	-
Prepaid items	-	-	-	-
Inventory	-	-	-	-
Total assets	<u>\$ 54,606</u>	<u>\$ 6,222,927</u>	<u>\$ 121,622</u>	<u>\$ 3,219,834</u>
LIABILITIES				
Accounts payable	\$ 46,651	\$ 383,102	\$ 5,992	\$ -
Accrued liabilities	-	-	-	-
Intergovernmental payable	3,200	-	-	-
Due to other funds	-	-	-	-
Due to component units	-	-	-	-
Unearned revenue	-	-	-	-
Retainage payable	-	-	-	-
Other liabilities	-	-	-	-
Total liabilities	<u>49,851</u>	<u>383,102</u>	<u>5,992</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for the next fiscal year	-	1,000,000	-	2,338,880
Total deferred inflows of resources	<u>-</u>	<u>1,000,000</u>	<u>-</u>	<u>2,338,880</u>
FUND BALANCES				
Nonspendable:				
Prepaid items	-	-	-	-
Inventories	-	-	-	-
Restricted	4,755	4,839,825	115,630	880,954
Assigned:				
Capital improvements	-	-	-	-
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>4,755</u>	<u>4,839,825</u>	<u>115,630</u>	<u>880,954</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 54,606</u>	<u>\$ 6,222,927</u>	<u>\$ 121,622</u>	<u>\$ 3,219,834</u>

<u>Debt Service</u>	<u>Capital Projects</u>			
Major Facilities Debt Service Fund	Courthouse Complex Fund	Parks Capital Improvement Fund	Coliseum Capital Improvement Fund	South Ward 3 Sewer Main Fund
\$ 129,895	\$ 640,197	\$ 295,361	\$ 4,950	\$ 284,419
1,282,794	6,322,348	2,916,880	48,885	2,808,816
-	-	-	-	-
-	-	-	-	-
3,392	17,277	8,683	576	7,322
-	-	-	-	-
-	-	106,007	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ 1,416,081</u>	<u>\$ 6,979,822</u>	<u>\$ 3,326,931</u>	<u>\$ 54,411</u>	<u>\$ 3,100,557</u>
\$ -	\$ 187,957	\$ 164,842	\$ 19,344	\$ -
-	-	-	-	-
-	-	-	-	-
-	34,153	-	-	-
-	-	-	-	-
-	-	-	-	-
-	20,003	122,887	35,704	-
-	-	-	-	-
-	<u>242,113</u>	<u>287,729</u>	<u>55,048</u>	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
1,416,081	-	-	-	-
-	6,737,709	3,039,202	-	3,100,557
-	-	-	(637)	-
<u>1,416,081</u>	<u>6,737,709</u>	<u>3,039,202</u>	<u>(637)</u>	<u>3,100,557</u>
<u>\$ 1,416,081</u>	<u>\$ 6,979,822</u>	<u>\$ 3,326,931</u>	<u>\$ 54,411</u>	<u>\$ 3,100,557</u>

continued



CALCASIEU PARISH POLICE JURY
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 DECEMBER 31, 2018

	<u>Capital Projects</u>		<u>Total Nonmajor Governmental Funds</u>
	<u>Fire Training Center Capital Fund</u>	<u>Stormwater Capital Fund</u>	
ASSETS			
Cash and cash equivalents	\$ 3	\$ 1,583,581	\$ 7,318,062
Investments	23	15,638,870	60,519,273
Receivable (net of allowances for uncollectibles):			
Property	-	-	16,007,457
Sales	-	-	566,667
Interest receivable	1	41,626	165,596
Other receivables	-	-	13,843
Intergovernmental receivable	-	-	1,111,328
Due from other funds	-	-	36,722
Due from component units	-	-	905
Prepaid items	-	-	57,543
Inventory	-	-	248,009
Total assets	<u>\$ 27</u>	<u>\$ 17,264,077</u>	<u>\$ 86,045,405</u>
LIABILITIES			
Accounts payable	\$ -	\$ 212,996	\$ 1,563,176
Accrued liabilities	-	-	190,444
Intergovernmental payable	-	-	38,871
Due to other funds	-	-	342,320
Due to component units	-	-	322,133
Unearned revenue	-	-	1,977,432
Retainage payable	-	-	230,830
Other liabilities	-	-	90,292
Total liabilities	<u>-</u>	<u>212,996</u>	<u>4,755,498</u>
DEFERRED INFLOWS OF RESOURCES			
Property taxes levied for the next fiscal year	-	-	16,350,062
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>16,350,062</u>
FUND BALANCES			
Nonspendable:			
Prepaid items	-	-	57,543
Inventories	-	-	248,009
Restricted	-	-	34,706,354
Assigned:			
Capital improvements	27	17,051,081	29,928,576
Unassigned	<u>-</u>	<u>-</u>	<u>(637)</u>
Total fund balances	<u>27</u>	<u>17,051,081</u>	<u>64,939,845</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 27</u>	<u>\$ 17,264,077</u>	<u>\$ 86,045,405</u>

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

	Special Revenue			
	Health Unit Fund	Solid Waste Fund	Mosquito Control Fund	Coliseum Tax Fund
REVENUES				
Taxes:				
Property	\$ 4,993,536	\$ -	\$ 4,845,878	\$ 3,012,946
Sales	-	6,800,000	-	-
Intergovernmental revenues	160,403	-	80,560	-
Charges for services	-	-	-	1,314,107
Fines and forfeitures	-	34	-	-
Investment earnings	180,441	113,233	168,211	26,214
Sale of assets	-	131,810	3,104	748
Donations	-	-	-	-
Miscellaneous revenues	-	-	-	34
Total revenues	<u>5,334,380</u>	<u>7,045,077</u>	<u>5,097,753</u>	<u>4,354,049</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Sanitation	-	6,706,519	-	-
Health and welfare	1,838,420	-	3,837,704	-
Culture and recreation	-	-	-	3,853,036
Capital outlay	136,371	442,935	-	130,295
Intergovernmental	-	-	-	291,155
Total expenditures	<u>1,974,791</u>	<u>7,149,454</u>	<u>3,837,704</u>	<u>4,274,486</u>
Excess (deficiency) of revenues over (under) expenditures	<u>3,359,589</u>	<u>(104,377)</u>	<u>1,260,049</u>	<u>79,563</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	123,483	-	88,563	-
Transfers out	(2,622,834)	-	-	(250,000)
Insurance proceeds	-	-	-	-
Total other financing sources and uses	<u>(2,499,351)</u>	<u>-</u>	<u>88,563</u>	<u>(250,000)</u>
Net change in fund balances	860,238	(104,377)	1,348,612	(170,437)
Fund balances at beginning of year	8,537,491	6,726,328	7,757,032	593,429
Change in reserves for inventories	-	-	(286,379)	-
Fund balances at end of year	<u>\$ 9,397,729</u>	<u>\$ 6,621,951</u>	<u>\$ 8,819,265</u>	<u>\$ 422,992</u>

Special Revenue

<u>Housing Fund</u>	<u>Human Services Fund</u>	<u>Calcasieu Workforce Center Fund</u>	<u>CDBG Fund</u>	<u>Hazard Mitigation Fund</u>	<u>Coastal Impact Assistance Fund</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
3,322,574	2,800,467	1,921,353	267,795	4,667,072	21,569
527	25,586	-	-	206,883	-
-	-	-	-	-	-
25,806	24,858	1,500	-	998	18,153
-	1,100	-	-	-	-
-	55,353	-	-	-	-
<u>7,760</u>	<u>548</u>	<u>1,492</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>3,356,667</u>	<u>2,907,912</u>	<u>1,924,345</u>	<u>267,795</u>	<u>4,874,953</u>	<u>39,722</u>
-	-	-	-	-	-
-	-	-	-	4,936,581	44,624
-	-	-	267,795	-	-
-	-	-	-	-	-
3,400,708	3,372,473	1,921,305	-	-	-
-	-	-	-	-	-
-	284,570	-	-	-	-
-	-	-	-	-	-
<u>3,400,708</u>	<u>3,657,043</u>	<u>1,921,305</u>	<u>267,795</u>	<u>4,936,581</u>	<u>44,624</u>
<u>(44,041)</u>	<u>(749,131)</u>	<u>3,040</u>	<u>-</u>	<u>(61,628)</u>	<u>(4,902)</u>
18,684	858,452	-	-	85,000	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>18,684</u>	<u>858,452</u>	<u>-</u>	<u>-</u>	<u>85,000</u>	<u>-</u>
(25,357)	109,321	3,040	-	23,372	(4,902)
1,330,590	352,514	78,310	1,128	49,808	574,900
-	-	-	-	-	-
<u>\$ 1,305,233</u>	<u>\$ 461,835</u>	<u>\$ 81,350</u>	<u>\$ 1,128</u>	<u>\$ 73,180</u>	<u>\$ 569,998</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, 2018

	Special Revenue			
	Homeland Security Fund	Parish Road and Drainage Trust Fund	Calcasieu Parish Law Library Commission	Fire Protection District No. 2 of Ward 3
REVENUES				
Taxes:				
Property	\$ -	\$ 1,000,000	\$ -	\$ 2,323,529
Sales	-	-	-	-
Intergovernmental revenues	58,566	-	-	148,362
Charges for services	-	-	75,996	-
Fines and forfeitures	-	-	-	-
Investment earnings	31	97,397	1,845	16,457
Sale of assets	-	-	-	-
Donations	-	-	-	-
Miscellaneous revenues	-	-	-	-
Total revenues	<u>58,597</u>	<u>1,097,397</u>	<u>77,841</u>	<u>2,488,348</u>
EXPENDITURES				
Current:				
General government	-	-	58,276	-
Public safety	5,985	-	-	76,457
Public works	-	-	-	-
Sanitation	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	-	-	-
Intergovernmental	52,581	1,167,772	-	2,322,323
Total expenditures	<u>58,566</u>	<u>1,167,772</u>	<u>58,276</u>	<u>2,398,780</u>
Excess (deficiency) of revenues over (under) expenditures	<u>31</u>	<u>(70,375)</u>	<u>19,565</u>	<u>89,568</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	7,405	-	-
Transfers out	-	-	-	-
Insurance proceeds	-	-	-	9,196
Total other financing sources and uses	<u>-</u>	<u>7,405</u>	<u>-</u>	<u>9,196</u>
Net change in fund balances	31	(62,970)	19,565	98,764
Fund balances at beginning of year	4,724	4,902,795	96,065	782,190
Change in reserves for inventories	-	-	-	-
Fund balances at end of year	<u>\$ 4,755</u>	<u>\$ 4,839,825</u>	<u>\$ 115,630</u>	<u>\$ 880,954</u>

Debt Service	Capital Projects			
	Major Facilities Debt Service Fund	Courthouse Complex Fund	Parks Capital Improvement Fund	Coliseum Capital Improvement Fund
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	103,719	3,109	-	269,931
-	-	-	-	-
-	-	-	-	-
18,289	132,847	82,422	10,681	49,577
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>18,289</u>	<u>236,566</u>	<u>85,531</u>	<u>10,681</u>	<u>319,508</u>
15	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	70	8	-
-	1,224,339	2,743,196	818,911	592,115
-	-	-	-	-
<u>15</u>	<u>1,224,339</u>	<u>2,743,266</u>	<u>818,919</u>	<u>592,115</u>
18,274	(987,773)	(2,657,735)	(808,238)	(272,607)
1,397,807	195,554	2,500,000	450,000	400,000
-	-	-	-	-
-	-	-	-	-
<u>1,397,807</u>	<u>195,554</u>	<u>2,500,000</u>	<u>450,000</u>	<u>400,000</u>
1,416,081	(792,219)	(157,735)	(358,238)	127,393
-	7,529,928	3,196,937	357,601	2,973,164
-	-	-	-	-
<u>\$ 1,416,081</u>	<u>\$ 6,737,709</u>	<u>\$ 3,039,202</u>	<u>\$ (637)</u>	<u>\$ 3,100,557</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, 2018

	<u>Capital Projects</u>			<u>Total Nonmajor Governmental Funds</u>
	<u>Human Services Capital Fund</u>	<u>Fire Training Center Construction Fund</u>	<u>Stormwater Capital Fund</u>	
REVENUES				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ 16,175,889
Sales	-	-	-	6,800,000
Intergovernmental revenues	-	112,358	174,367	14,112,205
Charges for services	-	-	-	1,623,099
Fines and forfeitures	-	-	-	34
Investment earnings	-	979	209,606	1,179,545
Sale of assets	-	-	-	136,762
Donations	-	-	-	55,353
Miscellaneous revenues	-	-	-	9,834
Total revenues	<u>-</u>	<u>113,337</u>	<u>383,973</u>	<u>40,092,721</u>
EXPENDITURES				
Current:				
General government	-	-	-	58,291
Public safety	-	-	-	5,063,647
Public works	-	-	-	267,795
Sanitation	-	-	-	6,706,519
Health and welfare	-	-	-	14,370,610
Culture and recreation	-	-	-	3,853,114
Capital outlay	104,469	604,848	1,045,617	8,127,666
Intergovernmental	-	-	-	3,833,831
Total expenditures	<u>104,469</u>	<u>604,848</u>	<u>1,045,617</u>	<u>42,281,473</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(104,469)</u>	<u>(491,511)</u>	<u>(661,644)</u>	<u>(2,188,752)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	104,469	204,280	14,150,009	20,583,706
Transfers out	-	-	-	(2,872,834)
Insurance proceeds	-	-	-	9,196
Total other financing sources and uses	<u>104,469</u>	<u>204,280</u>	<u>14,150,009</u>	<u>17,720,068</u>
Net change in fund balances	-	(287,231)	13,488,365	15,531,316
Fund balances at beginning of year	-	287,258	3,562,716	49,694,908
Change in reserves for inventories	-	-	-	(286,379)
Fund balances at end of year	<u>\$ -</u>	<u>\$ 27</u>	<u>\$ 17,051,081</u>	<u>\$ 64,939,845</u>

CALCASIEU PARISH POLICE JURY
HEALTH UNIT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
Ad valorem	\$ 4,825,434	\$ 4,825,434	\$ 4,869,752	\$ 44,318
Intergovernmental revenues	159,168	159,168	160,403	1,235
Investment income	100,000	100,000	167,679	67,679
Total revenues	<u>5,084,602</u>	<u>5,084,602</u>	<u>5,197,834</u>	<u>113,232</u>
EXPENDITURES				
Current:				
Health and welfare	<u>1,722,433</u>	<u>1,722,433</u>	<u>1,483,259</u>	<u>239,174</u>
Excess (deficiency) of revenues over expenditures	<u>3,362,169</u>	<u>3,362,169</u>	<u>3,714,575</u>	<u>352,406</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(3,178,884)</u>	<u>(3,178,884)</u>	<u>(2,822,833)</u>	<u>356,051</u>
Net change in fund balances	183,285	183,285	891,742	708,457
Fund balances beginning of year	<u>8,354,204</u>	<u>8,354,204</u>	<u>8,568,243</u>	<u>214,039</u>
Fund balances end of year	<u>\$ 8,537,489</u>	<u>\$ 8,537,489</u>	<u>\$ 9,459,985</u>	<u>\$ 922,496</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, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Sales	\$ 6,800,000	\$ 6,800,000	\$ 6,800,000	\$ -
Intergovernmental revenue	-	-	2,311	2,311
Fines and forfeitures	-	-	34	34
Investment income	70,000	70,000	101,970	31,970
Miscellaneous revenue	100,000	100,000	131,810	31,810
Total revenues	<u>6,970,000</u>	<u>6,970,000</u>	<u>7,036,125</u>	<u>66,125</u>
EXPENDITURES				
Current:				
Public works	<u>7,077,781</u>	<u>7,077,781</u>	<u>7,354,431</u>	<u>(276,650)</u>
Net change in fund balances	(107,781)	(107,781)	(318,306)	(210,525)
Fund balances beginning of year	<u>6,231,670</u>	<u>6,231,670</u>	<u>6,543,492</u>	<u>311,822</u>
Fund balances end of year	<u>\$ 6,123,889</u>	<u>\$ 6,123,889</u>	<u>\$ 6,225,186</u>	<u>\$ 101,297</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, 2018

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
Ad valorem	\$ 4,682,911	\$ 4,682,911	\$ 4,725,939	\$ 43,028
Intergovernmental revenues	79,629	79,629	80,560	931
Investment income	100,000	100,000	164,761	64,761
Sale of assets	-	-	3,104	3,104
Total revenues	<u>4,862,540</u>	<u>4,862,540</u>	<u>4,974,364</u>	<u>111,824</u>
EXPENDITURES				
Current:				
Health and welfare	<u>3,971,484</u>	<u>3,971,484</u>	<u>3,661,541</u>	<u>309,943</u>
Excess (deficiency) of revenues over expenditures	<u>891,056</u>	<u>891,056</u>	<u>1,312,823</u>	<u>421,767</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>168,525</u>	<u>168,525</u>	<u>88,563</u>	<u>(79,962)</u>
Net change in fund balances	1,059,581	1,059,581	1,401,386	341,805
Fund balances beginning of year	<u>7,208,003</u>	<u>7,208,003</u>	<u>7,389,445</u>	<u>181,442</u>
Fund balances end of year	<u>\$ 8,267,584</u>	<u>\$ 8,267,584</u>	<u>\$ 8,790,831</u>	<u>\$ 523,247</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, 2018

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
Ad valorem	\$ 2,911,549	\$ 2,911,549	\$ 2,938,471	\$ 26,922
Rent	155,000	155,000	189,585	34,585
Concessions	475,000	475,000	427,355	(47,645)
Program Sales	6,000	6,000	5,720	(280)
Admissions	630,000	630,000	691,507	61,507
Intergovernmental	33,362	33,362	33,362	-
Investment income	15,000	15,000	24,447	9,447
Sale of assets	-	-	748	748
Miscellaneous revenue	-	-	34	34
Total revenues	<u>4,225,911</u>	<u>4,225,911</u>	<u>4,311,229</u>	<u>85,318</u>
EXPENDITURES				
Current:				
Recreation	<u>4,127,183</u>	<u>4,175,158</u>	<u>4,189,658</u>	<u>(14,500)</u>
Excess (deficiency) of revenues over expenditures	<u>98,728</u>	<u>50,753</u>	<u>121,571</u>	<u>70,818</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	(151,272)	(199,247)	(128,429)	70,818
Fund balances beginning of year	<u>484,387</u>	<u>752,758</u>	<u>752,758</u>	<u>-</u>
Fund balances end of year	<u>\$ 333,115</u>	<u>\$ 553,511</u>	<u>\$ 624,329</u>	<u>\$ 70,818</u>

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

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental revenues	\$ 4,020,722	\$ 4,020,722	\$ 3,475,467	\$ (545,255)
Investment income	10,500	10,500	28,609	18,109
Miscellaneous revenues	1,000	1,000	15,294	14,294
Total revenues	<u>4,032,222</u>	<u>4,032,222</u>	<u>3,519,370</u>	<u>(512,852)</u>
EXPENDITURES				
Current:				
Health and welfare	<u>4,130,085</u>	<u>4,130,085</u>	<u>3,502,954</u>	<u>627,131</u>
Excess (deficiency) of revenues over expenditures	<u>(97,863)</u>	<u>(97,863)</u>	<u>16,416</u>	<u>114,279</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	31,110	31,110	23,071	(8,039)
Transfers out	<u>(400)</u>	<u>(400)</u>	<u>(56,787)</u>	<u>(56,387)</u>
Total other financing sources (uses)	<u>30,710</u>	<u>30,710</u>	<u>(33,716)</u>	<u>(64,426)</u>
Net change in fund balances	(67,153)	(67,153)	(17,300)	49,853
Fund balances beginning of year	<u>1,304,246</u>	<u>1,304,246</u>	<u>1,318,615</u>	<u>14,369</u>
Fund balances end of year	<u>\$ 1,237,093</u>	<u>\$ 1,237,093</u>	<u>\$ 1,301,315</u>	<u>\$ 64,222</u>

CALCASIEU PARISH POLICE JURY
HUMAN SERVICES FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental revenues	\$ 2,956,918	\$ 2,956,918	\$ 2,495,378	\$ (461,540)
Charges for services	21,200	21,200	25,586	4,386
Investment income	1,575	1,575	18,711	17,136
Sale of assets	-	-	1,100	1,100
Miscellaneous revenues	1,000	1,000	170	(830)
Total revenues	<u>2,980,693</u>	<u>2,980,693</u>	<u>2,540,945</u>	<u>(439,748)</u>
EXPENDITURES				
Current:				
Health and welfare	<u>3,848,065</u>	<u>3,848,065</u>	<u>3,259,423</u>	<u>588,642</u>
Excess (deficiency) of revenues over expenditures	<u>(867,372)</u>	<u>(867,372)</u>	<u>(718,478)</u>	<u>148,894</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	840,711	840,711	879,706	38,995
Transfers out	(15,000)	(15,000)	(21,742)	(6,742)
Insurance proceeds	-	-	4,921	4,921
Total other financing sources (uses)	<u>825,711</u>	<u>825,711</u>	<u>862,885</u>	<u>37,174</u>
Net change in fund balances	(41,661)	(41,661)	144,407	186,068
Fund balances beginning of year	<u>232,150</u>	<u>232,150</u>	<u>258,025</u>	<u>25,875</u>
Fund balances end of year	<u>\$ 190,489</u>	<u>\$ 190,489</u>	<u>\$ 402,432</u>	<u>\$ 211,943</u>

CALCASIEU PARISH POLICE JURY
CALCASIEU WORKFORCE CENTER FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental revenues	\$ 2,534,633	\$ 2,534,633	\$ 1,836,911	\$ (697,722)
Investment income	696	696	1,500	804
Sale of assets	-	-	442	442
Miscellaneous revenues	-	-	850	850
Total revenues	<u>2,535,329</u>	<u>2,535,329</u>	<u>1,839,703</u>	<u>(695,626)</u>
EXPENDITURES				
Current:				
Health and welfare	<u>2,535,599</u>	<u>2,535,599</u>	<u>1,891,459</u>	<u>644,140</u>
Net change in fund balances	(270)	(270)	(51,756)	(51,486)
Fund balances beginning of year	<u>109,164</u>	<u>109,164</u>	<u>129,327</u>	<u>20,163</u>
Fund balances end of year	<u>\$ 108,894</u>	<u>\$ 108,894</u>	<u>\$ 77,571</u>	<u>\$ (31,323)</u>

CALCASIEU PARISH POLICE JURY
COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ 317,711	\$ 317,711	\$ 268,474	\$ (49,237)
EXPENDITURES				
Current:				
Public safety	817,711	817,711	324,818	492,893
Net change in fund balances	(500,000)	(500,000)	(56,344)	443,656
Fund balances beginning of year	926,495	926,495	928,033	1,538
Fund balances end of year	\$ 426,495	\$ 426,495	\$ 871,689	\$ 445,194

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, 2018

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental revenues	\$ 5,377,938	\$ 5,377,938	\$ 6,722,220	\$ 1,344,282
Investment income	25	25	1,064	1,039
Miscellaneous revenue	51,915	51,915	92,897	40,982
Total revenues	<u>5,429,878</u>	<u>5,429,878</u>	<u>6,816,181</u>	<u>1,386,303</u>
EXPENDITURES				
Current:				
Public safety	<u>4,661,118</u>	<u>4,661,118</u>	<u>4,547,324</u>	<u>113,794</u>
Excess (deficiency) of revenues over expenditures	<u>768,760</u>	<u>768,760</u>	<u>2,268,857</u>	<u>1,500,097</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	119,240	119,240	126,762	7,522
Transfers out	<u>(888,000)</u>	<u>(888,000)</u>	<u>(1,206,177)</u>	<u>(318,177)</u>
Total other financing sources (uses)	<u>(768,760)</u>	<u>(768,760)</u>	<u>(1,079,415)</u>	<u>(310,655)</u>
Net change in fund balances	-	-	1,189,442	1,189,442
Fund balances beginning of year	<u>-</u>	<u>-</u>	<u>(1,306,751)</u>	<u>(1,306,751)</u>
Fund balances end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (117,309)</u>	<u>\$ (117,309)</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, 2018

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental revenues	\$ 523,457	\$ 523,457	\$ 884,496	\$ 361,039
Investment income	7,000	7,000	21,656	14,656
Total revenues	<u>530,457</u>	<u>530,457</u>	<u>906,152</u>	<u>375,695</u>
EXPENDITURES				
Current:				
Public safety	<u>182,300</u>	<u>182,300</u>	<u>2,828</u>	<u>179,472</u>
Excess (deficiency) of revenues over expenditures	<u>348,157</u>	<u>348,157</u>	<u>903,324</u>	<u>555,167</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(34,240)</u>	<u>(34,240)</u>	<u>(41,762)</u>	<u>(7,522)</u>
Net change in fund balances	313,917	313,917	861,562	547,645
Fund balances beginning of year	<u>677,534</u>	<u>677,534</u>	<u>677,445</u>	<u>(89)</u>
Fund balances end of year	<u>\$ 991,451</u>	<u>\$ 991,451</u>	<u>\$ 1,539,007</u>	<u>\$ 547,556</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, 2018

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental revenues	\$ 205,790	\$ 205,790	\$ 57,018	\$ (148,772)
Investment income	-	-	67	67
Total revenues	<u>205,790</u>	<u>205,790</u>	<u>57,085</u>	<u>(148,705)</u>
EXPENDITURES				
Current:				
Public safety	<u>245,365</u>	<u>245,365</u>	<u>37,563</u>	<u>207,802</u>
Excess (deficiency) of revenues over expenditures	<u>(39,575)</u>	<u>(39,575)</u>	<u>19,522</u>	<u>59,097</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>34,857</u>	<u>34,857</u>	<u>-</u>	<u>(34,857)</u>
Net change in fund balances	(4,718)	(4,718)	19,522	24,240
Fund balances beginning of year	<u>4,718</u>	<u>4,718</u>	<u>(12,018)</u>	<u>(16,736)</u>
Fund balances end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,504</u>	<u>\$ 7,504</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, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Ad valorem	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ -
Investment income	40,000	40,000	91,821	51,821
Total revenues	<u>1,040,000</u>	<u>1,040,000</u>	<u>1,091,821</u>	<u>51,821</u>
EXPENDITURES				
Current:				
Intergovernmental	<u>2,925,000</u>	<u>2,925,000</u>	<u>784,670</u>	<u>2,140,330</u>
Excess (deficiency) of revenues over expenditures	<u>(1,885,000)</u>	<u>(1,885,000)</u>	<u>307,151</u>	<u>2,192,151</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>-</u>	<u>-</u>	<u>7,405</u>	<u>7,405</u>
Net change in fund balances	(1,885,000)	(1,885,000)	314,556	2,199,556
Fund balances beginning of year	<u>1,885,000</u>	<u>1,885,000</u>	<u>4,936,017</u>	<u>3,051,017</u>
Fund balances end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,250,573</u>	<u>\$ 5,250,573</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, 2018

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Fines and forfeitures	\$ 79,400	\$ 79,400	\$ 77,966	\$ (1,434)
Investment income	1,100	1,100	1,786	686
Total revenues	<u>80,500</u>	<u>80,500</u>	<u>79,752</u>	<u>(748)</u>
EXPENDITURES				
Current:				
General government	<u>90,882</u>	<u>90,882</u>	<u>62,932</u>	<u>27,950</u>
Net change in fund balances	(10,382)	(10,382)	16,820	27,202
Fund balances beginning of year	<u>101,216</u>	<u>101,216</u>	<u>100,608</u>	<u>(608)</u>
Fund balances end of year	<u>\$ 90,834</u>	<u>\$ 90,834</u>	<u>\$ 117,428</u>	<u>\$ 26,594</u>

CALCASIEU PARISH POLICE JURY
 FIRE PROTECTION DISTRICT NO. 2 OF WARD 3
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
Ad valorem	\$ 2,209,449	\$ 2,209,449	\$ 2,272,379	\$ 62,930
Intergovernmental revenues	156,367	156,367	148,362	(8,005)
Investment income	6,000	6,000	15,730	4,019
Total revenues	<u>2,371,816</u>	<u>2,371,816</u>	<u>2,436,471</u>	<u>58,944</u>
EXPENDITURES				
Current:				
Public safety	<u>3,031,109</u>	<u>3,031,109</u>	<u>2,346,229</u>	<u>684,880</u>
Excess (deficiency) of revenues over expenditures	<u>(659,293)</u>	<u>(659,293)</u>	<u>90,242</u>	<u>743,824</u>
OTHER FINANCING SOURCES (USES)				
Insurance Proceeds	<u>-</u>	<u>-</u>	<u>9,196</u>	<u>9,196</u>
Net change in fund balances	(659,293)	(659,293)	99,438	753,020
Fund balances beginning of year	<u>831,025</u>	<u>831,025</u>	<u>852,815</u>	<u>21,790</u>
Fund balances end of year	<u>\$ 171,732</u>	<u>\$ 171,732</u>	<u>\$ 952,253</u>	<u>\$ 774,810</u>



NONMAJOR ENTERPRISE FUNDS

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

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

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

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

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF NET POSITION
NONMAJOR ENTERPRISE FUNDS
DECEMBER 31, 2018**

	Waterworks District No. 5 of Wards 3 and 8	Waterworks District No. 2 of Ward 4	Sewer District No. 11 of Ward 3	Sewer District No. 8 of Ward 4	Total Nonmajor Enterprise Funds
ASSETS					
Current assets:					
Cash and cash equivalents	\$ 349,722	\$ 135,397	\$ 22,338	\$ 408	\$ 507,865
Investments	3,198,439	1,319,827	226,422	4,058	4,748,746
Accounts receivable - net	140,989	23,148	81,070	1,552	246,759
Taxes receivable - net	162,641	465,460	200,841	-	828,942
Interest receivable	29,436	3,530	592	10	33,568
Intergovernmental receivable	-	-	9,660	52	9,712
Prepaid insurance	14,720	7,647	1,690	-	24,057
Other assets	320	-	-	-	320
Restricted assets:					
Cash and cash equivalents	-	-	450	-	450
Investments	268,628	15,788	-	-	284,416
Restricted special assessments receivable - net	109,315	-	-	-	109,315
Total current assets	<u>4,274,210</u>	<u>1,970,797</u>	<u>543,063</u>	<u>6,080</u>	<u>6,794,150</u>
Noncurrent assets:					
Capital assets:					
Land and improvements	162,000	-	179,334	24,586	365,920
Buildings	111,093	48,822	-	-	159,915
Improvements other than buildings	6,167,710	1,472,545	6,443,436	2,616,170	16,699,861
Construction in progress	472,048	-	-	-	472,048
Equipment	166,190	31,096	42,674	8,163	248,123
Total capital assets	7,079,041	1,552,463	6,665,444	2,648,919	17,945,867
Accumulated depreciation	(3,846,818)	(1,007,000)	(3,129,657)	(682,422)	(8,665,897)
Net capital assets	<u>3,232,223</u>	<u>545,463</u>	<u>3,535,787</u>	<u>1,966,497</u>	<u>9,279,970</u>
Total noncurrent assets	<u>3,232,223</u>	<u>545,463</u>	<u>3,535,787</u>	<u>1,966,497</u>	<u>9,279,970</u>
Total assets	<u>7,506,433</u>	<u>2,516,260</u>	<u>4,078,850</u>	<u>1,972,577</u>	<u>16,074,120</u>
LIABILITIES					
Current liabilities:					
Accounts payable	13,321	18,073	14,637	13,851	59,882
Due to other funds	-	-	4,314	-	4,314
Due to other governments	-	-	48,442	-	48,442
Liabilities payable from restricted assets:					
Accrued interest payable	1,325	-	-	-	1,325
Refundable customer deposits	268,628	15,788	450	-	284,866
Bonds payable	25,015	-	-	-	25,015
Total current liabilities	<u>308,289</u>	<u>33,861</u>	<u>67,843</u>	<u>13,851</u>	<u>423,844</u>
Noncurrent liabilities:					
Bonds payable	100,066	-	-	-	100,066
Total noncurrent liabilities	<u>100,066</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>100,066</u>
Total liabilities	<u>408,355</u>	<u>33,861</u>	<u>67,843</u>	<u>13,851</u>	<u>523,910</u>
NET POSITION					
Net investment in capital assets	3,107,142	545,463	3,535,787	1,966,497	9,154,889
Restricted for:					
Debt service	107,990	-	-	-	107,990
Unrestricted	3,882,946	1,936,936	475,220	(7,771)	6,287,331
Total net position	<u>\$ 7,098,078</u>	<u>\$ 2,482,399</u>	<u>\$ 4,011,007</u>	<u>\$ 1,958,726</u>	<u>\$ 15,550,210</u>

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018**

	Waterworks District No. 5 of Wards 3 and 8	Waterworks District No. 2 of Ward 4	Sewer District No. 11 of Ward 3	Sewer District No. 8 of Ward 4	Total Nonmajor Enterprise Funds
OPERATING REVENUES					
Charges for services	\$ 1,242,820	\$ 244,244	\$ 539,317	\$ 11,203	\$ 2,037,584
Total operating revenues	<u>1,242,820</u>	<u>244,244</u>	<u>539,317</u>	<u>11,203</u>	<u>2,037,584</u>
OPERATING EXPENSES					
Supplies	70,668	121,529	5,632	-	197,829
Contractual services	498,089	129,103	641,937	33,269	1,302,398
Depreciation	227,508	38,326	179,131	79,940	524,905
Total operating expenses	<u>796,265</u>	<u>288,958</u>	<u>826,700</u>	<u>113,209</u>	<u>2,025,132</u>
Operating income (loss)	<u>446,555</u>	<u>(44,714)</u>	<u>(287,383)</u>	<u>(102,006)</u>	<u>12,452</u>
NONOPERATING REVENUES (EXPENSES)					
Property taxes	173,263	493,759	209,007	-	876,029
Investment earnings	62,132	21,909	4,956	84	89,081
Sale of assets	2,382	3,122	-	-	5,504
Interest expense	(6,000)	-	-	-	(6,000)
Total nonoperating revenues (expenses)	<u>231,777</u>	<u>518,790</u>	<u>213,963</u>	<u>84</u>	<u>964,614</u>
Income (loss) before transfers	<u>678,332</u>	<u>474,076</u>	<u>(73,420)</u>	<u>(101,922)</u>	<u>977,066</u>
TRANSFERS					
Transfers in	<u>18,906</u>	<u>-</u>	<u>-</u>	<u>20,000</u>	<u>38,906</u>
Change in net position	697,238	474,076	(73,420)	(81,922)	1,015,972
Net position - beginning of year	<u>6,400,840</u>	<u>2,008,323</u>	<u>4,084,427</u>	<u>2,040,648</u>	<u>14,534,238</u>
Net position - end of year	<u>\$ 7,098,078</u>	<u>\$ 2,482,399</u>	<u>\$ 4,011,007</u>	<u>\$ 1,958,726</u>	<u>\$ 15,550,210</u>

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018**

	Waterworks District No. 5 of Wards 3 and 8	Waterworks District No. 2 of Ward 4	Sewer District No. 11 of Ward 3	Sewer District No. 8 of Ward 4	Total Nonmajor Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipt from customers	\$ 1,305,337	\$ 255,756	\$ 518,288	\$ 12,561	\$ 2,091,942
Other operating receipts	-	-	28,371	-	28,371
Payments to suppliers for goods and services	(537,329)	(191,897)	(636,388)	(32,525)	(1,398,139)
Payments to interfund provider of services	(28,407)	(50,000)	(12,620)	(872)	(91,899)
Net cash provided by (used for) operating activities	<u>739,601</u>	<u>13,859</u>	<u>(102,349)</u>	<u>(20,836)</u>	<u>630,275</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Receipts from general property taxes	183,171	510,085	175,577	-	868,833
Transfers in from other funds for noncapital related activity	-	-	-	20,000	20,000
Net cash provided by (used for) noncapital financing activities	<u>183,171</u>	<u>510,085</u>	<u>175,577</u>	<u>20,000</u>	<u>888,833</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Transfer in from other funds for capital related activity	18,906	-	-	-	18,906
Acquisition and construction of capital assets	(3,596)	-	(85,679)	-	(89,275)
Proceeds from sales of capital assets	2,382	3,122	-	-	5,504
Long term capital related planning payments	(15,310)	-	-	-	(15,310)
Principal and interest received on special assessment levy	18,416	-	-	-	18,416
Principal paid on debt	(35,200)	-	-	-	(35,200)
Interest and fiscal charges paid on debt	(6,596)	-	-	-	(6,596)
Net cash provided by (used for) capital and related financing activities	<u>(20,998)</u>	<u>3,122</u>	<u>(85,679)</u>	<u>-</u>	<u>(103,555)</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
Purchase of investments	(1,394,448)	(624,072)	(250,499)	(4,615)	(2,273,634)
Proceeds from sales and maturities of investments	613,081	152,628	265,760	5,476	1,036,945
Interest received on investments	53,339	22,033	4,460	71	79,903
Net cash provided by (used for) investing activities	<u>(728,028)</u>	<u>(449,411)</u>	<u>19,721</u>	<u>932</u>	<u>(1,156,786)</u>
Net increase (decrease) in cash and cash equivalents	173,746	77,655	7,270	96	258,767
Cash and cash equivalents at beginning of year	<u>175,976</u>	<u>57,742</u>	<u>15,518</u>	<u>312</u>	<u>249,548</u>
Cash and cash equivalents at end of year	<u>\$ 349,722</u>	<u>\$ 135,397</u>	<u>\$ 22,788</u>	<u>\$ 408</u>	<u>\$ 508,315</u>
Classified as:					
Current assets	\$ 349,722	\$ 135,397	\$ 22,338	\$ 408	\$ 507,865
Restricted assets	-	-	450	-	450
Totals	<u>\$ 349,722</u>	<u>\$ 135,397</u>	<u>\$ 22,788</u>	<u>\$ 408</u>	<u>\$ 508,315</u>

	Waterworks District No. 5 of Wards 3 and 8	Waterworks District No. 2 of Ward 4	Sewer District No. 11 of Ward 3	Sewer District No. 8 of Ward 4	Total Nonmajor Enterprise Funds
Reconciliation of operating income to net cash provided by (used for) operating activities					
Operating income (loss)	\$ 446,555	\$ (44,714)	\$ (287,383)	\$ (102,006)	\$ 12,452
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:					
Depreciation	227,508	38,326	179,131	79,940	524,905
Bad debt expense	6,259	-	(623)	-	5,636
Changes in assets and liabilities:					
Decrease (increase) in accounts receivable	38,802	10,588	9,663	1,358	60,411
Decrease (increase) in due from other governments	-	-	9,119	-	9,119
Decrease (increase) in prepaid insurance	543	(435)	16	-	124
Increase (decrease) in accounts payable	(22,126)	(8,786)	(7,177)	(128)	(38,217)
Increase (decrease) in due to other funds	-	-	1,443	-	1,443
Increase (decrease) in due to other governments	-	-	(12,259)	-	(12,259)
Increase (decrease) in refundable customer deposits	36,145	2,575	-	-	38,720
Increase (decrease) in on-behalf payments	5,915	16,305	5,721	-	27,941
Total adjustments	<u>293,046</u>	<u>58,573</u>	<u>185,034</u>	<u>81,170</u>	<u>617,823</u>
Net cash provided by (used for) operating activities	<u>\$ 739,601</u>	<u>\$ 13,859</u>	<u>\$ (102,349)</u>	<u>\$ (20,836)</u>	<u>\$ 630,275</u>
Non cash investing, capital, and financing activities					
Net increase (decrease) in fair value of investments	<u>\$ (20,260)</u>	<u>\$ (7,805)</u>	<u>\$ (1,323)</u>	<u>\$ (24)</u>	<u>\$ (29,412)</u>



INTERNAL SERVICE FUNDS

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

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

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

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

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
DECEMBER 31, 2018

	<u>Self-Insured Workmen's Compensation Fund</u>	<u>Self-Insured Health Insurance Fund</u>	<u>Self-Insured Liability/Property Insurance Fund</u>	<u>Self-Insured Unemployment Insurance Fund</u>	<u>Total Internal Service Funds</u>
ASSETS					
Current assets:					
Cash and cash equivalents	\$ 301,528	\$ 693,079	\$ 270,223	\$ 27,091	\$ 1,291,921
Investments	2,834,596	6,841,195	2,668,621	267,541	12,611,953
Accounts receivable	-	10,991	-	-	10,991
Interest receivable	7,667	17,954	7,271	714	33,606
Other receivables	55,753	-	-	-	55,753
Intergovernmental receivable	-	24,866	-	-	24,866
Due from other funds	2,494	24,866	-	-	27,360
Restricted net pension assets	-	68,403	-	-	68,403
Prepaid items	11,101	21,408	176,576	-	209,085
Total current assets	<u>3,213,139</u>	<u>7,702,762</u>	<u>3,122,691</u>	<u>295,346</u>	<u>14,333,938</u>
Noncurrent assets:					
Capital assets:					
Buildings	-	40,881	-	-	40,881
Improvements other than buildings	-	375,275	-	-	375,275
Equipment	16,521	76,038	30,461	-	123,020
Accumulated depreciation	(7,296)	(153,730)	(11,795)	-	(172,821)
Net capital assets	<u>9,225</u>	<u>338,464</u>	<u>18,666</u>	<u>-</u>	<u>366,355</u>
Total noncurrent assets	<u>9,225</u>	<u>338,464</u>	<u>18,666</u>	<u>-</u>	<u>366,355</u>
Total assets	<u>3,222,364</u>	<u>8,041,226</u>	<u>3,141,357</u>	<u>295,346</u>	<u>14,700,293</u>
DEFERRED OUTFLOWS OF RESOURCES					
Pension related deferred outflows of resources	-	153,339	-	-	153,339
LIABILITIES					
Current liabilities:					
Accounts payable	1,836	54,621	9,485	-	65,942
Accrued liabilities	-	18,062	-	-	18,062
Intergovernmental payable	-	2,172,289	-	-	2,172,289
Unearned revenue	-	33,881	-	-	33,881
Claims payable	-	863,766	260,106	1,468	1,125,340
Compensated absences	-	20,232	-	-	20,232
Total current liabilities	<u>1,836</u>	<u>3,162,851</u>	<u>269,591</u>	<u>1,468</u>	<u>3,435,746</u>
Noncurrent liabilities:					
Claims payable	-	-	520,214	-	520,214
Compensated absences	-	301	-	-	301
Other liabilities	-	8,636	-	-	8,636
OPEB payable	-	75,836	-	-	75,836
Total noncurrent liabilities	<u>-</u>	<u>84,773</u>	<u>520,214</u>	<u>-</u>	<u>604,987</u>
Total liabilities	<u>1,836</u>	<u>3,247,624</u>	<u>789,805</u>	<u>1,468</u>	<u>4,040,733</u>
DEFERRED INFLOWS OF RESOURCES					
Pension related deferred inflows of resources	-	202,375	-	-	202,375
NET POSITION					
Net investment in capital assets	9,225	338,464	18,666	-	366,355
Restricted for pension	-	68,403	-	-	68,403
Unrestricted	3,211,303	4,337,699	2,332,886	293,878	10,175,766
Total net position	<u>\$ 3,220,528</u>	<u>\$ 4,744,566</u>	<u>\$ 2,351,552</u>	<u>\$ 293,878</u>	<u>\$ 10,610,524</u>

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

	<u>Self-Insured Workmen's Compensation Fund</u>	<u>Self-Insured Health Insurance Fund</u>	<u>Self-Insured Liability/Property Insurance Fund</u>	<u>Self-Insured Unemployment Insurance Fund</u>	<u>Totals</u>
OPERATING REVENUES					
Charges for services	\$ 898,335	\$ 16,684,289	\$ 1,976,543	\$ 66,125	\$ 19,625,292
Other operating income	-	6,851	-	-	6,851
Total operating revenues	<u>898,335</u>	<u>16,691,140</u>	<u>1,976,543</u>	<u>66,125</u>	<u>19,632,143</u>
OPERATING EXPENSES					
Personal services	-	522,259	-	-	522,259
Employee benefits	-	177,964	-	-	177,964
Supplies	-	33,166	-	-	33,166
Contractual services	213,891	1,093,634	80,801	4	1,388,330
Depreciation	1,652	14,903	3,011	-	19,566
Insurance premiums	145,513	1,329,070	1,041,370	-	2,515,953
Claims	359,867	11,080,040	780,320	13,999	12,234,226
Total operating expenses	<u>720,923</u>	<u>14,251,036</u>	<u>1,905,502</u>	<u>14,003</u>	<u>16,891,464</u>
Operating income (loss)	<u>177,412</u>	<u>2,440,104</u>	<u>71,041</u>	<u>52,122</u>	<u>2,740,679</u>
NONOPERATING REVENUES (EXPENSES)					
Investment earnings	58,202	65,624	48,016	4,945	176,787
Total nonoperating revenues	<u>58,202</u>	<u>65,624</u>	<u>48,016</u>	<u>4,945</u>	<u>176,787</u>
Income (loss) before transfers	<u>235,614</u>	<u>2,505,728</u>	<u>119,057</u>	<u>57,067</u>	<u>2,917,466</u>
TRANSFERS					
Transfers out	-	-	(195,554)	-	(195,554)
Total transfers	<u>-</u>	<u>-</u>	<u>(195,554)</u>	<u>-</u>	<u>(195,554)</u>
Change in net position	235,614	2,505,728	(76,497)	57,067	2,721,912
Net position - beginning of year as restated	2,984,914	2,238,838	2,428,049	236,811	7,888,612
Net position - end of year	<u>\$ 3,220,528</u>	<u>\$ 4,744,566</u>	<u>\$ 2,351,552</u>	<u>\$ 293,878</u>	<u>\$ 10,610,524</u>

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018**

	<u>Self-Insured Workmen's Compensation Fund</u>	<u>Self-Insured Health Insurance Fund</u>	<u>Self-Insured Liability/Property Insurance Fund</u>	<u>Self-Insured Unemployment Insurance Fund</u>	<u>Totals</u>
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from interfund users	\$ 895,841	\$ 12,684,703	\$ 1,919,667	\$ 66,125	\$ 15,566,336
Receipts from insured	-	4,020,219	56,876	-	4,077,095
Receipts from other governments	-	3,151	-	-	3,151
Payments for claims	(440,075)	(10,795,443)	(298,255)	(13,051)	(11,546,824)
Payments to suppliers for goods and services	(363,365)	(2,488,985)	(1,564,721)	(4)	(4,417,075)
Payments to employees for services and benefits	-	(723,012)	-	-	(723,012)
Net cash provided by (used for) operating activities	<u>92,401</u>	<u>2,700,633</u>	<u>113,567</u>	<u>53,070</u>	<u>2,959,671</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Transfers out to other funds for operating activity	-	-	(195,554)	-	(195,554)
Subsidies received	-	1,657,272	-	-	1,657,272
Noncapital cash payments on behalf of local government	-	(1,513,157)	-	-	(1,513,157)
Net cash provided by (used for) noncapital financing activities	<u>-</u>	<u>144,115</u>	<u>(195,554)</u>	<u>-</u>	<u>(51,439)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Acquisition and construction of capital assets	-	(15,453)	(21,677)	-	(37,130)
Net cash provided by (used for) capital and related financing activities	<u>-</u>	<u>(15,453)</u>	<u>(21,677)</u>	<u>-</u>	<u>(37,130)</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
Purchase of investments	(766,011)	(5,255,589)	(2,092,318)	(84,238)	(8,198,156)
Proceeds from sales and maturities of investments	720,344	2,702,133	2,141,619	38,727	5,602,823
Interest received on investments	54,139	104,983	43,694	4,735	207,551
Net cash provided by (used for) investing activities	<u>8,472</u>	<u>(2,448,473)</u>	<u>92,995</u>	<u>(40,776)</u>	<u>(2,387,782)</u>
Net increase (decrease) in cash and and cash equivalents	100,873	380,822	(10,669)	12,294	483,320
Cash and cash equivalents at beginning of year	<u>200,655</u>	<u>312,257</u>	<u>280,892</u>	<u>14,797</u>	<u>808,601</u>
Cash and cash equivalents at end of year	<u>\$ 301,528</u>	<u>\$ 693,079</u>	<u>\$ 270,223</u>	<u>\$ 27,091</u>	<u>\$ 1,291,921</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)	\$ 177,412	\$ 2,440,104	\$ 71,041	\$ 52,122	\$ 2,740,679
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:					
Depreciation	1,652	14,903	3,011	-	19,566
Changes in assets and liabilities:					
Decrease (increase) in accounts receivable	-	3,777	-	-	3,777
Decrease (increase) in due from other governments	-	2,952	-	-	2,952
Decrease (increase) in due from other funds	(2,168)	1,366	-	-	(802)
Decrease (increase) in due from component units	-	-	3,252	-	3,252
Decrease (increase) in other receivables	-	12	-	-	12
Decrease (increase) in prepaid items	8,872	(5,114)	(91,850)	-	(88,092)
Decrease (increase) in pension related deferred outflows	-	115,596	-	-	115,596
Increase (decrease) in accounts payable	(13,159)	11,045	(4,592)	-	(6,706)
Increase (decrease) in accrued liabilities	-	(7,895)	-	-	(7,895)
Increase (decrease) in unearned revenue	-	15,637	-	-	15,637
Increase (decrease) in other liabilities	-	1,763	-	-	1,763
Increase (decrease) in claims payable	(80,208)	202,066	132,705	948	255,511
Increase (decrease) in OPEB payable	-	6,434	-	-	6,434
Increase (decrease) in pension related deferred inflows	-	167,106	-	-	167,106
Increase (decrease) in net pension liability	-	(269,119)	-	-	(269,119)
Total adjustments	<u>(85,011)</u>	<u>260,529</u>	<u>42,526</u>	<u>948</u>	<u>218,992</u>
Net cash provided by (used for) operating activities	<u>\$ 92,401</u>	<u>\$ 2,700,633</u>	<u>\$ 113,567</u>	<u>\$ 53,070</u>	<u>\$ 2,959,671</u>
Noncash investing, capital, and financing activities					
Net increase (decrease) in fair value of investments	<u>\$ (16,564)</u>	<u>\$ (28,478)</u>	<u>\$ (15,594)</u>	<u>\$ (1,563)</u>	<u>\$ (62,199)</u>



FIDUCIARY FUND TYPE - AGENCY FUND

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



CALCASIEU PARISH POLICE JURY
 STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUND
 FOR THE YEAR ENDED DECEMBER 31, 2018

	Balance January 1, <u>2018</u>	<u>Additions</u>	<u>Deletions</u>	Balance December 31, <u>2018</u>
L.E.P.C. FUND				
<u>Assets</u>				
Cash	\$ 6,728	\$ 7,275	\$ 3,327	\$ 10,676
Investments	100,944	4,487	-	105,431
Interest receivable	250	32	-	282
Total assets	<u>\$ 107,922</u>	<u>\$ 11,794</u>	<u>\$ 3,327</u>	<u>\$ 116,389</u>
<u>Liabilities</u>				
Due to other governmental units	<u>\$ 107,922</u>	<u>\$ 11,794</u>	<u>\$ 3,327</u>	<u>\$ 116,389</u>
Total liabilities	<u>\$ 107,922</u>	<u>\$ 11,794</u>	<u>\$ 3,327</u>	<u>\$ 116,389</u>



COMBINING STATEMENTS OF NONMAJOR COMPONENT UNITS

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF NET POSITION
NONMAJOR COMPONENT UNITS
DECEMBER 31, 2018**

	Fire Protection District					
	No. 1 of Ward 1	No. 1 of Ward 2	No. 2 of Ward 4	No. 3 of Ward 4	No. 4 of Ward 4	No. 1 of Ward 5
ASSETS						
Cash and cash equivalents	\$ 105,730	\$ 52,312	\$ 210,954	\$ 156,055	\$ 32,089	\$ 21,865
Investments	1,041,687	515,133	2,083,301	1,541,145	316,901	215,927
Receivables (net of allowance for uncollectibles)						
Taxes	1,640,995	365,642	2,636,249	1,580,895	481,351	194,933
Accounts	-	-	-	-	-	-
Other	-	-	34,500	-	2,714	-
Accrued interest receivable	3,088	1,377	5,998	4,175	911	642
Intergovernmental receivable	-	-	16,597	-	-	-
Due from primary government	-	-	-	-	-	-
Prepaid items and other assets	5,432	8,906	61,769	864	2,753	29,311
Inventory	-	-	-	-	-	-
Restricted assets:						
Cash and cash equivalents	-	-	-	-	-	-
Investments	-	-	-	-	-	-
Net pension asset	-	-	-	-	-	-
Capital assets:						
Non-depreciable	37,336	22,700	10,000	45,000	142,791	52,915
Depreciable, net	1,425,592	1,132,983	1,884,248	666,337	1,483,177	1,058,362
Total assets	<u>4,259,860</u>	<u>2,099,053</u>	<u>6,943,616</u>	<u>3,994,471</u>	<u>2,462,687</u>	<u>1,573,955</u>
DEFERRED OUTFLOWS OF RESOURCES						
Deferred amount on refunding	-	39,090	-	-	-	-
Pension related deferred outflows of resources	398,622	-	577,030	-	-	-
Total deferred outflows of resources	<u>398,622</u>	<u>39,090</u>	<u>577,030</u>	<u>-</u>	<u>-</u>	<u>-</u>
LIABILITIES						
Accounts payable and accruals	59,778	22,390	95,803	201,368	25,760	4,273
Intergovernmental payable	-	-	-	-	-	-
Due to primary government	-	-	905	-	-	-
Unearned revenue	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-
Liabilities payable from restricted assets:						
Accrued interest payable	-	-	-	-	-	-
Refundable customer deposits	-	-	-	-	-	-
Current portion of long-term liabilities:						
Compensated absences	-	-	39,006	-	-	-
Capital lease obligations	-	-	-	-	53,728	-
Contracts and notes payable	-	-	-	-	-	-
Bonds payable	-	90,000	-	-	-	-
Noncurrent portion of long-term liabilities:						
Capital lease obligations	-	-	-	-	659,952	-
Contracts and notes payable	-	-	-	-	-	-
Bonds payable	-	934,063	-	-	-	-
OPEB, pension and sick leave liability	2,199,586	-	3,412,749	-	-	-
Total liabilities	<u>2,259,364</u>	<u>1,046,453</u>	<u>3,548,463</u>	<u>201,368</u>	<u>739,440</u>	<u>4,273</u>
DEFERRED INFLOWS OF RESOURCES						
Property taxes levied for the next fiscal year	1,718,702	369,698	2,665,680	1,591,653	488,419	199,709
Pension related deferred inflows of resources	179,128	-	259,299	-	-	-
Total deferred inflows of resources	<u>1,897,830</u>	<u>369,698</u>	<u>2,924,979</u>	<u>1,591,653</u>	<u>488,419</u>	<u>199,709</u>
NET POSITION						
Net investment in capital assets	1,462,928	170,710	1,894,248	711,337	912,288	1,111,277
Restricted for:						
Debt service	-	3,673	-	-	-	-
Pension	-	-	-	-	-	-
Unrestricted	(961,640)	547,609	(847,044)	1,490,113	322,540	258,696
Total net position	<u>\$ 501,288</u>	<u>\$ 721,992</u>	<u>\$ 1,047,204</u>	<u>\$ 2,201,450</u>	<u>\$ 1,234,828</u>	<u>\$ 1,369,973</u>

Fire Protection District			Gravity Drainage District			
No. 1 of Ward 6	No. 1 of Ward 7	No. 2 of Ward 8	No. 8 of Ward 1	No. 9 of Ward 2	No. 6 of Wards 5 & 6	No. 2 of Ward 7
\$ 346,776	\$ 3,531,443	\$ 44,266	\$ 200,780	\$ 40,018	\$ 212,259	\$ 78,696
3,421,665	-	437,162	1,982,426	395,206	2,096,192	913,251
786,071	555,145	388,175	980,305	417,298	720,356	620,406
-	-	-	-	-	-	-
-	-	-	-	-	24	-
10,075	4,657	1,238	3,389	1,164	5,602	-
-	-	-	201,889	-	-	-
-	-	-	322,133	-	-	-
7,187	4,280	21,187	4,046	15,133	4,944	11,384
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	34,018	8,966	11,887	-
729,732	3,931	17,550	4,213,685	-	67,151	-
1,708,929	1,187,643	1,413,387	1,009,367	470,269	2,745,992	429,737
7,010,435	5,287,099	2,322,965	8,952,038	1,348,054	5,864,407	2,053,474
-	-	-	-	-	-	-
32,295	-	37,208	76,258	20,098	26,648	-
32,295	-	37,208	76,258	20,098	26,648	-
73,757	22,795	14,691	432,479	109,939	15,159	30,273
-	-	-	-	-	-	-
-	-	-	-	-	255	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
103,947	-	-	-	-	-	-
-	-	-	-	-	-	-
120	-	-	9,144	685	4,608	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
80,000	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
3,880,915	-	-	-	-	-	-
181,421	-	162,800	505,639	308,770	90,804	15,042
4,320,160	22,795	177,491	947,262	419,394	110,826	45,315
800,887	-	395,203	1,026,786	421,943	736,703	-
14,512	-	16,720	100,645	26,526	35,170	-
815,399	-	411,923	1,127,431	448,469	771,873	-
1,776,135	1,191,574	1,430,937	4,813,832	470,269	2,813,143	429,737
-	-	-	-	-	-	-
-	-	-	34,018	8,966	11,887	-
131,036	4,072,730	339,822	2,105,753	21,054	2,183,326	1,578,422
\$ 1,907,171	\$ 5,264,304	\$ 1,770,759	\$ 6,953,603	\$ 500,289	\$ 5,008,356	\$ 2,008,159

continued

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF NET POSITION
NONMAJOR COMPONENT UNITS
DECEMBER 31, 2018

	Gravity Drainage	Recreation District			Community Center & Playground District	
	District No. 7 of Ward 8	No. 1 of Ward 3	No. 1 of Ward 4	No. 1 of Ward 8	No. 4 of Ward 1	No. 7 of Ward 2
ASSETS						
Cash and cash equivalents	\$ 636,829	\$ 451,400	\$ 574,869	\$ 1,376	\$ 311,762	\$ 36
Investments	-	4,457,276	5,671,266	13,587	3,078,840	355
Receivables (net of allowance for uncollectibles)						
Taxes	519,286	6,341,997	3,543,487	-	1,509,527	-
Accounts	-	-	-	-	-	-
Other	-	50	-	-	-	-
Accrued interest receivable	-	13,226	16,374	37	8,203	42
Intergovernmental receivable	3,134	-	-	-	-	-
Due from primary government	-	-	-	-	-	9,224
Prepaid items and other assets	-	18,704	48,662	-	18,390	-
Inventory	-	-	-	-	-	-
Restricted assets:						
Cash and cash equivalents	-	-	-	-	-	-
Investments	-	-	-	-	-	-
Net pension asset	-	109,718	112,021	-	15,247	-
Capital assets:						
Non-depreciable	-	1,321,132	1,310,570	-	1,103,919	10,000
Depreciable, net	1,601,586	25,860,926	4,985,284	76,906	3,902,218	371,245
Total assets	2,760,835	38,574,429	16,262,533	91,906	9,948,106	390,902
DEFERRED OUTFLOWS OF RESOURCES						
Deferred amount on refunding	-	-	-	-	-	-
Pension related deferred outflows of resources	-	245,956	251,118	-	34,181	-
Total deferred outflows of resources	-	245,956	251,118	-	34,181	-
LIABILITIES						
Accounts payable and accruals	38,423	1,089,020	337,400	-	56,899	9,153
Intergovernmental payable	-	-	-	-	-	-
Due to primary government	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Other liabilities	-	-	400	-	400	-
Liabilities payable from restricted assets:						
Accrued interest payable	-	272,956	-	-	5,241	-
Refundable customer deposits	-	-	-	-	-	-
Current portion of long-term liabilities:						
Compensated absences	-	37,892	31,970	-	3,747	-
Capital lease obligations	-	-	-	-	-	-
Contracts and notes payable	-	-	-	-	-	-
Bonds payable	-	1,425,000	-	-	155,000	-
Noncurrent portion of long-term liabilities:						
Capital lease obligations	-	-	-	-	-	-
Contracts and notes payable	-	-	-	-	-	-
Bonds payable	-	12,947,578	-	-	485,000	-
OPEB, pension and sick leave liability	-	414,649	804,143	-	69,468	-
Total liabilities	38,423	16,187,095	1,173,913	-	775,755	9,153
DEFERRED INFLOWS OF RESOURCES						
Property taxes levied for the next fiscal year	-	6,553,075	3,563,087	-	1,581,102	-
Pension related deferred inflows of resources	-	324,610	331,423	-	45,111	-
Total deferred inflows of resources	-	6,877,685	3,894,510	-	1,626,213	-
NET POSITION						
Net investment in capital assets	1,601,586	12,233,951	6,053,757	76,906	4,318,686	372,301
Restricted for:						
Debt service	-	-	-	-	-	-
Pension	-	109,718	112,021	-	15,247	-
Unrestricted	1,120,826	3,411,936	5,279,450	15,000	3,246,386	9,448
Total net position	\$ 2,722,412	\$ 15,755,605	\$ 11,445,228	\$ 91,906	\$ 7,580,319	\$ 381,749

Community Center & Playground District			West Calcasieu Parish Community Center Authority	Sewer District No. 12 of Ward 4	Calcasieu Parish Communications District	Calcasieu Parish Public Trust Authority	Calcasieu Parish Coroner
No. 5 of Ward 5	No. 1 of Ward 6	No. 3 of Ward 7					
\$ -	\$ 83,195	\$ 2,001,793	\$ 66,511	\$ 2,511	\$ 416,276	\$ 314,086	\$ 10,538
-	821,602	-	4,571,704	24,796	4,110,985	3,999,511	104,072
-	198,981	646,191	279,392	-	-	-	-
-	-	-	20,796	-	-	-	-
1,609	-	-	-	-	393,727	-	-
-	2,194	-	-	66	10,753	6,300	183
-	-	-	-	-	119,352	-	161,232
268	-	-	-	-	-	-	-
-	2,048	20,148	41,467	-	4,245	-	3,633
-	-	-	21,530	-	-	-	-
-	-	-	1,369,585	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	186,624	-	40,229
25,500	15,000	55,362	1,797,269	-	-	-	-
-	18,097	2,090,456	16,986,531	57,648	2,124,303	-	84,766
27,377	1,141,117	4,813,950	25,154,785	85,021	7,366,265	4,319,897	404,653
-	-	-	-	-	-	-	-
-	-	-	-	-	418,359	-	90,181
-	-	-	-	-	418,359	-	90,181
268	2,182	31,483	66,027	-	444,924	4,825	160,280
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	150	-	-	-	-	-	-
-	-	-	61,560	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	34,105	-	11,539
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	377,000	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	5,726,000	-	-	-	-
-	-	-	26,775	-	1,382,913	-	344,765
268	2,332	31,483	6,257,362	-	1,861,942	4,825	516,584
-	203,217	-	-	-	-	-	-
-	-	-	-	-	552,146	-	119,021
-	203,217	-	-	-	552,146	-	119,021
25,500	33,097	2,145,818	12,680,800	57,648	2,124,303	-	84,766
-	-	-	1,369,585	-	-	-	-
-	-	-	-	-	186,624	-	40,229
1,609	902,471	2,636,649	4,847,038	27,373	3,059,609	4,315,072	(265,766)
\$ 27,109	\$ 935,568	\$ 4,782,467	\$ 18,897,423	\$ 85,021	\$ 5,370,536	\$ 4,315,072	\$ (140,771)

continued

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF NET POSITION
NONMAJOR COMPONENT UNITS
DECEMBER 31, 2018

	14th Judicial District		Waterworks District		
	Criminal Court Fund	District Attorney	No. 1 of Ward 1	No. 8 of Wards 3 & 8	No. 12 of Ward 3
ASSETS					
Cash and cash equivalents	\$ 2,085,497	\$ 8,172,345	\$ 3,185,647	\$ 151,201	\$ 170,936
Investments	5,387,219	2,085,546	-	86,085	1,558,627
Receivables (net of allowance for uncollectibles)					
Taxes	2,895,015	3,409,758	-	-	855,530
Accounts	-	-	328,479	121,079	35,774
Other	2,815	-	-	392	13,672
Accrued interest receivable	16,645	3,863	851	-	4,592
Intergovernmental receivable	266,079	282,784	14,960	-	57,473
Due from primary government	-	-	-	-	-
Prepaid items and other assets	4,864	18,994	-	27,171	-
Inventory	-	-	146,647	-	-
Restricted assets:					
Cash and cash equivalents	-	-	354,411	534,828	-
Investments	-	-	-	188,837	138,673
Net pension asset	238,891	330,875	-	-	8,702
Capital assets:					
Non-depreciable	-	-	1,620,710	329,694	116,153
Depreciable, net	79,877	280,110	10,633,548	3,076,167	6,154,425
Total assets	<u>10,976,902</u>	<u>14,584,275</u>	<u>16,285,253</u>	<u>4,515,454</u>	<u>9,114,557</u>
DEFERRED OUTFLOWS OF RESOURCES					
Deferred amount on refunding	-	-	-	-	-
Pension related deferred outflows of resources	535,525	1,272,684	-	-	19,507
Total deferred outflows of resources	<u>535,525</u>	<u>1,272,684</u>	<u>-</u>	<u>-</u>	<u>19,507</u>
LIABILITIES					
Accounts payable and accruals	143,673	358,116	429,787	242,638	55,456
Intergovernmental payable	30,304	-	1,106,008	-	-
Due to primary government	-	-	-	-	11,615
Unearned revenue	-	-	-	-	-
Other liabilities	-	-	-	-	-
Liabilities payable from restricted assets:					
Accrued interest payable	-	-	4,462	5,106	11,744
Refundable customer deposits	-	-	239,912	215,054	23,800
Current portion of long-term liabilities:					
Compensated absences	40,107	335,625	-	-	-
Capital lease obligations	4,858	-	-	-	-
Contracts and notes payable	-	-	-	-	-
Bonds payable	-	-	330,000	306,000	57,000
Noncurrent portion of long-term liabilities:					
Capital lease obligations	13,489	-	-	-	-
Contracts and notes payable	-	-	-	-	-
Bonds payable	-	-	-	1,094,581	1,134,000
OPEB, pension and sick leave liability	2,583,804	4,286,745	-	-	-
Total liabilities	<u>2,816,235</u>	<u>4,980,486</u>	<u>2,110,169</u>	<u>1,863,379</u>	<u>1,293,615</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for the next fiscal year	2,957,831	3,483,743	-	-	-
Pension related deferred inflows of resources	706,781	1,114,541	-	-	25,745
Total deferred inflows of resources	<u>3,664,612</u>	<u>4,598,284</u>	<u>-</u>	<u>-</u>	<u>25,745</u>
NET POSITION					
Net investment in capital assets	61,530	280,110	11,924,258	2,005,280	5,037,946
Restricted for:					
Debt service	-	-	-	508,611	103,129
Pension	-	-	-	-	8,702
Unrestricted	4,970,050	5,998,079	2,250,826	138,184	2,664,927
Total net position	<u>\$ 5,031,580</u>	<u>\$ 6,278,189</u>	<u>\$ 14,175,084</u>	<u>\$ 2,652,075</u>	<u>\$ 7,814,704</u>

Waterworks District						Total Nonmajor Component Units
No. 4 of Ward 4	No. 9 of Ward 4	No. 11 of Wards 4 & 7	No. 7 of Wards 6 & 4	No. 14 of Ward 5	No. 10 of Ward 7	
\$ 580,038	\$ 1,066,753	\$ 90,493	\$ 1,210,563	\$ 64,640	\$ 5,400	\$ 26,687,938
-	3,451,522	-	-	901,106	53,324	55,337,419
-	416,727	-	-	616,391	302,706	32,902,809
104,380	285,013	155,730	60,268	24,710	-	1,136,229
-	273	97,718	-	564	-	548,058
-	-	-	-	3,286	121	129,052
-	-	-	-	-	-	1,123,500
-	-	-	-	20,346	3,975	355,946
14,141	26,222	24,308	35,010	15,333	-	500,536
-	230,688	-	-	-	-	398,865
364,486	127,767	237,726	133,047	219,380	-	3,341,230
-	98,869	238,549	-	282,611	-	947,539
-	-	-	30,443	16,414	-	1,144,035
26,857	306,300	21,364	50,480	122,344	57,706	13,633,151
2,726,029	7,578,495	4,193,899	2,194,612	9,464,239	-	121,157,390
3,815,931	13,588,629	5,059,787	3,714,423	11,751,364	423,232	259,343,697
-	-	-	-	5,341	-	44,431
-	-	-	61,198	36,796	-	4,133,664
-	-	-	61,198	42,137	-	4,178,095
44,055	73,772	211,536	63,289	40,599	4,613	5,016,883
-	-	-	-	-	-	1,136,312
-	-	-	-	-	-	12,775
-	-	-	100,002	-	-	100,002
-	-	-	-	-	-	950
11,418	-	4,985	106	16,561	-	498,086
102,975	-	183,340	33,045	55,136	-	853,262
-	-	-	-	10,589	-	559,137
-	-	-	-	-	-	58,586
-	-	26,500	32,745	-	-	59,245
75,000	340,000	160,000	-	146,750	-	3,541,750
-	-	-	-	-	-	673,441
-	-	159,000	-	-	-	159,000
1,590,000	-	1,300,000	-	3,567,675	-	32,659,812
-	249,814	85,106	51,862	63,034	-	17,239,889
1,823,448	663,586	2,130,467	281,049	3,900,344	4,613	62,569,130
-	-	-	-	-	-	28,757,438
-	-	-	90,077	48,562	-	3,990,017
-	-	-	90,077	48,562	-	32,747,455
1,087,886	7,544,795	2,569,763	2,212,347	5,862,436	53,160	99,637,045
174,707	-	101,450	-	430,294	-	2,691,449
-	-	-	-	16,414	-	543,826
729,890	5,380,248	258,107	1,192,148	1,535,451	365,459	65,332,887
\$ 1,992,483	\$ 12,925,043	\$ 2,929,320	\$ 3,404,495	\$ 7,844,595	\$ 418,619	\$ 168,205,207

CALCASIEU PARISH POLICE JURY
 COMBINING STATEMENT OF ACTIVITIES
 NONMAJOR COMPONENT UNITS
 FOR THE YEAR ENDED DECEMBER 31, 2018

	Fire Protection District					
	No. 1 of Ward 1	No. 1 of Ward 2	No. 2 of Ward 4	No. 3 of Ward 4	No. 4 of Ward 4	No. 1 of Ward 5
EXPENSES	\$ 1,935,613	\$ 322,144	\$ 2,902,537	\$ 952,658	\$ 322,841	\$ 177,075
PROGRAM REVENUES						
Charges for services	-	-	-	-	-	-
Operating grants and contributions	94,102	189,858	105,762	-	-	-
Capital grants and contributions	225,000	38,720	10,000	-	-	-
Total program revenues	<u>319,102</u>	<u>228,578</u>	<u>115,762</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net program (expenses) revenues	<u>(1,616,511)</u>	<u>(93,566)</u>	<u>(2,786,775)</u>	<u>(952,658)</u>	<u>(322,841)</u>	<u>(177,075)</u>
GENERAL REVENUES AND SPECIAL ITEMS						
Property taxes	1,869,493	321,090	2,379,189	1,280,504	412,588	205,725
Sales taxes	-	-	-	-	-	-
Grants and contributions not restricted to specific program	239,394	24,314	56,959	34,517	25,274	19,971
Investment earnings	29,834	10,902	53,685	32,932	9,277	-
Gain on sale of capital assets	18,930	-	842	908	-	3,849
Miscellaneous revenue	<u>-</u>	<u>3,670</u>	<u>261,012</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total general revenues and special items	<u>2,157,651</u>	<u>359,976</u>	<u>2,751,687</u>	<u>1,348,861</u>	<u>447,139</u>	<u>229,545</u>
Change in net position	541,140	266,410	(35,088)	396,203	124,298	52,470
Net position beginning of year as restated	<u>(39,852)</u>	<u>455,582</u>	<u>1,082,292</u>	<u>1,805,247</u>	<u>1,110,530</u>	<u>1,317,503</u>
Net position end of year	<u>\$ 501,288</u>	<u>\$ 721,992</u>	<u>\$ 1,047,204</u>	<u>\$ 2,201,450</u>	<u>\$ 1,234,828</u>	<u>\$ 1,369,973</u>

Fire Protection District			Gravity Drainage District			
No. 1 of Ward 6	No. 1 of Ward 7	No. 2 of Ward 8	No. 8 of Ward 1	No. 9 of Ward 2	No. 6 of Ward 5 & 6	No. 2 of Ward 7
\$ 750,761	\$ 381,018	\$ 306,509	\$ 673,512	\$ 382,189	\$ 487,069	\$ 975,640
-	-	-	-	-	-	-
6,000	-	-	-	-	-	-
-	-	12,510	2,814,693	29,519	-	-
6,000	-	12,510	2,814,693	29,519	-	-
(744,761)	(381,018)	(293,999)	2,141,181	(352,670)	(487,069)	(975,640)
399,416	530,657	392,342	1,032,985	379,073	746,451	598,060
-	-	-	-	-	-	-
33,927	31,045	33,455	38,326	8,686	18,237	355,082
39,323	15,329	12,640	34,286	11,506	39,424	17,982
5,025	-	10,267	17,025	-	7,790	-
6,178	1,254	27,671	7,773	898	1,191	-
483,869	578,285	476,375	1,130,395	400,163	813,093	971,124
(260,892)	197,267	182,376	3,271,576	47,493	326,024	(4,516)
2,168,063	5,067,037	1,588,383	3,682,027	452,796	4,682,332	2,012,675
\$ 1,907,171	\$ 5,264,304	\$ 1,770,759	\$ 6,953,603	\$ 500,289	\$ 5,008,356	\$ 2,008,159

continued

CALCASIEU PARISH POLICE JURY
 COMBINING STATEMENT OF ACTIVITIES
 NONMAJOR COMPONENT UNITS
 FOR THE YEAR ENDED DECEMBER 31, 2018

	Gravity Drainage District No. 7 of Ward 8	Recreation District			Community Center and Playground District	
		No. 1 of Ward 3	No. 1 of Ward 4	No. 1 of Ward 8	No. 4 of of Ward 1	No. 7 of Ward 2
EXPENSES	\$ 549,809	\$ 5,867,759	\$ 3,279,932	\$ 9,707	\$ 854,409	\$ 48,307
PROGRAM REVENUES						
Charges for services	-	309,185	77,426	-	9,430	-
Operating grants and contributions	-	2,151	-	-	-	6,044
Capital grants and contributions	778,455	2,500,000	-	-	-	332,818
Total program revenues	778,455	2,811,336	77,426	-	9,430	338,862
Net program (expenses) revenues	228,646	(3,056,423)	(3,202,506)	(9,707)	(844,979)	290,555
GENERAL REVENUES AND SPECIAL ITEMS						
Property taxes	511,296	6,178,656	3,472,534	-	1,590,647	-
Sales taxes	-	-	-	-	-	-
Grants and contributions not restricted to specific program	3,156	3,570	-	-	20,764	-
Investment earnings	-	127,988	137,503	368	59,822	434
Gain on sale of capital assets	-	-	5,179	-	504	-
Miscellaneous revenue	-	13,942	25,083	-	1,877	-
Total general revenues and special items	514,452	6,324,156	3,640,299	368	1,673,614	434
Change in net position	743,098	3,267,733	437,793	(9,339)	828,635	290,989
Net position beginning of year as restated	1,979,314	12,487,872	11,007,435	101,245	6,751,684	90,760
Net position end of year	\$ 2,722,412	\$ 15,755,605	\$ 11,445,228	\$ 91,906	\$ 7,580,319	\$ 381,749

Community Center and Playground District			West Calcasieu Parish Community Center Authority	Sewer District No. 12 of Ward 4	Calcasieu Parish Communications District	Calcasieu Parish Public Trust Authority	Calcasieu Parish Coroner
No. 5 of Ward 5	No. 1 of Ward 6	No. 3 of Ward 7					
\$ 30,155	\$ 174,154	\$ 630,737	\$ 2,283,603	\$ 2,427	\$ 3,990,005	\$ 113,340	\$ 1,238,116
-	7,596	39,697	694,805	-	4,001,860	52,405	660,630
31,764	-	6,677	-	-	702,156	-	560,883
-	-	-	-	-	-	-	-
31,764	7,596	46,374	694,805	-	4,704,016	52,405	1,221,513
1,609	(166,558)	(584,363)	(1,588,798)	(2,427)	714,011	(60,935)	(16,603)
-	203,270	620,645	291,155	-	-	-	-
-	-	-	1,917,593	-	-	-	-
-	3,285	6,800	-	-	-	-	-
-	16,392	1,719	60,372	484	65,740	-	765
-	-	1,226	-	-	-	-	90
-	941	970	-	-	28,471	-	4,029
-	223,888	631,360	2,269,120	484	94,211	-	4,884
1,609	57,330	46,997	680,322	(1,943)	808,222	(60,935)	(11,719)
25,500	878,238	4,735,470	18,217,101	86,964	4,562,314	4,376,007	(129,052)
\$ 27,109	\$ 935,568	\$ 4,782,467	\$ 18,897,423	\$ 85,021	\$ 5,370,536	\$ 4,315,072	\$ (140,771)

continued

CALCASIEU PARISH POLICE JURY
 COMBINING STATEMENT OF ACTIVITIES
 NONMAJOR COMPONENT UNITS
 FOR THE YEAR ENDED DECEMBER 31, 2018

	14th Judicial District		Waterworks District		
	Criminal Court Fund	District Attorney	No. 1 of Ward 1	No. 8 of Wards 3 & 8	No. 12 of Ward 3
EXPENSES	\$ 6,355,877	\$ 11,859,899	\$ 2,724,790	\$ 1,237,238	\$ 652,292
PROGRAM REVENUES					
Charges for services	1,518,489	6,259,867	3,138,171	1,112,354	405,152
Operating grants and contributions	2,431,932	1,789,255	-	-	-
Capital grants and contributions	-	-	-	27,395	200,018
Total program revenues	<u>3,950,421</u>	<u>8,049,122</u>	<u>3,138,171</u>	<u>1,139,749</u>	<u>605,170</u>
Net program (expenses) revenues	<u>(2,405,456)</u>	<u>(3,810,777)</u>	<u>413,381</u>	<u>(97,489)</u>	<u>(47,122)</u>
GENERAL REVENUES AND SPECIAL ITEMS					
Property taxes	2,921,941	3,441,120	-	260,449	916,551
Sales taxes	-	-	-	-	-
Grants and contributions not restricted					
to specific program	74,853	278,662	175,896	-	-
Investment earnings	123,604	37,978	5,171	1,656	29,087
Gain on sale of capital assets	-	128	-	2,620	-
Miscellaneous revenue	<u>23,928</u>	<u>212,902</u>	<u>-</u>	<u>65,606</u>	<u>872</u>
Total general revenues and special items	<u>3,144,326</u>	<u>3,970,790</u>	<u>181,067</u>	<u>330,331</u>	<u>946,510</u>
Change in net position	738,870	160,013	594,448	232,842	899,388
Net position beginning of year as restated	<u>4,292,710</u>	<u>6,118,176</u>	<u>13,580,636</u>	<u>2,419,233</u>	<u>6,915,316</u>
Net position end of year	<u>\$ 5,031,580</u>	<u>\$ 6,278,189</u>	<u>\$ 14,175,084</u>	<u>\$ 2,652,075</u>	<u>\$ 7,814,704</u>

Waterworks District						Total
No. 4 of Ward 4	No. 9 of Ward 4	No. 11 of Wards 4 & 7	No. 7 of Wards 6 & 4	No. 14 of Ward 5	No. 10 of Ward 7	Nonmajor Component Units
\$ 773,478	\$ 2,132,864	\$ 1,041,478	\$ 794,661	\$ 851,717	\$ 9,807	\$ 58,076,127
737,594	2,341,858	946,327	483,949	244,145	-	23,040,940
-	-	-	-	-	-	5,926,584
-	-	734,656	31,024	20,346	57,135	7,812,289
737,594	2,341,858	1,680,983	514,973	264,491	57,135	36,779,813
(35,884)	208,994	639,505	(279,688)	(587,226)	47,328	(21,296,314)
-	420,156	272,063	338,921	653,992	316,097	32,957,066
-	-	-	-	-	-	1,917,593
26,000	4,624	-	4,074	-	-	1,520,871
1,335	67,054	1,348	1,910	26,591	895	1,075,336
-	-	-	-	-	-	74,383
22,272	90,951	-	2,857	9,194	-	813,542
49,607	582,785	273,411	347,762	689,777	316,992	38,358,791
13,723	791,779	912,916	68,074	102,551	364,320	17,062,477
1,978,760	12,133,264	2,016,404	3,336,421	7,742,044	54,299	151,142,730
\$ 1,992,483	\$ 12,925,043	\$ 2,929,320	\$ 3,404,495	\$ 7,844,595	\$ 418,619	\$ 168,205,207



CALCASIEU PARISH POLICE JURY
 CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
 SCHEDULE BY SOURCE (1)
 DECEMBER 31, 2018

	<u>2018</u>
Governmental funds capital assets:	
Land and right-of-way	\$ 33,191,839
Buildings	101,896,424
Improvements other than buildings	72,290,153
Roads	407,025,155
Bridges	33,695,295
Equipment	39,057,231
Construction in progress	<u>29,654,604</u>
 Total governmental funds capital assets	 <u>\$ 716,810,701</u>

- (1) This schedule presents only capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds in the amount of \$539,176 (\$172,821 accumulated depreciation) are excluded from the above amounts. The capital assets of internal service funds are included as governmental activities in the government-wide statement of net position. The above amounts also do not reflect accumulated depreciation of \$104,767,938 (inclusive of \$172,821 for internal services funds) which is included in the statement of net position.

CALCASIEU PARISH POLICE JURY
 CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
 SCHEDULE BY FUNCTION AND ACTIVITY (1)
 DECEMBER 31, 2018

<u>Function and Activity</u>	<u>Land and Right of Way</u>	<u>Buildings</u>	<u>Improvements (Other than Buildings)</u>	<u>Roads</u>
General government:				
Administrative	\$ 2,453,825	\$ 13,962,104	\$ 869,019	\$ -
Finance	-	-	-	-
Facility Management	1,581,273	15,790,106	20,845,959	-
Human Resources	-	-	-	-
Elections	-	-	-	-
Cable Access Channel	-	-	-	-
Other	500,000	671,684	174,569	-
Total general government	4,535,098	30,423,894	21,889,547	-
Public safety:				
Office of Emergency Preparedness	-	-	-	-
Office of Juvenile Justice Services	137,725	2,939,096	860,115	-
Animal Control	-	996,390	118,367	-
Fire protection	18,000	219,940	561,328	-
Correctional	306,777	16,570,704	3,025,020	-
Other	100,000	2,715,059	84,939	-
Total public safety	562,502	23,441,189	4,649,769	-
Public works	19,573,239	5,656,690	8,788,505	407,025,155
Sanitation	-	-	4,524,535	-
Health and welfare	401,084	11,346,335	1,641,839	-
Culture and recreation	8,119,916	30,468,058	30,795,958	-
Economic development	-	560,258	-	-
Total governmental funds capital assets allocated to functions	<u>\$ 33,191,839</u>	<u>\$ 101,896,424</u>	<u>\$ 72,290,153</u>	<u>\$ 407,025,155</u>
Construction in progress				
Total governmental funds capital assets				

(1) This schedule presents only capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds in the amount of \$539,176 (\$172,821 accumulated depreciation) are excluded from the above amounts. The capital assets of internal service funds are included as governmental activities in the government-wide statement of net position. The above amounts also do not reflect accumulated depreciation of \$104,767,938 (inclusive of \$172,821 for internal services funds) which is included in the statement of net position.

<u>Bridges</u>	<u>Equipment</u>	<u>Total</u>
\$ -	\$ 116,798	\$ 17,401,746
-	107,883	107,883
-	1,236,798	39,454,136
-	47,917	47,917
-	38,171	38,171
-	379,120	379,120
-	<u>1,022,274</u>	<u>2,368,527</u>
-	2,948,961	59,797,500
-	1,687,112	1,687,112
-	642,752	4,579,688
-	1,243,430	2,358,187
-	1,275,562	2,074,830
-	1,393,816	21,296,317
-	<u>286,567</u>	<u>3,186,565</u>
-	6,529,239	35,182,699
33,695,295	17,894,850	492,633,734
-	858,219	5,382,754
-	3,504,034	16,893,292
-	6,693,251	76,077,183
-	<u>628,677</u>	<u>1,188,935</u>
<u>\$ 33,695,295</u>	<u>\$ 39,057,231</u>	\$ 687,156,097
		<u>29,654,604</u>
		<u>\$ 716,810,701</u>

CALCASIEU PARISH POLICE JURY
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY (1)
FOR THE YEAR ENDED DECEMBER 31, 2018

<u>Function and Activity</u>	<u>Governmental Funds Capital Assets January 1, 2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Governmental Funds Capital Assets December 31, 2018</u>
General government:				
Administrative	\$ 17,371,914	\$ 35,814	\$ 5,982	\$ 17,401,746
Finance	114,988	5,308	12,413	107,883
Facility Management	39,543,182	711,921	65,856	40,189,247
Human Resources	47,918	-	-	47,918
Elections	38,171	-	-	38,171
Cable Access Channel	365,735	13,385	-	379,120
Other	<u>2,446,554</u>	<u>272,115</u>	<u>41,212</u>	<u>2,677,457</u>
Total general government	<u>59,928,462</u>	<u>1,038,543</u>	<u>125,463</u>	<u>60,841,542</u>
Public safety:				
Office of Emergency Preparedness	1,730,705	-	43,593	1,687,112
Office of Juvenile Justice Services	5,647,878	4,030,454	29,686	9,648,646
Animal Control	2,523,093	104,857	35,633	2,592,317
Fire protection	2,153,563	-	78,732	2,074,831
Correctional institution	21,343,208	181,651	-	21,524,859
Other	<u>2,710,510</u>	<u>660,479</u>	<u>90,738</u>	<u>3,280,251</u>
Total public safety	<u>36,108,957</u>	<u>4,977,441</u>	<u>278,382</u>	<u>40,808,016</u>
Public works				
Sanitation	503,395,590	15,860,170	6,487,025	512,768,735
Health and welfare	5,177,636	252,158	47,040	5,382,754
Culture and recreation	16,756,251	450,857	187,939	17,019,169
Economic development	74,878,318	4,629,723	706,491	78,801,550
Economic development	<u>1,217,029</u>	<u>58,259</u>	<u>86,353</u>	<u>1,188,935</u>
Total other functions	<u>601,424,824</u>	<u>21,251,167</u>	<u>7,514,848</u>	<u>615,161,143</u>
Total governmental funds capital assets allocated to functions	<u>\$ 697,462,243</u>	<u>\$ 27,267,151</u>	<u>\$ 7,918,693</u>	<u>\$ 716,810,701</u>

(1) This schedule presents only capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds in the amount of \$539,176 (\$172,821 accumulated depreciation) are excluded from the above amounts. The capital assets of internal service funds are included as governmental activities in the government-wide statement of net position. The above amounts also do not reflect accumulated depreciation of \$104,767,938 (inclusive of \$172,821 for internal services funds) which is included in the statement of net position.

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

SUPPLEMENTARY INFORMATION

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

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



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

Component Units Included in the Primary Government Audit

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

<p><u>Nonmajor Discretely Presented Component Units</u></p> <p><u>Fire Protection Districts:</u> No. 1 of Ward 1 No. 1 of Ward 2 No. 2 of Ward 4 No. 3 of Ward 4 No. 4 of Ward 4 No. 1 of Ward 5 No. 1 of Ward 6 No. 2 of Ward 8</p> <p><u>Gravity Drainage Districts:</u> No. 8 of Ward 1 No. 9 of Ward 2 No. 6 of Wards 5 & 6</p> <p><u>Recreation Districts:</u> No. 1 of Ward 3 No. 1 of Ward 4 No. 1 of Ward 8</p> <p><u>Community and Playground Districts:</u> No. 4 of Ward 1 No. 7 of Ward 2 No. 5 of Ward 5 No. 1 of Ward 6</p> <p><u>Sewer Districts:</u> No. 12 of Ward 4</p> <p>Calcasieu Parish Communications District</p> <p>Calcasieu Parish Coroner</p> <p><u>14th Judicial District:</u> Criminal Court Fund (Note 1) District Attorney (Note 2)</p> <p>Calcasieu Parish Gaming Revenue District</p>
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Note 1- The Criminal Court Fund encompasses the activity of the District Judges operations including the Adult Drug Court and the 14th Judicial District Court Child Support Fund. The Child Support Fund is included in this section with the enclosed Criminal Court Fund activity in order to not be misleading to the reader of the financial statements. However, the Child Support Fund does have separately issued financial statements.

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

CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
BALANCE SHEET
DECEMBER 31, 2018

	Fire Protection District				
	No. 1 of Ward 1	No. 1 of Ward 2	No. 2 of Ward 4	No. 3 of Ward 4	No. 4 of Ward 4
ASSETS					
Cash and cash equivalents	\$ 105,730	\$ 52,312	\$ 210,954	\$ 156,055	\$ 32,089
Investments	1,041,687	515,133	2,083,301	1,541,145	316,901
Receivables (net of allowances for uncollectibles):					
Taxes	1,640,995	365,642	2,636,249	1,580,895	481,351
Interest receivable	3,088	1,377	5,998	4,175	911
Other receivables	-	-	34,500	-	2,714
Intergovernmental receivable	-	-	16,597	-	-
Due from primary government	-	-	-	-	-
Prepaid items	5,432	8,906	61,769	864	2,753
Other assets	-	-	-	-	-
Total assets	<u>\$ 2,796,932</u>	<u>\$ 943,370</u>	<u>\$ 5,049,368</u>	<u>\$ 3,283,134</u>	<u>\$ 836,719</u>
LIABILITIES					
Accounts payable	\$ 15,296	\$ 2,427	\$ 23,138	\$ 128,527	\$ 5,987
Accrued liabilities	44,482	1,742	72,673	72,991	-
Due to primary government	-	-	905	-	-
Intergovernmental payable	-	-	-	-	-
Retainage payable	-	-	-	-	-
Contracts payable	-	-	-	-	-
Tax anticipation note payable	-	-	-	-	-
Other liabilities	-	-	-	-	-
Total liabilities	<u>59,778</u>	<u>4,169</u>	<u>96,716</u>	<u>201,518</u>	<u>5,987</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for the next fiscal year	<u>1,718,702</u>	<u>369,698</u>	<u>2,665,680</u>	<u>1,591,653</u>	<u>488,419</u>
FUND BALANCES					
Nonspendable	5,432	8,906	61,769	864	2,753
Restricted for:					
Debt Service	-	21,241	-	-	-
Capital Improvement	-	-	-	-	-
Unassigned	<u>1,013,020</u>	<u>539,356</u>	<u>2,225,203</u>	<u>1,489,099</u>	<u>339,560</u>
Total fund balances	<u>1,018,452</u>	<u>569,503</u>	<u>2,286,972</u>	<u>1,489,963</u>	<u>342,313</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 2,796,932</u>	<u>\$ 943,370</u>	<u>\$ 5,049,368</u>	<u>\$ 3,283,134</u>	<u>\$ 836,719</u>

Fire Protection District			Gravity Drainage District		
No. 1 of Ward 5	No. 1 of Ward 6	No. 2 of Ward 8	No. 8 of Ward 1	No. 9 of Ward 2	No. 6 of Ward 5 & 6
\$ 21,865	\$ 346,776	\$ 44,266	\$ 200,780	\$ 40,018	\$ 212,259
215,927	3,421,665	437,162	1,982,426	395,206	2,096,192
194,933	786,071	388,175	980,305	417,298	720,356
642	10,075	1,238	3,390	1,164	5,602
-	-	-	-	-	-
-	-	-	201,889	-	-
-	-	-	322,133	-	24
29,311	7,187	21,187	4,046	15,133	4,944
-	-	-	-	-	-
<u>\$ 462,678</u>	<u>\$ 4,571,774</u>	<u>\$ 892,028</u>	<u>\$ 3,694,969</u>	<u>\$ 868,819</u>	<u>\$ 3,039,377</u>
\$ 3,287	\$ 64,550	\$ 8,497	\$ 289,224	\$ 105,908	\$ 7,638
986	6,239	6,194	14,152	3,913	7,483
-	-	-	-	-	255
-	-	-	-	-	-
-	2,968	-	129,103	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>4,273</u>	<u>73,757</u>	<u>14,691</u>	<u>432,479</u>	<u>109,821</u>	<u>15,376</u>
199,709	800,887	395,203	1,026,786	421,943	736,703
29,311	7,187	21,187	4,046	15,133	4,944
-	-	-	-	-	-
-	3,199,309	-	-	-	-
<u>229,385</u>	<u>490,634</u>	<u>460,947</u>	<u>2,231,658</u>	<u>321,922</u>	<u>2,282,354</u>
<u>258,696</u>	<u>3,697,130</u>	<u>482,134</u>	<u>2,235,704</u>	<u>337,055</u>	<u>2,287,298</u>
<u>\$ 462,678</u>	<u>\$ 4,571,774</u>	<u>\$ 892,028</u>	<u>\$ 3,694,969</u>	<u>\$ 868,819</u>	<u>\$ 3,039,377</u>

continued

**CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
BALANCE SHEET
DECEMBER 31, 2018**

	<u>Recreation District</u>			<u>Community Center and Playground District</u>	
	<u>No. 1 of Ward 3</u>	<u>No. 1 of Ward 4</u>	<u>No. 1 of Ward 8</u>	<u>No. 4 of Ward 1</u>	<u>No. 7 of Ward 2</u>
ASSETS					
Cash and cash equivalents	\$ 451,400	\$ 574,869	\$ 1,376	\$ 311,762	\$ 36
Investments	4,457,276	5,671,266	13,587	3,078,840	355
Receivables (net of allowances for uncollectibles):					
Taxes	6,341,997	3,543,487	-	1,509,527	-
Interest receivable	13,226	16,374	37	8,203	42
Other receivables	50	-	-	-	-
Intergovernmental receivable	-	-	-	-	-
Due from primary government	-	-	-	-	9,224
Prepaid items	18,704	48,662	-	18,390	-
Other assets	-	-	-	-	-
Total assets	<u>\$ 11,282,653</u>	<u>\$ 9,854,658</u>	<u>\$ 15,000</u>	<u>\$ 4,926,722</u>	<u>\$ 9,657</u>
LIABILITIES					
Accounts payable	\$ 682,908	\$ 229,846	\$ -	\$ 46,210	\$ 9,153
Accrued liabilities	72,355	53,816	-	5,601	-
Due to primary government	-	-	-	-	-
Intergovernmental payable	-	-	-	-	-
Retainage payable	332,073	52,329	-	5,088	-
Contracts payable	-	-	-	-	-
Tax anticipation note payable	-	-	-	-	-
Other liabilities	-	400	-	400	-
Total liabilities	<u>1,087,336</u>	<u>336,391</u>	<u>-</u>	<u>57,299</u>	<u>9,153</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for the next fiscal year	6,553,075	3,563,087	-	1,581,102	-
FUND BALANCES					
Nonspendable	18,704	48,662	-	18,390	-
Restricted for:					
Debt Service	168,208	-	-	-	-
Capital Improvement	2,667,704	-	-	-	-
Unassigned	787,626	5,906,518	15,000	3,269,931	504
Total fund balances	<u>3,642,242</u>	<u>5,955,180</u>	<u>15,000</u>	<u>3,288,321</u>	<u>504</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 11,282,653</u>	<u>\$ 9,854,658</u>	<u>\$ 15,000</u>	<u>\$ 4,926,722</u>	<u>\$ 9,657</u>

Community Center and Plygrd. Dist.		Sewer District	Calcasieu Parish Communications District	Calcasieu Parish Coroner
No. 5 of Ward 5	No. 1 of Ward 6	No. 12 of Ward 4		
\$ -	\$ 83,195	\$ 2,511	\$ 416,276	\$ 10,538
-	821,602	24,796	4,110,985	104,072
-	198,981	-	-	-
-	2,194	66	10,753	183
1,609	-	-	393,727	-
-	-	-	119,352	127,793
268	-	-	-	-
-	2,048	-	4,245	3,633
-	-	-	-	-
<u>\$ 1,877</u>	<u>\$ 1,108,020</u>	<u>\$ 27,373</u>	<u>\$ 5,055,338</u>	<u>\$ 246,219</u>
\$ 268	\$ 2,182	\$ -	\$ 203,856	\$ 59,863
-	-	-	69,231	100,417
-	-	-	-	-
-	-	-	61,373	-
-	-	-	-	-
-	-	-	-	-
-	150	-	-	-
<u>268</u>	<u>2,332</u>	<u>-</u>	<u>334,460</u>	<u>160,280</u>
-	203,217	-	-	-
-	2,048	-	4,245	3,633
-	-	-	-	-
-	-	-	-	-
<u>1,609</u>	<u>900,423</u>	<u>27,373</u>	<u>4,716,633</u>	<u>82,306</u>
<u>1,609</u>	<u>902,471</u>	<u>27,373</u>	<u>4,720,878</u>	<u>85,939</u>
<u>\$ 1,877</u>	<u>\$ 1,108,020</u>	<u>\$ 27,373</u>	<u>\$ 5,055,338</u>	<u>\$ 246,219</u>

continued



**CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
BALANCE SHEET
DECEMBER 31, 2018**

	<u>14th Judicial District</u>		<u>Calcasieu Parish Gaming Revenue District</u>
	<u>Criminal Court Fund</u>	<u>District Attorney</u>	
ASSETS			
Cash and cash equivalents	\$ 2,085,497	\$ 8,172,345	\$ 70
Investments	5,387,219	2,085,546	-
Receivables (net of allowances for uncollectibles):			
Taxes	2,895,015	3,409,758	-
Interest receivable	16,645	3,863	-
Other receivables	2,815	-	12,706,989
Intergovernmental receivable	266,079	282,784	7,395
Due from other funds	-	-	-
Prepaid items	4,864	18,994	-
Other assets	-	-	-
Total assets	<u>\$ 10,658,134</u>	<u>\$ 13,973,290</u>	<u>\$ 12,714,454</u>
LIABILITIES			
Accounts payable	\$ 37,281	\$ 150,496	\$ 7,395
Accrued liabilities	106,392	207,620	-
Due to primary government	-	-	-
Intergovernmental payable	30,304	-	10,039,989
Retainage payable	-	-	-
Contracts payable	-	-	2,667,000
Tax anticipation note payable	-	-	-
Other liabilities	-	-	70
Total liabilities	<u>173,977</u>	<u>358,116</u>	<u>12,714,454</u>
DEFERRED INFLOWS OF RESOURCES			
Property taxes levied for the next fiscal year	<u>2,957,831</u>	<u>3,483,743</u>	<u>-</u>
FUND BALANCES			
Nonspendable	4,864	18,994	-
Restricted for:			
Debt Service	-	-	-
Capital Improvement	-	-	-
Unassigned	<u>7,521,462</u>	<u>10,112,437</u>	<u>-</u>
Total fund balances	<u>7,526,326</u>	<u>10,131,431</u>	<u>-</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 10,658,134</u>	<u>\$ 13,973,290</u>	<u>\$ 12,714,454</u>

CALCASIEU PARISH POLICE JURY
 SELECTED COMPONENT UNITS
 RECONCILIATION OF THE BALANCE SHEET
 TO THE STATEMENT OF NET POSITION
 DECEMBER 31, 2018

	Fire Protection District		
	No. 1 of Ward 1	No. 1 of Ward 2	No. 2 of Ward 4
Fund balances - total governmental funds	\$ 1,018,452	\$ 569,503	\$ 2,286,972
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	3,654,196	2,458,237	3,676,362
Less accumulated depreciation	(2,191,268)	(1,302,554)	(1,782,114)
Some revenues were collected more than sixty days after year end and therefore, are not available soon enough to pay for current-period expenditures.			
	-	-	-
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	-	(1,030,000)	-
Deferred premium and discount	-	5,937	-
Deferred amount on refunding	-	39,090	-
Capital lease obligations	-	-	-
Compensated absences	-	-	(39,006)
Accrued interest payable	-	(17,568)	-
Other liabilities	-	-	-
OPEB liability	(509,671)	-	(966,493)
Pension liability	(1,689,915)	-	(2,446,256)
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.			
	-	(653)	8
Deferred outflows and inflows of resources are not available to pay current period expenditures and therefore are not reported in the fund level statements.			
	219,494	-	317,731
Total net position of governmental activities	\$ 501,288	\$ 721,992	\$ 1,047,204

Fire Protection District					Gravity Drainage District		
No. 3 of Ward 4	No. 4 of Ward 4	No. 1 of Ward 5	No. 1 of Ward 6	No. 2 of Ward 8	No. 8 of Ward 1	No. 9 of Ward 2	No. 6 of Ward 5 & 6
\$ 1,489,963	\$ 342,313	\$ 258,696	\$ 3,697,130	\$ 482,134	\$ 2,235,704	\$ 337,055	\$ 2,287,298
2,151,133 (1,439,796)	2,530,053 (904,085)	1,702,326 (591,049)	3,926,204 (1,487,543)	3,033,925 (1,602,988)	5,883,326 (660,274)	741,325 (271,056)	3,809,953 (996,810)
-	-	-	-	-	-	-	-
-	-	-	-	-	34,018	8,966	11,887
-	-	-	(3,800,000)	-	-	-	-
-	-	-	(160,915)	-	-	-	-
-	-	-	-	-	-	-	-
-	(713,680)	-	-	-	-	-	-
-	-	-	(120)	-	(9,144)	(685)	(4,608)
-	(19,207)	-	(103,947)	-	-	-	-
-	-	-	-	-	(2,989)	(128)	(810)
-	-	-	(44,509)	(5,063)	(502,651)	(308,642)	(89,994)
-	-	-	(136,912)	(157,737)	-	-	-
150	(566)	-	-	-	-	(118)	(38)
-	-	-	17,783	20,488	(24,387)	(6,428)	(8,522)
<u>\$ 2,201,450</u>	<u>\$ 1,234,828</u>	<u>\$ 1,369,973</u>	<u>\$ 1,907,171</u>	<u>\$ 1,770,759</u>	<u>\$ 6,953,603</u>	<u>\$ 500,289</u>	<u>\$ 5,008,356</u>

continued

CALCASIEU PARISH POLICE JURY
 SELECTED COMPONENT UNITS
 RECONCILIATION OF THE BALANCE SHEET
 TO THE STATEMENT OF NET POSITION
 DECEMBER 31, 2018

	Recreation District			Community Center & Playground District
	No. 1 of Ward 3	No. 1 of Ward 4	No. 1 of Ward 8	No. 4 of Ward 1
	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
Fund balances - total governmental funds	\$ 3,642,242	\$ 5,955,180	\$ 15,000	\$ 3,288,321
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	34,915,146	10,361,828	205,573	7,717,010
Less accumulated depreciation	(7,733,088)	(4,065,974)	(128,667)	(2,710,873)
Some revenues were collected more than sixty days after year end and therefore, are not available soon enough to pay for current-period expenditures.				
	-	-	-	-
Net pension assets are not reported in the governmental funds	109,718	112,021	-	15,247
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	(13,425,000)	-	-	(640,000)
Deferred premium and discount	(947,578)	-	-	-
Deferred amount on refunding	-	-	-	-
Compensated absences	(37,892)	(31,970)	-	(3,747)
Accrued interest payable	(272,956)	-	-	(5,241)
Other liabilities	(16,281)	(9,610)	-	(1,245)
OPEB liability	(398,368)	(794,533)	-	(68,223)
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.				
	(1,684)	(1,409)	-	-
Deferred outflows and inflows of resources are not available to pay current period expenditures and therefore are not reported in the fund level statements.				
	(78,654)	(80,305)	-	(10,930)
Total net position of governmental activities	<u>\$ 15,755,605</u>	<u>\$ 11,445,228</u>	<u>\$ 91,906</u>	<u>\$ 7,580,319</u>

Community Center and Playground District			Sewer District	Calcasieu Parish Communications District	Calcasieu Parish Coroner
No. 7 of Ward 2	No. 5 of Ward 5	No. 1 of Ward 6	No. 12 of Ward 4		
\$ 504	\$ 1,609	\$ 902,471	\$ 27,373	\$ 4,720,878	\$ 85,939
447,198 (65,953)	38,390 (12,890)	128,926 (95,829)	121,364 (63,716)	5,629,195 (3,504,892)	240,751 (155,985)
-	-	-	-	-	33,439
-	-	-	-	186,624	40,229
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	(34,105)	(11,539)
-	-	-	-	-	-
-	-	-	-	(14,420)	(154)
-	-	-	-	(1,368,493)	(344,611)
-	-	-	-	-	-
-	-	-	-	(110,464)	-
-	-	-	-	(133,787)	(28,840)
<u>\$ 381,749</u>	<u>\$ 27,109</u>	<u>\$ 935,568</u>	<u>\$ 85,021</u>	<u>\$ 5,370,536</u>	<u>\$ (140,771)</u>

continued



**CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
RECONCILIATION OF THE BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2018**

	<u>14th Judicial District</u>		<u>Calcasieu Parish</u>
	<u>Criminal</u>	<u>District</u>	<u>Gaming Revenue</u>
	<u>Court Fund</u>	<u>Attorney</u>	<u>District</u>
Fund balances - total governmental funds	\$ 7,526,326	\$ 10,131,431	\$ -
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	381,146	2,297,073	-
Less accumulated depreciation	(301,269)	(2,016,963)	-
Some revenues were collected more than sixty days after year end and therefore, are not available soon enough to pay for current-period expenditures.			
	-	-	5,334,000
Net pension assets are not reported in the governmental funds			
	-	330,875	-
Some liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds. These liabilities consist of the following:			
Bonds payable	-	-	-
Deferred premium and discount	-	-	-
Deferred amount on refunding	-	-	-
Capital lease obligations	(18,347)	-	-
Compensated absences	(40,107)	(335,625)	-
Accrued interest payable	-	-	-
Other liabilities	(18,259)	(28,481)	(5,334,000)
OPEB liability	(2,565,545)	(3,616,193)	-
Pension liability	238,891	(642,071)	-
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.			
	<u>(171,256)</u>	<u>158,143</u>	<u>-</u>
Total net position of governmental activities	<u>\$ 5,031,580</u>	<u>\$ 6,278,189</u>	<u>\$ -</u>

CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2018

	Fire Protection District				
	No. 1 of Ward 1	No. 1 of Ward 2	No. 2 of Ward 4	No. 3 of Ward 4	No. 4 of Ward 4
REVENUES					
Taxes:					
Ad valorem	\$ 1,869,493	\$ 321,090	\$ 2,379,189	\$ 1,280,504	\$ 412,588
Intergovernmental revenues	440,149	252,892	172,721	34,517	25,274
Charges for services	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Investment income	29,834	10,902	53,685	32,932	9,277
Sale of assets	18,930	-	842	908	-
Donations	-	-	-	-	-
Miscellaneous revenues	42,097	3,670	150,635	-	-
Total revenues	<u>2,400,503</u>	<u>588,554</u>	<u>2,757,072</u>	<u>1,348,861</u>	<u>447,139</u>
EXPENDITURES					
General government	-	-	-	-	-
Public safety	2,252,706	428,895	2,439,558	1,018,785	265,930
Public works	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Economic development	-	-	-	-	-
Capital outlay	-	-	127,673	-	667,954
Intergovernmental	-	-	-	-	-
Debt service:					
Principal retirement	155,000	85,000	-	-	-
Interest and fiscal charges	6,980	43,952	-	-	-
Bond issuance cost	-	-	-	-	-
Total expenditures	<u>2,414,686</u>	<u>557,847</u>	<u>2,567,231</u>	<u>1,018,785</u>	<u>933,884</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(14,183)</u>	<u>30,707</u>	<u>189,841</u>	<u>330,076</u>	<u>(486,745)</u>
OTHER FINANCING SOURCES (USES)					
Bond proceeds	-	-	-	-	-
Original issue premium	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(14,183)	30,707	189,841	330,076	(486,745)
Fund balance at beginning of year	1,032,635	538,796	2,097,131	1,159,887	829,058
Fund balance at end of year	<u>\$ 1,018,452</u>	<u>\$ 569,503</u>	<u>\$ 2,286,972</u>	<u>\$ 1,489,963</u>	<u>\$ 342,313</u>

Fire Protection District			Gravity Drainage District		
No. 1 of Ward 5	No. 1 of Ward 6	No. 2 of Ward 8	No 8 of Ward 1	No. 9 of Ward 2	No. 6 of Wards 5 & 6
\$ 205,725	\$ 399,416	\$ 392,342	\$ 1,032,985	\$ 379,073	\$ 746,451
11,379	39,927	45,965	2,853,020	38,205	18,237
-	-	-	-	-	-
-	-	-	-	-	-
8,592	39,323	12,640	34,286	11,506	39,424
3,849	5,025	10,267	17,945	59,313	7,790
-	-	-	-	-	-
-	-	20,554	4,366	-	-
<u>229,545</u>	<u>483,691</u>	<u>481,768</u>	<u>3,942,602</u>	<u>488,097</u>	<u>811,902</u>
-	-	-	-	-	-
110,680	384,432	344,871	-	-	-
-	-	-	740,220	405,913	313,087
-	-	-	-	-	-
-	-	-	-	-	-
269,737	675,994	275,416	2,700,109	306,762	56,643
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	121,031	-	-	-	-
<u>380,417</u>	<u>1,181,457</u>	<u>620,287</u>	<u>3,440,329</u>	<u>712,675</u>	<u>369,730</u>
(150,872)	(697,766)	(138,519)	502,273	(224,578)	442,172
-	3,800,000	-	-	-	-
-	167,330	-	-	-	-
-	3,967,330	-	-	-	-
(150,872)	3,269,564	(138,519)	502,273	(224,578)	442,172
409,568	427,566	620,653	1,733,431	561,633	1,845,126
<u>\$ 258,696</u>	<u>\$ 3,697,130</u>	<u>\$ 482,134</u>	<u>\$ 2,235,704</u>	<u>\$ 337,055</u>	<u>\$ 2,287,298</u>

continued

CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2018

	Recreation District			Community Center and Playground District	
	No. 1 of Ward 3	No. 1 of Ward 4	No. 1 of Ward 8	No. 4 of Ward 1	No. 7 of Ward 2
REVENUES					
Taxes:					
Ad valorem	\$ 6,178,656	\$ 3,472,534	\$ -	\$ 1,590,647	\$ -
Intergovernmental revenues	2,502,151	-	-	20,764	338,862
Charges for services	309,185	77,426	-	9,430	-
Fines and forfeitures	-	-	-	-	-
Investment income	127,988	137,503	368	59,822	434
Sale of assets	2,150	5,179	-	504	-
Donations	3,570	-	-	-	-
Miscellaneous revenues	2,953	13,863	-	350	-
Total revenues	<u>9,126,653</u>	<u>3,706,505</u>	<u>368</u>	<u>1,681,517</u>	<u>339,296</u>
EXPENDITURES					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Culture and recreation	4,513,838	2,849,214	5,216	480,529	5,974
Economic development	-	-	-	-	-
Capital outlay	4,374,277	1,094,953	-	292,274	332,818
Intergovernmental	-	-	-	-	-
Debt service:					
Principal retirement	1,300,000	-	-	150,000	-
Interest and fiscal charges	672,352	-	-	19,955	-
Bond issuance cost	-	-	-	-	-
Total expenditures	<u>10,860,467</u>	<u>3,944,167</u>	<u>5,216</u>	<u>942,758</u>	<u>338,792</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,733,814)</u>	<u>(237,662)</u>	<u>(4,848)</u>	<u>738,759</u>	<u>504</u>
OTHER FINANCING SOURCES (USES)					
Bond proceeds	750,000	-	-	-	-
Original issue premium	-	-	-	-	-
Bond issuance costs	-	-	-	-	-
Total other financing sources (uses)	<u>750,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(983,814)	(237,662)	(4,848)	738,759	504
Fund balance at beginning of year	<u>4,626,056</u>	<u>6,192,842</u>	<u>19,848</u>	<u>2,549,562</u>	<u>-</u>
Fund balance at end of year	<u>\$ 3,642,242</u>	<u>\$ 5,955,180</u>	<u>\$ 15,000</u>	<u>\$ 3,288,321</u>	<u>\$ 504</u>

Community Center and Playground District		Sewer District	Calcasieu Parish Communications District	Calcasieu Parish Coroner
No. 5 of Ward 5	No. 1 of Ward 6	No. 12 of Ward 4		
\$ -	\$ 203,270	\$ -	\$ -	\$ -
31,764	3,285	-	702,156	560,883
-	7,596	-	4,001,860	672,133
-	-	-	-	-
-	16,392	484	65,740	765
-	-	-	-	90
-	-	-	-	-
-	941	-	9,778	-
<u>31,764</u>	<u>231,484</u>	<u>484</u>	<u>4,779,534</u>	<u>1,233,871</u>
-	-	-	-	1,202,507
-	-	-	3,212,695	-
-	-	-	-	-
17,314	170,839	-	-	-
-	-	-	-	-
12,841	-	-	549,416	59,392
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>30,155</u>	<u>170,839</u>	<u>-</u>	<u>3,762,111</u>	<u>1,261,899</u>
<u>1,609</u>	<u>60,645</u>	<u>484</u>	<u>1,017,423</u>	<u>(28,028)</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
1,609	60,645	484	1,017,423	(28,028)
-	841,826	26,889	3,703,455	113,967
<u>\$ 1,609</u>	<u>\$ 902,471</u>	<u>\$ 27,373</u>	<u>\$ 4,720,878</u>	<u>\$ 85,939</u>

continued



**CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2018**

	<u>14th Judicial District</u>		<u>Calcasieu Parish Gaming Revenue District</u>
	<u>Criminal Court Fund</u>	<u>District Attorney</u>	
REVENUES			
Taxes:			
Ad valorem	\$ 2,921,941	\$ 3,441,120	\$ -
Intergovernmental revenues	2,506,785	2,067,917	7,395
Charges for services	732,521	1,015,085	-
Fines and forfeitures	785,968	5,244,782	-
Investment income	123,604	37,978	-
Gaming revenue	-	-	26,367,359
Sale of assets	-	128	-
Donations	-	-	-
Miscellaneous revenues	-	129	-
Total revenues	<u>7,070,819</u>	<u>11,807,139</u>	<u>26,374,754</u>
EXPENDITURES			
General government	6,264,828	11,366,863	-
Public safety	-	-	-
Public works	-	-	-
Culture and recreation	-	-	-
Economic development	-	-	8,870
Capital outlay	-	-	-
Intergovernmental	-	-	26,365,884
Debt service:			
Principal retirement	-	-	-
Interest and fiscal charges	-	-	-
Bond issuance cost	-	-	-
Total expenditures	<u>6,264,828</u>	<u>11,366,863</u>	<u>26,374,754</u>
Excess (deficiency) of revenues over (under) expenditures	<u>805,991</u>	<u>440,276</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Bond proceeds	-	-	-
Original issue premium	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	805,991	440,276	-
Fund balance at beginning of year	<u>6,720,335</u>	<u>9,691,155</u>	<u>-</u>
Fund balance at end of year	<u>\$ 7,526,326</u>	<u>\$ 10,131,431</u>	<u>\$ -</u>

CALCASIEU PARISH POLICE JURY
 SELECTED COMPONENT UNITS
 RECONCILIATION OF THE STATEMENT OF REVENUES,
 EXPENDITURES, AND CHANGES IN FUND BALANCES
 TO THE STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED DECEMBER 31, 2018

	Fire Protection District	
	No. 1 of Ward 1	No. 1 of Ward 2
Net change in fund balances - total governmental funds	\$ (14,183)	\$ 30,707
<p>The total net change in net position reported for governmental activities in the statement of activities is different because:</p>		
<p>Governmental funds report capital outlays as expenditures. However in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.</p>		
Capital outlay	530,807	250,072
Depreciation expense	(128,778)	(101,846)
<p>The net effect of various miscellaneous transactions involving capital assets such as sales, trade-ins, and donations, is to decrease net position</p>		
	-	-
<p>Because some revenues will not be collected for several months after year-end, they are not considered "available" revenues in the governmental funds.</p>		
	-	-
<p>The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.</p>		
	155,000	80,021
<p>Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.</p>		
Accounts payable	-	(653)
Accrued interest payable	5,125	8,109
Capital lease payable	-	-
Compensated absences	-	-
Other liabilities	-	-
Other post employment benefits	(31,568)	-
Pension liability	7,036	-
<p>Deferred outflows and inflows of resources are not available to pay current period expenditures and therefore are not reported in the fund level statements.</p>		
	17,701	-
Change in net position of governmental activities	\$ 541,140	\$ 266,410

Fire Protection District						Gravity Drainage District		
No. 2 of Ward 4	No. 3 of Ward 4	No. 4 of Ward 4	No. 1 of Ward 5	No. 1 of Ward 6	No. 2 of Ward 8	No 8 of Ward 1	No. 9 of Ward 2	No. 6 of Wards 5 & 6
\$ 189,841	\$ 330,076	\$ (486,745)	\$ (150,872)	\$ 3,269,564	\$ (138,519)	\$ 502,273	\$ (224,578)	\$ 442,172
81,980 (166,870)	143,765 (77,788)	716,668 (141,628)	255,465 (52,632)	662,526 (122,677)	450,521 (123,566)	2,846,453 (65,876)	325,965 (55,299)	56,643 (168,823)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	(3,960,915)	-	-	-	-
8	150	(58)	509	-	-	475	(118)	(38)
-	-	(15,747)	-	(103,947)	-	-	-	-
-	-	51,808	-	-	-	-	-	-
(7,725)	-	-	-	995	-	(522)	(14)	(1,608)
-	-	-	-	-	-	(1,212)	(53)	(346)
(35,958)	-	-	-	(2,030)	(515)	(4,617)	2,998	23
(139,824)	-	-	-	(6,707)	(8,258)	125,566	33,002	44,555
43,460	-	-	-	2,299	2,713	(130,964)	(34,410)	(46,554)
\$ (35,088)	\$ 396,203	\$ 124,298	\$ 52,470	\$ (260,892)	\$ 182,376	\$ 3,271,576	\$ 47,493	\$ 326,024

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, 2018

	Recreation District			Community Center & Playground District
	No. 1 of Ward 3	No. 1 of Ward 4	No. 1 of Ward 8	No. 4 of Ward 1
	\$	\$	\$	\$
Net change in fund balances - total governmental funds	(983,814)	(237,662)	(4,848)	738,759
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	4,380,883	1,094,318	-	205,771
Depreciation expense	(888,402)	(369,901)	(4,491)	(257,411)
The net effect of various miscellaneous transactions involving capital assets such as sales, trade-ins, and donations, is to decrease net position				
	-	-	-	-
Because some revenues will not be collected for several months after year-end, they are not considered "available" revenues in the governmental funds.				
	-	-	-	-
The issuance of long-term debt (e.g.; bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.				
	779,818	-	-	150,000
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.				
Accounts payable	14,683	(286)	-	-
Accrued interest payable	14,097	-	-	1,228
Capital lease payable	-	-	-	-
Compensated absences	(5,142)	(11,193)	-	(2,137)
Other liabilities	(4,230)	(2,609)	-	(336)
Other post employment benefits	(21,244)	(16,577)	-	(5,107)
Pension liability	414,176	416,678	-	54,534
Deferred outflows and inflows of resources are not available to pay current period expenditures and therefore are not reported in the fund level statements.				
	(433,092)	(434,975)	-	(56,666)
Change in net position of governmental activities	<u>\$ 3,267,733</u>	<u>\$ 437,793</u>	<u>\$ (9,339)</u>	<u>\$ 828,635</u>

<u>Community and Playground District</u>			<u>Sewer District</u>	<u>Calcasieu Parish</u>	<u>Calcasieu Parish</u>
<u>No. 7 of</u>	<u>No. 5 of</u>	<u>No. 1 of</u>	<u>No. 12 of</u>	<u>Communications</u>	<u>Coroner</u>
<u>Ward 2</u>	<u>Ward 5</u>	<u>Ward 6</u>	<u>Ward 4</u>	<u>District</u>	
\$ 504	\$ 1,609	\$ 60,645	\$ 484	\$ 1,017,423	\$ (28,028)
297,078	-	-	-	268,477	52,463
(6,593)	-	(3,315)	(2,427)	(293,714)	(16,439)
-	-	-	-	-	-
-	-	-	-	(8,951)	(11,503)
-	-	-	-	-	-
-	-	-	-	(110,464)	7,467
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	9,502	(2,269)
-	-	-	-	(4,783)	147
-	-	-	-	(37,373)	(5,914)
-	-	-	-	702,769	156,165
-	-	-	-	(734,664)	(163,808)
<u>\$ 290,989</u>	<u>\$ 1,609</u>	<u>\$ 57,330</u>	<u>\$ (1,943)</u>	<u>\$ 808,222</u>	<u>\$ (11,719)</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, 2018**

	14th Judicial District	
	Criminal Court Fund	District Attorney
Net change in fund balances - total governmental funds	\$ 805,991	\$ 440,276
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	45,105	84,822
Depreciation expense	(17,053)	(113,891)
The net effect of various miscellaneous transactions involving capital assets such as sales, trade-ins, and donations, is to decrease net position		
	-	-
Because some revenues will not be collected for several months after year-end, they are not considered "available" revenues in the governmental funds.		
	-	-
The issuance of long-term debt (e.g.; bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.		
	-	-
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Accounts payable	1,841	4,650
Accrued interest payable	-	-
Capital lease payable	(18,347)	-
Compensated absences	(43)	(10,482)
Other liabilities	(9,471)	(9,351)
Other post employment benefits	(25,972)	(126,652)
Pension liability	913,933	1,038,827
Deferred outflows and inflows of resources are not available to pay current period expenditures and therefore are not reported in the fund level statements.		
	(957,114)	(1,148,186)
Change in net position of governmental activities	\$ 738,870	\$ 160,013

CALCASIEU PARISH POLICE JURY
FIRE PROTECTION DISTRICT NO. 1 OF WARD 1
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2018

	General Fund
ASSETS	
Cash and cash equivalents	\$ 105,730
Investments	1,041,687
Taxes receivable - net	1,640,995
Interest receivable	3,088
Prepaid items	5,432
Total assets	\$ 2,796,932
 LIABILITIES	
Accounts payable	\$ 15,296
Accrued liabilities	44,482
Total liabilities	59,778
 DEFERRED INFLOWS OF RESOURCES	
Property taxes levied for the next fiscal year	1,718,702
 FUND BALANCES	
Nonspendable	5,432
Unassigned	1,013,020
Total fund balances	1,018,452
Total liabilities, deferred inflows of resources and fund balances	\$ 2,796,932

**CALCASIEU PARISH POLICE JURY
 FIRE PROTECTION DISTRICT NO. 1 OF WARD 1
 DISCRETELY PRESENTED COMPONENT UNIT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED DECEMBER 31, 2018**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
REVENUES			
Taxes:			
Ad valorem	\$ 1,734,343	\$ 135,150	\$ 1,869,493
Intergovernmental revenues	440,149	-	440,149
Investment income	28,405	1,429	29,834
Sale of assets	18,930	-	18,930
Miscellaneous revenue	42,097	-	42,097
Total revenues	<u>2,263,924</u>	<u>136,579</u>	<u>2,400,503</u>
EXPENDITURES			
Current:			
Public safety	2,252,706	-	2,252,706
Debt service:			
Principal retirement	-	155,000	155,000
Interest and fiscal charges	-	6,980	6,980
Total expenditures	<u>2,252,706</u>	<u>161,980</u>	<u>2,414,686</u>
Excess (deficiency) of revenues over (under) expenditures	<u>11,218</u>	<u>(25,401)</u>	<u>(14,183)</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	11,237	-	11,237
Transfers Out	-	(11,237)	(11,237)
Total other financing sources (uses)	<u>11,237</u>	<u>(11,237)</u>	<u>-</u>
Fund balance at beginning of year	<u>995,997</u>	<u>36,638</u>	<u>1,032,635</u>
Fund balance at end of year	<u>\$ 1,018,452</u>	<u>\$ -</u>	<u>\$ 1,018,452</u>

CALCASIEU PARISH POLICE JURY
FIRE PROTECTION DISTRICT NO. 1 OF WARD 2
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2018

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
ASSETS			
Cash and cash equivalents	\$ 50,227	\$ 2,085	\$ 52,312
Investments	494,544	20,589	515,133
Taxes receivable - net	232,159	133,483	365,642
Interest receivable	1,324	53	1,377
Prepaid items	8,906	-	8,906
Total assets	<u>\$ 787,160</u>	<u>\$ 156,210</u>	<u>\$ 943,370</u>
LIABILITIES			
Accounts payable	\$ 2,427	\$ -	\$ 2,427
Accrued liabilities	1,742	-	1,742
Total liabilities	<u>4,169</u>	<u>-</u>	<u>4,169</u>
DEFERRED INFLOWS OF RESOURCES			
Property taxes levied for the next fiscal year	<u>234,729</u>	<u>134,969</u>	<u>369,698</u>
FUND BALANCES			
Nonspendable	8,906	-	8,906
Restricted	-	21,241	21,241
Unassigned	<u>539,356</u>	<u>-</u>	<u>539,356</u>
Total fund balances	<u>548,262</u>	<u>21,241</u>	<u>569,503</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 787,160</u>	<u>\$ 156,210</u>	<u>\$ 943,370</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, 2018

	General Fund	Debt Service Fund	Totals
REVENUES			
Taxes:			
Ad valorem	\$ 202,467	\$ 118,623	\$ 321,090
Intergovernmental revenues	252,892	-	252,892
Investment income	10,334	568	10,902
Miscellaneous revenue	3,670	-	3,670
Total revenues	469,363	119,191	588,554
EXPENDITURES			
Current:			
Public safety	428,895	-	428,895
Debt service:			
Principal retirement	-	85,000	85,000
Interest and fiscal charges	-	43,952	43,952
Total expenditures	428,895	128,952	557,847
Net change in fund balances	40,468	(9,761)	30,707
Fund balance at beginning of year	507,794	31,002	538,796
Fund balance at end of year	\$ 548,262	\$ 21,241	\$ 569,503

CALCASIEU PARISH POLICE JURY
 FIRE PROTECTION DISTRICT NO. 1 OF WARD 6
 DISCRETELY PRESENTED COMPONENT UNIT
 COMBINING BALANCE SHEET
 DECEMBER 31, 2018

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
ASSETS				
Cash and cash equivalents	\$ 47,848	\$ 298,928	\$ -	\$ 346,776
Investments	469,565	2,952,100	-	3,421,665
Taxes receivable - net	482,320	-	303,751	786,071
Interest receivable	1,300	8,775	-	10,075
Due from other funds	-	-	5,637	5,637
Prepaid items	7,187	-	-	7,187
Total assets	<u>\$ 1,008,220</u>	<u>\$ 3,259,803</u>	<u>\$ 309,388</u>	<u>\$ 4,577,411</u>
LIABILITIES				
Accounts payable	\$ 7,024	\$ 57,526	\$ -	\$ 64,550
Accrued liabilities	6,239	-	-	6,239
Retainage payable	-	2,968	-	2,968
Due to other funds	5,637	-	-	5,637
Total liabilities	<u>18,900</u>	<u>60,494</u>	<u>-</u>	<u>79,394</u>
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for the next fiscal year	<u>491,499</u>	<u>-</u>	<u>309,388</u>	<u>800,887</u>
FUND BALANCES				
Nonspendable	7,187	-	-	7,187
Restricted	-	3,199,309	-	3,199,309
Unassigned	490,634	-	-	490,634
Total fund balances	<u>497,821</u>	<u>3,199,309</u>	<u>-</u>	<u>3,697,130</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,008,220</u>	<u>\$ 3,259,803</u>	<u>\$ 309,388</u>	<u>\$ 4,577,411</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, 2018

	General Fund	Capital Projects Fund	Totals
REVENUES			
Taxes:			
Ad valorem	\$ 399,416	\$ -	\$ 399,416
Intergovernmental revenues	39,927	-	39,927
Investment income	10,319	29,004	39,323
Sale of assets	5,025	-	5,025
Total revenues	454,687	29,004	483,691
EXPENDITURES			
Current:			
Public safety	384,432	-	384,432
Capital outlay	-	675,994	675,994
Bond issuance costs	-	121,031	121,031
Total expenditures	384,432	797,025	1,181,457
Excess (deficiency) of revenues over (under) expenditures	70,255	(768,021)	(697,766)
OTHER FINANCING SOURCES (USES)			
Bond proceeds	-	3,800,000	3,800,000
Bond premium	-	167,330	167,330
Total other financing sources (uses)	-	3,967,330	3,967,330
Net change in fund balances	70,255	3,199,309	3,269,564
Fund balance at beginning of year	427,566	-	427,566
Fund balance at end of year	\$ 497,821	\$ 3,199,309	\$ 3,697,130

CALCASIEU PARISH POLICE JURY
GRAVITY DRAINAGE DISTRICT NO. 8 OF WARD 1
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2018

	General Fund	Capital Projects Fund	Totals
ASSETS			
Cash and cash equivalents	\$ 189,784	\$ 10,996	\$ 200,780
Investments	1,873,838	108,588	1,982,426
Taxes receivable - net	980,305	-	980,305
Interest receivable	3,308	82	3,390
Due from other governments	-	201,889	201,889
Due from primary government	-	322,133	322,133
Prepaid expense	4,046	-	4,046
Total assets	\$ 3,051,281	\$ 643,688	\$ 3,694,969
LIABILITIES			
Accounts payable	\$ 9,107	\$ 280,117	\$ 289,224
Accrued liabilities	14,152	-	14,152
Retainage payable	-	129,103	129,103
Total liabilities	23,259	409,220	432,479
DEFERRED INFLOWS OF RESOURCES			
Property taxes levied for the next fiscal year	1,026,786	-	1,026,786
FUND BALANCES			
Nonspendable	4,046	-	4,046
Unassigned	1,997,190	234,468	2,231,658
Total fund balances	2,001,236	234,468	2,235,704
Total liabilities, deferred inflows of resources and fund balances	\$ 3,051,281	\$ 643,688	\$ 3,694,969

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, 2018

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
REVENUES			
Taxes:			
Ad valorem	\$ 1,032,985	\$ -	\$ 1,032,985
Intergovernmental revenues	38,326	2,814,694	2,853,020
Investment income	31,955	2,331	34,286
Sale of assets	17,945	-	17,945
Miscellaneous revenue	4,366	-	4,366
Total revenues	<u>1,125,577</u>	<u>2,817,025</u>	<u>3,942,602</u>
EXPENDITURES			
Current:			
Public works	740,220	-	740,220
Capital outlay	-	2,700,109	2,700,109
Total expenditures	<u>740,220</u>	<u>2,700,109</u>	<u>3,440,329</u>
Net change in fund balances	385,357	116,916	502,273
Fund balance at beginning of year	<u>1,615,879</u>	<u>117,552</u>	<u>1,733,431</u>
Fund balance at end of year	<u>\$ 2,001,236</u>	<u>\$ 234,468</u>	<u>\$ 2,235,704</u>

CALCASIEU PARISH POLICE JURY
GRAVITY DRAINAGE DISTRICT NO. 6 OF WARDS 5 & 6
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2018

	General Fund
ASSETS	
Cash and cash equivalents	\$ 212,259
Investments	2,096,192
Taxes receivable - net	720,356
Interest receivable	5,602
Due from other governments	24
Prepaid expense	4,944
Total assets	\$ 3,039,377
LIABILITIES	
Accounts payable	\$ 7,638
Accrued liabilities	7,483
Due to primary	255
Total liabilities	15,376
DEFERRED INFLOWS OF RESOURCES	
Property taxes levied for the next fiscal year	736,703
FUND BALANCES	
Nonspendable	4,944
Unassigned	2,282,354
Total fund balances	2,287,298
Total liabilities, deferred inflows of resources and fund balances	\$ 3,039,377

CALCASIEU PARISH POLICE JURY
GRAVITY DRAINAGE DISTRICT NO. 6 OF WARDS 5 & 6
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2018

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
REVENUES			
Taxes:			
Ad valorem	\$ 746,451	\$ -	\$ 746,451
Intergovernmental revenues	18,237	-	18,237
Investment income	39,420	4	39,424
Sale of assets	7,790	-	7,790
Total revenues	<u>811,898</u>	<u>4</u>	<u>811,902</u>
EXPENDITURES			
Current:			
Public works	313,087	-	313,087
Capital outlay	56,643	-	56,643
Total expenditures	<u>369,730</u>	<u>-</u>	<u>369,730</u>
Excess (deficiency) of revenues over (under) expenditures	<u>442,168</u>	<u>4</u>	<u>442,172</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	196	-	196
Transfers Out	<u>-</u>	<u>(196)</u>	<u>(196)</u>
Total other financing sources (uses)	<u>196</u>	<u>(196)</u>	<u>-</u>
Fund balance at beginning of year	<u>1,844,934</u>	<u>192</u>	<u>1,845,126</u>
Fund balance at end of year	<u>\$ 2,287,298</u>	<u>\$ -</u>	<u>\$ 2,287,298</u>

**CALCASIEU PARISH POLICE JURY
RECREATION DISTRICT NO. 1 OF WARD 3
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2018**

	<u>General Fund</u>	<u>Bond Capital Projects Fund</u>	<u>Turf Capital Project Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
ASSETS					
Cash and cash equivalents	\$ 98,732	\$ 60,798	\$ 270,388	\$ 21,482	\$ 451,400
Investments	974,447	600,423	2,670,253	212,153	4,457,276
Taxes receivable - net	4,388,630	-	-	1,953,367	6,341,997
Interest receivable	3,255	2,102	7,399	470	13,226
Prepaid items	18,704	-	-	-	18,704
Other receivable	50	-	-	-	50
Total assets	<u>\$ 5,483,818</u>	<u>\$ 663,323</u>	<u>\$ 2,948,040</u>	<u>\$ 2,187,472</u>	<u>\$ 11,282,653</u>
LIABILITIES					
Accounts payable	\$ 71,322	\$ -	\$ 611,586	\$ -	\$ 682,908
Accrued liabilities	72,355	-	-	-	72,355
Retainage payable	-	295,194	36,879	-	332,073
Total liabilities	<u>143,677</u>	<u>295,194</u>	<u>648,465</u>	<u>-</u>	<u>1,087,336</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for the next fiscal year	<u>4,533,811</u>	<u>-</u>	<u>-</u>	<u>2,019,264</u>	<u>6,553,075</u>
FUND BALANCES					
Nonspendable	18,704	-	-	-	18,704
Restricted:					
Debt service	-	-	-	168,208	168,208
Capital improvement	-	368,129	2,299,575	-	2,667,704
Unassigned	<u>787,626</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>787,626</u>
Total fund balances	<u>806,330</u>	<u>368,129</u>	<u>2,299,575</u>	<u>168,208</u>	<u>3,642,242</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 5,483,818</u>	<u>\$ 663,323</u>	<u>\$ 2,948,040</u>	<u>\$ 2,187,472</u>	<u>\$ 11,282,653</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, 2018

	<u>General Fund</u>	<u>Bond Capital Projects Fund</u>	<u>Turf Capital Project Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
REVENUES					
Taxes:					
Ad valorem	\$ 4,347,845	\$ -	\$ -	\$ 1,830,811	\$ 6,178,656
Intergovernmental revenues	102,151	-	2,400,000	-	2,502,151
Charges for services	309,185	-	-	-	309,185
Investment income	42,221	62,260	18,186	5,321	127,988
Donations	3,570	-	-	-	3,570
Sale of assets	2,150	-	-	-	2,150
Miscellaneous revenues	2,953	-	-	-	2,953
Total revenues	<u>4,810,075</u>	<u>62,260</u>	<u>2,418,186</u>	<u>1,836,132</u>	<u>9,126,653</u>
EXPENDITURES					
Current:					
Recreation	4,513,838	-	-	-	4,513,838
Capital outlay	-	3,505,666	868,611	-	4,374,277
Debt service:					
Principal retirement	-	-	-	1,300,000	1,300,000
Interest and fiscal charges	13,082	-	-	659,270	672,352
Total expenditures	<u>4,526,920</u>	<u>3,505,666</u>	<u>868,611</u>	<u>1,959,270</u>	<u>10,860,467</u>
Excess (deficiency) of revenues over (under) expenditures	<u>283,155</u>	<u>(3,443,406)</u>	<u>1,549,575</u>	<u>(123,138)</u>	<u>(1,733,814)</u>
OTHER FINANCING SOURCES (USES)					
Bond proceeds	-	-	750,000	-	750,000
Net change in fund balances	283,155	(3,443,406)	2,299,575	(123,138)	(983,814)
Fund balance at beginning of year	523,175	3,811,535	-	291,346	4,626,056
Fund balance at end of year	<u>\$ 806,330</u>	<u>\$ 368,129</u>	<u>\$ 2,299,575</u>	<u>\$ 168,208</u>	<u>\$ 3,642,242</u>

CALCASIEU PARISH POLICE JURY
COMMUNITY CENTER AND PLAYGROUND DISTRICT NO. 4 OF WARD 1
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2018

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Senior Center</u>	<u>Totals</u>
ASSETS				
Cash and cash equivalents	\$ 72,642	\$ 187,914	\$ 51,206	\$ 311,762
Investments	717,386	1,855,767	505,687	3,078,840
Taxes receivable - net	443,966	887,975	177,586	1,509,527
Interest receivable	1,924	4,930	1,349	8,203
Due from other funds	33,374	-	-	33,374
Prepaid items	-	16,315	2,075	18,390
Total assets	<u>\$ 1,269,292</u>	<u>\$ 2,952,901</u>	<u>\$ 737,903</u>	<u>\$ 4,960,096</u>
LIABILITIES				
Accounts payable	\$ 1,108	\$ 42,363	\$ 2,739	\$ 46,210
Accrued liabilities	4,792	-	809	5,601
Retainage payable	-	5,088	-	5,088
Due to other funds	-	33,374	-	33,374
Other liabilities	400	-	-	400
Total liabilities	<u>6,300</u>	<u>80,825</u>	<u>3,548</u>	<u>90,673</u>
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for the next fiscal year	<u>465,017</u>	<u>930,078</u>	<u>186,007</u>	<u>1,581,102</u>
FUND BALANCES				
Nonspendable	-	16,315	2,075	18,390
Unassigned	<u>797,975</u>	<u>1,925,683</u>	<u>546,273</u>	<u>3,269,931</u>
Total fund balances	<u>797,975</u>	<u>1,941,998</u>	<u>548,348</u>	<u>3,288,321</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,269,292</u>	<u>\$ 2,952,901</u>	<u>\$ 737,903</u>	<u>\$ 4,960,096</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, 2018

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Senior Center Fund</u>	<u>Totals</u>
REVENUES				
Taxes:				
Ad valorem	\$ 467,837	\$ 935,675	\$ 187,135	\$ 1,590,647
Intergovernmental revenues	20,764	-	-	20,764
Charges for services	8,980	-	450	9,430
Investment income	14,060	36,488	9,274	59,822
Sale of assets	504	-	-	504
Miscellaneous revenues	350	-	-	350
Total revenues	<u>512,495</u>	<u>972,163</u>	<u>196,859</u>	<u>1,681,517</u>
EXPENDITURES				
Current:				
Recreation	316,336	93,130	71,063	480,529
Debt service:				
Principal retirement	-	150,000	-	150,000
Interest and fiscal charges	-	19,955	-	19,955
Capital outlay	-	292,274	-	292,274
Total expenditures	<u>316,336</u>	<u>555,359</u>	<u>71,063</u>	<u>942,758</u>
Net change in fund balances	<u>196,159</u>	<u>416,804</u>	<u>125,796</u>	<u>738,759</u>
Fund balance at beginning of year	<u>601,816</u>	<u>1,525,194</u>	<u>422,552</u>	<u>2,549,562</u>
Fund balance at end of year	<u>\$ 797,975</u>	<u>\$ 1,941,998</u>	<u>\$ 548,348</u>	<u>\$ 3,288,321</u>

CALCASIEU PARISH POLICE JURY
14TH JUDICIAL DISTRICT CRIMINAL COURT FUND
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2018

	Criminal Court Fund	Adult Drug Court Fund	Indigent Transcript Fund	Judicial Expense Fund	Child Support Fund	Totals
ASSETS						
Cash and cash equivalents	\$ 471,319	\$ 74	\$ 10,308	\$ 26,905	\$ 1,576,891	\$ 2,085,497
Investments	5,018,985	729	101,795	265,710	-	5,387,219
Taxes receivable - net	2,895,015	-	-	-	-	2,895,015
Interest receivable	13,636	5	267	687	2,050	16,645
Other receivable	-	-	-	-	2,815	2,815
Intergovernmental receivable	59,081	35,680	1,122	4,510	165,686	266,079
Prepaid items	4,864	-	-	-	-	4,864
Total assets	<u>\$ 8,462,900</u>	<u>\$ 36,488</u>	<u>\$ 113,492</u>	<u>\$ 297,812</u>	<u>\$ 1,747,442</u>	<u>\$ 10,658,134</u>
LIABILITIES						
Accounts payable	\$ 23,723	\$ 7,473	\$ -	\$ 2,209	\$ 3,876	\$ 37,281
Accrued liabilities	101,368	4,433	591	-	-	106,392
Intergovernmental payable	5,722	24,582	-	-	-	30,304
Total liabilities	<u>130,813</u>	<u>36,488</u>	<u>591</u>	<u>2,209</u>	<u>3,876</u>	<u>173,977</u>
DEFERRED INFLOWS OF RESOURCES						
Property taxes levied for the next fiscal year	<u>2,957,831</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,957,831</u>
FUND BALANCES						
Nonspendable	4,864	-	-	-	-	4,864
Unassigned	5,369,392	-	112,901	295,603	1,743,566	7,521,462
Total fund balances	<u>5,374,256</u>	<u>-</u>	<u>112,901</u>	<u>295,603</u>	<u>1,743,566</u>	<u>7,526,326</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 8,462,900</u>	<u>\$ 36,488</u>	<u>\$ 113,492</u>	<u>\$ 297,812</u>	<u>\$ 1,747,442</u>	<u>\$ 10,658,134</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, 2018

	Criminal Court Fund	Adult Drug Court Fund	Indigent Transcript Fund	Judicial Expense Fund	Child Support Fund	Totals
REVENUES						
Taxes:						
Ad valorem	\$ 2,921,941	\$ -	\$ -	\$ -	\$ -	\$ 2,921,941
Intergovernmental revenues	2,142,661	199,492	-	-	164,632	2,506,785
Charges for services	84,676	-	-	-	647,845	732,521
Fines and forfeitures	569,760	31,533	65,119	119,556	-	785,968
Investment income	110,007	44	1,183	4,244	8,126	123,604
Total revenues	<u>5,829,045</u>	<u>231,069</u>	<u>66,302</u>	<u>123,800</u>	<u>820,603</u>	<u>7,070,819</u>
EXPENDITURES						
Current:						
General government	<u>5,131,550</u>	<u>231,069</u>	<u>73,223</u>	<u>60,262</u>	<u>768,724</u>	<u>6,264,828</u>
Net change in fund balances	<u>697,495</u>	<u>-</u>	<u>(6,921)</u>	<u>63,538</u>	<u>51,879</u>	<u>805,991</u>
Fund balance at beginning of year	<u>4,676,761</u>	<u>-</u>	<u>119,822</u>	<u>232,065</u>	<u>1,691,687</u>	<u>6,720,335</u>
Fund balance at end of year	<u>\$ 5,374,256</u>	<u>\$ -</u>	<u>\$ 112,901</u>	<u>\$ 295,603</u>	<u>\$ 1,743,566</u>	<u>\$ 7,526,326</u>

CALCASIEU PARISH POLICE JURY
14TH JUDICIAL DISTRICT ATTORNEY
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2018

	District Attorney Criminal Court Fund	Separately Audited District Attorney Financials	Totals
ASSETS			
Cash and cash equivalents	\$ 168,390	\$ 8,003,955	\$ 8,172,345
Investments	1,541,672	543,874	2,085,546
Taxes receivable - net	3,409,758	-	3,409,758
Interest receivable	3,863	-	3,863
Intergovernmental receivable	265,546	17,238	282,784
Prepaid items	-	18,994	18,994
Total assets	\$ 5,389,229	\$ 8,584,061	\$ 13,973,290
LIABILITIES			
Accounts payable	\$ 50,678	\$ 99,818	\$ 150,496
Accrued liabilities	207,620	-	207,620
Total liabilities	258,298	99,818	358,116
DEFERRED INFLOWS OF RESOURCES			
Property taxes levied for the next fiscal year	3,483,743	-	3,483,743
FUND BALANCES			
Nonspendable	-	18,994	18,994
Unassigned	1,647,188	8,465,249	10,112,437
Total fund balances	1,647,188	8,484,243	10,131,431
Total liabilities, deferred inflows of resources and fund balances	\$ 5,389,229	\$ 8,584,061	\$ 13,973,290

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, 2018

	<u>District Attorney Criminal Court Fund</u>	<u>Separately Audited District Attorney Financials</u>	<u>Totals</u>
REVENUES			
Taxes:			
Ad valorem	\$ 3,441,120	\$ -	\$ 3,441,120
Intergovernmental revenues	1,877,417	190,500	2,067,917
Charges for services	351,659	663,426	1,015,085
Fines and forfeitures	926,461	4,318,321	5,244,782
Investment income	27,710	10,268	37,978
Sale of assets	128	-	128
Miscellaneous revenues	-	129	129
Total revenues	<u>6,624,495</u>	<u>5,182,644</u>	<u>11,807,139</u>
EXPENDITURES			
Current:			
General government	<u>8,145,193</u>	<u>3,221,670</u>	<u>11,366,863</u>
Excess (deficiency) of revenues over expenditures	<u>(1,520,698)</u>	<u>1,960,974</u>	<u>440,276</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	1,724,112	-	1,724,112
Transfers Out	-	(1,724,112)	(1,724,112)
Total other financing sources (uses)	<u>1,724,112</u>	<u>(1,724,112)</u>	<u>-</u>
Net change in fund balance	<u>203,414</u>	<u>236,862</u>	<u>440,276</u>
Fund balance at beginning of year	<u>1,443,774</u>	<u>8,247,381</u>	<u>9,691,155</u>
Fund balance at end of year	<u>\$ 1,647,188</u>	<u>\$ 8,484,243</u>	<u>\$ 10,131,431</u>

SUPPLEMENTARY INFORMATION
SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS TO AGENCY HEAD OR CHIEF
EXECUTIVE OFFICER
FOR THE YEAR ENDED DECEMBER 31, 2018

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

<u>Chief Executive Officer: Bryan C. Beam</u>	
Payment Purpose	Amount
Salary	\$189,808
Benefits – insurance	\$17,869
Benefits – retirement	\$21,828
Benefits – fitness	\$600
Cell phone	\$865
Per diem	\$444
Car allowance	\$3,000
Registration fees	\$1,055
Travel	\$2,354

STATISTICAL SECTION

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

<u>Contents</u>	<u>Page</u>
Financial Trends	232
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	246
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	256
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	263
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	265
These schedules contain information about the Parish's operations and resources to help the reader understand how the Parish's financial information relates to the services the Parish provides and the activities it performs.	

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

Table 1

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

	2018	2017	2016	2015
Governmental activities:				
Net investment in capital assets	\$ 609,110,504	\$ 595,097,189	\$ 557,824,317	\$ 535,945,824
Restricted	300,989,835	285,025,947	237,531,590	208,997,863
Unrestricted	99,170,991	82,920,892	87,905,745	86,982,269
Total governmental activities net position	<u>\$1,009,271,330</u>	<u>\$ 963,044,028</u>	<u>\$ 883,261,652</u>	<u>\$ 831,925,956</u>
Business-type activities:				
Net investment in capital assets	\$ 9,154,889	\$ 9,550,475	\$ 9,393,212	\$ 9,633,555
Restricted	107,990	153,101	167,910	287,228
Unrestricted	6,287,331	4,830,662	3,625,508	2,272,623
Total business-type activities net position	<u>\$ 15,550,210</u>	<u>\$ 14,534,238</u>	<u>\$ 13,186,630</u>	<u>\$ 12,193,406</u>
Primary government:				
Net investment in capital assets	\$ 618,265,393	\$ 604,647,664	\$ 567,217,529	\$ 545,579,379
Restricted	301,097,825	285,179,048	237,699,500	209,285,091
Unrestricted	105,458,322	87,751,554	91,531,253	89,254,892
Total primary government net position	<u>\$1,024,821,540</u>	<u>\$ 977,578,266</u>	<u>\$ 896,448,282</u>	<u>\$ 844,119,362</u>

Notes:

- (1) Prior year amounts have been restated for any subsequent year's prior period adjustments that are not related to blended component unit presentations.
- (2) From 2009 until 2011, Waterworks District No. 5 of Wards 3 & 8 was a discretely presented component unit. In 2012, the Parish dissolved the separate governing board and began serving as the governing board; therefore, the financial presentation was changed to a blended component unit presentation.
- (3) In 2015, the reporting of Waterworks District No. 2 of Ward 4 was changed from a discretely presented component unit to a blended component unit when the Parish dissolved the separate governing board and began serving as the governing board. Prior years amounts were not restated for this change in presentation as provided by current accounting and auditing pronouncements.
- (4) In 2015, the Parish implemented Governmental Accounting Standards Board (GASB) Statement No. 68, Accounting and Financial Reporting for Pensions. This statement requires that adjustments to the basic financial statements be made in order to provide information about the effects of pension related transactions on current year and future year resources. Net position was increased by \$3,072,302 as of January 1, 2015. Prior year restatement amounts are not available; therefore, only the 2015 effect has been presented in this section.
- (5) In 2018, the Parish implemented Governmental Accounting Standards Board (GASB) Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions. This statement requires that adjustments to the basic financial statements be made in order to provide information about the effects of post-employment benefits transactions on current year and future year resources. Net position was decreased by \$15,385,749 as of January 1, 2018. Prior year restatement amounts are not available; therefore, only the 2018 effect has been presented in this section.

Table 1

2014	2013	2012	2011	2010	2009
\$ 523,467,177	\$ 512,598,115	\$ 511,877,795	\$ 495,546,746	\$ 481,764,230	\$ 480,596,519
178,229,841	163,778,365	158,655,208	155,448,190	153,364,483	151,069,174
<u>78,053,642</u>	<u>79,513,550</u>	<u>75,568,122</u>	<u>69,608,638</u>	<u>64,170,198</u>	<u>59,844,575</u>
<u>\$ 779,750,660</u>	<u>\$ 755,890,030</u>	<u>\$ 746,101,125</u>	<u>\$ 720,603,574</u>	<u>\$ 699,298,911</u>	<u>\$ 691,510,268</u>
\$ 8,756,434	\$ 8,890,338	\$ 8,629,383	\$ 6,629,466	\$ 6,738,430	\$ 4,141,663
305,212	103,710	102,415	-	80,921	131,022
<u>1,709,260</u>	<u>1,518,935</u>	<u>2,028,629</u>	<u>443,491</u>	<u>348,796</u>	<u>286,691</u>
<u>\$ 10,770,906</u>	<u>\$ 10,512,983</u>	<u>\$ 10,760,427</u>	<u>\$ 7,072,957</u>	<u>\$ 7,168,147</u>	<u>\$ 4,559,376</u>
\$ 532,223,611	\$ 521,488,453	\$ 520,507,178	\$ 502,176,212	\$ 488,502,660	\$ 484,738,182
178,535,053	163,882,075	158,757,623	155,448,190	153,445,404	151,200,196
<u>79,762,902</u>	<u>81,032,485</u>	<u>77,596,751</u>	<u>70,052,129</u>	<u>64,518,994</u>	<u>60,131,266</u>
<u>\$ 790,521,566</u>	<u>\$ 766,403,013</u>	<u>\$ 756,861,552</u>	<u>\$ 727,676,531</u>	<u>\$ 706,467,058</u>	<u>\$ 696,069,644</u>

Table 2

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

	2018	2017	2016	2015
Expenses				
Governmental activities:				
General government	\$ 26,050,777	\$ 25,544,401	\$ 26,426,432	\$ 23,274,564
Public safety	22,376,641	20,994,698	21,347,454	18,298,021
Public works	58,608,108	44,792,841	35,156,606	28,736,633
Sanitation	7,165,048	6,829,854	6,887,778	5,948,848
Health and welfare	15,566,243	15,415,316	14,390,797	14,714,757
Culture and recreation	20,513,659	18,879,541	16,004,854	16,050,105
Economic development	3,334,156	3,627,098	3,802,051	3,482,258
Interest and fiscal charges	-	-	-	-
Total governmental activities	<u>153,614,632</u>	<u>136,083,749</u>	<u>124,015,972</u>	<u>110,505,186</u>
Business-type activities:				
Water (Notes 2 & 3)	1,091,223	1,065,344	1,147,269	962,001
Sewer	939,909	828,585	763,322	767,326
Total business-type activities	<u>2,031,132</u>	<u>1,893,929</u>	<u>1,910,591</u>	<u>1,729,327</u>
Total primary government expenses	<u>\$ 155,645,764</u>	<u>\$ 137,977,678</u>	<u>\$ 125,926,563</u>	<u>\$ 112,234,513</u>
Program revenues				
Governmental activities:				
Charges for services:				
General government	\$ 13,897,276	\$ 14,569,828	\$ 13,368,634	\$ 11,874,891
Public safety	1,494,731	1,176,834	1,207,450	1,103,891
Public works	979,217	762,065	679,802	695,584
Sanitation	34	40	80	40
Health and welfare	107,568	106,957	108,134	123,004
Culture and recreation	1,660,108	1,659,705	1,708,756	1,692,246
Economic development	3,236,596	2,013,138	2,320,286	2,675,785
Operating grants and contributions	10,956,233	11,349,568	11,416,153	9,899,941
Capital grants and contributions	13,224,906	23,892,569	15,050,589	6,862,569
Total governmental activities program revenues	<u>45,556,669</u>	<u>55,530,704</u>	<u>45,859,884</u>	<u>34,927,951</u>
Business-type activities:				
Charges for services:				
Water (Notes 2 & 3)	1,487,064	1,453,722	1,284,036	1,124,565
Sewer	550,520	503,795	451,808	408,480
Capital grants and contributions	-	-	-	20,000
Total business-type activities program revenues	<u>2,037,584</u>	<u>1,957,517</u>	<u>1,735,844</u>	<u>1,553,045</u>
Total primary government program revenues	<u>\$ 47,594,253</u>	<u>\$ 57,488,221</u>	<u>\$ 47,595,728</u>	<u>\$ 36,480,996</u>
Net (expense)/revenue				
Governmental activities	\$ (108,057,963)	\$ (80,553,045)	\$ (78,156,088)	\$ (75,577,235)
Business-type activities	6,452	63,588	(174,747)	(176,282)
Total primary government net expense	<u>\$ (108,051,511)</u>	<u>\$ (80,489,457)</u>	<u>\$ (78,330,835)</u>	<u>\$ (75,753,517)</u>

Table 2

	2014	2013	2012	2011	2010	2009
\$	23,718,292	\$ 19,551,386	\$ 18,222,691	\$ 16,719,082	\$ 18,650,896	\$ 18,040,908
	15,305,782	14,498,355	17,462,141	17,305,711	19,938,132	15,445,682
	36,360,058	35,547,546	37,247,985	34,445,348	38,604,955	41,808,348
	6,993,188	6,166,860	5,964,802	6,297,991	5,619,652	5,028,492
	14,834,996	14,842,859	13,912,288	14,554,017	15,810,322	18,310,101
	15,996,312	13,726,013	10,589,188	11,704,725	11,100,546	10,641,480
	3,883,483	16,911,643	3,083,787	3,115,429	3,962,184	3,369,560
	-	-	2,928	6,074	10,023	18,822
	<u>117,092,111</u>	<u>121,244,662</u>	<u>106,485,810</u>	<u>104,148,377</u>	<u>113,696,710</u>	<u>112,663,393</u>
	703,323	1,173,252	972,626	-	-	-
	873,402	984,594	679,978	568,761	453,040	379,532
	<u>1,576,725</u>	<u>2,157,846</u>	<u>1,652,604</u>	<u>568,761</u>	<u>453,040</u>	<u>379,532</u>
\$	<u>118,668,836</u>	<u>\$ 123,402,508</u>	<u>\$ 108,138,414</u>	<u>\$ 104,717,138</u>	<u>\$ 114,149,750</u>	<u>\$ 113,042,925</u>
\$	11,462,762	\$ 9,743,468	\$ 9,130,919	\$ 8,676,374	\$ 10,262,018	\$ 8,901,319
	974,246	1,164,201	935,107	972,273	962,684	754,398
	755,722	218,293	133,999	105,398	24,897	197,900
	183	240	555	720	1,538	3,415
	140,126	135,432	144,895	188,609	123,540	275,298
	1,478,785	511,155	364,603	391,492	256,120	347,594
	1,425,178	794,458	698,598	634,598	683,782	778,181
	14,516,307	14,744,290	13,422,063	12,828,633	18,318,171	16,416,215
	<u>3,970,800</u>	<u>7,927,699</u>	<u>11,466,956</u>	<u>9,101,759</u>	<u>8,287,375</u>	<u>6,593,061</u>
	34,724,109	35,239,236	36,297,695	32,899,856	38,920,125	34,267,381
	711,779	972,811	811,667	-	-	-
	293,890	303,496	314,996	298,376	242,303	220,869
	-	-	-	-	-	731
	<u>1,005,669</u>	<u>1,276,307</u>	<u>1,126,663</u>	<u>298,376</u>	<u>242,303</u>	<u>221,600</u>
\$	<u>35,729,778</u>	<u>\$ 36,515,543</u>	<u>\$ 37,424,358</u>	<u>\$ 33,198,232</u>	<u>\$ 39,162,428</u>	<u>\$ 34,488,981</u>
\$	(82,368,002)	\$ (86,005,426)	\$ (70,188,115)	\$ (71,248,521)	\$ (74,776,585)	\$ (78,396,012)
	(571,056)	(881,539)	(525,941)	(270,385)	(210,737)	(157,932)
\$	<u>(82,939,058)</u>	<u>\$ (86,886,965)</u>	<u>\$ (70,714,056)</u>	<u>\$ (71,518,906)</u>	<u>\$ (74,987,322)</u>	<u>\$ (78,553,944)</u>

Table 2

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

	2018	2017	2016	2015
General revenues and other changes in net position				
Governmental activities:				
Taxes				
Property taxes	\$ 55,122,835	\$ 53,641,205	\$ 51,577,461	\$ 49,344,920
Sales taxes	74,835,384	102,546,998	59,516,161	54,860,252
Franchise taxes	797,346	825,571	870,316	968,324
Gaming revenues	12,502,453	12,144,635	12,153,400	12,532,524
Grants and contributions not restricted	2,450,791	2,431,024	2,645,008	4,895,740
Investment earnings	7,556,521	3,509,752	2,169,246	1,860,454
Miscellaneous	1,058,841	970,119	802,990	780,015
Transfers	(38,906)	(348,135)	(242,797)	(562,000)
Total governmental activities	<u>154,285,265</u>	<u>175,721,169</u>	<u>129,491,785</u>	<u>124,680,229</u>
Business-type activities:				
Property taxes	876,029	895,693	889,963	379,957
Investment earnings	89,081	40,191	24,152	28,502
Miscellaneous	5,504	-	11,060	-
Transfers	38,906	348,135	242,797	562,000
Total business-type activities	<u>1,009,520</u>	<u>1,284,019</u>	<u>1,167,972</u>	<u>970,459</u>
Total primary government	<u>\$ 155,294,785</u>	<u>\$ 177,005,188</u>	<u>\$ 130,659,757</u>	<u>\$ 125,650,688</u>
Changes in net position				
Governmental activities	\$ 46,227,302	\$ 95,168,124	\$ 51,335,697	\$ 49,102,994
Business-type activities	<u>1,015,972</u>	<u>1,347,607</u>	<u>993,225</u>	<u>794,177</u>
Total primary government	<u>\$ 47,243,274</u>	<u>\$ 96,515,731</u>	<u>\$ 52,328,922</u>	<u>\$ 49,897,171</u>

Notes:

- (1) Prior year amounts have been restated for any subsequent year's prior period adjustments that are not related to blended component unit presentations.
- (2) From 2009 until 2011, Waterworks District No. 5 of Wards 3 & 8 was a discretely presented component unit. In 2012, the Parish dissolved the separate governing board and began serving as the governing board; therefore, the financial presentation was changed to a blended component unit presentation.
- (3) In 2015, the reporting of Waterworks District No. 2 of Ward 4 was changed from a discretely presented component unit to a blended component unit when the Parish dissolved the separate governing board and began serving as the governing board. Prior year amounts were not restated for this change in presentation as provided by current accounting and auditing pronouncements.
- (4) In 2015, the Parish implemented Governmental Accounting Standards Board (GASB) Statement No. 68, Accounting and Financial Reporting for Pensions. This statement requires that adjustments to the basic financial statements be made in order to provide information about the effects of pension related transactions on current year and future year resources. Prior year restatement amounts are not available; therefore, only the 2015 effect has been presented in this section.
- (5) In 2018, the Parish implemented Governmental Accounting Standards Board (GASB) Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions. This statement requires that adjustments to the basic financial statements be made in order to provide information about the effects of post-employment benefits transactions on current year and future year resources. Net position was decreased by \$15,385,749 as of January 1, 2018. Prior year restatement amounts are not available; therefore, only the 2018 effect has been presented in this section.

Table 2

	2014	2013	2012	2011	2010	2009
\$	44,934,024	\$ 42,281,923	\$ 39,151,183	\$ 39,214,026	\$ 36,123,815	\$ 33,538,318
	42,716,206	38,649,679	39,758,081	36,535,322	31,934,930	29,973,251
	963,051	957,265	968,536	901,864	845,875	776,419
	11,894,569	11,424,986	11,339,252	11,040,904	10,412,247	10,719,744
	3,123,894	2,384,511	2,510,015	2,538,154	2,464,619	2,478,447
	2,715,152	47,814	1,562,983	2,180,244	3,349,129	3,134,882
	321,869	312,100	430,116	183,806	110,202	378,683
	(440,133)	(263,947)	(34,500)	(41,136)	(2,675,589)	(154,014)
	<u>106,228,632</u>	<u>95,794,331</u>	<u>95,685,666</u>	<u>92,553,184</u>	<u>82,565,228</u>	<u>80,845,730</u>
	366,670	339,531	294,673	130,693	137,342	185,207
	21,576	8,615	14,307	3,366	5,087	3,389
	600	22,002	23,000	-	1,490	8,683
	440,133	263,947	34,500	41,136	2,675,589	154,014
	<u>828,979</u>	<u>634,095</u>	<u>366,480</u>	<u>175,195</u>	<u>2,819,508</u>	<u>351,293</u>
\$	<u>107,057,611</u>	<u>\$ 96,428,426</u>	<u>\$ 96,052,146</u>	<u>\$ 92,728,379</u>	<u>\$ 85,384,736</u>	<u>\$ 81,197,023</u>
\$	23,860,630	\$ 9,788,905	\$ 25,497,551	\$ 21,304,663	\$ 7,788,643	\$ 2,449,718
	257,923	(247,444)	(159,461)	(95,190)	2,608,771	193,361
\$	<u>24,118,553</u>	<u>\$ 9,541,461</u>	<u>\$ 25,338,090</u>	<u>\$ 21,209,473</u>	<u>\$ 10,397,414</u>	<u>\$ 2,643,079</u>



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

Year	Property Taxes	Sales Taxes	Franchise Taxes	Total
2018	\$ 55,122,835	\$ 74,835,384	\$ 797,346	\$ 130,755,565
2017	53,641,205	102,546,998	825,571	157,013,774
2016	51,577,461	59,516,161	870,316	111,963,938
2015	49,344,920	54,860,252	968,324	105,173,496
2014	44,934,024	42,716,206	963,051	88,613,281
2013	42,281,923	38,649,679	957,265	81,888,867
2012	39,151,183	39,758,081	968,536	79,877,800
2011	39,214,026	36,535,322	901,864	76,651,212
2010	36,123,815	31,934,930	845,875	68,904,620
2009	33,538,318	29,973,251	776,419	64,287,988

Notes:

- (1) Prior year amounts have been restated for any subsequent year's prior period adjustments that are not related to blended component unit presentations.
- (2) In addition to regular sales tax collection on taxable sales, the Parish also collects sales tax on purchases, made by various entities, of materials, equipment, etc. that are subject to use tax. Normally the purchases subject to use tax do not fluctuate significantly from year to year; however, 2017 seems to be the exception. In 2017, the purchases subject to Parish sales use tax were \$2.6 billion compared to \$1.1 billion in 2016 and \$1.7 billion in 2018. In 2017, there was also a large audit collection in October 2017.
- (3) Franchise tax revenue is primarily related to cable usage. The Parish has experienced a decrease over the past three years for this revenue source which is indicative of the trend of citizens electing to use other forms of entertainment other than the traditional cable television.

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

	2018	2017	2016	2015
General fund (Note 2):				
Reserved	\$ -	\$ -	\$ -	\$ -
Unreserved	-	-	-	-
Total general fund	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Nonspendable	\$ 2,214	\$ 2,059	\$ 16,415	\$ 26,990
Restricted	-	-	-	-
Assigned	44,703,459	37,242,878	31,278,371	37,421,522
Unassigned	39,949,265	37,427,022	36,611,699	32,470,310
Total general fund	<u>\$ 84,654,938</u>	<u>\$ 74,671,959</u>	<u>\$ 67,906,485</u>	<u>\$ 69,918,822</u>
All other governmental funds (Note 2):				
Reserved	\$ -	\$ -	\$ -	\$ -
Unreserved, reported in:				
Special revenue funds	-	-	-	-
Capital projects funds	-	-	-	-
Debt service funds	-	-	-	-
Total all other governmental funds	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Nonspendable	\$ 1,250,100	\$ 3,047,470	\$ 7,135,249	\$ 1,309,324
Restricted	339,880,125	283,243,354	231,745,150	214,051,726
Assigned	29,928,576	21,270,622	17,790,079	12,918,446
Unassigned	(637)	-	-	(2,599)
Total all other governmental funds	<u>\$ 371,058,164</u>	<u>\$ 307,561,446</u>	<u>\$ 256,670,478</u>	<u>\$ 228,276,897</u>

Notes:

- (1) Prior year amounts have been restated for any subsequent year's prior period adjustments that are not related to blended component unit presentations.
- (2) Upon implementation of Governmental Accounting Standards Board Statement No. 54 - *Fund Balance Reporting and Governmental Fund Type Definitions*, the classification of fund balances into specifically defined categories was necessary thereby changing the presentation of the above information. In addition, there were certain funds that no longer met the definition of a special revenue or capital projects fund that had to be combined with the General Fund or another governmental fund. The Parish elected to present the effects of these changes prospectively in the statistical section beginning in 2011 as opposed to retroactive application.

Table 4

2014	2013	2012	2011	2010	2009
\$ -	\$ -	\$ -	\$ -	\$ 863,002	\$ 772,630
-	-	-	-	9,493,726	9,206,886
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,356,728</u>	<u>\$ 9,979,516</u>
\$ 25,764	\$ 59,585	\$ 131,332	\$ 64,428	\$ -	\$ -
250,780	569,470	914,240	796,575	-	-
34,754,212	32,223,821	27,652,090	33,245,462	-	-
29,425,729	27,969,685	28,456,209	25,362,767	-	-
<u>\$ 64,456,485</u>	<u>\$ 60,822,561</u>	<u>\$ 57,153,871</u>	<u>\$ 59,469,232</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ 8,778,161	\$ 8,316,334
-	-	-	-	99,195,241	93,105,716
-	-	-	-	99,873,186	98,277,984
-	-	-	-	(58,949)	(57,731)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 207,787,639</u>	<u>\$ 199,642,303</u>
\$ 1,241,317	\$ 1,151,584	\$ 1,047,331	\$ 1,196,456	\$ -	\$ -
182,438,873	171,839,614	163,619,729	158,933,430	-	-
14,062,780	13,060,237	14,486,201	6,245,307	-	-
-	(25,511)	(23,371)	(106,694)	-	-
<u>\$ 197,742,970</u>	<u>\$ 186,025,924</u>	<u>\$ 179,129,890</u>	<u>\$ 166,268,499</u>	<u>\$ -</u>	<u>\$ -</u>

Table 5

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

	2018	2017	2016	2015
Revenues				
Taxes	\$ 130,798,434	\$ 157,030,507	\$ 111,984,004	\$ 105,198,531
Licenses and permits	3,527,894	3,581,455	3,566,039	3,177,572
Intergovernmental	20,461,914	26,021,203	22,186,278	19,819,698
Charges for services	9,381,242	8,884,787	7,505,553	7,040,050
Fines and forfeitures	227,240	273,439	316,766	392,070
Investment earnings	7,379,734	3,431,598	2,128,563	1,830,372
Gaming	12,482,319	12,144,635	12,153,400	12,532,524
Miscellaneous	1,319,409	1,750,047	2,443,189	2,562,460
Total revenues	185,578,186	213,117,671	162,283,792	152,553,277
Expenditures				
General government	15,630,563	15,250,735	14,620,563	13,305,132
Public safety	20,380,839	19,559,621	18,134,608	16,839,562
Public works	21,954,456	20,302,690	17,905,038	17,844,068
Sanitation	6,706,519	6,913,382	6,753,216	5,943,044
Health and welfare	14,917,158	15,467,878	15,417,581	14,238,722
Culture and recreation	16,091,486	16,025,504	13,371,856	13,865,040
Economic development	3,238,371	3,313,592	3,198,859	3,253,909
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Debt issuance cost	461,645	-	-	-
Intergovernmental	6,219,899	5,111,822	9,250,121	5,018,309
Capital outlay	46,131,776	53,273,679	37,482,996	25,540,445
Total expenditures	151,732,712	155,218,903	136,134,838	115,848,231
Excess of revenues over (under) expenditures	33,845,474	57,898,768	26,148,954	36,705,046
Other financing sources (uses)				
Loan proceeds	35,000,000	-	-	-
Loan premium	4,732,391	-	-	-
Transfers in	28,670,328	18,582,037	26,089,312	16,329,678
Transfers out	(28,513,680)	(18,930,172)	(26,332,109)	(16,889,758)
Special assessments / insurance / lease proceeds	41,556	112,590	137,906	28,652
Total other financing sources (uses)	39,930,595	(235,545)	(104,891)	(531,428)
Net change in fund balance before reserve change	73,776,069	57,663,223	26,044,063	36,173,618
Change in reserves for inventory	(296,372)	(6,781)	337,181	(177,354)
Net change in fund balance	\$ 73,479,697	\$ 57,656,442	\$ 26,381,244	\$ 35,996,264
Debt service as a percentage of noncapital expenditures	0.37%	0.00%	0.00%	0.00%

Notes:

- (1) Prior year amounts have been restated for any subsequent year's prior period adjustments that are not related to blended component unit presentations.

Table 5

	2014	2013	2012	2011	2010	2009
\$	88,638,726	\$ 81,919,126	\$ 80,242,397	\$ 76,354,002	\$ 68,943,640	\$ 65,987,655
	3,071,053	2,636,723	2,540,323	2,425,081	2,410,240	2,590,315
	21,082,122	23,546,009	26,452,530	24,294,048	28,676,287	25,329,426
	6,689,969	5,543,709	4,748,317	4,446,556	5,432,112	4,386,411
	344,589	390,742	413,450	393,394	401,814	387,036
	2,655,353	38,902	1,521,294	2,120,571	3,238,742	3,027,063
	11,896,391	11,278,145	11,507,150	10,873,006	10,426,041	10,705,950
	584,129	436,965	555,373	379,563	481,198	603,433
	<u>134,962,332</u>	<u>125,790,321</u>	<u>127,980,834</u>	<u>121,286,221</u>	<u>120,010,074</u>	<u>113,017,289</u>
	13,126,958	12,284,941	11,918,148	11,385,777	12,371,607	12,383,739
	14,000,531	13,665,856	15,708,867	14,975,430	17,542,831	14,370,646
	15,782,198	14,489,520	15,767,658	15,579,512	15,112,844	16,019,770
	7,106,097	6,236,109	5,938,780	6,768,111	5,609,450	5,036,855
	14,295,611	14,132,428	13,436,053	13,982,446	15,459,317	17,625,432
	13,195,724	11,877,720	10,472,565	10,208,474	9,487,374	11,057,881
	2,953,453	2,717,148	2,666,965	2,891,096	3,069,636	3,263,360
	-	15,957	45,557	42,282	39,243	588,954
	-	250	3,062	6,337	9,376	29,615
	-	-	-	-	-	-
	10,542,651	8,980,535	7,571,461	5,870,497	5,102,847	1,420,879
	<u>28,823,452</u>	<u>30,703,246</u>	<u>34,255,480</u>	<u>32,153,495</u>	<u>27,973,819</u>	<u>38,069,913</u>
	<u>119,826,675</u>	<u>115,103,710</u>	<u>117,784,596</u>	<u>113,863,457</u>	<u>111,778,344</u>	<u>119,867,044</u>
	15,135,657	10,686,611	10,196,238	7,422,764	8,231,730	(6,849,755)
	-	-	-	-	-	-
	-	-	-	-	-	-
	13,177,465	10,801,277	16,855,991	7,994,966	14,195,347	13,876,091
	(13,371,385)	(11,065,224)	(16,874,898)	(8,036,102)	(13,967,364)	(13,412,644)
	451,039	40,836	24,680	179,291	-	744,036
	257,119	(223,111)	5,773	138,155	227,983	1,207,483
	15,392,776	10,463,500	10,202,011	7,560,919	8,459,713	(5,642,272)
	(41,806)	101,224	344,019	32,445	62,835	147,450
\$	<u>15,350,970</u>	<u>\$ 10,564,724</u>	<u>\$ 10,546,030</u>	<u>\$ 7,593,364</u>	<u>\$ 8,522,548</u>	<u>\$ (5,494,822)</u>
	<u>0.00%</u>	<u>0.01%</u>	<u>0.05%</u>	<u>0.05%</u>	<u>0.05%</u>	<u>0.60%</u>



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

Year	Property Taxes	Sales Taxes	Other Taxes	Total Taxes
2018	\$ 55,122,835	\$ 74,835,384	\$ 840,215	\$ 130,798,434
2017	53,641,205	102,546,998	842,304	157,030,507
2016	51,577,461	59,516,161	890,382	111,984,004
2015	49,344,921	54,860,252	993,358	105,198,531
2014	44,934,024	42,716,206	988,496	88,638,726
2013	42,281,923	38,649,679	987,524	81,919,126
2012	39,483,259	39,758,080	1,001,058	80,242,397
2011	38,881,948	36,535,322	936,732	76,354,002
2010	36,123,814	31,934,930	884,896	68,943,640
2009	33,538,318	31,621,907	827,430	65,987,655

Notes:

- (1) Prior year amounts have been restated for any subsequent year's prior period adjustments that are not related to blended component unit presentations.
- (2) In addition to regular sales tax collection on taxable sales, the Parish also collects sales tax on purchases, made by various entities, of materials, equipment, etc. that are subject to use tax. Normally the purchases subject to use tax do not fluctuate significantly from year to year; however, 2017 seems to be the exception. In 2017, the purchases subject to Parish sales use tax were \$2.6 billion compared to \$1.1 billion in 2016 and \$1.7 billion in 2018. In 2017, there was also a large audit collection in October 2017.
- (3) Other Taxes revenue is primarily related to franchise revenue for cable usage. The Parish has experienced a decrease over the past three years for this revenue source which is indicative of the trend of citizens electing to use other forms of entertainment other than the traditional cable television.

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

Standard Industrial Classification Code	2018	2017	2016	2015
Food group classification	\$ 157,201,727	\$ 153,513,114	\$ 155,281,905	\$ 146,694,455
Apparel group classification	4,398,884	4,312,204	3,507,126	3,233,158
Gen. merchandise group classification	177,664,719	148,488,484	112,212,595	87,568,330
Automotive group classification	386,169,718	343,595,827	346,313,060	356,910,654
Home furnishings group classification	48,636,300	45,691,113	45,056,006	39,209,249
Building group classification	607,857,602	708,511,768	412,157,044	316,141,048
Service group classification	263,102,977	202,773,972	180,107,076	156,086,705
Manufacturer group classification	1,358,502,778	2,330,278,136	1,116,366,776	996,169,975
Utilities group classification	244,357,036	127,443,883	87,198,789	92,842,269
Miscellaneous group classification	60,997,351	72,360,609	60,604,009	69,138,048
Other group classification	-	8,699	12,354	10,465
Totals	<u>\$ 3,308,889,092</u>	<u>\$ 4,136,977,809</u>	<u>\$ 2,518,816,740</u>	<u>\$ 2,264,004,356</u>
Parish direct sales tax rate	<u>2.50%</u>	<u>2.50%</u>	<u>2.50%</u>	<u>2.50%</u>

Notes:

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

Table 7

	2014	2013	2012	2011	2010	2009
\$	118,829,930	\$ 116,693,070	\$ 107,942,908	\$ 103,820,456	\$ 99,688,190	\$ 104,379,831
	3,019,259	3,120,552	2,773,249	2,283,410	2,112,646	2,258,127
	73,541,067	74,021,502	71,085,981	72,210,817	65,269,782	74,149,411
	306,343,805	281,366,554	392,805,996	221,782,078	202,568,906	213,285,284
	34,398,755	27,846,534	25,048,646	27,732,521	27,746,167	28,471,688
	157,463,244	133,052,795	144,709,232	132,133,571	119,978,149	168,865,141
	126,224,997	113,377,120	107,811,707	118,014,085	131,342,167	157,201,182
	891,227,477	850,358,709	883,587,848	779,616,879	685,534,541	604,338,726
	81,033,572	46,862,059	58,286,151	42,989,026	57,573,902	153,481,773
	18,091,398	19,213,668	25,291,872	22,823,309	18,457,858	27,774,196
	28,875	12,073	989	7,309	17,930	21,130
	<u>\$ 1,810,202,379</u>	<u>\$ 1,665,924,636</u>	<u>\$ 1,819,344,579</u>	<u>\$ 1,523,413,461</u>	<u>\$ 1,410,290,238</u>	<u>\$ 1,534,226,489</u>
	<u>2.50%</u>	<u>2.50%</u>	<u>2.50%</u>	<u>2.50%</u>	<u>2.25%</u>	<u>2.25%</u>

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

Year	-----Direct Rate-----				-----Total Rate-----	
	Calcasieu Parish Police Jury District 1A Operating Tax (Unincorp. Area)	Calcasieu Parish Police Jury District 1A Capital Tax (Unincorp. Area)	Calcasieu Parish Police Jury District 4A Capital Tax (Unincorp. Area)	Calcasieu Parish Police Jury Total Tax Rate (Unincorp. Area)	Total Sales Tax Rate in the Unincorporated Areas of Calcasieu Parish	Total Sales Tax Rate in the Incorporated Areas of Calcasieu Parish
2018	0.67%	0.33%	1.50%	2.50%	10.20%	10.20%
2017	0.67%	0.33%	1.50%	2.50%	10.75%	10.75%
2016	0.67%	0.33%	1.50%	2.50%	10.75%	10.75%
2015	0.67%	0.33%	1.50%	2.50%	9.75%	9.75%
2014	0.67%	0.33%	1.50%	2.50%	9.25%	9.25%
2013	0.67%	0.33%	1.50%	2.50%	9.25%	9.25%
2012	0.67%	0.33%	1.50%	2.50%	9.25%	9.25%
2011	0.67%	0.33%	1.50%	2.50%	9.25%	9.25%
2010	0.67%	0.33%	1.25%	2.25%	9.00%	9.25%
2009	0.67%	0.33%	1.25%	2.25%	9.00%	9.25%

Year	-----Overlapping Rates-----						
	Calcasieu Parish Sheriff Law Enf Tax (Parishwide)	Calcasieu Parish School Board Salary Tax (Parishwide)	City of Lake Charles Salary & Operations Tax (City Only)	City of Sulphur Operations Tax (City Only)	City of Westlake Operations Tax (City Only)	Towns of Iowa and Vinton Operations Tax (City Only)	City of Dequincy Operations Tax (City Only)
2018	0.75%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
2017	0.75%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
2016	0.75%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
2015	0.75%	2.50%	2.25%	2.50%	2.50%	2.50%	2.50%
2014	0.75%	2.00%	2.25%	2.50%	2.50%	2.50%	2.50%
2013	0.75%	2.00%	2.25%	2.50%	2.50%	2.50%	2.50%
2012	0.75%	2.00%	2.25%	2.50%	2.50%	2.50%	2.50%
2011	0.75%	2.00%	2.25%	2.50%	2.50%	2.50%	2.50%
2010	0.75%	2.00%	2.25%	2.50%	2.50%	2.50%	2.50%
2009	0.75%	2.00%	2.25%	2.50%	2.50%	2.50%	2.50%

Notes:

- (1) Source: Calcasieu Parish School Board Sales Tax Collection Office
- (2) In addition to the above local sales tax rate, the sales tax rate assessed on behalf of the State of Louisiana on all taxable sales within the Parish is 4.45% (previously 5%). The Louisiana Legislature passed a 1% sales tax increase from 4% to 5% during the 2016 First Extraordinary Session ending March 9, 2016. The tax increase became effective April 1, 2016. Effective July 1, 2018, the 1% sales tax was reduced to 0.45% resulting in the current 4.45% sales tax rate.
- (3) The Calcasieu Parish Police Jury District 4A tax is applicable to all Wards in the Parish except for Ward 1. Sales in Ward 1 are not assessed the 1.25% tax rate for 2009 and 2010 and 1.50% after 2010. Instead, Ward 1 sales are assessed at a 1.50% rate for an additional Calcasieu Parish School Board Salary Tax, which is not reflected in the Overlapping Rates listed above.

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

Tax Remitter Industry (Note 2)	-----2018-----			-----2010-----		
	Tax Liability	Rank	Percentage of Total	Tax Liability (Note 3)	Rank	Percentage of Total
Manufacturing	\$ 9,284,313	1	12.40%	\$ 1,015,060	6	3.18%
Manufacturing	5,594,005	2	7.47%	2,936,609	2	9.20%
Utilities	4,749,226	3	6.34%	-	-	-
Construction	4,219,997	4	5.64%	-	-	-
Manufacturing	4,056,764	5	5.42%	2,690,106	3	8.42%
Manufacturing	3,665,272	6	4.90%	3,938,559	1	12.33%
Rental/Leasing	2,138,207	7	2.86%	-	-	-
Manufacturing	1,582,821	8	2.12%	1,247,059	5	3.90%
Services	1,007,675	9	1.35%	-	-	-
Construction	985,729	10	1.32%	-	-	-
Gaming	-	-	-	1,533,576	4	4.80%
Utilities	-	-	-	691,122	7	2.16%
Manufacturing	-	-	-	454,414	8	1.42%
Manufacturing	-	-	-	440,462	9	1.38%
Manufacturing	-	-	-	379,329	10	1.18%
Total tax liability	<u>\$ 37,284,009</u>		<u>49.82%</u>	<u>\$15,326,296</u>		<u>47.97%</u>
Total sales tax revenue	<u>\$ 74,835,384</u>			<u>\$31,934,930</u>		

Notes:

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



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

Fiscal Year	Residential Property (10%)	Public Services Property (25%)	Personal Other Property (15%)	Less: Homestead Exemptions	Total Taxable Assessed Value	Estimated Actual Taxable Value	Taxable Assessed Value as a Percentage of Actual Taxable Value	Total Millage Rate (Note 3)
2018	\$ 1,162,864,032	\$ 311,764,800	\$ 958,251,400	\$ 289,671,721	\$ 2,143,208,511	\$16,367,324,977	13.09%	26.85
2017	1,110,397,656	290,914,620	933,852,540	286,249,716	2,048,915,100	15,630,821,480	13.11%	26.88
2016	1,017,785,237	272,800,460	892,679,550	282,892,029	1,900,373,218	14,391,330,920	13.20%	27.73
2015	950,877,980	274,647,080	873,736,250	280,498,393	1,818,762,917	13,627,292,523	13.35%	27.43
2014	918,835,160	279,392,890	806,815,440	280,334,659	1,724,708,831	12,881,346,170	13.39%	26.12
2013	900,427,500	276,717,820	753,295,780	278,763,765	1,651,677,335	12,345,480,497	13.38%	25.94
2012	803,940,070	254,808,760	721,568,830	273,152,136	1,507,165,524	11,137,573,247	13.53%	26.93
2011	789,628,640	249,088,110	712,435,310	272,527,278	1,478,624,782	10,916,934,793	13.54%	26.77
2010	772,742,850	225,884,730	700,200,960	270,598,841	1,428,229,699	10,592,985,410	13.48%	26.21
2009	746,710,602	181,223,950	654,688,350	264,589,106	1,318,033,796	9,910,699,760	13.30%	26.05

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. 2018 property tax activity is based upon the 2017 levy). The 2016 levy was a reassessment year levy.
- (2) Property taxes are assessed on land and residential property at 10% of the assessed value after homestead exemption, on public services property at 25% of the assessed value and on personal or other property at 15% of the assessed value. Millage rates are per \$1,000 of assessed value. Assessed values above are for parish-wide assessments as opposed to possible assessments for smaller districts within the Parish.
- (3) Because the Parish and its blended component units have different individual millage rates that are applied to different taxable assessed values, the above rate is a calculated weighted average rate of the individual rates and taxable assessed values.

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

Fiscal Year	Calcasieu Parish Police Jury (Notes 4, 5 & 6)	Calcasieu Parish School Board	Law Enforcement	Fire Protection	Gravity Drainage	Recreation and Community Centers
2018	26.85	27.75	9.85	13.30	5.92	9.65
2017	26.88	27.51	9.85	12.90	5.90	9.76
2016	27.73	29.93	9.85	13.49	5.83	9.49
2015	27.43	31.38	9.85	13.58	5.82	8.75
2014	26.12	30.81	9.85	13.97	5.81	8.97
2013	25.94	31.75	9.85	13.52	5.82	9.52
2012	26.93	32.94	8.15	13.76	5.98	9.29
2011	26.77	33.40	8.15	14.23	5.97	9.69
2010	26.21	34.19	8.15	12.99	5.94	10.14
2009	26.05	35.70	14.98	13.17	5.73	11.07

Notes:

- (1) Source: Calcasieu Parish Tax Assessor
- (2) *Cities* includes Lake Charles, Sulphur, Westlake, Dequincy, Vinton, and Iowa.
- (3) Property taxes are levied in October of each year and are used to finance the budget for the upcoming year; therefore, the prior year levy is used for each of the fiscal year disclosures (i.e. 2018 property tax activity is based upon the 2017 levy). Because there are different individual millage rates that are applied to different taxable assessed values, the above rates are calculated as a weighted average rate of the individual rates and taxable assessed values.
- (4) The Calcasieu Parish Police Jury column includes the millage information for Fire Protection District No. 2 of Ward 3 and Sewer District No. 11 of Ward 3 which are reported as blended component units for financial reporting purposes since the governing board for the legally separate entities are the same as the Parish. This presentation is the same for all reporting periods above.
- (5) From 2009 until 2011, Waterworks District No. 5 of Wards 3 & 8 was a discretely presented component unit. In 2012, the Parish dissolved the separate governing board and began serving as the governing board; therefore, the financial presentation was changed to a blended component unit presentation and the millage information is included in the Calcasieu Parish Police Jury column from 2012 forward.
- (6) In 2015, the reporting of Waterworks District No. 2 of Ward 4 was changed from a discretely presented component unit to a blended component unit when the Parish dissolved the separate governing board and began serving as the governing board. In 2016, the District passed its first ad valorem tax levy with a 6.38 millage which is included in the Calcasieu Parish Police Jury column for 2016 and later years.

Table 11

<u>Airport and Harbor & Terminals</u>	<u>Water and Sewerage (Notes 4 & 5)</u>	<u>Criminal Court Activities</u>	<u>Hospital Service District</u>	<u>Cities (Note 2)</u>	<u>Other</u>	<u>Total</u>
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	136.22
7.28	6.23	3.16	9.70	14.69	1.35	138.73
7.21	6.39	2.88	10.15	14.40	1.36	139.20
7.23	6.14	2.88	3.17	14.38	1.36	130.69
7.23	6.52	2.88	3.26	14.37	1.36	132.02
7.44	6.93	2.99	3.28	14.61	1.41	133.71
7.46	7.29	2.99	3.33	14.17	1.41	134.86
7.43	6.23	2.99	1.33	14.15	1.41	131.16
7.46	7.20	2.99	1.37	14.17	1.41	141.30

Table 12

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

Entity (Note 3)	2018 (2017 Assessed Valuation)			2009 (2008 Assessed Valuation)		
	Taxable Assessed Value	Rank	Percentage of Total Parish Taxable Assessed Value	Taxable Value	Rank	Percentage of Total Parish Taxable Assessed Value
Phillips 66 Co. / Conoco-Phillips Co.	\$ 99,452,920	1	4.64%	\$ 69,585,380	1	5.28%
Citgo Petroleum / Citgo Lubricants	94,669,720	2	4.41%	42,029,610	5	3.19%
Entergy Gulf States Louisiana, Inc.	94,327,340	3	4.40%	63,378,640	2	4.81%
Golden Nugget Lake Charles	64,482,610	4	3.01%	-	-	-
Eagle US 2 LLC (Axiall) / PPG Industries	52,832,140	5	2.47%	43,708,730	3	3.32%
Sasol Chemicals (USA) LLC / Sasol North America, Inc.	50,184,140	6	2.34%	34,261,920	7	2.60%
PNK (Lake Charles) LLC	42,807,740	7	2.00%	42,244,720	4	3.21%
Excel Paralubes	39,387,160	8	1.84%	34,797,120	6	2.64%
Westlake Chemical	33,806,670	9	1.58%	15,857,500	10	1.20%
Cameron Interstate Pipe	27,943,990	10	1.30%	21,893,930	8	1.66%
Kinder Morgan Louisiana	-	-	-	21,022,240	9	1.59%
Total for principal taxpayers	<u>\$ 599,894,430</u>		<u>27.99%</u>	<u>\$ 388,779,790</u>		<u>29.50%</u>
Total for all taxpayers	<u>\$ 2,143,208,511</u>			<u>\$ 1,318,033,796</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. 2018 property tax activity is based upon the 2017 levy).
- (3) Related entities were combined for comparability purposes between 2009 and 2018.

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

Fiscal Year (2)	Taxes Levied for the Fiscal Year (3)	Collected within the Budgeted Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2018	\$ 56,667,928	\$ 56,515,491	99.73%	\$ -	\$ 56,515,491	99.73%
2017	54,521,631	54,370,596	99.72%	6,265	54,376,861	99.73%
2016	52,343,636	52,174,631	99.68%	17,021	52,191,652	99.71%
2015	49,562,638	49,438,514	99.75%	33,118	49,471,632	99.82%
2014	44,723,699	44,590,201	99.70%	37,565	44,627,766	99.79%
2013	42,645,320	42,490,966	99.64%	66,224	42,557,190	99.79%
2012	40,053,416	39,904,277	99.63%	59,998	39,964,275	99.78%
2011	39,053,551	38,875,223	99.54%	83,736	38,958,959	99.76%
2010	36,688,383	36,479,157	99.43%	110,376	36,589,533	99.73%
2009	33,557,675	33,256,765	99.10%	74,472	33,331,237	99.33%

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. 2018 property tax collections are based upon the 2017 levy).
- (3) The Tax Collector utilizes the original levy as provided by the Assessor's Office. However, there are minor supplemental adjustments that are made by the Tax Assessor and Tax Collector and are included in the above amounts.
- (4) The Calcasieu Parish Police Jury column includes the millage information for Fire Protection District No. 2 of Ward 3 and Sewer District No. 11 of Ward 3 which are reported as blended component units for financial reporting purposes since the governing board for the legally separate entities are the same as the Parish. This presentation is the same for all reporting
- (5) From 2009 until 2011, Waterworks District No. 5 of Wards 3 & 8 was a discretely presented component unit. In 2012, the Parish dissolved the separate governing board and began serving as the governing board; therefore, the financial presentation was changed to a blended component unit presentation and the millage information is included in the Calcasieu Parish Police Jury column from 2012 forward.
- (6) In 2015, the reporting of Waterworks District No. 2 of Ward 4 was changed from a discretely presented component unit to a blended component unit when the Parish dissolved the separate governing board and began serving as the governing board. In 2016, the District passed its first ad valorem tax levy with a 6.38 millage which is included in the Calcasieu Parish Police Jury column for 2016 and later years.

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

Year	Governmental Activities		Business-Type Activities		
	Revenue Loan	Capital Leases	General Obligation Bonds	Special Assessment Bonds	Water Revenue Bonds
2018	\$39,722,686	\$ -	\$ -	\$ 125,081	\$ -
2017	-	-	10,185	150,096	-
2016	-	-	15,857	175,111	-
2015	-	-	21,259	200,126	53,075
2014	-	-	26,404	225,141	64,541
2013	-	-	31,304	250,156	75,461
2012	-	15,957	35,970	-	85,861
2011	-	61,514	-	-	-
2010	-	103,796	50,000	-	-
2009	-	143,038	95,000	-	-

Year	Total Primary Government	Percentage of Personal Income	Net Outstanding Debt Per Capita
2018	\$39,847,767	0.68%	\$ 195.53
2017	160,281	0.00%	0.79
2016	190,968	0.00%	0.96
2015	274,460	0.01%	1.40
2014	316,086	0.01%	1.62
2013	356,921	0.01%	1.82
2012	137,788	0.00%	0.72
2011	61,514	0.00%	0.32
2010	153,796	0.00%	0.83
2009	238,038	0.01%	1.28

Notes:

- (1) Details regarding the Parish's outstanding debt can be found in the notes to the financial statements.
- (2) See Table 19 - Demographic and Economic Statistics for personal income and population data.
- (3) From 2009 until 2011, Waterworks District No. 5 of Wards 3 & 8 was a discretely presented component unit. In 2012, the Parish dissolved the separate governing board and began serving as the governing board; therefore, the financial presentation was changed to a blended component unit presentation from 2012 forward.
- (4) The above amounts were inclusive of Sewer District No. 11 of Ward 3 which is reported as a blended component units for financial reporting purposes since the governing board for this legally separate entity is the same as the Parish. This presentation is the same for all reporting periods above.

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

Year	General Obligation Bonds	Assessed Value (Note 1)	Percentage of Estimated Actual Taxable Value of Property	Population	Net Bonded Debt Per Capita
2018	\$ -	\$ 2,536,246,809	0.000%	203,795	\$ -
2017	10,185	2,432,880,232	0.000%	202,506	\$ 0.05
2016	15,857	2,335,164,816	0.001%	199,025	\$ 0.08
2015	21,259	2,183,265,247	0.001%	196,529	\$ 0.11
2014	26,404	2,099,261,310	0.001%	195,486	\$ 0.14
2013	31,304	2,005,043,490	0.002%	195,616	\$ 0.16
2012	35,970	1,930,441,100	0.002%	192,316	\$ 0.19
2011	-	1,780,317,660	0.000%	192,768	\$ -
2010	50,000	1,751,152,060	0.003%	186,231	\$ 0.27
2009	95,000	1,698,828,540	0.006%	185,697	\$ 0.51

Notes:

- (1) The 2018 assessed value (before homestead exemptions) was utilized for this schedule since the Parish's December 31, 2018 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) From 2009 until 2011, Waterworks District No. 5 of Wards 3 & 8 was a discretely presented component unit. In 2012, the Parish dissolved the separate governing board and began serving as the governing board; therefore, the financial presentation was changed to a blended component unit presentation from 2012 forward.
- (3) The above amounts were inclusive of Sewer District No. 11 of Ward 3 which is reported as a blended component units for financial reporting purposes since the governing board for this legally separate entity is the same as the Parish. This presentation is the same for all reporting periods above.
- (4) These amounts include only general obligation bonds that are being repaid by an Enterprise Fund. See also Notes 2 and 3 about the blended component units.



CALCASIEU PARISH POLICE JURY
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF DECEMBER 31, 2018

Jurisdiction	Debt Outstanding	Percentage Debt Applicable to the Parish	Estimated Share of Overlapping Debt
Direct:			
Calcasieu Parish Police Jury	\$ 39,722,686	100%	\$ 39,722,686
Total direct debt			39,722,686
Overlapping:			
Calcasieu Parish Police Jury Discrete Component Units:			
Fire Protection District No. 1 of Ward 2	1,024,063	100%	1,024,063
Fire Protection District No. 4 of Ward 4	713,680	100%	713,680
Fire Protection District No. 1 of Ward 6	3,960,915	100%	3,960,915
Recreation District No. 1 of Ward 3	14,372,578	100%	14,372,578
Community Center District No. 4 of Ward 1	640,000	100%	640,000
14th Judicial District Criminal Court Fund	18,347	100%	18,347
West Calcasieu Parish Community Center Authority	6,103,000	100%	6,103,000
Total overlapping debt for component units			26,832,583
Cities and towns:			
Calcasieu Parish School Board	192,716,218	100%	192,716,218
City of Lake Charles	70,590,337	100%	70,590,337
City of Sulphur	2,946,511	100%	2,946,511
City of Dequincy	413,075	100%	413,075
Town of Iowa	25,870	100%	25,870
Town of Vinton	355,237	100%	355,237
Total overlapping debt for cities and towns			267,047,248
Total overlapping debt			293,879,831
Total direct and overlapping debt			\$ 333,602,517

Notes:

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

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

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Debt limit	\$ 253,624,681	\$ 243,288,023	\$ 233,516,482	\$ 218,326,525
Total net debt applicable to limit	<u>-</u>	<u>10,185</u>	<u>15,857</u>	<u>21,259</u>
Legal debt margin	<u>\$ 253,624,681</u>	<u>\$ 243,277,838</u>	<u>\$ 233,500,625</u>	<u>\$ 218,305,266</u>
Total net debt applicable to the limit as a percentage of debt limit	<u>0.00%</u>	<u>0.00%</u>	<u>0.01%</u>	<u>0.01%</u>

Legal Debt Margin Calculation For Fiscal Year 2018:

Assessed value (2018 Assessed Valuation)	\$ 2,242,547,802
Add back: exempt real property	<u>293,699,007</u>
Total assessed value	<u>\$ 2,536,246,809</u>
Debt limitation - 10 percent of total assessed value	\$ 253,624,681
Debt applicable to limitation:	
Total bonded debt	125,081
Less: Special assessment bonds	<u>(125,081)</u>
Total debt applicable to limit	<u>-</u>
Legal debt margin	<u>\$ 253,624,681</u>

Notes:

- (1) The 2018 assessed value was utilized for this schedule since the Parish's December 31, 2018 debt is limited to the most recent assessment value. Other statistical presentations are using the prior year's assessed value due to the fact that the Parish budgets the assessment levies in the subsequent year as opposed to the levy year.
- (2) The legal debt margin statutory limitation only applies to bonded debt payable solely from ad valorem taxes.
- (3) From 2009 until 2011, Waterworks District No. 5 of Wards 3 & 8 was a discretely presented component unit. In 2012, the Parish dissolved the separate governing board and began serving as the governing board; therefore, the financial presentation was changed to a blended component unit presentation from 2012 forward..

Table 17

	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
\$	209,926,131	\$ 200,504,349	\$ 193,044,110	\$ 178,031,766	\$ 175,115,206	\$ 169,882,854
	<u>26,404</u>	<u>31,304</u>	<u>35,970</u>	<u>-</u>	<u>50,000</u>	<u>95,000</u>
\$	<u>209,899,727</u>	<u>\$ 200,473,045</u>	<u>\$ 193,008,140</u>	<u>\$ 178,031,766</u>	<u>\$ 175,065,206</u>	<u>\$ 169,787,854</u>
	<u>0.01%</u>	<u>0.02%</u>	<u>0.02%</u>	<u>0.00%</u>	<u>0.03%</u>	<u>0.06%</u>

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

-----Special Assessment Bonds-----							
Year	Special Assessment		Debt Service Requirements			Coverage	
	Collections		Principal	Interest	Total		
2018	\$ 14,228		\$ 25,015	\$ 6,066	\$ 31,081	0.46	
2017	15,207		25,015	6,754	31,769	0.48	
2016	14,300		25,015	7,317	32,332	0.44	
2015	36,300		25,015	7,630	32,645	1.11	
2014	28,304		25,015	7,410	32,425	0.87	
2013	108,060		-	-	-	(Note 4)	
2012	-		-	-	-	-	
2011	-		-	-	-	-	
2010	-		-	-	-	-	
2009	4,959		8,954	448	9,402	0.53	
-----Revenue Bonds / Revenue Loan-----							
Year	Gross Revenue	Operating Expenses (3)	Net Revenue Available for Debt Service	Debt Service Requirements			Coverage
				Principal (6/7)	Interest	Total	
2018	\$ 2,000,000	\$ -	\$ 2,000,000	\$ -	\$ -	\$ -	(Note 7)
2017	-	-	-	-	-	-	-
2016	978,711	681,685	297,026	53,075	2,952	56,027	5.30
2015	914,672	471,493	443,179	11,466	3,227	14,693	30.16
2014	706,322	496,747	209,575	10,920	3,773	14,693	14.26
2013	646,779	966,112	(319,333)	10,407	4,286	14,693	(21.73)
2012	804,200	759,103	45,097	9,911	4,782	14,693	3.07
2011	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-

Notes:

- (1) Details regarding the government's outstanding debt can be found in the notes to the financial statements.
- (2) Gross revenue includes total operating revenues (including investment earnings) exclusive of tap in fees. A rate increase was implemented in 2015 and 2016.
- (3) Operating expenses includes total operating expenses exclusive of depreciation. Expenses for 2013 were unusual in that Waterworks District No. 5 of Wards 3 & 8 incurred additional amounts of repairs to the system and attempted to utilize an outside contractor to manage the operations. The District does not anticipate this level of expenses in the future.
- (4) Debt service requirements include principal and interest of water revenue and special assessment bonds only. It does not include the general obligation bonds reported in Waterworks District 5 of Wards 3 & 8 or Sewer District 11 of Ward 3. The special assessment bonds were issued in 2013 with the first principal payment due in 2014. The assessments are billed in August of each year to service the debt payments due in October of each year.
- (5) From 2009 until 2011, Waterworks District No. 5 of Wards 3 & 8 was a discretely presented component unit. In 2012, the Parish dissolved the separate governing board and began serving as the governing board; therefore, the financial presentation was changed to a blended component unit presentation from 2012 forward..
- (6) The revenue bonds, reflected above from 2012 to 2016 for Waterworks District No. 5 of Wards 3 & 8, were paid off in 2016 which was before their maturity date of 2020.
- (7) The revenue loan proceeds were received by the Parish in December 2018 with the first debt service payment scheduled for 2019. All "lawfully available funds" of the Parish will be used for the repayment of this debt; however, the Parish has specifically pledged two million annually from Gaming proceeds, beginning in 2018, to be used for debt repayment which is what is reflected as pledged in the table above. The Parish received \$11.5 million in gaming proceeds in 2018. The first revenue loan principal payment due in 2019 is \$1.165 million.

**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
2018	203,795	\$ 5,837,490,000	\$ 28,644	37	32,932	3.30%
2017	202,506	5,228,240,054	25,818	36	32,946	3.20%
2016	199,025	5,078,149,570	25,515	37	32,748	4.20%
2015	196,529	4,717,183,064	24,002	36	32,565	4.30%
2014	195,486	4,541,769,309	23,233	36	30,488	5.80%
2013	195,616	4,391,436,390	22,449	36	32,563	4.20%
2012	192,316	4,192,164,162	21,798	35	33,003	5.10%
2011	192,768	4,109,259,789	21,317	36	33,134	6.30%
2010	186,231	4,270,218,040	22,930	36	32,939	6.80%
2009	185,697	4,094,590,752	22,050	36	32,975	7.00%
					326,293	

Notes:

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

Table 20

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

Employer	-----2018-----			-----2009-----			Type of Business
	Number of Employees	Rank	Percentage of Total Parish Employment	Number of Employees	Rank	Percentage of Total Parish Employment	
Calcasieu Parish School System	4,963	1	4.63%	5,100	1	6.11%	Education
Lake Charles Memorial Health Systems	2,108	2	1.97%	1,238	5	1.48%	Health Care
Westlake Chemical Corp.	1,700	3	1.59%	-	-	-	Manufacturing
Turner Industries, LLC	1,650	4	1.54%	1,661	3	1.99%	Contractor
Golden Nugget	1,514	5	1.41%	-	-	-	Gaming
L'auberge du Lac Casino & Hotel	1,300	6	1.21%	2,400	2	2.88%	Gaming
Sasol Chemicals, LLC	1,084	7	1.01%	-	-	-	Manufacturing
Christus St. Patrick Hospital	1,042	8	0.97%	-	-	-	Health Care
Citgo Petroleum Corporation	1,032	9	0.96%	1,200	6	1.44%	Petroleum Refinery
Calcasieu Parish Sheriff's Office	896	10	0.84%	834	10	1.00%	Law Enforcement
Axiall Corporation (formerly PPG Industries)	-	-	-	1,280	4	1.53%	Manufacturing
Calcasieu Parish Police Jury	-	-	-	1,167	7	1.40%	Parish Government
Isle of Capri Casino & Hotel	-	-	-	1,155	8	1.38%	Gaming
City of Lake Charles	-	-	-	1,000	9	1.20%	Local Municipality
Parish Employment (2)	<u>107,129</u>			<u>83,466</u>			

Note:

(1) Source: Southwest Louisiana Economic Development Alliance

(2) Source: Louisiana Workforce Commission December Louisiana Civilian Labor Force Reporting

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

Function	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Governmental activities:										
General government (8)	118	117	118	112	107	109	109	113	118	115
Public safety (9)	137	133	125	119	117	115	115	119	122	110
Public works (10)	227	222	219	207	201	185	186	187	185	180
Sanitation (4)	9	8	9	8	4	6	6	1	-	-
Health and welfare (5)	92	88	86	77	82	81	73	87	95	95
Culture and recreation (6/8)	117	117	114	120	117	111	102	103	101	97
Economic development (7)	42	43	43	42	40	38	36	36	36	37
Business-type activities:										
Water (3)	-	-	-	-	-	-	-	-	-	-
Sewer (3)	-	-	-	-	-	-	-	-	-	-
Total full-time employees	<u>742</u>	<u>728</u>	<u>714</u>	<u>685</u>	<u>668</u>	<u>645</u>	<u>627</u>	<u>646</u>	<u>657</u>	<u>634</u>

Notes:

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

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

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

Notes:

- (1) Prior year amounts have been restated for any subsequent year's prior period adjustments that are not related to blended component unit presentations.
- (2) Beginning in 2012, the Animal Services Department instituted a resolution driven model for animal related complaints which focuses on solving the issue at hand without always simply picking up the animal and bringing it back to the shelter. This model has been successful in reducing the number of complaints and thus the number of animals transported to the shelter. However, it is noted that the depth or difficulty of the complaints are now increasing through this type of problem resolution model. The decreasing trend since 2012 reversed itself in 2018 when there was a slight increase in cases due to an increased animal population and the fact that the Parish began servicing another municipality.
- (3) Since the majority of roads were initially overlaid within a few years of the passage of sales tax in 1992, the future overlays will be cyclical nature and completed approximately every thirteen years. In addition to the cyclical nature of the timing of the overlays, the area's economic growth is also impacting the timing and necessity of road overlay construction activity as reflected in the 2016, 2017 and 2018 statistics.
- (4) The 2009 aerial and ground assignments were due to disaster related activities. The increase in aerial assignments in 2018 were due to higher rainfalls. The increase in ground assignments in 2011, 2012, 2014 and 2015 primarily relate to higher incidents of mosquito populations, West Nile virus and human cases of mosquito borne diseases which decreased over the next two years. 2018 had an increase in ground assignments due to the Parish's ability to increase its driver base that conduct the assignments.
- (5) In 2009, the Parish received a second allocation of funding which allowed more clients to be assisted with their energy needs. This increase continued through 2011 until grant funds were reduced in 2012 when fewer number of households were able to be served. Grant funding increased in 2016 and 2017 enabling more households to be served. In 2018, while grant funding did increase the number of clients served decreased due to staffing issues. The Parish was able to utilize the 2018 additional funding in 2019.
- (6) In 2016, overall park rentals increased primarily due to the increased usage by the public of the Prien Lake Park facilities. Of the forty additional rentals in 2016, thirty five of the rentals were for the three venues at Prien Lake Park. Decreases in 2017 were partly due to park closures for renovations at two park facilities as well as fewer rentals at two other park facilities. Increased rentals at one of the Prien Lake Park facilities as well as the reopening of one of the referenced park closures from the prior year helped offset the reduction in rentals from our Post Oak Pavilion.
- (7) From 2009 until 2011, Waterworks District No. 5 of Wards 3 & 8 was a discretely presented component unit. In 2012, the Parish dissolved the separate governing board and began serving as the governing board; therefore, the financial presentation was changed to a blended component unit presentation. All three of these statistics for all ten years relate to this Water District.
- (8) In May 2014, a large industrial customer for the Water District closed its operations in the District and as such the average daily consumption was heavily affected. Otherwise the average daily water consumption for 2016, 2017 and 2018 tends to increase with the increase in active water customers.

Table 22

2014	2013	2012	2011	2010	2009
10,740	11,062	11,420	11,016	10,339	11,811
35	49	58	93	123	121
118	116	117	116	127	125
25,313	25,299	24,247	25,073	25,016	24,840
4,725	3,179	1,826	-	-	-
466	393	311	-	-	-
54	52	63	80	59	107
2,015	1,491	1,823	1,204	1,085	1,899
216	134	151	281	321	535
3,194	3,632	3,664	5,982	4,425	4,680
498	500	489	543	551	679
453	486	405	372	381	429
1,225,612	1,124,945	1,112,770	1,126,479	1,061,485	1,008,544
762,159	753,160	736,447	761,736	705,416	632,787
2,455	2,494	2,411	2,488	2,547	2,579
41 / 42	31 / 32	10 / 20	19 / 36	14 / 34	16 / 46
1,611	1,439	1,422	(Note 7)	(Note 7)	(Note 7)
506	340	193	(Note 7)	(Note 7)	(Note 7)
436,422	537,498	508,126	(Note 7)	(Note 7)	(Note 7)
885	860	873	854	865	760
168,138	187,108	263,073	213,000	206,000	203,787

- (9) Grant funding for workforce center activity has been reduced along with the depletion of disaster related program funding both of which impacted the 2010, 2011, 2012 and 2013 decreases in the service level provided as compared to prior years. The increase of clients served in 2014 is due to the increased recruiting efforts of the youth providers program as well as the increased number of youth that enter the Center on their own initiative. The decreases in 2015, 2016 and 2017 were the result of the enactment of a workforce initiative law that raised the eligibility requirements which excluded more people. The Job Driven National Emergency Grant was offsetting some of the effects of the new law until 2017 when the Job Driven National Emergency Grant Program ended with no participants in 2017 compared to 52 participants in 2016. The Parish has entered into a multi-jurisdictional agreement to administer adjoining Parish's grants. In 2018, grant funding did increase therefore participation in the programs also increased.
- (10) In December 2011, the Parish opened two Solid Waste Convenience Centers for residents to dispose of waste and recyclable materials at no cost. The Centers are funded by a sales tax approved by Calcasieu Parish residents. Both of these indicators continue to surpass expectations with respect to the residents' use of these facilities.
- (11) While the total circulation for the Library has not varied by more than 3% since 2014, the number of library visits by patrons has been on the decrease in the past two years. The Library is showing that there is more than a 20% decrease in patron visits from 2016 to 2018 which are possibly attributable to the usage of similar online services.
- (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. The average gallons per day for sewage treatment reflects amounts reported to the Department of Environmental Quality with respect to the sewer discharge permit. This average is affected by rain volumes which were much higher in 2016 and 2018 than in previous years since 2013.
- (13) The economic growth that is occurring in Calcasieu Parish appears to have affected occupational licenses in 2017 but 2018 licenses appear more in line what has been experienced from 2009 to 2016.

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

Function	2018	2017	2016	2015
General government				
Number of general government buildings (4/6)	11	11	11	11
Public safety				
Number of correctional facilities (adult and juvenile)	4	4	4	4
Public works				
Paved road miles (5)	1,190	1,188	1,189	1,191
Unpaved road miles (5)	70	69	70	70
Sanitation				
Number of solid waste centers (10)	2	2	2	2
Health and welfare				
Number of health and welfare buildings (4/7)	7	7	7	8
Number mosquito control airplanes/spray trucks	16	16	16	16
Culture and recreation				
Number of parks	11	11	11	11
Number of boat launches	18	18	18	18
Number of central and branch libraries (8)	12	12	12	13
Economic development				
Number of planning inspection vehicles	15	16	16	16
Business-type activities:				
Water				
Water mains (miles) (3/9)	52	52	52	47
Maximum daily capacity (thousands of gallons) (3)	1,150	1,150	1,150	1,150
Sewer				
Maximum daily capacity (thousands of gallons) (11)	300	300	300	300

Notes:

- (1) Sources: Various Parish Departments and Parish Fixed Asset Records
- (2) Indicators are not available for the interest/fiscal charges or intergovernmental functions.
- (3) From 2009 until 2011, Waterworks District No. 5 of Wards 3 & 8 was a discrete presentation after a separate governing board was reappointed. In 2012, the Parish dissolved the separate governing board and began serving as the governing board; therefore, the financial presentation was changed to a blended component unit presentation.
- (4) One general government building's use was transferred in 2012 to the operations of the Parish's internal service funds to be used as a medical clinic. The medical clinic opened in December 2012 and is reflected as a health and welfare building at that point.
- (5) In 2014, road mileage was calculated through a new database, the Roadsoft program, which measures from intersection to intersection rather than from the edges of the intersecting lanes. The capability to restate prior year road mile information utilizing the new software program was not an option. Slight variances will occur with the usage of this database but there are no significant changes since implementation of the new database.
- (6) In 2015, the building previously used as the District Attorney's office was transferred from a component unit building to a general government building because the District Attorney no longer uses this building. Also in 2015, the Parish acquired the Industrial Avenue warehouse to use for the Facility Maintenance department.
- (7) The Garrick Memorial Community Center was sold in 2016.
- (8) The Maplewood Library closed to the public in 2016 and is used as an Outreach Facility.
- (9) In 2014 and 2016, Waterworks District No. 5 of Wards 3 & 8 continued to expand its water system which is reflected in this water main statistic.
- (10) In December 2011, the Parish opened two Solid Waste Convenience Centers for residents to dispose of waste and recyclable materials at no cost.
- (11) This statistic relates to Sewer District No. 11 of Ward 3 which is presented as a blended component unit since the Parish is serving as the governing board.

Table 23

2014	2013	2012	2011	2010	2009
9	9	9	10	10	10
4	4	4	4	4	4
1,188	1,170	1,168	1,167	1,164	1,157
76	71	71	72	77	81
2	2	2	2	(Note 10)	(Note 10)
8	8	8	7	7	6
16	15	15	16	13	14
11	11	11	11	11	11
18	18	18	18	18	18
13	13	13	13	13	14
16	16	14	14	14	13
47	43	43	(Note 3)	(Note 3)	(Note 3)
1,150	1,150	1,150	(Note 3)	(Note 3)	(Note 3)
300	300	300	300	300	300



CALCASIEU PARISH POLICE JURY
UNIFORM GUIDANCE
SUPPLEMENTARY COMPLIANCE REPORT
DECEMBER 31, 2018

CALCASIEU PARISH POLICE JURY
December 31, 2018

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

Mr. Kevin White, President
and the Members of the
Calcasieu Parish Police Jury
Lake Charles, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Calcasieu Parish Police Jury as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the Calcasieu Parish Police Jury's basic financial statements and have issued our report thereon dated June 26, 2019. Our report includes a reference to other auditors who audited the financial statements of certain discretely presented component units of the Policy Jury, as described in Schedule 5. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

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

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and questioned costs to be material weaknesses as item 2018-001 and 2018-007. Item 2018-012 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 2018-012 is required for discussion of these deficiencies.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying schedule of findings and questioned costs to be a significant deficiency as items 2018-002 thru 2018-006 and 2018-008 thru 2018-011.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Calcasieu Parish Police Jury's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*, and which are described in the accompanying schedule of findings and questioned costs as item 2018-013. Item 2018-014 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 2018-014 is required for the discussion of the compliance finding.

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

Calcasieu Parish Police Jury's Responses to Findings

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

Purpose of this Report

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

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

Mr. Elroy Quirk & Bureau

Lake Charles, Louisiana
June 26, 2019

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

Mr. Kevin White, President
and the Members of the
Calcasieu Parish Police Jury
Lake Charles, Louisiana

Report on Compliance for Each Major Federal Program

We have audited the Calcasieu Parish Police Jury's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Police Jury's major federal programs for the year ended December 31, 2018. The Calcasieu Parish Police Jury's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs (Schedule 2a, Item 6).

The Calcasieu Parish Police Jury's financial statements include the operations of one discretely presented component unit disclosed in Schedule 5 which received \$133,617 in federal awards, which is not included in the Police Jury's Schedule of Expenditures of Federal Awards during the year ended December 31, 2018. Our audit, described below, did not include the operations of these component units because these entities engaged separate audits of their financial statements in accordance with the Uniform Guidance, where applicable.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, the Calcasieu Parish Police Jury complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2018.

Report on Internal Control Over Compliance

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

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

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

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

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

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Calcasieu Parish Police Jury as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the Calcasieu Parish Police Jury's basic financial statements. We issued our report thereon dated June 26, 2019, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for the purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

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

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

McElroy Quirk & Boush

Lake Charles, Louisiana
June 26, 2019

CALCASIEU PARISH POLICE JURY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2018

<u>Grant Type</u>	<u>Federal CFDA Number</u>	<u>Grant Number</u>	<u>Disbursement in the Twelve Months Ended (Note B)</u>
U.S. DEPARTMENT OF AGRICULTURE			
Child Nutrition Center Cluster:			
Direct Program:			
School Breakfast Program	10.553		\$ 19,001
National School Lunch Program	10.555		30,366
Passed Through Louisiana Department of Education:			
Summer Food Services Program for Children	10.559		79,336
Total Child Nutrition Center Cluster			<u>128,703</u>
Passed Through Louisiana Department of Children and Family Services:			
Supplemental Nutrition Assistance Education and Training Program	10.561	2000289113	21,393
Supplemental Nutrition Assistance Education and Training Program	10.561	2000384454	5,791
Total CFDA Number 10.561			<u>27,184</u>
Passed Through Louisiana Department of Education:			
Child and Adult Care Food Program	10.558	2017-050905348	194,517
Child and Adult Care Food Program	10.558	2018-050905348	61,887
Total CFDA Number 10.558			<u>256,404</u>
Total U.S. Department of Agriculture			<u>412,291</u>

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 DECEMBER 31, 2018

<u>Grant Type</u>	<u>Federal CFDA Number</u>	<u>Grant Number</u>	<u>Disbursement in the Twelve Months Ended (Note B)</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
Direct Program:			
Housing Counseling Program	14.169	HC170841002	5,534
Housing Counseling Program	14.169	2018 Grant	29,725
Total CFDA Number 14.169			<u>35,259</u>
Emergency Solutions Grant	14.231	4/1/16-6/30/18	2,638
Emergency Solutions Grant	14.231	7/1/18-6/30/19	1,785
Total CFDA Number 14.231			<u>4,423</u>
Supportive Housing Program	14.235	4/1/17-5/31/18	105,924
Supportive Housing Program	14.235	6/1/18-5/31/19	160,923
Total CFDA Number 14.235			<u>266,847</u>
Continuum of Care Program	14.267	LA0291L6H091600	59,610
Continuum of Care Program	14.267	LA0291L6H091701	72,024
Total CFDA Number 14.267			<u>131,634</u>
PIH Family Self-Sufficiency Program	14.896		<u>17,000</u>
Housing Choice Vouchers	14.871		<u>2,730,022</u>

CALCASIEU PARISH POLICE JURY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2018

<u>Grant Type</u>	<u>Federal CFDA Number</u>	<u>Grant Number</u>	<u>Disbursement in the Twelve Months Ended (Note B)</u>
Passed Through Louisiana Office of Community Development:			
Community Development Block Grant (Louisiana Housing Corporation)	14.228	686738-2000133404	200,178
Community Development Block Grant	14.228	CDBG18-Generators Public Facility II	42,124
Community Development Block Grant	14.228	CDBG16-Retrofit Bay Doors	63,960
Community Development Block Grant	14.228	CDBG22-Westlake Generator	<u>161,711</u>
Total Passed Through Louisiana Office of Community Development			<u>467,973</u>
Total U.S. Department of Housing and Urban Development			<u>3,653,158</u>
U.S. DEPARTMENT OF LABOR			
Workforce Innovation and Opportunity Act Cluster:			
Passed Through Louisiana Department of Labor:			
Workforce Innovation and Opportunity Act	17.258	Adult	805,931
Workforce Innovation and Opportunity Act	17.259	Youth	632,228
Workforce Innovation and Opportunity Act	17.278	Dislocated Worker	<u>452,860</u>
Total U.S. Department of Labor			<u>1,891,019</u>

CALCASIEU PARISH POLICE JURY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2018

<u>Grant Type</u>	<u>Federal CFDA Number</u>	<u>Grant Number</u>	<u>Disbursement in the Twelve Months Ended (Note B)</u>
U.S. DEPARTMENT OF JUSTICE			
Passed Through Louisiana Commission on Law Enforcement:			
Juvenile Justice & Delinquency Prevention Program	16.540	2015-JF-21-3624	14,419
Child Abuse Counseling & Advocacy Program	16.575	2016-VA-03/04-3904	<u>84,961</u>
Total U.S. Department of Justice			<u>99,380</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Direct Program:			
Assets for Independence Project	93.602	90EI0895-01-00	<u>58,940</u>
Passed Through Louisiana Housing Finance Agency:			
Low Income Home Energy Assistance Program	93.568	2017 DHHS	62,733
Low Income Home Energy Assistance Program	93.568	2018 DHHS	1,131,581
Low Income Home Energy Assistance Program	93.568	Client Education	<u>9,089</u>
Total Passed Through Louisiana Housing Finance Agency			<u>1,203,403</u>
Passed Through Louisiana Department of Labor:			
Community Services Block Grant	93.569	2017P0002	451,603
Community Services Block Grant	93.569	2018P0002	<u>109,979</u>
Total Passed Through Louisiana Department of Labor			<u>561,582</u>

CALCASIEU PARISH POLICE JURY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2018

<u>Grant Type</u>	<u>Federal CFDA Number</u>	<u>Grant Number</u>	<u>Disbursement in the Twelve Months Ended (Note B)</u>
Passed Through Louisiana Supreme Court:			
Drug Court - SCDC Temporary Assistance for Needy Families (TANF)	93.558	7/1/17-6/30/18	53,247
Drug Court - SCDC Temporary Assistance for Needy Families (TANF)	93.558	7/1/18-6/30/19	94,130
Total Passed Through Louisiana Supreme Court			<u>147,377</u>
Passed Through Louisiana Department of Public Safety:			
Title IV-E Federal Foster Care Program	93.658	2000277042	157,618
Title IV-E Federal Foster Care Program	93.658	2000277042	119,499
Total Passed through Louisiana Department of Public Safety			<u>277,117</u>
Total U.S. Department of Health and Human Services			<u>2,248,419</u>
U.S. DEPARTMENT OF HOMELAND SECURITY			
Passed Through Louisiana Governor's Office of Homeland Security and Emergency Preparedness:			
Federal Emergency Management Agency-Disaster Grants Public Assistance	97.036	Hurricane Harvey- 4345	<u>197,605</u>

CALCASIEU PARISH POLICE JURY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2018

<u>Grant Type</u>	<u>Federal CFDA Number</u>	<u>Grant Number</u>	<u>Disbursement in the Twelve Months Ended (Note B)</u>
Passed Through Louisiana Office of Homeland Security and Emergency Preparedness:			
State Homeland Security Grant Program	97.067	2015-SS-00043-S01	2,730
State Homeland Security Grant Program	97.067	2016-SS-00018-S01	5,985
State Homeland Security Grant Program	97.067	2017-SS-00058-S01	3,200
State Homeland Security Grant Program	97.067	2017-SS-00058-S01	8,617
State Homeland Security Grant Program	97.067	2017-SS-00058-S01	11,575
State Homeland Security Grant Program	97.067	2017-SS-00058-S01	17,990
State Homeland Security Grant Program	97.067	2017-SS-00058-S01	2,880
State Homeland Security Grant Program	97.067	2017-SS-00058-S01	2,880
State Homeland Security Grant Program	97.067	2017-SS-00058-S01	2,710
Total CFDA Number 97.067			58,567
Emergency Management Performance Grant (EMPG)	97.042	EMT-2017-EP-00001-S01	10,583
Emergency Management Performance Grant (EMPG)	97.042	EMT-2018-EP-00003-S01	42,016
Total CFDA Number 97.042			52,599
Hazard Mitigation Grant Program	97.039	1603-019-0017	489,143
Hazard Mitigation Grant Program	97.039	1603-019-0026	679,105
Hazard Mitigation Grant Program	97.039	1786-019-0001	92,144
Hazard Mitigation Grant Program	97.039	1786-019-0004	180,690
Hazard Mitigation Grant Program	97.039	1786-019-0006	
		Belfield Ditch	2,079,614

CALCASIEU PARISH POLICE JURY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2018

<u>Grant Type</u>	<u>Federal CFDA Number</u>	<u>Grant Number</u>	<u>Disbursement in the Twelve Months Ended (Note B)</u>
Hazard Mitigation Grant Program	97.039	1786-019-0024	129,619
Hazard Mitigation Grant Program	97.039	1792-019-0001	813
Hazard Mitigation Grant Program	97.039	4263-019-0003	307,256
Total CFDA Number 97.039			<u>3,958,384</u>
Flood Mitigation Assistance Program	97.029	FMA 2016	644,008
Flood Mitigation Assistance Program	97.029	FMA 2017	207,173
Total CFDA Number 97.029			<u>851,181</u>
Total Passed Through Louisiana Office of Homeland Security and Emergency Preparedness			<u>4,920,731</u>
Total U.S. Department of Homeland Security			<u>5,118,336</u>
U.S. DEPARTMENT OF INTERIOR			
Passed Through the Louisiana Department of Commerce, Community and Economic Development:			
Payment in Lieu of Taxes Program	15.226	PILT 2018	339
Total U.S. Department of Interior			<u>339</u>

CALCASIEU PARISH POLICE JURY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2018

<u>Grant Type</u>	<u>Federal CFDA Number</u>	<u>Grant Number</u>	<u>Disbursement in the Twelve Months Ended (Note B)</u>
U.S. DEPARTMENT OF TRANSPORTATION			
Passed Through Louisiana Department of Transportation:			
Highway Planning and Construction	20.205	J Bennet Johnston H007113.5	<u>9,676</u>
Public Transportation Assistance Program Non-Urbanized Area (Rural)	20.509	RU-18-10-18	69,009
Public Transportation Assistance Program Non-Urbanized Area (Rural)	20.509	RU-18-10-19	48,524
Public Transportation Assistance Program Non-Urbanized Area (Rural)	20.509	LA-2017-013-00	54,854
Public Transportation Assistance Program Non-Urbanized Area (Travel Scholarship)	20.509	U2750018-1417	<u>1,213</u>
Total CFDA Number 20.509			<u>173,600</u>
Job Access Reverse Commute Program	20.516	JA37-10-18	57,849
Job Access Reverse Commute Program	20.516	JA37-10-19	<u>72,891</u>
Total CFDA Number 20.516			<u>130,740</u>
Public Transportation Capital Assistance Program for Non-Urbanized Area	20.526	LA-2016-006	<u>220,348</u>
Total U.S. Department of Transportation			<u>534,364</u>

CALCASIEU PARISH POLICE JURY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2018

<u>Grant Type</u>	<u>Federal CFDA Number</u>	<u>Grant Number</u>	<u>Disbursement in the Twelve Months Ended (Note B)</u>
U.S. DEPARTMENT OF COMMERCE			
Passed Through Louisiana Department of Natural Resources:			
Coastal Zone Management	11.419	2000363530	<u>21,820</u>
Total U.S. Department of Commerce			<u>21,820</u>
Total Primary Government			<u>\$ 13,979,126</u>

CALCASIEU PARISH POLICE JURY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2018

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

<u>Grant Type</u>	<u>Federal CFDA Number</u>	<u>Grant Number</u>	<u>Disbursement in the Twelve Months Ended (Note B)</u>
U.S. DEPARTMENT OF AGRICULTURE			
Direct Program:			
Waterworks District No. 14 of Ward 5:			
Waste & Water Disposal Systems-Rural Community	10.760	USDA Loan Outstanding	\$ <u>2,897,503</u>
Total U.S. Department of Agriculture			<u>2,897,503</u>
U.S. DEPARTMENT OF JUSTICE			
Direct Program:			
Fourteenth Judicial District Attorney:			
Drug Court Discretionary Grant-Veterans Treatment Court Grant	16.585	2016-VV-BX-0011	<u>17,210</u>

CALCASIEU PARISH POLICE JURY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2018

<u>Grant Type</u>	<u>Federal CFDA Number</u>	<u>Grant Number</u>	<u>Disbursement in the Twelve Months Ended (Note B)</u>
Passed Through Louisiana Commission on Law Enforcement:			
Fourteenth Judicial District Attorney:			
Crime Victims' Assistance Grant-Severe Child Abuse	16.575	3718	255,917
Crime Victims' Assistance Grant-Domestic Violence Program	16.575	3720	38,876
Crime Victims' Assistance Grant-Crime Victims' Counseling Grant	16.575	3719	<u>94,741</u>
Total CFDA Number 16.575			389,534
 Domestic Violence Prosecution	 16.588	 4159	 <u>48,348</u>
 Total Passed Through Louisiana Commission on Law Enforcement			 <u>437,882</u>
 Total U.S. Department of Justice			 <u>455,092</u>
 U.S. DEPARTMENT OF TRANSPORTATION			
Passed Through Louisiana Highway Safety Commission:			
Fourteenth Judicial District Attorney:			
DWI Prosecution Grant	20.600	2018-10-21	<u>42,589</u>
 Total U.S. Department of Transportation			 <u>42,589</u>

CALCASIEU PARISH POLICE JURY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2018

<u>Grant Type</u>	<u>Federal CFDA Number</u>	<u>Grant Number</u>	<u>Disbursement in the Twelve Months Ended (Note B)</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Passed Through Louisiana Supreme Court:			
Fourteenth Judicial District Court:			
Temporary Assistance for Needy Families (TANF)- Adult Drug Court Program	93.558	7/1/17-6/30/18	37,895
Temporary Assistance for Needy Families (TANF)- Adult Drug Court Program	93.558	7/1/18-6/30/19	<u>47,443</u>
Total U.S. Department of Health and Human Services			<u>85,338</u>
U.S. DEPARTMENT OF HOMELAND SECURITY			
Direct Program:			
Fire Protection District 1 of Ward 2: Assistance to Firefighters Grant			
	97.044	EMW-2016-FO-00187	189,858
Passed Through Louisiana Governor's Office of Homeland Security and Emergency Preparedness:			
Fire Protection District 2 of Ward 4: Disaster Grants Public Assistance			
	97.036	Hurricane Harvey/ FEMA PA-06-LA-4345- PW-000XX	819

CALCASIEU PARISH POLICE JURY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2018

<u>Grant Type</u>	<u>Federal CFDA Number</u>	<u>Grant Number</u>	<u>Disbursement in the Twelve Months Ended (Note B)</u>
Passed Through Louisiana Office of Homeland Security and Emergency Preparedness: Gravity Drainage District 8 of Ward 1: Hazard Mitigation Program	97.039	1786-019-0006 Belfield Ditch	<u>2,079,614</u>
Total U.S. Department of Homeland Security			<u>2,270,291</u>
Total Component Units			<u>\$ 5,750,813</u>

CALCASIEU PARISH POLICE JURY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2018

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

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

Schedule of Insurance in Effect - See Schedule 6.

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

Note C: Subrecipient Payments:

1. The Police Jury's Community Development Block Grant Ike - Gustav grant had subrecipient payments in the amount of \$161,711 to the City of Westlake
2. The Police Jury's Drug Court Grant had subrecipient payments in the amount of \$106,264 to the Education and Treatment Council, Inc.
3. The Police Jury's State Homeland Security Grant Program had subrecipient payments in the amount of \$52,581 for 2018 to the City of Lake Charles Fire Department; Calcasieu Parish Sheriff's Office; City of Westlake Police Department; Town of Iowa Police Department; City of Sulphur Police Department; City of Sulphur Fire Department; Christus St. Patrick Hospital; and Fire Protection District 1 of Ward 5.
4. The Police Jury's Hazard Mitigation Grant Programs had subrecipient payments in the amount of \$2,079,614 for 2018 to Gravity Drainage District 8 of Ward 1.

(Continuation of Schedule of Expenditures of Federal Awards)

5. The Police Jury's Domestic Violence Program grant had subrecipient payments to The Fourteenth District Court Child Support Fund in the amount of \$38,876 in 2018.
6. The Police Jury's Crime Victims' Counseling Grant program had subrecipient payments to The Fourteenth District Court Child Support Fund in the amount of \$94,741 in 2018.
7. The Police Jury's Assets for Independence had subrecipient payments in the amount of \$18,147 to Project Build A Future and the Southwest Louisiana Economic Development Alliance.

Note D: Indirect Cost Rate

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

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 SUMMARY OF AUDITOR RESULTS
 FOR THE YEAR ENDED DECEMBER 31, 2018

1. Type of Auditors' Report on Financial Statements

Unmodified opinion

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

Schedule 2b, items 2018-001 to 2018-011 list deficiencies noted. Items 2018-001 and 2018-007 were considered to be material weaknesses. Reference to the separately issued audit reports of the component units listed in item 2018-012 is required to identify which internal control findings the auditors' considered to be material weaknesses. Items 2018-002 to 2018-006 and 2018-008 to 2018-011 were considered to be significant deficiencies.

3. Noncompliance Material to the Financial Statements

Schedule 2b, items 2018-013 and 2018-014 list instances of noncompliance. Reference to the separately issued audit reports of the component units listed in item 2018-014 is required for the discussion of the compliance finding. Item 2018-013 is not considered material but is included for reference purposes only.

4. Significant Deficiencies and Material Weaknesses Over Major Programs

None noted.

5. Type of Auditors' Report on Compliance for Major Programs

Unmodified opinion

6. Identification of Major Programs

U.S. Department of the Housing and Urban Development

Community Development Block Grant-686738-2000133404	14.228
Community Development Block Grant-CDBG16 Retrofit Doors	14.228
Community Development Block Grant-CDBG18 Generators Public Facilities II	14.228
Community Development Block Grant-CDBG22 Westlake Generator	14.228

(Continuation of Summary of Auditor Results)

U.S. Department of Labor

Workforce Innovation and Opportunity Act Cluster-Adult	17.258
Workforce Innovation and Opportunity Act Cluster-Youth	17.259
Workforce Innovation and Opportunity Act Cluster- Dislocated Worker	17.278

U.S. Department of Health and Human Services

Low Income Home Energy Assistance Program - 2017 DHHS	93.568
Low Income Home Energy Assistance Program - 2018 DHHS	93.568
Low Income Home Energy Assistance Program - Client Education	93.568

U.S. Department of Homeland Security

Hazard Mitigation Grant Program - 1603-019-0017	97.039
Hazard Mitigation Grant Program - 1603-019-0026	97.039
Hazard Mitigation Grant Program - 1786-019-0001	97.039
Hazard Mitigation Grant Program - 1786-019-0004	97.039
Hazard Mitigation Grant Program - 1786-019-0006	97.039
Hazard Mitigation Grant Program - Belfield Ditch	97.039
Hazard Mitigation Grant Program - 1786-019-0024	97.039
Hazard Mitigation Grant Program - 1792-019-0001	97.039
Hazard Mitigation Grant Program - 4263-019-0003	97.039
Flood Mitigation Assistance Program - FMA 2016	97.029
Flood Mitigation Assistance Program - FMA 2017	97.029

7. Dollar Threshold Used to Distinguish Type A Programs

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

8. Compliance Findings and Questioned Costs for Federal Awards

No compliance findings to report.

9. Low Risk Auditee

The entity was not considered a low risk auditee.

CALCASIEU PARISH POLICE JURY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
INTERNAL CONTROL OVER FINANCIAL REPORTING AND
COMPLIANCE AND OTHER MATTERS
FOR THE YEAR ENDED DECEMBER 31, 2018

I. INTERNAL CONTROL - FINANCIAL STATEMENT AUDIT

COMPONENT UNITS

Component Units Audited by Principal Auditors

2018-001 Waterworks District 12 of Ward 3

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 and current structure, 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: On February 19, 2019, the District entered into a cooperative endeavor agreement with the Calcasieu Parish Police Jury for management and oversight of the District's operations. On April 17, 2019, the Police Jury suspended for an indefinite period of time, the authority of the Board of Commissioners for the District and assumed the role of governing authority of the District. Because the Police Jury's Public Works Division is now managing the day to day operations of the District and has instituted the procedures that it routinely uses for other utility districts, the lack of segregation should be resolved for the 2019 audit.

(Continuation of Internal Control-Financial Statement)

2018-002 Waterworks District 12 of Ward 3

Finding: Review of Billing Adjustments - The District's billing clerk made numerous billing adjustments during 2018 that did not have any corresponding supporting documentation regarding the justification for the adjustment. There were also no secondary approvals, from a board member, reflecting any review of, or approval for, those billing adjustments. The District billing clerk made no further notations regarding billing adjustments and was unavailable for further questioning. In addition, the following billing adjustments were denoted:

- (a) In at least 5 instances, the entire monthly billing was adjusted to \$0 leaving no billing for monthly water usage. Of those 5 instances, 2 accounts had billing adjustments that left no billing for 6 months of water usage, a 3rd account left no billing for 2 months of usage and the remaining 2 accounts left no billing for 1 month of usage. Three of the 5 accounts also had payments for the same billing amounts written off, thereby, creating overpayments on the accounts which either currently remain on the account or were subsequently offset by future water usage billing.
- (b) In another 3 instances, accounts were adjusted for consecutive monthly high usage. One account had 3 high bills which were all reduced to \$30-\$45. The second account had 4 months reduced to the minimum billing while the third account had 3 high billing periods with 2 of them adjusted to \$35 each.
- (c) There were 7 accounts for which the balances were written off in their entirety on June 19, 2018, with the accounts being made inactive. The value of the write off was \$5,223.11. The exact reason for the write off of these accounts is unknown but could be related to the construction agreement whereby the residents elected to pay minimum bills with a reduced tap in fee in the future when the residents switched from well usage to the District's water system. There were 4 accounts that were made inactive with no further documentation. These accounts may be related to customers agreeing, during construction of the waterline, to pay 4 years' minimum billing for a reduced or no cost tap in fee. However, documentation recording this activity has not yet been located.

Criteria: Effective internal control requires that billing adjustments be properly documented and approved by a secondary person.

(Continuation of Internal Control-Financial Statement)

Effect: Without proper controls over billing adjustments, the possibility of removing previous billings from the accounts receivable system as a result of misappropriation of the accounts receivable collections could occur, or simple errors in accounts adjustments could go undetected.

Cause: Billing adjustments were processed and approved by the same employee. There is no documentation identifying the reasons for the adjustments or whether the Board knew about these adjustments.

Recommendation: All billing adjustment requests should be properly documented by the billing clerk as to reason and amount and presented to a Board Member, or other secondary individual, for review and approval. That approved documentation should become a part of the District's accounting records and maintained according to the District's record retention policy.

Management's Response: The previous billing clerk refused to meet to discuss the above issues; therefore, management is limited to addressing the subsequent action taken. On February 19, 2019, the District entered into a cooperative endeavor agreement with the Calcasieu Parish Police Jury for management and oversight of the District's operations. On April 17, 2019, the Police Jury suspended, for an indefinite period of time, the authority of the Board of Commissioners for the District and assumed the role of governing authority of the District. The procedures regarding billing adjustments have been changed to reflect the current practice implemented by the Police Jury's Public Works Department; therefore, this finding should be resolved for the 2019 audit.

2018-003 Waterworks District 12 of Ward 3

Finding: Lack of Enforcement of Disconnect, Late Payment and Collection Policies - According to the District's policy, payments not received by the due date printed on the bill will be assessed a 10% late fee. An additional \$5 collection charge is added if payment is not received by the last day of the month. If the account is not current, after this point, then a \$30 fee is added and services are subject to disconnect. As a result, any accounts in the accounts receivable aging column (+60 days) should likely be disconnected or on a current disconnect listing.

(Continuation of Internal Control-Financial Statement)

Because of the number of customers who are paying minimum bills and not utilizing water service (since the residents may still be on water wells), the aged accounts receivable listing for accounts beyond 60 days has to be analyzed further to remove the "minimum bill" water well customers since there is no water to disconnect. However, it is noted that at December 31, 2018 there were 19 accounts that were active and still in the +60 days column of the aging schedule (excluding water well customers). Another 42 accounts were in the +30 days column of the aging schedule (excluding water well customers). There are 257 active accounts, excluding active accounts, that are still on water wells; therefore, over 23% of the accounts were in the +30 or +60 day columns and still able to receive water services.

Late payment charges, collection charges, and disconnect charges are needed in an effort to improve collections and reduce the District's exposure to unpaid bills. Only 14 disconnect charges were posted from January to July 2018 with no disconnect charges being assessed the last five months of the year. Late payment fees were assessed monthly until October when a new billing clerk started. The October, November and December late fees were assessed on March 12, 2019. The \$5 collection charge that is assessed after the late fee appears to have been charged only through July activity (August 2, 2018 last \$5 charge assessment).

Criteria: Effective billing practices require that emphasis be placed on keeping utility accounts current. This is accomplished through late payment charges, \$5 collection charges, and disconnect activities and charges. These steps need to be completed on a timely and consistent basis to ensure that customer accounts stay as current as possible.

Effect: Without proper controls over late payments and the assessment of additional fees for collection charges and disconnect activities, the risk of financial loss to the District increases significantly. In addition, this District does not have refundable deposits to offset this potential loss of revenue; therefore, it is crucial that accounts not paying be assessed a late payment fee, a \$5 collection charge, and be disconnected timely to prevent additional water usage losses beyond what has already been incurred but not paid.

Cause: The delay in the late payment billing for October, November and December as well as the \$5 collection charge was in part due to the hiring of a new billing clerk. The lack of disconnect policy enforcement appears to have been an ongoing issue at least for 2018.

(Continuation of Internal Control-Financial Statement)

Recommendation: The District's policies should be enforced on a regular basis.

Management's Response: As previously denoted, part of this finding related to the transition in billing clerks; however, the initial billing clerk refused to meet to discuss the disconnect issue so management is limited to addressing the subsequent action taken on all of the issues together. On February 19, 2019, the District entered into a cooperative endeavor agreement with the Calcasieu Parish Police Jury for management and oversight of the District's operations. On April 17, 2019, the Police Jury suspended, for an indefinite period of time, the authority of the Board of Commissioners for the District and assumed the role of governing authority of the District. The procedures regarding late payments and the assessment of additional fees for collection charges and disconnect activities have been implemented to reflect the current practice for the Police Jury's Public Works Department; therefore, this finding should be resolved for the 2019 audit.

Specifically related to the disconnect policy enforcement, the Public Works Department immediately notified customers, in February 2019, of the relevant payment policies and that accounts need to be current within thirty days. After this point, disconnections would take place. A total of thirty-nine disconnections were completed in April 2019. This was after numerous accounts were brought up to date from a payment perspective.

2018-004 Waterworks District 12 of Ward 3

Finding: Lack of Compliance with Cash Policy and Reconciliation of Payments to Accounts Receivable Postings - The District has a cash policy that requires daily deposits at the point that \$300 is collected in any form of payment. Weekly deposits are required when collections are below \$300. The following exceptions to the above policy were denoted:

- (a) Checks in the amount of \$946.59 were posted to the accounts receivable system on November 13, 2018 but not deposited to bank until December 4, 2018 (three weeks later). The District policy required that these checks be deposited that same day especially given the fact that the District has a check scanner in which the checks can be electronically sent directly to the financial institution.

(Continuation of Internal Control-Financial Statement)

(b) The District prepares a monthly deposit recap form for revenue posting and bank reconciliation purposes which identifies the date of the collection. During a comparison of this manual monthly deposit recap with the accounts receivable (A/R) posting journals, the following dates appear to be additional violations of the District's cash policy:

- (i) A/R posting 12/31/17 - Deposit date 1/3/18
- (ii) A/R posting 2/1/18 - Deposit date 2/16/18
- (iii) A/R posting 2/19/18 - Deposit date 2/22/18
- (iv) A/R posting 4/9/18 - Deposit date 4/26/18
- (v) A/R posting 4/17/18 - Deposit date 4/26/18
- (vi) A/R posting 7/20/18 - Deposit date 7/31/18
- (vii) A/R posting 7/25/18 - Deposit date 7/30/18
- (viii) A/R posting 8/31/18 - Deposit date 9/6/18

As reflected above, the District prepares a monthly deposit recap form for both revenue and bank reconciliation purposes. The intent of this recap is to reflect the date the funds were collected, the identification of the general revenue posting codes, and the date that the funds were deposited at the bank. All collections made should be reflected on this schedule and, in theory, agree with the payments posted in the accounts receivable system. However, an unsuccessful attempt was made to reconcile these two reports at year end.

Criteria: Effective cash and billing practices require that proper controls be in place to ensure that collections are received, deposited and reported timely and correctly which include the revenue and liability amounts. All general ledger accounts recorded should match the corresponding subsidiary account.

Effect: Without proper controls over cash and billing practices, the possibility of a misappropriation of the accounts receivable collections could occur, or simple errors in account collections could go undetected. In addition, subsidiary ledgers should be reconciled on a timely basis.

Cause: There was no day to day monitoring of the billing clerk's billing and collection activities. The issues were magnified when there was a transition to a new billing clerk towards the end of 2018.

Recommendation: Compliance with the adopted cash policy is recommended along with ensuring that payments posted to the billing software system agree with the deposits and general ledger maintained for the District.

(Continuation of Internal Control-Financial Statement)

Management's Response: The previous billing clerk refused to meet to discuss the above issues; therefore, management is limited to addressing the subsequent action taken. On February 19, 2019, the District entered into a cooperative endeavor agreement with the Calcasieu Parish Police Jury for management and oversight of the District's operations. On April 17, 2019, the Police Jury suspended, for an indefinite period of time, the authority of the Board of Commissioners for the District and assumed the role of governing authority of the District. Because the Police Jury's Public Works Division is now managing the day to day operations of the District and has instituted the procedures that it routinely uses for other utility districts, the cash policy and payment reconciliation compliance issues should be resolved for the 2019 audit.

2018-005 Waterworks District 12 of Ward 3

Finding: Replacement of Water Meter Registers/Inaccurate Meter Readings - During this review, it was determined that there were approximately 100 meter registers that were not working properly. When the meter registers are not working properly then the meter readings for billing purposes may not be accurate. Billing is impacted and, since the meter readings are the foundation for the billing system, it is imperative that the meter registers are functioning properly.

Criteria: Effective billing practices require that proper meter readings be obtained on a regular basis. Accurate billing cannot be achieved without the meter registers functioning properly.

Effect: Without proper meter readings, revenue generated from the resulting billing will not be accurate. Any revenue not billed because an estimate was too low would be a permanent loss. The District can estimate the billing, which will reduce the potential loss, but estimating billing is not a solution that should be utilized for consecutive billing months.

Cause: The District did not require that the meter register vendor supply the replacement meters on a regular basis and did not have an ample supply of additional meter registers on hand.

Recommendation: It is recommended that the District maintain a sufficient number of meter registers at the District location so that any malfunctioning registers can be immediately replaced. This may require an outlay of cash for the additional registers, but it will allow operations to continue. The vendor can then replace the malfunctioning registers on a regular basis as opposed to waiting until the District has a certain number of registers to be returned.

(Continuation of Internal Control-Financial Statement)

Management's Response: On February 19, 2019, the District entered into a cooperative endeavor agreement with the Calcasieu Parish Police Jury for management and oversight of the District's operations. On April 17, 2019, the Police Jury suspended, for an indefinite period of time, the authority of the Board of Commissioners for the District and assumed the role of governing authority of the District. Because the Police Jury's Public Works Division is now managing the day to day operations of the District and has instituted the procedures that it routinely uses for other utility districts, the replacement of water meter registers should be resolved for the 2019 audit. At this point, the previously malfunctioning meter registers have been replaced and 12-24 additional meter registers have been ordered as additional inventory.

2018-006 Waterworks District 12 of Ward 3

Finding: Refunds of Customer Overpayments - During this review, it was determined that overpayments reflected on various customer accounts were being adjusted off of the billing software system records through the "deposit refund" activity; however, the overpayments (including any deposits) do not appear to have been submitted for refund payment processing by the District's billing clerk. The total refund for the six accounts in question was \$637.09.

Criteria: Effective billing practices require that transactions posted to the billing software system be indicative of all activity that is occurring. The six accounts were removed from the billing system but not actually refunded to the customer.

Effect: Without the final disbursement of the refund, the District is still liable for those refund amounts even though the billing system records reflect that the account refund has been made.

Cause: The billing clerk simply did not request the payment of the refunds and there was no day to day monitoring of the billing clerk's billing and collection activities.

Recommendation: The District should review the prior records for account refunds and issue any that were not made appropriately.

(Continuation of Internal Control-Financial Statement)

Management's Response: The previous billing clerk refused to meet to discuss the above issues; therefore, management is limited to addressing the subsequent action taken. On February 19, 2019, the District entered into a cooperative endeavor agreement with the Calcasieu Parish Police Jury for management and oversight of the District's operations. On April 17, 2019, the Police Jury suspended, for an indefinite period of time, the authority of the Board of Commissioners for the District and assumed the role of governing authority of the District. Because the Police Jury's Public Works Division is now managing the day to day operations of the District and has instituted the procedures that it routinely uses for other utility districts, any issue with refunds of customer overpayments/deposits should be resolved for the 2019 audit.

2018-007 Waterworks District 14 of Ward 5

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

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

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

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

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

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

(Continuation of Internal Control-Financial Statement)

2018-008 Waterworks District 14 of Ward 5

Finding: Lack of Enforcement of Disconnect Policy - According to District's billing policy, payments are due on or before the 8th day of the month immediately following the billing cycle. After the 8th day of the month, any account not paid is delinquent and will be subject to a late payment penalty of 10% of the amount unpaid. If, within another 10 days of the delinquency, the account remains unpaid then the water services shall be disconnected. Any customer who is disconnected for non-payment will be required to pay the entire outstanding balance in full along with a reconnection fee of \$50 per service.

Based on a review of the December 31, 2018 aged accounts receivable (A/R), it does not appear that the District routinely enforced a disconnect policy in 2018 for customers who do not pay their water usage billing based on the following statistics from the year end aged A/R report:

	2017	2018
Aged A/R in excess of 60 days	8	14
Aged A/R in excess of 90 days	1	13
Aged A/R in excess of 120 days	2	7

Criteria: Effective billing practices requires that a disconnect policy be completed on a timely basis to ensure that customer accounts stay as current as possible.

Effect: Without proper controls over disconnect activities, the risk of financial loss to the District increases significantly. In addition, the District's refundable deposit is not sufficient to offset multiple months of no payments; therefore, it is crucial that accounts not paying be disconnected timely to prevent additional water usage losses beyond what has already been incurred. For example, there were 3 accounts that were disconnected in early 2019 that had balances remaining of \$334, \$635 and \$691.

Cause: It appears that the District simply became too lenient with enforcing the disconnection when payments were not received.

Recommendation: The District's disconnect policy should be enforced on a regular basis.

(Continuation of Internal Control-Financial Statement)

Management's Response: The disconnect policy is strictly enforced immediately after the 10 day grace (8th-18th of the month) with follow-up procedures in place for customers who have their payments marked up.

2018-009 Waterworks District 14 of Ward 5

Finding: Replacement of Water Meter Registers/Inaccurate Meter Readings - During this review, it was determined that there were approximately 55 meter registers that were not working properly as of March 25, 2019. When the meter registers are not working properly then the meter readings for billing purposes may not be accurate. Billing is impacted and, since the meter readings are the foundation for the billing system, it is imperative that the meter registers are functioning properly.

Criteria: Effective billing practices require that proper meter readings be obtained on a regular basis. Accurate billing cannot be achieved without the meter registers functioning properly.

Effect: Without proper meter readings, revenue generated from the resulting billing will not be accurate. Any revenue not billed because an estimate was too low would be a permanent loss. The District can estimate the billing, which will reduce the potential loss, but estimating billing is not a solution that should be utilized for consecutive billing months.

Cause: The District states that the vendor waits until they have 50 registers before they will ship replacement registers. The listing of nonfunctioning meter registers from the District shows that the earliest date for a nonfunctioning meter was August 22, 2018; however, a report from the billing system for customers with no consumption shows at least one of the nonfunctioning meters to have been nonfunctioning for thirty-five months.

Recommendation: It is recommended that the District maintain a sufficient number of meter registers at the District location so that any malfunctioning registers can be immediately replaced. This may require an outlay of cash for the additional registers, but it will allow operations to continue. The vendor can then replace the malfunctioning registers on a regular basis as opposed to waiting until the District has a certain number of registers to be returned.

Management's Response: The recommendation was agreed to by the Board and has been implemented for two months.

(Continuation of Internal Control-Financial Statement)

2018-010 Waterworks District 14 of Ward 5

Finding: Review of Billing Adjustments and Automatic Draft Payment Processing - There are numerous billing adjustments in 2018 that do not have any secondary approvals, from a board member, reflecting any review of, or approval for, those billing adjustments. Of the four billing adjustments pulled for additional review, it is noted that one of them was discussed at a board meeting. The other two related to automatic drafts that were not done on a timely basis by the billing clerk and the fourth one related to a late fee adjustment when a final disconnect was not recorded by the billing clerk.

Criteria: Effective internal control requires that billing adjustments be properly documented and approved by a secondary person and that automatic draft payment processing previously approved be completed on a timely basis.

Effect: Without proper controls over billing adjustments, the possibility of removing previous billings from the accounts receivable system as a result of misappropriation of the accounts receivable collections could occur, or simple errors in accounts adjustments could go undetected. Proper controls also dictate that a system is in place to ensure that proper credits (automatic draft payments) are made on a timely basis.

Cause: Billing adjustments were processed and approved by the same employee. There is no documentation identifying the reasons for the adjustments, although the billing clerk did reprint the customer history and denote the reason, or whether the board knew about all of the billing adjustments. The billing clerk also stated that automatic drafts, previously approved by customers, were not completed on a timely basis.

Recommendation: All billing adjustment requests should be properly documented by the billing clerk as to reason and amount and presented to a Board Member for review and approval. That approved documentation should become a part of the District's accounting records and maintained according to the District's record retention policy. In addition, a system, or checklist, for tracking automatic drafts and ensuring that the billing clerk is processing them timely and accurately appears to be warranted.

(Continuation of Internal Control-Financial Statement)

Management's Response: Billing adjustment printouts have always been notated showing the necessity of the adjustments with whatever supporting documentation was available; however, all adjustments were not specifically given Board approval. The recommendation of all adjustments requiring permission of a board member with the full board reviewing and approving the adjustments was agreed to and has been implemented for two months.

2018-011

Waterworks District 14 of Ward 5

Finding: Lack of Reconciliation of Payments to Accounts Receivable Postings and Customer Deposits to Subsidiary Ledger - The District prepares a monthly deposit recap form for both revenue posting and bank reconciliation purposes. The intent of this recap is to reflect the date the funds were collected, the identification of the general revenue posting codes and the date that the funds were deposited at the bank. All collections made should be reflected and, in theory, agree with the payments posted in the accounts receivable system. Originally, the monthly deposit recap did not agree with the accounts receivable system's payment report. After much effort on the District's part, they were able to reconcile the two reports; however, this reconciliation should take place each month throughout the year.

In addition, the District is not posting the customer deposit activity correctly when submitting the monthly deposit recap or for customer deposit refunds since the general ledger customer deposit liability account does not agree with the accounts receivable system's customer deposit report (i.e. subsidiary ledger).

Criteria: Effective billing practices require that proper controls be in place to ensure that collections are received, deposited and reported timely and correctly which include the revenue and liability amounts. All general ledger accounts recorded should match the corresponding subsidiary account.

Effect: Without proper controls over billing practices, the possibility of a misappropriation of the accounts receivable collections could occur, or simple errors in account collections could go undetected. In addition, subsidiary ledgers should be reconciled on a timely basis.

Cause: Reconciliations of various reporting from the District's accounts receivable system to the District's general ledger postings were not being performed.

(Continuation of Internal Control-Financial Statement)

Recommendation: It is recommended that the District continue the reconciliation of the monthly deposit recap form to the accounts receivable system's payment report. In addition, the District should ensure that the customer deposit liability report form and the accounts receivable system agrees with the information used and record the customer deposits liability amounts on the general ledger (i.e. deposit collections, deposit applications and deposit refunds).

Management's Response: The recommendation was agreed to by the Board and has been implemented for two months.

2018-012

Component Units with Separately Issued Audit Reports

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

<u>Component Unit</u>	<u>Auditor</u>	<u>Date of Report</u>
14 th Judicial District		
Court Child Support Enforcement Fund	McElroy, Quirk & Burch, CPAs	6-21-19
Community Center		
District 3 of 7	Langley, Williams & Company, LLC	6-12-19
District Attorney of the 14 th Judicial District	Langley, Williams & Company, LLC	6-28-19
Fire Protection 1 of 7	Langley, Williams & Company, LLC	5-16-19
Gravity Drainage 2 of 7	Langley, Williams & Company, LLC	5-16-19
Gravity Drainage 4 of 3	Langley, Williams & Company, LLC	6-28-19
Gravity Drainage 5 of 4	Steven M. DeRouen, CPA	4-19-19
Gravity Drainage 7 of 8	Gragson, Casiday & Guillory, LLP	6-14-19
Waterworks 8 of 3 & 8	Steven M. DeRouen, CPA	10-2-18
Waterworks 11 of 4 & 7	Steven M. DeRouen, CPA	11-26-18
Waterworks 4 of 4	Steven M. DeRouen, CPA	9-10-18
Waterworks 7 of 6 & 4	Steven M. DeRouen, CPA	3-12-19

(Continuation of Internal Control-Financial Statement)

II. COMPLIANCE WITH LAWS AND REGULATIONS - FINANCIAL STATEMENT AUDITCOMPONENT UNITS2018-013 Waterworks District 12 of Ward 3

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

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

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

Cause: The District hired a new billing clerk at the end of the year and that billing clerk did not file the monthly sales tax returns on a timely basis.

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

Management's Response: The sales tax returns in question were filed in January 2019 with the assistance of the Police Jury's Division of Finance staff.

2018-014 Component Units with Separately Issued Audit Reports

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

<u>Component Unit</u>	<u>Auditor</u>	<u>Date of Report</u>
Gravity Drainage 7 of 8	Gragson, Casiday & Guillory, LLP	6-14-19
Community Center 3 of 7	Langley, Williams & Company, LLC	6-12-19
Gravity Drainage 4 of 3	Langley, Williams & Company, LLC	6-28-19
Gravity Drainage 2 of 7	Langley, Williams & Company, LLC	5-16-19

CALCASIEU PARISH POLICE JURY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
COMPLIANCE AND INTERNAL CONTROL IN ACCORDANCE
WITH THE UNIFORM GUIDANCE
FOR THE YEAR ENDED DECEMBER 31, 2018

I. INTERNAL CONTROL - FEDERAL AWARDS (Uniform Guidance)

None.

II. COMPLIANCE - FEDERAL AWARDS (Uniform Guidance)

COMPONENT UNITS

Component Units Audited by Principal Auditors

No compliance findings to report.

CALCASIEU PARISH POLICE JURY
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
DECEMBER 31, 2018

SECTION I - INTERNAL CONTROL - FINANCIAL STATEMENT AUDIT

<u>No.</u>	<u>Finding</u>	<u>Status</u>
	<u>COMPONENT UNIT</u>	
2017-001	<u>The Fourteenth District Court Indigent Transcript Fund -</u>	This finding was resolved in 2018.
2017-002	<u>Recreation District 1 of Ward 4</u>	This finding was resolved in 2018.
2017-003	<u>Component Units with Separately Issued Audit Reports</u>	See separately issued reports of these component units for the status of the 2017 findings.

<u>Component Unit</u>	<u>Current Auditor</u>
14 th Judicial District	
Court Child Support Enforcement Fund	McElroy, Quirk & Burch, CPAs
Community Center District 3 of 7	Langley, Williams & Company, LLC
District Attorney of the 14 th Judicial District	Langley, Williams & Company, LLC
Fire Protection District 1 of 7	Langley, Williams & Company, LLC
Gravity Drainage 2 of 7	Langley, Williams & Company, LLC
Gravity Drainage 4 of 3	Langley, Williams & Company, LLC
Gravity Drainage 5 of 4	Steve M. DeRouen, CPA
Gravity Drainage 7 of 8	Gragson, Casiday & Guillory, LLP
Waterworks 8 of 3 & 8	Steven M. DeRouen, CPA
Waterworks 11 of 4 & 7	Steven M. DeRouen, CPA
Waterworks 4 of 4	Steven M. DeRouen, CPA
Waterworks 7 of 6 & 4	Steven M. DeRouen, CPA

(Continuation of Prior Year's Findings)

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

<u>No.</u>	<u>Finding</u>	<u>Status</u>
	<u>COMPONENT UNITS</u>	
2017-004	<u>Fire Protection District 1 of Ward 5</u>	This finding was resolved in 2018.
2017-005	<u>Component Units with Separately Issued Audit Reports</u>	See separately issued reports of these component units for the status of the 2017 findings.

<u>Component Unit</u>	<u>Current Auditor</u>
Gravity Drainage District 7 of 8	Gragson, Casiday & Guillory, LLP

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

None.

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

<u>No.</u>	<u>Finding</u>	<u>Status</u>
	<u>COMPONENT UNITS</u>	
	Note to report	

CALCASIEU PARISH POLICE JURY
MANAGEMENT'S CORRECTIVE ACTION PLAN FOR CURRENT YEAR FINDINGS (UNAUDITED)
DECEMBER 31, 2018

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

<u>No.</u>	<u>Finding</u>	<u>Corrective Action</u>
	<u>COMPONENT UNIT</u>	
2018-001	<u>Waterworks District 12 of Ward 3</u>	On February 19, 2019, the District entered into a cooperative endeavor agreement with the Calcasieu Parish Police Jury for management and oversight of the District's operations. On April 17, 2019, the Police Jury suspended for an indefinite period of time, the authority of the Board of Commissioners for the District and assumed the role of governing authority of the District. Because the Police Jury's Public Works Division is now managing the day to day operations of the District and has instituted the procedures that it routinely uses for other utility districts, the lack of segregation of duties should be resolved for the 2019 audit.
2018-002	<u>Waterworks District 12 of Ward 3</u>	The previous billing clerk refused to meet to discuss the above issues; therefore, management is limited to addressing the subsequent action taken. On February 19, 2019, the District entered into a cooperative endeavor agreement with the Calcasieu Parish Police Jury for management and oversight of the District's operations. On April 17, 2019, the Police Jury suspended, for an indefinite period of time, the authority of the Board of Commissioners for the District and assumed the role of governing authority of the District. The procedures regarding billing adjustments have been changed to reflect the current practice implemented by the Police Jury's Public Works Department; therefore, this finding should be resolved for the 2019 audit.

CALCASIEU PARISH POLICE JURY
 MANAGEMENT'S CORRECTIVE ACTION PLAN FOR CURRENT YEAR FINDINGS (UNAUDITED)
 DECEMBER 31, 2018

(Continuation of Current Year's Findings)

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

<u>No.</u>	<u>Finding</u>	<u>Corrective Action</u>
	<u>COMPONENT UNIT</u>	
2018-003	<u>Waterworks District 12 of Ward 3</u>	As previously denoted, part of this finding related to the transition in billing clerks; however, the initial billing clerk refused to meet to discuss the disconnect issue so management is limited to addressing the subsequent action taken on all of the issues together. On February 19, 2019, the District entered into a cooperative endeavor agreement with the Calcasieu Parish Police Jury for management and oversight of the District's operations. On April 17, 2019, the Police Jury suspended, for an indefinite period of time, the authority of the Board of Commissioners for the District and assumed the role of governing authority of the District. The procedures regarding late payment and the assessment of additional fees for collection charges and disconnect activities have been implemented to reflect the current practice for the Police Jury's Public Works Department; therefore, this finding should be resolved for the 2019 audit.

CALCASIEU PARISH POLICE JURY
MANAGEMENT'S CORRECTIVE ACTION PLAN FOR CURRENT YEAR FINDINGS (UNAUDITED)
DECEMBER 31, 2018

(Continuation of Current Year's Findings)

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

<u>No.</u>	<u>Finding</u>	<u>Corrective Action</u>
	<u>COMPONENT UNIT</u>	
2018-004	<u>Waterworks District 12 of Ward 3</u>	The previous billing clerk refused to meet to discuss the above issues; therefore, management is limited to addressing the subsequent action taken. On February 19, 2019, the District entered into a cooperative endeavor agreement with the Calcasieu Parish Police Jury for management and oversight of the District's operations. On April 17, 2019, the Police Jury suspended, for an indefinite period of time, the authority of the Board of Commissioners for the District and assumed the role of governing authority of the District. Because the Police Jury's Public Works Division is now managing the day to day operations of the District and has instituted the procedures that it routinely uses for other utility districts, the cash policy and payment reconciliation compliance issues should be resolved for the 2019 audit.

CALCASIEU PARISH POLICE JURY
MANAGEMENT'S CORRECTIVE ACTION PLAN FOR CURRENT YEAR FINDINGS (UNAUDITED)
DECEMBER 31, 2018

(Continuation of Current Year's Findings)

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

<u>No.</u>	<u>Finding</u>	<u>Corrective Action</u>
	<u>COMPONENT UNIT</u>	
2018-005	<u>Waterworks District 12 of Ward 3</u>	On February 19, 2019, the District entered into a cooperative endeavor agreement with the Calcasieu Parish Police Jury for management and oversight of the district's operations. On April 17, 2019, the Police Jury suspended, for an indefinite period of time, the authority of the Board of Commissioners for the District and assumed the role of governing authority of the District. Because the Police Jury's Public Works Division is now managing the day to day operations of the District and has instituted the procedures that it routinely uses for other utility districts, the replacement of water meter registers should be resolved for the 2019 audit. At this point, the previously malfunctioning meter registers have been replaced and 12-24 additional meter registers have been ordered as additional inventory.

CALCASIEU PARISH POLICE JURY
 MANAGEMENT'S CORRECTIVE ACTION PLAN FOR CURRENT YEAR FINDINGS (UNAUDITED)
 DECEMBER 31, 2018

(Continuation of Current Year's Findings)

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

<u>No.</u>	<u>Finding</u>	<u>Corrective Action</u>
	<u>COMPONENT UNIT</u>	
2018-006	<u>Waterworks District 12 of Ward 3</u>	The previous billing clerk refused to meet to discuss the above issues; therefore, management is limited to addressing the subsequent action taken. On February 19, 2019, the District entered into a cooperative endeavor agreement with the Calcasieu Parish Police Jury for management and oversight of the District's operations. On April 17, 2019, the Police Jury suspended, for an indefinite period of time, the authority of the Board of Commissioners for the District and assumed the role of governing authority of the District. Because the Police Jury's Public Works Division is now managing the day to day operations of the District and has instituted the procedures that it routinely uses for other utility districts, any issue with refunds of customer overpayments should be resolved for the 2019 audit.

CALCASIEU PARISH POLICE JURY
MANAGEMENT'S CORRECTIVE ACTION PLAN FOR CURRENT YEAR FINDINGS (UNAUDITED)
DECEMBER 31, 2018

(Continuation of Current Year's Findings)

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

<u>No.</u>	<u>Finding</u>	<u>Corrective Action</u>
<u>COMPONENT UNIT</u>		
2018-007	<u>Waterworks District 14 of Ward 5</u>	Because there are only one full-time office worker and one part-time office worker, segregation of duties simply is not feasible. The cash handling policy of CPPJ was adopted by WW14 and is strictly enforced. Further, petty cash reports are prepared monthly and each office employee maintains her own locked cash box.
2018-008	<u>Waterworks District 14 of Ward 5</u>	The disconnect policy is strictly enforced immediately after the 10 day grace (8 th -18 th of the month) with follow-up procedures in place for customers who have their payments marked up.
2018-009	<u>Waterworks District 14 of Ward 5</u>	The recommendation was agreed to by the Board and has been implemented for two months.
2018-010	<u>Waterworks District 14 of Ward 5</u>	Billing adjustment printouts have always been notated showing the necessity of the adjustments with whatever supporting documentation was available; however, all adjustments were not specifically given Board approval. The recommendation of all adjustments requiring permission of a board member with the full board reviewing and approving the adjustments was agreed to and has been implemented for two months.
2018-011	<u>Waterworks District 14 of Ward 5</u>	The recommendation was agreed to by the Board and has been implemented for two months.

CALCASIEU PARISH POLICE JURY
 MANAGEMENT'S CORRECTIVE ACTION PLAN FOR CURRENT YEAR FINDINGS (UNAUDITED)
 DECEMBER 31, 2018

(Continuation of Current Year's Findings)

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

<u>No.</u>	<u>Finding</u>	<u>Corrective Action</u>
	<u>COMPONENT UNIT</u>	
2018-013	<u>Waterworks District 12 of Ward 3</u>	The sales tax returns in question were filed in January 2019 with the assistance of the Police Jury's Division of Finance staff.
	<u>COMPONENT UNITS WITH SEPARATELY ISSUED AUDIT REPORTS</u>	
2018-012		Reference to the separately issued audit reports of these component units is required to identify individual component units corrective actions plan
2018-014		Reference to the separately issued audit reports of these component units is required to identify individual component units corrective actions plan

SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

No compliance findings to report.

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF COMPONENT UNITS
 DECEMBER 31, 2018

As required by generally accepted accounting principles, the basic financial statements (bound separately from these reports) present the Calcasieu Parish Police Jury (the primary government) and its component units. The component units listed below are included in the Police Jury's reporting entity because of the significance of their operations or financial relationship with the Police Jury. These supplemental compliance reports have also been drafted on a "reporting entity" basis. However, reference to the outside auditors' reports is necessary to obtain detail compliance or internal control comments. The "reporting entity" reports have simply made reference to the "outside auditors'" reports when compliance or internal control comments were made.

The component units audited by McElroy, Quirk & Burch (APC) (the principal auditor) are denoted with an asterisk (*). Any comments with respect to the entities with an asterisk have been included in detail in these reports, except where separately issued financial statements were issued, where indicated.

- * Calcasieu Parish Communications District
- * Calcasieu Parish Gaming Revenue District
- * Calcasieu Parish Public Trust Authority
- * Fourteenth Judicial District Attorney
- * Fourteenth Judicial District Criminal Court Fund
(Includes activity for The Fourteenth District Court Child Support Fund, which separately audited financial statements have been issued)
- * Calcasieu Parish Coroner
- * Fire Protection District No. 1 of Ward 1
- * Fire Protection District No. 1 of Ward 2
- * Fire Protection District No. 2 of Ward 3
- * Fire Protection District No. 2 of Ward 4
- * Fire Protection District No. 3 of Ward 4
- * Fire Protection District No. 4 of Ward 4
- * Fire Protection District No. 1 of Ward 5
- * Fire Protection District No. 1 of Ward 6
- * Fire Protection District No. 1 of Ward 7
- * Fire Protection District No. 2 of Ward 8
- * Gravity Drainage District No. 8 of Ward 1
- * Gravity Drainage District No. 9 of Ward 2
- * Gravity Drainage District No. 4 of Ward 3
- * Gravity Drainage District No. 5 of Ward 4
- * Gravity Drainage District No. 6 of Wards 5 & 6
- * Gravity Drainage District No. 2 of Ward 7
- * Gravity Drainage District No. 7 of Ward 8
- * Recreation District No. 1 of Ward 3
- * Recreation District No. 1 of Ward 4
- * Recreation District No. 1 of Ward 8

(Continuation of Schedule of Component Units)

- * Community Center and Playground District No. 4 of Ward 1
- * Community Center and Playground District No. 7 of Ward 2
- Community Center and Playground District No. 2 of Ward 4
(Sulphur Parks and Recreation)
- * Community Center and Playground District No. 5 of Ward 5
- * Community Center and Playground District No. 1 of Ward 6
- Community Center and Playground District No. 3 of Ward 7
- Airport Authority for Airport District No.1 of Calcasieu Parish
- West Calcasieu Cameron Hospital
- Waterworks District No. 1 of Ward 1
- * Waterworks District No. 5 of Wards 3 & 8
- Waterworks District No. 8 of Wards 3 & 8
- * Waterworks District No. 2 of Ward 4
- Waterworks District No. 4 of Ward 4
- Waterworks District No. 9 of Ward 4
- * Waterworks District No. 10 of Ward 7
- Waterworks District No. 11 of Ward 4 & 7
- Waterworks District No. 7 of Wards 6 & 4
- * Waterworks District No. 14 of Ward 5
- * Waterworks District No. 12 of Ward 3
- * Sewer District No. 11 of Ward 3
- * Sewer District No. 8 of Ward 4
- * Sewer District No. 12 of Ward 4
- West Calcasieu Community Center Authority

The following component unit had federal funds during 2018. The funds received were below the threshold required for an audit conducted in accordance with the Uniform Guidance. However, their financial statements were audited separate from the Police Jury's and, therefore, any information respective to their federal awards (federal funds, findings, etc.) are not required to be presented in these reports:

The Fourteenth District Court Child Support Fund

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF INSURANCE IN EFFECT
 DECEMBER 31, 2018

The following is a summary of the major insurance policies in effect for the oversight entity and its component units that are included in its self insurance fund:

Name of Insurer	Period Covered	Type of Coverage Coverage Amount
Hudson Euclid	1/31/18- 1/31/19	<u>Automobile:</u> \$3,000,000 Per Occurrence SIR \$350,000 <u>Employee Benefits:</u> SIR \$25,000 <u>General Liability:</u> <u>Health and Wellness Gym and Sewer Subdivisions, Ravenswood and Courtyard:</u> \$1,000,000 Each Occurrence \$3,000,000 Aggregate SIR \$50,000 per occurrence <u>Law Enforcement and Burton Coliseum Only:</u> \$3,000,000 per occurrence SIR \$200,000 <u>Automobile Physical Damage:</u> \$1,000,000 Total Limit SIR \$25,000 per occurrence
Travelers Casualty & Surety of America	1/31/18- 1/31/19	<u>Crime:</u> \$1,000,000 limit \$5,000 deductible
Midlands	1/31/18- 1/31/19	<u>Excess Workers Compensation:</u> Statutory/\$1,000,000 limit SIR \$600,000 except \$1,500,000 for all presumptive losses

(Continuation of Schedule of Insurance in Effect)

Westchester Fire	1/31/18- 1/31/19	<u>Aviation:</u> \$5,000,000 Single Limits \$1,388,824 hull \$1,000 deductible not in motion; \$1,000 deductible in motion
AmRisc/AWAC	1/31/18- 1/31/19	<u>Property:</u> \$100,000,000 limit, \$50,000 deductibles all other perils; except 3% per occurrence, per building with a \$100,000 minimum Named Hurricane; \$50,000 all other wind/hail; flood \$100,000.
Travelers Casualty & Surety of America	1/31/18- 1/31/19	<u>Inland Marine:</u> \$13,461,268 limit - All equipment except cameras and camera equipment- Named Windstorm is 3% of TIV subject to \$50,000; all other wind \$25,000 EDP-\$2,500 basic; \$5,000 breakdown Camera and equipment-\$1,000 all other perils; Named Storm \$25,000; other windstorm \$10,000 Contractors equipment & leased rental equipment-\$2,500 basic, \$50,000 unlisted items Broadcasting equipment-\$2,500 basic, \$10,000 wind/hail.
Lloyds	1/31/18- 1/31/19	<u>Maritime Employers Liability:</u> \$1,000,000 combined single limit \$2,500 deductible
Lloyds	1/31/18- 1/31/19	<u>Terrorism Policy:</u> \$10,000,000 each occurrence and in the aggregate \$1,000,000 active shooter \$50,000,000 limit property \$100,000 deductible
Lloyds	1/31/18 1/31/19	<u>Cyber Liability:</u> \$1,000,000 limit \$ 10,000 each and every loss
Travelers Casualty & Surety of America	1/31/18 1/31/19	<u>Boiler and Machinery:</u> \$100,000,000 limit \$2,500; 4 hr. utility interruption deductible

(Continuation of Schedule of Insurance in Effect)

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

CALCASIEU PARISH POLICE JURY
 MISCELLANEOUS SUPPLEMENTARY INFORMATION RELATED TO
 COMPONENT UNIT WATERWORKS DISTRICT 14 OF WARD 5
 REVENUE BOND ISSUANCE
 DECEMBER 31, 2018

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

Section I:

A current list of Board Members, offices held, terms of office, and phone numbers:

Greg Gillis, President
 5152 Greg Gillis Road
 Starks, LA 70661
 (337) 743-5451
 Term Expires: February 2020

Ruth Sparks, Vice President
 151 Scales Road
 Starks, LA 70661
 (337) 743-5449
 Term Expires: February 2024

Brian Corbello, Commissioner
 1433 Hwy 109 South
 Vinton, LA 70668
 (337) 589-5852
 Term Expires: February 2021

Jeremy Istre, Commissioner
 2313 Garrie Cutoff
 Vinton, LA 70668
 (337) 764-2323
 Term Expires: February 2023

George Miller, Commissioner
 4897 Alligator Park Road
 Starks, LA 70661
 (337) 743-6278
 Term Expires: February 2022

Section II:

There were 18 commercial customers, 10 governmental customers, 16 civic/non-profit customers, 965 residential customers for Ward 5, and 42 residential customers for Ward 7 on the system at December 31, 2018.

Section III:

Present Rates:

Water Rate Classification and Schedule:

Residential - Ward 5

\$ 11.85 up to 2,000 gallons
 \$ 2.50 per 1,000 gallons or part thereof all over 2,000 gallons
 \$ 1.50 per 1,000 gallons or part thereof all over 4,000 gallons

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

Residential - Ward 7

\$ 14.99 up to 2,000 gallons
 \$ 2.50 per 1,000 gallons or part thereof all over 2,000 gallons
 \$ 1.50 per 1,000 gallons or part thereof all over 4,000 gallons

Commercial

\$34.73 up to 10,000 gallons
 \$ 2.50 per 1,000 gallons or part thereof all over 10,000 gallons

Churches, Fire Department & Lions Club

\$11.85 Flat rate per month

Commercial Contractor

\$100.00 up to 2,000 gallons
 \$ 3.00 per 1,000 gallons or part thereof all over 2,000 gallons

Section IV:

A Schedule of Insurance with expiration dates:

Allied World Assurance Co.	\$14,760	<u>General Liability:</u>
5105-1516-04	12/10/18-	\$1,000,000 Each Occurrence
	12/10/19	\$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
		<u>Automobile Liability:</u>
		\$1,000,000 Combined Single Limit (Each accident)
		\$ 5,000 Medical Payments
		<u>Crime:</u>
		\$ 100,000 Computer Fraud
		\$ 10,000 Funds Transfer
		\$ 250,000 Money Orders and Counterfeit

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

Property:

\$1,710,952 Building & Equipment
(Old River Rd)
\$ 382,456 Equipment for 2nd Well
(Old River Rd)
\$ 863,941 Tower & Equipment
(Hwy 109 South)
\$ 10,000 Personal Property

Excess/Umbrella Liability:

\$1,000,000 Each Occurrence

Public Officials and Management

Liability:

\$3,000,000 Aggregate Limit
\$1,000,000 Wrongful Acts per Act
\$1,000,000 Employment Practices per
Offense
\$1,000,000 Employee Benefit Plans
per Act
\$ 5,000 Injunctive Relief per Act

LA Workers Comp Corp
144958-A

\$6,341
7/29/18-
7/29/19

Workers Compensation:

\$1,000,000 Each Accident
\$1,000,000 Disease - Each Employee
\$1,000,000 Disease - Policy Limit

Section V:

The following is a schedule of aged accounts receivable as of December 31, 2018:

<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>\$ 9,256</u>	<u>\$ 1,754</u>	<u>\$ 509</u>	<u>\$ 703</u>	<u>\$ 12,488</u>	<u>\$ 24,710</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, 2018:

Reserve Fund Requirement	\$ 64,373
Contingency Fund Requirement	64,373
Depreciation of Short Lived Assets Fund Requirement (Letter of Conditions)	184,113
Depreciation of Short Lived Assets Fund Requirement (Letter of Conditions)	90,260
Sinking Fund Requirement	<u>13,345</u>
Total Reserves	<u>\$416,464</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, 2018

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

Section I:

A Schedule of Insurance with expiration dates:

American Alternative Insurance Corporation GPPA-PF-6055393-06/000	\$15,372 10/17/18- 10/17/19	<u>General Liability:</u> \$1,000,000 Each Occurrence \$1,000,000 Each Occurrence for Damage to Rented Premises \$ 10,000 Medical expense (Any one person) \$1,000,000 Personal & Advertising Injury \$3,000,000 General Aggregate \$3,000,000 Products-Completed Operations Aggregate <u>Automobile Liability:</u> \$1,000,000 Combined Single Limit (Each accident) <u>Public Official:</u> \$1,000,000 Limit <u>Crime:</u> \$ 10,000 Employee Theft
Bridgefield Casualty Insurance Company 196-37675	\$2,733 10/17/18- 10/17/19	<u>Workers' Compensation:</u> \$1,000,000 Bodily Injury by Accident - Each Accident \$1,000,000 Bodily Injury by Disease - Each Employee \$1,000,000 Bodily Injury by Disease - Policy Limit

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

Section II:

There were 671 residential users and 7 commercial users on the system at December 31, 2018.

Section III:

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

Asset	12/31/17 Balance	Additions (Deletions)	12/31/18 Balance
Land and Right of Ways	\$ 105,000	\$ -0-	\$ 105,000
Construction in Progress	111,234	(100,081)	11,153
Building and Improvements	9,648	-0-	9,648
Improvements Other than Buildings	7,498,798	534,795	8,033,593
Machinery and Equipment	<u>23,995</u>	<u>-</u>	<u>23,995</u>
Net Value	<u>\$7,748,675</u>	<u>\$ 434,714</u>	8,183,389
Accumulated Depreciation			<u>(1,912,811)</u>
Net Cost			<u>\$6,270,578</u>

Section IV:

The following are the calculated balances of reserves per bond covenant at December 31, 2018:

Debt Service Requirement	\$ 32,697
Reserve Fund Requirement	51,750
Contingency Fund Requirement	<u>30,426</u>
Total Reserves	<u>\$114,873</u>

Section V:

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

Water Rate Schedule:

Residential

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

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

Commercial and Light Industrial

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

Industrial

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

The aggregate dollar billed for services for the year ended December 31, 2018 is \$256,215 for residential customers and \$20,711 for industrial customers.

The average billed per residential user for the year ended December 31, 2018 is \$31.82.

The average billed per commercial user for the year ended December 31, 2018 is \$246.56.

CALCASIEU PARISH POLICE JURY
LIHEAP FUND

SCHEDULE OF REVENUES AND EXPENDITURES
YEAR ENDED DECEMBER 31, 2018

REVENUES	
Intergovernmental revenues	\$ 1,203,403
Investment income	42
Total revenues	<u>1,203,445</u>
EXPENDITURES	
Salaries	53,004
Benefits	32,966
Other operational expenses	58,380
Direct services	<u>1,098,933</u>
Total expenditures	<u>1,243,283</u>
(Deficiency) of revenues over expenditures	(39,838)
OTHER FINANCING SOURCES (USES)	
Transfers in	<u>25,665</u>
Net change in fund balance	(14,173)
Fund balance, beginning of year	<u>11,551</u>
Fund balance, end of year	<u>\$ (2,622)</u>

Various indirect costs are allocated or calculated based on utilized work space area or the number of employees. Administrative costs are allocated based on a percentage of revenues.