

CALCASIEU PARISH POLICE JURY

Annual Comprehensive Financial Report

for the fiscal year ended December 31, 2023



2023

VISION - COLLABORATION - DEPENDABILITY - FINANCIAL STEWARDSHIP

THE POLICE JURY

**CALCASIEU PARISH
LOUISIANA**



**Annual Comprehensive
Financial Report**

For the Fiscal Year Ended December 31, 2023

Prepared by:

Division of Finance

Vision • Collaboration • Dependability • Financial Stewardship

**Annual Comprehensive Financial Report
For the Year Ended December 31, 2023**

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Bryan C. Beam
Parish Administrator

CALCASIEU PARISH POLICE JURY

GOVERNING AUTHORITY OF CALCASIEU PARISH, LOUISIANA

OFFICE OF THE ADMINISTRATOR

P.O. Box 1583
Lake Charles, Louisiana 70602
337/ 721-3510
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June 26, 2024

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

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

It is our privilege to present the Annual Comprehensive Financial Report on the financial condition of the Calcasieu Parish Police Jury for the fiscal year ended December 31, 2023. In compliance with state law, the Division of Finance has prepared and issued this report in accordance with Generally Accepted Accounting Principles (GAAP).

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

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

McElroy, Quirk, and Burch (APC), a firm of licensed certified public accountants, have audited the Calcasieu Parish Police Jury's financial statements. The goal of the independent audit was to provide reasonable assurance that the financial statements of the Parish for the fiscal year ended December 31, 2023, are free of material misstatements. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified ("clean") opinion on these financial statements. The independent auditors' report is presented as the first component of the financial section of this report.

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

PROFILE OF THE GOVERNMENT

The Calcasieu Parish Police Jury, incorporated in 1840, is located in the southwestern part of the state. The parish currently occupies a land area of 1,094 square miles and serves a population of 203,761. 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 homeland security and emergency preparedness; parks and recreation; juvenile justice services; planning and zoning; solid waste collection; and social services.

A determination of the financial reporting entity for this Annual Comprehensive Financial Report is made through the application of criteria established by GASB. A complete explanation of the financial entity is included in the Summary of Significant Accounting Policies in the Notes to the Financial Statements.

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

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

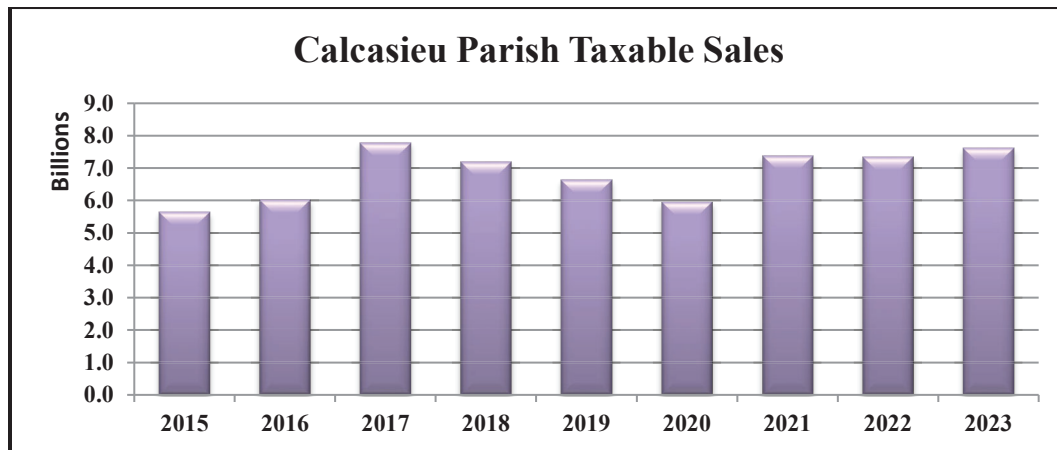
LOCAL ECONOMY

After three years of long-term recovery from two hurricanes, an ice storm, and a flood, Calcasieu Parish has begun to rebound in some tangible ways economically.

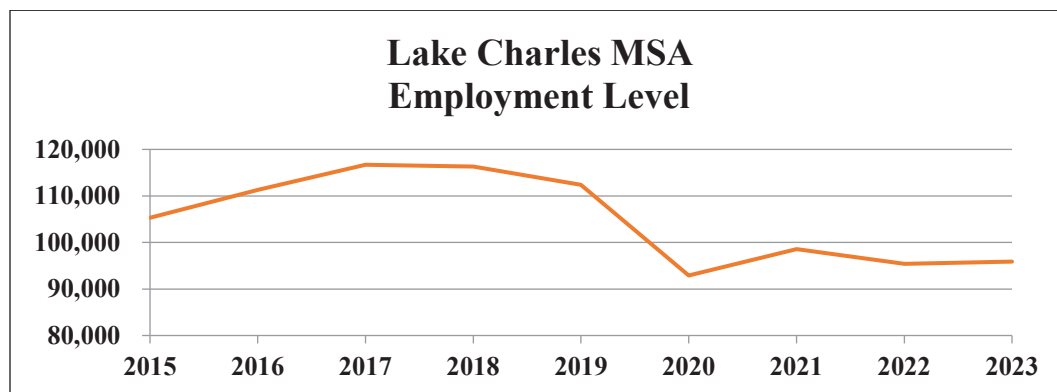
One area where we are starting to see positive revenue impacts is through federal grants. These grants are related to a combination of disaster recovery and infrastructure funding. Over the next few years, Calcasieu is anticipated to receive \$235 million through grants from FEMA Hazard Mitigation, FEMA Flood Mitigation Assistance, American Rescue Plan, Community Development Block Grant – Disaster Recovery, the Louisiana Watershed Initiative, and a RESTORE coastal grant. Along with local matching funds, these grants will allow us to make great strides toward elevating homes, building new housing, improving drainage and waterworks, and preserving our coast.

In 2023, the Parish saw increases in its sales tax collections when compared to 2022 actuals. Gaming revenues also increased for that same period. Property tax collections were the same as in 2022.

The chart below shows taxable sales between 2015 and 2023 for Calcasieu Parish. Between 2015 and 2018, taxable sales increased by an average of 9.4% annually, which is reflective of a sustained period of significant economic growth for our parish, primarily related to several multi-billion-dollar construction projects in the petrochemical sector. By 2019, most of these projects were wrapping up, then the 2020-2021 federally declared disasters mentioned above took place. During the 2021-2023 period, sales tax revenues remained solid, a good indicator of the strength of our industrial sector.



From an employment perspective, the Lake Charles Metropolitan Statistical Area (MSA), which includes Calcasieu and Cameron Parishes, experienced impressive growth during the period 2015-2018, which represented the fastest growing MSA in the state, in percentage terms, for six straight years. In the period 2019-2020, employment totals dropped off due to conditions described earlier. From 2021 to year-end 2023, employment progressed well during a period of recovery. Additional growth is expected over the next two years as several new affordable housing developments come online, thereby easing current labor shortages a bit.



We remain bullish on the state of our local economy. The pace of employment growth has been steady, if not spectacular. Depending on final investment decisions by multiple companies for Liquefied Natural Gas and Methanol production projects over the next year, employment numbers could grow dramatically. Even if some of these projects don't come to fruition, industrial construction employment is expected to grow by up to 1,000 jobs in 2024 and 2025 due to multiple "turnarounds" scheduled by major employers. In addition, the Chennault International Airport continues to provide strong employment in the aerospace sector, while the local casino gaming market consistently outpaces the rest of the state in gaming proceeds.

MAJOR INITIATIVES

Along with final-phase repairs to our many Parish-owned buildings damaged by hurricanes, the Parish has invested a great deal of money and time in many capital projects and other initiatives in 2023 and beyond.

Transportation and Drainage

- The Division of Engineering & Public Works has budgeted \$65.7 million in transportation projects in 2024. This investment consists of several road overlays, bridge repairs and replacements, engineering costs, right-of-way acquisitions, and construction of new roads such as the Ham Reid Road Extension and the Carlyss Drive Extension.
- Capital expenditures on priority drainage improvement projects are budgeted at \$13 million in 2024. The funding includes completion of a regional detention basin on Louisiana Avenue in Lake Charles, feasibility studies for additional detention ponds, and improvements to road crossings over drainage laterals. Also, in late 2023, the Division of Engineering & Public Works completed their Regional Watershed Planning and Strategic Analysis final report, which will allow for a much deeper level of examination to help rank various stormwater policy and project solutions.

Waterworks Projects

- Waterworks service delivery will be greatly enhanced in 2024 and 2025 by the consolidation of multiple waterworks districts under the umbrella of the Police Jury organizational structure. A total of \$9.6 million is budgeted in 2024 for matching \$15 million in water sector grants received from federal infrastructure funding.

Buildings and Facilities

- Construction of a new Calcasieu Parish Forensic Center will be completed by late summer 2024. This facility will include the Southwest Louisiana Crime Lab.
- The Parish recently awarded a bid for construction of a new Animal Services & Adoption Center, which is expected to take 18 months to complete.

- A full replacement of the HVAC system at the Burton Coliseum is currently underway. The project also includes revamped and expanded RV/camper sites, digital signage at the roadway, and a new generator that can power the whole Coliseum in the event of a sustained electrical outage. These upgrades will be completed this summer.
- The development design phase is underway for a new 14th Judicial District Court building that will be located in downtown Lake Charles in the Courthouse Complex area. Construction of this facility is expected to begin in early 2025.

Strategic Planning

- The Parish has begun the process of updating its Strategic Plan. The new plan will be completed in the fall of this year and cover the period 2025-2029. Although it is still early in the process, there is excitement among our leaders to make great strides in areas that do not involve hurricane recovery. Infrastructure and quality-of-life initiatives will no doubt rank high in the list of priorities developed. Increasing and sustaining workforce capacity and quality will also be a strong contender for inclusion in the new plan.

RELEVANT FINANCIAL POLICY

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

AWARDS AND ACKNOWLEDGMENTS

The Government Finance Officers Association (GFOA) of the United States and Canada awarded a Certificate of Achievement for Excellence in Financial Reporting to the Calcasieu Parish Police Jury for its Annual Comprehensive Financial Report for the fiscal year ended December 31, 2022. This was the 32nd consecutive year that the Parish has achieved this prestigious award.

In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized Annual Comprehensive Financial Report. This report must satisfy other generally accepted accounting principles and applicable legal requirements.

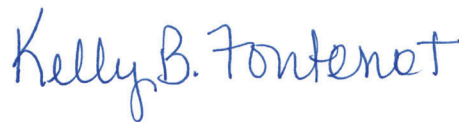
A Certificate of Achievement is valid for one year only. We believe our current Annual Comprehensive Financial Report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

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



KELLY B. FONTENOT, CPA, CFE
Parish Treasurer

jdb





Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Calcasieu Parish Police Jury
Louisiana**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2022

Christopher P. Morill

Executive Director/CEO





PEOPLE OF CALCASIEU PARISH

Population 203,761

CALCASIEU PARISH POLICE JURY

15 Members

Legal
Counsel

OFFICE OF THE ADMINISTRATOR

DIVISION OF ENGINEERING & PUBLIC WORKS

- Engineering/Surveying
- Road Construction
- Bridge Construction

Geographic Information Systems

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

DIVISION OF FINANCE

- Audit/Budget
- Grants/General Ledger
- Banking/Payroll
- Purchasing/Accounts Payable
- Contracts
- Fixed Assets

Risk Management

- Insurance Programs
- Employee Health Clinic

DIVISION OF PLANNING & DEVELOPMENT

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

Human Services

- Community Services – Public Transit, Elderly and Child Services
- American Job Center – Career Planning and Training, Job Placement
- Housing Services

Facility Management

- Parish Facilities/Parks
- Capital Projects

Burton Coliseum Complex

- Coliseum, Chalkley Room
- Event Barn, Arena

Communications & Media

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

Information Technology

- Network and PC Management
- Software Support

Human Resources

- Personnel Administration
- Employee Classification Plan

Homeland Security & Emergency Preparedness

- Emergency Response
- Drills/Exercises

Juvenile Justice Services

- Intake and Probation Services
- Detention Center
- Prevention, Intervention

Public Health Services

- Disaster Medical Support
- Preventive Health Practices

Animal Services

- Enforcement of Laws
- Animal Sheltering
- Pet Adoptions

Mosquito Control

- Mosquito Surveillance
- Source Reduction
- Chemical Control

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

ORGANIZATIONAL CHART

November, 2023

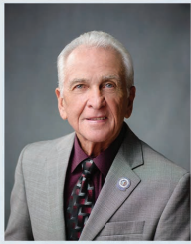


LIST OF PRINCIPAL OFFICIALS

Calcasieu Parish Police Jury
As of December 31, 2023

<u>Title</u>	<u>Name</u>
Police Jury President	Chris Landry
Police Jury Vice President	Guy Brame
Police Juror	Ashton Richard
Police Juror	Mike Smith
Police Juror	Eddie Lewis, Jr.
Police Juror	Tony Guillory
Police Juror	Brian Abshire
Police Juror	Ron Hayes
Police Juror	Anthony Bartie
Police Juror	Tony Stelly
Police Juror	Roger Marcantel
Police Juror	Judd Bares
Police Juror	Joe Andrepont
Police Juror	Randy Burleigh
Police Juror	Tony Tramonte
Parish Administrator	Bryan C. Beam
Parish Treasurer	Kelly B. Fontenot
Parish Secretary	Kathy P. Smith





Ashton Richard
District 1



Mike Smith
District 2



2020 - 2024
Calcasieu Parish
Police Jury



Eddie Lewis, Jr.
District 3



Tony Guillory
District 4



Brian Abshire
District 5



Ron Hayes
District 6



Chris Landry
District 7



Guy Brame
District 8



Anthony Bartie
District 9



Tony Stelly
District 10



Roger Marcantel
District 11



Judd Bares
District 12



Joe Andrepont
District 13



Randy Burleigh
District 14



Tony Tramonte
District 15



INDEPENDENT AUDITORS' REPORT

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

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Calcasieu Parish Police Jury as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the Police Jury's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the reports of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Calcasieu Parish Police Jury as of December 31, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund and the major special revenues funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of certain discretely presented component units of the Police Jury, as described in Note 1(A). Those statements represent 51.23 percent, 59.25 percent and 50.41 percent, respectively, of the assets, the net position, and the revenues of the discretely presented component units, as of December 31, 2023. Those statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for such discretely presented component units, is based solely on the reports of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Calcasieu Parish Policy Jury, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Calcasieu Parish Police Jury's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Calcasieu Parish Police Jury's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Calcasieu Parish Police Jury's basic financial statements. The combining and individual fund financial statements and schedules section of the financial section and the supplementary information section of the financial section, as listed in the table of contents, are presented for purpose of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and other auditors. In our opinion, based on our audit and the reports of the other auditors, the combining and individual fund financial statements and schedules section of the financial section and the supplementary information section of the financial section, as listed in the table of contents, are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 26, 2024, on our consideration of the Calcasieu Parish Police Jury's internal control over financial reporting and on our tests of its compliance with certain provision of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Calcasieu Parish Police Jury's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Calcasieu Parish Police Jury's internal control over financial reporting and compliance.

McElroy Quil & Burch

Lake Charles, Louisiana
June 26, 2024

MANAGEMENT'S DISCUSSION AND ANALYSIS

As of and for the year ended December 31, 2023

Within this section of the Calcasieu Parish Police Jury's annual comprehensive 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, 2023. 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, 2023, 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 \$1.3 billion (net position). Unrestricted net position for governmental activities is approximately \$137.8 million, while unrestricted net position for business-type activities is approximately \$18 million.
- The primary government's total net position increased by \$77.5 million during 2023.
- As of the close of the current fiscal year, the Parish's governmental funds reported combined ending fund balances of \$514.8 million, an increase of \$3 million in comparison with the prior year. Approximately 10.6% of the fund balances, or \$54.4 million, is considered unassigned fund balance.
- The Parish has made significant progress but is still in the recovery phase from the 2020 Hurricane Season and the 2021 Disaster events. In 2023, approximately \$67.9 million in FEMA revenue was received and an additional \$13.7 million was accrued for obligated projects. The Parish will continue to file project worksheets with FEMA and, as the projects are obligated, additional revenue will be recognized.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

Government-Wide Financial Statements

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

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

Both government-wide statements report three types of activities:

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

Fund Financial Statements

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

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund Balance Sheet and

the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The focus of governmental fund financial statements has shifted from fund types to major funds. The Parish implemented Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, in 2011, which provided new definitions and requirements for the use of certain funds. As such, there were several previously presented nonmajor governmental funds that are now combined with the General Fund, the Public Works Operating Fund, 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 2023, the Parish accounted for its activities in forty-five (45) funds, seven (7) of which are considered major funds. Of the forty-five (45) funds with 2023 activity, thirty-four (34) are governmental funds, five (5) are enterprise funds, four (4) are internal service funds, and two (2) are fiduciary in nature. Information is presented separately on the governmental funds Balance Sheet and the governmental funds Statement of Revenues, Expenditures, and Changes in Fund Balance for the seven (7) 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 138-149 of this report.

Budgetary comparison statements are included in the basic financial statements for the General Fund and the Public Works Operating Fund, the American Rescue Plan Grant Fund, the Calcasieu Parish Library Fund, and the Drainage Lateral Cleanup Fund, 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 168-171 and 174-177, respectively).

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support Parish programs. The Parish has two fiduciary custodial funds that report resources held by the Parish in a custodial capacity for other governments. The combining statements for these two fiduciary funds can be found on pages 180-181.

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 47-127 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 129-133 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 and justice system funding disclosure information can be located in this section of the report.

Statistical Section

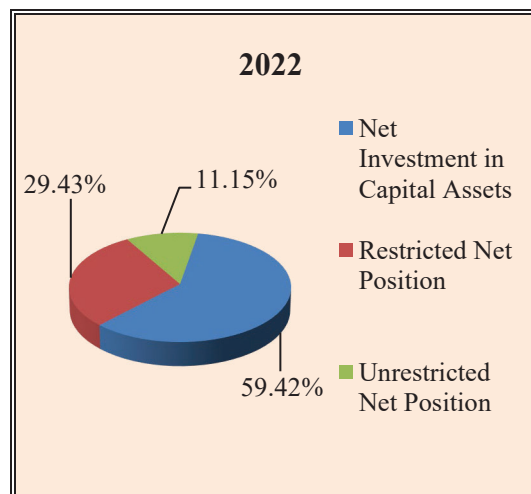
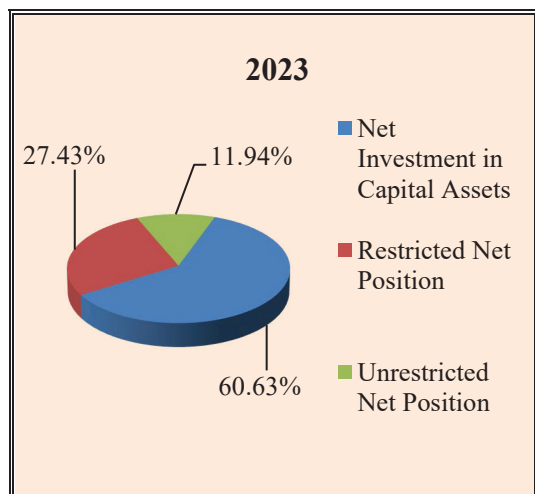
This section contains primarily trend data and nonfinancial information about the Parish's various activities.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The following table reflects the Condensed Comparative Statement of Net Position as of December 31, 2023 and 2022:

Calcasieu Parish Police Jury Condensed Comparative Statement of Net Position December 31, 2023 and 2022 (In Thousands)						
	<u>Governmental Activities</u>		<u>Business Activities</u>		<u>Totals</u>	
	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>
Assets:						
Current and Other Assets	\$ 680,194	\$ 690,708	\$ 18,323	\$ 17,348	\$ 698,517	\$ 708,056
Restricted Assets	-	21,683	673	1,078	673	22,761
Capital Assets	<u>816,284</u>	<u>744,834</u>	<u>26,385</u>	<u>21,759</u>	<u>842,669</u>	<u>766,593</u>
Total Assets	1,496,478	1,457,225	45,381	40,185	1,541,859	1,497,410
Deferred Outflows of Resources	34,075	16,041	-	-	34,075	16,041
Liabilities:						
Other Liabilities	74,771	103,630	1,172	1,600	75,943	105,230
Restricted Liabilities	-	-	405	379	405	379
Long-term Liabilities Outstanding	<u>85,902</u>	<u>64,989</u>	<u>7,839</u>	<u>6,872</u>	<u>93,741</u>	<u>71,861</u>
Total Liabilities	160,673	168,619	9,416	8,851	170,089	177,470
Deferred Inflows of Resources	100,711	108,336	-	-	100,711	108,336
Net Position:						
Net Investment in Capital Assets	773,585	715,653	17,704	13,864	791,289	729,517
Restricted	357,777	360,786	269	510	358,046	361,296
Unrestricted	<u>137,807</u>	<u>119,872</u>	<u>17,992</u>	<u>16,960</u>	<u>155,799</u>	<u>136,832</u>
Total Net Position	<u>\$1,269,169</u>	<u>\$1,196,311</u>	<u>\$ 35,965</u>	<u>\$ 31,334</u>	<u>\$1,305,134</u>	<u>\$1,227,645</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 2022 amounts reported above are inclusive of prior period adjustments made in 2023. A discussion of those changes is provided on pages 122-123 of the notes to the financial statements.



In 2023, approximately 60.63% 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 27.43% of the government’s net position for 2023 is subject to external restrictions on how they may be used, such as sales or property taxes approved by the electorate for specific purposes. The remaining 11.94% of net position in 2023, 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 13-15.

The table below provides a summary of the changes in net position for the years ended December 31, 2023 and 2022:

Calcasieu Parish Police Jury Condensed Comparative Statement of Activities For the Years Ended December 31, 2023 and 2022 (In Thousands)						
	<u>Governmental Activities</u>		<u>Business Activities</u>		<u>Totals</u>	
	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>
Revenues:						
Program Revenues:						
Charges for Services	\$ 26,396	\$ 37,280	\$ 2,423	\$ 2,554	\$ 28,819	\$ 39,834
Operating Grants	80,230	166,848	344	207	80,574	167,055
Capital Grants and Contributions	11,190	5,630	3,471	832	14,661	6,462
General Revenues:						
Property Taxes	71,284	70,888	1,841	2,398	73,125	73,286
Sales Taxes	71,810	64,463	-	-	71,810	64,463
Gaming Revenues	13,268	12,378	-	-	13,268	12,378
Unrestricted Grants and Contributions	3,352	3,075	-	-	3,352	3,075
Other	<u>33,419</u>	<u>(9,853)</u>	<u>773</u>	<u>(349)</u>	<u>34,192</u>	<u>(10,202)</u>
Total Revenues	310,949	350,709	8,852	5,642	319,801	356,351
Expenses:						
General Government	(36,639)	(30,963)	-	-	(36,639)	(30,963)
Public Safety	(43,493)	(29,747)	-	-	(43,493)	(29,747)
Public Works	(85,744)	(155,356)	(4,584)	(3,740)	(90,328)	(159,096)
Sanitation	(13,603)	(9,584)	-	-	(13,603)	(9,584)
Health & Welfare	(25,699)	(24,699)	-	-	(25,699)	(24,699)
Culture and Recreation	(27,070)	(24,008)	-	-	(27,070)	(24,008)
Economic Development	(3,822)	(2,320)	-	-	(3,822)	(2,320)
Interest on Long-Term Debt	<u>(1,658)</u>	<u>(1,249)</u>	<u>-</u>	<u>-</u>	<u>(1,658)</u>	<u>(1,249)</u>
Total Expenses	<u>(237,728)</u>	<u>(277,926)</u>	<u>(4,584)</u>	<u>(3,740)</u>	<u>(242,312)</u>	<u>(281,666)</u>
Excess (Deficiency) of Revenues over Expenses	73,221	72,783	4,268	1,902	77,489	74,685
Transfers	<u>(363)</u>	<u>(690)</u>	<u>363</u>	<u>690</u>	<u>-</u>	<u>-</u>
Change in Net Position	72,858	72,093	4,631	2,592	77,489	74,685
Net Position, January 1	<u>1,196,311</u>	<u>1,124,218</u>	<u>31,334</u>	<u>28,742</u>	<u>1,227,645</u>	<u>1,152,960</u>
Net Position, December 31	<u>\$1,269,169</u>	<u>\$1,196,311</u>	<u>\$ 35,965</u>	<u>\$ 31,334</u>	<u>\$1,305,134</u>	<u>\$1,227,645</u>

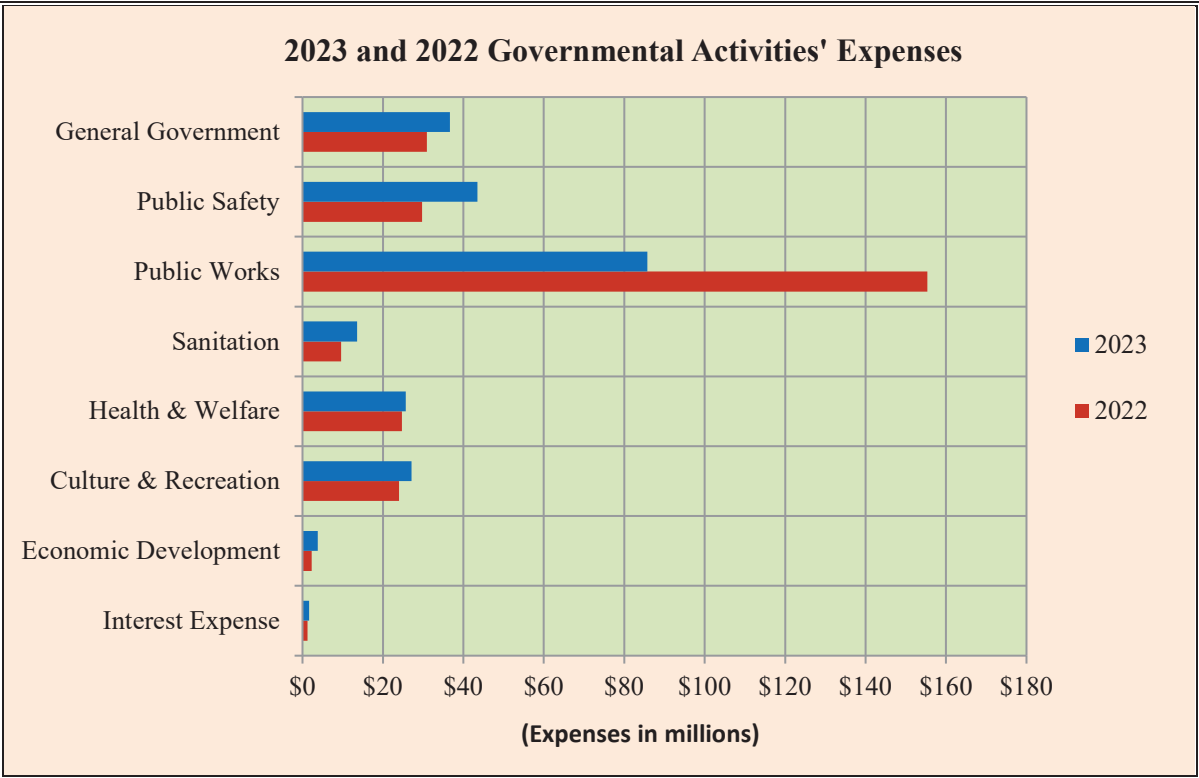
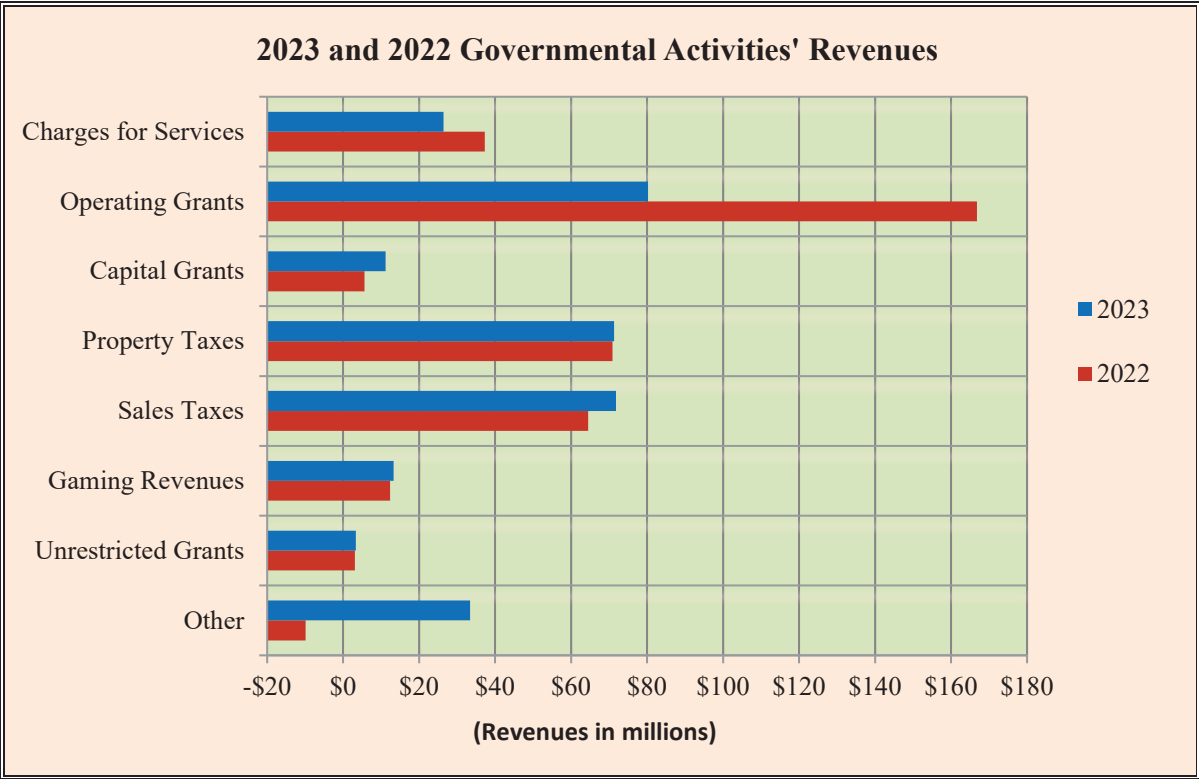
Governmental Activities - As reflected in the previous table, the change in net position increased by \$765 thousand from \$72.1 million in 2022 to \$72.9 million in 2023. There were both positive and negative impacts which resulted in this increase. Below are some of the more significant items:

- Charges for services decreased \$10.9 million as compared to 2022. This decrease relates to the amount of insurance proceeds realizable from the insurance carrier after the 2020 and 2021 disasters.
- Operating grant revenues decreased \$86.6 million as compared to 2022. \$96.7 million relates to decreased FEMA revenues for the disasters included in this reporting. Other grant revenues increased in 2023, including the American Rescue Plan Grant \$6.6 million.
- Sales tax revenues increased by \$7.3 million as compared to 2022. This increase continues to be attributed to a strong industrial base as well as continued disaster recovery expenditures.
- Other revenues have increased by \$43.3 million as compared to 2022. This increase is primarily due to the market value adjustment for investments in 2023 being much lower than the 2022 investment market value adjustment. This, combined with higher interest rates, resulted in an increase of \$42.8 million in investment earnings. The Parish earned an average investment rate of 2.97% in 2023 as opposed to 1.25% in 2022.
- General Government category of expenses increased by \$5.7 million as compared to 2022. This increase is attributed to increased administrative, information technology, and GIS operating costs.
- Public Safety category of expenses increased by \$13.7 million as compared to 2022. This increase is attributed to increased Hazard Mitigation project expenditures as well as increased maintenance costs for statutorily required prisoner housing activities.
- Public Works category of expenses decreased by \$69.6 million as compared to 2022. This decrease is attributed primarily to a decrease in disaster recovery expenses for drainage lateral debris removal activities.
- Culture and Recreation category of expenses increased by \$3 million as compared to 2022. This increase relates to increased disaster recovery expenses reported in the Disaster Recovery Capital Fund and increased operating expenses in the Burton Coliseum and Library Funds.

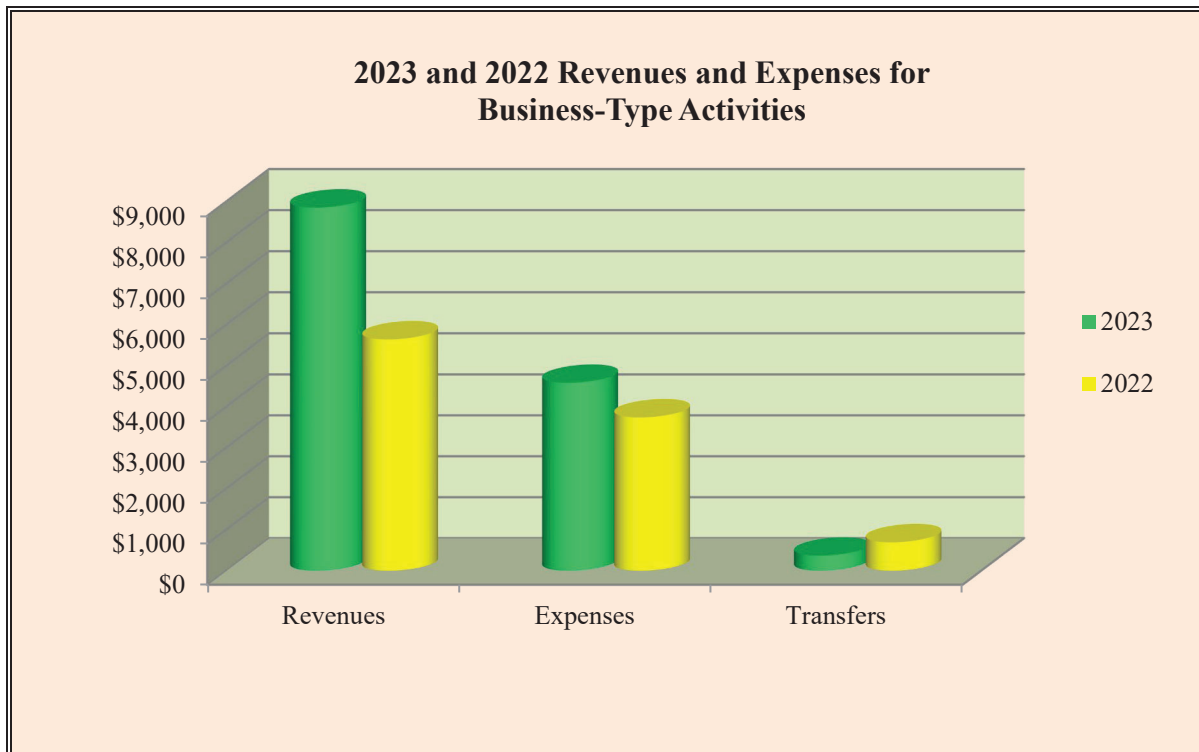
Business-Type Activities - As reflected in the previous table, the change in net position increased from \$2.6 million in 2022 to \$4.6 million in 2023. This is an increase of \$2 million for all the enterprise funds and was attributable to the following 2023 positive and negative impacts including:

- Capital grants and contributions increased \$2.6 as a result of funding through executed cooperative agreements and capital projects funded by the American Rescue Plan Act Grants for Waterworks District 5 of Wards 3 & 8 and Sewer District 11 of Ward 3 in the amount of \$1.7 million and \$1.8 million, respectively, in 2023 as compared to \$578 thousand and \$253 thousand, respectively, in 2022. In addition, investment earnings increased \$1.1 million in 2023 as compared to 2022 offset by an increase in operating expenses of \$844 thousand for all enterprise funds due to the higher costs of services and supplies.

The following two charts depict the governmental activities' revenues and expenses for 2023 and 2022:



The following chart depicts business-type activities' revenues and expenses for 2023 and 2022:



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, 2023, the Parish's governmental funds reported combined fund balances of \$514.8 million, an increase of \$3.1 million in comparison with the prior year. Approximately 10.6% (or \$54.4 million) of the \$514.8 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 (\$1.5 million), (2) restricted for particular purposes (\$363.7 million), or (3) assigned for particular purposes (\$95.2 million).

The General Fund is the chief operating fund of the Parish and is the only fund with discretionary resources which can be used to provide funding for any unanticipated needs. At the end of December 31, 2023, unassigned fund balance of the General Fund was \$54.4 million compared to \$42.7 million in 2022. The assigned amount in the General Fund in 2023 was \$52.4 million compared to \$60.1 million in 2022. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to total General Fund expenditures. In 2020 and prior years, liquidity was good with the Parish having reserves that should at least cover one year's expenditures. This changed in 2021 and continued through 2023. In 2023, the Parish had total expenditures (plus transfers out) reported in the General Fund of \$62 million, and an unassigned fund balance in the General Fund of \$54.4 million, a difference of (\$7.6) million. The General Fund has been affected, to a large degree, by the negative impact on the economy in terms of increased operating costs. However, the Parish is lucky that there has not been a decline in revenues.

The Parish's General Fund reported a total fund balance of \$106.8 million at the end of 2023 compared to \$102.8 million at the end of 2022. The net change in fund balance for the current year reflects an increase of \$4 million in 2023 as compared to an increase of \$4.7 million in 2022. This (\$0.7) million variance relates to a \$2 million increase in revenues and transfers in, including increases of \$8.1 million in investment earnings, \$1 million in charges for services, \$1.1 million in gaming revenues, and \$0.8 million in transfers in offset by a \$8.8 million decrease in 2023 intergovernmental revenues as compared to 2022, the majority of which is related to FEMA reimbursements for prisoner costs. Other increases include lease proceeds and subscription based lease proceeds of \$3.0 million. These increases were offset by an increase in capital and operating expenditures of \$5.5 million.

The Public Works Operating Fund, a major special revenue fund, reported a fund balance of \$46 million at the end of 2023 compared to \$43.4 million at the end of 2022. The net change in fund balance for the current year reflects an increase of \$2.6 million as compared to an increase of \$19.9 million in 2022. This (\$17.3) million variance relates to a decrease in revenues and transfers in of \$17.8 million in 2023 as compared to 2022, which is directly attributable to a 2023 \$20 million decrease of FEMA revenues for Hurricanes Laura and Delta projects offset by a \$2 million increase in property tax revenue.

The American Rescue Plan Grant Fund, a major special revenue fund, reported a fund balance of \$1.1 million at the end of 2023 compared to a deficit of \$1.7 million at the end of 2022. The net change in fund balance for the current year reflects an increase of \$2.6 million as compared to a decrease of \$1.6 million in 2022. This \$4.2 million variance is a result of increased grant revenues of \$6.6 million and investment earnings of \$3.3 million offset by increased grant expenditures of \$5.4 million. This fund was established in 2021 to account for a federal grant from the Department of the Treasury to respond to the negative economic and health impacts to the Parish caused by the COVID-19 pandemic. The 2022 negative fund balance was a result of market adjustments on investment earnings from unearned grant revenue.

The Calcasieu Parish Library Fund, a major special revenue fund, reported a total fund balance of \$19.6 million at the end of 2023 compared to \$16.9 million at the end of 2022. The net change in fund balance for the current year reflects an increase of \$2.6 million as compared to an increase of \$1 million in 2022. This \$1.6 million increase relates to an increase in property taxes of \$0.5 million and an increase in investment earnings of \$1.6 million offset by an increase in capital expenditures of \$0.4 million.

The Drainage Lateral Cleanup Fund, a major special revenue fund, reported a fund balance of \$2.5 million at the end of 2023 compared to a deficit of \$1.3 million at the end of 2022. The 2022 deficit is directly attributable to FEMA timing differences related to reimbursements. This fund was created in 2021 to report the activities associated with debris removal in drainage laterals throughout Calcasieu Parish.

The Infrastructure Capital Improvement Fund, a major capital projects fund, reported a total fund balance of \$237.9 million at the end of 2023 compared to \$226.8 million at the end of 2022. The net change in fund balance for the current year reflects an increase of \$11 million as compared to a decrease of \$6.3 million in 2022. This variance is comprised primarily of a \$17 million increase in investment earnings because of a 2022 year end market adjustment for investment reporting and a \$5.7 million increase in property taxes offset by a decrease of \$2 million in intergovernmental revenues and an increase of \$4.5 million in capital improvement expenditures.

The Disaster Recovery Capital Fund, a major special revenue fund, reported total fund balance of \$9.5 million at the end of 2023 compared to \$25.7 million at the end of 2022. This fund was established in 2020 to account for all the major repairs and remediation expenditures as a result of Hurricanes Laura and Delta as well as the insurance proceeds to cover such costs. This decrease relates to decreased insurance proceeds associated with major repairs offset by

increased capital outlay expenditures. While the majority of capital hurricane repairs are ongoing, resulting in increased expenditure reporting, the Parish is still receiving insurance proceeds under the related property insurance policy.

Proprietary Funds

The Parish's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Unrestricted net position of the five enterprise funds was \$18 million at the end of 2023 compared to \$16.9 million at the end of 2022. These additions to net position will provide funding necessary for future maintenance and capital outlays as well as any future expansion of waterlines.

General Fund Budgetary Highlights

Total budgeted expenditures of \$28.1 million exceeded the actual expenditures of \$25.3 million by \$2.8 million. The reduction in actual expenditures over budgeted expenditures resulted primarily from the following activities:

- 44.5% of the total \$2.8 million variance, or \$1.2 million, was attributed to the Correctional Facility activity. When the correctional facilities sustained major damage during the 2020 hurricane events, the prisoners were moved to other facilities within the State and some prisoners remained there into 2023. The budget was amended to make provisions for this additional cost. While \$3 million was budgeted, only \$2.8 million was paid before year end. Budgeted costs of feeding prisoners were under budget by \$253 thousand, and prisoner medical and transportation costs were under budget by \$162 thousand. Capital costs were under budget by \$28.5 thousand. Other operating costs were under budget by \$434.5 thousand.
- 47.5% of the total \$2.8 million variance, or \$1.3 million, was attributed to the Facility Management Department. This variance primarily is from the following activities of the department's budget: (a) \$51 thousand was attributed to lower personnel expenditures, (b) \$129 thousand was attributed to lower capital expenditures, (c) \$91 thousand was attributed to lower professional and technical services, (d) \$558 thousand was attributed to lower utility costs, and (e) \$474 thousand was attributed to lower insurance costs.
- 4.8% of the total \$2.8 million variance, or \$131 thousand, was attributed to the Office of Emergency Preparedness activity. This variance is from the following operating line items of the department's budget: (a) \$27 thousand reduction in the communications budget line item, (b) \$28 thousand was attributed to lower capital expenditures, (c) \$42 thousand was due to a grant funded expenditure that was not made in 2023, (d) \$12 thousand was due to fewer materials and supplies, (e) \$30 thousand was attributed to lower equipment rental and repairs costs, (f) \$16 thousand was due to software maintenance costs not paid before year end, and (g) \$5 thousand was due to lower education and training costs. These decreases were offset by a \$21 thousand increase in personnel costs and a \$10 thousand increase in travel expenditures.

Capital Asset and Debt Administration

Capital Assets: The Parish's investment in capital assets for its governmental activities as of December 31, 2023, totaled approximately \$816.3 million (net of accumulated depreciation) as compared to \$744.8 million (net of accumulated depreciation) as of December 31, 2022. This investment in capital assets includes land, buildings, improvements, machinery and equipment, roads, and bridges. Movable assets that have initial useful lives greater than one year and exceed the Parish's capitalization threshold are recorded as capital assets. See Note 1(C) on page 55 and Note 8 on page 73 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 2021, 2022, and 2023 have met this Parish minimum level. As to actual expenditures,

the 2023 expenditures increased from 2022 due to more favorable weather conditions and a more stable supply chain and labor market resulting in more projects being completed in 2023. See the Required Supplementary Information (pages 129-130) 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 \$80.7 million. Major capital asset events during the current year included the following:

- Disaster recovery projects (\$27.8 million)
- Stormwater drainage projects (\$5.2 million)
- Various road and bridge projects including construction in progress and rights of way (\$19.9 million)
- Sheriff’s Office Administration Building and Correctional Facility backflow preventor (\$400 thousand)
- Purchase of land (\$900 thousand)
- Calcasieu Parish Forensic Facility – construction in progress (\$8.8 million)
- Burton HVAC upgrades and improvements project (\$5.9 million)
- Juvenile Justice Complex – construction in progress (\$334 thousand)
- Animal Services Facility - construction in progress (\$552 thousand)
- Elevator replacement & repair project (\$699 thousand)
- Waterworks consolidation project (\$683 thousand)
- South Ward 3 Sewer Main projects (\$3.7 million)
- Subscription based information technology leases (\$3.8 million)

The Parish’s investment in capital assets for its business-type activities as of December 31, 2023, totaled approximately \$26.4 million (net of accumulated depreciation) as compared to \$21.8 million (net of accumulated depreciation) as of December 31, 2022. This increase relates primarily to water treatment plant and other water district construction in progress offset by depreciation.

At the end of 2023, the Parish had on-going capital projects with construction commitments totaling \$34.3 million. Additional information on the Parish’s construction commitments can be found in Note 11 (B) which begins on page 90 of this report.

The following is a schedule of capital assets as of December 31, 2023 and 2022:

<p align="center">Calcasieu Parish Police Jury Capital Assets, Net of Depreciation December 31, 2023 and 2022 (In Thousands)</p>						
	<u>Governmental Activities</u>		<u>Business Activities</u>		<u>Totals</u>	
	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>
Land	\$ 42,947	\$ 41,561	\$ 676	\$ 651	\$ 43,623	\$ 42,212
Buildings & Improvements	150,555	102,429	5	6	150,560	102,435
Non-Building Improvements	-	-	22,468	12,152	22,468	12,152
Roads and Infrastructure	443,562	422,221	-	-	443,562	422,221
Bridges	47,747	42,130	-	-	47,747	42,130
Machinery & Equipment	12,672	13,296	78	67	12,740	13,363
Right of Use Assets	627	319	-	-	627	319
Subscription based Leases	4,522	2,110	-	-	4,532	2,110
Construction in Progress	<u>113,652</u>	<u>120,768</u>	<u>3,157</u>	<u>8,883</u>	<u>116,809</u>	<u>129,651</u>
Total	<u>\$ 816,284</u>	<u>\$ 744,834</u>	<u>\$ 26,384</u>	<u>\$ 21,759</u>	<u>\$ 842,668</u>	<u>\$ 766,593</u>

Please note that the 2022 amounts reported above are inclusive of prior period adjustments made in 2023. A discussion of those changes is provided on pages 122-123 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 \$37.4 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 2024. The Parish also had long-term debt of \$7.8 million for its business-type activities related to special assessment debt, and revenue bonds for water services.

During 2023, the Parish implemented Government Accounting Standards Board (GASB) Statement No. 96 – *Subscription Based Information Technology Arrangements*. Please see Note 9 on page 76, Note 10 on page 80, and Note 13(B) on page 122 for further information on subscription based information technology arrangements activity. The 2022 amounts reported below are inclusive of the implementation of this GASB Statement.

A recap of the secured outstanding debt is presented below.

<p style="text-align: center;">Calcasieu Parish Police Jury Outstanding Debt December 31, 2023 and 2022 (In Thousands)</p>						
	<u>Governmental Activities</u>		<u>Business Activities</u>		<u>Totals</u>	
	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>
Special Assessment Debt	\$ -	\$ -	\$ -	\$ 25	\$ -	\$ 25
Lease Obligations	655	345	-	-	655	345
Subscription Based Information Technology Arrangements	4,581	2,127	-	-	4,581	2,127
Revenue Loan, Including Premium	32,144	33,746	-	-	32,144	33,746
Revenue Bonds	<u>-</u>	<u>-</u>	<u>7,839</u>	<u>6,834</u>	<u>7,839</u>	<u>6,834</u>
Total Outstanding Debt	<u>\$ 37,380</u>	<u>\$ 36,218</u>	<u>\$ 7,839</u>	<u>\$ 6,859</u>	<u>\$ 45,219</u>	<u>\$ 43,077</u>

Additional information on the Parish's long-term debt can be found in Note 10 which begins on page 80 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 2024. The proceeds will be used for several capital projects. During 2023, the Parish also implemented Government Accounting Standards Board (GASB) Statement No. 96 – *Subscription Based Information Technology Arrangements*. In addition to Note 10, further information on subscription based information technology arrangements activity may be found in Notes 9 and 13(B).

Economic Factors and Next Year's Budget

The following are currently known Calcasieu Parish economic factors being considered going into the 2024 fiscal year.

- At the end of 2023, the unemployment rate for the Parish was 3.6% compared to the State rate of 4.0% and the national average of 3.7%. In April 2024, the unemployment rates were 4.1% for the Parish, 4.3% for the State and 3.9% for the nation. These rates are at or below pre-pandemic and pre-disaster levels of 4.3% for the Parish, and 4.9% for the State, while slightly above those levels of 3.4% for the nation, indicating progress in the Parish's economic recovery. However, these rates are higher than 2022 rates of 3.1% for the Parish, 3.5% for the State, and 3.5% for the nation.
- For the sales tax revenue budget estimates for 2024, the Parish projected a 3% increase over 2023 budget amounts. The actual 2024 collections for the first five months are 0.67% more than the collections for the first five months in 2023.
- For property tax revenue, the 2024 budget estimates projected a 3% parish-wide increase over 2023 budget amounts. The actual 2024 collections for the first five months are 11.59% higher than the collections for the first five months in 2023.

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, 2023

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
ASSETS				
Cash and cash equivalents	\$ 156,138,662	\$ 3,588,941	\$ 159,727,603	\$ 66,676,115
Investments	406,996,708	11,709,695	418,706,403	99,830,243
Receivables (net of allowance for uncollectibles)	95,935,402	2,166,744	98,102,146	110,597,363
Intergovernmental receivable	18,546,853	7,853	18,554,706	9,061,174
Internal balances	(500,785)	500,785	-	-
Lease receivable	1,014,483	-	1,014,483	6,211,037
Prepaid items	695,319	71,842	767,161	4,141,743
Inventory	1,367,075	276,924	1,643,999	2,948,656
Restricted assets:				
Cash and cash equivalents	-	554,625	554,625	5,842,015
Investments	-	-	-	13,769,224
Intergovernmental receivable	-	58,182	58,182	-
Receivables - net	-	60,324	60,324	-
Capital assets:				
Non-depreciable	600,160,426	3,833,468	603,993,894	91,303,360
Depreciable, net	216,123,897	22,551,187	238,675,084	293,381,976
Total assets	<u>1,496,478,040</u>	<u>45,380,570</u>	<u>1,541,858,610</u>	<u>703,762,906</u>
DEFERRED OUTFLOWS OF RESOURCES				
Pension related	25,506,379	-	25,506,379	39,845,030
OPEB related	8,568,437	-	8,568,437	6,270,725
Deferred amount on debt refunding	-	-	-	22,562
Total deferred outflows of resources	<u>34,074,816</u>	<u>-</u>	<u>34,074,816</u>	<u>46,138,317</u>
LIABILITIES				
Accounts payable and other accrued liabilities	33,540,164	1,152,004	34,692,168	13,982,422
Intergovernmental payable	2,228,559	19,658	2,248,217	13,299,027
Unearned revenue	38,818,301	-	38,818,301	265,757
Other liabilities	183,929	500	184,429	61,221
Liabilities payable from restricted assets	-	404,303	404,303	1,517,140
Noncurrent liabilities:				
Due within one year	6,414,542	428,000	6,842,542	13,587,436
Due in more than one year	79,487,028	7,411,052	86,898,080	121,755,739
Total liabilities	<u>160,672,523</u>	<u>9,415,517</u>	<u>170,088,040</u>	<u>164,468,742</u>
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for the next fiscal year	83,981,722	-	83,981,722	58,189,120
Pension related	2,585,697	-	2,585,697	3,601,115
OPEB related	13,349,306	-	13,349,306	11,765,508
Lease related	794,675	-	794,675	5,806,071
Deferred amount on debt refunding	-	-	-	183,422
Total deferred inflows of resources	<u>100,711,400</u>	<u>-</u>	<u>100,711,400</u>	<u>79,545,236</u>
NET POSITION				
Net investment in capital assets	773,585,066	17,703,527	791,288,593	321,395,776
Restricted for:				
Debt service	2,889,691	268,828	3,158,519	4,342,419
External legal constraints	197,170,626	-	197,170,626	-
Capital improvement projects	157,716,934	-	157,716,934	1,587,896
Unrestricted	137,806,616	17,992,698	155,799,314	178,561,154
Total net position	<u>\$ 1,269,168,933</u>	<u>\$ 35,965,053</u>	<u>\$ 1,305,133,986</u>	<u>\$ 505,887,245</u>

The accompanying notes are an integral part of this statement.

**CALCASIEU PARISH POLICE JURY
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2023**

FUNCTIONS/PROGRAMS	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
PRIMARY GOVERNMENT				
Governmental activities:				
General government	\$ 36,639,135	\$ 16,744,856	\$ 7,881,915	\$ -
Public safety	43,492,934	2,819,780	3,524,818	10,464,264
Public works	85,744,092	328,041	56,316,465	725,700
Sanitation	13,603,198	-	936,097	-
Health and welfare	25,698,601	695,936	11,552,240	-
Culture and recreation	27,069,578	2,344,788	18,656	-
Economic development	3,822,129	3,462,393	-	-
Interest on long-term debt	1,658,494	-	-	-
Total governmental activities	237,728,161	26,395,794	80,230,191	11,189,964
Business-type activities:				
Water	2,952,512	1,889,117	121,972	1,667,619
Sewer	1,631,539	533,658	222,584	1,803,212
Total business-type activities	4,584,051	2,422,775	344,556	3,470,831
Total primary government	\$ 242,312,212	\$ 28,818,569	\$ 80,574,747	\$ 14,660,795
COMPONENT UNITS				
West Calcasieu Cameron Hospital	\$ 96,641,592	\$ 78,656,079	\$ 1,450,473	\$ -
Sulphur Parks and Recreation	12,662,821	3,556,949	-	-
Consolidated Gravity Drainage District No. 1 (West)	4,203,640	-	-	20,272,796
Consolidated Gravity Drainage District No. 2 (East)	4,951,053	-	-	22,737,796
Airport Authority District No. 1	8,127,109	2,064,177	3,969,298	8,471,986
Calcasieu Parish Gaming Revenue District	33,198,506	3,259	33,195,240	-
Other component units	121,834,414	25,763,279	7,394,976	2,216,230
Total component units	\$ 281,619,135	\$ 110,043,743	\$ 46,009,987	\$ 53,698,808

General revenues:

Taxes:

Property

Sales

Franchise

Gaming revenues

Grants and contributions not restricted to specific programs

Investment earnings

Gain on sale of capital assets

Miscellaneous

Transfers

Total general revenues and transfers

Change in net position

Net position - beginning of year, as restated

Net position - end of year

The accompanying notes are an integral part of this statement.

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

Primary Government			
Governmental Activities	Business-type Activities	Total	Component Units
\$ (12,012,364)		\$ (12,012,364)	
(26,684,072)		(26,684,072)	
(28,373,886)		(28,373,886)	
(12,667,101)		(12,667,101)	
(13,450,425)		(13,450,425)	
(24,706,134)		(24,706,134)	
(359,736)		(359,736)	
(1,658,494)		(1,658,494)	
(119,912,212)		(119,912,212)	
-	726,196	726,196	
-	927,915	927,915	
-	1,654,111	1,654,111	
<u>\$ (119,912,212)</u>	<u>\$ 1,654,111</u>	<u>\$ (118,258,101)</u>	
			\$ (16,535,040)
			(9,105,872)
			16,069,156
			17,786,743
			6,378,352
			(7)
			<u>(86,459,929)</u>
			<u>\$ (71,866,597)</u>
71,284,383	1,840,799	73,125,182	76,630,937
71,809,461	-	71,809,461	1,292,593
595,503	-	595,503	-
13,268,419	-	13,268,419	-
3,352,315	-	3,352,315	934,251
30,295,893	773,321	31,069,214	7,873,027
1,521,198	-	1,521,198	849,580
1,005,259	-	1,005,259	4,224,126
(362,647)	362,647	-	-
192,769,784	2,976,767	195,746,551	91,804,514
72,857,572	4,630,878	77,488,450	19,937,917
1,196,311,361	31,334,175	1,227,645,536	485,949,328
<u>\$ 1,269,168,933</u>	<u>\$ 35,965,053</u>	<u>\$ 1,305,133,986</u>	<u>\$ 505,887,245</u>

CALCASIEU PARISH POLICE JURY
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2023

	General Fund	Public Works Operating Fund	American Rescue Plan Grant Fund
ASSETS			
Cash and cash equivalents	\$ 27,761,536	\$ 11,626,350	\$ 7,740,050
Investments	74,020,667	32,833,315	21,877,973
Receivable (net of allowances for uncollectibles):			
Property taxes	20,690,278	-	-
Sales taxes	-	1,746,570	-
Franchise taxes	75,830	-	-
Interest receivable	169,675	71,418	49,889
Other receivables	5,395,086	-	-
Intergovernmental receivable	1,564,928	1,072,517	-
Due from other funds	1,595,741	19,553	-
Prepaid items	40,859	1,274	-
Inventory	-	1,029,758	-
Total assets	<u>131,314,600</u>	<u>48,400,755</u>	<u>29,667,912</u>
DEFERRED OUTFLOWS OF RESOURCES			
Unavailable insurance payments	-	-	-
Total assets and deferred outflows of resources	<u>\$ 131,314,600</u>	<u>\$ 48,400,755</u>	<u>\$ 29,667,912</u>
LIABILITIES			
Accounts payable	\$ 2,613,011	\$ 1,089,630	\$ 9,107
Accrued liabilities	327,741	231,153	-
Intergovernmental payable	-	920	-
Due to other funds	186,845	991,874	520,339
Unearned revenue	100,000	-	28,004,213
Retainage payable	-	115,394	-
Other liabilities	93,052	910	-
Total liabilities	<u>3,320,649</u>	<u>2,429,881</u>	<u>28,533,659</u>
DEFERRED INFLOWS OF RESOURCES			
Property taxes levied for the next fiscal year	21,213,540	-	-
Unavailable revenue	-	-	-
Total deferred inflows of resources	<u>21,213,540</u>	<u>-</u>	<u>-</u>
FUND BALANCES			
Nonspendable:			
Prepaid items	40,859	1,274	-
Inventories	-	1,029,758	-
Restricted:			
Public works operations	-	44,939,842	-
Library purposes	-	-	-
Roads and infrastructure	-	-	-
Other restrictions	-	-	1,134,253
Assigned:			
Animal services	1,427,557	-	-
Training center operations	487,297	-	-
Future capital needs	40,570,999	-	-
Matching funds for capital grants	8,326,768	-	-
Cooperative endeavor agreements	1,546,829	-	-
Unassigned	<u>54,380,102</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>106,780,411</u>	<u>45,970,874</u>	<u>1,134,253</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 131,314,600</u>	<u>\$ 48,400,755</u>	<u>\$ 29,667,912</u>

The accompanying notes are an integral part of this statement.

Calcasieu Parish Library Fund	Drainage Lateral Cleanup Fund	Infrastructure Capital Improvement Fund	Disaster Recovery Capital Fund	Nonmajor Governmental Funds	Total Governmental Funds
\$ 5,394,845	\$ 898,333	\$ 62,032,234	\$ 2,976,874	\$ 35,045,593	\$ 153,475,815
15,184,721	2,039,363	175,339,894	8,102,544	70,069,892	399,468,369
18,352,589	-	9,737,513	-	31,955,332	80,735,712
-	-	3,897,881	-	631,250	6,275,701
-	-	-	-	-	75,830
35,336	3,806	383,273	19,708	191,716	924,821
4,041	-	-	1,716,957	431	7,116,515
1,115	11,030,980	3,976	539,085	3,862,138	18,074,739
-	-	991,874	-	335,786	2,942,954
6,481	-	-	-	113,440	162,054
-	-	-	-	337,317	1,367,075
38,979,128	13,972,482	252,386,645	13,355,168	142,542,895	670,619,585
-	-	-	-	14,897	14,897
\$ 38,979,128	\$ 13,972,482	\$ 252,386,645	\$ 13,355,168	\$ 142,557,792	\$ 670,634,482
\$ 366,358	\$ 3,424,495	\$ 1,173,959	\$ 1,691,145	\$ 3,958,733	\$ 14,326,438
111,071	-	-	-	234,801	904,766
-	-	-	-	14,897	15,817
-	-	62,775	117,103	1,587,801	3,466,737
-	-	-	-	10,707,697	38,811,910
60,204	8,056,640	2,228,819	1,492,344	1,625,266	13,578,667
-	-	-	-	74,755	168,717
537,633	11,481,135	3,465,553	3,300,592	18,203,950	71,273,052
18,864,267	-	11,064,636	-	32,839,279	83,981,722
-	-	-	575,401	-	575,401
18,864,267	-	11,064,636	575,401	32,839,279	84,557,123
-	-	-	-	113,440	155,573
-	-	-	-	337,317	1,367,075
-	-	-	-	-	44,939,842
19,577,228	-	-	-	-	19,577,228
-	2,491,347	237,856,456	-	-	240,347,803
-	-	-	-	57,672,829	58,807,082
-	-	-	-	-	1,427,557
-	-	-	-	-	487,297
-	-	-	9,479,175	33,409,507	83,459,681
-	-	-	-	-	8,326,768
-	-	-	-	-	1,546,829
-	-	-	-	(18,530)	54,361,572
19,577,228	2,491,347	237,856,456	9,479,175	91,514,563	514,804,307
\$ 38,979,128	\$ 13,972,482	\$ 252,386,645	\$ 13,355,168	\$ 142,557,792	\$ 670,634,482



**CALCASIEU PARISH POLICE JURY
RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2023**

Fund balances - total governmental funds	\$	514,804,307
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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	943,072,559	
Less accumulated depreciation	<u>(127,061,551)</u>	816,011,008

Some revenues were collected more than sixty days after year end and therefore, are not available soon enough to pay for current-period expenditures.		2,073,321
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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	(29,065,000)	
Loan premium	(3,079,051)	
Accrued interest payable	(121,104)	
Compensated absences	(2,287,890)	
Sick leave	(679,017)	
Lease payable	(654,893)	
Subscription based IT payable	(4,580,703)	
Net pension liability	(18,722,422)	
OPEB payable	<u>(25,264,838)</u>	(84,454,918)

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.		(5,256,664)
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Internal service funds are used by management to charge the cost of its self insured insurance programs to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.		8,375,487
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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>17,616,392</u>
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Total net position of governmental activities	\$	<u><u>1,269,168,933</u></u>
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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, 2023

	General Fund	Public Works Operating Fund	American Rescue Plan Grant Fund
REVENUES			
Taxes:			
Property	\$ 18,118,338	\$ -	\$ -
Sales	-	20,195,905	-
Other taxes	606,745	-	-
Licenses and permits	3,246,833	91,219	-
Intergovernmental revenues	7,589,334	4,761,328	9,061,466
Charges for services	8,353,300	126,894	-
Fines and forfeitures	19,290	-	-
Investment earnings	5,877,439	1,918,157	2,076,351
Gaming revenue	13,246,046	-	-
Sale of assets	35,969	84,162	-
Donations	29,314	-	-
Miscellaneous revenues	58,830	189,994	-
Total revenues	<u>57,181,438</u>	<u>27,367,659</u>	<u>11,137,817</u>
EXPENDITURES			
Current:			
General government	20,560,149	-	130,171
Public safety	14,743,516	-	-
Public works	-	22,979,679	179
Sanitation	-	-	-
Health and welfare	1,317,229	-	-
Culture and recreation	1,728,168	-	-
Economic development	4,302,851	-	-
Capital outlay	3,765,079	1,721,934	-
Intergovernmental	5,223,342	-	3,470,831
Debt service:			
Principal retirement	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	<u>51,640,334</u>	<u>24,701,613</u>	<u>3,601,181</u>
Excess (deficiency) of revenues over (under) expenditures	<u>5,541,104</u>	<u>2,666,046</u>	<u>7,536,636</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	5,739,005	5,511,253	-
Transfers out	(10,350,227)	(5,906,431)	(4,722,082)
Insurance proceeds	61,005	-	-
Lease proceeds	418,610	-	-
Subscription based lease proceeds	2,629,120	347,843	-
Total other financing sources and uses	<u>(1,502,487)</u>	<u>(47,335)</u>	<u>(4,722,082)</u>
Net change in fund balances	4,038,617	2,618,711	2,814,554
Fund balances at beginning of year, as restated	102,741,794	43,352,163	(1,680,301)
Fund balances at end of year	<u>\$ 106,780,411</u>	<u>\$ 45,970,874</u>	<u>\$ 1,134,253</u>

The accompanying notes are an integral part of this statement.

Calcasieu Parish Library Fund	Drainage Lateral Cleanup Fund	Infrastructure Capital Improvement Fund	Disaster Recovery Capital Fund	Nonmajor Governmental Funds	Total Governmental Funds
\$ 16,291,357	\$ -	\$ 8,421,750	\$ -	\$ 28,452,938	\$ 71,284,383
-	-	44,213,871	-	7,581,250	71,991,026
-	-	-	-	-	606,745
-	-	-	-	-	3,338,052
137,593	39,033,034	83,737	2,422,098	31,815,467	94,904,057
45,833	-	-	-	1,572,348	10,098,375
6,454	-	-	-	3,713	29,457
1,147,787	(36,263)	11,327,042	1,553,315	5,651,793	29,515,621
-	-	-	-	-	13,246,046
4,654	-	20,212	-	358,376	503,373
28,243	-	1,000,000	-	1,487	1,059,044
7,465	-	269,213	-	5,920	531,422
<u>17,669,386</u>	<u>38,996,771</u>	<u>65,335,825</u>	<u>3,975,413</u>	<u>75,443,292</u>	<u>297,107,601</u>
-	-	-	13,205,710	59,316	33,955,346
-	-	-	446,730	22,007,306	37,197,552
-	39,229,540	1,039,151	652,855	9	63,901,413
-	-	-	36,597	8,787,159	8,823,756
-	-	-	1,263,332	22,921,191	25,501,752
11,986,703	-	-	10,121,359	5,432,041	29,268,271
-	-	-	-	-	4,302,851
2,891,883	-	37,178,709	1,573,343	36,411,282	83,542,230
-	-	3,771,991	-	1,300,229	13,766,393
-	-	-	-	1,280,000	1,280,000
-	-	-	-	1,521,750	1,521,750
<u>14,878,586</u>	<u>39,229,540</u>	<u>41,989,851</u>	<u>27,299,926</u>	<u>99,720,283</u>	<u>303,061,314</u>
<u>2,790,800</u>	<u>(232,769)</u>	<u>23,345,974</u>	<u>(23,324,513)</u>	<u>(24,276,991)</u>	<u>(5,953,713)</u>
-	4,025,000	1,750,945	2,028,596	24,520,658	43,575,457
(378,696)	-	(14,085,946)	-	(8,480,778)	(43,924,160)
1,050	-	-	5,032,068	34,720	5,128,843
-	-	-	-	-	418,610
229,403	-	-	-	643,690	3,850,056
<u>(148,243)</u>	<u>4,025,000</u>	<u>(12,335,001)</u>	<u>7,060,664</u>	<u>16,718,290</u>	<u>9,048,806</u>
2,642,557	3,792,231	11,010,973	(16,263,849)	(7,558,701)	3,095,093
<u>16,934,671</u>	<u>(1,300,884)</u>	<u>226,845,483</u>	<u>25,743,024</u>	<u>99,073,264</u>	<u>511,709,214</u>
<u>\$ 19,577,228</u>	<u>\$ 2,491,347</u>	<u>\$ 237,856,456</u>	<u>\$ 9,479,175</u>	<u>\$ 91,514,563</u>	<u>\$ 514,804,307</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, 2023

Net change in fund balances - total governmental funds	\$	3,095,093
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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	82,436,082	
Depreciation expense	<u>(10,958,537)</u>	71,477,545

The net effect of various miscellaneous transactions involving capital assets such as sales, trade-ins, and donations, is to decrease net position.	(9,226)
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Because some revenues will not be collected for several months after year-end, they are not considered "available" revenues in the governmental funds.	(293,572)
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The issuance of long-term debt (e.g. loans, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.	(1,161,800)
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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	8,047,753	
Accrued interest payable	5,334	
Compensated absences	(214,784)	
Other liabilities	(70,046)	
Pension liabilities	(39,805,188)	
Other post employment benefits	<u>(1,346,859)</u>	(33,383,790)

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.	(3,657,921)
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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>36,791,243</u>
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Change in net position of governmental activities	\$	<u><u>72,857,572</u></u>
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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, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes:				
Ad valorem	\$ 17,296,000	\$ 17,296,000	\$ 17,359,562	\$ 63,562
Other taxes, penalties and interest	640,000	640,000	612,231	(27,769)
Intergovernmental revenues	3,998,758	5,240,875	6,363,375	1,122,500
Charges for services	425,401	425,401	423,888	(1,513)
Gaming	1,100,000	1,100,000	1,629,948	529,948
Fines and court costs	111,500	111,500	287,479	175,979
Investment income	357,000	357,000	835,440	478,440
Sale of assets	15,000	15,000	9,637	(5,363)
Miscellaneous revenues	20,000	20,000	2,990	(17,010)
Total revenues	<u>23,963,659</u>	<u>25,205,776</u>	<u>27,524,550</u>	<u>2,318,774</u>
EXPENDITURES				
Current:				
General government				
Legislative	683,888	684,586	639,495	45,091
Registrar of Voters	184,879	214,879	178,109	36,770
Facility Management	9,127,591	9,675,893	8,368,204	1,307,689
Communications and Media	871,123	873,348	809,993	63,355
Public safety:				
Emergency Preparedness	1,461,409	1,466,545	1,335,087	131,458
Correctional	7,577,969	10,320,198	9,095,379	1,224,819
Nondepartmental:				
Intergovernmental grants	2,761,120	3,913,428	4,042,041	(128,613)
Miscellaneous	894,751	908,751	837,300	71,451
Total expenditures	<u>23,562,730</u>	<u>28,057,628</u>	<u>25,305,608</u>	<u>2,752,020</u>
Excess (deficiency) of revenues over expenditures	<u>400,929</u>	<u>(2,851,852)</u>	<u>2,218,942</u>	<u>5,070,794</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	1,521,100	1,771,100	1,761,086	(10,014)
Transfers out	(7,219,445)	(5,494,487)	(5,486,659)	7,828
Insurance proceeds	-	-	94,339	94,339
Total other financing sources (uses)	<u>(5,698,345)</u>	<u>(3,723,387)</u>	<u>(3,631,234)</u>	<u>92,153</u>
Net change in fund balances	(5,297,416)	(6,575,239)	(1,412,292)	5,162,947
Fund balances beginning of year	<u>24,813,532</u>	<u>24,813,532</u>	<u>25,302,124</u>	<u>488,592</u>
Fund balances end of year	<u>\$ 19,516,116</u>	<u>\$ 18,238,293</u>	<u>\$ 23,889,832</u>	<u>\$ 5,651,539</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, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes:				
Sales	\$ 17,170,000	\$ 21,053,500	\$ 20,433,977	\$ (619,523)
Intergovernmental revenues	397,773	397,773	242,078	(155,695)
Investment income	398,500	398,500	1,087,091	688,591
Sale of assets	-	84,100	84,162	62
Miscellaneous revenues	1,500	6,500	10,002	3,502
Total revenues	<u>17,967,773</u>	<u>21,940,373</u>	<u>21,857,310</u>	<u>(83,063)</u>
EXPENDITURES				
Current:				
Public works:				
Division of Engineering/Public Works	<u>24,729,834</u>	<u>21,981,384</u>	<u>19,330,105</u>	<u>2,651,279</u>
Total expenditures	<u>24,729,834</u>	<u>21,981,384</u>	<u>19,330,105</u>	<u>2,651,279</u>
Excess (deficiency) of revenues over expenditures	<u>(6,762,061)</u>	<u>(41,011)</u>	<u>2,527,205</u>	<u>2,568,216</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	5,824,900	5,824,900	4,542,105	(1,282,795)
Transfers out	<u>(7,230,931)</u>	<u>(7,230,931)</u>	<u>(6,231,003)</u>	<u>999,928</u>
Total other financing sources (uses)	<u>(1,406,031)</u>	<u>(1,406,031)</u>	<u>(1,688,898)</u>	<u>(282,867)</u>
Net change in fund balances	(8,168,092)	(1,447,042)	838,307	2,285,349
Fund balances beginning of year	<u>35,186,233</u>	<u>35,186,233</u>	<u>38,183,724</u>	<u>2,997,491</u>
Fund balances end of year	<u>\$ 27,018,141</u>	<u>\$ 33,739,191</u>	<u>\$ 39,022,031</u>	<u>\$ 5,282,840</u>

The accompanying notes are an integral part of this statement.

**CALCASIEU PARISH POLICE JURY
AMERICAN RESCUE PLAN GRANT FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2023**

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Investment income	\$ 210,000	\$ 210,000	\$ 1,034,677	\$ 824,677
Total revenues	<u>210,000</u>	<u>210,000</u>	<u>1,034,677</u>	<u>824,677</u>
EXPENDITURES				
Current:				
Public works	<u>14,463,715</u>	<u>14,463,715</u>	<u>3,931,544</u>	<u>10,532,171</u>
Total expenditures	<u>14,463,715</u>	<u>14,463,715</u>	<u>3,931,544</u>	<u>10,532,171</u>
Excess (deficiency) of revenues over expenditures	<u>(14,253,715)</u>	<u>(14,253,715)</u>	<u>(2,896,867)</u>	<u>11,356,848</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(4,200,000)</u>	<u>(5,115,000)</u>	<u>(6,518,562)</u>	<u>(1,403,562)</u>
Total other financing sources (uses)	<u>(4,200,000)</u>	<u>(5,115,000)</u>	<u>(6,518,562)</u>	<u>(1,403,562)</u>
Net change in fund balances	(18,453,715)	(19,368,715)	(9,415,429)	9,953,286
Fund balances beginning of year	<u>38,086,360</u>	<u>38,086,360</u>	<u>39,721,968</u>	<u>1,635,608</u>
Fund balances end of year	<u>\$ 19,632,645</u>	<u>\$ 18,717,645</u>	<u>\$ 30,306,539</u>	<u>\$ 11,588,894</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, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes:				
Ad valorem	\$ 15,533,000	\$ 15,533,000	\$ 15,614,817	\$ 81,817
Intergovernmental	124,500	124,500	180,272	55,772
Fines and fees	41,000	41,000	54,316	13,316
Investment income	266,000	266,000	768,518	502,518
Sale of assets	-	-	614	614
Miscellaneous revenue	8,000	8,000	33,679	25,679
Total revenues	<u>15,972,500</u>	<u>15,972,500</u>	<u>16,652,216</u>	<u>679,716</u>
EXPENDITURES				
Current:				
Cultural and recreation	12,820,977	12,820,977	11,436,230	1,384,747
Capital improvements	3,659,962	3,659,962	3,235,782	424,180
Total expenditures	<u>16,480,939</u>	<u>16,480,939</u>	<u>14,672,012</u>	<u>1,808,927</u>
Excess (deficiency) of revenues over expenditures	<u>(508,439)</u>	<u>(508,439)</u>	<u>1,980,204</u>	<u>2,488,643</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	(2,613,734)	(2,613,734)	(178,062)	2,435,672
Insurance proceeds	-	-	(200,633)	(200,633)
Total other financing sources (uses)	<u>(2,613,734)</u>	<u>(2,613,734)</u>	<u>(378,695)</u>	<u>2,235,039</u>
Net change in fund balances	(3,122,173)	(3,122,173)	1,601,509	4,723,682
Fund balances beginning of year	<u>17,370,901</u>	<u>15,268,632</u>	<u>19,456,535</u>	<u>4,187,903</u>
Fund balances end of year	<u>\$ 14,248,728</u>	<u>\$ 12,146,459</u>	<u>\$ 21,058,044</u>	<u>\$ 8,911,585</u>

The accompanying notes are an integral part of this statement.

**CALCASIEU PARISH POLICE JURY
DRAINAGE LATERAL CLEANUP FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2023**

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Intergovernmental revenues	\$ 83,000,000	\$ 52,136,000	\$ 49,752,867	\$ (2,383,133)
Charges for services	4,433,897	4,433,897	4,000,564	(433,333)
Investment income	15,000	10,000	22,305	12,305
Total revenues	<u>87,448,897</u>	<u>56,579,897</u>	<u>53,775,736</u>	<u>(2,804,161)</u>
EXPENDITURES				
Current:				
Public works	<u>80,800,000</u>	<u>49,931,000</u>	<u>47,474,171</u>	<u>2,456,829</u>
Total expenditures	<u>80,800,000</u>	<u>49,931,000</u>	<u>47,474,171</u>	<u>2,456,829</u>
Excess (deficiency) of revenues over expenditures	<u>6,648,897</u>	<u>6,648,897</u>	<u>6,301,565</u>	<u>(347,332)</u>
OTHER FINANCING SOURCES (USES)				
Interfund Loan	(10,800,000)	(10,800,000)	-	10,800,000
Transfers in	<u>4,025,000</u>	<u>4,025,000</u>	<u>4,025,000</u>	<u>-</u>
Total other financing sources (uses)	<u>(6,775,000)</u>	<u>(6,775,000)</u>	<u>4,025,000</u>	<u>10,800,000</u>
Net change in fund balances	(126,103)	(126,103)	10,326,565	10,452,668
Fund balances beginning of year	<u>143,423</u>	<u>143,423</u>	<u>(7,547,929)</u>	<u>(7,691,352)</u>
Fund balances end of year	<u>\$ 17,320</u>	<u>\$ 17,320</u>	<u>\$ 2,778,636</u>	<u>\$ 2,761,316</u>

The accompanying notes are an integral part of this statement.

CALCASIEU PARISH POLICE JURY
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2023

	Business-type Activities Nonmajor Enterprise Funds	Governmental Activities Internal Service Funds
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 3,588,941	\$ 2,662,847
Investments	11,709,695	7,528,339
Accounts receivable - net	393,213	177,004
Taxes receivable - net	1,695,411	-
Interest receivable	57,183	17,778
Intergovernmental receivable	7,853	25,317
Other receivable	20,937	-
Due from other funds	520,338	30,835
Prepaid items	71,842	533,265
Inventory	276,924	-
Restricted assets:		
Cash and cash equivalents	554,625	-
Intergovernmental receivable	58,182	-
Special assessment receivable - net	60,324	-
Total current assets	<u>19,015,468</u>	<u>10,975,385</u>
Noncurrent assets:		
Capital assets:		
Land and improvements	676,106	-
Buildings	9,648	40,881
Improvements other than buildings	35,085,750	375,275
Construction in progress	3,157,362	-
Equipment	354,076	92,321
Total capital assets	39,282,942	508,477
Accumulated depreciation	<u>(12,898,287)</u>	<u>(235,163)</u>
Net capital assets	<u>26,384,655</u>	<u>273,314</u>
Total noncurrent assets	<u>26,384,655</u>	<u>273,314</u>
Total assets	<u>45,400,123</u>	<u>11,248,699</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows - OPEB	-	24,036
Pension related deferred outflows of resources	-	342,075
Total deferred outflows of resources	<u>-</u>	<u>366,111</u>

The accompanying notes are an integral part of this statement.

	Business-type Activities Nonmajor Enterprise Funds	Governmental Activities Internal Service Funds
LIABILITIES		
Current liabilities:		
Accounts payable	\$ 960,691	\$ 131,031
Accrued liabilities	-	11,012
Due to other funds	19,553	7,837
Intergovernmental payable	19,658	1,423,224
Retainage payable	191,313	-
Unearned revenue	-	6,391
Claims payable	500	430,338
Liabilities payable from restricted assets:		
Accrued interest payable	22,988	-
Refundable customer deposits	381,315	-
Bonds payable	428,000	-
Total current liabilities	<u>2,024,018</u>	<u>2,009,833</u>
Noncurrent long-term liabilities:		
Claims payable	-	757,635
Bonds payable	7,411,052	-
Compensated absences	-	29,387
Sick leave payable	-	15,212
Net pension liability	-	251,648
OPEB payable	-	98,748
Total noncurrent liabilities	<u>7,411,052</u>	<u>1,152,630</u>
Total liabilities	<u>9,435,070</u>	<u>3,162,463</u>
DEFERRED INFLOWS OF RESOURCES		
OPEB related deferred inflows of resources	-	42,326
Pension related deferred inflows of resources	-	34,535
Total deferred inflows of resources	<u>-</u>	<u>76,861</u>
NET POSITION		
Net investment in capital assets	17,703,527	273,314
Restricted for:		
Debt Service	268,828	-
Unrestricted	17,992,698	8,102,172
Total net position	<u>\$ 35,965,053</u>	<u>\$ 8,375,486</u>



CALCASIEU PARISH POLICE JURY
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN
NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023

	Business-type Activities	Governmental Activities
	Nonmajor Enterprise Funds	Internal Service Funds
OPERATING REVENUES		
Charges for services	\$ 2,422,775	\$ 23,037,965
Other operating income	344,556	-
Total operating revenues	<u>2,767,331</u>	<u>23,037,965</u>
OPERATING EXPENSES		
Personal services	-	448,729
Employee benefits	-	135,098
Supplies	838,216	98,471
Contractual services	2,658,510	2,740,760
Depreciation	892,746	17,748
Insurance premiums	-	6,960,890
Claims	-	17,060,519
Total operating expenses	<u>4,389,472</u>	<u>27,462,215</u>
Operating income (loss)	<u>(1,622,141)</u>	<u>(4,424,250)</u>
NONOPERATING REVENUES (EXPENSES)		
Property taxes	1,840,799	-
Investment earnings	773,321	780,272
Gain on sale of capital assets	2,282	-
Insurance proceeds	(1,266)	-
Interest expense	(195,595)	-
Total nonoperating revenues (expenses)	<u>2,419,541</u>	<u>780,272</u>
Income (loss) before transfers	<u>797,400</u>	<u>(3,643,978)</u>
CAPITAL CONTRIBUTIONS AND TRANSFERS		
Capital contribution	3,470,831	-
Transfers in	362,647	1,300,000
Transfers out	-	(1,313,944)
Total capital contributions and transfers	<u>3,833,478</u>	<u>(13,944)</u>
Change in net position	4,630,878	(3,657,922)
Net position - beginning	<u>31,334,175</u>	<u>12,033,408</u>
Net position - ending	<u>\$ 35,965,053</u>	<u>\$ 8,375,486</u>

The accompanying notes are an integral part of this statement.

CALCASIEU PARISH POLICE JURY
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023

	Business-type Activities Nonmajor Enterprise Funds	Governmental Activities Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers/insured	\$ 2,428,995	\$ 4,687,443
Receipts from interfund users	-	19,035,125
Receipts from other governments	543,583	-
Payments for claims	-	(18,462,126)
Payments to employees for services and benefits	-	(607,643)
Payments to suppliers for goods and services	(2,410,019)	(9,811,743)
Payments to interfund provider of services	(972,205)	-
Net cash provided by (used for) operating activities	(409,646)	(5,158,944)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Receipts from general property taxes	2,331,944	(1,300,000)
Transfers in from other funds for non capital related activity	155,000	1,300,000
Receipts from noncapital grants or subsidies	-	3,102,057
Noncapital cash payments on behalf of local government	-	(2,586,845)
Net cash provided by (used for) noncapital financing activities	2,486,944	515,212
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Receipt of capital related interfund activity	4,002,979	-
Insurance proceeds or sale of assets	12,909	-
Acquisition and construction of capital assets	(5,912,928)	-
Bond proceeds	1,537,373	-
Principal and interest received on special assessment levy	11,114	-
Principal paid on debt	(426,021)	-
Interest and fiscal charges paid on debt	(184,484)	-
Net cash provided by (used for) capital and related financing activities	(959,058)	-
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of investments	(10,738,857)	(10,513,635)
Proceeds from sales and maturities of investments	9,233,934	13,362,909
Interest received on investments	483,274	387,656
Net cash provided by (used for) investing activities	(1,021,649)	3,236,929
Net increase (decrease) in cash and cash equivalents	96,591	(1,406,803)
Cash and cash equivalents at beginning of year	4,046,975	4,069,650
Cash and cash equivalents at end of year	\$ 4,143,566	\$ 2,662,847
Classified as:		
Current assets	\$ 3,588,941	\$ 2,662,847
Restricted assets	554,625	-
Totals	\$ 4,143,566	\$ 2,662,847

The accompanying notes are an integral part of this statement.

	Business-type Activities Nonmajor Enterprise Funds	Governmental Activities Internal Service Funds
Reconciliation of operating income to net cash provided by (used for) operating activities		
Operating income (loss)	\$ (1,622,141)	\$ (4,424,250)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:		
Depreciation	892,746	17,748
Changes in assets and liabilities:		
Decrease (increase) in accounts receivable	(6,179)	(171,832)
Decrease (increase) in due from other governments	(321,221)	22,893
Decrease (increase) in due from other funds	520,519	(4,581)
Decrease (increase) in due from component units	-	978
Decrease (increase) in prepaid items	(22,380)	(69,875)
Decrease (increase) in inventory	121,000	-
Decrease (increase) in net pension asset	-	294,593
Decrease (increase) in OPEB related deferred outflows	-	(2,562)
Decrease (increase) in pension related deferred outflows	-	(249,487)
Increase (decrease) in accounts payable	(11,025)	(31,487)
Increase (decrease) in accrued liabilities	-	776
Increase (decrease) in due to other funds	(493)	(4,542)
Increase (decrease) in due to other governments	(35,139)	-
Increase (decrease) in unearned revenue	-	(707)
Increase (decrease) in other liabilities	-	6,388
Increase (decrease) in refundable customer deposits	14,738	-
Increase (decrease) in claims payable	-	(553,570)
Increase (decrease) in compensated absences payable and on-behalf payments	59,929	-
Increase (decrease) in OPEB payable	-	13,619
Increase (decrease) in OPEB related deferred inflows	-	(6,237)
Increase (decrease) in pension related deferred inflows	-	(248,457)
Increase (decrease) in net pension liability	-	251,648
Total adjustments	<u>1,212,495</u>	<u>(734,694)</u>
Net cash provided by (used for) operating activities	<u>\$ (409,646)</u>	<u>\$ (5,158,944)</u>
Non cash investing, capital, and financing activities		
Net decrease in fair value of investments	<u>\$ (341,812)</u>	<u>\$ (189,359)</u>

**CALCASIEU PARISH POLICE JURY
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2023**

	Custodial Funds
ASSETS	
Due from other entities	\$ <u>3,578,737</u>
LIABILITIES	
Due to other governments	\$ <u>3,578,737</u>

The accompanying notes are an integral part of this statement.

CALCASIEU PARISH POLICE JURY
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023

	Custodial Funds
ADDITIONS	
Fire insurance rebate collections for other governments	\$ 727,858
Investment earnings	2,702
Gaming collections for other entities	<u>6,684,200</u>
Total additions	7,414,760
DEDUCTIONS	
Payments of fire rebates to other governments	730,560
Gaming distributions to other entities	<u>6,684,200</u>
Total deductions	7,414,760
Net increase (decrease) in fiduciary net position	-
Net position at beginning of year	<u>-</u>
Net position at end of year	<u><u>\$ -</u></u>

The accompanying notes are an integral part of this statement.

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF NET POSITION
COMPONENT UNITS
DECEMBER 31, 2023

	West Calcasieu Cameron Hospital	Sulphur Parks and Recreation	Consolidated Gravity Drainage District No. 1 (West)	Consolidated Gravity Drainage District No. 2 (East)
ASSETS				
Cash and cash equivalents	\$ 3,365,003	\$ 9,563,519	\$ 761,514	\$ 635,360
Investments	-	837,277	2,152,014	1,791,914
Receivables (net of allowance for uncollectibles)				
Taxes	11,474,496	9,484,754	8,380,274	6,834,577
Accounts	9,285,933	-	-	-
Other	4,622,829	51,514	72	-
Accrued interest receivable	3,436	-	5,451	4,359
Intergovernmental receivable	-	3,220,432	-	-
Lease receivable	123,748	-	-	-
Prepaid items and other assets	2,789,321	-	69,565	103,637
Inventory	2,429,810	59,392	-	-
Restricted assets:				
Cash and cash equivalents	-	-	-	-
Investments	13,165,973	-	-	-
Capital assets:				
Non-depreciable	2,750,845	26,646,493	449,983	2,703,655
Depreciable, net	31,351,001	28,140,573	20,083,736	20,439,235
Total assets	<u>81,362,395</u>	<u>78,003,954</u>	<u>31,902,609</u>	<u>32,512,737</u>
DEFERRED OUTFLOWS OF RESOURCES				
Pension related	23,750,070	1,561,924	1,213,728	1,112,561
OPEB related	3,744,809	9,608	219,691	344,298
Deferred amount on debt refunding	-	-	-	-
Total deferred outflows of resources	<u>27,494,879</u>	<u>1,571,532</u>	<u>1,433,419</u>	<u>1,456,859</u>
LIABILITIES				
Accounts payable and accruals	5,497,668	619,494	66,698	180,461
Intergovernmental payable	-	-	-	-
Unearned revenue	12,370	-	-	-
Other liabilities	-	-	-	-
Liabilities from restricted assets				
Accrued interest payable	-	-	-	1,365
Refundable customer deposits	-	-	-	-
Current portion of long-term liabilities:				
Compensated absences	1,613,362	-	80,556	67,344
Lease obligations	206,786	75,134	-	67,623
Subscription based IT arrangement liabilities	315,168	-	19,901	-
Bonds, contracts and notes payable	-	-	-	-
OPEB liability	-	-	23,995	141,657
Noncurrent portion of long-term liabilities:				
Lease obligations	397,199	301,029	-	-
Subscription based IT arrangement liabilities	327,145	-	20,273	-
Bonds, contracts and notes payable	-	-	-	-
OPEB, pension and sick leave liability	40,028,642	2,497,171	1,277,866	1,623,306
Total liabilities	<u>48,398,340</u>	<u>3,492,828</u>	<u>1,489,289</u>	<u>2,081,756</u>
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for the next fiscal year	-	-	8,475,922	7,203,115
Pension related	1,963,441	159,988	122,535	112,322
OPEB related	7,483,380	-	37,718	540,307
Lease related	-	-	-	-
Deferred amount on debt refunding	-	-	-	-
Total deferred inflows of resources	<u>9,446,821</u>	<u>159,988</u>	<u>8,636,175</u>	<u>7,855,744</u>
NET POSITION				
Net investment in capital assets	32,855,548	54,410,903	20,493,545	23,075,267
Restricted for:				
Debt service	-	-	-	-
Capital improvement projects	-	-	-	-
Unrestricted	18,156,565	21,511,767	2,717,019	956,829
Total net position	<u>\$ 51,012,113</u>	<u>\$ 75,922,670</u>	<u>\$ 23,210,564</u>	<u>\$ 24,032,096</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
\$ 4,712,108	\$ 324,050	\$ 47,314,561	\$ 66,676,115
-	80,743	94,968,295	99,830,243
992,961	-	45,210,984	82,378,046
231,450	-	1,162,629	10,680,012
198,067	11,655,316	805,668	17,333,466
-	431	192,162	205,839
3,134,478	51,270	2,654,994	9,061,174
6,087,289	-	-	6,211,037
66,019	-	1,113,201	4,141,743
-	-	459,454	2,948,656
1,563,550	-	4,278,465	5,842,015
-	-	603,251	13,769,224
18,563,578	-	40,188,806	91,303,360
54,214,735	-	139,152,696	293,381,976
89,764,235	12,111,810	378,105,166	703,762,906
680,687	-	11,526,060	39,845,030
-	-	1,952,319	6,270,725
-	-	22,562	22,562
680,687	-	13,500,941	46,138,317
453,653	3,259	7,161,189	13,982,422
-	12,073,321	1,225,706	13,299,027
-	-	253,387	265,757
-	-	61,221	61,221
-	-	652,842	654,207
-	-	862,933	862,933
-	-	1,020,009	2,781,271
-	-	106,668	456,211
-	-	309,349	644,418
1,520,388	-	7,332,779	8,853,167
-	-	686,717	852,369
-	-	437,180	1,135,408
-	-	206,820	554,238
-	-	48,960,467	48,960,467
944,360	-	24,734,281	71,105,626
2,918,401	12,076,580	94,011,548	164,468,742
-	-	42,510,083	58,189,120
53,547	-	1,189,282	3,601,115
219,432	-	3,484,671	11,765,508
5,806,071	-	-	5,806,071
-	-	183,422	183,422
6,079,050	-	47,367,458	79,545,236
71,257,925	-	119,302,588	321,395,776
-	-	4,342,419	4,342,419
1,587,896	-	-	1,587,896
8,601,650	35,230	126,582,094	178,561,154
\$ 81,447,471	\$ 35,230	\$ 250,227,101	\$ 505,887,245

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF ACTIVITIES
COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2023

	West Calcasieu Cameron Hospital	Sulphur Parks and Recreation	Consolidated Gravity Drainage District No. 1 (West)	Consolidated Gravity Drainage District No. 2 (East)
EXPENSES	\$ 96,641,592	\$ 12,662,821	\$ 4,203,640	\$ 4,951,053
PROGRAM REVENUES				
Charges for services	78,656,079	3,556,949	-	-
Operating grants and contributions	1,450,473	-	-	-
Capital grants and contributions	-	-	20,272,796	22,737,796
Total program revenues	<u>80,106,552</u>	<u>3,556,949</u>	<u>20,272,796</u>	<u>22,737,796</u>
Net program (expenses) revenues	<u>(16,535,040)</u>	<u>(9,105,872)</u>	<u>16,069,156</u>	<u>17,786,743</u>
GENERAL REVENUES				
Property taxes	11,334,651	9,626,672	6,758,731	6,882,847
Sales taxes	-	-	-	-
Grants and contributions not restricted to specific program	-	78,635	70,945	125,495
Investment earnings	410,511	75,028	76,190	89,596
Gain on sale of capital assets	-	630,900	-	-
Miscellaneous revenue	<u>2,765,122</u>	<u>25,163</u>	<u>23,756</u>	<u>26,529</u>
Total general revenues	<u>14,510,284</u>	<u>10,436,398</u>	<u>6,929,622</u>	<u>7,124,467</u>
Change in net position	(2,024,756)	1,330,526	22,998,778	24,911,210
Net position beginning of year as restated	<u>53,036,869</u>	<u>74,592,144</u>	<u>211,786</u>	<u>(879,114)</u>
Net position end of year	<u>\$ 51,012,113</u>	<u>\$ 75,922,670</u>	<u>\$ 23,210,564</u>	<u>\$ 24,032,096</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
\$ 8,127,109	\$ 33,198,506	\$ 121,834,414	\$ 281,619,135
2,064,177	3,259	25,763,279	110,043,743
3,969,298	33,195,240	7,394,976	46,009,987
8,471,986	-	2,216,230	53,698,808
14,505,461	33,198,499	35,374,485	209,752,538
6,378,352	(7)	(86,459,929)	(71,866,597)
1,043,061	-	40,984,975	76,630,937
-	-	1,292,593	1,292,593
13,248	-	645,928	934,251
316,998	25,499	6,879,205	7,873,027
33,964	-	184,716	849,580
35,171	-	1,348,385	4,224,126
1,442,442	25,499	51,335,802	91,804,514
7,820,794	25,492	(35,124,127)	19,937,917
73,626,677	9,738	285,351,228	485,949,328
\$ 81,447,471	\$ 35,230	\$ 250,227,101	\$ 505,887,245



**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023**

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**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Financial Reporting Entity

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

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

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

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

(1) Blended Component Units

GASB Statements Nos. 14 and 61 require that primary governments present certain component unit information in a manner similar to the reporting of the primary government's balances and transactions, which is referred to as blending. This method of reporting is required if: (1) the component unit's governing body is substantively the same as the governing body of the primary government and there is a financial benefit or burden relationship between the primary government and the component unit or the management of the primary government has operational responsibility for the component unit or (2) the component unit provides services entirely, or almost entirely, to the primary government. The following component units' financial information is blended with the Parish's information because the governing boards for the Parish and component unit entities are the same:

- * **Waterworks District No. 5 of Wards 3 & 8**
- * **Waterworks District No. 2 of Ward 4**
- * **Waterworks District No. 12 of Ward 3**
- * **Sewer District No. 11 of Ward 3**
- * **Sewer District No. 8 of Ward 4**
- * **Fire Protection District No. 2 of Ward 3**

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

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(2) Discretely Presented Component Units

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

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

West Calcasieu Cameron Hospital is a rural medical facility owned and operated by the Calcasieu-Cameron Hospital Service District. The hospital is a nonprofit corporation organized by the Calcasieu and Cameron Parish Police Juries. The Parish does appoint a voting majority for the governing board and can impose its will by removing the board members and possibly modifying board decisions with respect to approving debt, major capital activity, or any new tax financed activity. The District must obtain the Parish's approval to issue any debt or pass any new tax. The financial information presented for this entity is the calendar year 2023 information.

Sulphur Parks and Recreation is an entity established by the Parish in 1948 to govern the parks, playgrounds, and community centers of the District and to provide administration, management, maintenance, and operations for those facilities. The Parish appoints the governing board and is able to impose its will on the District by removing the appointed board and possibly modifying board decisions with respect to approving debt or any new tax financed activity. This District must obtain the Parish's approval to issue any debt or pass any new tax. The financial information presented for this entity is the calendar year 2023 information.

Consolidated Gravity Drainage District No. 1 (West) * is an entity established by the Parish and is authorized to construct, maintain, and improve the system of gravity drainage within the District. The Parish appoints the governing board and is able to impose its will on the District by removing the appointed board and possibly modifying board decisions with respect to approving debt or any new tax financed activity. This District must obtain the Parish's approval to issue any debt or pass any new tax. The financial information presented for this entity is the calendar year 2023 information.

Consolidated Gravity Drainage District No. 2 (East) * is an entity established by the Parish and is authorized to construct, maintain, and improve the system of gravity drainage within the District. The Parish appoints the governing board and is able to impose its will on the District by removing the appointed board and possibly modifying board decisions with respect to approving debt or any new tax financed activity. This District must obtain the Parish's approval to issue any debt or pass any new tax. The financial information presented for this entity is the calendar year 2023 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 2023 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.

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

Calcasieu Parish Public Safety Communications District * is governed by a Board of Commissioners of which all are appointed by the Parish. The Parish does have the ability to modify or approve the District's budget and can remove from office the appointed commissioners and possibly modify board decisions with respect to approving debt or any new tax financed activity. This District must obtain the Parish's approval to issue any debt or pass any new tax. The financial information presented for the Communications District is the calendar year 2023 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, 2023.

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 2023 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, 2023.

14th Judicial District Criminal Court Fund * encompasses several different funds of the 14th Judicial District Court, which is considered a legally separate entity that is fiscally dependent on the Parish as defined by GASB Statements No. 14 and 61. The 14th Judicial District Court is fiscally dependent on the Parish due to the fact that they must obtain the Parish's approval to issue any debt or pass any new tax. In addition, a significant portion of the Criminal Court Fund's annual operating budget is determined and approved by the Parish through the Parish Criminal Court fund ad valorem tax which was originally issued to fund the operations of the 14th Judicial District Court as well as the 14th Judicial District Attorney. The financial information presented for these entities is for the calendar year 2023. The 14th Judicial District Criminal Court Fund Related Activity consists of the following funds:

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

14th Judicial District Attorney * is fiscally dependent on the Parish due to the fact that it must obtain the Parish's approval to issue any debt or pass any new tax. In addition, a significant portion of the District Attorney's annual operating budget is determined and approved by the Parish through the Parish Criminal Court Fund ad valorem tax which was originally issued to fund the operations of the 14th Judicial District Attorney's Office as well as the 14th Judicial District Court. The District Attorney also has other funds that are managed solely by the District Attorney and included in separately issued financial statements. All of the financial information presented for the District Attorney is for the calendar year 2023.

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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 2023, unless otherwise denoted.

Other Special Districts consist of:

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

++ Effective January 14, 2024, the Police Jury assumed the position of governing authority of Waterworks District No. 8 of Wards 3 & 8. The District's previous year end was June 30, 2023 and the financial information for that period is included in this report. The Parish contracted with its principal auditor to perform a six-month audit for the period July 1, 2023 to December 31, 2023 in preparation for this District being reported as a blended component unit for the calendar year 2024. The financial information for this six-month period is also included in this 2023 report.

(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.

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(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 annual comprehensive financial report consists of Management Discussion and Analysis (MD&A), basic financial statements, notes to the basic financial statements, required supplemental information other than the MD&A, and information on individual funds and discretely presented component units not specifically required by generally accepted accounting principles. The MD&A provides an analytical overview of the financial activities of the Parish. The basic financial statements include the **government-wide financial statements, fund financial statements, and notes to the basic financial statements.**

GOVERNMENT-WIDE FINANCIAL STATEMENTS:

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

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

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

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

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

FUND FINANCIAL STATEMENTS:

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

- The *governmental fund statements* include a Balance Sheet and a Statement of Revenues, Expenditures, and Changes in Fund Balances, with one column for the general fund, one for each of the other major funds, and one combining column for all of the nonmajor governmental funds. The statements are prepared using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized in the accounting period in which they become measurable and available to finance expenditures of the current period, generally considered sixty (60) days after the end of the fiscal year. In addition to the criteria of measurable and available, the revenue is not recorded

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unless it is intended to finance the budget of that particular period. Revenues are recognized beyond this sixty (60) day period if they relate to certain reimbursable grants that are received after this time in order for proper matching of revenues and expenditures.

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

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

- The *proprietary fund statements* include a Statement of Net Position, a Statement of Revenues, Expenses, and Changes in Fund Net Position, and a Statement of Cash Flows. Each statement has one column for all of the nonmajor enterprise funds and one column for all of the internal service funds. The Parish does not have any major enterprise funds. The proprietary fund statements are prepared using the economic resources measurement focus and the accrual basis of accounting in order to make a determination of financial position, net income, and cash flows. Internal service funds are included in governmental activities for government-wide reporting purposes since the primary users of the internal service funds are the Parish governmental funds. To the extent possible, the excess revenues or expenses from the funds are allocated to the appropriate functional activity.
- The *fiduciary fund statements* include a Statement of Fiduciary Net Position and a Statement of Changes in Fiduciary Net Position for two custodial funds. These statements are prepared using the economic resources measurement focus and the accrual basis of accounting.

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

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

Governmental Funds

The major governmental funds of the Parish are the General Fund, Public Works Operating Fund, American Rescue Plan Grant Fund, Calcasieu Parish Library Fund, Drainage Lateral Fund, Infrastructure Capital Improvement Fund, and Disaster Recovery Capital Fund.

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

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

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

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

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

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

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

Proprietary Funds

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

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

Fiduciary Fund

The Parish currently has the following fiduciary funds:

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

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

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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 is limited.

Inventories and Prepaid Items

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

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements utilizing the consumption method of accounting.

Internal Activity - Interfund Balances and Transfers

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

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

Accounts Receivable

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

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Capital Assets

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

Capitalization thresholds are defined by the Parish as follows:

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

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
Right-to-Use Leased Equipment	2-10
Furnishings and Equipment	15
Machinery and Equipment	5-10
Vehicles	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.

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.

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

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

With respect to the exceptions denoted above for the Registrar of Voters and the Calcasieu Parish Library System, the Registrar of Voters may carry over three hundred hours of vacation leave. Library employees hired prior to August 1, 2009 may carry over four hundred hours of vacation leave. Any earned vacation leave in excess of four hundred hours will be unavailable for use but will be tracked until separation from the Library occurs. If the separation occurs due to retirement and the employee was hired prior to January 1, 2007, the employee may request for these excess hours to be converted into service credit through the Parochial Employees' Retirement System. Any other separation or request upon retirement will result in the employee being paid for the earned excess hours monetarily. Employees hired after August 1, 2009 may carry over four hundred hours of vacation leave. Any hours in excess of the four hundred hour limit are lost and cannot be paid monetarily. Part-time employees may carry over the equivalent to the scheduled number of hours worked in five pay periods.

Deferred Outflows/Inflows of Resources

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

Net Position

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

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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 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.

**CALCASIEU PARISH POLICE JURY
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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 annual comprehensive financial report. For 2023, the Public Works Operating Fund, the American Rescue Plan Grant, the Library Fund, and the Drainage Lateral Cleanup Fund were 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 Infrastructure Capital Improvement Fund and the Disaster Recovery Capital Fund, both major funds, because an annual budget was 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 annual comprehensive financial report.

Excess of Expenditures over Appropriations

The following nonmajor governmental funds had expenditures that exceeded appropriations: (1) Coliseum Tax Fund \$23,301, (2) Human Services Grant Funds \$174,597, and (3) Fire Protection District No. 2 of Ward 3 \$74,998.

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

**CALCASIEU PARISH POLICE JURY
NOTES TO 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, requires that deposits be fully secured by federal deposit insurance or the pledge of securities owned by the bank. The fair value of the pledged securities plus the federal deposit insurance must at all times equal or exceed the amount on deposit with the bank. All of the Parish's deposits were either fully insured or collateralized with securities held by the Parish's agent.

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, 2023.

	Insured or Collateralized with Securities held by the Entity's Agent or the Pledging Institution's Trust Department in the Entity's Name	Uninsured and Collateralized with Securities Held by Pledging Institution or its Trust Department / Agent but not in the Entity's Name	Uninsured and Uncollateralized	Total Bank Balances - All Deposits	Total Carrying Value - All Deposits
<u>Primary Government:</u>					
Cash & Cash Equivalents	\$ 169,190,689	\$ -	\$ -	\$ 169,190,689	\$ 160,268,749
Total	\$ 169,190,689	\$ -	\$ -	\$ 169,190,689	\$ 160,268,749
The carrying amount of deposits does not include cash on hand of \$13,479. Cash on hand includes petty cash and cash received but not yet deposited at year-end.					

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
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	Insured or Collateralized with Securities Held by the Entity's Agent or the Pledging Institution's Trust Department in the Entity's Name	Uninsured and Collateralized with Securities Held by Pledging Institution or its Trust Department/ Agent but in the Entity's Name	Uninsured and Collateralized with Securities Held by Pledging Institution or its Trust Department/ Agent but not in the Entity's Name	Uninsured and Uncollatera- lized	Total Bank Balances - All Deposits	Total Carrying Value - All Deposits
<u>Component Units:</u>						
Cash & Cash Equivalents	\$ 34,912,018	\$ 22,305,815	\$ 16,008,540	\$ -	\$ 73,226,373	\$ 71,952,658
Certificates of Deposit	250,000	308,020	-	-	558,020	558,020
Total	\$ 35,162,018	\$ 22,613,835	\$ 16,008,540	\$ -	\$ 73,784,393	\$ 72,510,678
The carrying amount of deposits does not include cash on hand of \$7,452. 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.

The Parish has the following recurring fair value measurements as of December 31, 2023:

<u>Investments by Fair Value Level:</u>	
Federal Farm Credit Bank (Level 2)	\$ 17,470,808
Federal Home Loan Mortgage Corporation (Level 2)	16,136,681
Federal National Mortgage Association (Level 2)	4,158,472
U.S. Treasury (Level 2)	62,339,709
Federal Home Loan Bank (Level 2)	275,201,628
Subtotal for Investments by Fair Value	\$ 375,307,298
<u>Investments Excluded from Fair Value Assessment:</u>	
LAMP (Rule 2a7 Like Pool (Net Asset Value))	25,869,406
CDARS (Non-participating Interest Earning Contract – Cost)	17,529,699
Subtotal for Investments Excluded from Fair Value	43,399,105
Total for Investments	\$ 418,706,403

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
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Credit Risk – Investments

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

The Parish’s investments in U.S. Agency Securities were primarily rated AA+ by Standard & Poor’s, AAA by Fitch Ratings and AAA by Moody’s Investors Services. Of the U.S. Agency Securities held by the Parish at December 31, 2023, the following concentration amounts were identified:

- (a) approximately four percent (4%) of those securities were invested in four (4) Federal Home Loan Mortgage Corporation (FHLMC) securities with varying maturity dates,
- (b) approximately one percent (1%) of those securities were invested in one (1) Federal National Mortgage Association (FNMA) securities with varying maturity dates, and
- (c) approximately four percent (4%) of those securities were invested in four (4) Federal Farm Credit Bank (FFCB) securities with varying maturity dates.
- (d) approximately seventy-eight percent (78%) of those securities were invested in sixty-nine (69) Federal Home Loan Bank (FHLB) securities with varying maturity dates, and
- (e) approximately thirteen percent (13%) of those securities were invested in eleven (11) U.S. Treasury 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.

The next chart presents the custodial credit risk for investments for the primary government and its component units as of December 31, 2023.

CALCASIEU PARISH POLICE JURY
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	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	\$ -	\$ -	\$ 375,307,298	\$ 375,307,298
Certificate of Deposit Account Registry Service (CDARS) See Note 1(B)	-	-	17,529,699	17,529,699
<u>Investments Not Categorized:</u>				
LAMP (Net Asset Value)	-	-	25,869,406	25,869,406
Total	\$ -	\$ -	\$ 418,706,403	\$ 418,706,403

	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	\$ -	\$ -	\$ 60,548,975	\$ 60,548,975
U.S. Treasury Bills	-	-	16,106,622	16,106,622
Mortgage-Backed Securities	-	-	3,842,675	3,842,675
Certificates of Deposit and Certificate of Deposit Account Registry Service (CDARS)	-	-	4,476,843	4,476,843
<u>Investments Not Categorized:</u>				
Money Market and Mutual Fund Accounts	-	-	13,647,597	13,647,597
LAMP	-	-	14,976,755	14,976,755
Total	\$ -	\$ -	\$ 113,599,467	\$ 113,599,467

CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
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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. Historically, the Parish has always maintained "step up" provisions in the investment portfolio. At the end of 2023, there were twenty-seven (47) "step-up" provisions in the ninety-two (90) investments held.

Investments, classified by maturity dates, at December 31, 2023, 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	\$ 375,307,298	\$ 190,679,495	\$ 184,627,803
Certificate of Deposit Account Registry Service (CDARS)	17,529,699	17,529,699	-
LAMP	<u>25,869,406</u>	<u>25,869,406</u>	<u>-</u>
Total	<u><u>\$ 418,706,403</u></u>	<u><u>\$ 234,078,600</u></u>	<u><u>\$ 184,627,803</u></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	\$ 60,548,975	\$ 24,829,544	\$ 35,719,431	\$ -
U.S. Treasury Bills	16,106,622	16,106,622	-	-
Mortgage-Backed Securities	3,842,675	3,777,022	-	65,653
Certificates of Deposit and Certificate of Deposit Account Registry Service (CDARS)	4,476,843	4,476,843	-	-
LAMP	<u>14,976,755</u>	<u>14,976,755</u>	<u>-</u>	<u>-</u>
Total	<u><u>\$ 99,951,870</u></u>	<u><u>\$ 64,166,786</u></u>	<u><u>\$ 35,719,431</u></u>	<u><u>\$ 65,653</u></u>
Money Market and Mutual Fund Accounts	<u>13,647,597</u>			
Total	<u><u>\$ 113,599,467</u></u>			

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023**

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	\$ 160,268,749	\$ 72,510,678
Cash on Hand	13,479	7,452
CDARS or Certificates of Deposit	17,529,699	4,476,843
Investments	375,307,298	94,145,869
Louisiana Asset Management Pool	25,869,406	14,976,755
Total	\$ 578,988,631	\$ 186,117,597
<u>Per Statement of Net Position:</u>		
Cash and Cash Equivalents	\$ 159,727,603	\$ 66,676,115
Investments	418,706,403	99,830,243
Restricted Cash and Cash Equivalents	554,625	5,842,015
Restricted Investments	-	13,769,224
Total	\$ 578,988,631	\$ 186,117,597

NOTE 3: PROPERTY TAXES AND TAX REVENUE ABATEMENTS

A. Property Taxes

The 1974 Louisiana Constitution (Article 7, Section 18) provides that land and improvements for residential purposes are assessed at 10% of fair market value; other property and electric cooperative properties, excluding land, are to be assessed at 15%; and public service properties, excluding land, are to be assessed at 25% of fair market value. Fair market value is determined by the elected Assessor of the Parish on all property subject to taxation except public service properties, which are valued by the Louisiana Tax Commission. The correctness of assessments by the Assessor is subject to review and certification by the Louisiana Tax Commission. The Assessor is required to reappraise all property subject to taxation at intervals of not more than four years. The Sheriff of Calcasieu Parish, as provided by State Law, is the official tax collector of general property taxes levied by the Parish and any Parish Special Service District. The 2023 property tax calendar is as follows:

	Regular Tax Calendar
Levy Date:	July 2023
Billing Date:	November 2023
Due Date:	December 31, 2023
Assessment (Lien) Date:	February 29, 2024
Collection Dates:	November 2023 to February 2024

CALCASIEU PARISH POLICE JURY
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The 2023 tax levy is used to finance the 2024 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 2024, the receivable and any collections made on the 2023 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 2023 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 prior 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 rules were revised to include input and approval from local governments prior to any property tax exemption being approved by the State. In 2018, the Louisiana Department of Economic Development amended the rules for ITEP to limit the exemption to eighty percent (80%) for the initial term of five years and a renewal of an additional five years based on the performance during the initial term. These percentage exemptions are ninety-three percent (93%) for mega projects. In working up the 2023 ITEP property abatements, the Assessor's Office discovered that the reports they had provided for 2022 contained inaccurate information. The Assessor's Office provided corrected reports for the prior periods. The restated amounts for the year ended December 31, 2022, are \$55,333,680 in ITEP property tax abatements for governmental activities and \$116,499 for business type activities. For the year ended December 31, 2023, the Parish had \$61,867,300 in ITEP property tax abatements for governmental activities and \$217,606 for business type activities. Under ITEP, there are currently no provisions for recapturing abated taxes.

The Parish has also instituted an Enterprise Zone Program which provides a company located in a specifically designated Enterprise Zone area a rebate of local sales taxes on the purchase of the material used in the construction of a building, or any addition or improvement thereon, for housing and legitimate business enterprise, and machinery and equipment used in that enterprise. As with the ITEP, this Program is designed to generate economic development/growth in specific areas of the Parish. This sales tax rebate would be on materials, construction, and equipment used by that business in that "economic zone" site only. The sales tax rebate is calculated on the lesser of: (1) actual sales or use tax paid on a project subject to the Parish's District 1A tax of one percent or (2) a set amount per new job created subject to a minimum of twenty five percent of item (1). As of December 31, 2023, the Parish currently has no approved projects for this Program; therefore, no liability for sales tax rebates has been accrued at year-end. Over the past three years, there have also been no sales tax rebate payments made but the Parish will continue 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, 2023:

CALCASIEU PARISH POLICE JURY
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RECEIVABLES :			
Primary Government:	Governmental Activities	Business-Type Activities	Total
Property Taxes	\$ 80,735,711	\$ 1,695,411	\$ 82,431,122
Sales Taxes	6,275,701	-	6,275,701
Franchise Taxes	185,323	-	185,323
Accounts	177,004	393,213	570,217
Interest	942,599	57,183	999,782
Other Receivables ++	7,619,064	20,937	7,640,001
Total Receivables	<u>\$ 95,935,402</u>	<u>\$ 2,166,744</u>	<u>\$ 98,102,146</u>
Restricted Special Assessments ^^	<u>\$ -</u>	<u>\$ 60,324</u>	<u>\$ 60,324</u>
Restricted Intergovernmental Receivable ~	<u>\$ -</u>	<u>\$ 58,182</u>	<u>\$ 58,182</u>
Amounts Not Expected To Be Collected Within One Year	<u>\$ -</u>	<u>\$ 39,121</u>	<u>\$ 39,121</u>
Allowance for Doubtful Accounts Included Above **	<u>\$ 4,281,432</u>	<u>\$ 122,906</u>	<u>\$ 4,404,338</u>

^^Special assessments receivable above includes \$44,258 in delinquent special assessments.

**For the governmental activities, the allowance includes \$4,281,432 for a five percent (5%) estimated uncollectible property taxes. For the business-type activities, \$30,736 of the allowance account relates to water and sewer accounts receivable and \$92,170 for estimated uncollectible property taxes.

++Includes gaming revenue receivable of \$5,365,855

~Includes Waterworks District No. 5 of Wards 3 & 8 Revolving Loan Bond Receivable (See Note 10)

PAYABLES:			
Primary Government:	Governmental Activities	Business-Type Activities	Total
Accounts Payable	\$ 18,924,616	\$ 960,691	\$ 19,885,307
Accrued Liabilities	915,778	-	915,778
Accrued Interest	121,104	-	121,104
Retainage Payable	13,578,666	191,313	13,769,979
Accounts Payable and Other Accrued Liabilities	<u>\$ 33,540,164</u>	<u>\$ 1,152,004</u>	<u>\$ 34,692,168</u>
Refundable Customer Deposits	\$ -	\$ 381,315	\$ 381,315
Accrued Interest	-	22,988	22,988
Liabilities Payable from Restricted Assets	<u>\$ -</u>	<u>\$ 404,303</u>	<u>\$ 404,303</u>

CALCASIEU PARISH POLICE JURY
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NOTE 5: DEFERRED OUTFLOWS AND DEFERRED INFLOWS OF RESOURCES AND UNEARNED REVENUE

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

	Deferred Outflows of Resources	Deferred Inflows of Resources ++	Unearned Revenue
<u>Primary Government:</u>			
Property Tax Revenue (See Note 3)	\$ -	\$ 83,981,722	\$ -
Other Post-Employment Benefits (OPEB) (See Note 12(A))	8,568,437	13,349,306	-
GASB 68 Pension Adjustment (See Note 12(B))	25,506,379	2,585,697	-
GASB 87 Lease Adjustment (See Note 9)	-	794,675	-
Local, State, and Federal Grants (Eligibility Requirements)	-	-	38,811,910
Other Revenue (Rent, Future Health Premiums, and Other)	-	-	6,391
Total – Government-wide Financial Statements	34,074,816	100,711,400	38,818,301
GASB 68 Pension Adjustment (See Note 12(B))	(8,568,437)	(2,585,697)	-
Other Post-Employment Benefits (OPEB) (See Note 12(A))	(25,506,379)	(13,349,306)	-
GASB 87 Lease Adjustment (See Note 9)	-	(794,675)	-
Unavailable Insurance Payments	14,897	575,401	-
Proprietary Funds - Internal Service	-	-	(6,391)
Total – Governmental Fund Financial Statements	\$ 14,897	\$ 84,557,123	\$ 38,811,910

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

	Deferred Outflows of Resources	Deferred Inflows of Resources	Unearned Revenue
<u>Component Units:</u>			
Property Tax Revenue (See Also Note 3)	\$ -	\$ 58,189,120	\$ -
Deferred – Other ++	6,270,725	11,765,508	-
GASB 68 Pension Adjustment	39,845,030	3,601,115	-
Deferred Amount on Refunding	22,562	183,422	-
GASB 87 Lease Adjustment (See Note 9)	-	5,806,071	-
Other Revenue	-	-	265,757
Total	\$ 46,138,317	\$ 79,545,236	\$ 265,757

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

CALCASIEU PARISH POLICE JURY
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NOTE 6: INTERFUND RECEIVABLES AND PAYABLES

Due to/from other funds at December 31, 2023, consists of the following:

	Due From Other Funds	Due To Other Funds
<u>Governmental Funds:</u>		
General Fund	\$ 1,595,741	\$ 186,845
Public Works Operating Fund	19,553	991,874
American Rescue Plan Grant Fund	-	520,339
Calcasieu Parish Library Fund	-	-
Drainage Lateral Cleanup Fund	-	-
Infrastructure Capital Improvement Fund	991,874	62,775
Disaster Recovery Capital Fund	-	117,103
Nonmajor Funds	<u>335,786</u>	<u>1,587,801</u>
Total Governmental Funds	2,942,954	3,466,737
<u>Proprietary Funds:</u>		
Nonmajor Enterprise Funds	30,835	7,837
Nonmajor Internal Service Funds	<u>520,338</u>	<u>19,553</u>
Grand Total	<u>\$ 3,494,127</u>	<u>\$ 3,494,127</u>

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

NOTE 7: INTERFUND TRANSFERS

A summary of transfers in and out at December 31, 2023, is shown below:

Primary Government	Transfers In	Transfers Out
<u>Governmental Funds:</u>		
General Fund	\$ 5,739,005	\$ 10,350,227
Public Works Operating Fund	5,511,253	5,906,431
American Rescue Plan Grant Fund	-	4,722,082
Drainage Lateral Cleanup Fund	4,025,000	-
Infrastructure Capital Improvement Fund	1,750,945	14,085,946
Disaster Recovery Capital Fund	2,028,596	-
Library Fund	-	378,696
Nonmajor Funds	<u>24,520,658</u>	<u>8,480,778</u>
Total Governmental Funds	<u>\$ 43,575,457</u>	<u>\$ 43,924,160</u>

**CALCASIEU PARISH POLICE JURY
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Primary Government	Transfers In	Transfers Out
Total Governmental Funds	\$ 43,575,457	\$ 43,924,160
<u>Proprietary Funds:</u>		
Nonmajor Enterprise Funds	362,647	-
Nonmajor Internal Service Funds	1,300,000	1,313,944
Total Proprietary Funds	1,662,647	1,313,944
Governmental and Proprietary Reporting Total	45,238,104	45,238,104
Government-wide Elimination Entries	(44,875,457)	(44,875,457)
Government-wide Presentation	<u>\$ 362,647</u>	<u>\$ 362,647</u>

The above transfers consist of the following:

General Fund made transfers in the amount of \$10,350,227 to other funds for capital related items and to subsidize operations of the following funds:

Governmental Funds:

\$2,550,000	General Fund to Major Facilities Debt Service Fund
\$54,250	General Fund to CDBG Fund
\$112,126	General Fund to Hazard Mitigation Fund
\$1,453,465	General Fund to Disaster Recovery Capital Fund
\$1,425,000	General Fund to Major Facilities Capital Fund
\$2,000,000	General Fund to Courthouse Capital Fund
\$125,657	General Fund to Fire Training Center Capital Fund
\$152,037	General Fund to Coliseum Capital Fund
\$51,947	General Fund to Human Services Fund
\$5,909	General Fund to Human Services Capital
\$2,329,179	General Fund to Ward 3 South Sewer Main Extension

Proprietary Funds:

\$90,657	General Fund to Sewer District No. 11 of Ward 3
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Public Works Operating Fund made transfers in the amount of \$5,906,431 to the following funds for capital and operational projects:

\$1,350,000	Public Works Operating Fund to General Fund for Park Related Activities
\$4,500,000	Public Works Operating Fund to Parks Capital Fund
\$46,431	Public Works Operating Fund to Hazard Mitigation Fund
\$10,000	Public Works Operating Fund to Planning Fund

**CALCASIEU PARISH POLICE JURY
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American Rescue Plan Grant Fund made transfers in the amount of \$4,722,082 to the following funds to subsidize operations:

\$952,984	American Rescue Plan Grant Fund to Major Facilities Capital Fund
\$2,769,098	American Rescue Plan Grant Fund to Stormwater Capital Fund
\$1,000,000	American Rescue Plan Grant Fund to Courthouse Capital

Infrastructure Capital Improvement Fund made transfers in the amount of \$14,085,946 to the following funds to subsidize operations:

\$4,542,105	Infrastructure Capital Fund to Public Works Operating Fund
\$3,875,000	Infrastructure Capital Fund to Stormwater Capital Fund
\$250,000	Infrastructure Capital Fund to Stormwater Operating Fund
\$650,000	Infrastructure Capital Fund to Human Services Fund for Transit Activities
\$4,025,000	Infrastructure Capital Fund to Drainage Lateral Fund
\$743,841	Infrastructure Capital Fund to Water Sector Program Fund

Library Fund made transfers in the amount of \$378,696 to the following funds to subsidize operations:

\$378,696	Library Fund to Disaster Recovery Capital Fund
-----------	--

Nonmajor Governmental Funds - Below is a discussion of the interfund transfers of the nonmajor funds totaling \$8,480,778.

Coliseum Fund made transfers in the amount of \$250,000 to the following funds to subsidize operations:

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

CDBG Disaster Recovery Fund made transfers in the amount of \$54,250 to the following funds to subsidize operations:

\$54,250	CDBG Disaster Recovery Fund to Hazard Mitigation Fund
----------	---

State Transportation Trust Fund made transfers in the amount of \$1,750,945 to the following funds to subsidize operations:

\$1,750,945	State Transportation Trust Fund to Public Works Capital
-------------	---

Solid Waste Fund made transfers in the amount of \$38,223 to the following funds to subsidize operations:

\$38,223	Solid Waste Fund to Public Health Fund
----------	--

**CALCASIEU PARISH POLICE JURY
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Health Unit Fund made transfers in the amount of \$5,189,218 to the following funds to subsidize operations:

Governmental Funds:

\$1,500,000	Health Unit Fund to General Fund (Animal Services)
\$96,948	Health Unit Fund to Mosquito Control Fund
\$413,954	Health Unit Fund to General Fund (Planning)
\$126,000	Health Unit Fund to Human Services Fund (Food for Seniors)
\$1,822,785	Health Unit Fund to General Fund (Prisoner Medical Care)
\$719,148	Health Unit Fund to Public Works Fund (Wastewater)
\$238,393	Health Unit Fund to Public Health Fund

Proprietary Funds:

\$155,000	Health Unit Fund to Sewer 11 of 3 Fund
\$116,990	Health Unit Fund to Sewer 11 of 3 Capital Fund

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

\$650,000	Office of Juvenile Justice Services Fund to the Major Facilities Debt Service Fund
-----------	---

Workforce Initiative (WIAO) made transfers in the amount of \$137,161 to the following funds to subsidize operations:

\$137,161	WIOA Fund to Human Services Fund (One Stop Operator)
-----------	--

Mosquito Control made transfers in the amount of \$396,435 to the following funds to subsidize projects:

\$200,000	Mosquito Control Fund to Public Health Fund
\$196,435	Mosquito Control Fund to Disaster Recovery Capital Fund

Opioid Abatement Fund made transfers in the amount of \$13,314 to the following funds to subsidize projects:

\$13,314	Opioid Abatement Fund to Public Health Services Fund
----------	--

Human Services (SNAP) Fund made transfers in the amount of \$1,232 to the following funds to subsidize projects:

\$1,232	Human Services (SNAP) Fund to Human Services Fund
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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, 2023, was as follows:

<u>Governmental Activities:</u>	<u>Beginning Balance ++</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Capital Assets Not Being Depreciated:				
Land and Right of Ways ++	\$ 41,561,041	\$ 1,391,690	\$ (5,620)	\$ 42,947,111
Construction in Progress ++	120,767,785	74,771,332	(81,887,547)	113,651,570
Roads ++ **	<u>422,221,382</u>	<u>21,351,631</u>	<u>(11,268)</u>	<u>443,561,745</u>
Total Capital Assets Not Being Depreciated	584,550,208	97,514,653	(81,904,435)	600,160,426
Capital Assets Being Depreciated:				
Buildings and Improvements	180,147,848	54,392,959	(342,391)	234,198,416
Machinery and Equipment ++	43,759,600	2,465,772	(1,653,503)	44,571,869
Right-to-use Leased Buildings and Improvements	387,325	-	-	387,325
Right-to-use Leased Improvements Other Than Buildings	537,572	418,610	(504,700)	451,482
Right-to-use Software Subscriptions ++	2,472,009	3,774,231	-	6,246,240
Bridges ++	<u>51,064,319</u>	<u>6,572,026</u>	<u>(71,064)</u>	<u>57,565,281</u>
Total Capital Assets Being Depreciated	278,368,673	67,623,598	(2,571,658)	343,420,613
Less Accumulated Depreciation:				
Buildings and Improvements	(77,718,632)	(6,267,403)	342,391	(83,643,644)
Machinery and Equipment	(30,464,363)	(3,055,576)	1,619,872	(31,900,067)
Right-to-use Leased Buildings and Improvements	(95,273)	(62,531)	-	(157,804)
Right-to-use Leased Improvements Other Than Buildings	(510,694)	(47,809)	504,700	(53,803)
Right-to-use Software Subscriptions	(362,017)	(1,361,414)	-	(1,723,431)
Bridges ++	<u>(8,934,144)</u>	<u>(953,588)</u>	<u>69,765</u>	<u>(9,817,967)</u>
Total Accumulated Depreciation	<u>(118,085,123)</u>	<u>(11,748,321)</u>	<u>2,536,728</u>	<u>(127,296,716)</u>
Total Capital Assets Depreciated, Net	<u>160,283,550</u>	<u>55,875,277</u>	<u>(34,930)</u>	<u>216,123,897</u>
Total Governmental Activities Capital Assets, Net	<u>\$ 744,833,758</u>	<u>\$ 153,389,930</u>	<u>\$ (81,939,365)</u>	<u>\$ 816,284,323</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 \$743,737,952 was restated to \$744,833,758 to properly reflect the following 2022 activity recorded in 2023 as further discussed in Note 13(B).				

CALCASIEU PARISH POLICE JURY
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<u>Business-Type Activities:</u>	<u>Beginning Balance ++</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Capital Assets Not Being Depreciated:				
Land and Right of Ways **	\$ 651,106	\$ 25,000	\$ -	\$ 676,106
Construction in Progress **	8,883,543	5,474,142	(11,200,323)	3,157,362
Total Capital Assets Not Being Depreciated	9,534,649	5,499,142	(11,200,323)	3,833,468
Capital Assets Being Depreciated:				
Non-Building Improvements	23,893,628	11,192,121	-	35,085,749
Building and Improvements	9,648	-	-	9,648
Machinery and Equipment	326,888	27,188	-	354,076
Total Capital Assets Being Depreciated	24,230,164	11,219,309	-	35,449,473
Less Accumulated Depreciation:				
Non-Building Improvements	(11,741,339)	(876,043)	-	(12,617,382)
Building and Improvements	(4,019)	(242)	-	(4,261)
Machinery and Equipment **	(260,182)	(16,461)	-	(276,643)
Total Accumulated Depreciation	(12,005,540)	(892,746)	-	(12,898,286)
Total Capital Assets Depreciated, Net	12,224,624	10,326,563	-	22,551,187
Total Business-Type Activities Capital Assets, Net	\$ 21,759,273	\$ 15,825,705	\$ (11,200,323)	\$ 26,384,655
** The beginning balance of \$21,220,641 was restated to \$21,759,273 to properly reflect the following 2022 activity recorded in 2023 as further discussed in Note 13(B).				

Depreciation expense was charged to the following functions as follows:

<u>Governmental Activities:</u>	
General Government	\$ 2,235,505
Public Safety	2,245,994
Public Works	3,124,206
Sanitation	267,774
Health and Welfare	697,527
Culture and Recreation	2,935,609
Economic Development	223,958
Depreciation Reallocated **	17,748
Total Governmental Activities	\$ 11,748,321
Depreciation Expense	
**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	\$ 662,653
Sewer	230,093
Total Business-Type Activities	\$ 892,746
Depreciation Expense	

CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
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B. Component Units

	Beginning Balance**	Additions	Deletions	Ending Balance
Capital Assets Not Being Depreciated:				
Land and Right of Ways	\$ 39,498,776	\$ 3,210,185	\$ (3,315,378)	\$ 39,393,583
Construction in Progress	<u>32,185,412</u>	<u>44,814,557</u>	<u>(25,090,192)</u>	<u>51,909,777</u>
Total Capital Assets Not Being Depreciated	71,684,188	48,024,742	(28,405,570)	91,303,360
Capital Assets Being Depreciated:				
Buildings and Improvements	187,408,210	6,015,877	(1,144,808)	192,279,279
Non-Building Improvements	166,665,997	24,469,031	(8,742,002)	182,393,026
Infrastructure	70,469,914	58,309,940	(52,013,636)	76,766,218
Machinery and Equipment	109,201,169	14,849,280	(11,830,858)	112,219,591
Right-to-use Leased Land	159,361	-	-	159,361
Right-to-use Leased Buildings and Improvements	4,626,942	-	-	4,626,942
Right-to-use Leased Equipment	1,255,483	805,051	(388,398)	1,672,136
Right-to-use Software Subscriptions	<u>4,562,398</u>	<u>325,906</u>	<u>-</u>	<u>4,888,304</u>
Total Capital Assets Being Depreciated	544,349,474	104,775,085	(74,119,702)	575,004,857
Less Accumulated Depreciation	<u>(264,344,725)</u>	<u>(51,200,894)</u>	<u>33,922,738</u>	<u>(281,622,881)</u>
Total Capital Assets Depreciated, Net	<u>280,004,749</u>	<u>53,574,191</u>	<u>(40,196,964)</u>	<u>293,381,976</u>
Total Component Units' Capital Assets, Net	<u>\$ 351,688,937</u>	<u>\$ 101,598,933</u>	<u>\$ (68,602,534)</u>	<u>\$ 384,685,336</u>
** The beginning balance of \$349,577,942 was restated to \$351,688,937 to properly reflect the following 2022 activity recorded in 2023 as further discussed in Note 13(B).				

C. Insurance Recoveries

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

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

The following capital assets have no carrying value and were idle in 2023: (a) Library Facility Maintenance Building, and (b) Public Works Broad Street Storage. A third location, EPPS Library, was also idle during 2023 and had a carrying value of \$452,110 at the end of 2023. These three locations received insurance recoveries.

**CALCASIEU PARISH POLICE JURY
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In 2023, the Parish recognized additional, realizable insurance recoveries that exceeded the initial estimates recorded in previous years. The following table identifies, by financial statement classification (i.e. function), the additional insurance recoveries related to impaired and non-impaired capital assets recorded in the prior year as well as other activities that were received in 2023.

Other Insurance Recoveries by Function	Additional Insurance Proceeds	Non-disaster Insurance Proceeds	All Insurance Proceeds
Governmental Activities:			
General Government	\$ 1,256,279	\$ 61,005	\$ 1,317,284
Public Safety	551,934	13,784	565,718
Public Works	1,516,395	-	1,516,395
Health and Welfare	75,986	-	75,986
Culture and Recreation	706,560	1,050	707,610
	<u>\$ 4,107,154</u>	<u>\$ 75,839</u>	<u>\$ 4,182,993</u>

NOTE 9: LEASES AND SUBSCRIPTION BASED INFORMATION TECHNOLOGY ARRANGEMENTS

A. Leases

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

(1) Lessee Information

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

(a) Primary Government

The Parish Primary Government has lease agreements for parking lots, buildings and office space that meet GASB Statement No. 87 requirements for disclosure. As of December 31, 2023, the lease liability balance for Primary Government was \$654,893. The future principal and interest payments for Primary Government leases as of December 31, 2023 are reported in the chart below.

**CALCASIEU PARISH POLICE JURY
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Primary Government			
Year	Principal	Interest*	Total
2024	\$ 90,820	\$ 190,469	\$ 281,289
2025	98,182	183,107	281,289
2026	72,131	172,409	244,540
2027	52,880	165,409	218,289
2028	57,387	160,902	218,289
2029 - 2033	283,493	624,949	908,442
Total	<u>\$ 654,893</u>	<u>\$ 1,497,245</u>	<u>\$ 2,152,138</u>

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

(b) Component Units

The Parish Component Units have lease agreements for buildings, heavy and office equipment and office space that meet GASB Statement No. 87 requirements for disclosure. As of December 31, 2023, the lease liability balance for Component Units was \$1,591,619. The future principal and interest payments for Primary Government leases as of December 31, 2023 are reported in the chart below.

Component Units			
Year	Principal	Interest*	Total
2024	\$ 456,211	\$ 140,600	\$ 596,811
2025	308,286	99,365	407,651
2026	277,445	73,714	351,159
2027	274,989	62,943	337,932
2028	180,800	49,473	230,273
2029 - 2033	93,888	12,545	106,433
Total	<u>\$ 1,591,619</u>	<u>\$ 438,640</u>	<u>\$ 2,030,259</u>

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

The lease agreements may contain variable payments, residual value guarantees, or termination penalties that were not identified when the initial lease liability was determined. These amounts, if realized, will be recognized as expenses in the period in which they occur. The Parish did not recognize any expense for the aforementioned items during 2023.

Other Lessee Activity - The Parish did not have any sublease, sale-leaseback, or lease-leaseback transactions during 2023. The Parish did not have any lease impairment losses during 2023 nor did it have any lease commitments prior to commencement of the lease term to be disclosed.

(2) Lessor Information

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

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

(a) Primary Government

The Parish Primary Government is the Lessor in various agreements for the lease of office space that meet GASB Statement No. 87 requirements for disclosure. As of December 31, 2023, the estimated total deferred inflows for Primary Government lease agreements are \$1,014,483. The future lease and interest revenue to be recognized from principal and interest payments for Primary Government leases as of December 31, 2023 are reported in the chart below.

Primary Government			
Year	Principal Payments	Interest Payments	Total Payments
2024	\$ 73,541	\$ 73,592	\$ 147,133
2025	82,528	67,783	150,311
2026	89,434	61,350	150,784
2027	99,556	54,307	153,863
2028	107,759	46,554	154,313
2029 - 2033	561,665	94,902	656,567
Total	<u>\$ 1,014,483</u>	<u>\$ 398,488</u>	<u>\$ 1,412,971</u>

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

(b) Component Units

The Parish Primary Component Units are Lessors in various agreements for the lease of office space and land that meet GASB Statement No. 87 requirements for disclosure. As of December 31, 2023, the estimated total deferred inflows for Component Units lease agreements are \$6,211,037. The future lease and interest revenue to be recognized from principal and interest payments for Component Unit leases as of December 31, 2023 are reported in the chart below.

Component Unit			
Year	Principal Payments	Interest Payments	Total Payments
2024	\$ 560,550	\$ 201,511	\$ 762,061
2025	500,158	185,108	685,266
2026	506,001	169,382	675,383
2027	428,425	154,585	583,010
2028	531,384	155,887	687,271
2029 - 2033	3,684,519	1,716,849	5,401,368
Total	<u>\$ 6,211,037</u>	<u>\$ 2,583,322</u>	<u>\$ 8,794,359</u>

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

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

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

(1) Primary Government

The Parish Primary Government has various SBITA agreements that meet GASB Statement No. 96 requirements for disclosure. As of December 31, 2023, the subscription liability balance for Primary Government SBITA's was \$4,580,703. The future principal and interest payments for Primary Government SBITA's as of December 31, 2023 are reported in the chart below.

Primary Government			
Year	Principal Payments	Interest Payments	Total Payments
2024	\$ 1,221,971	\$ 308,796	\$ 1,530,767
2025	937,527	226,670	1,164,197
2026	601,904	170,203	772,107
2027	549,284	124,034	673,318
2028	528,198	79,457	607,655
2029 - 2033	741,819	45,323	787,142
Total	<u>\$ 4,580,703</u>	<u>\$ 954,483</u>	<u>\$ 5,535,186</u>

(2) Component Units

The Parish Component Units have various SBITA agreements that meet GASB Statement No. 96 requirements for disclosure. As of December 31, 2023, the subscription liability balance for Component Unit SBITA's was \$1,198,656. The future principal and interest payments for Component Unit SBITA's as of December 31, 2023 are reported in the chart below.

Component Units			
Year	Principal Payments	Interest Payments	Total Payments
2024	\$ 644,418	\$ 324,448	\$ 968,866
2025	381,106	323,135	704,241
2026	115,544	22,913	138,457
2027	54,215	8,068	62,283
2028	3,373	2,104	5,477
Total	<u>\$ 1,198,656</u>	<u>\$ 680,668</u>	<u>\$ 1,879,324</u>

**CALCASIEU PARISH POLICE JURY
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NOTE 10: LONG - TERM OBLIGATIONS

A. Changes in Long-Term Debt - Primary Government

The following is a summary of changes in long-term debt for 2023:

Governmental Activities	Beginning Balance	Additions	Deletions	Ending Balance	Due within One Year
Compensated Absences (+)	\$ 2,097,696	\$ 3,031,938	\$ (2,812,357)	\$ 2,317,277	\$ 1,762,978
Claims Payable (*)	1,741,540	17,842,786	(18,396,353)	1,187,973	430,338
Loan Payable	30,345,000	-	(1,280,000)	29,065,000	1,345,000
Lease Obligations (#)	344,732	418,610	(108,449)	654,893	90,820
Subscription Based IT Arrangements (SBITA's) (#)	2,126,909	3,840,526	(1,386,732)	4,580,703	1,221,971
<u>OPEB, Pension and Sick Leave:</u>				-	
Sick Leave (^)	622,593	56,424	-	679,017	-
Other Post-Employment Benefits (OPEB) Payable (>)	24,003,108	2,467,427	(1,106,949)	25,363,586	1,563,435
Net Pension Liability (~)	<u>305,795</u>	<u>59,602,926</u>	<u>(40,934,651)</u>	<u>18,974,070</u>	<u>-</u>
Total Long-Term Obligations for Governmental Activities	<u>\$ 61,587,373</u>	<u>\$ 87,260,637</u>	<u>\$ (66,025,491)</u>	82,822,519	<u>\$ 6,414,542</u>
Loan Premium				<u>3,079,051</u>	
Statement of Net Position Long Term Obligations				<u>\$ 85,901,570</u>	

(+) This liability will be liquidated in the various funds that report the related salary expenditure. The liabilities reported in the General Fund, Public Works Special Revenue Fund, and Calcasieu Parish Library Special Revenue Fund account for 28%, 14%, and 35% 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.

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

(^) As discussed in Note 1(C) – Compensated Absences (Sick Leave) – the Parish has recorded a liability for the actuarial calculated value of sick leave up to a maximum of six hundred hours for employees hired on or after January 1, 2007 and who retire with at least twenty years of service. This liability is long-term in nature and will be paid in the funds that report the salary of the retiring employee. The General Fund accounts for 13% of the reported liability while the Public Works Fund accounts for 30%.

(>) 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 23% of the reported liability while the Public Works Fund accounts for 30%.

(~) 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.

(#) As discussed further in Notes 9 and 13(B), the Parish implemented GASB Statements for Leases in 2022 and SBITAs in 2023. This liability will be paid in the fund that reports the leased or SBITA activities.

CALCASIEU PARISH POLICE JURY
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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	\$ 25,021	\$ -	\$ (25,021)	\$ -	\$ -
Revenue Bonds	<u>6,834,503</u>	<u>1,405,549</u>	<u>(401,000)</u>	<u>7,839,052</u>	<u>428,000</u>
Total Long-Term Obligations for Business - Type Activities	<u>\$ 6,859,524</u>	<u>\$ 1,405,549</u>	<u>\$ (426,021)</u>	<u>\$ 7,839,052</u>	<u>\$ 428,000</u>

The following is a summary of the loans outstanding as of December 31, 2023, 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	12/20/2018	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, 2023, for business-type activities that were originally incurred to construct additional water related infrastructure (See also Note 10(C)):

Business – Type Activities	Amount of Original Issue	Original Issue Date	Range of Maturity Dates	Range of Interest Rates
<u>Nonmajor Enterprise Fund:</u>				
Revenue Bonds^^	\$ 1,400,000	10/30/2013	2034	2.95%
Revenue Bonds++	\$ 8,500,000	12/31/2019	2040	2.45%
^^ Waterworks District No. 12 of Ward 3 issued a single fully insured bond on October 30, 2013.				
++ Waterworks District No. 5 of Wards 3 & 8 issued a single fully insured bond on December 31, 2019.				

CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
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B. Debt Service Requirements – Primary Government

Governmental Activities				
<u>Revenue Loan</u>				
Year	Principal	Interest	Total	
2024	\$ 1,345,000	\$ 1,453,250	\$ 2,798,250	
2025	1,415,000	1,386,000	2,801,000	
2026	1,485,000	1,315,250	2,800,250	
2027	1,560,000	1,241,000	2,801,000	
2028	1,635,000	1,163,000	2,798,000	
2029-32	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	\$ 29,065,000	\$ <u>12,938,500</u>	\$ <u>42,003,500</u>	
	<u>3,079,051</u>	Loan Premium		
	<u>\$ 32,144,051</u>	Total Revenue Loan Outstanding		

Business-Type Activities				
<u>Revenue Bonds</u>				
Year	Principal	Interest	Total	
2024	\$ 428,000	\$ 161,721	\$ 589,721	
2025	439,000	152,695	591,695	
2026	450,000	143,435	593,435	
2027	462,000	133,940	595,940	
2028	474,000	124,181	598,181	
2029-33	2,564,000	465,099	3,029,099	
2034-38	2,504,000	196,482	2,700,482	
2039-43	<u>518,052</u>	<u>10,102</u>	<u>528,154</u>	
Total	\$ <u>7,839,052</u>	\$ <u>1,387,655</u>	\$ <u>9,226,707</u>	

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C. Other Required Disclosures - Primary Government

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

On November 5, 2015, the Parish approved the financing of a revenue loan through the Louisiana Local Government Environmental Facilities and Community Development Authority (LCDA) not to exceed \$60 million for the purpose of financing costs of certain additions, acquisitions, repairs, and/or expansions needed to Parish-owned works of public improvement, including but not limited to the Burton Memorial Coliseum, upgrades to the 14th Judicial District Family and Juvenile Court, construction of the Calcasieu Parish Police Jury Complex Parking Garage, construction of a new Office of Juvenile Justice Services Complex, and construction, expansion, and improvements to both the Calcasieu Parish Animal Services facilities and the Calcasieu Parish Coroner's Office. The terms of the borrowing initially approved were for interest to not exceed 6% per annum and the time period for repayment to not exceed twenty years. All lawfully available funds will be used to repay the debt. As reflected above, the Parish issued \$35 million of the \$60 million approved in December 2018. The second issue for the remaining \$25 million is anticipated to be issued in 2024.

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 16% of 2023 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.

Revolving Loan Approved and Issued in 2019 - Business Type Activities

Waterworks District No. 5 of Wards 3 and 8, a blended component unit, is participating in the Louisiana Department of Health Drinking Water State Revolving Fund for the purpose of paying a portion of the costs of constructing and acquiring additions, extensions and improvements to the District's water system. In conjunction with this activity, the District issued a single fully registered bond in the amount of \$8,500,000 dated December 31, 2019, to the Louisiana Department of Health as the registered owner of the bond in accordance with the executed General Bond and First Supplemental Resolutions dated November 21, 2019, and the corresponding Loan Agreements (Drinking Water Revolving Loan Fund - Loan and Pledge Agreement and Commitment Agreement) executed on December 1, 2019. According to the Loan Agreements, the installment for the Revolving Loan represents the purchase price installment of the bond as construction progresses. At December 31, 2023, there have been forty-eight monthly installments (corresponding to the forty-eight months of construction costs that are reimbursable under the Revolving Loan Agreement), totaling \$7,756,052, which is inclusive of a receivable of \$58,182.

Revolving Loan Approved and Issued in 2013 - Business Type Activities

Waterworks District No. 12 of Wards 3 and 8, a blended component unit, is participating in the Louisiana Department of Health Drinking Water State Revolving Fund for the purpose of paying a portion of the costs of constructing and acquiring additions, extensions and improvements to the District's water system. In conjunction with this activity, the District issued \$2,000,000 in taxable water revenue bonds to the Louisiana Department of Health as the registered owner of the bond in accordance with the executed Loan and Pledge Agreement dated October 1, 2013. At December 31, 2023, the loan balance is \$818,000.

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

As previously disclosed, Waterworks District No. 5 of Wards 3 & 8 and Waterworks District No. 12 of Ward 3, both blended component units, had outstanding revenue bonds at December 31, 2023, that were used to defray the cost of constructing, expanding, installing, and acquiring each of the District's respective water systems. All of the water service revenue generated from the operation of these Districts secures the repayment of the revenue bonds outstanding at year end in the amount of \$6,953,052 and \$886,000, respectively. Waterworks District No. 5 of Wards 3 & 8 had an operating loss of (\$18,562) exclusive of depreciation of \$440,365 while the current year principal payment was \$336,000 and interest was \$62,722. Waterworks District No. 12 of Ward 3 had an operating income of \$63,648, exclusive of depreciation of \$182,066 while the current year principal payment was \$65,000 and interest was \$14,027. The following condensed statement information includes the required disclosure for these two entities' activities as a result of its revenue bond activity.

CONDENSED STATEMENT OF NET POSITION		
	Waterworks District No. 5 of Wards 3 & 8	Waterworks District No. 12 of Ward 3
Assets:		
Current assets	\$ 4,829,919	\$ 7,847,611
Restricted assets	468,766	182,140
Noncurrent capital assets	<u>14,403,619</u>	<u>5,660,165</u>
Total Assets	19,702,304	13,689,916
Liabilities:		
Current liabilities	888,181	14,323
Current liabilities payable from restricted assets	718,145	91,933
Long term liabilities	<u>6,593,052</u>	<u>818,000</u>
Total Liabilities	8,199,378	924,256
Net Position:		
Net investment in capital assets	6,741,580	4,770,355
Restricted	110,621	158,207
Unrestricted	<u>4,650,725</u>	<u>7,837,098</u>
Total Net Position	\$ 11,502,926	\$ 12,765,660

**CALCASIEU PARISH POLICE JURY
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CONDENSED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION		
	Waterworks District No. 5 of Wards 3 & 8	Waterworks District No. 12 of Ward 3
Charges for services	\$ 1,252,112	\$ 357,078
Other Operating Revenue	67,145	54,223
Operating expenses	(1,337,819)	(347,653)
Depreciation	<u>(440,365)</u>	<u>(182,066)</u>
Operating Income (Loss)	(458,927)	(118,418)
Nonoperating Revenues (Expenses):		
Property taxes	176,183	753,662
Investment earnings	251,678	312,904
Gain on sale of capital assets	1,141	-
Interest expense	(163,475)	(32,120)
Insurance proceeds	<u>-</u>	<u>-</u>
Total Nonoperating Revenues (Expenses)	265,527	1,034,446
Income (Loss) Before Capital Contributions and Transfers	(193,400)	916,028
Capital grant	<u>1,667,619</u>	<u>-</u>
Total Capital Contributions	1,667,619	-
Change in Net Position	1,474,219	916,028
Net Position – January 1 as restated	10,028,707	11,849,632
Net Position – December 31	\$ 11,502,926	\$ 12,765,660

CONDENSED STATEMENT OF CASH FLOWS		
	Waterworks District No. 5 of Wards 3 & 8	Waterworks District No. 12 of Ward 3
Net Cash Provided By (Used For):		
Operating activities	\$ 29,710	\$ 64,871
Noncapital financing activities	156,775	1,366,722
Capital related financing activities	(749,070)	(220,194)
Investing activities	<u>354,442</u>	<u>(977,100)</u>
Net Increase (Decrease)	(208,143)	234,299
Cash and Cash Equivalents, January 1	1,288,017	1,671,293
Cash and Cash Equivalents, December 31	\$ 1,079,874	\$ 1,905,592

CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
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D. Changes in Long-Term Debt - Component Units

Component Units	Beginning Balance	Additions	Deletions	Ending Balance	Due within One Year
Compensated Absences	\$ 2,605,236	\$ 2,021,412	\$ (1,845,377)	\$ 2,781,271	\$ 2,781,271
Lease Obligations (#)	2,077,154	441,091	(926,626)	1,591,619	456,211
Subscription Based IT Arrangements (SBITA's) (#)	661,524	1,211,321	(674,189)	1,198,656	644,418
<u>Contracts and Notes Payable:</u>					
Contracts Payable	3,274,219	1,520,388	(3,274,219)	1,520,388	1,520,388
Certificates of Indebtedness	79,500	-	(26,500)	53,000	26,500
<u>Bonds Payable:</u>					
General Obligation Bonds	43,105,000	4,056,000	(3,480,000)	43,681,000	6,286,000
Revenue Bonds	11,911,818	-	(1,103,888)	10,807,930	1,020,279
<u>OPEB, Pension and Sick Leave:</u>					
Other Liabilities - Sick Leave (^)	160,337	21,005	-	181,342	-
Other Post-Employment Benefits (OPEB) Payable	34,228,546	4,880,879	(2,334,608)	36,774,817	852,369
Pension Liability	9,147,688	28,731,729	(2,877,581)	35,001,836	-
Total Long-Term Obligations for Component Units	<u>\$ 107,251,022</u>	<u>\$ 42,883,825</u>	<u>\$ (16,542,988)</u>	133,591,859	<u>\$ 13,587,436</u>
Bond Discounts and Premiums				<u>1,751,316</u>	
Statement of Net Position Long Term Obligations				<u>\$ 135,343,175</u>	

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

(#) As discussed further in Notes 9 and 13(B), GASB Statements for Leases and SBITAs were implemented in 2023. This liability will be paid in the component units that report the leased or SBITA activities.

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E. Debt Service Requirements - Component Units

<u>Component Units</u>							
<u>General Obligation Bonds</u>				<u>Revenue Bonds</u>			
Year	Principal	Interest	Total	Principal	Interest	Total	
2024	\$ 6,286,000	\$ 1,573,109	\$ 7,859,109	\$ 1,020,279	\$ 260,918	\$ 1,281,197	
2025	4,030,000	1,385,715	5,415,715	1,038,684	234,480	1,273,164	
2026	4,170,000	1,245,307	5,415,307	1,076,102	207,282	1,283,384	
2027	2,440,000	1,120,053	3,560,053	881,534	179,078	1,060,612	
2028	2,115,000	835,075	2,950,075	903,981	158,879	1,062,860	
2029-33	13,110,000	3,604,319	16,714,319	4,064,134	563,092	4,627,226	
2034-38	9,990,000	1,161,623	11,151,623	520,724	230,959	751,683	
2039-43	1,540,000	49,769	1,589,769	586,709	159,487	746,196	
2044-48	-	-	-	685,510	67,011	752,521	
2049-53	-	-	-	30,273	582	30,855	
Total	\$ 43,681,000	\$ 10,974,970	\$ 54,655,970	\$ 10,807,930	\$ 2,061,768	\$ 12,869,698	
Premium and/or Discount	1,781,208			(29,892)			
Total Bonds Outstanding	\$ 45,462,208			\$ 10,778,038			

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 \$351,432,540. As of December 31, 2023, the Parish had no outstanding bonded debt for the primary government that is secured by ad valorem taxes.

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NOTE 11: OTHER INFORMATION

A. Risk Management

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

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

The Parish purchases commercial stop-loss insurance for worker's compensation, health insurance, and certain general liability risks. The retention levels for the Parish's 2023 stop-loss insurance coverages were not significantly different from the prior year. For the past three years, settlement amounts for claims covered by the applicable commercial policies discussed below have not exceeded the policy limit on stop-loss coverages procured by the Parish.

The workmen's compensation fund purchases commercial excess insurance to provide specific stop-loss coverage. All 2023 claims are paid by the Parish until an individual claim reaches \$600,000 cumulatively. In prior years, the individual claim limit has been \$400,000 to \$500,000 depending on the year of the claim except for one older claim from 1993 that had a limit of \$250,000. The Parish received \$5,226 in 2023 for stop-loss coverage and \$41,247 for second injury fund reimbursements for the workmen's compensation fund. An additional receivable in the amount of \$86,694 was recorded for stop-loss coverages, second injury fund claims and other reimbursements that were received, or expected to be received, in 2024 for reimbursement of claims paid prior to December 31, 2023. This receivable is netted with claims payable.

With regard to the health insurance, the Parish has purchased both specific stop-loss coverage and aggregate stop-loss coverage. For any one participant, the Parish is liable for the first \$225,000 of claims in any calendar year. The aggregate stop-loss coverage will pay all claims over a maximum amount, which is calculated by multiplying the number of employees covered each month by the monthly stop-loss unit, which is determined by the insurance underwriter. The Parish received \$1,460,535 in stop-loss coverages for health claims in 2023 that related to 2023 claims, \$21,980 in subrogation and other third-party reimbursement claims, and \$1,555,872 in prescription rebates in 2023. Additional accruals in the amount of \$217,990 and \$1,594,421 were recorded to offset the year-end liability for stop-loss reimbursements and prescription rebates that were received or expected to be received in 2024 but that related to claims incurred prior to December 31, 2023. Transactions for dental insurance are included in the health insurance fund.

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

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

For financial reporting purposes, the general liability fund also reports the activities associated with the purchase of automobile and property insurance as well as other peril related insurance such as employment, crime, aviation, and marine insurance from third party carriers. The main automobile policy for the Parish carries a \$500,000 deductible per incident for liability claims and \$25,000 deductible for automobile physical damage. The Parish’s other policies have varying deductibles based on the specific covered peril but range from \$1,000 per incident to 5% per insured property location value.

The claims liability reported in each of the Self-Insured Funds is based on the requirements of GASB Statement No. 10, *Accounting and Financial Reporting for Risk Financing and Related Insurance Issues*, which requires a liability for claims to be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount can be reasonably estimated. Claims liability amounts are derived as follows: (1) workmen’s compensation claims are recorded based on 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 or other information, and (3) general liability claims are calculated based on the Parish’s legal counsel’s opinion on the probability of an impairment of an asset due to litigation and their estimate of that exposure, in addition to analyzing subsequent disbursement information. This information is then reviewed for insurance policy limits and the estimate of liability is reduced for applicable coverage including stop-loss agreements.

As of December 31, 2023, the Parish is a defendant in numerous lawsuits. Twenty-three (23) lawsuits are being defended by or expected to be defended by outside counsel or by appropriate insurance defense counsel. The suits have arisen in the normal course of operations by the Parish. The lawsuits and claims cover a variety of allegations. Additional automobile claims have occurred in 2023 with no resulting lawsuit. However, expenses that have been incurred in 2024 for these 2023 claim dates have been accrued.

The Parish and its outside counsel believe it is probable that the Parish will be held liable for approximately \$1,088,917 in claims for the twenty-three lawsuits and claims. This amount is reflected in the Self-Insured General Liability Internal Service Fund and is after consideration of settlements that should be covered by subrogation or stop-loss coverages.

GASB Statement No. 30, *Risk Financing Omnibus*, requires that incremental claim adjustment expenses be accrued when applicable. For general liability claims, management has estimated that approximately \$100,000 of incremental expenses will be incurred as a result of potential claim settlements. The majority of these expenses will be incurred for outside legal counsel. This amount has been reflected in the self-insured claims liability account. Estimated incremental expenses of \$3,356.73 for two workmen’s compensation cases have been recorded in lieu of any other liability for these cases since they involve third party stop-loss coverages or the State’s second injury fund reimbursement. Management does not anticipate significant incremental claim adjustment expenses for any health or unemployment claims and has accordingly not recorded any additional liability.

**CALCASIEU PARISH POLICE JURY
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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>				
2023	\$43,577	\$277,189	(\$224,696)	\$96,071
2022	\$187,874	\$396,010	(\$540,307)	\$43,577
<u>(2) Health Insurance Fund</u>				
2023	\$722,887	\$17,213,233	(\$18,105,694)	(\$169,573)
2022	\$259,641	\$14,054,501	(\$13,591,255)	\$722,887
<u>(3) General Liability/Property Fund</u>				
2023	\$967,332	\$174,334	(\$53,249)	\$1,088,417
2022	\$1,015,753	\$53,798	(\$102,219)	\$967,332
<u>(4) Unemployment Insurance Fund</u>				
2023	\$7,744	\$8,456	(\$12,715)	\$3,485
2022	\$10,023	\$23,926	(\$26,205)	\$7,744
** The Parish had a receivable in lieu of a claims liability amount for the health insurance fund due to excess reinsurance reimbursements as well as various rebates that are estimated to be received in 2024. 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.				

B. Contingent Liabilities and Commitments

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

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

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The Calcasieu Parish Police Jury has the following construction or other commitments as of December 31, 2023:

Gunter Construction, Inc. - Public Works East & West Paving Improvements	\$ 101,950
RE Heidt Construction - East Calcasieu Parish Road & Drainage Rehabilitation	4,373,048
RE Heidt Construction - Select Major Thoroughfare Roads & Drainage Rehabilitation	3,656,688
RE Heidt Construction – Overlaying of Roads in Calcasieu Parish, Wards 1 & 8	970,867
Civil Construction Company - Miscellaneous Roadway Improvements Ward 1	814,542
Matt L Guinn Construction, LLC - Gum Cove Bridge Replacement	2,407,392
Apeck Construction, Inc. - Currie Drive Bridge Replacement	1,017,851
Apeck Construction, Inc. – Ham Reid Road Extension Phase 1	3,189,676
RE Heidt Construction – Overlaying of Roads in Calcasieu Parish, Wards 2 & 3	579,647
Perc Development, LLC - Gauthier Road Lake Charles Airport Sewer Phase 2	3,294,674
Dunhill Development & Construction, LLC – Downtown Elevator Replacement	177,411
Hicks Enterprises, Inc. - West Wayside Drive Drainage Project	201
Hackley Enterprises, LLC - Intracoastal Park Hurricane Repair	503,332
Williams Equipment Services, LLC - Packing House Road Multi-Bridge Replacement	525,707
Guinn Construction, LLC – Sara Street Bridge Replacement	1,191,795
Construction Services of SWLA - Waterworks District 2 of 4	19,854
Blake D Hines, Inc. - Hwy 397 and James Sudduth Waterline Loop	296,992
NCMC, LLC - Clearfield Ranch Water Main	504,500
Trahan Construction, LLC - Burton Complex Hurricane Repair	65,553
Alfred Palma, LLC – Calcasieu Parish Forensic Center Project	6,680,777
Trahan Construction, LLC – Burton HVAC, Generator, and Improvements Project	1,475,651
Seth Priola Construction, LLC – 901 Lakeshore Drive Hurricane Repairs	1,587,650
Ryder & Ryder, LTD – Old Courthouse Repairs	522,082
Alfred Palma, LLC - Prien Lake Park Hurricane Repairs	115,526
Ryder & Ryder, LTD - CERTC Hurricane Repairs & Improvement	197,740
Total Primary Government Construction or Other Commitments	\$ 34,271,106

C. Joint Service Agreements

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

Animal Services Activities: The Parish and the City of Lake Charles entered into a joint service agreement, with an effective date of January 1, 2019, regarding operational responsibility for a consolidated animal control services and shelter program. The original agreement was in effect for 2019, 2020, and 2021 with a provision for an additional renewal period of three years. The additional three-year provision was exercised by amendment on August 4, 2022, extending the agreement to December 31, 2024. The City agreed to fund its share of the annual operating budget after the reduction for self-generated revenue and other specified grant revenue. The City's share of the operating costs are allocated on a percentage basis of population served as defined by the latest available written adjustments to the most current Federal Census count disseminated by the Louisiana Department of the Treasury. The 2023 amount of \$806,132.04 was received in June of 2023. 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 initially entered into a joint service agreement on July 22, 2010, pertaining to the continued funding for various Parish jail facility issues. The 2010 agreement and all subsequent agreements having expired, the parties entered into a new agreement effective April 1, 2022, for a one year period through March 31, 2023, with automatic renewal for successive one-year periods unless either party gives notice. The Parish agrees to pay the Sheriff an annual amount of \$1,900,000 in equal quarterly installments. In the fifth year of the agreement, the CPI-U will apply for the most recent twelve-month period, subject to a maximum increase of four percent (4%). The Parish paid the 2022 fourth quarter amount of \$475,000 in March of 2023 and \$1,425,000 for 2023 in the second, third and fourth quarters. The fourth quarter amount of \$475,000 was paid in 2024.

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

The Parish has also entered into three other joint service agreements with the Sheriff related to providing nursing and health service administrator services, mental health services to the Parish inmates as well as medical director and nurse practitioner services for the Parish inmates. Prior to July 1, 2020, the Parish, and the Sheriff each contributed fifty percent (50%) of all costs incurred to provide these services. Effective July 1, 2020, the Parish has agreed to contribute sixty percent (60%) of all costs incurred to provide these services while the Sheriff will contribute forty percent (40%). For 2023, the Parish paid the Sheriff \$84,537 in nursing service payments, \$46,964 in health service administrator service payments, and \$26,165 in mental health coordinator payments. In addition, the Sheriff reimbursed the Parish \$631,184 for medical director, nurse practitioner services and nursing service payments.

On July 15, 2015, the Parish and the Calcasieu Parish Sheriff's Office initially entered into a joint services agreement to obtain mental health services for Parish inmates and other jurisdictions' inmates housed at the Calcasieu Correctional Center, including juveniles housed at the Juvenile Justice Services Facility. The original agreement and all subsequent agreements having expired, the parties entered into a new agreement effective May 1, 2023, for a one-year period through April 30, 2024, with an automatic renewal for successive one-year periods unless either party gives notice. The agreement provides for a maximum monthly payment to the mental health provider of \$19,000. The Sheriff's Office reimbursed the Parish \$11,595 for mental services provided in 2023 as a partial offset to the \$114,862 payment made by the Parish to the mental health provider during this same period.

Health Unit Activities: The Louisiana Department of Health and Human Resources (DHHR) operates the Calcasieu Parish Health Unit. The Parish has agreed to contribute \$540,000 towards the operational costs of the Health Unit. For 2023, the Parish paid DHHR directly \$193,066 while paying direct nursing costs for the Health Unit in the amount of \$346,934.

Court and Marshal Activities: The City of Lake Charles and the City of Sulphur are statutorily required to fund the operations of the Ward Three and Ward Four Courts and Marshal's Offices with the Parish agreeing to contribute funds to both Wards 3 and 4. The Parish paid \$361,177 in 2023 under the funding agreements for the Wards 3 and 4 Courts and Marshals.

Fire Protection Activities: On July 20, 2004, the Parish entered into a joint services agreement with the City of Lake Charles regarding the management of Fire Protection District No. 2 of Ward 3. In that agreement, the Parish dissolved the existing board of directors and assumed that responsibility. The City of Lake Charles assumed the day-to-day management of those operations, which would be inclusive of any budgetary decision-making requirements. The Parish would continue to collect the property tax revenue on behalf of the District while paying the City of Lake Charles for its management services. The ownership of the District's assets would not be transferred under this joint services agreement, and any costs associated with major improvements or capital expenditures would remain the responsibility of the District. The fee for the management services provided by the City of Lake Charles is the full amount of the property tax collections and the state revenue sharing collections paid to the District. For 2023, the Parish remitted \$3,431,922 to the City of Lake Charles.

Burton Coliseum and Agricultural Activities: The Parish and the West Calcasieu Parish Community Center Authority entered into a cooperative endeavor agreement effective for a ten-year period beginning January 1, 2014. The agreement provided \$225,000 from the Parish's Burton Coliseum and Agricultural Services Tax to the Authority in the first year for the purpose of building, maintaining, and operating a rodeo arena, sports complex, or community center, and/or for funding of agricultural and community services. In the subsequent years, the Parish will appropriate ten percent of the estimated tax collections to the Authority. In no year will the appropriation exceed twenty-five percent of the Authority's gross operating revenue as determined by the Authority's previous fiscal year audit. The payment for 2023 was \$365,556.

CALCASIEU PARISH POLICE JURY
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The Parish has entered into a cooperative endeavor agreement with the Louisiana Cooperative Extension Service to provide funding for the Parish Agricultural Center located at the Burton Complex. For 2023, the Parish paid \$167,424 specifically for salary and fringe benefit supplements. The Parish also directly paid \$117,344 in other expenditures associated with providing the Agricultural Center with suitable office space, furnishings, utilities, communication and technology charges, and office supplies.

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

Infrastructure Activities: In 2015, the Parish entered into an agreement with Sasol for the construction of a road whereby Sasol was required to make payments when certain milestones were met. While work on the sixth milestone was substantially completed in 2023, the Parish did not submit its request for reimbursement until the end of December. This resulted in the reporting of a receivable in the amount of \$500,000 for Sasol's portion of the funds expended by the Parish toward the sixth milestone of the project.

D. Termination Benefits

At December 31, 2023, the Parish has not provided any terminated employees (either through voluntary or involuntary means) with termination benefits, which include but are not limited to severance pay, enhanced early retirement options, etc. The terminated employees are offered continued health care coverage under the Consolidated Omnibus Budget Reconciliation Act (COBRA). However, the Parish does not contribute toward the cost of any coverage under COBRA.

E. On-Behalf Payments for Salaries and Benefits

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

Supplementary salary payments are made by the State directly to certain groups of employees. The Parish is not responsible for these salaries. Therefore, the basis of recognizing the revenue and expenditure (expense) payment is the actual contribution made by the State. For 2023, the State paid supplemental salaries to the following elected or appointed officials: district judges, certain district judges' employees, constables and justices of the peace, and employees of the Registrar of Voters' Office. The State also paid supplemental salaries for certain employees of the 14th Judicial District Attorney's Office as well as to firemen who are employees of the various fire protection district component units.

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

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

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On-behalf payments recorded as revenues and expenditures (expenses) in the 2023 financial statements are as follows:

	State Supplemented Salaries	Retirement Contributions	Total 2023 On - Behalf Payments
<u>Primary Government:</u>			
Governmental Activities	\$ 306,474	\$ 2,775,494	\$ 3,081,968
Business-Type Activities	-	59,929	59,929
Total Primary Government	306,474	2,835,423	3,141,897
<u>Component Units:</u>			
14th Judicial District Attorney	1,381,271	170,301	1,551,572
14 th Judicial District Criminal Court Fund	2,362,948	139,662	2,502,610
Fire Protection Districts	269,100	402,739	671,839
Other Component Units	-	1,241,422	1,241,422
Total Component Units	4,013,319	1,954,124	5,967,443
Total On-Behalf Payments	\$ 4,319,793	\$ 4,789,547	\$ 9,109,340

F. Restricted Assets

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

<u>Restricted Account</u>	Nonmajor Enterprise Fund
Cash for Customer Deposits and Accrued Interest	\$ 554,625
Special Assessments Receivable for Construction Debt	60,324
Intergovernmental Receivable for Revolving Loan Bond Proceeds	58,182
Total Primary Government	\$ 673,131

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

A. Other Postemployment Benefits (OPEB)

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

**CALCASIEU PARISH POLICE JURY
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The Parish contracted with a third-party consultant to perform the actuarial valuation required by GASB Statement No. 75. The consultant performed a full valuation for 2022 using a valuation date of January 1, 2022, and a measurement date of December 31, 2022. For the Parish plan, a full actuarial valuation is required every other year; therefore, using the 2022 census data and including all appropriate adjustments, a roll forward calculation was prepared for year end 2023 disclosure information with a measurement date of December 31, 2023. The 2023 valuation included a change in assumption for a decrease in the discount rate (described in the table below).

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

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

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

While there is no specific written plan for the Parish OPEB plan alone and therefore no separate annual report is issued, the Parish has reported this plan information based on communications to plan members via the written health plan maintained by the Parish. Any amendments to the general health plan as related to types of benefits offered are required to be approved by Parish management before being distributed to Plan members. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

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

Employees Covered: Employees who have twenty (20) years of cumulative service at retirement will be eligible for the above referenced retiree benefits if hired after January 1, 2007. Employees hired prior to January 1, 2007 must have ten (10) years of cumulative service to be eligible for any retiree benefits. Retirees are required to contribute one hundred percent (100%) of the monthly retiree premium for benefits elected.

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Using the 2022 census information, the following employees were covered by the benefit terms for the 2023 valuation:

Active Employees	1,109
Inactive Employees or Beneficiaries Currently Receiving Benefit Payments	170
Inactive Employees Entitled to But Not Yet Receiving Benefit Payments	-
Total Covered Employees	<u>1,279</u>

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

The total OPEB liability for the 2023 actuarial valuation, with a measurement date of December 31, 2023, was determined using the following actuarial assumptions and other inputs, unless otherwise specified:

Inflation Rate	Not utilized by the actuary – see discount rate information.
Discount Rate	3.88% using an average of following two 20-year municipal bond indices and rounded to the nearest 0.1%: (a) S&P Municipal Bond 20 Year High Grade Rate Index – 4.00%, and (b) Fidelity GO AA 20 Years – 3.77%. The discount rate of 3.88% was decreased from 4.18% utilized in 2022.
Healthcare Cost Trend Rates	7% for pre-65 and post 65-retirees decreasing .25% per year to an ultimate rate of 4.5% in 2034 and later.
Salary Increases	3.50%
Cost of Living Increases	Not applicable
Mortality Rate Table Used for Current Valuation	Society of Actuaries Pub-2010 Public Retirement Plans Healthy Male and Female Total Dataset Headcount-Weighted Mortality tables based on Employee and Healthy Annuitant Tables for both pre- and post-retirement projected with mortality improvements using the most current Society of Actuaries Mortality Improvement Scale MP-2021.

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

	Governmental Activities	Total Primary Government	Parish Plan Component Units	Total OPEB Plan
Total OPEB Liability at Beginning of Year	\$ 24,003,108	\$ 24,003,108	\$ 13,672,614	\$ 37,675,722
Current Period Changes:				
Service Cost	318,823	318,823	209,062	527,885
Interest on Total OPEB Liability	909,846	909,846	519,679	1,429,525
Changes in Assumptions**	1,238,758	1,238,758	761,410	2,000,168
Benefit Payments	(1,106,949)	(1,106,949)	(557,615)	(1,664,564)
Net Change in Total OPEB Liability	1,360,478	1,360,478	932,536	2,293,014
Total OPEB Liability at End of Year – Measurement Date	<u>\$ 25,363,586</u>	<u>\$ 25,363,586</u>	<u>\$ 14,605,150</u>	<u>\$ 39,968,736</u>
** Changes in assumptions reflect a decrease of 0.33% in the discount rate from 4.18% for 2022 to 3.88% for 2023.				

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 (2.88%) or one percentage point higher (4.88%) than the current discount rate of 3.88%:

	1% Decrease (2.88%)	Discount Rate (3.88%)	1% Increase (4.88%)
Primary Government	\$30,048,612	\$25,363,586	\$21,534,060
Component Units	\$17,647,597	\$14,605,150	\$12,646,987

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rate: The following presents the total OPEB liability of the Parish, as well as what the Parish's total OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage point lower (6%) or one percentage point higher (8%) than the current healthcare cost trend rate of 7%:

	1% Decrease (6%)	Healthcare Cost Trend Rate (7%)	1% Increase (8%)
Primary Government	\$21,416,677	\$25,363,586	\$30,035,581
Component Units	\$12,578,049	\$14,605,150	\$17,639,945

OPEB Expense and Deferred Outflows and Deferred Inflows of Resources Related to OPEB: Changes in Total OPEB Liability are either reported in OPEB expense in the year the change occurred or recognized as a deferred outflow of resources or a deferred inflow of resources in the year the change occurred and amortized into OPEB expense over a number of years. For the year ended December 31, 2023, the Parish recognized OPEB expense of \$1,069,559 for the primary government and \$576,029 for component units. At December 31, 2023, the Parish reported deferred outflows of resources related to OPEB from the following sources:

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Deferred Outflows and Inflows of Resources			
	Primary Government	Component Units**	Total Plan
Deferred Outflows of Resources:			
Changes in Assumptions	\$ 8,568,437	\$ 3,072,582	\$ 11,641,019
Deferred Inflows of Resources:			
Changes in Assumptions	\$ 13,349,306	\$ 4,829,657	\$ 18,178,963
** Deferred outflows and inflows of resources disclosed above only include component units that participate in the Parish's OPEB plan.			

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

Fiscal Year	Primary Government	Component Units	Total	Plan
2024	\$ (159,109)	\$ (152,713)	\$ (311,822)	
2024	(159,109)	(152,713)	(311,822)	
2026	(159,109)	(152,713)	(311,822)	
2027	(206,529)	(198,430)	(404,959)	
2028	(778,637)	(748,103)	(1,526,740)	
Thereafter	(3,318,376)	(352,403)	(3,670,779)	
Total	\$ (4,780,869)	\$ (1,757,075)	\$ (6,537,944)	

B. Retirement Commitments

(1) Plan Descriptions

Parochial Employees' Retirement System of Louisiana (PERS)

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

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

All permanent Parish government employees who work at least twenty-eight (28) hours a week shall become members on the date of employment. New employees meeting the age and Social Security criteria have up to ninety (90) days from the

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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, 2022, which is used for the Parish's 2023 calculations included herein. Access to the report can be found on the Louisiana Legislative Auditor's website at www.la.la.gov.

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

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

ROV has issued a stand-alone audit report on their financial statements for the year ended June 30, 2023, which is used for the Parish's 2023 calculations included herein. Access to the report can be found on the Louisiana Legislative Auditor's website at www.la.la.gov.

Louisiana State Employees' Retirement System (LASERS)

The Parish funds a portion of the salaries of two municipal court judges, and those judges are provided with pensions through a cost-sharing multiple-employer defined benefit pension plan administered by the Louisiana State Employees' Retirement System (LASERS). Section 401 of Title 11 of the Louisiana Revised Statutes (La. R.S. 11:401) grants to the LASERS Board of Trustees and the Louisiana Legislature the authority to review administration, benefit terms, investments, and funding of the plan. The projection of benefit payments in the calculation of the total pension liability includes all benefits to be provided to current active and inactive employees through LASERS in accordance with the benefit terms and any additional legal agreements to provide benefits that are in force at the measurement date. LASERS issues a publicly available financial report that can be obtained at www.lasersonline.org. The LASERS financial report issued for the year ended June 30, 2023, is used for the Parish's 2023 calculation included herein.

(2) Retirement Benefits Provided

PERS

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

For employees hired prior to January 1, 2007:

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

For employees hired on or after January 1, 2007:

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

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

For employees hired prior to January 1, 2007:

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

For employees hired on or after January 1, 2007:

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

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

ROV

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

For employees hired prior to January 1, 2013:

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

For employees hired on or after January 1, 2013:

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

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

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

LASERS

The age and years of creditable service required in order for a member to retire with full benefits are established by statute, and vary depending on the member's hire date, employer, and job classification. LASERS rank and file members hired prior to July 1, 2006, may either retire with full benefits at any age upon completing thirty (30) years of creditable service, at age fifty-five (55) upon completing twenty-five (25) years of creditable service, or at age sixty (60) upon completing ten (10) years of creditable service depending on their plan. Those members hired between July 1, 2006, and June 30, 2015, may retire at age sixty (60) upon completing five (5) years of creditable service and those hired on or after July 1, 2015, may retire at age sixty-two (62) upon completing five (5) years of creditable service. The basic annual retirement benefit for members is equal to two and one-half percent (2.5%) to three and one-half percent (3.5%) of average compensation multiplied by the number of years of creditable service. Additionally, members may choose to retire with twenty (20) years of service at any age, with an actuarially reduced benefit.

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

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

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

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

(3) Deferred Retirement Benefits

PERS

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

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

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

ROV

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

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

Upon termination of employment prior to or at the end of the specified period of participation, a participant in the plan may receive, at their option, a lump sum from the account equal to the payments into the account, a true annuity based upon their account balance in that fund, or any other method of payment if approved by the Board of Trustees. The monthly benefits that were being paid into the DROP fund will begin to be paid to the retiree. If the participant dies during participation in the plan, a lump sum equal to their account balance in the plan fund shall be paid to their named beneficiary or, if none, to their 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. Disabled members receive a normal retirement allowance if eligible. Upon retirement caused by disability, a member of Plan A shall be paid a disability benefit equal to the lesser of an amount equal to three percent (3%) of the member's final average compensation multiplied by their years of service, not to be less than fifteen (15), or three percent (3%) of final compensation multiplied by years of service assuming continued service to age sixty (60) for those members who were enrolled prior to January 1, 2007, and to age sixty-two (62) for those members who were enrolled January 1, 2007, and later.

For Plan B, a member shall be eligible to retire and receive a disability benefit if they were hired prior to January 1, 2007, and has at least five (5) years of creditable service or if hired after January 1, 2007, has seven (7) years of creditable service. Disabled members receive a normal retirement allowance if eligible. Upon retirement caused by disability, a member of Plan B shall be paid a disability benefit equal to the lesser of an amount equal to two percent (2%) of the member's final average compensation multiplied by their years of service, not to be less than fifteen (15), or two percent (2%) of final compensation multiplied by years of service assuming continued service to age sixty (60) for those members who were enrolled prior to January 1, 2007, and to age sixty-two (62) for those members who were enrolled January 1, 2007, and later.

ROV

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

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attained age sixty (60) shall be entitled to a disability benefit equal to the lesser of three percent (3%) of their average final compensation multiplied by the number of creditable years of service, not to be less than fifteen percent (15%), or three and one-third percent (3.33%) of average final compensation multiplied by the years of service assuming continued service to age sixty (60). Disability benefits may not exceed two-thirds of earnable compensation.

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

(5) Survivor's Benefits

PERS

Upon the death of any member of Plan A with five (5) or more years of creditable service who is not eligible for retirement, the plan provides for benefits for the surviving spouse and minor children, as outlined in the statutes. Any member of Plan A, who is eligible for normal retirement at time of death, the surviving spouse shall receive an automatic Option 2 benefit, as outlined in the statutes. Plan B members need ten (10) years of service credit to be eligible for survivor benefits. The surviving spouse of a member with ten (10) or more years of creditable service and not eligible for normal retirement at the time of death receives an Option 2 benefit payable at attainment of age fifty (50). Upon the death of any member of Plan B who is eligible for normal retirement, the plan provides for an automatic Option 2 benefit to the surviving spouse.

ROV

If a member who has less than five (5) years of credited service dies due to any cause other than injuries sustained in the performance of their official duties, their accumulated contributions are paid to their designated beneficiary. If the member has five (5) or more years of credited service, and is not eligible to retire, 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 in active state service at the time of death, or a minimum of twenty (20) years of service credit regardless of when earned. A deceased member's spouse must have been married for a least one year before death.

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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 is authorized to grant retired members, and widows/widowers of members, who have been retired for at least one full year an annual cost of living increase of two percent (2%) of the retiree's original benefit and all retired members and widows/widowers who are sixty-five (65) years of age and older a two percent (2%) increase in their original benefit (or their benefit as of October 1, 1977, if they retired prior to that time). Also, the Board may provide a cost-of-living increase of up to two and one-half percent (2.5%) for retirees age sixty-two (62) and older. (RS 11:1937). Lastly, Act 270 of 2009 provided for further reduced actuarial payments to provide an annual two and one-half percent (2.5%) cost of living adjustment commencing at age fifty-five (55).

ROV

Cost of living provisions for ROV allows the Board of Trustees to provide an annual cost of living increase of the eligible retiree's original benefit if certain funding criteria are met. Members are eligible to receive a two percent (2%) cost of living adjustment once they have reached the age of sixty-five (65) and a three percent (3%) adjustment to those retired at least two (2) years if certain funding criteria are met. Funding criteria for granting cost of living adjustments to members over sixty (60) 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, 2022, the actuarially determined contribution rate was 7.10% of member's compensation for Plan A and 4.93% of member's compensation for Plan B. However, the actual rate for the fiscal year ended December 31, 2022, was 11.50% for Plan A and 7.5% for Plan B.

According to state statute, PERS also receives one-fourth (1/4) of one percent (1%) of ad valorem taxes collected by the Parish. PERS also receives revenue sharing funds each year as appropriated by the Legislature. Tax monies and revenue sharing monies are apportioned between Plan A and Plan B in proportion to the member's compensation. These additional sources of income are used as additional employer contributions and are considered support from non-employer contributing entities. These amounts total \$9,318,063 for Plan A and \$1,593,729 for Plan B.

ROV

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ending June 30, 2023, the actual employer contribution rate was 18%.

In accordance with state statute, ROV also receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities but are not considered special funding situations. Non-employer contributions are recognized as revenue and excluded from pension expense for the year ended June 30, 2023.

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LASERS

Contribution requirements of members are established by Section 401 of Title 11 of the Louisiana Revised Statutes (La. R.S. 11:62) 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.

Rates for the year ended June 30, 2023, were 44.80% for Judges hired before January 1, 2011, 43.80% for Judges hired after December 31, 2010, and 43.80% for judges hired on or after July 1, 2015. The aggregate rate for the entire system was 41.00%.

Employer contributions to the PERS, ROV, and LASERS as of December 31, 2023, are as follows:

	PERS	ROV	LASERS	Total
2023 Employer Contributions	\$4,203,296	\$16,786	\$23,261	\$4,243,343
Contribution Percentage	11.50%	18.00%	Pre- 6-30-21: 44.8% and 43.8% Post 6-30-21: 45.8% and 44.7%	N/A N/A

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

The Parish reported liabilities for its proportionate share of the net pension liability for the PERS, ROV, and LASERS plans. The net pension liability for the plans were measured and determined by actuarial valuations as of December 31, 2022, June 30, 2023, and June 30, 2023, respectively with the appropriate adjustments made for 2022. 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	\$ 4,658,944,882	\$ 143,162,922	\$ 21,192,522,129	\$ 25,994,629,933
Plan Fiduciary Net Position	<u>(4,274,065,818)</u>	<u>(124,158,299)</u>	<u>(14,498,993,789)</u>	<u>\$ (18,897,217,906)</u>
Total Net Pension Plan Liability/(Asset)	<u>\$ 384,879,064</u>	<u>\$ 19,004,623</u>	<u>\$ 6,693,528,340</u>	<u>\$ 7,097,412,027</u>
Total Parish Portion of Net Pension Liability/(Asset)	<u>\$ 18,723,003</u>	<u>\$ 96,915</u>	<u>\$ 154,152</u>	<u>\$ 18,974,070</u>
Percentage of Parish Liability/(Asset) to Pension Liability/(Asset) for all Employers	4.86%	0.51%	0.0023%	N/A
Measurement Date	12/31/2022	6/30/2023	6/30/2023	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, 2022, are as follows:

	PERS	ROV	LASERS	Total
<u>Pension Expense:</u>				
Pension Expense	\$ 8,134,175	\$ (3,604)	\$ (9,123)	\$ 8,121,448
Percentage of Parish Pension Expense to Pension Expense for all Employers	4.95%	0.072%	0.00091%	N/A

The Parish reported the deferred outflows of resources related to pensions on the 2023 financial statements as follows:

	PERS	ROV	LASERS	Total
<u>Deferred Outflows of Resources:</u>				
Changes in assumptions	\$ 597,523	\$ 5,976	\$ -	\$ 603,499
Net difference between projected and actual earnings on pension plan investments	19,765,481	22,468	882	19,788,831
Differences between expected and actual economic experience	692,235	4,029	3,338	699,602
Changes in proportion and differences between employer contributions and proportionate share of contributions and deferred outflows and inflows of resources	260,483	2,118	(820)	261,781
Employer contributions subsequent to the measurement date	<u>4,135,150</u>	<u>6,721</u>	<u>10,794</u>	<u>4,152,665</u>
Total Deferred Outflows of Resources	<u>\$ 25,450,872</u>	<u>\$ 41,312</u>	<u>\$ 14,195</u>	<u>\$ 25,506,379</u>

The Parish reported the deferred inflows of resources related to pensions on the 2023 financial statements as follows:

	PERS	ROV	Total
<u>Deferred Inflows of Resources:</u>			
Differences between expected and actual economic experience	\$ 2,062,816	\$ 4,356	\$ 2,067,172
Net difference between projected and actual investment earnings on pension plan	-	-	-
Changes in proportion	<u>506,649</u>	<u>11,875</u>	<u>518,524</u>
Total Deferred Inflows of Resources	<u>\$ 2,569,466</u>	<u>\$ 16,231</u>	<u>\$ 2,585,697</u>

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During 2023, employer contributions of \$4,203,296, \$6,721, and \$10,793 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, 2024. 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
2024	\$ 665,636	\$ (8,844)	\$ 3,772	\$ 660,565
2025	2,970,377	1,913	(5,821)	2,966,469
2026	6,250,608	4,199	7,486	6,262,292
2027	8,859,628	22,695	(2,040)	8,880,283
Total	<u>\$ 18,746,249</u>	<u>\$ 19,962</u>	<u>\$ 3,398</u>	<u>\$ 18,769,609</u>

(9) Actuarial Assumptions

PERS

The discount rate used to measure the total pension liability was 6.40%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers and non-employer contributing entities will be made at the actuarially determined contribution rates, which are calculated in accordance with relevant statutes and approved by the Board of Trustees and the Public Retirement Systems' Actuarial Committee (PRSAC). Based on those assumptions, PERS's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the Capital Asset Pricing Model (CAPM) (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward-looking basis in equilibrium, in which best-estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.10% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.70% for the year ended December 31, 2022, which is the most recent actuarial calculation date.

ROV

The discount rate used to measure the total pension liability was 6.25%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of ROV's actuary. Based on those assumptions, ROV's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

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LASERS

The discount rate used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that employer contributions from participating employers will be made at the actuarially determined rates taking into consideration the recommendation of the pension plan's actuary. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

A summary of the actuarial methods and assumptions used in determining the total pension liability presented in the 2023 financial statements are as follows:

Assumptions	PERS	ROV	LASERS
Valuation Date	31-Dec-22	30-Jun-23	30-Jun-23
Actuarial Cost Method	Entry Age Normal	Entry Age Normal	Entry Age Normal
Expected Remaining Service Lives	4 years	5 years	2 years
Discount Rate	6.40%	6.25%	7.25%
Investment Rate of Return	6.40% per annum	6.25%, net of investment expense	7.25% per annum
Projected Salary Increases	4.75% (2.30% Inflation, 2.45% Merit)	5.25% (2.30% Inflation, 2.95% Merit)	See table below
Inflation Rate	2.30% per annum	2.30% per annum	2.30% per annum

LASERS Projected Salary Increases		
Member Type	Lower Range (%)	Upper Range (%)
Regular	3.00	12.80
Judges	2.60	5.10
Corrections	3.60	13.80
Hazardous Duty	3.60	13.80
Wildlife	3.60	13.80

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Additional assumptions include the following:

Mortality – PERS

Mortality assumptions were based on an experience study. The data was assigned credibility weighting and combined with a standard table to produce current levels of mortality. As a result of this study, mortality for employees was set equal to the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2018 scale. In addition, mortality for annuitants and beneficiaries was set equal to the Pub-2010 Public Retirement Plans Mortality Table for Healthy Retirees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2018 scale. For Disabled annuitants, mortality was set equal to the Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2018 scale.

Mortality – ROV

Employees, Annuitants, and Beneficiaries – RP-2010 Public Retirement Plans Mortality Table for general employees multiplied by 120% for males and 120% for females each with full generational projection using the appropriate MP-2019 improvement scale.

Disabled Annuitants – RP-2010 Public Retirement Plans Mortality Table for general disabled retirees multiplied by 120% for males and 120% for females each with the generational projection using the appropriate MP-2019 improvement scale.

Mortality – LASERS

Non-disabled members – RP-2014 Blue Collar (males/females) and White Collar (females) Healthy Annuitant Tables projected on a fully generational basis by Mortality Improvement Scale MP-2018.

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

Cost of Living Adjustments – PERS, ROV, & LASERS

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

Best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation for PERS as of December 31, 2022, and ROV and LASERS as of June 30, 2023, are summarized in the following tables:

PERS	Target Asset Allocations	Long-Term Expected Real Rate of Return
<u>Asset Class:</u>	(%)	(%)
Fixed Income	33.00	1.17
Equity	51.00	3.58
Alternatives	14.00	0.73
Real Assets	<u>2.00</u>	<u>0.12</u>
Total	<u>100.00</u>	5.60
Inflation Adjustment		<u>2.10</u>
Expected Arithmetic Nominal Return		<u>7.70%</u>

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

LASERS	Target Asset Allocations	Long-Term Expected Real Rate of Return
<u>Asset Class:</u>	(%)	(%)
Cash	0.00	0.80
Domestic Equities	34.00	4.45
International Equities	18.00	5.44
Domestic Fixed Income	3.00	2.04
International Fixed Income	17.00	5.33
Alternative Investments	<u>28.00</u>	8.19
Total	<u>100.00</u>	
Weighted Long-Term Expected Real Rate of Return		5.89
Inflation Adjustment		<u>2.30</u>
Expected Arithmetic Nominal Return		<u>8.19%</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 parentheses underneath the different plans, as well as what the employers' net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate.

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	PERS (6.40%)	ROV (6.25%)	LASERS (7.25%)	Total
Employer's Proportionate				
<u>Share of Net Pension Liability (Asset):</u>				
1.0% Decrease	\$46,302,607	\$176,320	\$201,849	\$46,680,776
Current Discount Rate	\$18,723,003	\$96,915	\$154,152	\$18,974,070
1.0% Increase	(\$4,398,969)	\$29,429	\$113,742	(\$4,255,798)

C. Retirement Commitments – Component Units

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

(1) Plan Descriptions

Firefighters' Retirement System (FRS)

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

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

FRS has issued a stand-alone audit report on their financial statements for the year ended June 30, 2023. Access to the report can be found on the Legislative Auditor's website at www.la.gov.

District Attorneys' Retirement System (DARS)

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

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

DARS has issued a stand-alone audit report on their financial statements for the year ended June 30, 2023. Access to the report can be found on the Legislative Auditor's website at www.la.gov.

(2) Retirement Benefits Provided

FRS

Members with twelve years of creditable service may retire at age fifty-five; members with twenty years of service may retire at age fifty; members with twenty-five years of service may retire regardless of age, provided that they have been a member of this system for at least one year. The retirement allowance is equal to three and one-third percent (3-1/3 %) of the member's average final compensation multiplied by their years of creditable service, not to exceed one hundred percent (100%) of their average final compensation.

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

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

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

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

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

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

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

DARS

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

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

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

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

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

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

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

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

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

(3) Deferred Retirement Benefits

FRS

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

DARS

The following provisions only apply to those members of the retirement system who elected to participate in the Deferred Retirement Option Plan prior to January 1, 2009. In lieu of terminating employment and accepting a service retirement allowance, any member in the New Plan who is eligible for normal retirement or any member of the Old Plan who is eligible for unreduced benefits may elect to participate in the Deferred Retirement Option Plan (DROP) for up to three years and defer the receipt of benefits. Upon commencement of participation in the plan, membership in the system continues and the member's status changes to inactive. During participation in the plan, employer contributions are payable, but employee contributions are reduced to one-half of one percent. The monthly retirement benefits that would have been payable, had the person elected to cease employment and receive a service retirement allowance, are paid into the DROP account. This fund does not earn interest while a person is participating in the DROP. In addition, no cost-of-living increases are payable to participants until employment which made them eligible to become members of the system has been terminated for at least one full year.

Upon termination of employment prior to or at the end of the specified period of participation, a participant in the plan may receive, at their option, a lump sum from the account equal to the payments into the account or systematic disbursements from their account in any manner approved by the board of trustees. The monthly benefits that were being paid into the deferred retirement option plan fund will begin to be paid to the retiree. If a participant dies during participation in the plan, a lump sum equal to their account balance in the plan fund is paid to their named beneficiary or, if none, to their estate. If employment is not terminated at the end of the three years, payments into the plan fund cease and the person resumes active contributing membership in the system. All amounts which remain credited to the individual's sub-account after termination of participation in the plan are invested in liquid money market funds. Interest is credited thereon as actually earned.

Back-DROP – In lieu of receiving a service retirement allowance any member of the fund who has more than sufficient service for a regular service retirement may elect to receive a "Back-DROP" benefit. The Back-DROP benefit is based upon the Back-DROP period selected and the final average compensation prior to the period selected. The Back-DROP period is the lesser of three years or the service accrued between the time a member first becomes eligible for retirement and their

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actual date of retirement. At retirement the member's maximum monthly retirement benefit is based upon their service, final average compensation, and plan provisions in effect on the last day of creditable service immediately prior to the commencement of the Back-DROP period. In addition to the monthly benefit at retirement, the member receives a lump-sum payment equal to the maximum monthly benefit as calculated above multiplied by the number of months in the Back-DROP period. In lieu of receiving the lump-sum payment, the member may leave the funds on deposit with the system in an interest-bearing account. The surviving spouse of members eligible to retire may elect to receive benefits as though the member had elected the Back-DROP option as of the day following the date of death.

(4) Disability Benefits

FRS

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

DARS

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

(5) Survivor's Benefits

FRS

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

DARS

Upon the death of a member with less than five years of creditable service, their accumulated contributions and interest thereon are paid to their spouse, if they are married, or to their designated beneficiary, if they are not married. Upon the death of any active, contributing member with five or more years of service or any member with twenty-three years of service who has not retired, automatic option 2 benefits are payable to the surviving spouse. These benefits are based on the retirement benefits accrued at the member's date of death with option factors used as if the member had continued in service to earliest normal retirement age. If a member has no surviving spouse, the surviving minor children under eighteen or disabled children are paid 80% of the member's accrued retirement benefit divided into equal shares. If a member has no surviving spouse or

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children, their accumulated contributions and interest are paid to their designated beneficiary. In lieu of periodic payments, the surviving spouse or children may receive a refund of the member's accumulated contributions with interest.

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

FRS

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

DARS

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

(7) Contributions

FRS

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

According to state statute, employer contributions are actuarially-determined each year. For the year ended June 30, 2023, employer and employee contribution rates for members above the poverty line were 33.25% and 10.00%, respectively. The employer and employee contribution rates for those members below the poverty line were 35.25% and 8.00%, respectively.

According to state statute, the System receives insurance premium assessments from the state of Louisiana. The assessment is considered support from a non-employer contributing entity and appropriated by the legislature each year based on an actuarial study. Non-employer contributions were recognized as revenue during the year ended June 30, 2023, and were excluded from pension expense. Non-employer contributions received by the System during the year ended June 30, 2023, were \$29,283,671.

DARS

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ending June 30, 2023, the actual employer contribution rate was 9.5%. Employer contributions for the year ended June 30, 2023, were \$6,350,908.

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In accordance with state statute, the System receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities but are not considered special funding situations. Non-employer contributions were recognized as revenue during the year ended June 30, 2023, and excluded from pension expense. Non-employer contributions for the year ended June 30, 2023, were \$10,777,403.

Component unit employer contributions to the PERS, FRS, and DARS as of December 31, 2023, are as follows:

	PERS	FRS	DARS	Total
2023 Employer Contributions	\$5,625,181	\$2,220,990	\$679,034	\$8,525,205
Contribution Percentage	11.50%	Pre- 6-30-23: 33.25% Post- 6-30-23: 33.25%	Pre- 6-30-23: 9.50% Post- 6-30-23: 12.00%	N/A N/A

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

Component units reported liabilities for its proportionate share of the net pension liability for the PERS, FRS, and DARS plans. The net pension liability for the plans were measured and determined by actuarial valuations as of December 31, 2022, June 30, 2023, and June 30, 2023, respectively with the appropriate adjustments made for 2022. The net pension liability for each of the three plans was measured as the portion of the present value of projected benefit payments to be provided through the pension plan to current active and inactive employees that is attributed to those employees' past periods of service, less the amount of the pension plans' fiduciary net position. The allocation percentages were used in calculating each employer's proportionate share of each of the three pension liability amounts.

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

	PERS **	FRS	DARS	Total
<u>Pension Liability (Asset):</u>				
Total Pension Plan Liability	\$ 4,658,944,882	\$ 2,925,476,136	\$ 606,116,554	\$ 8,190,537,572
Plan Fiduciary Net Position	(4,274,065,818)	(2,272,795,475)	(520,361,462)	(7,067,222,755)
Total Net Pension Plan Liability/(Asset)	<u>\$ 384,879,064</u>	<u>\$ 652,680,661</u>	<u>\$ 85,755,092</u>	<u>\$ 1,123,314,817</u>
Total Component Unit Portion of Net Pension Liability/(Asset)	<u>\$ 27,010,835</u>	<u>\$ 6,204,957</u>	<u>\$ 1,786,044</u>	<u>\$ 35,001,836</u>
Percentage of Component Unit Liability/(Asset) to Pension Liability/(Asset) for all Employers	7.02%	0.95%	2.08%	N/A
Measurement Date	12-31-2022	06-30-2023	06-30-2023	N/A
** PERS Plan A which is the Plan in which the component units participate.				

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The components of pension expense of the PERS, FRS, and DARS as of December 31, 2023, are as follows:

	PERS	FRS	DARS	Total
<u>Pension Expense:</u>				
Pension Expense	\$4,845,837	\$533,540	\$467,473	\$5,846,850
Percentage of Component				
Unit Pension Expense to Pension Expense for all Employers	2.95%	0.41%	1.58%	N/A

Component units reported the deferred outflows of resources related to pensions in the 2023 financial statements as follows:

	PERS	FRS	DARS	Total
<u>Deferred Outflows of Resources:</u>				
Changes in assumptions	\$ 1,136,005	\$ 375,458	\$ 273,571	\$ 1,785,034
Net difference between projected and actual earnings on pension plan investments	29,239,453	1,034,730	316,731	30,590,914
Changes in proportion and differences between employer contributions and proportionate share of contributions and deferred outflows and inflows of resources	223,222	577,577	62,320	863,119
Employer contributions subsequent to the measurement date	<u>5,691,615</u>	<u>835,239</u>	<u>79,109</u>	<u>6,605,963</u>
Total Deferred Outflows of Resources	<u>\$ 36,290,295</u>	<u>\$ 2,823,004</u>	<u>\$ 731,731</u>	<u>\$ 39,845,030</u>

Component units reported the deferred inflows of resources related to pensions in the 2023 financial statements as follows:

	PERS	FRS	DARS	Total
<u>Deferred Inflows of Resources:</u>				
Differences between expected and actual experience	\$ 2,975,932	\$ 212,585	\$ 58,996	\$ 3,247,513
Changes in proportion	<u>237,637</u>	<u>-</u>	<u>115,965</u>	<u>353,602</u>
Total Deferred Inflows of Resources	<u>\$ 3,213,569</u>	<u>\$ 212,585</u>	<u>\$ 174,961</u>	<u>\$ 3,601,115</u>

During 2023, employer contributions of \$5,691,615, \$835,239, and \$79,108 were made subsequent to the measurement date for PERS, FRS, and DARS, respectively. These contributions are reported as deferred outflows of resources related to pensions and will be recognized as reductions of the net pension liability in the year ended December 31, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

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Year	PERS	FRS	DARS	Total
2024	\$ 3,268,346	\$ 430,182	\$ 170,682	\$ 3,869,210
2025	6,946,969	272,775	143,390	7,363,134
2026	10,430,002	899,439	277,936	11,607,377
2027	3,453,662	66,950	(114,347)	3,406,265
2028	-	66,422	-	66,422
Thereafter	-	39,413	-	39,413
Total	\$ 24,098,979	\$ 1,775,181	\$ 477,661	\$ 26,351,821

(9) Actuarial Assumptions

FRS

The discount rate used to measure the total pension liability was 6.90%. The projection of cash flows used to determine the discount rate assumes that contributions from plan members will be made at the current contribution rates, and that contributions from participating employers and non-employer contributing entities will be made at the actuarially determined rates approved by the Board of Trustees and by the Public Retirement Systems' Actuarial Committee taking into consideration the recommendation of the System's actuary. Based on these assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

For each year, the actuary determines the reasonable range of the actuarial valuation interest rate, an expected long-term portfolio rate of return and standard deviation based upon the FRS target asset allocation and a thirty-year time horizon. These rates were based on an analysis of the FRS portfolio along with expected long-term rates of return, standard deviations of return, and correlations between asset classes collected from a number of investment consulting firms in addition to the FRS investment consultant, NEPC, L.L.C. Using these values and assuming that future portfolio returns are normally distributed, ten thousand trials of returns over the upcoming thirty years were performed. The results of these trials were organized into percentiles and a reasonable range, equal to the 40th through 60th percentiles, was set. For the fiscal year ended June 30, 2023, the reasonable range was set at 6.67% through 7.91% and the Board of Trustees elected to set the FRS assumed rate of return at 6.90% for the fiscal year ended June 30, 2023. Additional details are given in the actuary's complete 2020 Experience Report for the period July 1, 2014 – June 30, 2019, which can be obtained from the Firefighters' Retirement System website at www.ffret.com under the Finance tab, Actuarial Valuations section.

DARS

The discount rate used to measure the total pension liability was 6.10%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of the System's actuary. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The resulting long-term rate of return is 7.70% for the year ended June 30, 2023.

A summary of the actuarial methods and assumptions used in determining the total pension liability presented in the 2023 financial statements are as follows:

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023**

Assumptions	PERS	FRS	DARS
Valuation Date	December 31, 2022	June 30, 2023	June 30, 2023
Actuarial Cost Method	Entry Age Normal	Entry Age Normal	Entry Age Normal
Expected Remaining Service Lives	4 y ears	7 years, closed period	5 years
Discount Rate	6.40%	6.90%	6.10%
Investment Rate of Return	6.40% per annum	6.90% per annum, net of investment expense, including inflation	6.10%, net of pension plan investment expense, including inflation
Projected Salary Increases	4.75% (2.30% Inflation, 2.45% Merit)	14.10% in the first two years of service and 5.20% with 3 or more years of service; includes Inflation and Merit increases	5.00% (2.20% Inflation, 2.80% Merit)
Inflation Rate	2.30% per annum	2.50% per annum	2.20% per annum

Additional assumptions include the following:

Mortality – FRS

For active members, mortality was set equal to the Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Employees.

For annuitants and beneficiaries, mortality was set equal to the Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Healthy Retirees.

For disabled retirees, mortality was set equal to the Pub-2010 Public Retirement Plans Mortality Table for Safety Disabled Retirees.

In all cases the base table was multiplied by 105% for males and 115% for females, each with full generational projection using the appropriate MP-2019 scale.

Mortality – DARS

Pub-2010 Public Retirement Plans Mortality Table for General Above-Median Employees multiplied by 115% for males and females for current employees, each with full generational projection using the MP2019 scale.

Pub-2010 Public Retirement Plans Mortality Table for General Above-Median Healthy Retirees multiplied by 115% for males and females for annuitants and beneficiaries, each with full generational projection using the MP2019 scale.

Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 115% for males and females for disabled retirees, each with full generational projection using the MP2019 scale.

Cost of Living Adjustments – FRS & DARS

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

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023**

Best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation for FRS and DARS as of June 30, 2023, are summarized in the following tables:

FRS	Target Asset Allocations	Long-Term Expected Real Rate of Return
<u>Asset Class:</u>	(%)	(%)
U.S. Equity	29.50	6.24
Non-U.S. Equity	11.50	6.49
Global Equity	10.00	6.49
Emerging Market Equity	5.00	8.37
U.S. Core Fixed Income	20.00	1.89
U.S. TIPS	2.00	1.72
Emerging Market Debt	2.00	4.30
Multisector Fixed Income	2.00	0.00
Global Tactical Asset Allocation	0.00	4.02
Private Equity	9.00	9.57
Real Estate	6.00	4.41
Real Assets	<u>3.00</u>	5.62
Total	<u>100.00</u>	

DARS	Target Asset Allocations	Long-Term Expected Real Rate of Return
<u>Asset Class:</u>	(%)	(%)
Equities	50.11	10.66
Fixed Income	32.82	3.81
Alternatives	16.90	6.50
Cash	0.20	2.31
Weighted Long-Term Expected Real Rate of Return		5.02
Inflation Adjustment		<u>2.68</u>
Expected Arithmetic Nominal Return		<u>7.70%</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.

CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

	PERS (6.40%)	FRS (6.90%)	DARS (6.10%)	Total
Employer's Proportionate				
<u>Share of Net Pension Liability (Asset):</u>				
1.0% Decrease	\$66,798,722	\$9,565,458	\$3,333,438	\$79,697,618
Current Discount Rate	\$27,010,835	\$6,204,957	\$1,786,044	\$35,001,836
1.0% Increase	(\$6,346,198)	\$3,393,912	\$483,602	(\$2,468,684)

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 GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definition*, there were several previously presented nonmajor governmental funds with legally adopted budgets that are now combined with the General Fund, the Public Works Operating Fund, or other nonmajor governmental funds because the activity in the aforementioned funds no longer met the definition of a special revenue fund as required by GASB Statement No. 54. The 2023 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 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	American Rescue Plan Grant Fund
Net Change in Fund Balance (GAAP)	\$ 4,038,617	\$ 2,618,711	\$ 2,814,554
<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)	(5,022,287)	(2,098,410)	-
<u>Adjustment for Basis Differences:</u>			
To Adjust for Revenues and Deferrals	(2,317,056)	(867,490)	(10,103,140)
To Adjust for Expenditures and Accruals	1,888,434	1,185,496	(2,126,843)
Net Change in Fund Balance (Budgetary Basis)	<u>\$(1,412,292)</u>	<u>\$ 838,307</u>	<u>\$ (9,415,429)</u>

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023**

	Calcasieu Parish Library Fund	Drainage Lateral Cleanup Fund
Net Change in Fund Balance (GAAP)	\$ 2,642,557	\$ 3,792,231
<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)	-	-
<u>Adjustment for Basis Differences:</u>		
To Adjust for Revenues and Deferrals	(1,448,256)	14,778,965
To Adjust for Expenditures and Accruals	407,208	(8,244,631)
Net Change in Fund Balance (Budgetary Basis)	\$ 1,601,509	\$ 10,326,565

B. Fund Balance / Net Position Information

Net Position Restatements – Governmental Activities - Primary Government

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

	Ending 12/31/22 Net Position Balance	Prior Period Adjustments / Change in Accounting Principle	Beginning 1/1/23 Net Position Balance as Restated
Governmental Activities Net Position	\$ 1,197,221,730	\$ (910,369)	\$ 1,196,311,361

- **Prior Period Adjustments** - The following prior period adjustments were made to the December 31, 2022, ending balance:
 - Land and Right of Ways was increased by \$278,050 to properly reflect the addition of two rights of way not previously recorded. Net position at the end of 2022 increased by \$278,500 which the 2022 change in net position increased by \$131,550.
 - Machinery and Equipment was increased by \$12,918 for additional library shelving. Both net position and change in net position for 2022 increased by \$12,918.
 - Bridges category was decreased by \$338,298 to account for three bridges owned by municipalities. Accumulated depreciation decreased by \$220,611. Net position at the end of 2022 was decreased by \$117,687. 2022 change in net position was not affected.
 - Roads category was decreased by \$1,757,101 to account for road abandonments in 2021 and 2022. The Parish uses the modified approach therefore there is no depreciation recorded. As a result, net position decreased \$1,757,101 at the end of 2022 while the change in net position for 2022 increased \$7,668.
 - Construction in Progress was increased by \$569,634 to account for changes in various construction projects. Net position at the end of 2022 increased \$569,634 which the change in net position for 2022 increased by \$82,307.
 - Governmental activities receivable category was increased by \$120,734 to reflect franchise revenue that was not previously recorded as a receivable in 2022. Net position and change in net positions for 2022 increased by \$120,734.

CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

- **Change in Accounting Principle** - The Parish implemented GASB Statement No. 96, *Subscription Based Information Technology Arrangements*, in 2023. The Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for governments. Under this Statement, a SBITA results in a right-to-use subscription asset, which is an intangible asset, and a corresponding subscription liability. The Statement provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA and the corresponding note disclosures.

As a result of implementing this standard, the Parish increased its Right-to-use Software Subscriptions assets by \$2,472,009, increased its related accumulated amortization by \$362,017, and increased its SBITA liability by \$2,126,909. Both net position and change in net position for 2022 decreased by \$16,917.

Fund Balance Restatements – Primary Government

The beginning fund balance for Public Works Operating Fund was decreased by \$991,874 while the beginning fund balance for the Infrastructure Capital Improvement Fund was increased by \$991,874 for a transfer of funds affecting 2022. As a result, net change in fund balance for 2023 was not affected for both of these major governmental funds.

Net Position Restatements – Business-type Activities - Primary Government

The following table discloses restatements of net position for business-type activities for the primary government:

	Ending 12/31/22 Net Position Balance	Prior Period Adjustments / Change in Accounting Principle	Beginning 1/1/23 Net Position Balance as Restated
Business-type Activities Net Position	<u>\$ 30,740,745</u>	<u>\$ 593,430</u>	<u>\$ 31,334,175</u>

- **Prior Period Adjustments** - The following prior period adjustments were made to the December 31, 2022, ending balance:
 - Sewer District No. 11 of Ward 3 had Construction in Progress increased by \$164,053 for two projects with additional expenses in 2022 and Accounts Payable was reduced by \$54,797 to remove a duplicated invoice. Net position and change in net position for 2022 increased by \$218,850.
 - Waterworks District No. 5 of Wards 3 and 8 had Construction in Progress increased by \$247,503 for \$75,847 in additional 2022 expenses and \$171,656 for additional expenses incurred prior to 2022. Land (Right of Way) was increased by \$108,604 for a donated and a purchased Right of Way in 2022 that were previously not recorded. Net position increased by \$356,107 while the change in net position for 2022 increased by \$239,248.
 - Waterworks District No. 12 of Ward 3 had Construction in Progress increased by \$18,473 for one project with an additional expense in 2022. Net position and change in net position for 2022 increased by \$18,473.

Net Position Restatements - Discretely Presented Component Units

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

	Ending 12/31/22 Net Position Balance	Prior Period Adjustments and Change in Accounting Principle **	Beginning 1/1/23 Net Position Balance as Restated
Net Position – Component Units	<u>\$ 486,506,551</u>	<u>\$ (557,223)</u>	<u>\$ 485,949,328</u>

CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

- **Prior Period Adjustments** - The following adjustments were made to the December 31, 2022, ending balance:
 - Fire Protection District No. 4 of Ward 4 had a prior period adjustment in the amount of \$51,033 to correct the amortization of a lease in 2022. Accumulated amortization was decreased by \$51,033. As a result, net position and change in net position increased by \$51,033.
 - Fire Protection District No. 1 of Ward 6 had a prior period adjustment in the amount of \$25,195 to increase construction in progress for an additional 2022 expenditure. In addition, liabilities increased in the amount of \$107,400 to properly reflect an amount due back to other governments for a duplication of benefit that happened in 2022. As a result of both items, net position and change in net position decreased by \$82,205.
 - Consolidated Gravity Drainage District #2 had a prior period adjustment in the amount of \$19,800 to decrease a right of way previously recorded in 2022. As a result, net position and change in net position decreased by \$19,800.
 - Waterworks District No. 14 of Ward 5 had a prior period adjustment in the amount of \$48,192 to increase construction in progress for an additional 2022 expenditure. As a result, net position and change in net position increased by \$48,192.
 - Community Center and Playground District No. 3 of Ward 7 had a prior period adjustment in the amount of \$1,364,513 to reduce a receivable from other governments related to grant reimbursements that were not received. As a result, net position and change in net position decreased by \$1,364,513.
 - Waterworks District No. 8 of Wards 3 and 8 had two prior period adjustments in the amount of \$98,840 to decrease customer deposit liability and \$182,837 to decrease accrued compensation liability. As a result, net position and change in net position increased by \$281,677.
- **Change in Accounting Principle** - The discretely presented component units below implemented GASB Statement No. 96, Subscription Based Information Technology Arrangements (SBITA), in 2023.
 - Fire Protection District No. 1 of Ward 1 increased its Right-to-use Software Subscriptions assets by \$26,852, increased its related accumulated amortization by \$456, and increased its SBITA liability by \$27,039. Both net position and change in net position for 2022 decreased by \$643.
 - Fire Protection District No. 2 of Ward 4 increased its Right-to-use Software Subscriptions assets by \$24,697, increased its related accumulated amortization by \$4,212, and increased its SBITA liability by \$19,669. Both net position and change in net position for 2022 increased by \$816.
 - Fire Protection District No. 4 of Ward 4 increased its Right-to-use Software Subscriptions assets by \$19,230, increased its related accumulated amortization by \$326, and increased its SBITA liability by \$19,364. Both net position and change in net position for 2022 decreased by \$460.
 - Fire Protection District No. 1 of Ward 5 increased its Right-to-use Software Subscriptions assets by \$24,983, increased its related accumulated amortization by \$3,134, and increased its SBITA liability by \$21,131. Both net position and change in net position for 2022 increased by \$718.
 - Fire Protection District No. 1 of Ward 6 increased its Right-to-use Software Subscriptions assets by \$14,908, increased its related accumulated amortization by \$996, and increased its SBITA liability by \$11,879. Both net position and change in net position for 2022 increased by \$2,033.
 - Consolidated Gravity Drainage District No. 1 increased its Right-to-use Software Subscriptions assets by \$78,258, increased its related accumulated amortization by \$4,928, and increased its SBITA liability by \$57,898. Both net position and change in net position for 2022 increased by \$15,432.
 - Consolidated Gravity Drainage District No. 2 increased its Right-to-use Software Subscriptions assets by \$78,605, increased its related accumulated amortization by \$3,333, and increased its SBITA liability by \$36,810. Both net position and change in net position for 2022 increased by \$38,462.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023**

- Communications E-911 District increased its Right-to-use Software Subscriptions assets by \$725,924, increased its related accumulated amortization by \$76,255, and increased its SBITA liability by \$485,632. Both net position and change in net position for 2022 increased by \$164,037.
- West Calcasieu Cameron Hospital increased its Right-to-use Software Subscriptions assets by \$3,329,260, increased its related accumulated amortization by \$2,222,705, and increased its SBITA liability by \$798,557. Both net position and change in net position for 2022 increased by \$307,998.

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	\$ 49,481,035
Dedicated Sales Tax for Solid Waste	1,848,094
Grant Funds Restricted for Specific Programs	4,261,570
Debt Service	3,010,795
Dedicated Court Fees for Law Library	205,588
Total Restricted Fund Balance – “Other Restrictions”	\$ 58,807,082

Deficit Fund Balance / Net Position

The following funds reported a deficit fund balance:

- The Opioid Abatement Program Fund has a deficit fund balance of \$18,530 related to a year end market value adjustment for investments.

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

- The Calcasieu Parish Coroner (a nonmajor component unit) has a deficit net position of \$89,374 related to pension and OPEB accruals.
- Community Center & Playground District No. 7 of Ward 2 has a deficit fund balance of \$147 related to an accounts payable accrual. Grant revenue will be received in 2024.
- Community Center & Playground District No. 5 of Ward 5 has a deficit fund balance of \$3,209 related to an accounts payable accrual. Grant revenue will be received in 2024.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023**

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	\$ 157,716,934	\$ -
Various Sources of Revenue and Debt Specifically Issued for Construction and Improvement Projects	<u>-</u>	<u>1,587,896</u>
Total Net Position Restricted for Capital Projects	157,716,934	1,587,896
<u>Debt Service:</u>		
Dedicated Property Tax Revenue and Other Revenue Allocated for Debt Repayment	<u>3,158,519</u>	<u>4,342,419</u>
Total Net Position Restricted for Debt Service	3,158,519	4,342,419
<u>External Legal Constraints:</u>		
Dedicated Property Taxes Authorized by Electorate to Specific Special Revenue Funds and Purposes	67,655,895	-
Dedicated Sales Tax for Road Maintenance and Construction	107,010,662	-
State Road Funds Dedicated for Transportation	17,623,488	-
Dedicated Sales Tax for Solid Waste	1,825,664	-
Grant Funds Restricted for Specific Programs	<u>3,054,917</u>	<u>-</u>
Total Net Position Restricted for External Legal Constraints	<u>197,170,626</u>	<u>-</u>
Total Restricted Net Position	<u><u>\$ 358,046,079</u></u>	<u><u>\$ 5,930,315</u></u>

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023**

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 2023 is as follows:

Brian Abshire	\$	19,200	Chris Landry, President	21,600
Joe Andrepont		19,200	Eddie Lewis	19,200
Judd Bares		19,200	Roger Marcantel	19,200
Anthony Bartie		19,200	Ashton Richard	19,200
Guy Brame		19,200	Mike Smith	19,200
Randy Burleigh		19,200	Tony Stelly	19,200
Tony Guillory		19,200	Tony Tramonte	19,200
Ron Hayes		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. An emergency telephone service charge of \$1.25 per month per subscriber is currently being collected. This revenue will be used to pay the costs of technological enhancements to the E911 system. A total of \$31,325,453 has been spent thus far with \$2,436,227 being spent in 2023. The Communication District has collected the following revenues:

Year	Collected Amount	Year	Collected Amount
2000	\$ 349,549	2013	1,670,700
2001	815,785	2014	1,373,540
2002	611,274	2015	1,341,293
2003	610,828	2016	1,462,288
2004	628,089	2017	2,063,731
2005	955,337	2018	2,039,587
2006	1,159,430	2019	2,032,121
2007	1,188,033	2020	2,219,247
2008	1,334,823	2021	2,286,540
2009	1,421,192	2022	2,062,230
2010	1,304,981	2023	<u>2,291,215</u>
2011	1,378,444		
2012	1,199,497	Total	<u><u>\$ 33,799,754</u></u>



CALCASIEU PARISH POLICE JURY
MODIFIED APPROACH FOR REPORTING INFRASTRUCTURE ASSETS -
ROAD INFRASTRUCTURE CONDITION ASSESSMENT AND MAINTENANCE DATA
FOR THE YEAR ENDED DECEMBER 31, 2023

Completed Condition Assessments (Note 1):

<u>Year</u>	<u>Asphalt Road Infrastructure</u>
December 31, 2023	5.706
December 31, 2022	5.812
December 31, 2021	5.732

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

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

<u>Year</u>	<u>Budget (Estimated)</u>	<u>Actual</u>
December 31, 2023	\$14,106,758	\$16,548,938
December 31, 2022	\$9,825,070	\$12,101,407
December 31, 2021	\$13,913,151	\$14,855,352
December 31, 2020	\$15,169,021	\$10,615,538
December 31, 2019	\$17,723,192	\$18,061,384

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, 2023

Note 1 - Modified Approach

Calcasieu Parish maintains a comprehensive inventory of road infrastructure. This includes approximately 1,202 miles of paved roads. The Parish Engineering department utilizes a road rating system, which uses road-rating reports to compile and assess all asphalt roads maintained in Calcasieu Parish by each Ward. The main purpose of these reports is to rank the asphalt roads according to their condition and indicate the type and degree of repair work needed for each road. The reports also identify general road information such as road length and width, surface type, and the last year an overlay process was completed for a particular road.

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

The physical condition of the asphalt roads is inspected annually and rated with a scale referenced as “Asphalt Sufficiency Rating.” In lieu of recording depreciation, the Parish is committed to incurring the maintenance expenditures necessary to preserve its paved roadway miles at a minimum Asphalt Sufficiency Rating of 4 on the PASER system’s scale of 1 through 10, with 10 as the highest level. The “*PASER 1-10 Asphaltic Roadway Rating System*” is used to compile and assess all asphalt roads maintained in Calcasieu Parish by each Ward. The PASER System utilizes a streamlined global positioning system (GPS) based PASER software and is based on the actual visual condition of each road, allowing each deficiency to be rated based on visible distress criteria, i.e. width and location of cracks, raveling, and traffic wear. The average ratings for 2019 through 2023 have met this Parish minimum level.

Note 2 - Historical Maintenance Information

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

The number of overlays completed to maintain the asphalt sufficiency rating increased thirty-seven percent (37%) in 2023 as compared to 2022, decreased eighteen percent (18%) in 2022 as compared to 2021, increased forty percent (40%) in 2021 as compared to 2020 and decreased forty-one percent (41%) in 2020 as compared to 2019. The 2023 increase was attributable to drier than normal weather conditions as well as a more stable supply chain and labor market. The 2022 decrease was related to supply chain issues and inclement weather resulting in delays in completion of 2021 projects and starting of 2022 projects. The 2021 increase was related to the completion of overlay projects that were postponed in 2020 because of the effects of the pandemic and Hurricanes Laura and Delta in Calcasieu Parish.

With respect to the variances between the actual maintenance expenditures and the budgeted expenditures, 2023 actual expenditures were seventeen percent (17%) more than budgeted because of increased supply and labor costs. 2022 actual expenditures were twenty-three percent (23%) more than budgeted because of the completion of projects previously delayed due to supply chain issues and weather delays. 2020 actual expenditures were thirty percent (30%) less than budgeted due to two (2) overlay projects, budgeted at approximately \$5 million, being postponed because of the effects of the pandemic and Hurricanes Laura and Delta. 2021 and 2019 amounts were reasonable given that the variance was approximately seven percent (7%) in 2021, and two percent (2%) in 2019.

**CALCASIEU PARISH POLICE JURY
OTHER POSTEMPLOYMENT BENEFITS –
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
FOR THE YEAR ENDED DECEMBER 31, 2023⁽¹⁾**

	2023	2022	2021	2020	2019	2018
Total OPEB Liability						
Service Cost	\$ 527,885	\$ 492,605	\$ 561,552	\$ 543,927	\$ 738,100	\$ 619,847
Interest on Total OPEB Liability	1,429,525	2,361,982	1,166,678	1,025,742	1,451,868	1,512,551
Changes in Assumptions	2,000,168	(20,774,490)	(394,235)	6,289,945	10,330,806	-
Benefit Payments	<u>(1,664,564)</u>	<u>(1,822,223)</u>	<u>(1,654,531)</u>	<u>(1,801,201)</u>	<u>(1,148,769)</u>	<u>(1,215,581)</u>
Net Change in Total OPEB Liability	2,293,014	(19,742,126)	(320,536)	6,058,413	11,372,005	916,817
Total OPEB Liability at Beginning of Year	<u>37,675,722</u>	<u>57,417,848</u>	<u>57,738,384</u>	<u>51,679,971</u>	<u>40,307,966</u>	<u>39,391,149</u>
Total OPEB Liability at End of Year	<u>\$39,968,736</u>	<u>\$37,675,722</u>	<u>\$57,417,848</u>	<u>\$57,738,384</u>	<u>\$51,679,971</u>	<u>\$40,307,966</u>
Covered-Employee Payroll	<u>\$58,229,387</u>	<u>\$53,951,958</u>	<u>\$50,270,557</u>	<u>\$48,214,364</u>	<u>\$46,076,101</u>	<u>\$43,690,733</u>
Total OPEB Liability as a Percentage of Covered-Employee Payroll	68.64%	69.84%	114.22%	119.75%	112.16%	92.26%

Notes to the Schedule:

- (1) This schedule is intended to report information for ten years. Data for the full ten-year period is not available but will be reported as the additional years become available.
- (2) Changes of Benefit Terms: There were no changes in benefit terms for 2022, 2021, 2020, 2019 or 2018. 2018 was the first year of implementation for Governmental Accounting Standards Board Statement (GASB) No. 75.
- (3) Changes of Assumptions: The discount rates have changed as follows: 2023 (3.88%), 2022 (4.18%), 2021 (2.05%), 2020 (2.02%), 2019 (2.90%) and 2018 (3.9%).
- (4) There were no assets accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

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

	Measurement Period	Employer Proportion of the Net Pension Liability (Asset)	Employer's Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a percentage of its Covered Payroll	Plan Fiduciary Net Position as a percentage of the Total Pension Liability
(1) PERS:	12/31/2022	4.86%	\$18,723,003	\$33,015,205	56.71%	91.74%
	12/31/2021	4.60%	(\$21,683,154)	\$30,883,604	(70.21%)	110.50%
	12/31/2020	5.42%	(\$9,510,205)	\$36,204,666	(26.30%)	104.00%
	12/31/2019	4.66%	\$219,421	\$29,551,181	0.01%	99.90%
	12/31/2018	4.66%	\$20,668,330	\$28,553,607	72.40%	88.90%
	12/31/2017	4.48%	(\$3,328,597)	\$27,602,781	(12.10%)	102.00%
	12/31/2016	4.36%	\$8,972,839	\$25,867,391	34.70%	94.10%
	12/31/2015	4.31%	\$11,335,988	\$24,737,698	45.80%	92.20%
	12/31/2014	4.22%	\$1,153,325	\$23,066,816	5.00%	99.20%
	12/31/2013	4.03%	\$288,220	\$21,582,360	1.30%	91.50%
(2) ROV:	6/30/2023	0.51%	\$96,915	\$75,569	128.25%	86.73%
	6/30/2022	0.49%	\$119,977	\$69,565	172.50%	82.50%
	6/30/2021	0.52%	\$16,411	\$68,295	24.00%	97.70%
	6/30/2020	0.55%	\$118,012	\$74,214	159.00%	83.30%
	6/30/2019	0.70%	\$131,642	\$96,690	136.10%	84.80%
	6/30/2018	0.86%	\$203,204	\$119,443	170.10%	80.60%
	6/30/2017	0.91%	\$199,695	\$124,597	160.30%	80.50%
	6/30/2016	0.82%	\$233,876	\$113,217	206.60%	74.00%
	6/30/2015	0.82%	\$199,799	\$110,667	180.50%	76.90%
	6/30/2014	0.74%	\$171,225	\$96,547	177.30%	77.70%
(3) LASERS:	6/30/2023	0.0023%	\$154,152	\$47,483	324.65%	68.42%
	6/30/2022	0.0024%	\$185,818	\$47,483	391.30%	63.70%
	6/30/2021	0.0024%	\$136,113	\$47,483	286.70%	72.80%
	6/30/2020	0.0024%	\$200,067	\$47,483	421.30%	58.00%
	6/30/2019	0.0025%	\$179,674	\$47,483	378.40%	62.90%
	6/30/2018	0.0026%	\$175,545	\$47,483	369.70%	64.30%
	6/30/2017	0.0027%	\$188,922	\$47,483	397.90%	62.50%
	6/30/2016	0.0027%	\$208,250	\$47,160	441.60%	57.70%
	6/30/2015	0.0026%	\$173,575	\$46,370	374.30%	62.70%
	6/30/2014	0.0026%	\$159,574	\$45,594	350.00%	65.00%

(1) Parochial Employees' Retirement System - December 31, 2022 report

(2) Registrar of Voters Employees' Retirement System - June 30, 2023 report

(3) Louisiana State Employees' Retirement System - June 30, 2023 report

CALCASIEU PARISH POLICE JURY
SCHEDULE OF CONTRIBUTIONS - RETIREMENT PLANS
LAST TEN FISCAL YEARS

	Fiscal Year End	Contractually Required Contribution	Contributions in Relation to Contractually Required Contribution	Contribution Deficiency (Excess)	Employer's Covered Payroll	Employer's Proportionate Share of the Contributions as a percentage of Covered Payroll
(1) PERS:	2023	\$4,203,296	\$4,203,296	\$ -	\$36,558,596	11.50%
	2022	\$3,797,654	\$3,797,654	\$ -	\$33,015,205	11.50%
	2021	\$3,783,247	\$3,783,247	\$ -	\$30,883,604	12.25%
	2020	\$4,435,067	\$4,435,067	\$ -	\$36,204,666	12.25%
	2019	\$3,398,384	\$3,398,384	\$ -	\$29,551,181	11.50%
	2018	\$3,283,664	\$3,283,664	\$ -	\$28,553,607	11.50%
	2017	\$3,450,350	\$3,450,350	\$ -	\$27,602,781	12.50%
	2016	\$3,362,761	\$3,362,761	\$ -	\$25,867,391	13.00%
	2015	\$3,586,972	\$3,586,972	\$ -	\$24,737,698	14.50%
	2014	\$3,690,854	\$3,690,854	\$ -	\$23,066,816	16.00%
(2) ROV:	2023	\$16,786	\$16,786	\$ -	\$75,569	22.20%
	2022	\$12,245	\$12,245	\$ -	\$69,565	17.60%
	2021	\$12,293	\$12,293	\$ -	\$68,295	18.00%
	2020	\$14,826	\$14,826	\$ -	\$82,368	18.00%
	2019	\$13,669	\$13,669	\$ -	\$78,296	17.50%
	2018	\$19,698	\$19,698	\$ -	\$115,870	17.00%
	2017	\$22,136	\$22,136	\$ -	\$119,360	18.50%
	2016	\$26,040	\$26,040	\$ -	\$122,745	21.20%
	2015	\$25,207	\$25,207	\$ -	\$107,813	23.40%
	2014	\$26,333	\$26,333	\$ -	\$108,591	24.20%
(3) LASERS:	2023	\$23,261	\$23,261	\$ -	\$47,483	48.90%
	2022	\$34,456	\$34,456	\$ -	\$47,483	72.60%
	2021	\$20,494	\$20,494	\$ -	\$47,483	43.20%
	2020	\$20,208	\$20,208	\$ -	\$47,483	42.60%
	2019	\$19,476	\$19,476	\$ -	\$47,483	41.00%
	2018	\$18,923	\$18,923	\$ -	\$47,483	39.80%
	2017	\$18,410	\$18,410	\$ -	\$47,483	38.80%
	2016	\$18,060	\$18,060	\$ -	\$47,483	38.00%
	2015	\$18,342	\$18,342	\$ -	\$46,838	39.20%
	2014	\$17,855	\$17,855	\$ -	\$45,900	38.90%

(1) Parochial Employees' Retirement System - December 31, 2022 report

(2) Registrar of Voters Employees' Retirement System - June 30, 2023 report

(3) Louisiana State Employees' Retirement System - June 30, 2023 report



NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

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

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

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

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

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 Grant Funds 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 major disaster recovery efforts and rebuilding efforts involving housing, economic development, infrastructure, and prevention of further damage to areas affected by federally declared disasters.

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

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

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

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

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

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



Debt Service Funds

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

Capital Projects Funds

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

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

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

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

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

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

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

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

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

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

CALCASIEU PARISH POLICE JURY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2023

	Special Revenue				
	Health Unit Fund	Solid Waste Fund	Opioid Abatement Program Fund	Office of Juvenile Justice Services Fund	Mosquito Control Fund
ASSETS					
Cash and cash equivalents	\$ 3,650,463	\$ 329,651	\$ 441,036	\$ 3,161,625	\$ 4,390,724
Investments	10,318,375	931,788	1,246,631	8,923,346	12,410,508
Receivable (net of allowances for uncollectibles):					
Property	7,171,218	-	-	10,082,590	6,039,000
Sales	-	631,250	-	-	-
Interest receivable	23,167	2,307	2,277	20,429	27,713
Other receivables	-	112	-	-	-
Intergovernmental receivable	65	6,369	-	369,116	1,519
Due from other funds	-	-	-	-	-
Prepaid items	-	-	-	54,298	5,283
Inventory	-	-	-	-	337,317
Total assets	<u>21,163,288</u>	<u>1,901,477</u>	<u>1,689,944</u>	<u>22,611,404</u>	<u>23,212,064</u>
DEFERRED OUTFLOWS OF RESOURCES					
Unavailable insurance payment	-	-	-	-	-
Total assets and deferred outflows of resources	<u>\$ 21,163,288</u>	<u>\$ 1,901,477</u>	<u>\$ 1,689,944</u>	<u>\$ 22,611,404</u>	<u>\$ 23,212,064</u>
LIABILITIES					
Accounts payable	\$ 180,665	\$ 38,910	\$ -	\$ 105,056	\$ 22,459
Accrued liabilities	1,363	14,473	-	104,130	17,834
Intergovernmental payable	-	-	-	-	-
Due to other funds	204,377	-	-	1,755	-
Unearned revenue	-	-	1,708,474	-	-
Retainage payable	-	-	-	-	-
Other liabilities	-	-	-	-	-
Total liabilities	<u>386,405</u>	<u>53,383</u>	<u>1,708,474</u>	<u>210,941</u>	<u>40,293</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for the next fiscal year	<u>7,371,079</u>	<u>-</u>	<u>-</u>	<u>10,363,593</u>	<u>6,207,246</u>
Total deferred inflows of resources	<u>7,371,079</u>	<u>-</u>	<u>-</u>	<u>10,363,593</u>	<u>6,207,246</u>
FUND BALANCES					
Nonspendable:					
Prepaid items	-	-	-	54,298	5,283
Inventories	-	-	-	-	337,317
Restricted	13,405,804	1,848,094	-	11,982,572	16,621,925
Assigned:					
Capital improvement projects	-	-	-	-	-
Unassigned	<u>-</u>	<u>-</u>	<u>(18,530)</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>13,405,804</u>	<u>1,848,094</u>	<u>(18,530)</u>	<u>12,036,870</u>	<u>16,964,525</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 21,163,288</u>	<u>\$ 1,901,477</u>	<u>\$ 1,689,944</u>	<u>\$ 22,611,404</u>	<u>\$ 23,212,064</u>

Special Revenue

Coliseum Tax Fund	Housing Fund	Human Services Grant Funds	Calcasieu Workforce Center Fund	CDBG Fund	Hazard Mitigation Fund
\$ 282,251	\$ 644,626	\$ 1,059,717	\$ 45,404	\$ 462,433	\$ -
775,053	766,487	197,695	-	11	-
4,587,852	-	-	-	-	-
-	-	-	-	-	-
1,972	2,482	425	-	-	-
125	-	194	-	-	-
4,246	81,611	304,890	178,725	54,250	1,938,370
-	-	-	-	-	-
1,960	4,715	24,478	12,706	-	-
-	-	-	-	-	-
<u>5,653,459</u>	<u>1,499,921</u>	<u>1,587,399</u>	<u>236,835</u>	<u>516,694</u>	<u>1,938,370</u>
-	-	-	-	-	-
<u>\$ 5,653,459</u>	<u>\$ 1,499,921</u>	<u>\$ 1,587,399</u>	<u>\$ 236,835</u>	<u>\$ 516,694</u>	<u>\$ 1,938,370</u>
\$ 91,070	\$ 123,364	\$ 26,956	\$ 19,889	\$ -	\$ 298,392
20,384	14,547	25,850	25,170	-	11,050
-	-	-	-	-	-
-	60,306	133,038	7,866	-	1,180,459
-	909,504	45,905	12,706	462,428	-
-	-	-	-	-	-
-	45,955	28,800	-	-	-
<u>111,454</u>	<u>1,153,676</u>	<u>260,549</u>	<u>65,631</u>	<u>462,428</u>	<u>1,489,901</u>
4,715,939	-	-	-	-	-
<u>4,715,939</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1,960	4,715	24,478	12,706	-	-
-	-	-	-	-	-
824,106	341,530	1,302,372	158,498	54,266	448,469
-	-	-	-	-	-
-	-	-	-	-	-
<u>826,066</u>	<u>346,245</u>	<u>1,326,850</u>	<u>171,204</u>	<u>54,266</u>	<u>448,469</u>
<u>\$ 5,653,459</u>	<u>\$ 1,499,921</u>	<u>\$ 1,587,399</u>	<u>\$ 236,835</u>	<u>\$ 516,694</u>	<u>\$ 1,938,370</u>

continued

**CALCASIEU PARISH POLICE JURY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2023**

	Special Revenue				
	Coastal Impact Assistance Fund	Homeland Security Fund	Parish Road and Drainage Trust Fund	Calcasieu Parish Law Library Commission	Fire Protection District No. 2 of Ward 3
ASSETS					
Cash and cash equivalents	\$ 2,126,766	\$ 1,424	\$ 1,548,598	\$ 53,408	\$ 265,125
Investments	6,011,503	4,026	4,377,258	150,904	749,400
Receivable (net of allowances for uncollectibles):					
Property	-	-	1,000,000	-	3,074,672
Sales	-	-	-	-	-
Interest receivable	13,210	13	10,106	325	1,480
Other receivables	-	-	-	-	-
Intergovernmental receivable	159,817	229,992	-	8,383	4,116
Due from other funds	-	-	-	-	-
Prepaid items	10,000	-	-	-	-
Inventory	-	-	-	-	-
Total assets	<u>8,321,296</u>	<u>235,455</u>	<u>6,935,962</u>	<u>213,020</u>	<u>4,094,793</u>
DEFERRED OUTFLOWS OF RESOURCES					
Unavailable insurance payment	-	-	-	-	14,897
Total assets and deferred outflows of resources	<u>\$ 8,321,296</u>	<u>\$ 235,455</u>	<u>\$ 6,935,962</u>	<u>\$ 213,020</u>	<u>\$ 4,109,690</u>
LIABILITIES					
Accounts payable	\$ 155,889	\$ -	\$ 202,705	\$ 7,432	\$ -
Accrued liabilities	-	-	-	-	-
Intergovernmental payable	-	-	-	-	14,897
Due to other funds	-	-	-	-	-
Unearned revenue	7,568,680	-	-	-	-
Retainage payable	-	-	-	-	-
Other liabilities	-	-	-	-	-
Total liabilities	<u>7,724,569</u>	<u>-</u>	<u>202,705</u>	<u>7,432</u>	<u>14,897</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for the next fiscal year	-	-	1,000,000	-	3,181,422
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>1,000,000</u>	<u>-</u>	<u>3,181,422</u>
FUND BALANCES					
Nonspendable:					
Prepaid items	10,000	-	-	-	-
Inventories	-	-	-	-	-
Restricted	586,727	235,455	5,733,257	205,588	913,371
Assigned:					
Capital improvement projects	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	<u>596,727</u>	<u>235,455</u>	<u>5,733,257</u>	<u>205,588</u>	<u>913,371</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 8,321,296</u>	<u>\$ 235,455</u>	<u>\$ 6,935,962</u>	<u>\$ 213,020</u>	<u>\$ 4,109,690</u>

Debt Service		Capital Projects			
Major Facilities Debt Service Fund	Courthouse Complex Fund	Parks Capital Improvement Fund	Coliseum Capital Improvement Fund	South Ward 3 Sewer Main Fund	Human Services Capital Fund
\$ 1,004,786	\$ 829,217	\$ 1,572,347	\$ 327,700	\$ 569,039	\$ 1,362
2,001,042	2,711,302	4,444,383	926,274	1,608,443	3,851
-	-	-	-	-	-
-	-	-	-	-	-
4,967	5,021	8,524	1,997	2,850	3
-	-	-	-	-	-
-	-	-	-	520,351	318
-	-	-	-	155,947	-
-	-	-	-	-	-
-	-	-	-	-	-
3,010,795	3,545,540	6,025,254	1,255,971	2,856,630	5,534
-	-	-	-	-	-
\$ 3,010,795	\$ 3,545,540	\$ 6,025,254	\$ 1,255,971	\$ 2,856,630	\$ 5,534
\$ -	\$ 378,198	\$ 3,410	\$ -	\$ 329,284	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	158,505	49,109	-	153,987	-
-	-	-	-	-	-
-	536,703	52,519	-	483,271	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
3,010,795	-	-	-	-	-
-	3,008,837	5,972,735	1,255,971	2,373,359	5,534
-	-	-	-	-	-
3,010,795	3,008,837	5,972,735	1,255,971	2,373,359	5,534
\$ 3,010,795	\$ 3,545,540	\$ 6,025,254	\$ 1,255,971	\$ 2,856,630	\$ 5,534

continued



**CALCASIEU PARISH POLICE JURY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2023**

	Capital Projects					
	Fire Training Center Capital Fund	Major Facilities Capital Improvement Fund	Stormwater Capital Fund	State Transportation Fund	Water Sector Program Fund	Total Nonmajor Governmental Funds
ASSETS						
Cash and cash equivalents	\$ 59,524	\$ 9,870,863	\$ 2,278,927	\$ 68,577	\$ -	\$ 35,045,593
Investments	168,252	4,707,925	6,441,598	193,837	-	70,069,892
Receivable (net of allowances for uncollectibles):						
Property	-	-	-	-	-	31,955,332
Sales	-	-	-	-	-	631,250
Interest receivable	333	46,048	15,152	915	-	191,716
Other receivables	-	-	-	-	-	431
Intergovernmental receivable	-	-	-	-	-	3,862,138
Due from other funds	10,103	106,961	-	-	62,775	335,786
Prepaid items	-	-	-	-	-	113,440
Inventory	-	-	-	-	-	337,317
Total assets	<u>238,212</u>	<u>14,731,797</u>	<u>8,735,677</u>	<u>263,329</u>	<u>62,775</u>	<u>142,542,895</u>
DEFERRED OUTFLOWS OF RESOURCES						
Unavailable insurance payment	-	-	-	-	-	14,897
Total assets and deferred outflows of resources	<u>\$ 238,212</u>	<u>\$ 14,731,797</u>	<u>\$ 8,735,677</u>	<u>\$ 263,329</u>	<u>\$ 62,775</u>	<u>\$ 142,557,792</u>
LIABILITIES						
Accounts payable	\$ -	\$ 1,362,632	\$ 549,647	\$ -	\$ 62,775	\$ 3,958,733
Accrued liabilities	-	-	-	-	-	234,801
Intergovernmental payable	-	-	-	-	-	14,897
Due to other funds	-	-	-	-	-	1,587,801
Unearned revenue	-	-	-	-	-	10,707,697
Retainage payable	779	952,102	310,784	-	-	1,625,266
Other liabilities	-	-	-	-	-	74,755
Total liabilities	<u>779</u>	<u>2,314,734</u>	<u>860,431</u>	<u>-</u>	<u>62,775</u>	<u>18,203,950</u>
DEFERRED INFLOWS OF RESOURCES						
Property taxes levied for the next fiscal year	-	-	-	-	-	32,839,279
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>32,839,279</u>
FUND BALANCES						
Nonspendable:						
Prepaid items	-	-	-	-	-	113,440
Inventories	-	-	-	-	-	337,317
Restricted	-	-	-	-	-	57,672,829
Assigned:						
Capital improvement projects	237,433	12,417,063	7,875,246	263,329	-	33,409,507
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(18,530)</u>
Total fund balances	<u>237,433</u>	<u>12,417,063</u>	<u>7,875,246</u>	<u>263,329</u>	<u>-</u>	<u>91,514,563</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 238,212</u>	<u>\$ 14,731,797</u>	<u>\$ 8,735,677</u>	<u>\$ 263,329</u>	<u>\$ 62,775</u>	<u>\$ 142,557,792</u>

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023

	Special Revenue				
	Health Unit Fund	Solid Waste Fund	Opioid Abatement Program Fund	Office of Juvenile Justice Services Fund	Mosquito Control Fund
REVENUES					
Taxes:					
Property	\$ 6,367,308	\$ -	\$ -	\$ 8,952,326	\$ 5,362,462
Sales	-	7,581,250	-	-	-
Intergovernmental revenues	113,822	(133)	13,314	1,499,453	84,520
Charges for services	-	-	-	-	-
Fines and forfeitures	-	-	-	3,713	-
Investment earnings	766,948	128,390	(18,530)	623,689	843,640
Sale of assets	-	172,662	-	742	179,598
Donations	-	-	-	1,053	-
Miscellaneous revenues	698	2,973	-	-	587
Total revenues	<u>7,248,776</u>	<u>7,885,142</u>	<u>(5,216)</u>	<u>11,080,976</u>	<u>6,470,807</u>
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Public safety	-	-	-	8,539,158	-
Public works	-	-	-	-	-
Sanitation	-	8,787,109	-	-	-
Health and welfare	1,837,945	-	-	-	4,303,907
Culture and recreation	-	-	-	-	-
Capital outlay	367,313	569	-	180,670	1,169,462
Intergovernmental	-	-	-	30,000	-
Debt service:					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total expenditures	<u>2,205,258</u>	<u>8,787,678</u>	<u>-</u>	<u>8,749,828</u>	<u>5,473,369</u>
Excess (deficiency) of revenues over (under) expenditures	<u>5,043,518</u>	<u>(902,536)</u>	<u>(5,216)</u>	<u>2,331,148</u>	<u>997,438</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	96,948
Transfers out	(5,189,218)	(38,223)	(13,314)	(650,000)	(396,435)
Insurance proceeds	-	-	-	-	-
Subscription based lease proceeds	364,202	-	-	147,090	-
Total other financing sources and uses	<u>(4,825,016)</u>	<u>(38,223)</u>	<u>(13,314)</u>	<u>(502,910)</u>	<u>(299,487)</u>
Net change in fund balances	218,502	(940,759)	(18,530)	1,828,238	697,951
Fund balances at beginning of year, as restated	13,187,302	2,788,853	-	10,208,632	16,266,574
Fund balances at end of year	<u>\$ 13,405,804</u>	<u>\$ 1,848,094</u>	<u>\$ (18,530)</u>	<u>\$ 12,036,870</u>	<u>\$ 16,964,525</u>

Special Revenue

Coliseum Tax Fund	Housing Fund	Human Services Grant Funds	Calcasieu Workforce Center Fund	CDBG Fund	Hazard Mitigation Fund
\$ 3,846,092	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
2,485	6,963,303	5,620,686	3,293,531	53,399	10,359,282
1,439,919	428	21,057	-	-	33,942
-	-	-	-	-	-
99,878	169,102	63,186	1,909	1	24
885	-	1,943	2,546	-	-
434	-	-	-	-	-
420	-	1,242	-	-	-
<u>5,390,113</u>	<u>7,132,833</u>	<u>5,708,114</u>	<u>3,297,986</u>	<u>53,400</u>	<u>10,393,248</u>
-	-	-	-	-	-
-	-	-	-	-	10,235,978
-	-	-	-	9	-
-	-	-	-	-	-
-	7,407,982	6,153,611	3,217,746	-	-
5,279,959	-	-	-	-	-
179,860	8,388	51,945	8,177	-	25,640
-	-	37,818	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>5,459,819</u>	<u>7,416,370</u>	<u>6,243,374</u>	<u>3,225,923</u>	<u>9</u>	<u>10,261,618</u>
<u>(69,706)</u>	<u>(283,537)</u>	<u>(535,260)</u>	<u>72,063</u>	<u>53,391</u>	<u>131,630</u>
-	21,947	806,000	-	54,250	212,807
(250,000)	-	(1,232)	(137,161)	(54,250)	-
-	-	13,784	-	-	-
<u>54,655</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>26,088</u>
<u>(195,345)</u>	<u>21,947</u>	<u>818,552</u>	<u>(137,161)</u>	<u>-</u>	<u>238,895</u>
(265,051)	(261,590)	283,292	(65,098)	53,391	370,525
1,091,117	607,835	1,043,558	236,302	875	77,944
<u>\$ 826,066</u>	<u>\$ 346,245</u>	<u>\$ 1,326,850</u>	<u>\$ 171,204</u>	<u>\$ 54,266</u>	<u>\$ 448,469</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, 2023

	Special Revenue				
	Coastal Impact Assistance Fund	Homeland Security Fund	Parish Road and Drainage Trust Fund	Calcasieu Parish Law Library Commission	Fire Protection District No. 2 of Ward 3
REVENUES					
Taxes:					
Property	\$ -	\$ -	\$ 1,000,000	\$ -	\$ 2,924,750
Sales	-	-	-	-	-
Intergovernmental revenues	171,867	371,655	-	-	294,160
Charges for services	-	-	-	77,002	-
Fines and forfeitures	-	-	-	-	-
Investment earnings	333,879	617	322,292	9,213	37,626
Sale of assets	-	-	-	-	-
Donations	-	-	-	-	-
Miscellaneous revenues	-	-	-	-	-
Total revenues	<u>505,746</u>	<u>372,272</u>	<u>1,322,292</u>	<u>86,215</u>	<u>3,256,536</u>
EXPENDITURES					
Current:					
General government	-	-	-	56,321	-
Public safety	252,127	-	-	-	2,980,042
Public works	-	-	-	-	-
Sanitation	-	-	-	-	-
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Capital outlay	-	141,663	-	51,473	-
Intergovernmental	-	-	1,232,411	-	-
Debt service:					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total expenditures	<u>252,127</u>	<u>141,663</u>	<u>1,232,411</u>	<u>107,794</u>	<u>2,980,042</u>
Excess (deficiency) of revenues over (under) expenditures	<u>253,619</u>	<u>230,609</u>	<u>89,881</u>	<u>(21,579)</u>	<u>276,494</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Insurance proceeds	-	-	-	-	20,936
Subscription based lease proceeds	-	-	-	51,655	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>51,655</u>	<u>20,936</u>
Net change in fund balances	253,619	230,609	89,881	30,076	297,430
Fund balances at beginning of year, as restated	343,108	4,846	5,643,376	175,512	615,941
Fund balances at end of year	<u>\$ 596,727</u>	<u>\$ 235,455</u>	<u>\$ 5,733,257</u>	<u>\$ 205,588</u>	<u>\$ 913,371</u>

Debt Service		Capital Projects			
Major Facilities Debt Service Fund	Courthouse Complex Fund	Parks Capital Improvement Fund	Coliseum Capital Improvement Fund	South Ward 3 Sewer Main Fund	Human Services Capital Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	936,230	-
-	-	-	-	-	-
-	-	-	-	-	-
201,015	160,023	113,323	52,776	144,949	(60)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>201,015</u>	<u>160,023</u>	<u>113,323</u>	<u>52,776</u>	<u>1,081,179</u>	<u>(60)</u>
20	2,975	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	22	152,045	15	-
-	3,331,149	1,348,292	24,416	3,720,309	1,427
-	-	-	-	-	-
1,280,000	-	-	-	-	-
1,521,750	-	-	-	-	-
<u>2,801,770</u>	<u>3,334,124</u>	<u>1,348,314</u>	<u>176,461</u>	<u>3,720,324</u>	<u>1,427</u>
<u>(2,600,755)</u>	<u>(3,174,101)</u>	<u>(1,234,991)</u>	<u>(123,685)</u>	<u>(2,639,145)</u>	<u>(1,487)</u>
3,200,000	3,000,000	4,500,000	402,037	2,329,179	5,910
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>3,200,000</u>	<u>3,000,000</u>	<u>4,500,000</u>	<u>402,037</u>	<u>2,329,179</u>	<u>5,910</u>
599,245	(174,101)	3,265,009	278,352	(309,966)	4,423
2,411,550	3,182,938	2,707,726	977,619	2,683,325	1,111
<u>\$ 3,010,795</u>	<u>\$ 3,008,837</u>	<u>\$ 5,972,735</u>	<u>\$ 1,255,971</u>	<u>\$ 2,373,359</u>	<u>\$ 5,534</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, 2023

	Fire Training Center Capital Fund	Major Facilities Capital Improvement Fund	Stormwater Capital Fund	State Transportation Fund	Water Sector Program Fund	Total Nonmajor Governmental Funds
REVENUES						
Taxes:						
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,452,938
Sales	-	-	-	-	-	7,581,250
Intergovernmental revenues	-	-	182,937	1,854,956	-	31,815,467
Charges for services	-	-	-	-	-	1,572,348
Fines and forfeitures	-	-	-	-	-	3,713
Investment earnings	4,360	1,156,002	424,212	13,329	-	5,651,793
Sale of assets	-	-	-	-	-	358,376
Donations	-	-	-	-	-	1,487
Miscellaneous revenues	-	-	-	-	-	5,920
Total revenues	<u>4,360</u>	<u>1,156,002</u>	<u>607,149</u>	<u>1,868,285</u>	<u>-</u>	<u>75,443,292</u>
EXPENDITURES						
Current:						
General government	-	-	-	-	-	59,316
Public safety	1	-	-	-	-	22,007,306
Public works	-	-	-	-	-	9
Sanitation	-	-	50	-	-	8,787,159
Health and welfare	-	-	-	-	-	22,921,191
Culture and recreation	-	-	-	-	-	5,432,041
Capital outlay	7,517	18,499,783	6,549,388	-	743,841	36,411,282
Intergovernmental	-	-	-	-	-	1,300,229
Debt service:						
Principal retirement	-	-	-	-	-	1,280,000
Interest and fiscal charges	-	-	-	-	-	1,521,750
Total expenditures	<u>7,518</u>	<u>18,499,783</u>	<u>6,549,438</u>	<u>-</u>	<u>743,841</u>	<u>99,720,283</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,158)</u>	<u>(17,343,781)</u>	<u>(5,942,289)</u>	<u>1,868,285</u>	<u>(743,841)</u>	<u>(24,276,991)</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	125,657	2,377,984	6,644,098	-	743,841	24,520,658
Transfers out	-	-	-	(1,750,945)	-	(8,480,778)
Insurance proceeds	-	-	-	-	-	34,720
Subscription based lease proceeds	-	-	-	-	-	643,690
Total other financing sources and uses	<u>125,657</u>	<u>2,377,984</u>	<u>6,644,098</u>	<u>(1,750,945)</u>	<u>743,841</u>	<u>16,718,290</u>
Net change in fund balances	122,499	(14,965,797)	701,809	117,340	-	(7,558,701)
Fund balances at beginning of year, as restated	114,934	27,382,860	7,173,437	145,989	-	99,073,264
Fund balances at end of year	<u>\$ 237,433</u>	<u>\$ 12,417,063</u>	<u>\$ 7,875,246</u>	<u>\$ 263,329</u>	<u>\$ -</u>	<u>\$ 91,514,563</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, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes:				
Ad valorem	\$ 6,068,000	\$ 6,068,000	\$ 6,103,002	\$ 35,002
Intergovernmental revenues	110,204	110,204	151,405	41,201
Investment income	174,500	174,500	461,512	287,012
Miscellaneous revenues	-	-	698	698
Total revenues	<u>6,352,704</u>	<u>6,352,704</u>	<u>6,716,617</u>	<u>363,913</u>
EXPENDITURES				
Current:				
Health and welfare	<u>2,228,308</u>	<u>2,228,308</u>	<u>1,910,469</u>	<u>317,839</u>
Excess (deficiency) of revenues over expenditures	<u>4,124,396</u>	<u>4,124,396</u>	<u>4,806,148</u>	<u>681,752</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(5,603,106)</u>	<u>(5,888,386)</u>	<u>(4,855,529)</u>	<u>1,032,857</u>
Net change in fund balances	(1,478,710)	(1,763,990)	(49,381)	1,714,609
Fund balances beginning of year	<u>13,990,754</u>	<u>13,990,754</u>	<u>14,342,584</u>	<u>351,830</u>
Fund balances end of year	<u>\$ 12,512,044</u>	<u>\$ 12,226,764</u>	<u>\$ 14,293,203</u>	<u>\$ 2,066,439</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, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes:				
Sales	\$ 7,575,000	\$ 7,575,000	\$ 7,575,000	\$ -
Intergovernmental revenue	8,000	8,000	1,876	(6,124)
Investment income	31,000	31,000	53,727	22,727
Miscellaneous revenue	126,000	126,000	181,795	55,795
Total revenues	<u>7,740,000</u>	<u>7,740,000</u>	<u>7,812,398</u>	<u>72,398</u>
EXPENDITURES				
Current:				
Public works	<u>9,851,199</u>	<u>9,851,199</u>	<u>8,915,437</u>	<u>935,762</u>
Excess (deficiency) of revenues over expenditures	<u>(2,111,199)</u>	<u>(2,111,199)</u>	<u>(1,103,039)</u>	<u>1,008,160</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>200,000</u>	<u>200,000</u>	<u>-</u>	<u>(200,000)</u>
Net change in fund balances	(1,911,199)	(1,911,199)	(1,103,039)	808,160
Fund balances beginning of year	<u>2,122,602</u>	<u>2,122,602</u>	<u>2,393,984</u>	<u>271,382</u>
Fund balances end of year	<u>\$ 211,403</u>	<u>\$ 211,403</u>	<u>\$ 1,290,945</u>	<u>\$ 1,079,542</u>

**CALCASIEU PARISH POLICE JURY
OPIOID ABATEMENT PROGRAM FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2023**

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Intergovernmental revenues	\$ -	\$ 1,721,788	\$ 1,721,788	\$ -
Investment income	-	15,650	17,860	2,210
Total revenues	-	1,737,438	1,739,648	2,210
EXPENDITURES				
Current:				
Health and welfare	-	1,000	-	1,000
Excess (deficiency) of revenues over expenditures	-	1,736,438	1,739,648	3,210
OTHER FINANCING SOURCES (USES)				
Transfers out	-	(15,650)	(13,314)	2,336
Net change in fund balances	-	1,720,788	1,726,334	5,546
Fund balances beginning of year	-	-	-	-
Fund balances end of year	<u>\$ -</u>	<u>\$ 1,720,788</u>	<u>\$ 1,726,334</u>	<u>\$ 5,546</u>

CALCASIEU PARISH POLICE JURY
OFFICE OF JUVENILE JUSTICE SERVICES FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes:				
Ad valorem	\$ 8,532,000	\$ 8,532,000	\$ 8,580,713	\$ 48,713
Intergovernmental revenues	1,159,700	1,155,966	1,391,044	235,078
Charges for services	19,605	19,605	-	(19,605)
Fines and forfeitures	3,500	3,500	3,713	213
Investment income	140,200	143,017	424,490	281,473
Sale of assets	-	-	742	742
Miscellaneous revenues	150	150	1,053	903
Total revenues	<u>9,855,155</u>	<u>9,854,238</u>	<u>10,401,755</u>	<u>547,517</u>
EXPENDITURES				
Current:				
Public safety	<u>8,468,150</u>	<u>8,504,431</u>	<u>8,224,038</u>	<u>280,393</u>
Excess (deficiency) of revenues over expenditures	<u>1,387,005</u>	<u>1,349,807</u>	<u>2,177,717</u>	<u>827,910</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(685,000)</u>	<u>(685,000)</u>	<u>(685,000)</u>	<u>-</u>
Net change in fund balances	702,005	664,807	1,492,717	827,910
Fund balances beginning of year	<u>10,835,642</u>	<u>10,835,642</u>	<u>10,867,453</u>	<u>31,811</u>
Fund balances end of year	<u>\$ 11,537,647</u>	<u>\$ 11,500,449</u>	<u>\$ 12,360,170</u>	<u>\$ 859,721</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, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes:				
Ad valorem	\$ 5,104,000	\$ 5,104,000	\$ 5,139,850	\$ 35,850
Intergovernmental revenues	151,414	151,414	179,528	28,114
Investment income	184,000	184,000	545,527	361,527
Sale of assets	-	-	179,598	179,598
Miscellaneous revenue	-	-	587	587
Total revenues	<u>5,439,414</u>	<u>5,439,414</u>	<u>6,045,090</u>	<u>605,676</u>
EXPENDITURES				
Current:				
Health and welfare	<u>4,369,713</u>	<u>5,610,027</u>	<u>5,151,778</u>	<u>458,249</u>
Excess (deficiency) of revenues over expenditures	<u>1,069,701</u>	<u>(170,613)</u>	<u>893,312</u>	<u>1,063,925</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	141,672	141,672	96,948	(44,724)
Transfers out	<u>(260,865)</u>	<u>(396,435)</u>	<u>(396,435)</u>	<u>-</u>
Total other financing sources (uses)	<u>(119,193)</u>	<u>(254,763)</u>	<u>(299,487)</u>	<u>(44,724)</u>
Net change in fund balances	950,508	(425,376)	593,825	1,019,201
Fund balances beginning of year	<u>15,360,617</u>	<u>15,360,617</u>	<u>16,597,388</u>	<u>1,236,771</u>
Fund balances end of year	<u>\$ 16,311,125</u>	<u>\$ 14,935,241</u>	<u>\$ 17,191,213</u>	<u>\$ 2,255,972</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, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes:				
Ad valorem	\$ 3,657,000	\$ 3,657,000	\$ 3,685,129	\$ 28,129
Rent	80,000	80,000	129,824	49,824
Concessions	370,000	370,000	423,372	53,372
Admissions	700,000	700,000	886,722	186,722
Intergovernmental	6,240	6,240	3,411	(2,829)
Investment income	27,000	27,000	64,309	37,309
Sale of assets	-	-	760	760
Miscellaneous revenue	-	-	854	854
Total revenues	<u>4,840,240</u>	<u>4,840,240</u>	<u>5,194,381</u>	<u>354,141</u>
EXPENDITURES				
Current:				
Recreation	<u>5,238,320</u>	<u>5,238,320</u>	<u>5,261,621</u>	<u>(23,301)</u>
Excess (deficiency) of revenues over expenditures	<u>(398,080)</u>	<u>(398,080)</u>	<u>(67,240)</u>	<u>330,840</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	<u>(648,080)</u>	<u>(648,080)</u>	<u>(317,240)</u>	<u>330,840</u>
Fund balances beginning of year	<u>1,223,325</u>	<u>1,223,325</u>	<u>1,399,139</u>	<u>175,814</u>
Fund balances end of year	<u>\$ 575,245</u>	<u>\$ 575,245</u>	<u>\$ 1,081,899</u>	<u>\$ 506,654</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, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Intergovernmental revenues	\$ 4,974,831	\$ 5,998,911	\$ 6,040,270	\$ 41,359
Investment income	28,173	86,414	107,266.00	20,852
Miscellaneous revenues	500	500	429.00	(71)
Total revenues	<u>5,003,504</u>	<u>6,085,825</u>	<u>6,147,965</u>	<u>62,140</u>
EXPENDITURES				
Current:				
Health and welfare	<u>6,220,480</u>	<u>7,477,183</u>	<u>7,435,628</u>	<u>41,555</u>
Excess (deficiency) of revenues over expenditures	<u>(1,216,976)</u>	<u>(1,391,358)</u>	<u>(1,287,663)</u>	<u>103,695</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>52,948</u>	<u>37,909</u>	<u>21,947</u>	<u>(15,962)</u>
Net change in fund balances	(1,164,028)	(1,353,449)	(1,265,716)	87,733
Fund balances beginning of year	<u>1,858,894</u>	<u>1,858,894</u>	<u>\$ 2,628,214</u>	<u>769,320</u>
Fund balances end of year	<u>\$ 694,866</u>	<u>\$ 505,445</u>	<u>\$ 1,362,498</u>	<u>\$ 857,053</u>

CALCASIEU PARISH POLICE JURY
HUMAN SERVICES GRANT FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Intergovernmental revenues	\$ 3,507,240	\$ 5,262,825	\$ 5,592,583	\$ 329,758
Charges for services	18,600	18,600	20,869	2,269
Investment income	9,333	47,564	60,386	12,822
Sale of assets	-	1,950	1,942	(8)
Miscellaneous revenues	85	14,952	15,020	68
Total revenues	<u>3,535,258</u>	<u>5,345,891</u>	<u>5,690,800</u>	<u>344,909</u>
EXPENDITURES				
Current:				
Health and welfare	<u>4,752,511</u>	<u>6,167,579</u>	<u>6,342,176</u>	<u>(174,597)</u>
Excess (deficiency) of revenues over expenditures	<u>(1,217,253)</u>	<u>(821,688)</u>	<u>(651,376)</u>	<u>170,312</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	993,186	974,667	935,295	(39,372)
Transfers out	<u>(20,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>973,186</u>	<u>974,667</u>	<u>935,295</u>	<u>(39,372)</u>
Net change in fund balances	(244,067)	152,979	283,919	130,940
Fund balances beginning of year	<u>810,419</u>	<u>810,419</u>	<u>772,383</u>	<u>(38,036)</u>
Fund balances end of year	<u>\$ 566,352</u>	<u>\$ 963,398</u>	<u>\$ 1,056,302</u>	<u>\$ 92,904</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, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Intergovernmental revenues	\$ 3,954,259	\$ 3,800,983	\$ 3,416,196	\$ (384,787)
Investment income	600	1,500	1,909	409
Sale of assets	-	2,546	2,546	-
Miscellaneous revenues	-	86	-	(86)
Total revenues	<u>3,954,859</u>	<u>3,805,115</u>	<u>3,420,651</u>	<u>(384,464)</u>
EXPENDITURES				
Current:				
Health and welfare	<u>3,793,285</u>	<u>3,643,541</u>	<u>3,296,933</u>	<u>346,608</u>
Excess (deficiency) of revenues over expenditures	<u>161,574</u>	<u>161,574</u>	<u>123,718</u>	<u>(37,856)</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(161,574)</u>	<u>(161,574)</u>	<u>(129,295)</u>	<u>32,279</u>
Total other financing sources (uses)	<u>(161,574)</u>	<u>(161,574)</u>	<u>(129,295)</u>	<u>32,279</u>
Net change in fund balances	-	-	(5,577)	(5,577)
Fund balances beginning of year	<u>48,875</u>	<u>48,875</u>	<u>50,775</u>	<u>1,900</u>
Fund balances end of year	<u>\$ 48,875</u>	<u>\$ 48,875</u>	<u>\$ 45,198</u>	<u>\$ (3,677)</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, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Investment income	\$ -	\$ 1	\$ 1	\$ -
Total revenues	-	1	1	-
EXPENDITURES				
Current:				
Public safety	462,428	9	9	-
Excess (deficiency) of revenues over expenditures	(462,428)	(8)	(8)	-
OTHER FINANCING SOURCES (USES)				
Transfers in	-	50,000	54,250	4,250
Transfers out	-	(52,142)	(54,250)	(2,108)
Total other financing sources (uses)	-	(2,142)	-	2,142
Net change in fund balances	(462,428)	(2,150)	(8)	2,142
Fund balances beginning of year	462,438	462,438	462,453	15
Fund balances end of year	<u>\$ 10</u>	<u>\$ 460,288</u>	<u>\$ 462,445</u>	<u>\$ 2,157</u>

CALCASIEU PARISH POLICE JURY
HAZARD MITIGATION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Intergovernmental revenues	\$ 5,084,959	\$ 10,091,603	\$ 9,289,599	\$ (802,004)
Charges for services	18,200	18,200	55,803	37,603
Investment income	100	100	24	(76)
Total revenues	<u>5,103,259</u>	<u>10,109,903</u>	<u>9,345,426</u>	<u>(764,477)</u>
EXPENDITURES				
Current:				
Public safety	<u>5,176,890</u>	<u>10,188,797</u>	<u>10,176,919</u>	<u>11,878</u>
Excess (deficiency) of revenues over expenditures	<u>(73,631)</u>	<u>(78,894)</u>	<u>(831,493)</u>	<u>(752,599)</u>
OTHER FINANCING SOURCES (USES)				
Interfund loan	(157,000)	(218,261)	536,143	754,404
Transfers in	<u>231,431</u>	<u>297,955</u>	<u>295,350</u>	<u>(2,605)</u>
Total other financing sources (uses)	<u>74,431</u>	<u>79,694</u>	<u>831,493</u>	<u>751,799</u>
Net change in fund balances	800	800	-	(800)
Fund balances beginning of year	-	-	-	-
Fund balances end of year	<u>\$ 800</u>	<u>\$ 800</u>	<u>\$ -</u>	<u>\$ (800)</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, 2023**

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Intergovernmental revenues	\$ 1,216,066	\$ 1,706,163	\$ 1,706,163	\$ -
Investment income	53,290	218,262	234,732	16,470
Total revenues	<u>1,269,356</u>	<u>1,924,425</u>	<u>1,940,895</u>	<u>16,470</u>
EXPENDITURES				
Current:				
Public safety	<u>11,950</u>	<u>22,023</u>	<u>20,689</u>	<u>1,334</u>
Excess (deficiency) of revenues over expenditures	<u>1,257,406</u>	<u>1,902,402</u>	<u>1,920,206</u>	<u>17,804</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(85,000)</u>	<u>(90,261)</u>	<u>(85,548)</u>	<u>4,713</u>
Net change in fund balances	1,172,406	1,812,141	1,834,658	22,517
Fund balances beginning of year	<u>6,497,803</u>	<u>6,497,803</u>	<u>6,492,299</u>	<u>(5,504)</u>
Fund balances end of year	<u><u>\$ 7,670,209</u></u>	<u><u>\$ 8,309,944</u></u>	<u><u>\$ 8,326,957</u></u>	<u><u>\$ 17,013</u></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, 2023**

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Intergovernmental revenues	\$ -	\$ 141,663	\$ 141,663	\$ -
Investment income	50	500	520	20
Total revenues	50	142,163	142,183	20
EXPENDITURES				
Current:				
Public safety	-	141,664	141,663	1
Net change in fund balances	50	499	520	21
Fund balances beginning of year	5,058	5,058	5,060	2
Fund balances end of year	<u>\$ 5,108</u>	<u>\$ 5,557</u>	<u>\$ 5,580</u>	<u>\$ 23</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, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes:				
Ad valorem	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ -
Investment income	<u>67,000</u>	<u>67,000</u>	<u>198,755</u>	<u>131,755</u>
Total revenues	<u>1,067,000</u>	<u>1,067,000</u>	<u>1,198,755</u>	<u>131,755</u>
EXPENDITURES				
Current:				
Intergovernmental	<u>2,447,300</u>	<u>2,447,300</u>	<u>1,076,333</u>	<u>1,370,967</u>
Net change in fund balances	(1,380,300)	(1,380,300)	122,422	1,502,722
Fund balances beginning of year	<u>5,919,121</u>	<u>5,919,121</u>	<u>5,941,315</u>	<u>22,194</u>
Fund balances end of year	<u>\$ 4,538,821</u>	<u>\$ 4,538,821</u>	<u>\$ 6,063,737</u>	<u>\$ 1,524,916</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, 2023**

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Fines and forfeitures	\$ 60,750	\$ 60,750	\$ 70,721	\$ 9,971
Investment income	1,500	1,500	5,759	4,259
Total revenues	<u>62,250</u>	<u>62,250</u>	<u>76,480</u>	<u>14,230</u>
EXPENDITURES				
Current:				
General government	<u>58,340</u>	<u>58,340</u>	<u>53,233</u>	<u>5,107</u>
Net change in fund balances	3,910	3,910	23,247	19,337
Fund balances beginning of year	<u>183,724</u>	<u>183,724</u>	<u>185,795</u>	<u>2,071</u>
Fund balances end of year	<u><u>\$ 187,634</u></u>	<u><u>\$ 187,634</u></u>	<u><u>\$ 209,042</u></u>	<u><u>\$ 21,408</u></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, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes:				
Ad valorem	\$ 2,792,000	\$ 2,792,000	\$ 2,813,592	\$ 21,592
Intergovernmental revenues	201,600	275,684	307,611	31,927
Investment income	12,000	12,000	28,526	16,526
Total revenues	<u>3,005,600</u>	<u>3,079,684</u>	<u>3,149,729</u>	<u>70,045</u>
EXPENDITURES				
Current:				
Public safety	<u>2,821,705</u>	<u>2,865,517</u>	<u>2,940,515</u>	<u>(74,998)</u>
Excess (deficiency) of revenues over expenditures	<u>183,895</u>	<u>214,167</u>	<u>209,214</u>	<u>(4,953)</u>
OTHER FINANCING SOURCES (USES)				
Insurance proceeds	<u>86,820</u>	<u>86,820</u>	<u>96,440</u>	<u>9,620</u>
Net change in fund balances	270,715	300,987	305,654	4,667
Fund balances beginning of year	<u>626,328</u>	<u>626,328</u>	<u>732,226</u>	<u>105,898</u>
Fund balances end of year	<u>\$ 897,043</u>	<u>\$ 927,315</u>	<u>\$ 1,037,880</u>	<u>\$ 110,565</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. Property tax revenue is also collected.

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

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

Sewer District No. 11 of Ward 3 accounts for the operation of the sewer system for this District. The principal revenue of this fund is from the sewer system user fees. Property tax revenue is also collected.

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, 2023

	Waterworks District No. 5 of Wards 3 and 8	Waterworks District No. 2 of Ward 4	Waterworks District No. 12 of Ward 3	Sewer District No. 11 of Ward 3	Sewer District No. 8 of Ward 4	Total Nonmajor Enterprise Funds
ASSETS						
Current assets:						
Cash and cash equivalents	\$ 729,614	\$ 955,291	\$ 1,723,452	\$ 77,976	\$ 102,608	\$ 3,588,941
Investments	3,050,006	2,762,811	5,386,463	220,374	290,041	11,709,695
Accounts receivable - net	191,020	48,258	45,805	106,591	1,539	393,213
Taxes receivable - net	166,351	659,448	664,887	204,725	-	1,695,411
Interest receivable	38,130	6,131	11,793	490	639	57,183
Intergovernmental receivable	1,913	464	2,265	2,497	714	7,853
Other receivable	-	20,937	-	-	-	20,937
Due from other funds	520,338	-	-	-	-	520,338
Prepaid insurance	42,640	9,473	12,946	6,783	-	71,842
Inventory	89,907	-	-	187,017	-	276,924
Restricted assets:						
Cash and cash equivalents	350,260	22,075	182,140	150	-	554,625
Intergovernmental receivable	58,182	-	-	-	-	58,182
Restricted special assessments receivable - net	60,324	-	-	-	-	60,324
Total current assets	<u>5,298,685</u>	<u>4,484,888</u>	<u>8,029,751</u>	<u>806,603</u>	<u>395,541</u>	<u>19,015,468</u>
Noncurrent assets:						
Capital assets:						
Land and improvements	342,186	-	105,000	204,334	24,586	676,106
Buildings	-	-	9,648	-	-	9,648
Improvements other than buildings	15,463,084	1,544,010	8,065,513	7,442,815	2,570,328	35,085,750
Construction in progress	2,457,268	402,113	297,981	-	-	3,157,362
Equipment	32,988	36,481	48,029	213,805	22,773	354,076
Total capital assets	18,295,526	1,982,604	8,526,171	7,860,954	2,617,687	39,282,942
Accumulated depreciation	(3,891,907)	(1,203,645)	(2,866,006)	(3,879,527)	(1,057,202)	(12,898,287)
Net capital assets	<u>14,403,619</u>	<u>778,959</u>	<u>5,660,165</u>	<u>3,981,427</u>	<u>1,560,485</u>	<u>26,384,655</u>
Total noncurrent assets	<u>14,403,619</u>	<u>778,959</u>	<u>5,660,165</u>	<u>3,981,427</u>	<u>1,560,485</u>	<u>26,384,655</u>
Total assets	<u>19,702,304</u>	<u>5,263,847</u>	<u>13,689,916</u>	<u>4,788,030</u>	<u>1,956,026</u>	<u>45,400,123</u>
LIABILITIES						
Current liabilities:						
Accounts payable	708,324	195,595	14,272	39,300	3,200	960,691
Due to other funds	-	-	-	19,553	-	19,553
Due to other governments	748	496	51	18,363	-	19,658
Retainage payable	178,609	12,704	-	-	-	191,313
Claims payable	500	-	-	-	-	500
Liabilities payable from restricted assets:						
Accrued interest payable	14,300	-	8,688	-	-	22,988
Refundable customer deposits	343,845	22,075	15,245	150	-	381,315
Bonds payable	360,000	-	68,000	-	-	428,000
Total current liabilities	<u>1,606,326</u>	<u>230,870</u>	<u>106,256</u>	<u>77,366</u>	<u>3,200</u>	<u>2,024,018</u>
Noncurrent liabilities:						
Bonds payable	<u>6,593,052</u>	<u>-</u>	<u>818,000</u>	<u>-</u>	<u>-</u>	<u>7,411,052</u>
Total noncurrent liabilities	<u>6,593,052</u>	<u>-</u>	<u>818,000</u>	<u>-</u>	<u>-</u>	<u>7,411,052</u>
Total liabilities	<u>8,199,378</u>	<u>230,870</u>	<u>924,256</u>	<u>77,366</u>	<u>3,200</u>	<u>9,435,070</u>
NET POSITION						
Net investment in capital assets	6,741,580	649,680	4,770,355	3,981,427	1,560,485	17,703,527
Restricted for:						
Debt service	110,621	-	158,207	-	-	268,828
Unrestricted	<u>4,650,725</u>	<u>4,383,297</u>	<u>7,837,098</u>	<u>729,237</u>	<u>392,341</u>	<u>17,992,698</u>
Total net position	<u>\$ 11,502,926</u>	<u>\$ 5,032,977</u>	<u>\$ 12,765,660</u>	<u>\$ 4,710,664</u>	<u>\$ 1,952,826</u>	<u>\$ 35,965,053</u>

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023

	Waterworks District No. 5 of Wards 3 and 8	Waterworks District No. 2 of Ward 4	Waterworks District No. 12 of Ward 3	Sewer District No. 11 of Ward 3	Sewer District No. 8 of Ward 4	Total Nonmajor Enterprise Funds
OPERATING REVENUES						
Charges for services	\$ 1,252,112	\$ 279,927	\$ 357,078	\$ 525,808	\$ 7,850	\$ 2,422,775
Other operating revenues	67,145	604	54,223	173,779	48,805	344,556
Total operating revenues	<u>1,319,257</u>	<u>280,531</u>	<u>411,301</u>	<u>699,587</u>	<u>56,655</u>	<u>2,767,331</u>
OPERATING EXPENSES						
Supplies	321,439	333,957	21,922	160,898	-	838,216
Contractual services	1,016,380	74,710	325,731	1,127,899	113,790	2,658,510
Depreciation	440,365	40,222	182,066	150,901	79,192	892,746
Total operating expenses	<u>1,778,184</u>	<u>448,889</u>	<u>529,719</u>	<u>1,439,698</u>	<u>192,982</u>	<u>4,389,472</u>
Operating income (loss)	<u>(458,927)</u>	<u>(168,358)</u>	<u>(118,418)</u>	<u>(740,111)</u>	<u>(136,327)</u>	<u>(1,622,141)</u>
NONOPERATING REVENUES (EXPENSES)						
Property taxes	176,183	696,672	753,662	214,282	-	1,840,799
Investment earnings	251,678	169,805	312,904	15,215	23,719	773,321
Gain on sale of capital assets	1,141	-	-	1,141	-	2,282
Interest expense	(163,475)	-	(32,120)	-	-	(195,595)
Insurance proceeds	-	(1,266)	-	-	-	(1,266)
Total nonoperating revenues (expenses)	<u>265,527</u>	<u>865,211</u>	<u>1,034,446</u>	<u>230,638</u>	<u>23,719</u>	<u>2,419,541</u>
Income (loss) before capital contributions and transfers	<u>(193,400)</u>	<u>696,853</u>	<u>916,028</u>	<u>(509,473)</u>	<u>(112,608)</u>	<u>797,400</u>
CAPITAL CONTRIBUTIONS AND TRANSFERS						
Capital contribution	1,667,619	-	-	1,803,212	-	3,470,831
Transfers in	-	-	-	362,647	-	362,647
Total capital contributions and transfers	<u>1,667,619</u>	<u>-</u>	<u>-</u>	<u>2,165,859</u>	<u>-</u>	<u>3,833,478</u>
Change in net position	1,474,219	696,853	916,028	1,656,386	(112,608)	4,630,878
Net position - beginning of year, as restated	<u>10,028,707</u>	<u>4,336,124</u>	<u>11,849,632</u>	<u>3,054,278</u>	<u>2,065,434</u>	<u>31,334,175</u>
Net position - end of year	<u>\$ 11,502,926</u>	<u>\$ 5,032,977</u>	<u>\$ 12,765,660</u>	<u>\$ 4,710,664</u>	<u>\$ 1,952,826</u>	<u>\$ 35,965,053</u>

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023

	Waterworks District No. 5 of Wards 3 and 8	Waterworks District No. 2 of Ward 4	Waterworks District No. 12 of Ward 3	Sewer District No. 11 of Ward 3	Sewer District No. 8 of Ward 4	Total Nonmajor Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES						
Receipt from customers	\$ 1,265,390	\$ 287,824	\$ 350,251	\$ 517,719	\$ 7,811	\$ 2,428,995
Receipts from other governments	65,232	175	51,957	378,117	48,102	543,583
Payments to suppliers for goods and services	(901,976)	(251,482)	(147,799)	(997,298)	(111,464)	(2,410,019)
Payments to interfund provider of services	(398,936)	(84,219)	(189,538)	(299,316)	(196)	(972,205)
Net cash provided by (used for) operating activities	29,710	(47,702)	64,871	(400,778)	(55,747)	(409,646)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES						
Receipts from general property taxes	156,775	611,472	1,366,722	196,975	-	2,331,944
Transfers in from other funds for noncapital related activity	-	-	-	155,000	-	155,000
Net cash provided by (used for) noncapital financing activities	156,775	611,472	1,366,722	351,975	-	2,486,944
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES						
Receipt of capital grant	1,725,200	-	-	2,277,779	-	4,002,979
Insurance proceeds or sale of assets	1,141	10,627	-	1,141	-	12,909
Acquisition and construction of capital assets	(3,511,203)	(113,236)	(122,384)	(2,149,020)	(17,085)	(5,912,928)
Bond proceeds	1,537,373	-	-	-	-	1,537,373
Principal and interest received on special assessment levy	11,114	-	-	-	-	11,114
Principal paid on debt	(361,021)	-	(65,000)	-	-	(426,021)
Interest and fiscal charges paid on debt	(151,674)	-	(32,810)	-	-	(184,484)
Net cash provided by (used for) capital and related financing activities	(749,070)	(102,609)	(220,194)	129,900	(17,085)	(959,058)
CASH FLOWS FROM INVESTING ACTIVITIES						
Purchase of investments	(3,617,071)	(2,036,972)	(4,033,513)	(826,254)	(225,047)	(10,738,857)
Proceeds from sales and maturities of investments	3,833,324	1,541,902	2,846,724	751,933	260,051	9,233,934
Interest received on investments	138,189	110,294	209,689	12,590	12,512	483,274
Net cash provided by (used for) investing activities	354,442	(384,776)	(977,100)	(61,731)	47,516	(1,021,649)
Net increase (decrease) in cash and cash equivalents	(208,143)	76,385	234,299	19,366	(25,316)	96,591
Cash and cash equivalents at beginning of year	1,288,017	900,981	1,671,293	58,760	127,924	4,046,975
Cash and cash equivalents at end of year	<u>\$ 1,079,874</u>	<u>\$ 977,366</u>	<u>\$ 1,905,592</u>	<u>\$ 78,126</u>	<u>\$ 102,608</u>	<u>\$ 4,143,566</u>
Classified as:						
Current assets	\$ 729,614	\$ 955,291	\$ 1,723,452	\$ 77,976	\$ 102,608	\$ 3,588,941
Restricted assets	350,260	22,075	182,140	150	-	554,625
Totals	<u>\$ 1,079,874</u>	<u>\$ 977,366</u>	<u>\$ 1,905,592</u>	<u>\$ 78,126</u>	<u>\$ 102,608</u>	<u>\$ 4,143,566</u>

	Waterworks District No. 5 of Wards 3 and 8	Waterworks District No. 2 of Ward 4	Waterworks District No. 12 of Ward 3	Sewer District No. 11 of Ward 3	Sewer District No. 8 of Ward 4	Total Nonmajor Enterprise Funds
Reconciliation of operating income to net cash provided by (used for) operating activities						
Operating income (loss)	\$ (458,927)	\$ (168,358)	\$ (118,418)	\$ (740,111)	\$ (136,327)	\$ (1,622,141)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:						
Depreciation	440,365	40,222	182,066	150,901	79,192	892,746
Changes in assets and liabilities:						
Decrease (increase) in accounts receivable	628	7,190	(5,601)	(8,238)	(158)	(6,179)
Decrease (increase) in due from other governments	(522,252)	(429)	(2,265)	204,338	(613)	(321,221)
Decrease (increase) in due from other funds	520,339	-	-	150	30	520,519
Decrease (increase) in prepaid items	(20,620)	852	(1,113)	(1,499)	-	(22,380)
Decrease (increase) in inventory	1,980	-	-	119,020	-	121,000
Increase (decrease) in accounts payable	46,486	49,295	(13,209)	(95,726)	2,129	(11,025)
Increase (decrease) in due to other funds	(150)	(30)	-	(313)	-	(493)
Increase (decrease) in due to other governments	748	496	51	(36,434)	-	(35,139)
Increase (decrease) in refundable customer deposits	15,278	625	(1,165)	-	-	14,738
Increase (decrease) in on-behalf payments	5,835	22,435	24,525	7,134	-	59,929
Total adjustments	488,637	120,656	183,289	339,333	80,580	1,212,495
Net cash provided by (used for) operating activities	<u>\$ 29,710</u>	<u>\$ (47,702)</u>	<u>\$ 64,871</u>	<u>\$ (400,778)</u>	<u>\$ (55,747)</u>	<u>\$ (409,646)</u>
Non cash investing, capital, and financing activities						
Net increase (decrease) in fair value of investments	<u>\$ (89,030)</u>	<u>\$ (80,648)</u>	<u>\$ (157,234)</u>	<u>\$ (6,434)</u>	<u>\$ (8,466)</u>	<u>\$ (341,812)</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, 2023

	Self-Insured Workmen's Compensation Fund	Self-Insured Health Insurance Fund	Self-Insured Liability/Property Insurance Fund	Self-Insured Unemployment Insurance Fund	Total Internal Service Funds
ASSETS					
Current assets:					
Cash and cash equivalents	\$ 835,495	\$ 1,594,620	\$ 207,869	\$ 24,863	\$ 2,662,847
Investments	2,361,606	4,508,893	587,561	70,279	7,528,339
Accounts receivable	-	177,004	-	-	177,004
Interest receivable	5,333	10,892	1,399	154	17,778
Intergovernmental receivable	-	25,317	-	-	25,317
Due from other funds	7,838	22,997	-	-	30,835
Prepaid items	2,987	6,705	523,573	-	533,265
Total current assets	3,213,259	6,346,428	1,320,402	95,296	10,975,385
Noncurrent assets:					
Capital assets:					
Buildings	-	40,881	-	-	40,881
Improvements other than buildings	-	375,275	-	-	375,275
Equipment	16,521	54,123	21,677	-	92,321
Accumulated depreciation	(15,558)	(198,530)	(21,075)	-	(235,163)
Net capital assets	963	271,749	602	-	273,314
Total noncurrent assets	963	271,749	602	-	273,314
Total assets	3,214,222	6,618,177	1,321,004	95,296	11,248,699
DEFERRED OUTFLOWS OF RESOURCES					
Deferred outflows - OPEB	-	24,036	-	-	24,036
Pension related deferred outflows of resources	-	342,075	-	-	342,075
Total deferred outflows of resources	-	366,111	-	-	366,111
LIABILITIES					
Current liabilities:					
Accounts payable	1,750	127,531	1,750	-	131,031
Accrued liabilities	-	11,012	-	-	11,012
Due to other funds	-	5,748	2,089	-	7,837
Intergovernmental payable	-	1,423,224	-	-	1,423,224
Unearned revenue	-	6,391	-	-	6,391
Claims payable	64,047	-	362,806	3,485	430,338
Total current liabilities	65,797	1,573,906	366,645	3,485	2,009,833
Noncurrent liabilities:					
Claims payable	32,024	-	725,611	-	757,635
Compensated absences	-	29,387	-	-	29,387
Sick leave payable	-	15,212	-	-	15,212
Net pension liability	-	251,648	-	-	251,648
OPEB payable	-	98,748	-	-	98,748
Total noncurrent liabilities	32,024	394,995	725,611	-	1,152,630
Total liabilities	97,821	1,968,901	1,092,256	3,485	3,162,463
DEFERRED INFLOWS OF RESOURCES					
Deferred inflows - OPEB	-	42,326	-	-	42,326
Pension related deferred inflows of resources	-	34,535	-	-	34,535
Total deferred inflows of resources	-	76,861	-	-	76,861
NET POSITION					
Net investment in capital assets	963	271,749	602	-	273,314
Unrestricted	3,115,438	4,666,777	228,146	91,811	8,102,172
Total net position	\$ 3,116,401	\$ 4,938,526	\$ 228,748	\$ 91,811	\$ 8,375,486

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023

	Self-Insured Workmen's Compensation Fund	Self-Insured Health Insurance Fund	Self-Insured Liability/Property Insurance Fund	Self-Insured Unemployment Insurance Fund	Totals
OPERATING REVENUES					
Charges for services	\$ 948,336	\$ 17,418,157	\$ 4,623,934	\$ 47,538	\$ 23,037,965
Total operating revenues	<u>948,336</u>	<u>17,418,157</u>	<u>4,623,934</u>	<u>47,538</u>	<u>23,037,965</u>
OPERATING EXPENSES					
Personal services	-	448,729	-	-	448,729
Employee benefits	-	135,098	-	-	135,098
Supplies	-	98,471	-	-	98,471
Contractual services	265,093	1,816,063	659,603	1	2,740,760
Depreciation	1,652	12,483	3,613	-	17,748
Insurance premiums	205,303	1,781,414	4,974,173	-	6,960,890
Claims	328,058	16,540,661	183,344	8,456	17,060,519
Total operating expenses	<u>800,106</u>	<u>20,832,919</u>	<u>5,820,733</u>	<u>8,457</u>	<u>27,462,215</u>
Operating income (loss)	<u>148,230</u>	<u>(3,414,762)</u>	<u>(1,196,799)</u>	<u>39,081</u>	<u>(4,424,250)</u>
NONOPERATING REVENUES (EXPENSES)					
Investment earnings	<u>221,657</u>	<u>509,986</u>	<u>45,294</u>	<u>3,335</u>	<u>780,272</u>
Total nonoperating revenues	<u>221,657</u>	<u>509,986</u>	<u>45,294</u>	<u>3,335</u>	<u>780,272</u>
Income (loss) before transfers	<u>369,887</u>	<u>(2,904,776)</u>	<u>(1,151,505)</u>	<u>42,416</u>	<u>(3,643,978)</u>
TRANSFERS					
Transfers in	-	-	1,300,000	-	1,300,000
Transfers out	<u>(1,313,944)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,313,944)</u>
Total transfers	<u>(1,313,944)</u>	<u>-</u>	<u>1,300,000</u>	<u>-</u>	<u>(13,944)</u>
Change in net position	<u>(944,057)</u>	<u>(2,904,776)</u>	<u>148,495</u>	<u>42,416</u>	<u>(3,657,922)</u>
Net position - beginning of year as restated	<u>4,060,458</u>	<u>7,843,302</u>	<u>80,253</u>	<u>49,395</u>	<u>12,033,408</u>
Net position - end of year	<u>\$ 3,116,401</u>	<u>\$ 4,938,526</u>	<u>\$ 228,748</u>	<u>\$ 91,811</u>	<u>\$ 8,375,486</u>

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023

	<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	\$ 948,335	\$ 13,415,318	\$ 4,623,933	\$ 47,539	\$ 19,035,125
Receipts from insured	-	4,687,443	-	-	4,687,443
Payments for claims	(273,185)	(18,105,694)	(70,532)	(12,715)	(18,462,126)
Payments to employees for services and benefits	-	(607,643)	-	-	(607,643)
Payments to suppliers for goods and services	(473,669)	(3,620,299)	(5,717,774)	(1)	(9,811,743)
Net cash provided by (used for) operating activities	<u>201,481</u>	<u>(4,230,875)</u>	<u>(1,164,373)</u>	<u>34,823</u>	<u>(5,158,944)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Transfers out to other funds for operating activity	(1,300,000)	-		-	(1,300,000)
Transfers in from other funds for operating activity	-	-	1,300,000	-	1,300,000
Receipts from noncapital grants or subsidies	-	3,102,057	-	-	3,102,057
Noncapital cash payments on behalf of local government	(13,944)	(2,572,901)	-	-	(2,586,845)
Net cash provided by (used for) noncapital financing activities	<u>(1,313,944)</u>	<u>529,156</u>	<u>1,300,000</u>	<u>-</u>	<u>515,212</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
Purchase of investments	(1,796,505)	(5,129,826)	(3,516,361)	(70,943)	(10,513,635)
Proceeds from sales and maturities of investments	2,447,736	7,497,618	3,375,871	41,683	13,362,909
Interest received on investments	109,507	240,722	34,649	2,777	387,656
Net cash provided by (used for) investing activities	<u>760,738</u>	<u>2,608,515</u>	<u>(105,841)</u>	<u>(26,483)</u>	<u>3,236,929</u>
Net increase (decrease) in cash and and cash equivalents	(351,725)	(1,093,204)	29,786	8,340	(1,406,803)
Cash and cash equivalents at beginning of year	<u>1,187,220</u>	<u>2,687,824</u>	<u>178,083</u>	<u>16,523</u>	<u>4,069,650</u>
Cash and cash equivalents at end of year	<u>\$ 835,495</u>	<u>\$ 1,594,620</u>	<u>\$ 207,869</u>	<u>\$ 24,863</u>	<u>\$ 2,662,847</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)	\$ 148,230	\$ (3,414,762)	\$ (1,196,799)	\$ 39,081	\$ (4,424,250)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:					
Depreciation	1,652	12,483	3,613	-	17,748
Changes in assets and liabilities:					
Decrease (increase) in accounts receivable	-	(171,832)	-	-	(171,832)
Decrease (increase) in due from other governments	-	22,893	-	-	22,893
Decrease (increase) in due from other funds	(7,838)	3,257	-	-	(4,581)
Decrease (increase) in due from component units	978	-	-	-	978
Decrease (increase) in prepaid items	11,842	1,368	(83,085)	-	(69,875)
Decrease (increase) in net pension asset	-	294,593	-	-	294,593
Decrease (increase) in OPEB related deferred outflows	-	(2,562)	-	-	(2,562)
Decrease (increase) in pension related deferred outflows	-	(249,487)	-	-	(249,487)
Increase (decrease) in accounts payable	(5,876)	(14,337)	(11,274)	-	(31,487)
Increase (decrease) in accrued liabilities	-	776	-	-	776
Increase (decrease) in due to other funds/governments	-	(6,631)	2,089	-	(4,542)
Increase (decrease) in unearned revenue	-	(707)	-	-	(707)
Increase (decrease) in other liabilities	-	6,388	-	-	6,388
Increase (decrease) in claims payable	52,493	(722,888)	121,083	(4,258)	(553,570)
Increase (decrease) in OPEB payable	-	13,619	-	-	13,619
Increase (decrease) in net pension liability	-	251,648	-	-	251,648
Increase (decrease) in OPEB related deferred inflows	-	(6,237)	-	-	(6,237)
Increase (decrease) in pension related deferred inflows	-	(248,457)	-	-	(248,457)
Total adjustments	53,251	(816,113)	32,426	(4,258)	(734,694)
Net cash provided by (used for) operating activities	<u>\$ 201,481</u>	<u>\$ (4,230,875)</u>	<u>\$ (1,164,373)</u>	<u>\$ 34,823</u>	<u>\$ (5,158,944)</u>
Noncash investing, capital, and financing activities					
Net increase (decrease) in fair value of investments	<u>\$ (68,936)</u>	<u>\$ (101,221)</u>	<u>\$ (17,151)</u>	<u>\$ (2,051)</u>	<u>\$ (189,359)</u>



FIDUCIARY FUNDS

The Parish currently has the following fiduciary funds:

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

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

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2023

	<u>Fire Insurance Rebate Fund</u>	<u>Gaming Activities Fund</u>	<u>Total Custodial Funds</u>
ASSETS			
Due from other entities	\$ -	\$ 3,578,737	\$ 3,578,737
	<u> </u>	<u> </u>	<u> </u>
LIABILITIES			
Due to other governments	\$ -	\$ 3,578,737	\$ 3,578,737
	<u> </u>	<u> </u>	<u> </u>

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Fire Insurance Rebate Fund</u>	<u>Gaming Activities Fund</u>	<u>Total Custodial Funds</u>
ADDITIONS			
Fire insurance rebate collections for other governments	\$ 727,858	\$ -	\$ 727,858
Investment earnings	2,702	-	2,702
Gaming collections for other entities	<u>-</u>	<u>6,684,200</u>	<u>6,684,200</u>
Total additions	730,560	6,684,200	7,414,760
DEDUCTIONS			
Payments of fire rebates to other governments	730,560	-	730,560
Gaming distributions to other entities	<u>-</u>	<u>6,684,200</u>	<u>6,684,200</u>
Total deductions	730,560	6,684,200	7,414,760
 Net increase (decrease) in fiduciary net position	 -	 -	 -
 Net position at beginning of year	 <u>-</u>	 <u>-</u>	 <u>-</u>
Net position at end of year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>



COMBINING STATEMENTS OF NONMAJOR COMPONENT UNITS

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF NET POSITION
NONMAJOR COMPONENT UNITS
DECEMBER 31, 2023

	Fire Protection District						
	No. 1 of Ward 1	No. 1 of Ward 2	No. 2 of Ward 4	No. 3 of Ward 4	No. 4 of Ward 4	No. 1 of Ward 5	No. 1 of Ward 6
ASSETS							
Cash and cash equivalents	\$ 527,354	\$ 135,658	\$ 1,059,260	\$ 1,231,016	\$ 487,216	\$ 85,486	\$ 322,852
Investments	1,489,768	383,449	2,993,967	3,475,855	1,375,967	241,631	911,725
Receivables (net of allowance for uncollectibles)							
Taxes	2,089,400	366,962	3,493,809	2,525,436	1,095,927	227,547	819,776
Accounts	-	-	-	-	-	-	-
Other	5,815	1,020	-	-	-	25,000	9,359
Accrued interest receivable	3,553	799	7,108	8,008	3,040	608	2,474
Intergovernmental receivable	-	2,245	212,942	-	-	2,732	30,503
Prepaid items and other assets	9,012	16,318	87,474	1,489	34,286	35,628	30,365
Inventory	-	-	-	-	-	-	-
Restricted assets:							
Cash and cash equivalents	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-
Capital assets:							
Non-depreciable	37,336	22,700	497,936	45,000	196,905	52,915	1,713,266
Depreciable, net	1,684,420	1,925,729	1,486,728	801,588	5,106,649	1,122,878	5,435,116
Total assets	<u>5,846,658</u>	<u>2,854,880</u>	<u>9,839,224</u>	<u>8,088,392</u>	<u>8,299,990</u>	<u>1,794,425</u>	<u>9,275,436</u>
DEFERRED OUTFLOWS OF RESOURCES							
Pension related	1,150,158	-	1,508,942	-	-	-	78,432
OPEB related	130,343	-	175,826	-	-	-	18,632
Deferred amount on debt refunding	-	17,473	-	-	-	-	-
Total deferred outflows of resources	<u>1,280,501</u>	<u>17,473</u>	<u>1,684,768</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>97,064</u>
LIABILITIES							
Accounts payable and accruals	31,353	17,104	74,596	64,014	18,314	94,991	174,016
Intergovernmental payable	-	-	-	-	-	-	107,400
Unearned revenue	-	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-	-
Liabilities payable from restricted assets:							
Accrued interest payable	-	10,306	-	-	71,975	-	45,500
Refundable customer deposits	-	-	-	-	-	-	-
Current portion of long-term liabilities:							
Compensated absences	2,938	-	78,067	-	3,876	-	5,818
Lease obligations	-	-	-	-	64,452	-	-
Subscription based IT arrangement liabilities	4,973	-	5,271	-	3,561	3,945	2,855
Bonds, contracts and notes payable	-	105,000	-	-	200,000	-	155,000
OPEB liability	2,123	-	163,217	-	-	-	-
Noncurrent portion of long-term liabilities:							
Lease obligations	-	-	-	-	359,922	-	-
Subscription based IT arrangement liabilities	17,664	-	9,406	-	12,651	13,546	6,489
Bonds, contracts and notes payable	-	452,347	-	-	4,298,798	-	3,102,234
OPEB, pension and sick leave liability	3,290,777	-	4,317,338	-	-	-	236,885
Total liabilities	<u>3,349,828</u>	<u>584,757</u>	<u>4,647,895</u>	<u>64,014</u>	<u>5,033,549</u>	<u>112,482</u>	<u>3,836,197</u>
DEFERRED INFLOWS OF RESOURCES							
Property taxes levied for the next fiscal year	2,226,466	383,116	3,835,275	2,542,756	1,128,357	231,552	855,875
Pension related	86,612	-	113,630	-	-	-	5,906
OPEB related	119,779	-	167,326	-	-	-	6,443
Deferred amount on debt refunding	-	-	-	-	-	-	-
Total deferred inflows of resources	<u>2,432,857</u>	<u>383,116</u>	<u>4,116,231</u>	<u>2,542,756</u>	<u>1,128,357</u>	<u>231,552</u>	<u>868,224</u>
NET POSITION							
Net investment in capital assets	1,699,119	1,408,555	1,969,987	846,588	497,558	1,158,302	3,728,179
Restricted for:							
Debt service	-	30,463	-	-	99,496	-	43,007
Unrestricted	(354,645)	465,462	789,879	4,635,034	1,541,030	292,089	896,893
Total net position	<u>\$ 1,344,474</u>	<u>\$ 1,904,480</u>	<u>\$ 2,759,866</u>	<u>\$ 5,481,622</u>	<u>\$ 2,138,084</u>	<u>\$ 1,450,391</u>	<u>\$ 4,668,079</u>

Fire Protection District		Gravity Drainage District						
No. 1 of Ward 7	No. 2 of Ward 8	No. 8 of Ward 1	No. 9 of Ward 2	No. 6 of Wards 5 & 6	No. 2 of Ward 7	No. 7 of Ward 8	No. 4 of Ward 3	No. 5 of Ward 4
\$ 4,254,697	\$ 169,142	\$ 550,136	\$ 159,614	\$ 654,590	\$ 109,782	\$ 106,646	\$ 5,632,039	\$ 4,340,506
-	468,638	1,554,900	451,163	1,850,259	310,309	301,446	15,919,485	12,268,849
814,785	529,979	-	-	74	144	1,069	45,983	701
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
13,207	1,072	3,550	1,040	4,092	725	319	35,307	27,454
-	-	-	656	22,332	-	-	330,056	-
7,501	54,225	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
71,289	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
48,931	17,550	315,375	-	62,424	-	21,920	1,149,772	288,774
1,464,889	2,192,228	-	-	-	-	-	-	-
6,675,299	3,432,834	2,423,961	612,473	2,593,771	420,960	431,400	23,112,642	16,926,284
-	85,473	-	-	-	-	-	-	-
-	1,096	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	86,569	-	-	-	-	-	-	-
34,000	18,210	142,448	-	-	-	50,704	276,916	205
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	1,000	-	-	-	55,000
5,388	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	364	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
50,000	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
985,000	-	-	-	-	-	-	-	-
-	192,852	-	-	-	-	-	-	-
1,074,388	211,426	142,448	-	1,000	-	50,704	276,916	55,205
-	552,122	-	-	-	-	-	-	-
-	6,437	-	-	-	-	-	-	-
-	2,912	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	561,471	-	-	-	-	-	-	-
478,820	2,209,778	173,230	-	62,424	-	21,920	906,195	288,774
176,863	-	-	-	-	-	-	-	60,848
4,945,228	536,728	2,108,283	612,473	2,530,347	420,960	358,776	21,929,531	16,521,457
\$ 5,600,911	\$ 2,746,506	\$ 2,281,513	\$ 612,473	\$ 2,592,771	\$ 420,960	\$ 380,696	\$ 22,835,726	\$ 16,871,079

continued

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF NET POSITION
NONMAJOR COMPONENT UNITS
DECEMBER 31, 2023

	Recreation District			Community Center & Playground District				
	No. 1 of Ward 3	No. 1 of Ward 4	No. 1 of Ward 8	No. 4 of Ward 1	No. 7 of Ward 2	No. 5 of Ward 5	No. 1 of Ward 6	No. 3 of Ward 7
ASSETS								
Cash and cash equivalents	\$ 2,528,254	\$ 2,707,367	\$ 1,110	\$ 1,605,550	\$ -	\$ -	\$ 196,559	\$ 2,307,614
Investments	5,816,470	7,643,933	3,138	4,538,237	-	-	555,595	-
Receivables (net of allowance for uncollectibles)								
Taxes	7,390,221	11,292,759	-	1,893,799	-	-	222,416	1,328,865
Accounts	-	-	-	-	-	-	-	-
Other	8,754	29,193	-	4,098	-	-	-	4,197
Accrued interest receivable	8,883	19,413	7	10,222	-	-	1,268	-
Intergovernmental receivable	-	-	-	-	-	-	6,881	-
Prepaid items and other assets	107,650	216,604	-	63,847	-	-	10,855	115,173
Inventory	-	-	-	-	-	-	-	-
Restricted assets:								
Cash and cash equivalents	-	-	-	-	-	-	-	1,238,936
Investments	-	-	-	-	-	-	-	-
Capital assets:								
Non-depreciable	1,142,002	22,839,361	-	1,054,870	10,000	25,500	15,000	157,354
Depreciable, net	26,678,168	8,671,120	54,449	7,836,308	240,014	36,431	160,022	8,635,133
Total assets	<u>43,680,402</u>	<u>53,419,750</u>	<u>58,704</u>	<u>17,006,931</u>	<u>250,014</u>	<u>61,931</u>	<u>1,168,596</u>	<u>13,787,272</u>
DEFERRED OUTFLOWS OF RESOURCES								
Pension related	802,930	839,507	-	117,256	-	-	53,595	-
OPEB related	78,864	128,811	-	13,992	-	-	1,898	-
Deferred amount on debt refunding	-	-	-	-	-	-	-	-
Total deferred outflows of resources	<u>881,794</u>	<u>968,318</u>	<u>-</u>	<u>131,248</u>	<u>-</u>	<u>-</u>	<u>55,493</u>	<u>-</u>
LIABILITIES								
Accounts payable and accruals	218,194	1,643,047	-	205,209	734	3,772	15,375	655,622
Intergovernmental payable	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-
Other liabilities	-	400	-	1,100	-	-	225	3,496
Liabilities payable from restricted assets:								
Accrued interest payable	87,699	253,107	-	-	-	-	-	78,110
Refundable customer deposits	-	-	-	-	-	-	-	-
Current portion of long-term liabilities:								
Compensated absences	43,442	49,264	-	3,724	-	-	-	-
Lease obligations	16,752	-	-	-	-	-	-	-
Subscription based IT arrangement liabilities	-	-	-	-	-	-	-	-
Bonds, contracts and notes payable	1,790,000	1,065,000	-	-	-	-	-	275,000
OPEB liability	-	10,859	-	-	-	-	-	-
Noncurrent portion of long-term liabilities:								
Lease obligations	53,082	-	-	-	-	-	-	-
Subscription based IT arrangement liabilities	-	-	-	-	-	-	-	-
Bonds, contracts and notes payable	5,414,119	17,235,885	-	-	-	-	-	6,218,285
OPEB, pension and sick leave liability	1,084,683	1,242,652	-	113,736	-	-	43,232	-
Total liabilities	<u>8,707,971</u>	<u>21,500,214</u>	<u>-</u>	<u>323,769</u>	<u>734</u>	<u>3,772</u>	<u>58,832</u>	<u>7,230,513</u>
DEFERRED INFLOWS OF RESOURCES								
Property taxes levied for the next fiscal year	7,780,328	11,337,975	-	2,018,035	-	-	231,111	-
Pension related	81,062	84,755	-	11,838	-	-	5,411	-
OPEB related	122,001	336,005	-	49,974	-	-	-	-
Deferred amount on debt refunding	183,422	-	-	-	-	-	-	-
Total deferred inflows of resources	<u>8,166,813</u>	<u>11,758,735</u>	<u>-</u>	<u>2,079,847</u>	<u>-</u>	<u>-</u>	<u>236,522</u>	<u>-</u>
NET POSITION								
Net investment in capital assets	21,162,949	11,665,881	54,449	8,796,057	250,014	61,931	175,022	3,265,856
Restricted for:								
Debt service	356,856	270,040	-	-	-	-	-	1,238,936
Unrestricted	6,167,607	9,193,198	4,255	5,938,506	(734)	(3,772)	753,713	2,051,967
Total net position	<u>\$ 27,687,412</u>	<u>\$ 21,129,119</u>	<u>\$ 58,704</u>	<u>\$ 14,734,563</u>	<u>\$ 249,280</u>	<u>\$ 58,159</u>	<u>\$ 928,735</u>	<u>\$ 6,556,759</u>

West Calcasieu Parish Community Center Authority	Sewer District No. 12 of Ward 4	Calcasieu Parish		Calcasieu Parish Public Trust Authority	Calcasieu Parish Coroner	14th Judicial District	
		Public Safety Communications District				Criminal Court Fund	District Attorney
\$ 561,172	\$ 7,583	\$ 1,643,824	\$ 377,896	\$ 31,523	\$ 4,284,599	\$ 2,114,705	
2,899,977	21,433	4,644,375	3,869,451	89,103	7,268,599	6,163,286	
-	-	-	-	-	4,114,919	5,017,670	
379	-	-	-	-	-	-	-
286,896	-	292,846	-	450	-	137,458	
-	47	10,357	1,502	172	21,995	1,778	
-	-	96,702	-	107,850	179,569	265,231	
41,823	-	12,592	-	6,723	8,806	99,496	
19,766	-	-	-	-	-	-	-
1,114,372	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
3,380,177	-	1,671,389	-	-	-	-	-
15,802,881	45,512	2,157,796	-	42,424	85,419	560,231	
24,107,443	74,575	10,529,881	4,248,849	278,245	15,963,906	14,359,855	
-	-	1,268,731	-	335,114	1,782,000	3,042,958	
26,505	-	227,343	-	50,828	316,896	667,730	
-	-	-	-	-	-	-	-
26,505	-	1,496,074	-	385,942	2,098,896	3,710,688	
56,213	-	210,967	3,666	38,673	116,296	212,767	
-	-	-	-	-	12,298	-	-
-	-	-	-	-	153,385	-	-
-	-	-	-	-	-	-	-
27,967	-	-	-	-	22	-	-
-	-	-	-	-	-	-	-
-	-	56,715	-	9,910	107,567	641,278	
-	-	-	-	-	16,117	9,347	
-	-	236,363	-	4,390	-	47,991	
460,000	-	-	-	-	-	-	-
-	-	228,927	-	19,551	137,076	124,964	
-	-	-	-	-	13,968	10,208	
-	-	100,361	-	9,478	-	37,225	
3,735,000	-	-	-	-	-	-	-
97,375	-	1,872,668	-	542,260	3,760,448	7,033,774	
4,376,555	-	2,706,001	3,666	624,262	4,317,177	8,117,554	
-	-	-	-	-	4,229,602	5,157,513	
-	-	128,088	-	33,832	179,907	408,298	
94,216	-	548,343	-	95,467	367,391	1,208,184	
-	-	-	-	-	-	-	-
94,216	-	676,431	-	129,299	4,776,900	6,773,995	
14,988,058	45,512	3,364,122	-	28,556	55,334	455,460	
1,114,372	-	-	-	-	-	-	-
3,560,747	29,063	5,279,401	4,245,183	(117,930)	8,913,391	2,723,534	
\$ 19,663,177	\$ 74,575	\$ 8,643,523	\$ 4,245,183	\$ (89,374)	\$ 8,968,725	\$ 3,178,994	

continued

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF NET POSITION
NONMAJOR COMPONENT UNITS
DECEMBER 31, 2023

	Waterworks District				
ASSETS	No. 1 of Ward 1	No. 8 of Wards 3 & 8	No. 4 of Ward 4	No. 9 of Ward 4	No. 11 of Wards 4 & 7
Cash and cash equivalents	\$ 4,555,783	\$ 652	\$ 176,483	\$ 823,606	\$ 347,521
Investments	-	-	-	5,708,614	-
Receivables (net of allowance for uncollectibles)					
Taxes	-	170,301	-	592,690	-
Accounts	339,866	145,911	122,779	316,826	125,125
Other	-	-	-	-	582
Accrued interest receivable	-	-	-	-	-
Intergovernmental receivable	-	-	-	-	-
Prepaid items and other assets	-	-	-	28,113	42,355
Inventory	157,826	-	-	281,862	-
Restricted assets:					
Cash and cash equivalents	293,500	18,138	418,159	-	266,798
Investments	-	-	-	268,561	246,840
Capital assets:					
Non-depreciable	765,199	21,150	26,857	182,243	60,619
Depreciable, net	13,150,771	3,847,867	2,549,763	9,569,582	4,092,709
Total assets	<u>19,262,945</u>	<u>4,204,019</u>	<u>3,294,041</u>	<u>17,772,097</u>	<u>5,182,549</u>
DEFERRED OUTFLOWS OF RESOURCES					
Pension related	-	-	-	-	-
OPEB related	-	-	-	89,622	-
Deferred amount on debt refunding	-	-	-	-	-
Total deferred outflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>89,622</u>	<u>-</u>
LIABILITIES					
Accounts payable and accruals	58,831	178,474	49,956	112,329	85,719
Intergovernmental payable	1,106,008	-	-	-	-
Unearned revenue	-	-	-	-	-
Other liabilities	-	-	-	-	-
Liabilities payable from restricted assets:					
Accrued interest payable	-	3,144	8,503	-	2,036
Refundable customer deposits	293,500	100,180	109,805	-	216,640
Current portion of long-term liabilities:					
Compensated absences	-	-	-	-	-
Lease obligations	-	-	-	-	-
Subscription based IT arrangement liabilities	-	-	-	-	-
Bonds, contracts and notes payable	-	113,000	100,000	-	216,500
OPEB liability	-	-	-	-	-
Noncurrent portion of long-term liabilities:					
Lease obligations	-	-	-	-	-
Subscription based IT arrangement liabilities	-	-	-	-	-
Bonds, contracts and notes payable	-	1,579,000	1,140,000	-	436,500
OPEB, pension and sick leave liability	-	-	-	192,357	214,902
Total liabilities	<u>1,458,339</u>	<u>1,973,798</u>	<u>1,408,264</u>	<u>304,686</u>	<u>1,172,297</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for the next fiscal year	-	-	-	-	-
Pension related	-	-	-	-	-
OPEB related	-	-	-	247,985	69,396
Deferred amount on debt refunding	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>247,985</u>	<u>69,396</u>
NET POSITION					
Net investment in capital assets	13,915,970	2,177,017	1,336,620	9,751,825	3,548,979
Restricted for:					
Debt service	-	14,408	199,851	-	78,462
Unrestricted	3,888,636	38,796	349,306	7,557,223	313,415
Total net position	<u>\$ 17,804,606</u>	<u>\$ 2,230,221</u>	<u>\$ 1,885,777</u>	<u>\$ 17,309,048</u>	<u>\$ 3,940,856</u>

Waterworks District			Total Nonmajor Component Units
No. 7 of Wards 6 & 4	No. 14 of Ward 5	No. 10 of Ward 7	
\$ 2,693,720	\$ 6,888	\$ 516,158	\$ 47,314,561
-	1,421,043	327,630	94,968,295
-	683,683	492,069	45,210,984
76,335	25,958	9,450	1,162,629
-	-	-	805,668
-	3,447	715	192,162
-	73,000	1,324,295	2,654,994
39,204	34,881	8,781	1,113,201
-	-	-	459,454
131,302	638,365	87,606	4,278,465
-	87,850	-	603,251
98,304	452,363	3,815,614	40,188,806
1,557,076	8,511,613	3,647,182	139,152,696
4,595,941	11,939,091	10,229,500	378,105,166
224,168	127,222	109,574	11,526,060
-	11,219	12,714	1,952,319
-	5,089	-	22,562
224,168	143,530	122,288	13,500,941
72,164	264,623	1,961,687	7,161,189
-	-	-	1,225,706
100,002	-	-	253,387
-	-	-	61,221
-	11,457	47,628	652,842
31,300	55,716	55,792	862,933
-	15,833	1,213	1,020,009
-	-	-	106,668
-	-	-	309,349
-	167,279	2,636,000	7,332,779
-	-	-	686,717
-	-	-	437,180
-	-	-	206,820
-	2,866,611	1,496,688	48,960,467
230,017	161,044	107,281	24,734,281
433,483	3,542,563	6,306,289	94,011,548
-	-	-	42,510,083
19,600	12,844	11,062	1,189,282
21,399	27,744	106	3,484,671
-	-	-	183,422
40,999	40,588	11,168	47,367,458
1,655,380	5,695,459	1,402,708	119,302,588
-	658,817	-	4,342,419
2,690,247	2,145,194	2,631,623	126,582,094
\$ 4,345,627	\$ 8,499,470	\$ 4,034,331	\$ 250,227,101

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF ACTIVITIES
NONMAJOR COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2023**

	Fire Protection District						
	No. 1 of Ward 1	No. 1 of Ward 2	No. 2 of Ward 4	No. 3 of Ward 4	No. 4 of Ward 4	No. 1 of Ward 5	No. 1 of Ward 6
EXPENSES	\$ 2,725,012	\$ 477,889	\$ 3,902,898	\$ 2,028,072	\$ 1,105,483	\$ 449,894	\$ 1,149,845
PROGRAM REVENUES							
Charges for services	4,347	-	48,931	144,732	-	-	74,186
Operating grants and contributions	(25,895)	121,958	345,242	-	-	-	1,425
Capital grants and contributions	-	-	-	-	-	100,000	115,593
Total program revenues	(21,548)	121,958	394,173	144,732	-	100,000	191,204
Net program (expenses) revenues	(2,746,560)	(355,931)	(3,508,725)	(1,883,340)	(1,105,483)	(349,894)	(958,641)
GENERAL REVENUES							
Property taxes	2,173,137	383,560	3,431,454	2,398,811	1,042,197	268,132	861,657
Sales taxes	-	-	-	-	-	-	-
Grants and contributions not restricted to specific program	179,103	31,482	85,947	51,562	39,901	18,341	49,160
Investment earnings	122,663	29,719	217,670	225,783	89,133	24,016	100,134
Gain on sale of capital assets	7,715	1,020	-	-	122,800	-	-
Miscellaneous revenue	116,847	-	148,807	-	6,800	25,000	42,353
Total general revenues	2,599,465	445,781	3,883,878	2,676,156	1,300,831	335,489	1,053,304
Change in net position	(147,095)	89,850	375,153	792,816	195,348	(14,405)	94,663
Net position beginning of year as restated	1,491,569	1,814,630	2,384,713	4,688,806	1,942,736	1,464,796	4,573,416
Net position end of year	\$ 1,344,474	\$ 1,904,480	\$ 2,759,866	\$ 5,481,622	\$ 2,138,084	\$ 1,450,391	\$ 4,668,079

Fire Protection District		Gravity Drainage District						
No. 1 of Ward 7	No. 2 of Ward 8	No. 8 of Ward 1	No. 9 of Ward 2	No. 6 of Ward 5 & 6	No. 2 of Ward 7	No. 7 of Ward 8	No. 4 of Ward 3	No. 5 of Ward 4
\$ 542,624	\$ 695,777	\$ 6,544,556	\$ 522,141	\$ 2,564,615	\$ 786,755	\$ 2,095,711	\$ 16,628,796	\$ 19,861,774
-	776	-	-	-	-	38,364	-	-
-	16,900	-	-	22,332	-	-	-	-
-	46,881	-	-	-	-	72,573	-	-
-	64,557	-	-	22,332	-	110,937	-	-
(542,624)	(631,220)	(6,544,556)	(522,141)	(2,542,283)	(786,755)	(1,984,774)	(16,628,796)	(19,861,774)
811,606	518,460	143	74	1,331	5,441	3,248	110,342	21,256
-	-	-	-	-	-	-	-	-
73,762	51,946	-	-	-	-	-	-	-
65,977	40,956	152,553	43,159	127,276	46,828	51,539	1,174,349	1,003,248
-	-	-	-	45,311	-	-	-	-
-	8,429	-	-	-	-	-	-	-
951,345	619,791	152,696	43,233	173,918	52,269	54,787	1,284,691	1,024,504
408,721	(11,429)	(6,391,860)	(478,908)	(2,368,365)	(734,486)	(1,929,987)	(15,344,105)	(18,837,270)
5,192,190	2,757,935	8,673,373	1,091,381	4,961,136	1,155,446	2,310,683	38,179,831	35,708,349
\$ 5,600,911	\$ 2,746,506	\$ 2,281,513	\$ 612,473	\$ 2,592,771	\$ 420,960	\$ 380,696	\$ 22,835,726	\$ 16,871,079

continued

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF ACTIVITIES
NONMAJOR COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2023**

	Recreation District			Community Center & 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	No. 5 of Ward 5	No. 1 of Ward 6	No. 3 of Ward 7
EXPENSES	\$ 9,535,000	\$ 5,134,498	\$ 4,491	\$ 1,965,464	\$ 20,175	\$ 21,222	\$ 611,176	\$ 1,457,019
PROGRAM REVENUES								
Charges for services	1,604,108	100,828	-	2,587,693	-	-	78,471	89,571
Operating grants and contributions	-	-	-	-	5,401	16,171	-	3,772
Capital grants and contributions	178,276	100,442	-	44,586	-	-	-	-
Total program revenues	1,782,384	201,270	-	2,632,279	5,401	16,171	78,471	93,343
Net program (expenses) revenues	(7,752,616)	(4,933,228)	(4,491)	666,815	(14,774)	(5,051)	(532,705)	(1,363,676)
GENERAL REVENUES								
Property taxes	7,232,267	6,615,141	-	1,969,723	-	-	230,587	1,384,465
Sales taxes	-	-	-	-	-	-	-	-
Grants and contributions not restricted to specific program	-	-	-	21,784	-	-	3,447	9,409
Investment earnings	(31,233)	1,325,701	213	244,739	-	1	57,377	77,485
Gain on sale of capital assets	-	-	-	1,650	-	-	-	-
Miscellaneous revenue	20,252	8,565	-	2,088	-	-	41,917	6,565
Total general revenues	7,221,286	7,949,407	213	2,239,984	-	1	333,328	1,477,924
Change in net position	(531,330)	3,016,179	(4,278)	2,906,799	(14,774)	(5,050)	(199,377)	114,248
Net position beginning of year as restated	28,218,742	18,112,940	62,982	11,827,764	264,054	63,209	1,128,112	6,442,511
Net position end of year	\$ 27,687,412	\$ 21,129,119	\$ 58,704	\$ 14,734,563	\$ 249,280	\$ 58,159	\$ 928,735	\$ 6,556,759

West Calcasieu Parish Community Center Authority	Sewer District No. 12 of Ward 4	Calcasieu Parish Public Safety Communications District	Calcasieu Parish Public Trust Authority	Calcasieu Parish Coroner	14th Judicial District	
					Criminal Court Fund	District Attorney
\$ 2,412,105	\$ 2,428	\$ 4,120,892	\$ 382,561	\$ 1,327,401	\$ 8,447,443	\$ 11,047,215
1,461,257	-	3,613,234	44,060	713,661	1,324,174	3,152,941
-	-	459,960	-	656,185	3,574,800	2,178,920
-	-	-	-	-	-	-
1,461,257	-	4,073,194	44,060	1,369,846	4,898,974	5,331,861
(950,848)	(2,428)	(47,698)	(338,501)	42,445	(3,548,469)	(5,715,354)
366,285	-	-	-	-	3,655,791	4,453,069
1,292,593	-	-	-	-	-	-
-	-	-	-	-	-	-
124,703	1,457	375,254	60,892	3,898	544,241	161,212
-	-	-	-	16	316	-
-	-	29,823	-	8,569	32,626	567,006
1,783,581	1,457	405,077	60,892	12,483	4,232,974	5,181,287
832,733	(971)	357,379	(277,609)	54,928	684,505	(534,067)
18,830,444	75,546	8,286,144	4,522,792	(144,302)	8,284,220	3,713,061
<u>\$ 19,663,177</u>	<u>\$ 74,575</u>	<u>\$ 8,643,523</u>	<u>\$ 4,245,183</u>	<u>\$ (89,374)</u>	<u>\$ 8,968,725</u>	<u>\$ 3,178,994</u>

continued

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF ACTIVITIES
NONMAJOR COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2023**

Waterworks District

	No. 1 of Ward 1	No. 8 of Wards 3 & 8	No. 4 of Ward 4	No. 9 of Ward 4	No. 11 of Wards 4 & 7
EXPENSES	\$ 3,467,520	\$ 2,802,106	\$ 968,044	\$ 2,140,889	\$ 1,228,743
PROGRAM REVENUES					
Charges for services	3,824,315	1,964,754	903,427	2,146,975	977,052
Operating grants and contributions	-	-	-	-	-
Capital grants and contributions	-	-	56,320	-	104,264
Total program revenues	<u>3,824,315</u>	<u>1,964,754</u>	<u>959,747</u>	<u>2,146,975</u>	<u>1,081,316</u>
Net program (expenses) revenues	<u>356,795</u>	<u>(837,352)</u>	<u>(8,297)</u>	<u>6,086</u>	<u>(147,427)</u>
GENERAL REVENUES					
Property taxes	-	325,428	-	608,981	350,342
Sales taxes	-	-	-	-	-
Grants and contributions not restricted to specific program	12,360	5,215	-	6,399	-
Investment earnings	439	156	172	286,628	2,985
Gain on sale of capital assets	-	-	-	-	-
Miscellaneous revenue	-	167,480	8,700	85,574	1,275
Total general revenues	<u>12,799</u>	<u>498,279</u>	<u>8,872</u>	<u>987,582</u>	<u>354,602</u>
Change in net position	369,594	(339,073)	575	993,668	207,175
Net position beginning of year as restated	<u>17,435,012</u>	<u>2,569,294</u>	<u>1,885,202</u>	<u>16,315,380</u>	<u>3,733,681</u>
Net position end of year	<u>\$ 17,804,606</u>	<u>\$ 2,230,221</u>	<u>\$ 1,885,777</u>	<u>\$ 17,309,048</u>	<u>\$ 3,940,856</u>

Waterworks District			Total Nonmajor Component Units
No. 7 of Wards 6 & 4	No. 14 of Ward 5	No. 10 of Ward 7	
\$ 870,052	\$ 1,005,814	\$ 780,314	\$ 121,834,414
459,971	294,489	110,962	25,763,279
-	17,805	-	7,394,976
-	73,000	1,324,295	2,216,230
459,971	385,294	1,435,257	35,374,485
(410,081)	(620,520)	654,943	(86,459,929)
509,893	730,755	521,399	40,984,975
-	-	-	1,292,593
4,158	-	1,952	645,928
965	106,741	20,176	6,879,205
-	5,888	-	184,716
2,696	11,349	5,664	1,348,385
517,712	854,733	549,191	51,335,802
107,631	234,213	1,204,134	(35,124,127)
4,237,996	8,265,257	2,830,197	285,351,228
\$ 4,345,627	\$ 8,499,470	\$ 4,034,331	\$ 250,227,101



CALCASIEU PARISH POLICE JURY
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY SOURCE (1)
DECEMBER 31, 2023

	<u>2023</u>
Governmental funds capital assets:	
Land and right-of-way	\$ 42,947,111
Buildings	103,758,837
Improvements other than buildings	130,023,430
Roads	443,561,745
Bridges	57,565,282
Equipment	44,479,542
Right-to-use leased buildings	387,325
Right-to-use leased improvements other than buildings	451,482
Right-to-use software subscriptions	6,246,240
Construction in progress	<u>113,651,570</u>
Total governmental funds capital assets	<u>\$ 943,072,563</u>

- (1) This schedule presents only capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds in the amount of \$508,476 (\$235,163 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 \$127,296,716 (inclusive of \$235,163 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, 2023

	Land and Right of Way	Buildings	Improvements (Other than Buildings)	Roads
<u>Function and Activity</u>				
General government:				
Administrative	\$ 2,453,825	\$ 9,890,439	\$ 3,838,855	\$ -
Finance	-	-	-	-
Facility Management	4,249,677	12,086,172	24,232,814	-
Human Resources	-	-	-	-
Elections	-	-	-	-
Cable Access Channel	-	-	-	-
Other	<u>500,000</u>	<u>580,793</u>	<u>702,044</u>	<u>-</u>
Total general government	7,203,502	22,557,405	28,773,713	-
Public safety:				
Office of Emergency Preparedness	-	-	-	-
Office of Juvenile Justice Services	137,725	25,844,237	1,351,584	-
Animal Control	-	745,695	1,281,729	-
Fire protection	18,000	254,948	1,066,217	-
Correctional	306,777	13,817,268	14,731,370	-
Other	<u>100,000</u>	<u>2,619,686</u>	<u>249,218</u>	<u>-</u>
Total public safety	562,502	43,281,833	18,680,117	-
Public works	26,354,278	4,818,217	24,603,151	443,561,745
Sanitation	-	-	6,763,910	-
Health and welfare	545,099	8,853,173	6,963,962	-
Culture and recreation	8,281,730	23,846,723	42,986,804	-
Economic development	<u>-</u>	<u>401,486</u>	<u>1,251,772</u>	<u>-</u>
Total governmental funds capital assets allocated to functions	<u>\$ 42,947,111</u>	<u>\$ 103,758,837</u>	<u>\$ 130,023,430</u>	<u>\$ 443,561,745</u>
Construction in progress				
Total governmental funds capital assets				

- (1) This schedule presents only capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds in the amount of \$508,476 (\$235,163 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 \$127,296,716 (inclusive of \$235,163 for internal services funds) which is included in the statement of net position.

Bridges	Equipment	Right-to-use Leased Buildings	Right-to-use Leased Improvements (Other Than Buildings)	Right-to-use Software Subscriptions	Total
\$ -	\$ 94,359	\$ -	\$ -	\$ 2,481,026	\$ 18,758,505
-	306,887	-	-	76,638	383,526
-	1,657,368	237,980	451,482	115,161	43,030,653
-	47,594	-	-	71,570	119,164
-	45,179	-	-	-	45,179
-	403,594	-	-	-	403,594
-	<u>1,090,110</u>	-	-	<u>687,217</u>	<u>3,560,164</u>
-	3,645,091	237,980	451,482	3,431,613	66,300,785
-	2,316,389	-	-	159,993	2,476,382
-	907,707	-	-	440,798	28,682,050
-	1,229,170	-	-	44,540	3,301,133
-	1,501,086	-	-	-	2,840,251
-	1,391,746	-	-	144,816	30,391,977
-	<u>540,086</u>	-	-	<u>30,141</u>	<u>3,539,130</u>
-	7,886,183	-	-	820,287	71,230,923
57,565,282	20,017,483	-	-	803,113	577,723,269
-	646,496	-	-	-	7,410,406
-	4,147,133	149,345	-	479,063	21,137,775
-	7,486,635	-	-	289,016	82,890,908
-	<u>650,520</u>	-	-	<u>423,148</u>	<u>2,726,927</u>
<u>\$ 57,565,282</u>	<u>\$ 44,479,542</u>	<u>\$ 387,325</u>	<u>\$ 451,482</u>	<u>\$ 6,246,240</u>	<u>\$ 829,420,993</u>
					<u>113,651,570</u>
					<u>\$ 943,072,563</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, 2023

	Governmental Funds Capital Assets			Governmental Funds Capital Assets
<u>Function and Activity</u>	<u>January 1, 2023</u>	<u>Additions</u>	<u>Deletions</u>	<u>December 31, 2023</u>
General government:				
Administrative	\$ 17,055,438	\$ 1,703,067	\$ -	\$ 18,758,505
Finance	309,345	74,181	-	383,526
Facility Management	45,821,468	18,341,815	549,481	63,613,801
Human Resources	119,164	-	-	119,164
Elections	38,172	7,007	-	45,179
Cable Access Channel	384,656	18,938	-	403,594
Other	<u>4,364,856</u>	<u>10,088,445</u>	<u>-</u>	<u>14,453,301</u>
Total general government	<u>68,093,099</u>	<u>30,233,453</u>	<u>549,481</u>	<u>97,777,071</u>
Public safety:				
Office of Emergency Preparedness	2,360,107	159,993	43,718	2,476,382
Office of Juvenile Justice Services	27,837,205	863,782	18,938	28,682,049
Animal Control	3,885,550	933,282	22,985	4,795,846
Fire protection	2,845,935	-	5,685	2,840,250
Correctional institution	33,414,619	(2,831,143)	191,499	30,391,977
Other	<u>3,579,216</u>	<u>747,554</u>	<u>-</u>	<u>4,326,770</u>
Total public safety	<u>73,922,632</u>	<u>(126,532)</u>	<u>282,825</u>	<u>73,513,274</u>
Public works	602,266,871	31,549,196	299,087	633,516,979
Sanitation	7,437,362	16,296	43,253	7,410,405
Health and welfare	21,183,078	2,967,456	1,350,363	22,800,172
Culture and recreation	87,449,541	18,761,423	883,228	105,327,736
Economic development	<u>2,057,820</u>	<u>690,747</u>	<u>21,641</u>	<u>2,726,926</u>
Total other functions	<u>720,394,672</u>	<u>53,985,118</u>	<u>2,597,572</u>	<u>771,782,218</u>
Total governmental funds capital assets allocated to functions	<u>\$ 862,410,403</u>	<u>\$ 84,092,039</u>	<u>\$ 3,429,878</u>	<u>\$ 943,072,563</u>

- (1) This schedule presents only capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds in the amount of \$508,476 (\$235,163 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 \$127,296,716 (inclusive of \$235,163 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 annual comprehensive financial report presents the following other information referred to as Supplementary Information:

<u>Contents</u>	<u>Page</u>
Selected Component Unit Statements	204
Chief Executive Officer Disclosure - Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer	258
Justice System Funding Disclosure – Justice System Funding Schedule – Receiving Entity	259



SUPPLEMENTARY INFORMATION SELECTED COMPONENT UNITS

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:

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

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.

Note 3— Effective January 14, 2024, the Police Jury assumed the position of governing authority of Waterworks District No. 8 of Wards 3 & 8. The District's previous year end was June 30, 2023 and the financial information for that period is included in this report. The Parish contracted with its principal auditor to perform a six-month audit for the period July 1, 2023 to December 31, 2023 in preparation for this District being reported as a blended component unit for the calendar year 2024. The financial information for this six-month period is also included in this 2023 report. Discretely presented component unit combining statements for this District are presented as of the District's new fiscal year end of December 31, 2023 and the eighteen months ended December 31, 2023.

CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
BALANCE SHEET
DECEMBER 31, 2023

	Fire Protection District			
	No. 1 of Ward 1	No. 1 of Ward 2	No. 2 of Ward 4	No. 3 of Ward 4
ASSETS				
Cash and cash equivalents	\$ 527,354	\$ 135,658	\$ 1,059,260	\$ 1,231,016
Investments	1,489,768	383,449	2,993,967	3,475,855
Receivables (net of allowances for uncollectibles):				
Taxes	2,089,400	366,962	3,493,809	2,525,436
Interest receivable	3,553	799	7,108	8,008
Other receivables	5,815	1,020	-	-
Intergovernmental receivable	-	2,245	212,942	-
Prepaid items	9,012	16,318	87,474	1,489
Total assets	<u>\$ 4,124,902</u>	<u>\$ 906,451</u>	<u>\$ 7,854,560</u>	<u>\$ 7,241,804</u>
LIABILITIES				
Accounts payable	\$ 6,939	\$ 11,918	\$ 12,516	\$ 62,364
Accrued liabilities	23,545	2,506	41,563	-
Intergovernmental payable	-	-	-	-
Retainage payable	-	-	-	-
Other liabilities	-	-	-	-
Total liabilities	<u>30,484</u>	<u>14,424</u>	<u>54,079</u>	<u>62,364</u>
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for the next fiscal year	2,226,466	383,116	3,835,275	2,542,756
Unavailable revenues	-	-	-	-
Total deferred inflows of resources	<u>2,226,466</u>	<u>383,116</u>	<u>3,835,275</u>	<u>2,542,756</u>
FUND BALANCES				
Nonspendable	9,012	16,318	87,474	1,489
Restricted for:				
Debt service	-	30,463	-	-
Senior center	-	-	-	-
Capital improvement	-	-	-	-
Unassigned	1,858,940	462,130	3,877,732	4,635,195
Total fund balances	<u>1,867,952</u>	<u>508,911</u>	<u>3,965,206</u>	<u>4,636,684</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 4,124,902</u>	<u>\$ 906,451</u>	<u>\$ 7,854,560</u>	<u>\$ 7,241,804</u>

Fire Protection District			
No. 4 of Ward 4	No. 1 of Ward 5	No. 1 of Ward 6	No. 2 of Ward 8
\$ 487,216	\$ 85,486	\$ 322,852	\$ 169,142
1,375,967	241,631	911,725	468,638
1,095,927	227,547	819,776	529,979
3,040	608	2,474	1,072
-	25,000	3,088	-
-	2,732	30,503	-
11,100	35,628	30,365	54,225
<u>\$ 2,973,250</u>	<u>\$ 618,632</u>	<u>\$ 2,120,783</u>	<u>\$ 1,223,056</u>
\$ 14,086	\$ 66,405	\$ 95,931	\$ 14,852
1,558	2,686	4,836	3,377
-	-	-	-
-	-	73,249	-
-	-	-	-
<u>15,644</u>	<u>69,091</u>	<u>174,016</u>	<u>18,229</u>
1,128,357	231,552	855,875	552,122
-	-	-	-
<u>1,128,357</u>	<u>231,552</u>	<u>855,875</u>	<u>552,122</u>
11,100	35,628	30,365	54,225
99,496	-	43,007	-
-	-	-	-
268,548	-	216,803	-
1,450,105	282,361	800,717	598,480
<u>1,829,249</u>	<u>317,989</u>	<u>1,090,892</u>	<u>652,705</u>
<u>\$ 2,973,250</u>	<u>\$ 618,632</u>	<u>\$ 2,120,783</u>	<u>\$ 1,223,056</u>

continued

CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
BALANCE SHEET
DECEMBER 31, 2023

	Gravity Drainage District			
	No. 8 of Ward 1	No. 9 of Ward 2	No. 6 of Wards 5 & 6	No. 2 of Ward 7
ASSETS				
Cash and cash equivalents	\$ 550,136	\$ 159,614	\$ 654,590	\$ 109,782
Investments	1,554,900	451,163	1,850,259	310,309
Receivables (net of allowances for uncollectibles):				
Taxes	-	-	74	144
Interest receivable	3,550	1,040	4,092	725
Other receivables	-	-	-	-
Intergovernmental receivable	-	656	22,332	-
Prepaid items	-	-	-	-
Total assets	<u>\$ 2,108,586</u>	<u>\$ 612,473</u>	<u>\$ 2,531,347</u>	<u>\$ 420,960</u>
LIABILITIES				
Accounts payable	\$ 115,171	\$ -	\$ -	\$ -
Accrued liabilities	-	-	-	-
Intergovernmental payable	-	-	-	-
Retainage payable	27,277	-	-	-
Other liabilities	-	-	1,000	-
Total liabilities	<u>142,448</u>	<u>-</u>	<u>1,000</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for the next fiscal year	-	-	-	-
Unavailable revenues	-	-	408	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>408</u>	<u>-</u>
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted for:				
Debt service	-	-	-	-
Senior center	-	-	-	-
Capital improvement	494,181	-	-	-
Unassigned	<u>1,471,957</u>	<u>612,473</u>	<u>2,529,939</u>	<u>420,960</u>
Total fund balances	<u>1,966,138</u>	<u>612,473</u>	<u>2,529,939</u>	<u>420,960</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 2,108,586</u>	<u>\$ 612,473</u>	<u>\$ 2,531,347</u>	<u>\$ 420,960</u>

Gravity Drainage District

No. 7 of Ward 8	No. 4 of Ward 3	No. 5 of Ward 4	Consolidated	
			No. 1 (West)	No. 2 (East)
\$ 106,646	\$ 5,632,039	\$ 4,340,506	\$ 761,514	\$ 635,360
301,446	15,919,485	12,268,849	2,152,014	1,791,914
1,069	45,983	701	8,380,274	6,834,577
319	35,307	27,454	5,451	4,359
-	-	-	72	-
-	330,056	-	-	-
-	-	-	69,565	103,637
<u>\$ 409,480</u>	<u>\$ 21,962,870</u>	<u>\$ 16,637,510</u>	<u>\$ 11,368,890</u>	<u>\$ 9,369,847</u>
\$ 50,704	\$ 144,948	\$ 205	\$ 22,794	\$ 126,539
-	-	-	42,843	42,968
-	-	-	-	-
-	82,709	-	-	-
-	-	55,000	-	-
<u>50,704</u>	<u>227,657</u>	<u>55,205</u>	<u>65,637</u>	<u>169,507</u>
-	-	-	8,475,922	7,203,115
1,197	45,259	882	-	-
<u>1,197</u>	<u>45,259</u>	<u>882</u>	<u>8,475,922</u>	<u>7,203,115</u>
-	-	-	69,565	103,637
-	-	-	-	-
-	-	-	-	-
-	-	60,848	-	-
<u>357,579</u>	<u>21,689,954</u>	<u>16,520,575</u>	<u>2,757,766</u>	<u>1,893,588</u>
<u>357,579</u>	<u>21,689,954</u>	<u>16,581,423</u>	<u>2,827,331</u>	<u>1,997,225</u>
<u>\$ 409,480</u>	<u>\$ 21,962,870</u>	<u>\$ 16,637,510</u>	<u>\$ 11,368,890</u>	<u>\$ 9,369,847</u>

continued

CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
BALANCE SHEET
DECEMBER 31, 2023

	Recreation District		
	No. 1 of Ward 3	No. 1 of Ward 4	No. 1 of Ward 8
ASSETS			
Cash and cash equivalents	\$ 2,528,254	\$ 2,707,367	\$ 1,110
Investments	5,816,470	7,643,933	3,138
Receivables (net of allowances for uncollectibles):			
Taxes	7,390,221	11,292,759	-
Interest receivable	8,883	19,413	7
Other receivables	50	29,193	-
Intergovernmental receivable	-	-	-
Prepaid items	104,036	158,440	-
Total assets	<u>\$ 15,847,914</u>	<u>\$ 21,851,105</u>	<u>\$ 4,255</u>
LIABILITIES			
Accounts payable	\$ 155,087	\$ 566,302	\$ -
Accrued liabilities	30,206	27,895	-
Intergovernmental payable	-	-	-
Retainage payable	31,901	1,045,034	-
Other liabilities	-	400	-
Total liabilities	<u>217,194</u>	<u>1,639,631</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES			
Property taxes levied for the next fiscal year	7,780,328	11,337,975	-
Unavailable revenues	-	29,049	-
Total deferred inflows of resources	<u>7,780,328</u>	<u>11,367,024</u>	<u>-</u>
FUND BALANCES			
Nonspendable	104,036	158,440	-
Restricted for:			
Debt service	356,856	270,040	-
Senior center	-	-	-
Capital improvement	4,665,576	-	-
Unassigned	<u>2,723,924</u>	<u>8,415,970</u>	<u>4,255</u>
Total fund balances	<u>7,850,392</u>	<u>8,844,450</u>	<u>4,255</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 15,847,914</u>	<u>\$ 21,851,105</u>	<u>\$ 4,255</u>

Community Center and Playground District

No. 4 of Ward 1	No. 7 of Ward 2	No. 5 of Ward 5	No. 1 of Ward 6
\$ 1,605,550	\$ -	\$ -	\$ 196,559
4,538,237	-	-	555,595
1,893,799	-	-	222,416
10,222	-	-	1,268
1,633	-	-	-
-	-	-	6,881
63,847	-	-	10,855
<u>\$ 8,113,288</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 993,574</u>
\$ 36,493	\$ 147	\$ 3,209	\$ 9,559
5,184	-	-	3,177
-	-	-	-
62,425	-	-	-
1,100	-	-	225
<u>105,202</u>	<u>147</u>	<u>3,209</u>	<u>12,961</u>
2,018,035	-	-	231,111
-	-	-	-
<u>2,018,035</u>	<u>-</u>	<u>-</u>	<u>231,111</u>
63,847	-	-	10,855
-	-	-	-
923,598	-	-	-
1,207,420	-	-	-
<u>3,795,186</u>	<u>(147)</u>	<u>(3,209)</u>	<u>738,647</u>
<u>5,990,051</u>	<u>(147)</u>	<u>(3,209)</u>	<u>749,502</u>
<u>\$ 8,113,288</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 993,574</u>

continued

CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
BALANCE SHEET
DECEMBER 31, 2023

	Sewer District No. 12 of Ward 4	Calcasieu Parish Public Safety Communications District	Calcasieu Parish Coroner
ASSETS			
Cash and cash equivalents	\$ 7,583	\$ 1,643,824	\$ 31,523
Investments	21,433	4,644,375	89,103
Receivables (net of allowances for uncollectibles):			
Taxes	-	-	-
Interest receivable	47	10,357	172
Other receivables	-	292,846	-
Intergovernmental receivable	-	96,702	109,475
Prepaid items	-	12,592	6,723
Total assets	<u>\$ 29,063</u>	<u>\$ 6,700,696</u>	<u>\$ 236,996</u>
LIABILITIES			
Accounts payable	\$ -	\$ 38,440	\$ 31,226
Accrued liabilities	-	43,900	5,896
Intergovernmental payable	-	-	-
Retainage payable	-	75,805	-
Other liabilities	-	-	-
Total liabilities	<u>-</u>	<u>158,145</u>	<u>37,122</u>
DEFERRED INFLOWS OF RESOURCES			
Property taxes levied for the next fiscal year	-	-	-
Unavailable revenues	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES			
Nonspendable	-	12,592	6,723
Restricted for:			
Debt service	-	-	-
Senior Center	-	-	-
Capital improvement	-	-	-
Unassigned	29,063	6,529,959	193,151
Total fund balances	<u>29,063</u>	<u>6,542,551</u>	<u>199,874</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 29,063</u>	<u>\$ 6,700,696</u>	<u>\$ 236,996</u>

14th Judicial District		
Criminal Court Fund	District Attorney	Calcasieu Parish Gaming Revenue District
\$ 4,284,599	\$ 2,114,705	\$ 324,050
7,268,599	6,163,286	80,743
4,114,919	5,017,670	-
21,995	1,778	431
-	137,458	11,655,316
138,661	265,231	48,011
8,806	99,496	-
<u>\$ 15,837,579</u>	<u>\$ 13,799,624</u>	<u>\$ 12,108,551</u>
\$ 38,485	\$ 116,917	\$ -
60,004	95,850	-
12,298	-	12,073,321
-	-	-
-	-	-
<u>110,787</u>	<u>212,767</u>	<u>12,073,321</u>
4,229,602	5,157,513	-
<u>153,386</u>	<u>-</u>	<u>-</u>
<u>4,382,988</u>	<u>5,157,513</u>	<u>-</u>
8,806	99,496	-
-	-	-
-	-	-
-	-	-
<u>11,334,998</u>	<u>8,329,848</u>	<u>35,230</u>
<u>11,343,804</u>	<u>8,429,344</u>	<u>35,230</u>
<u>\$ 15,837,579</u>	<u>\$ 13,799,624</u>	<u>\$ 12,108,551</u>

**CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
RECONCILIATION OF THE BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2023**

	Fire Protection District			
	No. 1 of Ward 1	No. 1 of Ward 2	No. 2 of Ward 4	No. 3 of Ward 4
Fund balances - total governmental funds	\$ 1,867,952	\$ 508,911	\$ 3,965,206	\$ 4,636,684
Total net position reported for governmental activities in the statement of net position is different because:				
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in governmental funds.				
Governmental capital assets	4,373,083	3,700,243	4,492,793	2,817,504
Less accumulated depreciation	(2,651,327)	(1,751,814)	(2,508,129)	(1,970,917)
Some revenues were collected more than sixty days after year end and therefore, are not available soon enough to pay for current-period expenditures.	-	-	-	-
Prepaid assets relating to issuance of debt	-	-	-	-
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	-	(560,000)	-	-
Deferred premium and discount	-	2,653	-	-
Deferred amount on refunding	-	17,473	-	-
Lease obligations	-	-	-	-
Subscription based IT obligations	(22,637)	-	(14,677)	-
Compensated absences	(2,938)	-	(78,067)	-
Accrued interest payable	-	(10,306)	-	-
Other liabilities	-	-	-	-
OPEB liability	(764,856)	-	(1,163,904)	-
Pension liability	(2,528,044)	-	(3,316,651)	-
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.	(869)	(2,680)	(20,517)	(1,649)
Deferred outflows and inflows of resources are not available to pay current period expenditures and therefore are not reported in the fund level statements.	1,074,110	-	1,403,812	-
Total net position of governmental activities	<u>\$ 1,344,474</u>	<u>\$ 1,904,480</u>	<u>\$ 2,759,866</u>	<u>\$ 5,481,622</u>

Fire Protection District			
No. 4 of Ward 4	No. 1 of Ward 5	No. 1 of Ward 6	No. 2 of Ward 8
\$ 1,829,249	\$ 317,989	\$ 1,090,892	\$ 652,705
7,211,128 (1,907,574)	2,037,534 (861,741)	9,457,866 (2,309,484)	4,069,703 (1,859,924)
-	-	6,271	-
23,186	-	-	-
-	-	-	-
(4,350,000)	-	(3,150,000)	-
(148,798)	-	(107,234)	-
-	-	-	-
(424,374)	-	-	-
(16,212)	(17,491)	(9,344)	-
(3,876)	-	(5,818)	(364)
(71,976)	-	(45,500)	-
-	-	-	-
-	-	(64,493)	(4,982)
-	-	(172,392)	(187,870)
(2,669)	(25,900)	(107,400)	18
-	-	84,715	77,220
<u>\$ 2,138,084</u>	<u>\$ 1,450,391</u>	<u>\$ 4,668,079</u>	<u>\$ 2,746,506</u>

continued

**CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
RECONCILIATION OF THE BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2023**

	Gravity Drainage District			
	No. 8 of Ward 1	No. 9 of Ward 2	No. 6 of Ward 5 & 6	No. 2 of Ward 7
Fund balances - total governmental funds	\$ 1,966,138	\$ 612,473	\$ 2,529,939	\$ 420,960
Total net position reported for governmental activities in the statement of net position is different because:				
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in governmental funds.				
Governmental capital assets	315,375	-	62,424	-
Less accumulated depreciation	-	-	-	-
Some revenues were collected more than sixty days after year end and therefore, are not available soon enough to pay for current-period expenditures.				
	-	-	-	-
Prepaid assets relating to issuance of debt				
	-	-	-	-
Net pension assets are not reported in the governmental funds				
	-	-	-	-
Some liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds. These liabilities consist of the following:				
Bonds payable	-	-	-	-
Deferred premium and discount	-	-	-	-
Deferred amount on refunding	-	-	-	-
Lease obligations	-	-	-	-
Subscription based IT obligations	-	-	-	-
Compensated absences	-	-	-	-
Accrued interest payable	-	-	-	-
Other liabilities	-	-	-	-
OPEB liability	-	-	-	-
Pension liability	-	-	-	-
Some payables do not meet the criteria for reporting under the modified accrual basis of accounting and are not reported in the fund level statements.				
	-	-	-	-
Deferred outflows and inflows of resources are not available to pay current period expenditures and therefore are not reported in the fund level statements.				
	-	-	408	-
Total net position of governmental activities	<u>\$ 2,281,513</u>	<u>\$ 612,473</u>	<u>\$ 2,592,771</u>	<u>\$ 420,960</u>

No. 7 of Ward 8	No. 4 of Ward 3	No. 5 of Ward 4	Consolidated	
			No. 1 (West)	No. 2 (East)
\$ 357,579	\$ 21,689,954	\$ 16,581,423	\$ 2,827,331	\$ 1,997,225

continued

**CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
RECONCILIATION OF THE BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2023**

	Recreation District		
	No. 1 of Ward 3	No. 1 of Ward 4	No. 1 of Ward 8
Fund balances - total governmental funds	\$ 7,850,392	\$ 8,844,450	\$ 4,255
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	40,641,679	37,270,991	205,573
Less accumulated depreciation	(12,821,509)	(5,760,510)	(151,124)
Some revenues were collected more than sixty days after year end and therefore, are not available soon enough to pay for current-period expenditures.			
	8,704	-	-
Prepaid assets relating to issuance of debt	3,614	58,164	-
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	(7,210,000)	(17,185,000)	-
Deferred premium and discount	5,881	(1,115,885)	-
Deferred amount on refunding	-	-	-
Lease obligations	(69,834)	-	-
Subscription based IT obligations	-	-	-
Compensated absences	(43,442)	(49,264)	-
Accrued interest payable	(87,699)	(253,107)	-
Other liabilities	(34,074)	(27,123)	-
OPEB liability	(459,932)	(608,802)	-
Pension liability	(590,677)	(617,586)	-
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.			
	(1,000)	(3,816)	-
Deferred outflows and inflows of resources are not available to pay current period expenditures and therefore are not reported in the fund level statements.			
	495,309	576,607	-
Total net position of governmental activities	<u>\$ 27,687,412</u>	<u>\$ 21,129,119</u>	<u>\$ 58,704</u>

Community Center and Playground District			
No. 4 of Ward 1	No. 7 of Ward 2	No. 5 of Ward 5	No. 1 of Ward 6
\$ 5,990,051	\$ (147)	\$ (3,209)	\$ 749,502
12,231,595	339,021	76,738	296,306
(3,340,418)	(89,008)	(14,807)	(121,284)
2,465	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
(3,724)	-	-	-
-	-	-	-
(1,128)	-	-	(498)
(26,349)	-	-	(3,307)
(86,259)	-	-	(39,427)
(101,106)	(586)	(563)	(2,639)
69,436	-	-	50,082
<u>\$ 14,734,563</u>	<u>\$ 249,280</u>	<u>\$ 58,159</u>	<u>\$ 928,735</u>

continued

**CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
RECONCILIATION OF THE BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2023**

	<u>Sewer District No. 12 of Ward 4</u>	<u>Calcasieu Parish Public Safety Communications District</u>	<u>Calcasieu Parish Coroner</u>
Fund balances - total governmental funds	\$ 29,063	\$ 6,542,551	\$ 199,874
Total net position reported for governmental activities in the statement of net position is different because:			
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in governmental funds.			
Governmental capital assets	121,363	8,581,762	249,494
Less accumulated depreciation	(75,851)	(4,752,577)	(207,070)
Some revenues were collected more than sixty days after year end and therefore, are not available soon enough to pay for current-period expenditures.			
	-	-	(1,175)
Prepaid assets relating to issuance of debt	-	-	-
Net pension assets are not reported in the governmental funds	-	-	-
Some liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds. These liabilities consist of the following:			
Bonds payable	-	-	-
Deferred premium and discount	-	-	-
Deferred amount on refunding	-	-	-
Lease obligations	-	-	-
Subscription based IT obligations	-	(336,724)	(13,868)
Compensated absences	-	(56,715)	(9,910)
Accrued interest payable	-	-	-
Other liabilities	-	(37,510)	(2,174)
OPEB liability	-	(1,130,740)	(313,109)
Pension liability	-	(933,345)	(246,528)
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.			
	-	(52,822)	(1,551)
Deferred outflows and inflows of resources are not available to pay current period expenditures and therefore are not reported in the fund level statements.			
	-	819,643	256,643
Total net position of governmental activities	<u>\$ 74,575</u>	<u>\$ 8,643,523</u>	<u>\$ (89,374)</u>

<u>14th Judicial District</u>		Calcasieu Parish
<u>Criminal</u>	<u>District</u>	<u>Gaming Revenue</u>
<u>Court Fund</u>	<u>Attorney</u>	<u>District</u>
\$ 11,343,804	\$ 8,429,344	\$ 35,230
512,351	2,464,551	-
(426,932)	(1,904,320)	-
40,908	-	3,259
-	-	-
-	-	-
-	-	-
(30,085)	(19,555)	-
-	(85,216)	-
(107,567)	(641,278)	-
(22)	-	-
(37,171)	-	-
(2,549,420)	(3,672,433)	-
(1,310,933)	(3,486,305)	-
(17,806)	-	(3,259)
1,551,598	2,094,206	-
<u>\$ 8,968,725</u>	<u>\$ 3,178,994</u>	<u>\$ 35,230</u>

CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2023

	Fire Protection District			
	No. 1 of Ward 1	No. 1 of Ward 2	No. 2 of Ward 4	No. 3 of Ward 4
REVENUES				
Taxes:				
Ad valorem	\$ 2,173,137	\$ 383,561	\$ 3,431,454	\$ 2,398,811
Intergovernmental revenues	269,308	153,440	431,189	51,562
Charges for services	-	-	48,931	-
Fines and forfeitures	-	-	-	-
Investment income	122,663	29,718	217,670	225,783
Gaming revenue	-	-	-	-
Sale of assets	8,315	1,140	-	-
Donations	250	-	-	-
Miscellaneous revenues	3,172	-	-	-
Total revenues	<u>2,576,845</u>	<u>567,859</u>	<u>4,129,244</u>	<u>2,676,156</u>
EXPENDITURES				
General government	-	-	-	-
Public safety	2,374,952	353,493	3,323,397	1,803,835
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	189,744	56,258	156,785	50,524
Intergovernmental	-	-	-	-
Debt service:				
Principal retirement	-	100,000	-	-
Interest and fiscal charges	-	28,432	-	-
Total expenditures	<u>2,564,696</u>	<u>538,183</u>	<u>3,480,182</u>	<u>1,854,359</u>
Excess (deficiency) of revenues over (under) expenditures	<u>12,149</u>	<u>29,676</u>	<u>649,062</u>	<u>821,797</u>
OTHER FINANCING SOURCES (USES)				
Insurance proceeds	4,347	3,852	-	228,699
Loan proceeds	-	-	-	-
Lease proceeds	-	-	-	-
Subscription based lease proceeds	-	-	-	-
Total other financing sources (uses)	<u>4,347</u>	<u>3,852</u>	<u>-</u>	<u>228,699</u>
Net change in fund balances	16,496	33,528	649,062	1,050,496
Fund balance at beginning of year	<u>1,851,456</u>	<u>475,383</u>	<u>3,316,144</u>	<u>3,586,188</u>
Fund balance at end of year	<u>\$ 1,867,952</u>	<u>\$ 508,911</u>	<u>\$ 3,965,206</u>	<u>\$ 4,636,684</u>

Fire Protection District			
No. 4 of Ward 4	No. 1 of Ward 5	No. 1 of Ward 6	No. 2 of Ward 8
\$ 1,042,197	\$ 268,132	\$ 861,657	\$ 518,460
39,901	118,341	64,385	115,727
-	-	-	-
-	-	-	-
89,133	24,016	100,134	40,956
-	-	-	-
122,800	-	-	3,616
6,800	25,000	-	-
-	-	150,211	-
<u>1,300,831</u>	<u>435,489</u>	<u>1,176,387</u>	<u>678,759</u>
-	-	-	-
584,939	191,316	597,974	568,804
-	-	-	-
-	-	-	-
62,160	326,034	1,656,813	96,421
-	-	-	-
190,000	-	150,000	-
188,860	-	134,519	-
<u>1,025,959</u>	<u>517,350</u>	<u>2,539,306</u>	<u>665,225</u>
<u>274,872</u>	<u>(81,861)</u>	<u>(1,362,919)</u>	<u>13,534</u>
5,918	-	67,915	7,240
-	-	-	-
-	-	-	-
-	-	-	-
<u>5,918</u>	<u>-</u>	<u>67,915</u>	<u>7,240</u>
280,790	(81,861)	(1,295,004)	20,774
<u>1,548,459</u>	<u>399,850</u>	<u>2,385,896</u>	<u>631,931</u>
<u>\$ 1,829,249</u>	<u>\$ 317,989</u>	<u>\$ 1,090,892</u>	<u>\$ 652,705</u>

continued

CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2023

	Gravity Drainage District			
	No 8 of Ward 1	No. 9 of Ward 2	No. 6 of Wards 5 & 6	No. 2 of Ward 7
REVENUES				
Taxes:				
Ad valorem	\$ 143	\$ 74	\$ 923	\$ 5,441
Intergovernmental revenues	-	-	22,332	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	152,553	43,159	127,276	46,828
Gaming revenue	-	-	-	-
Sale of assets	-	-	45,311	-
Donations	-	-	-	-
Miscellaneous revenues	-	-	-	-
Total revenues	<u>152,696</u>	<u>43,233</u>	<u>195,842</u>	<u>52,269</u>
EXPENDITURES				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	359,110	157,630	60,284	416,138
Culture and recreation	-	-	-	-
Capital outlay	374,646	39,270	-	19,782
Intergovernmental	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	<u>733,756</u>	<u>196,900</u>	<u>60,284</u>	<u>435,920</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(581,060)</u>	<u>(153,667)</u>	<u>135,558</u>	<u>(383,651)</u>
OTHER FINANCING SOURCES (USES)				
Insurance proceeds	-	-	-	-
Loan proceeds	-	-	-	-
Lease proceeds	-	-	-	-
Subscription based lease proceeds	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(581,060)	(153,667)	135,558	(383,651)
Fund balance at beginning of year	<u>2,547,198</u>	<u>766,140</u>	<u>2,394,381</u>	<u>804,611</u>
Fund balance at end of year	<u>\$ 1,966,138</u>	<u>\$ 612,473</u>	<u>\$ 2,529,939</u>	<u>\$ 420,960</u>

Gravity Drainage District

No. 7 of Ward 8	No. 4 of Ward 3	No. 5 of Ward 4	Consolidated	
			No. 1 (West)	No. 2 (East)
\$ 2,051	\$ 65,083	\$ 20,374	\$ 6,758,731	\$ 6,882,847
72,573	-	-	70,945	125,495
-	-	-	-	-
-	-	-	-	-
51,539	1,174,350	1,003,248	76,190	89,596
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	2,139	6,714
<u>126,163</u>	<u>1,239,433</u>	<u>1,023,622</u>	<u>6,908,005</u>	<u>7,104,652</u>
-	-	-	-	-
-	-	-	-	-
336,678	884,427	1,711,706	3,811,034	4,320,625
-	-	-	-	-
454,801	1,009,986	798,467	402,485	872,423
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>791,479</u>	<u>1,894,413</u>	<u>2,510,173</u>	<u>4,213,519</u>	<u>5,193,048</u>
<u>(665,316)</u>	<u>(654,980)</u>	<u>(1,486,551)</u>	<u>2,694,486</u>	<u>1,911,604</u>
59,502	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>59,502</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(605,814)	(654,980)	(1,486,551)	2,694,486	1,911,604
<u>963,393</u>	<u>22,344,934</u>	<u>18,067,974</u>	<u>132,845</u>	<u>85,621</u>
<u>\$ 357,579</u>	<u>\$ 21,689,954</u>	<u>\$ 16,581,423</u>	<u>\$ 2,827,331</u>	<u>\$ 1,997,225</u>

continued

CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2023

	Recreation District		
	No. 1	No. 1	No. 1
	of Ward 3	of Ward 4	of Ward 8
REVENUES			
Taxes:			
Ad valorem	\$ 7,232,267	\$ 6,615,141	\$ -
Intergovernmental revenues	178,276	100,442	-
Charges for services	304,206	90,017	-
Fines and forfeitures	-	-	-
Investment income	(31,233)	1,325,701	213
Gaming revenue	-	-	-
Sale of assets	4,676	152	-
Donations	-	4,000	-
Miscellaneous revenues	5,951	-	-
Total revenues	<u>7,694,143</u>	<u>8,135,453</u>	<u>213</u>
EXPENDITURES			
General government	-	-	-
Public safety	-	-	-
Public works	-	-	-
Culture and recreation	7,870,320	4,223,788	-
Capital outlay	759,439	14,917,123	-
Intergovernmental	-	-	-
Debt service:			
Principal retirement	1,745,000	895,000	-
Interest and fiscal charges	255,275	959,509	-
Total expenditures	<u>10,630,034</u>	<u>20,995,420</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,935,891)</u>	<u>(12,859,967)</u>	<u>213</u>
OTHER FINANCING SOURCES (USES)			
Insurance proceeds	9,010,020	-	-
Loan proceeds	1,500,000	-	-
Lease proceeds	-	-	-
Subscription based lease proceeds	-	-	-
Total other financing sources (uses)	<u>10,510,020</u>	<u>-</u>	<u>-</u>
Net change in fund balances	7,574,129	(12,859,967)	213
Fund balance at beginning of year	<u>276,263</u>	<u>21,704,417</u>	<u>4,042</u>
Fund balance at end of year	<u>\$ 7,850,392</u>	<u>\$ 8,844,450</u>	<u>\$ 4,255</u>

Community Center and Playground District

No. 4 of Ward 1	No. 7 of Ward 2	No. 5 of Ward 5	No. 1 of Ward 6
\$ 1,969,723	\$ -	\$ -	\$ 230,587
66,370	5,401	16,171	3,447
-	-	-	78,471
-	-	-	-
244,739	-	1	57,377
-	-	-	-
2,101	-	-	-
-	-	-	40,962
-	-	-	-
<u>2,282,933</u>	<u>5,401</u>	<u>16,172</u>	<u>410,844</u>
-	-	-	-
-	-	-	-
-	-	-	-
1,422,565	5,548	19,381	570,979
1,577,219	-	-	75,309
-	-	-	-
-	-	-	-
-	-	-	-
<u>2,999,784</u>	<u>5,548</u>	<u>19,381</u>	<u>646,288</u>
<u>(716,851)</u>	<u>(147)</u>	<u>(3,209)</u>	<u>(235,444)</u>
2,800,000	-	-	1,219
-	-	-	-
-	-	-	-
-	-	-	-
<u>2,800,000</u>	<u>-</u>	<u>-</u>	<u>1,219</u>
2,083,149	(147)	(3,209)	(234,225)
3,906,902	-	-	983,727
<u>\$ 5,990,051</u>	<u>\$ (147)</u>	<u>\$ (3,209)</u>	<u>\$ 749,502</u>

continued

CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2023

	Sewer District No. 12 of Ward 4	Calcasieu Parish Public Safety Communications District	Calcasieu Parish Coroner
REVENUES			
Taxes:			
Ad valorem	\$ -	\$ -	\$ -
Intergovernmental revenues	-	459,960	656,185
Charges for services	-	3,613,234	715,637
Fines and forfeitures	-	-	-
Investment income	1,457	375,254	3,898
Gaming revenue	-	-	-
Sale of assets	-	12	16
Donations	-	-	-
Miscellaneous revenues	-	7,226	2,600
Total revenues	<u>1,457</u>	<u>4,455,686</u>	<u>1,378,336</u>
EXPENDITURES			
General government	-	-	1,285,584
Public safety	-	3,567,007	-
Public works	-	-	-
Culture and recreation	-	-	-
Capital outlay	-	1,884,924	-
Intergovernmental	-	-	-
Debt service:			
Principal retirement	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	<u>-</u>	<u>5,451,931</u>	<u>1,285,584</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,457</u>	<u>(996,245)</u>	<u>92,752</u>
OTHER FINANCING SOURCES (USES)			
Insurance proceeds	-	-	-
Loan proceeds	-	-	-
Lease proceeds	-	-	-
Subscription based lease proceeds	-	81,948	18,913
Total other financing sources (uses)	<u>-</u>	<u>81,948</u>	<u>18,913</u>
Net change in fund balances	1,457	(914,297)	111,665
Fund balance at beginning of year	<u>27,606</u>	<u>7,456,848</u>	<u>88,209</u>
Fund balance at end of year	<u>\$ 29,063</u>	<u>\$ 6,542,551</u>	<u>\$ 199,874</u>

14th Judicial District			
Criminal		Calcasieu Parish	
Court	District	Gaming Revenue	
Fund	Attorney	District	
\$ 3,655,791	\$ 4,453,069	\$ -	
3,574,800	2,178,920	-	
591,405	587,190	-	
691,861	2,584,788	-	
544,241	161,212	25,499	
-	-	33,195,240	
316	-	-	
-	-	-	
888	282,342	-	
9,059,302	10,247,521	33,220,739	
8,125,894	10,137,108	5	
-	-	-	
-	-	-	
-	-	-	
-	-	-	
-	-	33,195,242	
-	-	-	
-	-	-	
8,125,894	10,137,108	33,195,247	
933,408	110,413	25,492	
-	-	-	
-	-	-	
-	8,836	-	
-	25,471	-	
-	34,307	-	
933,408	144,720	25,492	
10,410,396	8,284,624	9,738	
\$ 11,343,804	\$ 8,429,344	\$ 35,230	

**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, 2023**

	Fire Protection District			
	No. 1 of Ward 1	No. 1 of Ward 2	No. 2 of Ward 4	No. 3 of Ward 4
Net change in fund balances - total governmental funds	\$ 16,496	\$ 33,528	\$ 649,062	\$ 1,050,496
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	117,099	113,117	113,029	46,263
Depreciation expense	(150,357)	(150,865)	(156,717)	(130,305)
The net effect of various miscellaneous transactions involving capital assets such as sales, trade-ins, and donations, is to decrease net position				
	-	(120)	-	-
Because some revenues will not be collected for several months after year-end, they are not considered "available" revenues in the governmental funds.				
	-	-	-	(215,268)
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.				
	4,402	95,021	4,992	-
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	3,054	(2,477)	(19,914)	41,630
Accrued interest payable	-	1,646	-	-
Lease obligations	-	-	-	-
Subscription based IT obligations	-	-	-	-
Compensated absences	(2,504)	-	143	-
Other liabilities	-	-	-	-
Other post employment benefits	(82,933)	-	(82,211)	-
Pension liability	180,696	-	106,386	-
Deferred outflows and inflows of resources are not available to pay current period expenditures and therefore are not reported in the fund level statements.				
	(233,048)	-	(239,617)	-
Change in net position of governmental activities	\$ (147,095)	\$ 89,850	\$ 375,153	\$ 792,816

Fire Protection District			
No. 4 of Ward 4	No. 1 of Ward 5	No. 1 of Ward 6	No. 2 of Ward 8
\$ 280,790	\$ (81,861)	\$ (1,295,004)	\$ 20,774
28,146	181,962	1,577,410	78,626
(378,920)	(88,725)	(393,215)	(138,878)
(6,250)	-	-	-
-	-	6,271	(6,704)
207,400	-	162,153	-
2,138	(25,781)	18,628	38,622
63	-	(1,385)	-
62,146	-	-	-
3,152	-	-	-
(3,317)	-	(1,756)	(7)
-	-	-	-
-	-	(4,499)	(660)
-	-	73,050	19,281
-	-	(46,990)	(22,483)
<u>\$ 195,348</u>	<u>\$ (14,405)</u>	<u>\$ 94,663</u>	<u>\$ (11,429)</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, 2023

	Gravity Drainage District			
	No 8 of Ward 1	No. 9 of Ward 2	No. 6 of Wards 5 & 6	No. 2 of Ward 7
Net change in fund balances - total governmental funds	\$ (581,060)	\$ (153,667)	\$ 135,558	\$ (383,651)
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	(5,641,946)	(252,419)	(2,354,482)	(275,024)
Depreciation expense	(170,917)	(72,841)	(149,831)	(75,811)
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	2,063	19	(18)	-
Accrued interest payable	-	-	-	-
Lease obligations	-	-	-	-
Subscription based IT obligations	-	-	-	-
Compensated absences	-	-	-	-
Other liabilities	-	-	-	-
Other post employment benefits	-	-	-	-
Pension liability	-	-	-	-
Deferred outflows and inflows of resources are not available to pay current period expenditures and therefore are not reported in the fund level statements.	-	-	408	-
Change in net position of governmental activities	<u>\$ (6,391,860)</u>	<u>\$ (478,908)</u>	<u>\$ (2,368,365)</u>	<u>\$ (734,486)</u>

Gravity Drainage District

<u>No. 7 of Ward 8</u>	<u>No. 4 of Ward 3</u>	<u>No. 5 of Ward 4</u>	<u>Consolidated</u>	
			<u>No. 1 (West)</u>	<u>No. 2 (East)</u>
\$ (605,814)	\$ (654,980)	\$ (1,486,551)	\$ 2,694,486	\$ 1,911,604
(1,213,149)	515,418	(5,470,119)	6,610,126	1,035,923
(113,621)	(811,108)	(808,897)	(58,648)	(1,170,474)
-	(14,601,763)	(11,085,154)	13,908,911	23,083,672
-	-	-	-	-
-	-	-	-	-
1,400	163,069	12,569	3,387	28,071
-	-	-	-	(1,365)
-	-	-	-	70,674
-	-	-	17,724	36,810
-	-	-	(25,801)	(5,948)
-	-	-	(2,535)	(2,728)
-	-	-	(19,464)	(19,489)
-	-	-	(1,791,823)	(1,720,190)
<u>1,197</u>	<u>45,259</u>	<u>882</u>	<u>1,662,415</u>	<u>1,664,650</u>
<u>\$ (1,929,987)</u>	<u>\$ (15,344,105)</u>	<u>\$ (18,837,270)</u>	<u>\$ 22,998,778</u>	<u>\$ 24,911,210</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, 2023

	Recreation District		
	No. 1 of Ward 3	No. 1 of Ward 4	No. 1 of Ward 8
Net change in fund balances - total governmental funds	\$ 7,574,129	\$ (12,859,967)	\$ 213
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	667,945	15,102,122	-
Depreciation expense	(1,322,992)	(542,731)	(4,491)
The net effect of various miscellaneous transactions involving capital assets such as sales, trade-ins, and donations, is to decrease net position			
	(3,095)	-	-
Because some revenues will not be collected for several months after year-end, they are not considered "available" revenues in the governmental funds.			
	(7,704,776)	(28,633)	-
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.			
	399,157	1,079,791	-
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	2,865	1,468	-
Accrued interest payable	5,364	336,242	-
Lease obligations	13,771	-	-
Subscription based IT obligations	-	-	-
Compensated absences	(42,583)	(9,269)	-
Other liabilities	(2,809)	(2,659)	-
Other post employment benefits	(45,881)	(50,739)	-
Pension liability	(1,251,560)	(1,289,978)	-
Deferred outflows and inflows of resources are not available to pay current period expenditures and therefore are not reported in the fund level statements.			
	1,179,135	1,280,532	-
Change in net position of governmental activities	<u>\$ (531,330)</u>	<u>\$ 3,016,179</u>	<u>\$ (4,278)</u>

Community Center and Playground District

No. 4 of Ward 1	No. 7 of Ward 2	No. 5 of Ward 5	No. 1 of Ward 6
\$ 2,083,149	\$ (147)	\$ (3,209)	\$ (234,225)
1,428,847	-	-	40,815
(325,955)	(14,041)	(1,278)	(14,803)
(469)	-	-	-
(209,842)	-	-	-
-	-	-	-
(55,457)	(586)	(563)	1,113
-	-	-	-
-	-	-	-
-	-	-	-
(2,295)	-	-	-
(370)	-	-	(249)
(4,737)	-	-	(763)
(181,793)	-	-	(39,427)
175,721	-	-	48,162
<u>\$ 2,906,799</u>	<u>\$ (14,774)</u>	<u>\$ (5,050)</u>	<u>\$ (199,377)</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, 2023

	Sewer District No. 12 of Ward 4	Calcasieu Parish Public Safety Communications District	Calcasieu Parish Coroner
Net change in fund balances - total governmental funds	\$ 1,457	\$ (914,297)	\$ 111,665
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	-	1,757,110	17,916
Depreciation expense	(2,428)	(447,446)	(17,116)
The net effect of various miscellaneous transactions involving capital assets such as sales, trade-ins, and donations, is to decrease net position			
	-	(12)	-
Because some revenues will not be collected for several months after year-end, they are not considered "available" revenues in the governmental funds.			
	-	-	(9,674)
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.			
	-	(81,948)	-
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	-	(52,124)	(1,551)
Accrued interest payable	-	-	-
Lease obligations	-	-	-
Subscription based IT obligations	-	230,856	(13,868)
Compensated absences	-	5,403	7,879
Other liabilities	-	(3,893)	(485)
Other post employment benefits	-	(91,280)	(20,131)
Pension liability	-	(1,952,177)	(523,008)
Deferred outflows and inflows of resources are not available to pay current period expenditures and therefore are not reported in the fund level statements.			
	-	1,907,187	503,301
Change in net position of governmental activities	<u>\$ (971)</u>	<u>\$ 357,379</u>	<u>\$ 54,928</u>

14th Judicial District		Calcasieu Parish
Criminal	District	Gaming Revenue
Court Fund	Attorney	District
\$ 933,408	\$ 144,720	\$ 25,492
-	284,982	-
(32,028)	(163,266)	-
-	-	-
40,908	-	3,259
-	(34,307)	-
(9,965)	5,462	(3,259)
(22)	-	-
15,156	9,829	-
-	60,986	-
(8,839)	(206,309)	-
(4,450)	-	-
(100,168)	(252,215)	-
(2,854,296)	(3,078,179)	-
2,704,801	2,694,230	-
<u>\$ 684,505</u>	<u>\$ (534,067)</u>	<u>\$ 25,492</u>

CALCASIEU PARISH POLICE JURY
FIRE PROTECTION DISTRICT NO. 1 OF WARD 2
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2023

	General Fund	Debt Service Fund	Totals
ASSETS			
Cash and cash equivalents	\$ 126,534	\$ 9,124	\$ 135,658
Investments	357,661	25,788	383,449
Taxes receivable - net	266,404	100,558	366,962
Interest receivable	747	52	799
Other receivables	1,020	-	1,020
Intergovernmental receivable	2,245	-	2,245
Prepaid items	16,318	-	16,318
Total assets	<u>\$ 770,929</u>	<u>\$ 135,522</u>	<u>\$ 906,451</u>
LIABILITIES			
Accounts payable	\$ 11,918	\$ -	\$ 11,918
Accrued liabilities	2,506	-	2,506
Total liabilities	<u>14,424</u>	<u>-</u>	<u>14,424</u>
DEFERRED INFLOWS OF RESOURCES			
Property taxes levied for the next fiscal year	<u>278,057</u>	<u>105,059</u>	<u>383,116</u>
FUND BALANCES			
Nonspendable	16,318	-	16,318
Restricted	-	30,463	30,463
Unassigned	462,130	-	462,130
Total fund balances	<u>478,448</u>	<u>30,463</u>	<u>508,911</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 770,929</u>	<u>\$ 135,522</u>	<u>\$ 906,451</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, 2023**

	General Fund	Debt Service Fund	Totals
REVENUES			
Taxes:			
Ad valorem	\$ 278,441	\$ 105,120	\$ 383,561
Intergovernmental revenues	153,440	-	153,440
Investment income	26,963	2,755	29,718
Sale of assets	1,140	-	1,140
Total revenues	<u>459,984</u>	<u>107,875</u>	<u>567,859</u>
EXPENDITURES			
Current:			
Public safety	353,493	-	353,493
Capital outlay	56,258	-	56,258
Debt service:			
Principal retirement	-	100,000	100,000
Interest and fiscal charges	-	28,432	28,432
Total expenditures	<u>409,751</u>	<u>128,432</u>	<u>538,183</u>
Excess (deficiency) of revenues over (under) expenditures	<u>50,233</u>	<u>(20,557)</u>	<u>29,676</u>
OTHER FINANCING SOURCES (USES)			
Insurance proceeds	<u>3,852</u>	-	<u>3,852</u>
Net change in fund balances	54,085	(20,557)	33,528
Fund balance at beginning of year	<u>424,363</u>	<u>51,020</u>	<u>475,383</u>
Fund balance at end of year	<u><u>\$ 478,448</u></u>	<u><u>\$ 30,463</u></u>	<u><u>\$ 508,911</u></u>

**CALCASIEU PARISH POLICE JURY
FIRE PROTECTION DISTRICT NO. 4 OF WARD 4
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2023**

	General Fund	Capital Projects Fund	Debt Service Fund	Totals
ASSETS				
Cash and cash equivalents	\$ 387,728	\$ 70,066	\$ 29,422	\$ 487,216
Investments	1,094,757	198,048	83,162	1,375,967
Taxes receivable - net	647,901	-	448,026	1,095,927
Interest receivable	2,435	434	171	3,040
Prepaid items	11,100	-	-	11,100
Total assets	<u>\$ 2,143,921</u>	<u>\$ 268,548</u>	<u>\$ 560,781</u>	<u>\$ 2,973,250</u>
LIABILITIES				
Accounts payable	\$ 14,086	\$ -	\$ -	\$ 14,086
Accrued liabilities	1,558	-	-	1,558
Total liabilities	<u>15,644</u>	<u>-</u>	<u>-</u>	<u>15,644</u>
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for the next fiscal year	667,072	-	461,285	1,128,357
Total deferred inflows of resources	<u>667,072</u>	<u>-</u>	<u>461,285</u>	<u>1,128,357</u>
FUND BALANCES				
Nonspendable	11,100	-	-	11,100
Restricted:				
Debt service	-	-	99,496	99,496
Capital improvement	-	268,548	-	268,548
Unassigned	1,450,105	-	-	1,450,105
Total fund balances	<u>1,461,205</u>	<u>268,548</u>	<u>99,496</u>	<u>1,829,249</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 2,143,921</u>	<u>\$ 268,548</u>	<u>\$ 560,781</u>	<u>\$ 2,973,250</u>

**CALCASIEU PARISH POLICE JURY
FIRE PROTECTION DISTRICT NO. 4 OF WARD 4
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2023**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
REVENUES				
Taxes:				
Ad valorem	\$ 616,115	\$ -	\$ 426,082	\$ 1,042,197
Intergovernmental revenues	39,901	-	-	39,901
Investment income	69,982	14,317	4,834	89,133
Donations	6,800	-	-	6,800
Sale of assets	122,800	-	-	122,800
Total revenues	<u>855,598</u>	<u>14,317</u>	<u>430,916</u>	<u>1,300,831</u>
EXPENDITURES				
Current:				
Public safety	584,939	-	-	584,939
Capital outlay	54,377	7,783	-	62,160
Debt service:				
Principal retirement	-	-	190,000	190,000
Interest and fiscal charges	-	-	188,860	188,860
Total expenditures	<u>639,316</u>	<u>7,783</u>	<u>378,860</u>	<u>1,025,959</u>
Excess (deficiency) of revenues over (under) expenditures	<u>216,282</u>	<u>6,534</u>	<u>52,056</u>	<u>274,872</u>
OTHER FINANCING SOURCES (USES)				
Insurance proceeds	5,918	-	-	5,918
Total other financing sources (uses)	<u>5,918</u>	<u>-</u>	<u>-</u>	<u>5,918</u>
Net change in fund balances	222,200	6,534	52,056	280,790
Fund balance at beginning of year	1,239,005	262,014	47,440	1,548,459
Fund balance at end of year	<u>\$ 1,461,205</u>	<u>\$ 268,548</u>	<u>\$ 99,496</u>	<u>\$ 1,829,249</u>

CALCASIEU PARISH POLICE JURY
FIRE PROTECTION DISTRICT NO. 1 OF WARD 6
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2023

	General Fund	Sales Tax #3 Fund	Debt Service Fund	Totals
ASSETS				
Cash and cash equivalents	\$ 212,111	\$ 96,409	\$ 14,332	\$ 322,852
Investments	598,705	272,509	40,511	911,725
Taxes receivable - net	549,496	-	270,280	819,776
Interest receivable	1,866	530	78	2,474
Other receivables	15	3,073	-	3,088
Intergovernmental receivable	30,503	-	-	30,503
Prepaid items	30,365	-	-	30,365
Total assets	<u>\$ 1,423,061</u>	<u>\$ 372,521</u>	<u>\$ 325,201</u>	<u>\$ 2,120,783</u>
LIABILITIES				
Accounts payable	\$ 13,462	\$ 82,469	\$ -	\$ 95,931
Accrued liabilities	4,836	-	-	4,836
Retainage payable	-	73,249	-	73,249
Total liabilities	<u>18,298</u>	<u>155,718</u>	<u>-</u>	<u>174,016</u>
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for the next fiscal year	<u>573,681</u>	<u>-</u>	<u>282,194</u>	<u>855,875</u>
Total deferred inflows of resources	<u>573,681</u>	<u>-</u>	<u>282,194</u>	<u>855,875</u>
FUND BALANCES				
Nonspendable	30,365	-	-	30,365
Restricted				
Debt service	-	-	43,007	43,007
Capital improvement	-	216,803	-	216,803
Unassigned	<u>800,717</u>	<u>-</u>	<u>-</u>	<u>800,717</u>
Total fund balances	<u>831,082</u>	<u>216,803</u>	<u>43,007</u>	<u>1,090,892</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,423,061</u>	<u>\$ 372,521</u>	<u>\$ 325,201</u>	<u>\$ 2,120,783</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, 2023**

	General Fund	Sales Tax #3 Fund	Debt Service Fund	Totals
REVENUES				
Taxes:				
Ad valorem	\$ 583,360	\$ -	\$ 278,297	\$ 861,657
Intergovernmental revenues	64,385	-	-	64,385
Investment income	70,808	25,085	4,241	100,134
Miscellaneous revenue	150,211	-	-	150,211
Total revenues	<u>868,764</u>	<u>25,085</u>	<u>282,538</u>	<u>1,176,387</u>
EXPENDITURES				
Current:				
Public safety	597,765	209	-	597,974
Capital outlay	102,498	1,554,315	-	1,656,813
Debt service:				
Principal retirement	-	-	150,000	150,000
Interest and fiscal charges	-	-	134,519	134,519
Total expenditures	<u>700,263</u>	<u>1,554,524</u>	<u>284,519</u>	<u>2,539,306</u>
Excess (deficiency) of revenues over (under) expenditures	<u>168,501</u>	<u>(1,529,439)</u>	<u>(1,981)</u>	<u>(1,362,919)</u>
OTHER FINANCING SOURCES (USES)				
Insurance proceeds	-	67,915	-	67,915
Transfers in	-	460,396	-	460,396
Transfers out	<u>(460,396)</u>	<u>-</u>	<u>-</u>	<u>(460,396)</u>
Total other financing sources (uses)	<u>(460,396)</u>	<u>528,311</u>	<u>-</u>	<u>67,915</u>
Net change in fund balances	(291,895)	(1,001,128)	(1,981)	(1,295,004)
Fund balance at beginning of year	<u>1,122,977</u>	<u>1,217,931</u>	<u>44,988</u>	<u>2,385,896</u>
Fund balance at end of year	<u>\$ 831,082</u>	<u>\$ 216,803</u>	<u>\$ 43,007</u>	<u>\$ 1,090,892</u>

CALCASIEU PARISH POLICE JURY
GRAVITY DRAINAGE DISTRICT NO. 8 OF WARD 1
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2023

	General Fund	Capital Projects Fund	Totals
ASSETS			
Cash and cash equivalents	\$ 350,063	\$ 200,073	\$ 550,136
Investments	989,373	565,527	1,554,900
Taxes receivable - net	-	-	-
Interest receivable	3,285	265	3,550
Due from capital fund	129,236	-	129,236
Total assets	<u>\$ 1,471,957</u>	<u>\$ 765,865</u>	<u>\$ 2,237,822</u>
LIABILITIES			
Accounts payable	\$ -	\$ 115,171	\$ 115,171
Retainage payable	-	27,277	27,277
Due to maintenance fund	-	129,236	129,236
Total liabilities	<u>-</u>	<u>271,684</u>	<u>271,684</u>
FUND BALANCES			
Restricted:			
Capital improvement	-	494,181	494,181
Unassigned	1,471,957	-	1,471,957
Total fund balances	<u>1,471,957</u>	<u>494,181</u>	<u>1,966,138</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,471,957</u>	<u>\$ 765,865</u>	<u>\$ 2,237,822</u>

**CALCASIEU PARISH POLICE JURY
GRAVITY DRAINAGE DISTRICT NO. 8 OF WARD 1
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2023**

	General Fund	Capital Projects Fund	Totals
REVENUES			
Taxes:			
Ad valorem	\$ 143	\$ -	\$ 143
Investment income	<u>162,496</u>	<u>(9,943)</u>	<u>152,553</u>
Total revenues	<u>162,639</u>	<u>(9,943)</u>	<u>152,696</u>
EXPENDITURES			
Current:			
Public works	359,110	-	359,110
Capital outlay	<u>-</u>	<u>374,646</u>	<u>374,646</u>
Total expenditures	<u>359,110</u>	<u>374,646</u>	<u>733,756</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(196,471)</u>	<u>(384,589)</u>	<u>(581,060)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	784,600	784,600
Transfers out	<u>(784,600)</u>	<u>-</u>	<u>(784,600)</u>
Total other financing sources (uses)	<u>(784,600)</u>	<u>784,600</u>	<u>-</u>
Net change in fund balances	(981,071)	400,011	(581,060)
Fund balance at beginning of year	<u>2,453,028</u>	<u>94,170</u>	<u>2,547,198</u>
Fund balance at end of year	<u>\$ 1,471,957</u>	<u>\$ 494,181</u>	<u>\$ 1,966,138</u>

CALCASIEU PARISH POLICE JURY
GRAVITY DRAINAGE DISTRICT NO. 5 OF WARD 4
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2023

	General Fund	Capital Projects Fund	Totals
ASSETS			
Cash and cash equivalents	\$ 4,318,620	\$ 21,886	\$ 4,340,506
Investments	12,229,775	39,074	12,268,849
Taxes receivable - net	701	-	701
Interest receivable	27,361	93	27,454
Total assets	<u>\$ 16,576,457</u>	<u>\$ 61,053</u>	<u>\$ 16,637,510</u>
LIABILITIES			
Accounts payable	\$ -	\$ 205	\$ 205
Other liabilities	55,000	-	55,000
Total liabilities	<u>55,000</u>	<u>205</u>	<u>55,205</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenues	<u>882</u>	<u>-</u>	<u>882</u>
FUND BALANCES			
Restricted:			
Capital improvement	-	60,848	60,848
Unassigned	16,520,575	-	16,520,575
Total fund balances	<u>16,520,575</u>	<u>60,848</u>	<u>16,581,423</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 16,576,457</u>	<u>\$ 61,053</u>	<u>\$ 16,637,510</u>

**CALCASIEU PARISH POLICE JURY
GRAVITY DRAINAGE DISTRICT NO. 5 OF WARD 4
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2023**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
REVENUES			
Taxes:			
Ad valorem	\$ 20,374	\$ -	\$ 20,374
Investment income	<u>1,001,692</u>	<u>1,556</u>	<u>1,003,248</u>
Total revenues	<u>1,022,066</u>	<u>1,556</u>	<u>1,023,622</u>
EXPENDITURES			
Current:			
Public works	1,711,706	-	1,711,706
Capital outlay	<u>110,473</u>	<u>687,994</u>	<u>798,467</u>
Total expenditures	<u>1,822,179</u>	<u>687,994</u>	<u>2,510,173</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(800,113)</u>	<u>(686,438)</u>	<u>(1,486,551)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	1,103,996	1,103,996
Transfers out	<u>(1,103,996)</u>	<u>-</u>	<u>(1,103,996)</u>
Total other financing sources (uses)	<u>(1,103,996)</u>	<u>1,103,996</u>	<u>-</u>
Net change in fund balances	(1,904,109)	417,558	(1,486,551)
Fund balance at beginning of year, as restated	<u>18,424,684</u>	<u>(356,710)</u>	<u>18,067,974</u>
Fund balance at end of year	<u>\$ 16,520,575</u>	<u>\$ 60,848</u>	<u>\$ 16,581,423</u>

**CALCASIEU PARISH POLICE JURY
RECREATION DISTRICT NO. 1 OF WARD 3
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2023**

	General Fund	Construction Fund	Disaster Recovery Capital Fund	Debt Service Fund	Totals
ASSETS					
Cash and cash equivalents	\$ 834,027	\$ 507,892	\$ 1,065,765	\$ 120,570	\$ 2,528,254
Investments	2,356,575	106,611	3,012,483	340,801	5,816,470
Taxes receivable - net	5,397,261	-	-	1,992,960	7,390,221
Interest receivable	3,542	975	3,751	615	8,883
Prepaid items	104,036	-	-	-	104,036
Other receivable	50	-	-	-	50
Total assets	<u>\$ 8,695,491</u>	<u>\$ 615,478</u>	<u>\$ 4,081,999</u>	<u>\$ 2,454,946</u>	<u>\$ 15,847,914</u>
LIABILITIES					
Accounts payable	\$ 155,087	\$ -	\$ -	\$ -	\$ 155,087
Accrued liabilities	30,206	-	-	-	30,206
Retainage payable	-	31,901	-	-	31,901
Total liabilities	<u>185,293</u>	<u>31,901</u>	<u>-</u>	<u>-</u>	<u>217,194</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for the next fiscal year	5,682,238	-	-	2,098,090	7,780,328
Total deferred inflows of resources	<u>5,682,238</u>	<u>-</u>	<u>-</u>	<u>2,098,090</u>	<u>7,780,328</u>
FUND BALANCES					
Nonspendable	104,036	-	-	-	104,036
Restricted:					
Debt service	-	-	-	356,856	356,856
Capital improvement	-	583,577	4,081,999	-	4,665,576
Unassigned	2,723,924	-	-	-	2,723,924
Total fund balances	<u>2,827,960</u>	<u>583,577</u>	<u>4,081,999</u>	<u>356,856</u>	<u>7,850,392</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 8,695,491</u>	<u>\$ 615,478</u>	<u>\$ 4,081,999</u>	<u>\$ 2,454,946</u>	<u>\$ 15,847,914</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, 2023**

	General Fund	Construction Fund	Disaster Recovery Capital Fund	Debt Service Fund	Totals
REVENUES					
Taxes:					
Ad valorem	\$ 5,428,394	\$ -	\$ -	\$ 1,803,873	\$ 7,232,267
Intergovernmental revenues	-	-	178,276	-	178,276
Charges for services	304,206	-	-	-	304,206
Investment income	15,024	2,149	(72,580)	24,174	(31,233)
Sale of assets	4,676	-	-	-	4,676
Miscellaneous revenues	5,951	-	-	-	5,951
Total revenues	<u>5,758,251</u>	<u>2,149</u>	<u>105,696</u>	<u>1,828,047</u>	<u>7,694,143</u>
EXPENDITURES					
Current:					
Recreation	5,637,863	35	2,232,422	-	7,870,320
Capital outlay	6,177	701,323	51,939	-	759,439
Debt service:					
Principal retirement	75,000	-	-	1,670,000	1,745,000
Interest and fiscal charges	14,514	-	-	240,761	255,275
Total expenditures	<u>5,733,554</u>	<u>701,358</u>	<u>2,284,361</u>	<u>1,910,761</u>	<u>10,630,034</u>
Excess (deficiency) of revenues over (under) expenditures	<u>24,697</u>	<u>(699,209)</u>	<u>(2,178,665)</u>	<u>(82,714)</u>	<u>(2,935,891)</u>
OTHER FINANCING SOURCES (USES)					
Insurance proceeds	10,020	-	9,000,000	-	9,010,020
Transfers in	217,214	-	-	-	217,214
Transfers out	-	(217,214)	-	-	(217,214)
Loan proceeds	-	1,500,000	-	-	1,500,000
Total other financing sources (uses)	<u>227,234</u>	<u>1,282,786</u>	<u>9,000,000</u>	<u>-</u>	<u>10,510,020</u>
Net change in fund balances	251,931	583,577	6,821,335	(82,714)	7,574,129
Fund balance at beginning of year	<u>2,576,029</u>	<u>-</u>	<u>(2,739,336)</u>	<u>439,570</u>	<u>276,263</u>
Fund balance at end of year	<u>\$ 2,827,960</u>	<u>\$ 583,577</u>	<u>\$ 4,081,999</u>	<u>\$ 356,856</u>	<u>\$ 7,850,392</u>

**CALCASIEU PARISH POLICE JURY
RECREATION DISTRICT NO. 1 OF WARD 4
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2023**

	General Fund	Capital Projects Fund #2	Debt Service Fund	Debt Service Fund #2	Totals
ASSETS					
Cash and cash equivalents	\$ 2,633,873	\$ -	\$ 59,013	\$ 14,481	\$ 2,707,367
Investments	7,436,195	-	166,805	40,933	7,643,933
Taxes receivable - net	8,347,849	-	2,944,910	-	11,292,759
Interest receivable	18,949	-	370	94	19,413
Due from other funds	-	1,493,711	-	-	1,493,711
Prepaid items	158,440	-	-	-	158,440
Other receivable	29,193	-	-	-	29,193
Total assets	<u>\$ 18,624,499</u>	<u>\$ 1,493,711</u>	<u>\$ 3,171,098</u>	<u>\$ 55,508</u>	<u>\$ 23,344,816</u>
LIABILITIES					
Accounts payable	\$ 81,321	\$ 484,981	\$ -	\$ -	\$ 566,302
Accrued liabilities	27,895	-	-	-	27,895
Retainage payable	36,304	1,008,730	-	-	1,045,034
Due to other funds	1,493,711	-	-	-	1,493,711
Other liabilities	400	-	-	-	400
Total liabilities	<u>1,639,631</u>	<u>1,493,711</u>	<u>-</u>	<u>-</u>	<u>3,133,342</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for the next fiscal year	8,381,409	-	2,956,566	-	11,337,975
Unavailable revenues	29,049	-	-	-	29,049
Total deferred inflows of resources	<u>8,410,458</u>	<u>-</u>	<u>2,956,566</u>	<u>-</u>	<u>11,367,024</u>
FUND BALANCES					
Nonspendable	158,440	-	-	-	158,440
Restricted:					
Debt service	-	-	214,532	55,508	270,040
Unassigned	8,415,970	-	-	-	8,415,970
Total fund balances	<u>8,574,410</u>	<u>-</u>	<u>214,532</u>	<u>55,508</u>	<u>8,844,450</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 18,624,499</u>	<u>\$ 1,493,711</u>	<u>\$ 3,171,098</u>	<u>\$ 55,508</u>	<u>\$ 23,344,816</u>

**CALCASIEU PARISH POLICE JURY
RECREATION DISTRICT NO. 1 OF WARD 4
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2023**

	General Fund	Capital Projects Fund	Debt Service Fund	Debt Service Fund #2	Totals
REVENUES					
Taxes:					
Ad valorem	\$ 4,796,442	\$ -	\$ 915,716	\$ 902,983	\$ 6,615,141
Intergovernmental revenues	100,442	-	-	-	100,442
Charges for services	90,017	-	-	-	90,017
Investment income	689,629	611,150	20,197	4,725	1,325,701
Donations	4,000	-	-	-	4,000
Sale of assets	<u>152</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>152</u>
Total revenues	<u>5,680,682</u>	<u>611,150</u>	<u>935,913</u>	<u>907,708</u>	<u>8,135,453</u>
EXPENDITURES					
Current:					
Recreation	4,223,788	-	-	-	4,223,788
Capital outlay	202,404	14,714,719	-	-	14,917,123
Debt service:					
Principal retirement	-	-	545,000	350,000	895,000
Interest and fiscal charges	<u>-</u>	<u>-</u>	<u>457,309</u>	<u>502,200</u>	<u>959,509</u>
Total expenditures	<u>4,426,192</u>	<u>14,714,719</u>	<u>1,002,309</u>	<u>852,200</u>	<u>20,995,420</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,254,490</u>	<u>(14,103,569)</u>	<u>(66,396)</u>	<u>55,508</u>	<u>(12,859,967)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	4,003,756	-	-	4,003,756
Transfers out	<u>(4,003,756)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(4,003,756)</u>
Total other financing sources (uses)	<u>(4,003,756)</u>	<u>4,003,756</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(2,749,266)	(10,099,813)	(66,396)	55,508	(12,859,967)
Fund balance at beginning of year	<u>11,323,676</u>	<u>10,099,813</u>	<u>280,928</u>	<u>-</u>	<u>21,704,417</u>
Fund balance at end of year	<u>\$ 8,574,410</u>	<u>\$ -</u>	<u>\$ 214,532</u>	<u>\$ 55,508</u>	<u>\$ 8,844,450</u>

CALCASIEU PARISH POLICE JURY
COMMUNITY CENTER AND PLAYGROUND DISTRICT NO. 4 OF WARD 1
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2023

	General Fund	Capital Projects Fund	Senior Center	Totals
ASSETS				
Cash and cash equivalents	\$ 992,241	\$ 367,832	\$ 245,477	\$ 1,605,550
Investments	2,804,661	1,039,711	693,865	4,538,237
Taxes receivable - net	557,399	1,113,667	222,733	1,893,799
Interest receivable	7,057	1,640	1,525	10,222
Due from other funds	33,374	-	-	33,374
Other receivables	1,633	-	-	1,633
Prepaid items	1,137	50,575	12,135	63,847
Total assets	<u>\$ 4,397,502</u>	<u>\$ 2,573,425</u>	<u>\$ 1,175,735</u>	<u>\$ 8,146,662</u>
LIABILITIES				
Accounts payable	\$ 1,967	\$ 32,906	\$ 1,620	\$ 36,493
Accrued liabilities	4,147	-	1,037	5,184
Retainage payable	-	62,425	-	62,425
Due to other funds	-	33,374	-	33,374
Other liabilities	1,100	-	-	1,100
Total liabilities	<u>7,214</u>	<u>128,705</u>	<u>2,657</u>	<u>138,576</u>
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for the next fiscal year	<u>593,965</u>	<u>1,186,725</u>	<u>237,345</u>	<u>2,018,035</u>
Total deferred inflows of resources	<u>593,965</u>	<u>1,186,725</u>	<u>237,345</u>	<u>2,018,035</u>
FUND BALANCES				
Nonspendable	1,137	50,575	12,135	63,847
Restricted:				
Senior center	-	-	923,598	923,598
Capital improvement	-	1,207,420	-	1,207,420
Unassigned	<u>3,795,186</u>	<u>-</u>	<u>-</u>	<u>3,795,186</u>
Total fund balances	<u>3,796,323</u>	<u>1,257,995</u>	<u>935,733</u>	<u>5,990,051</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 4,397,502</u>	<u>\$ 2,573,425</u>	<u>\$ 1,175,735</u>	<u>\$ 8,146,662</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, 2023

	General Fund	Capital Projects Fund	Senior Center Fund	Totals
REVENUES				
Taxes:				
Ad valorem	\$ 622,636	\$ 1,115,424	\$ 231,663	\$ 1,969,723
Intergovernmental revenues	66,370	-	-	66,370
Investment income	120,632	79,500	44,607	244,739
Sale of assets	2,101	-	-	2,101
Total revenues	<u>811,739</u>	<u>1,194,924</u>	<u>276,270</u>	<u>2,282,933</u>
EXPENDITURES				
Current:				
Recreation	1,168,296	124,516	129,753	1,422,565
Capital outlay	-	1,569,802	7,417	1,577,219
Total expenditures	<u>1,168,296</u>	<u>1,694,318</u>	<u>137,170</u>	<u>2,999,784</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(356,557)</u>	<u>(499,394)</u>	<u>139,100</u>	<u>(716,851)</u>
OTHER FINANCING SOURCES (USES)				
Insurance proceeds	2,800,000	-	-	2,800,000
Transfers in	-	775,000	-	-
Transfers out	(775,000)	-	-	-
Total other financing sources (uses)	<u>2,025,000</u>	<u>775,000</u>	<u>-</u>	<u>2,800,000</u>
Net change in fund balances	<u>1,668,443</u>	<u>275,606</u>	<u>139,100</u>	<u>2,083,149</u>
Fund balance at beginning of year	<u>2,127,880</u>	<u>982,389</u>	<u>796,633</u>	<u>3,906,902</u>
Fund balance at end of year	<u>\$ 3,796,323</u>	<u>\$ 1,257,995</u>	<u>\$ 935,733</u>	<u>\$ 5,990,051</u>

CALCASIEU PARISH POLICE JURY
14TH JUDICIAL DISTRICT CRIMINAL COURT FUND
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2023

	Criminal Court Fund	Adult Drug Court Fund	Indigent Transcript Fund	Judicial Expense Fund	Child Support Fund	Totals
ASSETS						
Cash and cash equivalents	\$ 2,406,371	\$ -	\$ 51,131	\$ 128,307	\$ 1,698,790	\$ 4,284,599
Investments	6,761,402	-	144,527	362,670	-	7,268,599
Taxes receivable - net	4,114,919	-	-	-	-	4,114,919
Interest receivable	15,286	-	318	788	5,603	21,995
Intergovernmental receivable	69,666	12,099	6,723	8,788	41,385	138,661
Prepaid items	8,806	-	-	-	-	8,806
Total assets	<u>\$ 13,376,450</u>	<u>\$ 12,099</u>	<u>\$ 202,699</u>	<u>\$ 500,553</u>	<u>\$ 1,745,778</u>	<u>\$ 15,837,579</u>
LIABILITIES						
Accounts payable	\$ 32,679	\$ -	\$ -	\$ 1,784	\$ 4,022	\$ 38,485
Accrued liabilities	58,829	1,026	149	-	-	60,004
Intergovernmental payable	-	12,298	-	-	-	12,298
Total liabilities	<u>91,508</u>	<u>13,324</u>	<u>149</u>	<u>1,784</u>	<u>4,022</u>	<u>110,787</u>
DEFERRED INFLOWS OF RESOURCES						
Property taxes levied for the next fiscal year	4,229,602	-	-	-	-	4,229,602
Unavailable revenues	153,386	-	-	-	-	153,386
Total deferred inflows of resources	<u>4,382,988</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,382,988</u>
FUND BALANCES						
Nonspendable	8,806	-	-	-	-	8,806
Unassigned	8,893,148	(1,225)	202,550	498,769	1,741,756	11,334,998
Total fund balances	<u>8,901,954</u>	<u>(1,225)</u>	<u>202,550</u>	<u>498,769</u>	<u>1,741,756</u>	<u>11,343,804</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 13,376,450</u>	<u>\$ 12,099</u>	<u>\$ 202,699</u>	<u>\$ 500,553</u>	<u>\$ 1,745,778</u>	<u>\$ 15,837,579</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, 2023

	Criminal Court Fund	Adult Drug Court Fund	Indigent Transcript Fund	Judicial Expense Fund	Child Support Fund	Totals
REVENUES						
Taxes:						
Ad valorem	\$ 3,655,791	\$ -	\$ -	\$ -	\$ -	\$ 3,655,791
Intergovernmental revenues	3,237,370	152,342	-	-	185,088	3,574,800
Charges for services	70,404	3,675	-	-	517,326	591,405
Fines and forfeitures	506,473	-	82,066	103,322	-	691,861
Investment income	489,283	13	10,594	23,629	20,722	544,241
Sale of assets	316	-	-	-	-	316
Miscellaneous revenues	888	-	-	-	-	888
Total revenues	<u>7,960,525</u>	<u>156,030</u>	<u>92,660</u>	<u>126,951</u>	<u>723,136</u>	<u>9,059,302</u>
EXPENDITURES						
Current:						
General government	<u>7,115,164</u>	<u>158,185</u>	<u>93,844</u>	<u>90,899</u>	<u>667,802</u>	<u>8,125,894</u>
Net change in fund balances	<u>845,361</u>	<u>(2,155)</u>	<u>(1,184)</u>	<u>36,052</u>	<u>55,334</u>	<u>933,408</u>
Fund balance at beginning of year	<u>8,056,593</u>	<u>930</u>	<u>203,734</u>	<u>462,717</u>	<u>1,686,422</u>	<u>10,410,396</u>
Fund balance at end of year	<u>\$ 8,901,954</u>	<u>\$ (1,225)</u>	<u>\$ 202,550</u>	<u>\$ 498,769</u>	<u>\$ 1,741,756</u>	<u>\$ 11,343,804</u>

**CALCASIEU PARISH POLICE JURY
14TH JUDICIAL DISTRICT ATTORNEY
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2023**

	District Attorney Criminal Court Fund	Separately Audited District Attorney Financials	Totals
ASSETS			
Cash and cash equivalents	\$ 233,211	\$ 1,881,494	\$ 2,114,705
Investments	627,365	5,535,921	6,163,286
Taxes receivable - net	5,017,670	-	5,017,670
Interest receivable	1,778	-	1,778
Other receivable	-	137,458	137,458
Intergovernmental receivable	248,583	16,648	265,231
Prepaid items	-	99,496	99,496
Total assets	<u>\$ 6,128,607</u>	<u>\$ 7,671,017</u>	<u>\$ 13,799,624</u>
LIABILITIES			
Accounts payable	\$ 25,166	\$ 91,751	\$ 116,917
Accrued liabilities	95,850	-	95,850
Total liabilities	<u>121,016</u>	<u>91,751</u>	<u>212,767</u>
DEFERRED INFLOWS OF RESOURCES			
Property taxes levied for the next fiscal year	<u>5,157,513</u>	<u>-</u>	<u>5,157,513</u>
FUND BALANCES			
Nonspendable	-	99,496	99,496
Unassigned	850,078	7,479,770	8,329,848
Total fund balances	<u>850,078</u>	<u>7,579,266</u>	<u>8,429,344</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 6,128,607</u>	<u>\$ 7,671,017</u>	<u>\$ 13,799,624</u>

**CALCASIEU PARISH POLICE JURY
14TH JUDICIAL DISTRICT ATTORNEY
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2023**

	District Attorney Criminal Court Fund	Separately Audited District Attorney Financials	Totals
REVENUES			
Taxes:			
Ad valorem	\$ 4,453,069	\$ -	\$ 4,453,069
Intergovernmental revenues	2,178,920	-	2,178,920
Charges for services	315,738	271,452	587,190
Fines and forfeitures	870,592	1,714,196	2,584,788
Investment income	73,347	87,865	161,212
Miscellaneous revenues	<u>-</u>	<u>282,342</u>	<u>282,342</u>
Total revenues	<u>7,891,666</u>	<u>2,355,855</u>	<u>10,247,521</u>
EXPENDITURES			
Current:			
General government	<u>8,510,274</u>	<u>1,626,834</u>	<u>10,137,108</u>
Excess (deficiency) of revenues over expenditures	<u>(618,608)</u>	<u>729,021</u>	<u>110,413</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	550,000	-	550,000
Transfers out	-	(550,000)	(550,000)
Lease proceeds	<u>-</u>	<u>34,307</u>	<u>34,307</u>
Total other financing sources (uses)	<u>550,000</u>	<u>(515,693)</u>	<u>34,307</u>
Net change in fund balance	<u>(68,608)</u>	<u>213,328</u>	<u>144,720</u>
Fund balance at beginning of year	<u>918,686</u>	<u>7,365,938</u>	<u>8,284,624</u>
Fund balance at end of year	<u><u>\$ 850,078</u></u>	<u><u>\$ 7,579,266</u></u>	<u><u>\$ 8,429,344</u></u>

CALCASIEU PARISH POLICE JURY
WATERWORKS DISTRICT NO. 8 OF WARDS 3 AND 8
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING STATEMENT OF NET POSITION
DECEMBER 31, 2023

	Waterworks No. 8 of Wards 3 & 8 +	Waterworks No. 8 of Wards 3 & 8 *
ASSETS		
Cash and cash equivalents	\$ 32,840	\$ 652
Receivables (net of allowance for uncollectibles)		
Taxes	8,250	170,301
Accounts	125,695	145,911
Prepaid items and other assets	26,137	-
Restricted assets:		
Cash and cash equivalents	41,392	18,138
Capital assets:		
Non-depreciable	21,150	21,150
Depreciable, net	4,003,351	3,847,867
Total assets	<u>4,258,815</u>	<u>4,204,019</u>
LIABILITIES		
Accounts payable and accruals	80,962	178,474
Liabilities payable from restricted assets:		
Accrued interest payable	3,144	3,144
Refundable customer deposits	100,180	100,180
Current portion of long-term liabilities:		
Bonds, contracts and notes payable	110,000	113,000
Noncurrent portion of long-term liabilities:		
Bonds, contracts and notes payable	1,692,000	1,579,000
Total liabilities	<u>1,986,286</u>	<u>1,973,798</u>
NET POSITION		
Net investment in capital assets	2,222,501	2,177,017
Restricted for:		
Debt service	-	14,408
Unrestricted	50,028	38,796
Total net position	<u>\$ 2,272,529</u>	<u>\$ 2,230,221</u>

+ This financial activity is as of June 30, 2023.

* The District changed its year end from June 30th to December 31st. This column represents a six month audit that was conducted for the period July 1, 2023 to December 31, 2023. This column represents balances as of December 31, 2023.

CALCASIEU PARISH POLICE JURY
WATERWORKS DISTRICT NO. 8 OF WARDS 3 AND 8
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING STATEMENT OF ACTIVITIES
FOR THE EIGHTEEN MONTHS ENDED DECEMBER 31, 2023

	Waterworks No. 8 of Wards 3 & 8 +	Waterworks No. 8 of Wards 3 & 8 *	Totals
EXPENSES	\$ 1,853,441	\$ 948,665	\$ 2,802,106
PROGRAM REVENUES			
Charges for services	1,241,416	723,338	1,964,754
Total program revenues	<u>1,241,416</u>	<u>723,338</u>	<u>1,964,754</u>
Net program (expenses) revenues	<u>(612,025)</u>	<u>(225,327)</u>	<u>(837,352)</u>
GENERAL REVENUES			
Property taxes	147,671	177,757	325,428
Grants and contributions not restricted to specific program	-	5,215	5,215
Investment earnings	109	47	156
Gain on sale of capital assets	-	-	-
Miscellaneous revenue	<u>167,480</u>	<u>-</u>	<u>167,480</u>
Total general revenues	<u>315,260</u>	<u>183,019</u>	<u>498,279</u>
Change in net position	(296,765)	(42,308)	(339,073)
Net position beginning of year as restated	<u>2,569,294</u>	<u>-</u>	<u>2,569,294</u>
Net position end of year	<u><u>\$ 2,272,529</u></u>	<u><u>\$ (42,308)</u></u>	<u><u>\$ 2,230,221</u></u>

+ This financial activity is for the period July 1, 2022 to June 30, 2023.

* The District changed its year end from June 30th to December 31st. This column represents a six month audit that was conducted for the period July 1, 2023 to December 31, 2023. Beginning fund balance for July 1, 2023 to December 31, 2023 audit is not shown to avoid duplication of fund balance.

SUPPLEMENTARY INFORMATION
SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS TO AGENCY HEAD OR CHIEF
EXECUTIVE OFFICER
FOR THE YEAR ENDED DECEMBER 31, 2023

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	\$230,104
Benefits – insurance	\$ 13,613
Benefits – retirement	\$ 25,975
Benefits – fitness	\$ 540
Cell phone	\$ 639
Car allowance	\$ 2,665
Travel	\$ 3,373
Dues	\$ 1,615

**SUPPLEMENTARY INFORMATION
JUSTICE SYSTEM FUNDING SCHEDULE – RECEIVING ENTITY
FOR THE YEAR ENDED DECEMBER 31, 2023**

Act 87 of the 2020 Regular Legislative Session requires the Louisiana Legislative Auditor (LLA) and the Louisiana Supreme Court (LSC) to develop a uniform reporting format for local and state entities that assess, collect, or receive revenue from pre- or post-adjudication costs, fines, and fees. In compliance with this requirement, the following disclosure is provided:

IDENTIFYING INFORMATION	
Entity Name	Calcasieu Parish Police Jury
LLA Entity ID #	2501
Date that reporting period ended	12/31/2023

CASH BASIS PRESENTATION		
<u>Primary Government:</u>	01/01/2023 through <u>06/30/2023</u>	07/01/2023 through <u>12/31/2023</u>
Receipts from:		
<u>General Fund:</u>		
Lake Charles City Court, Criminal Fines - Other	\$ 9,875	\$ 13,726
Sulphur City Court, Criminal Fines - Other	<u>146,802</u>	<u>111,500</u>
Total General Fund Receipts	156,677	125,226
<u>Calcasieu Parish Law Library Commission:</u>		
Fourteenth Judicial District Court, Criminal Fines – Other	16,380	19,745
Lake Charles City Court, Criminal Fines - Other	7,395	10,800
Sulphur City Court, Criminal Fines - Other	<u>1,575</u>	<u>2,783</u>
Total Calcasieu Parish Law Library Commission Receipts	<u>25,350</u>	<u>33,328</u>
Total Receipts	<u>\$ 182,027</u>	<u>\$ 158,554</u>

**SUPPLEMENTARY INFORMATION
JUSTICE SYSTEM FUNDING SCHEDULE – RECEIVING ENTITY
FOR THE YEAR ENDED DECEMBER 31, 2023**

CASH BASIS PRESENTATION		
<u>Component Units:</u>	01/01/2023 through 06/30/2023	07/01/2023 through 12/31/2023
Receipts from:		
<u>14th Judicial District – Criminal Court Fund:</u>		
District Judges, Supervision Fees	\$ 450	\$ 400
Calcasieu Parish Sheriff, Criminal Court Costs/Fees	15,890	14,758
Calcasieu Parish Sheriff, Criminal Fines - Other	215,013	182,091
Fourteenth Judicial District Court, Civil Fees	15,295	26,930
Lake Charles City Court, Criminal Fines - Other	310	601
Sulphur City Court, Criminal Fines - Other	<u>6,965</u>	<u>5,230</u>
Total 14 th Judicial District – Criminal Court Fund Receipts	253,923	230,010
<u>14th Judicial District – District Attorney:</u>		
Calcasieu Parish Sheriff, Bond Fees	125,718	118,086
District Attorney, Probation Fees	<u>6,692</u>	<u>3,185</u>
Total 14 th Judicial District – District Attorney Receipts	132,410	121,271
<u>Judicial Expense Fund:</u>		
Calcasieu Parish Sheriff, Criminal Court Costs/Fees	6,558	8,754
District Attorney, Criminal Court Costs/Fees	125	770
Fourteenth Judicial District Court, Criminal Court Costs/Fees	<u>50,223</u>	<u>39,641</u>
Total Judicial Expense Fund Receipts	56,906	49,165
<u>Adult Drug Program:</u>		
District Attorney, Probation/Parole/Supervision Fees	130	2,155
Fourteenth Judicial District Court, Probation/Parole/Supervision Fees	<u>915</u>	<u>475</u>
Total Adult Drug Program Receipts	1,045	2,630
<u>Indigent Transcript Fund:</u>		
Calcasieu Parish Sheriff, Criminal Court Costs/Fees	9,769	13,009
District Attorney, Criminal Court Costs/Fees	5,682	770
Fourteenth Judicial District Court, Criminal Court Costs/Fees	<u>28,384</u>	<u>23,745</u>
Total Indigent Transcript Fund Receipts	<u>43,835</u>	<u>37,524</u>
Total Receipts	<u>\$ 488,119</u>	<u>\$ 440,600</u>

STATISTICAL SECTION

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

<u>Contents</u>	<u>Page</u>
Financial Trends	262
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	276
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	286
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	294
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	297
These schedules contain information about the Parish's operations and resources to help the reader understand how the Parish's financial information relates to the services the Parish provides and the activities it performs.	

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

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

	2023	2022	2021	2020
Governmental activities:				
Net investment in capital assets	\$ 773,585,066	\$ 715,652,993	\$ 673,835,167	\$ 642,050,723
Restricted	357,777,251	360,785,548	331,043,310	283,075,384
Unrestricted	137,806,616	119,872,821	119,187,132	80,208,749
Total governmental activities net position	<u>\$ 1,269,168,933</u>	<u>\$ 1,196,311,362</u>	<u>\$ 1,124,065,609</u>	<u>\$ 1,005,334,856</u>
Business-type activities:				
Net investment in capital assets	\$ 17,703,527	\$ 13,864,346	\$ 12,788,301	\$ 12,768,549
Restricted	268,828	509,884	439,942	327,505
Unrestricted	17,992,698	16,959,944	15,514,030	12,850,879
Total business-type activities net position	<u>\$ 35,965,053</u>	<u>\$ 31,334,174</u>	<u>\$ 28,742,273</u>	<u>\$ 25,946,933</u>
Primary government:				
Net investment in capital assets	\$ 791,288,593	\$ 729,517,339	\$ 686,623,468	\$ 654,819,272
Restricted	358,046,079	361,295,432	331,483,252	283,402,889
Unrestricted	155,799,314	136,832,765	134,701,162	93,059,628
Total primary government net position	<u>\$ 1,305,133,986</u>	<u>\$ 1,227,645,536</u>	<u>\$ 1,152,807,882</u>	<u>\$ 1,031,281,789</u>

Notes:

- (1) Prior year amounts have been restated for any subsequent year's prior period adjustments that are not related to blended component unit presentations.
- (2) In 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.
- (3) 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.
- (4) 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.
- (5) From 2014 until 2018, Waterworks District No. 12 of Ward 3 was a discretely presented component unit. In 2019, the Parish dissolved the separate governing board; therefore, the financial presentation was changed to a blended component unit presentation. Prior year amounts were not restated for this change in presentation as provided by current accounting and auditing pronouncements.
- (6) In 2022, the Parish implemented Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*. This statement requires certain leases to be reported as right-to-use assets and amortized over the term of the lease. Adjustments to the basic financial statements were made to facilitate implementation of GASB 87. Net position was increased by \$143,711 as of January 1, 2022 to reflect the calculated value of the leases at the beginning of the reporting period. Prior year restatement amounts are not available; therefore, only the 2022 effect has been presented in this section.
- (7) In 2023, the Parish implemented Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription-Based Information Technology Arrangements*. This statement requires certain subscription-based information technology arrangements (SBITAs) be reported as right-to-use assets and amortized over the term of the SBITA. Adjustments to the basic financial statements were made to facilitate implementation of GASB 96. Net position was decreased by \$16,917 as of January 1, 2023 to reflect the calculated value of the SBITAs at the beginning of the reporting period. Prior year restatement amounts are not available; therefore, only the 2023 effect has been presented in this section.

Table 1

2019	2018	2017	2016	2015	2014
\$ 626,177,359	\$ 612,722,318	\$ 597,519,396	\$ 558,050,193	\$ 536,213,049	\$ 524,578,136
306,062,460	301,093,299	285,129,411	237,623,992	208,997,863	178,229,841
118,483,496	99,113,467	83,029,546	88,002,691	87,080,534	78,140,656
<u>\$ 1,050,723,315</u>	<u>\$ 1,012,929,084</u>	<u>\$ 965,678,353</u>	<u>\$ 883,676,876</u>	<u>\$ 832,291,446</u>	<u>\$ 780,948,633</u>
\$ 13,176,984	\$ 8,170,387	\$ 8,554,514	\$ 8,373,964	\$ 8,629,993	\$ 7,739,121
228,877	107,990	153,101	167,910	287,228	305,212
10,678,865	6,287,331	4,830,662	3,625,508	2,272,623	1,709,260
<u>\$ 24,084,726</u>	<u>\$ 14,565,708</u>	<u>\$ 13,538,277</u>	<u>\$ 12,167,382</u>	<u>\$ 11,189,844</u>	<u>\$ 9,753,593</u>
\$ 639,354,343	\$ 620,892,705	\$ 606,073,910	\$ 566,424,157	\$ 544,843,042	\$ 532,317,257
306,291,337	301,201,289	285,282,512	237,791,902	209,285,091	178,535,053
129,162,361	105,400,798	87,860,208	91,628,199	89,353,157	79,849,916
<u>\$ 1,074,808,041</u>	<u>\$ 1,027,494,792</u>	<u>\$ 979,216,630</u>	<u>\$ 895,844,258</u>	<u>\$ 843,481,290</u>	<u>\$ 790,702,226</u>

Table 2

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

	2023	2022	2021	2020
Expenses				
Governmental activities:				
General government	\$ 36,639,135	\$ 30,962,907	\$ 31,998,297	\$ 30,842,633
Public safety	43,492,934	29,747,707	24,595,335	19,657,031
Public works	85,744,092	155,202,154	88,902,966	164,634,542
Sanitation	13,603,198	9,584,648	8,047,948	7,652,743
Health and welfare	25,698,601	24,699,495	20,275,079	17,244,518
Culture and recreation	27,069,578	24,007,408	20,109,937	18,656,858
Economic development	3,822,129	2,320,087	4,584,459	3,953,930
Interest and fiscal charges	1,658,494	1,249,290	1,302,547	1,353,852
Total governmental activities	237,728,161	277,773,696	199,816,568	263,996,107
Business-type activities:				
Water	2,952,512	2,280,912	1,951,404	1,744,244
Sewer	1,631,539	1,458,353	1,189,835	901,269
Total business-type activities	4,584,051	3,739,265	3,141,239	2,645,513
Total primary government expenses	\$ 242,312,212	\$ 281,512,961	\$ 202,957,807	\$ 266,641,620
Program revenues				
Governmental activities:				
Charges for services:				
General government	\$ 16,744,856	\$ 22,513,730	\$ 14,579,025	\$ 30,296,240
Public safety	2,819,780	2,688,391	2,471,702	7,640,520
Public works	328,041	2,582,246	675,286	1,510,561
Sanitation	-	-	3,964	3,665
Health and welfare	695,936	337,511	144,319	1,798,422
Culture and recreation	2,344,788	6,176,849	1,417,211	7,310,715
Economic development	3,462,393	2,981,367	4,161,555	2,817,286
Operating grants and contributions	80,230,191	166,848,248	145,742,723	15,766,189
Capital grants and contributions	11,189,964	5,629,456	5,079,919	14,213,838
Total governmental activities program revenues	117,815,949	209,757,798	174,275,704	81,357,436
Business-type activities:				
Charges for services:				
Water	1,889,117	2,063,447	2,246,688	1,761,760
Sewer	533,658	490,454	441,342	463,941
Operating grants and contributions	344,556	206,835	-	-
Capital grants and contributions	3,470,831	831,768	560,000	-
Total business-type activities program revenues	6,238,162	3,592,504	3,248,030	2,225,701
Total primary government program revenues	\$ 124,054,111	\$ 213,350,302	\$ 177,523,734	\$ 83,583,137
Net (expense)/revenue				
Governmental activities	\$ (119,912,212)	\$ (68,015,898)	\$ (25,540,864)	\$ (182,638,671)
Business-type activities	1,654,111	(146,761)	106,791	(419,812)
Total primary government net expense	\$ (118,258,101)	\$ (68,162,659)	\$ (25,434,073)	\$ (183,058,483)

Table 2

	2019	2018	2017	2016	2015	2014
\$	28,907,231	\$ 25,998,017	\$ 25,544,401	\$ 26,426,432	\$ 23,274,564	\$ 23,718,292
	21,691,458	22,379,767	20,994,932	21,361,190	18,298,614	15,315,891
	58,777,008	58,145,403	44,940,440	35,197,957	29,578,316	36,424,492
	7,455,913	7,165,048	6,827,386	6,887,778	5,948,848	6,993,188
	15,839,635	15,566,243	15,415,316	14,390,797	14,714,757	14,834,996
	19,450,138	19,786,757	18,879,541	16,004,854	16,052,156	15,996,312
	4,134,482	3,334,156	3,627,098	3,802,051	3,482,258	3,883,483
	1,406,579	52,760	-	-	-	-
	157,662,444	152,428,151	136,229,114	124,071,059	111,349,513	117,166,654
	1,916,914	1,059,517	1,075,860	1,177,333	933,100	653,601
	848,090	960,156	794,781	748,944	782,476	889,889
	2,765,004	2,019,673	1,870,641	1,926,277	1,715,576	1,543,490
\$	160,427,448	\$ 154,447,824	\$ 138,099,755	\$ 125,997,336	\$ 113,065,089	\$ 118,710,144
\$	15,345,729	\$ 13,897,276	\$ 14,569,828	\$ 13,368,634	\$ 11,874,891	\$ 11,462,762
	1,265,709	1,504,315	1,187,585	1,218,963	1,115,001	985,494
	1,494,323	979,217	762,065	679,802	695,584	755,722
	-	34	40	80	40	183
	145,818	107,568	106,957	108,134	123,004	140,126
	1,580,029	1,660,108	1,659,705	1,708,756	1,692,246	1,478,785
	2,966,342	3,236,596	2,013,138	2,320,286	2,675,785	1,425,178
	11,074,416	10,956,233	11,360,630	11,508,555	9,899,941	14,516,307
	10,157,489	13,224,906	26,234,031	15,050,589	6,862,569	3,970,800
	44,029,855	45,566,253	57,893,979	45,963,799	34,939,061	34,735,357
	1,763,238	1,487,064	1,453,722	1,284,036	1,124,565	711,779
	441,865	550,520	503,795	451,808	408,480	293,890
	-	-	-	-	-	-
	-	-	-	-	20,000	-
	2,205,103	2,037,584	1,957,517	1,735,844	1,553,045	1,005,669
\$	46,234,958	\$ 47,603,837	\$ 59,851,496	\$ 47,699,643	\$ 36,492,106	\$ 35,741,026
\$	(113,632,589)	\$ (106,861,898)	\$ (78,335,135)	\$ (78,107,260)	\$ (76,410,452)	\$ (82,431,297)
	(559,901)	17,911	86,876	(190,433)	(162,531)	(537,821)
\$	(114,192,490)	\$ (106,843,987)	\$ (78,248,259)	\$ (78,297,693)	\$ (76,572,983)	\$ (82,969,118)

(continued)

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

	2023	2022	2021	2020
General revenues and other changes in net position				
Governmental activities:				
Taxes				
Property taxes	\$ 71,284,383	\$ 70,888,432	\$ 65,477,460	\$ 64,263,220
Sales taxes	71,809,461	64,463,412	62,912,234	54,826,686
Franchise taxes	595,503	581,827	630,730	652,028
Gaming revenues	13,268,419	12,377,844	12,144,942	9,013,614
Grants and contributions not restricted	3,352,315	3,074,508	2,649,252	2,230,834
Investment earnings	30,295,893	(13,572,070)	(536,193)	5,130,193
Miscellaneous	2,526,457	3,137,400	1,326,178	1,259,228
Transfers	(362,647)	(689,704)	(332,986)	(125,941)
Total governmental activities	192,769,784	140,261,649	144,271,617	137,249,862
Business-type activities:				
Property taxes	1,840,799	2,397,596	2,354,339	2,043,330
Investment earnings	773,321	(363,377)	(3,549)	113,098
Miscellaneous	-	14,741	4,773	-
Transfers	362,647	689,704	332,986	125,941
Total business-type activities	2,976,767	2,738,664	2,688,549	2,282,369
Total primary government	\$ 195,746,551	\$ 143,000,313	\$ 146,960,166	\$ 139,532,231
Changes in net position				
Governmental activities	\$ 72,857,572	\$ 72,245,751	\$ 118,730,753	\$ (45,388,809)
Business-type activities	4,630,878	2,591,903	2,795,340	1,862,557
Total primary government	\$ 77,488,450	\$ 74,837,654	\$ 121,526,093	\$ (43,526,252)

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 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.
- (3) 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.
- (4) 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.
- (5) From 2014 until 2018, Waterworks District No. 12 of Ward 3 was a discretely presented component unit. In 2019, the Parish dissolved the separate governing board; therefore, the financial presentation was changed to a blended component unit presentation. Prior year amounts were not restated for this change in presentation as provided by current accounting and auditing pronouncements.
- (6) In 2022, the Parish implemented Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*. This statement requires certain leases to be reported as right-to-use assets and amortized over the term of the lease. Adjustments to the basic financial statements were made to facilitate implementation of GASB 87. Net position was increased by \$143,711 as of January 1, 2022 to reflect the calculated value of the leases at the beginning of the reporting period. Prior year restatement amounts are not available; therefore, only the 2022 effect has been presented in this section.
- (7) In 2023, the Parish implemented Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription-Based Information Technology Arrangements*. This statement requires certain subscription-based information technology arrangements (SBITAs) be reported as right-to-use assets and amortized over the term of the SBITA. Adjustments to the basic financial statements were made to facilitate implementation of GASB 96. Net position was decreased by \$16,917 as of January 1, 2023 to reflect the calculated value of the SBITAs at the beginning of the reporting period. Prior year restatement amounts are not available; therefore, only the 2023 effect has been presented in this section.

Table 2

	2019	2018	2017	2016	2015	2014
\$	58,580,022	\$ 55,122,835	\$ 53,641,205	\$ 51,577,461	\$ 49,344,920	\$ 44,934,024
	64,327,416	74,661,471	102,546,998	59,516,161	54,860,252	42,716,206
	781,498	797,346	825,571	870,316	968,324	963,051
	11,548,653	12,502,453	12,144,635	12,153,400	12,532,524	11,894,569
	2,542,094	2,450,791	2,431,024	2,645,008	4,895,740	3,123,894
	12,542,580	7,557,798	3,510,943	2,170,150	1,861,188	2,715,708
	1,189,006	1,058,841	970,119	802,990	780,015	321,869
	(84,449)	(38,906)	(348,135)	(242,797)	(562,000)	(440,133)
	151,426,820	154,112,629	175,722,360	129,492,689	124,680,963	106,229,188
	1,947,754	876,029	895,693	889,963	379,957	366,670
	234,550	89,081	40,191	24,152	28,502	21,576
	8,615	5,504	-	11,060	-	600
	84,449	38,906	348,135	242,797	562,000	440,133
	2,275,368	1,009,520	1,284,019	1,167,972	970,459	828,979
\$	153,702,188	\$ 155,122,149	\$ 177,006,379	\$ 130,660,661	\$ 125,651,422	\$ 107,058,167
\$	37,794,231	\$ 47,250,731	\$ 97,387,225	\$ 51,385,429	\$ 48,270,511	\$ 23,797,891
	1,715,467	1,027,431	1,370,895	977,539	807,928	291,158
\$	39,509,698	\$ 48,278,162	\$ 98,758,120	\$ 52,362,968	\$ 49,078,439	\$ 24,089,049



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
2023	\$ 71,284,383	\$ 71,809,461	\$ 595,503	\$ 143,689,347
2022	70,888,432	64,463,412	581,827	135,933,671
2021	65,477,460	62,912,234	630,730	129,020,424
2020	64,263,220	54,737,528	652,028	119,652,776
2019	58,580,022	64,327,416	781,498	123,688,936
2018	55,122,835	74,750,629	797,346	130,670,810
2017	53,641,205	102,546,998	825,571	157,013,774
2016	51,577,461	59,516,161	870,316	111,963,938
2015	49,344,920	54,860,252	968,324	105,173,496
2014	44,934,024	42,716,206	963,051	88,613,281

Notes:

- (1) Prior year amounts have been restated for any subsequent year's prior period adjustments that are not related to blended component unit presentations.
- (2) In addition to regular sales tax collection on taxable sales, the Parish also collects sales tax on purchases, made by various entities, of materials, equipment, etc. that are subject to use tax. Normally the purchases subject to use tax do not fluctuate significantly from year to year; however, 2017 seems to be the exception. In 2017, the purchases subject to Parish sales use tax were \$2.6 billion compared to \$1.1 billion in 2016 and \$1.7 billion in 2018 with these amounts leveling off in 2019. In 2017, there was also a large audit collection in October 2017. Sales tax revenue for 2020 decreased as a result of business closures for COVID-19 and the 2020 Hurricane Season. Increased spending by the manufacturing segment and for disaster recovery have contributed to higher sales tax revenues in 2021 and 2022. Manufacturing spending continues to increase in 2023 generating additional sales tax revenues.
- (3) Franchise tax revenue is primarily related to cable usage. The Parish has experienced a decrease over the past several years for this revenue source which is indicative of the trend of citizens electing to use other forms of entertainment over traditional cable television.
- (4) Property tax revenue increased 8.3% in 2022 fueled primarily by a 17% increase in assessed valuations of residential property.

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

	2023	2022	2021	2020
General fund :				
Nonspendable	\$ 40,859	\$ 34,881	\$ 32,569	\$ 23,751
Restricted	-	-	-	-
Assigned	52,359,450	60,106,768	55,868,644	47,710,409
Unassigned	54,380,102	42,600,145	42,200,125	46,949,720
Total general fund	<u>\$ 106,780,411</u>	<u>\$ 102,741,794</u>	<u>\$ 98,101,338</u>	<u>\$ 94,683,880</u>
All other governmental funds:				
Nonspendable	\$ 1,481,789	\$ 1,708,558	\$ 1,610,932	\$ 1,656,785
Restricted	363,671,955	340,127,084	321,933,898	284,536,870
Assigned	42,888,682	70,112,963	51,420,904	63,339,835
Unassigned	(18,530)	(2,981,185)	(1,212,189)	(40,086,715)
Total all other governmental funds	<u>\$ 408,023,896</u>	<u>\$ 408,967,420</u>	<u>\$ 373,753,545</u>	<u>\$ 309,446,775</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) Unassigned fund balance as reported in 2020 is primarily attributable to disaster related debris removal activities reported in the Public Works Operating Fund. The majority of these disaster related costs were reimbursed under a federal grant in 2021.
- (3) Unassigned fund balance as reported in 2021 is primarily attributable to disaster related debris removal activities reported in the Drainage Lateral Cleanup Fund. These disaster efforts were ongoing throughout 2022. Costs are being reimbursed under a federal grant.

Table 4

2019	2018	2017	2016	2015	2014
\$ 102,873	\$ 2,214	\$ 2,059	\$ 16,415	\$ 26,990	\$ 25,764
-	-	-	-	-	250,780
44,458,686	44,703,459	37,242,878	31,278,371	37,421,522	34,754,212
42,504,472	40,065,654	37,535,676	36,708,645	32,568,575	29,512,743
<u>\$ 87,066,031</u>	<u>\$ 84,771,327</u>	<u>\$ 74,780,613</u>	<u>\$ 68,003,431</u>	<u>\$ 70,017,087</u>	<u>\$ 64,543,499</u>
\$ 1,655,704	\$ 1,250,100	\$ 3,047,470	\$ 7,135,249	\$ 1,309,324	\$ 1,241,317
314,600,625	339,809,676	283,346,818	231,837,552	214,051,726	182,438,873
65,731,962	29,928,576	21,270,622	17,790,079	12,918,446	14,062,780
-	(637)	-	-	(2,599)	-
<u>\$ 381,988,291</u>	<u>\$ 370,987,715</u>	<u>\$ 307,664,910</u>	<u>\$ 256,762,880</u>	<u>\$ 228,276,897</u>	<u>\$ 197,742,970</u>

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

	2023	2022	2021	2020
Revenues				
Taxes	\$ 143,882,154	\$ 135,890,040	\$ 128,773,424	\$ 119,838,626
Licenses and permits	3,338,052	3,220,404	3,165,464	3,060,967
Intergovernmental	94,904,057	191,495,625	136,795,003	22,459,244
Charges for services	10,098,375	9,922,132	9,043,388	8,526,266
Fines and forfeitures	29,457	222,750	145,986	141,312
Investment earnings	29,515,621	(13,254,375)	(527,477)	4,999,171
Gaming	13,246,046	12,377,844	12,144,942	9,022,588
Miscellaneous	2,093,839	2,735,118	1,052,099	2,860,947
Total revenues	297,107,601	342,609,538	290,592,829	170,909,121
Expenditures				
General government	33,955,346	26,338,225	21,862,758	19,500,911
Public safety	37,197,552	27,293,802	30,473,964	19,556,715
Public works	63,901,413	155,548,906	77,454,443	107,242,746
Sanitation	8,823,756	8,982,297	7,609,736	7,351,154
Health and welfare	25,501,752	27,894,463	19,432,854	16,608,036
Culture and recreation	29,268,271	25,145,425	17,715,049	16,360,141
Economic development	4,302,851	4,152,412	3,507,027	3,789,931
Debt service:				
Principal	1,280,000	1,220,000	1,165,000	1,105,000
Interest and fiscal charges	1,521,750	1,582,750	1,641,000	1,696,250
Debt issuance cost	-	-	-	-
Intergovernmental	13,766,393	14,617,029	10,135,735	5,042,261
Capital outlay	83,542,230	56,299,823	43,535,832	52,504,550
Total expenditures	303,061,314	349,075,132	234,533,398	250,757,695
Excess of revenues over (under) expenditures	(5,953,713)	(6,465,594)	56,059,431	(79,848,574)
Other financing sources (uses)				
Issuance of debt	-	-	-	-
Issuance of debt - premium	-	-	-	-
Transfers in	43,575,457	37,360,697	21,152,752	16,125,316
Transfers out	(43,924,160)	(38,050,401)	(21,485,738)	(16,251,257)
Special assessments / insurance / lease proceeds	9,397,509	47,009,629	11,997,783	15,050,848
Total other financing sources (uses)	9,048,806	46,319,925	11,664,797	14,924,907
Net change in fund balance	\$ 3,095,093	\$ 39,854,331	\$ 67,724,228	\$ (64,923,667)
Debt service as a percentage of noncapital expenditures	1.27%	0.99%	1.40%	1.32%

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

	2019	2018	2017	2016	2015	2014
\$	123,794,395	\$ 130,624,521	\$ 157,030,507	\$ 111,984,004	\$ 105,198,531	\$ 88,638,726
	3,421,551	3,527,894	3,581,455	3,566,039	3,177,572	3,071,053
	18,982,051	20,461,914	26,032,265	22,278,680	19,819,698	21,082,122
	10,489,692	9,390,826	8,895,538	7,517,066	7,051,160	6,701,217
	535,759	227,240	273,439	316,766	392,070	344,589
	12,222,767	7,381,011	3,432,789	2,129,467	1,831,106	2,655,909
	11,568,787	12,482,319	12,144,635	12,153,400	12,532,524	11,896,391
	2,955,792	1,319,409	1,750,047	2,443,189	2,562,460	584,129
	183,970,794	185,415,134	213,140,675	162,388,611	152,565,121	134,974,136
	15,609,916	15,630,563	15,250,735	14,620,563	13,305,132	13,126,958
	19,788,993	20,383,965	19,559,855	18,148,344	16,840,155	14,010,640
	22,347,806	21,964,449	20,315,930	17,792,910	17,896,210	15,761,751
	7,249,323	6,706,519	6,913,382	6,753,216	5,943,044	7,106,097
	14,891,961	15,203,537	15,461,419	15,192,528	14,363,934	14,357,864
	15,980,564	16,091,486	16,025,504	13,371,856	13,865,040	13,195,724
	3,638,422	3,238,371	3,313,592	3,198,859	3,253,909	2,953,453
	1,165,000	-	-	-	-	-
	1,640,069	-	-	-	-	-
	-	461,645	-	-	-	-
	5,999,257	6,219,899	5,111,822	9,250,121	5,018,309	10,542,651
	62,279,754	46,131,776	53,273,679	37,482,996	25,540,445	28,823,452
	170,591,065	152,032,210	155,225,918	135,811,393	116,026,178	119,878,590
	13,379,729	33,382,924	57,914,757	26,577,218	36,538,943	15,095,546
	-	35,000,000	-	-	-	-
	-	4,732,391	-	-	-	-
	28,381,608	28,670,328	18,582,037	26,089,312	16,329,678	13,177,465
	(28,466,057)	(28,513,680)	(18,930,172)	(26,332,109)	(16,889,758)	(13,371,385)
	-	41,556	112,590	137,906	28,652	451,039
	(84,449)	39,930,595	(235,545)	(104,891)	(531,428)	257,119
\$	13,295,280	\$ 73,313,519	\$ 57,679,212	\$ 26,472,327	\$ 36,007,515	\$ 15,352,665
	2.04%	0.00%	0.00%	0.00%	0.00%	0.00%



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

Year	Property Taxes	Sales Taxes	Other Taxes	Total Taxes
2023	\$ 71,284,383	\$ 71,991,026	\$ 606,745	\$ 143,882,154
2022	70,888,432	64,466,956	534,652	135,890,040
2021	65,477,460	62,538,839	757,125	128,773,424
2020	64,263,220	54,737,528	748,720	119,749,468
2019	58,580,022	64,327,416	886,957	123,794,395
2018	55,122,835	74,750,629	840,215	130,713,679
2017	53,641,205	102,546,998	842,304	157,030,507
2016	51,577,461	59,516,161	890,382	111,984,004
2015	49,344,921	54,860,252	993,358	105,198,531
2014	44,934,024	42,716,206	988,496	88,638,726

Notes:

- (1) Prior year amounts have been restated for any subsequent year's prior period adjustments that are not related to blended component unit presentations.
- (2) In addition to regular sales tax collection on taxable sales, the Parish also collects sales tax on purchases, made by various entities, of materials, equipment, etc. that are subject to use tax. Normally the purchases subject to use tax do not fluctuate significantly from year to year; however, 2017 seems to be the exception. In 2017, the purchases subject to Parish sales use tax were \$2.6 billion compared to \$1.1 billion in 2016 and \$1.7 billion in 2018 with these amounts leveling off in 2019. In 2017, there was also a large audit collection in October 2017. Sales tax revenue for 2020 decreased as a result of business closures for COVID-19 and the 2020 Hurricane Season. Increased spending by the manufacturing segment and for disaster recovery have contributed to higher sales tax revenues in 2021 and 2022. Manufacturing spending continues to increase in 2023 generating additional sales tax revenues.
- (3) Other Taxes revenue is primarily related to franchise revenue for cable usage. The Parish has experienced a decrease over the past several years for this revenue source which is indicative of the trend of citizens electing to use other forms of entertainment over traditional cable television.
- (4) Property tax revenue increased 8.3% in 2022 fueled primarily by a 17% increase in assessed valuations of residential property.

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

Standard Industrial Classification Code	2023	2022	2021	2020
Food group classification	\$ 202,668,717	\$ 200,087,722	\$ 208,501,381	\$ 175,645,241
Apparel group classification	5,600,761	6,517,652	6,338,920	5,160,968
Gen. merchandise group classification	320,462,732	317,522,937	246,727,949	168,078,510
Automotive group classification	405,222,638	412,474,537	487,777,013	384,875,401
Home furnishings group classification	63,917,561	64,144,005	66,609,548	49,637,501
Building group classification	252,304,308	284,209,457	280,503,977	211,081,270
Service group classification	202,549,330	165,655,295	148,354,752	147,502,398
Manufacturer group classification	1,593,638,065	1,279,873,532	1,073,515,414	923,114,508
Utilities group classification	81,495,546	93,693,077	171,304,413	100,455,688
Miscellaneous group classification	51,844,192	42,526,760	49,945,776	45,738,699
Other group classification	<u>5,984,039</u>	<u>28,079</u>	<u>2,709</u>	<u>4,796</u>
Totals	<u>\$ 3,185,687,889</u>	<u>\$ 2,866,733,053</u>	<u>\$ 2,739,581,852</u>	<u>\$ 2,211,294,980</u>
Parish direct sales tax rate	<u>2.50%</u>	<u>2.50%</u>	<u>2.50%</u>	<u>2.50%</u>

Notes:

- (1) Source: Calcasieu Parish School Board Sales Tax Office
- (2) In 2018 prior year amounts were restated to accurately reflect taxable sales as a result of the implementation of a new software system by the Sales Tax Office.
- (3) Local sales tax laws provide 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 tax on purchases, made by various entities, of materials, equipment, etc. that are subject to use tax. Normally the purchases subject to use tax do not fluctuate significantly from year to year; however, 2017 seems to be the exception. In 2017, the purchases subject to Parish sales use tax were \$2.6 billion compared to \$1.1 billion in 2016 and \$1.7 billion in 2018 with these amounts leveling off in 2019 before declining significantly in 2020 because of COVID and the hurricanes. 2023 is now above pre-2020 levels.
- (5) The Calcasieu Parish School Board believes that the decrease in sales for the building group classification in 2019 is related to the slowdown of construction at the industrial petrochemical plants.
- (6) Taxable sales for 2020 decreased as a result of business closures for COVID-19 and the 2020 Hurricane Season. Disaster recovery spending has positively impacted taxable sales in 2021.
- (7) Taxable sales for 2021 showed improvement in all major categories as disaster recovery spending and improving COVID-19 conditions provided positive impacts. 2022 and 2023 taxable sales increased 5% and 11%, respectively, over the prior year primarily fueled by higher manufacturing group purchases.

Table 7

2019	2018	2017	2016	2015	2014
\$ 174,755,718	\$ 157,201,727	\$ 153,513,114	\$ 155,281,905	\$ 146,694,455	\$ 118,829,930
5,412,892	4,398,884	4,312,204	3,507,126	3,233,158	3,019,259
167,699,310	177,664,719	148,488,484	112,212,595	87,568,330	73,541,067
374,079,700	386,169,718	343,595,827	346,313,060	356,910,654	306,343,805
51,921,887	48,636,300	45,691,113	45,056,006	39,209,249	34,398,755
297,684,549	607,857,602	708,511,768	412,157,044	316,141,048	157,463,244
198,383,224	263,102,977	202,773,972	180,107,076	156,086,705	126,224,997
1,302,808,779	1,358,502,778	2,330,278,136	1,116,366,776	996,169,975	891,227,477
185,339,849	244,357,036	127,443,883	87,198,789	92,842,269	81,033,572
72,654,651	60,997,351	72,360,609	60,604,009	69,138,048	18,091,398
9,743	-	8,699	12,354	10,465	28,875
<u>\$ 2,830,750,302</u>	<u>\$ 3,308,889,092</u>	<u>\$ 4,136,977,809</u>	<u>\$ 2,518,816,740</u>	<u>\$ 2,264,004,356</u>	<u>\$ 1,810,202,379</u>
<u>2.50%</u>	<u>2.50%</u>	<u>2.50%</u>	<u>2.50%</u>	<u>2.50%</u>	<u>2.50%</u>

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

Year	-----Direct Rate-----				-----Total Rate-----	
	Calcasieu Parish	Calcasieu Parish	Calcasieu Parish	Calcasieu Parish	Total Sales Tax	Total Sales Tax
	Police Jury	Police Jury	Police Jury	Police Jury	Rate in the	Rate in the
	District 1A	District 1A	District 4A	Total	Unincorporated	Incorporated
	Operating Tax	Capital Tax	Capital Tax	Tax Rate	Areas of	Areas of
	(Unincorp. Area)	(Unincorp. Area)	(Unincorp. Area)	(Unincorp. Area)	Calcasieu Parish	Calcasieu Parish
2023	0.67%	0.33%	1.50%	2.50%	10.20%	10.20%
2022	0.67%	0.33%	1.50%	2.50%	10.20%	10.20%
2021	0.67%	0.33%	1.50%	2.50%	10.20%	10.20%
2020	0.67%	0.33%	1.50%	2.50%	10.20%	10.20%
2019	0.67%	0.33%	1.50%	2.50%	10.20%	10.20%
2018	0.67%	0.33%	1.50%	2.50%	10.20%	10.20%
2017	0.67%	0.33%	1.50%	2.50%	10.75%	10.75%
2016	0.67%	0.33%	1.50%	2.50%	10.75%	10.75%
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%

Year	-----Overlapping Rates-----						
	Calcasieu Parish	Calcasieu Parish	City of Lake	City of	City of	Towns of	City of
	Sheriff	School Board	Charles Salary &	Sulphur	Westlake	Iowa and Vinton	Dequincy
	Law Enf Tax	Salary Tax	Operations Tax	Operations Tax	Operations Tax	Operations Tax	Operations Tax
	(Parishwide)	(Parishwide)	(City Only)	(City Only)	(City Only)	(City Only)	(City Only)
2023	0.75%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
2022	0.75%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
2021	0.75%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
2020	0.75%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
2019	0.75%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
2018	0.75%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
2017	0.75%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
2016	0.75%	2.50%	2.25%	2.50%	2.50%	2.50%	2.50%
2015	0.75%	2.00%	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%

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 2.50% Police Jury tax rate. Effective 10/1/2020, Ward 1 sales are assessed at a 1.00% rate for a total effective sales tax rate of 8.70%, which is not reflected in the Overlapping Rates listed above.

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

Tax Remitter Industry (Note 2)	-----2023-----			-----2014-----		
	Tax Liability	Rank	Percentage of Total	Tax Liability	Rank	Percentage of Total
Manufacturing	\$ 7,589,620	1	10.56%	\$ 5,880,639	1	13.77%
Manufacturing	6,435,283	2	8.96%	3,252,525	3	7.61%
Manufacturing	5,576,123	3	7.77%	3,678,547	2	8.61%
Manufacturing	4,692,469	4	6.53%			
Manufacturing	2,636,702	5	3.67%	1,303,598	5	3.05%
Manufacturing	2,473,353	6	3.44%	1,318,209	4	3.09%
Manufacturing	1,043,242	7	1.46%			
Manufacturing	1,016,806	8	1.42%			
Manufacturing	624,393	9	0.87%	631,355	10	1.48%
Manufacturing	616,404	10	0.86%			
Utilities	-	-	-	1,168,010	6	2.73%
Manufacturing	-	-	-	1,017,516	7	2.38%
Manufacturing	-	-	-	911,363	8	2.13%
Manufacturing	-	-	-	637,938	9	1.49%
Total tax liability	<u>\$ 32,704,395</u>		<u>45.54%</u>	<u>\$ 19,799,700</u>		<u>46.33%</u>
Total sales tax revenue	<u>\$ 71,809,461</u>			<u>\$ 42,716,206</u>		

Notes:

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

Table 10

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

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Residential Property (Assessed @ 10%)	\$ 1,029,548,731	\$ 996,491,761	\$ 901,249,553	\$ 903,297,559
Less Homestead Exemption	<u>(306,125,057)</u>	<u>(304,596,030)</u>	<u>(297,203,071)</u>	<u>(298,051,530)</u>
Taxable Residential Net of Homestead Exemption	723,423,674	691,895,731	604,046,482	605,246,029
Commercial Property (Assesses @ 15%)	372,158,570	355,303,910	288,649,880	361,533,940
Less Exemption	-	-	-	-
New ITEP Property (016 MFG-PLANT from Residential Property	27,157,190	27,984,540	-	-
Less ITEP Exemption @ 80%	<u>(21,725,750)</u>	<u>(22,387,630)</u>	-	-
Pre-2018 Industrial Tax Exemption Program (ITEP) Property	1,883,556,000	1,361,113,550	867,800,820	452,069,390
Less ITEP Exemption	<u>(1,860,531,020)</u>	<u>(1,361,113,550)</u>	<u>(867,800,820)</u>	<u>(452,069,390)</u>
Taxable ITEP Property Net of Exemptions	400,614,990	360,900,820	288,649,880	361,533,940
Public Services Property (Assessed @ 25%)	431,004,860	419,539,550	397,236,650	359,148,720
Personal Other Property (Assessed @ 15%)	<u>1,269,656,700</u>	<u>1,178,209,840</u>	<u>1,290,446,240</u>	<u>1,132,897,340</u>
Total Taxable Assessed Value	<u>\$ 2,824,700,224</u>	<u>\$ 2,650,545,941</u>	<u>\$ 2,580,379,252</u>	<u>\$ 2,458,826,029</u>
Estimated Actual Taxable Value	<u>\$ 21,428,784,080</u>	<u>\$ 20,060,855,977</u>	<u>\$ 19,118,885,153</u>	<u>\$ 18,657,043,503</u>
% Taxable Assessed Value to Estimated Actual Value	13.18%	13.21%	13.50%	13.18%
Total Millage Rate (Note 3)	27.26	27.43	27.60	27.07

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. 2023 property tax activity is based upon the 2022 levy).
- (2) Property taxes are assessed on land and residential property at 10% of the assessed value after homestead exemption, on public services property at 25% of the assessed value and on personal or other property at 15% of the assessed value. Millage rates are per \$1,000 of assessed value. Assessed values above are for parish-wide assessments as opposed to possible assessments for smaller districts within the Parish.
- (3) Because the Parish and its blended component units have different individual millage rates that are applied to different taxable assessed values, the above rate is a calculated weighted average rate of the individual rates and taxable assessed values (see Table 11).
- (4) Prior year amounts have been restated for any subsequent year's prior period adjustments or where deemed necessary.
- (5) Assessed valuations for residential properties (excluding land) were reduced for the 2021 revenue year to account for damages incurred by the 2020 hurricanes. Property assessments returned to normal levels for 2022.
- (6) From its inception until 2016, the Louisiana Industrial Tax Exemption Program (ITEP) offered a 100% tax exemption for as long as ten years. The Louisiana Department of Economic Development issued executive orders in 2016 changing the ITEP program to a 100% exemption for five years and a renewal at 80% for three years. In 2018, the ITEP program was amended to an 80% exemption for five years with five year renewal at 80%.

Table 10

2019	2018	2017	2016	2015	2014
\$ 876,172,539	\$ 841,447,802	\$ 804,537,466	\$ 740,188,407	\$ 718,153,770	\$ 699,404,740
(293,671,017)	(289,666,531)	(286,244,526)	(282,882,849)	(280,489,213)	(280,328,009)
582,501,522	551,781,271	518,292,940	457,305,558	437,664,557	419,076,731
347,384,030	321,416,230	305,860,190	277,596,830	232,724,210	219,430,420
(5,330)	(5,190)	(5,190)	(9,180)	(9,180)	(6,650)
-	-	-	-	-	-
-	-	-	-	-	-
408,902,460	510,694,010	510,374,170	499,527,050	3,336,574,130	3,336,574,130
(408,902,460)	(510,694,010)	(510,374,170)	(499,527,050)	(3,336,574,130)	(3,336,574,130)
347,378,700	321,411,040	305,855,000	277,587,650	232,715,030	219,423,770
320,493,310	311,764,800	290,914,620	272,800,460	274,647,080	279,392,890
992,161,470	958,251,400	933,852,540	892,679,550	873,736,250	806,815,440
<u>\$ 2,242,535,002</u>	<u>\$ 2,143,208,511</u>	<u>\$ 2,048,915,100</u>	<u>\$ 1,900,373,218</u>	<u>\$ 1,818,762,917</u>	<u>\$ 1,724,708,831</u>
<u>\$ 17,195,185,260</u>	<u>\$ 16,367,324,977</u>	<u>\$ 15,630,821,480</u>	<u>\$ 14,391,330,920</u>	<u>\$ 13,627,292,523</u>	<u>\$ 12,881,346,170</u>
13.04%	13.09%	13.11%	13.20%	13.35%	13.39%
27.24	26.85	26.88	27.73	27.43	26.12

**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 (Note 7)	Recreation and Community Centers
2023	27.26	23.48	12.71	13.98	5.01	10.79
2022	27.43	24.22	11.85	13.98	5.04	10.58
2021	27.60	26.04	11.85	14.01	5.89	10.05
2020	27.07	29.75	9.85	14.11	5.90	10.24
2019	27.24	27.91	9.85	13.58	5.92	9.78
2018	26.85	27.75	9.85	13.30	5.92	9.65
2017	26.88	27.51	9.85	12.90	5.90	9.77
2016	27.73	29.93	9.85	13.49	5.83	9.49
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

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. 2023 property tax activity is based upon the 2022 levy). Because there are different individual millage rates that are applied to different taxable assessed values, the above rates are calculated as a weighted average rate of the individual rates and taxable assessed values.
- (4) The Calcasieu Parish Police Jury column includes the millage information for Fire Protection District No. 2 of Ward 3, Waterworks District No. 5 of Wards 3 & 8, and Sewer District No. 11 of Ward 3 which are reported as blended component units for financial reporting purposes since the governing board for the legally separate entities are the same as the Parish. This presentation is the same for all reporting periods above.
- (5) 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.
- (6) From 2014 until 2018, Waterworks District No. 12 of Ward 3 was a discretely presented component unit. In 2019, the Parish dissolved the separate governing board and began serving as the governing board; therefore, the financial presentation was changed to a blended component unit presentation and the millage information is included in the Calcasieu Parish Police Jury column from 2019 forward.
- (7) Gravity Drainage Districts were consolidated from seven districts into two districts (Consolidated Drainage Districts 1 & 2). Beginning with the 2022 levy (collections in 2023), the millage rates for the former unconsolidated Districts were replaced with new millage rates established by the voters for each of the new consolidated Districts.
- (8) Prior year amounts have been restated for any subsequent year's prior period adjustments or where deemed necessary.

Table 11

Airport and Harbor & Terminals	Water and Sewerage (Notes 4, 5 & 6)	Criminal Court Activities	Hospital Service District	Cities (Note 2)	Other	Total
7.57	5.86	2.98	6.95	15.37	1.31	133.27
7.49	6.20	2.98	6.95	15.26	1.32	133.30
7.48	6.24	2.98	6.95	15.25	1.32	135.66
7.64	6.79	3.02	6.95	15.19	1.34	137.85
7.64	6.34	3.02	6.95	15.17	1.34	134.74
7.65	7.02	3.02	9.61	15.26	1.34	137.22
7.66	6.65	3.02	9.61	15.21	1.27	136.23
7.28	6.23	3.16	9.70	14.69	1.35	138.73
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

Table 12

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

Entity (Note 3)	2023 (2022 Assessed Valuation)			2014 (2013 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.	\$ 332,528,850	1	11.77%	\$ 94,082,810	1	5.45%
Citgo Petroleum	114,678,540	2	4.06%	44,982,430	3	2.61%
Entergy Gulf States Louisiana, Inc.	109,085,750	3	3.87%	81,343,000	2	4.72%
Sasol Chemicals (USA) LLC / Sasol	87,084,730	4	3.08%	35,875,910	7	2.08%
Westlake US 2 LLC	77,697,500	5	2.75%	-	-	-
Lake Charles LNG Co.	62,985,710	6	2.23%	-	-	-
Golden Nugget Lake Charles	62,443,210	7	2.21%	-	-	-
Excel Paralubes	51,596,490	8	1.83%	36,991,810	6	2.14%
Westlake Chemical OPCI	47,912,330	9	1.70%	-	-	-
PNK (Lake Charles) LLC	41,205,090	10	1.46%	41,645,100	4	2.41%
PPG Industries	-	-	-	39,226,930	5	2.27%
Kinder Morgan Louisiana	-	-	-	33,094,440	8	1.92%
Cameron Interstate Pipe	-	-	-	22,475,550	9	1.30%
R S Cogen, LLC	-	-	-	20,765,460	10	1.20%
Total for principal taxpayers	\$ 987,218,200		34.96%	\$ 450,483,440		26.11%
Total for all taxpayers	\$ 2,824,921,784			\$ 1,724,708,831		

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. 2023 property tax activity is based upon the 2022 levy).
- (3) Related entities were combined for comparability purposes between 2023 and 2014.

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

Fiscal Year (2)	Taxes Levied for the Fiscal Year (3)	Collected within the Budgeted Fiscal Year of the Levy		Collections in Subsequent Years (3)	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2023	\$ 76,371,749	\$ 76,239,691	99.83%	\$ -	\$ 76,239,691	99.83%
2022	72,444,104	72,270,204	99.76%	14,749	72,284,953	99.78%
2021	68,344,068	67,925,818	99.39%	148,711	68,074,529	99.61%
2020	65,966,429	65,797,871	99.74%	47,579	65,845,450	99.82%
2019	60,551,531	60,365,209	99.69%	79,499	60,444,708	99.82%
2018	56,574,967	56,515,491	99.89%	(5,487)	56,510,004	99.89%
2017	54,450,508	54,370,596	99.85%	23,259	54,393,855	99.90%
2016	52,292,804	52,174,631	99.77%	42,218	52,216,849	99.85%
2015	49,544,686	49,438,514	99.79%	34,642	49,473,156	99.86%
2014	44,713,737	44,590,201	99.72%	38,694	44,628,895	99.81%

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. 2023 property tax collections are based upon the 2022 levy).
- (3) The Tax Collector utilizes the original levy as provided by the Assessor's Office. However, there are minor supplemental adjustments that are made by the Tax Assessor and Tax Collector and are included in the above amounts. In 2019, the tax year 2017 levy (2018 revenues) had an unusually high number of tax cancellations/adjustments that resulted in higher than normal refunds being issued thus creating a negative amount of subsequent collections for 2019.
- (4) 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.
- (5) From 2013 until 2018, Waterworks District No. 12 of Ward 3 was a discretely presented component unit. In 2019, the Parish dissolved the separate governing board and began serving as the governing board; therefore, the financial presentation was changed to a blended component unit presentation and the millage information is included in the Calcasieu Parish Police Jury column from 2019 forward.
- (6) Collections in the initial fiscal year for 2021 were lower than normal due to the impacts from the 2020 hurricanes.

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

Year	Revenue Loan	Governmental Activities		Business-Type Activities		
		Lease Obligations (Note 5)	SBITA Obligations (Note 6)	General Obligation Bonds	Special Assessment Bonds	Water Revenue Bonds
2023	\$32,144,051	\$ 654,893	\$ 4,580,703	\$ -	\$ -	\$ 7,839,052
2022	33,746,207	344,731	-	-	25,021	6,834,503
2021	35,294,584	-	-	-	50,036	5,873,573
2020	36,793,183	-	-	-	75,051	3,341,921
2019	38,235,977	-	-	-	100,066	1,675,586
2018	39,722,686	-	-	-	125,081	-
2017	-	-	-	10,185	150,096	-
2016	-	-	-	15,857	175,111	-
2015	-	-	-	21,259	200,126	53,075
2014	-	-	-	26,404	225,141	64,541

Year	Total Primary Government	Percentage of Personal Income	Net Outstanding Debt
			Per Capita
2023	\$ 45,218,699	0.68%	\$ 221.92
2022	40,950,462	0.60%	199.72
2021	41,218,193	0.67%	198.40
2020	40,210,155	0.62%	196.15
2019	40,011,629	0.72%	195.83
2018	39,847,767	0.68%	195.53
2017	160,281	0.00%	0.79
2016	190,968	0.00%	0.96
2015	274,460	0.01%	1.40
2014	316,086	0.01%	1.62

Notes:

- (1) Details regarding the Parish's outstanding debt can be found in the notes to the financial statements.
- (2) See Table 19 - Demographic and Economic Statistics for personal income and population data.
- (3) In 2018, the Parish received loan proceeds from the Louisiana Local Government Environmental Facilities and Community Development Authority (LCDA) for the purpose of financing costs for certain additions, acquisitions, repairs and/or expansions to Parish owned facilities.
- (4) From 2014 until 2018, Waterworks District No. 12 of Ward 3 was a discretely presented component unit. In 2019, the Parish dissolved the separate governing board and began serving as the governing board; therefore, the financial presentation was changed to a blended component unit presentation from 2019 forward. The District had \$1,134,000 in bonds outstanding at December 31, 2019.
- (5) The Parish implemented GASB Statement No. 87, *Leases*, effective with the 2022 reporting period. The standard requires reporting certain leases as right to use assets and recording a liability for future cash outflows. The liabilities for current qualifying leases have been restated for the 2022 reporting period as
- (6) In 2023, the Parish implemented Governmental Accounting Standards Board (GASB) Statement No. 96, Subscription-Based Information Technology Arrangements. This statement requires certain subscription-based information technology arrangements (SBITAs) be reported as right-to-use assets and amortized over the term of the SBITA. Adjustments to the basic financial statements were made to facilitate implementation of GASB 96. The new standard requires reporting SBITA's (software subscriptions) as subscription assets and recording a liability for future cash outflows. The liabilities for SBITA's have been restated for the 2023 reporting period as part of the GASB Statement No. 96 implementation.

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

Year	General Obligation Bonds	Assessed Taxable Value (Note 1)	Percentage of Estimated Actual Taxable Value of Property	Population	Net Bonded Debt Per Capita
2023	\$ -	\$ 3,209,076,753	0.000%	203,761	\$ -
2022	-	2,824,700,224	0.000%	205,035	-
2021	-	2,650,545,821	0.000%	207,749	-
2020	-	2,580,379,252	0.000%	204,993	-
2019	-	2,458,826,029	0.000%	204,318	-
2018	-	2,242,535,002	0.000%	203,795	-
2017	10,185	2,143,208,511	0.000%	202,506	0.05
2016	15,857	2,048,915,100	0.001%	199,025	0.08
2015	21,259	1,900,373,218	0.001%	196,529	0.11
2014	26,404	1,818,762,917	0.001%	195,486	0.14

Notes:

- (1) The 2023 assessed value is the taxable assessed value from the Assessor's Millage Totals report for 2023 after reduction for any homestead exemption. The 2023 report was utilized for this schedule since the Parish's December 31, 2023, debt is limited to the most recent assessment value. Other statistical presentations are using the prior year's assessed value due to the fact that the Parish budgets the assessment levies in the subsequent year as opposed to the levy year.
- (2) These amounts include only general obligation bonds that are being repaid by an Enterprise Fund. See also Note 3 about the blended component units.
- (3) From 2014 until 2018, Waterworks District No. 12 of Ward 3 was a discretely presented component unit. In 2019, the Parish dissolved the separate governing board and began serving as the governing board; therefore, the financial presentation was changed to a blended component unit presentation from 2019 forward.
- (4) From its inception until 2016, the Louisiana Industrial Tax Exemption Program (ITEP) offered a 100% tax exemption for up to ten years. The Louisiana Department of Economic Development issued executive orders in 2016 changing the ITEP program to a 100% exemption for five years and a renewal at 80% for three years. In 2018, the ITEP program was amended to an 80% exemption for five years with five year renewal at 80%. Beginning in 2021 the taxable portion of the ITEP exemption program is included in the Assessed Taxable Value.

CALCASIEU PARISH POLICE JURY
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF DECEMBER 31, 2023

Jurisdiction	Debt Outstanding	Percentage Debt Applicable to the Parish	Estimated Share of Overlapping Debt
Direct:			
Calcasieu Parish Police Jury	\$ 37,379,647	100%	\$ 37,379,647
Total direct debt			37,379,647
Overlapping:			
Calcasieu Parish Police Jury Discrete Component Units:			
Fire Protection District No. 1 of Ward 1	22,637	100%	22,637
Fire Protection District No. 1 of Ward 2	574,820	100%	539,874
Fire Protection District No. 2 of Ward 4	14,677	100%	14,677
Fire Protection District No. 4 of Ward 4	4,939,384	100%	4,939,384
Fire Protection District No. 1 of Ward 5	17,491	100%	17,491
Fire Protection District No. 1 of Ward 6	3,266,578	100%	3,266,578
Fire Protection District No. 1 of Ward 7	1,035,000	100%	1,035,000
Consolidated Gravity Drainage District No. 1	40,174	100%	40,174
Consolidated Gravity Drainage District No. 2	67,623	100%	67,623
Recreation District No. 1 of Ward 3	7,273,953	100%	7,457,375
Recreation District No. 1 of Ward 4	18,300,885	100%	18,300,885
Community Center District No. 3 of Ward 7	6,493,285	100%	6,493,285
Calcasieu Parish Public Safety Communications District	336,724	100%	336,724
Calcasieu Parish Coroner	13,868	100%	13,868
14th Judicial District Criminal Court Fund	30,085	100%	30,085
14th Judicial District - District Attorney Fund	104,771	100%	104,771
West Calcasieu Parish Community Center Authority	4,195,000	100%	4,195,000
Sulphur Parks and Recreation	376,163	100%	376,163
Total overlapping debt for component units			47,251,594
Cities and towns:			
Calcasieu Parish School Board	303,424,218	100%	303,424,218
City of Lake Charles	44,028,176	100%	44,028,176
City of Sulphur	1,735,000	100%	1,735,000
City of Dequincy	301,521	100%	301,521
City of Westlake	860,359	100%	860,359
Town of Iowa	160,273	100%	160,273
Town of Vinton	411,553	100%	411,553
Total overlapping debt for cities and towns			350,921,100
Total overlapping debt			398,172,694
Total direct and overlapping debt			\$ 435,552,341

Notes:

- (1) Sources: Debt outstanding data was provided by each governmental unit and includes only governmental activities debt.
- (2) Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the Parish. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the Parish. This process recognizes that, when considering the Parish's ability to issue and repay long-term debt, the entire debt burden borne by the residents and business should be taken into account. However, this does not imply that every taxpayer is a resident - and is therefore responsible for repaying the debt - of each overlapping government.
- (3) For debt repaid with property taxes, the percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of another governmental unit's taxable assessed value that is within the Parish's boundaries and dividing it by each unit's total taxable assessed value.
- (4) Debt is limited to long-term debt instruments including, but not limited to, bonds, notes, leases, SBITA's and loans. The above amounts are inclusive of any calculated bond discounts, premiums or deferred gains or losses. Tax anticipation notes are not considered long-term debt instruments for this reporting.
- (5) The Parish implemented GASB Statement No. 87, *Leases*, effective with the 2022 reporting period. The standard requires reporting certain leases as right to use assets and recording a liability for future cash outflows. The liabilities for current qualifying leases are included in governmental activities debt.
- (6) The Parish implemented the new GASB Statement No. 96, *Subscription-Based Information Technology Arrangements* (SBITA's), effective with the 2023 reporting period. The new standard requires reporting SBITA's (software subscriptions) as subscription assets and recording a liability for future cash outflows. The liabilities for current qualifying SBITA's are included in governmental activities debt.

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

	2023	2022	2021	2020
Debt limit	\$ 352,077,300	\$ 313,082,528	\$ 297,752,948	\$ 287,771,622
Total net debt applicable to limit	-	-	-	-
Legal debt margin	<u>\$ 352,077,300</u>	<u>\$ 313,082,528</u>	<u>\$ 297,752,948</u>	<u>\$ 287,771,622</u>
Total net debt applicable to the limit as a percentage of debt limit	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>

Legal Debt Margin Calculation For Fiscal Year 2023

Taxable Value (2023 Assessed Valuation)	\$ 3,202,629,153
Add back: exempt real property	
Homestead Exemption	311,696,248
ITEP Exemption	6,447,600
Total Assessed Value	<u>\$ 3,520,773,001</u>
Debt limitation - 10 percent of total assessed value	\$ 352,077,300
Debt applicable to limitation:	
Total bonded debt	-
Less: Special assessment bonds	-
Total debt applicable to limit	-
Legal debt margin	<u>\$ 352,077,300</u>

Notes:

- (1) The 2023 assessed value was utilized for this schedule since the Parish's December 31, 2023 debt is limited to the most recent assessment value. Other statistical presentations are using the prior year's assessed value due to the fact that the Parish budgets the assessment levies in the subsequent year as opposed to the levy year.
- (2) The legal debt margin statutory limitation only applies to bonded debt payable solely from ad valorem taxes.
- (3) Beginning in 2021 the taxable portion of property participating in the Louisiana Industrial Exemption Program (ITEP) is included in the Total Assessed Value. See Note 6 for Table 15 for a history of the changes to the ITEP program.

Table 17

2019	2018	2017	2016	2015	2014
\$ 275,691,302	\$ 253,624,681	\$ 243,288,023	\$ 233,516,482	\$ 218,326,525	\$ 209,926,131
-	-	10,185	15,857	21,259	26,404
<u>\$ 275,691,302</u>	<u>\$ 253,624,681</u>	<u>\$ 243,277,838</u>	<u>\$ 233,500,625</u>	<u>\$ 218,305,266</u>	<u>\$ 209,899,727</u>
<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.01%</u>	<u>0.01%</u>	<u>0.01%</u>

Table 18

CALCASIEU PARISH POLICE JURY
PLEDGED REVENUE COVERAGE
LAST TEN FISCAL YEARS

-----Governmental Activities Revenue Loan-----							
Year	Gross Revenue (2)	Operating Expenses (3)	Net Revenue		Debt Service Requirements		
			Available for Debt Service	Principal (6)	Interest	Total	Coverage
2023	\$ 3,363,962	\$ 21	\$ 3,363,941	\$ 1,280,000	\$ 1,517,250	\$ 2,797,250	1.20
2022	3,254,716	29	3,254,687	1,220,000	1,578,250	2,798,250	1.16
2021	3,211,561	-	3,211,561	1,165,000	1,636,500	2,801,500	1.15
2020	2,581,629	-	2,581,629	1,105,000	1,728,288	2,833,288	0.91
2019	3,251,847	-	3,251,847	1,165,000	1,635,569	2,800,569	1.16
2018	2,000,000	-	2,000,000	-	-	-	(Note 6)
2017	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-

-----Business Activities - Special Assessment Bonds-----						
Year	Special Assessment		Debt Service Requirements			Coverage
	Collections		Principal	Interest	Total	
2023	\$ 8,451	\$	25,021	\$ 1,314	\$ 26,335	0.32
2022	9,389		25,015	2,502	27,517	0.34
2021	19,148		25,015	3,565	28,580	0.67
2020	4,145		25,015	4,503	29,518	0.14
2019	6,099		25,015	5,316	30,331	0.20
2018	14,228		25,015	6,066	31,081	0.46
2017	15,207		25,015	6,754	31,769	0.48
2016	14,300		25,015	7,317	32,332	0.44
2015	36,300		25,015	7,630	32,645	1.11
2014	28,304		25,015	7,410	32,425	0.87

-----Business Activities - Revenue Bonds-----							
Year	Gross Revenue (2/9)	Operating Expenses (3)	Net Revenue		Debt Service Requirements		
			Available for Debt Service	Principal (5/8)	Interest	Total	Coverage (7)
2023	\$ 2,152,582	\$ 1,685,472	\$ 467,110	\$ 336,000	\$ 119,675	\$ 455,675	1.03
2022	1,737,839	1,681,887	55,952	281,000	143,672	424,672	0.13
2021	1,428,451	1,104,992	323,459	156,000	79,555	235,555	1.37
2020	1,534,463	964,264	570,199	101,000	72,243	173,243	3.29
2019	376,334	365,236	11,098	57,000	35,135	92,135	0.12
2018	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-
2016	978,711	681,685	297,026	53,075	2,952	56,027	5.30
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

Notes:

- (1) Details regarding the government's outstanding debt can be found in the notes to the financial statements.
- (2) Gross revenue for the revenue loan includes the gaming revenue pledge discussed in Note 6 below along with investment earnings and transfers of other Parish revenue dedicated for the repayment of revenue loan on an annual basis. In addition, excess revenues set aside from previous years are available for debt service. Gross revenue for the revenue bonds includes total operating revenues (including investment earnings) exclusive of tap in fees. A rate increase affecting the revenue bonds was implemented in 2015 and 2016.
- (3) For the governmental activities revenue loan, there are no corresponding operating costs due to the nature of this loan being secured primarily by gaming revenue and investment earnings. Operating expenses for the business activities revenue bonds include total operating expenses exclusive of depreciation.
- (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 No. 5 of Wards 3 & 8 or Sewer District No. 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. Payments in 2019 and 2020 were impacted by the pandemic and hurricanes. Collections have returned to the expected trend for 2022 and 2023.
- (5) The revenue bonds, reflected above from 2014 to 2016 for Waterworks District No. 5 of Wards 3 & 8, were paid off in 2016 which was before their maturity date of 2020.
- (6) The revenue loan proceeds were received by the Parish in December 2018 with the first debt service payment scheduled for 2019. 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 reflected as pledged in the table above. The Parish received \$12.1 million, \$12.4 million and \$13.2 million in gaming proceeds in 2021, 2022 and 2023 respectively.
- (7) From 2014 until 2018, Waterworks District No. 12 of Ward 3 was a discretely presented component unit. In 2019, the Parish dissolved the separate governing board and began serving as the governing board; therefore, the financial presentation was changed to a blended component unit presentation from 2019 forward. While the District has an ad valorem property tax millage that supports the operations of this District, the revenue bond covenant does not reflect the pledging of this revenue stream and thus the property tax revenue is not reported above. However, the reader should be aware that property tax revenue is utilized in the support of this District.
- (8) Waterworks District No. 5 of Wards 3 & 8 recorded a receivable for revenue loan proceeds as of December 31, 2019 which was the closing date of the bond issuance. Since there were no principal or interest payments in 2019 the corresponding revenue of \$1,294,143 and expenses of \$557,403 for 2019 have been excluded from this schedule for debt coverage calculations.
- (9) Gross revenue does not include investment earnings for the years 2021 and 2022. There were no investment earnings for either year due to the non-cash market revaluations for the investments for both periods. (Investments must be valued at the lower of cost or market at year-end.) Investment earnings are included in the gross revenue number reported for 2023.

**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
2023	203,761	\$ 6,639,475,392	\$ 32,585	37	27,871	3.60%
2022	205,035	6,858,975,965	33,453	37	27,588	3.10%
2021	207,749	6,182,851,224	29,761	36	27,584	3.50%
2020	204,993	6,492,183,600	31,670	37	31,952	7.10%
2019	204,318	5,519,127,375	27,012	37	32,946	4.00%
2018	203,795	5,837,490,000	28,644	37	32,932	3.50%
2017	202,506	5,228,240,054	25,818	36	32,946	3.30%
2016	199,025	5,078,149,570	25,515	37	32,748	4.10%
2015	196,529	4,717,183,064	24,002	36	32,565	4.40%
2014	195,486	4,541,769,309	23,233	36	30,488	5.50%

Notes:

- (1) Information for *Population, Personal Income, Per Capita Income and Median Age* was obtained from the US Census Bureau, the local Economic Development Alliance or similar agencies that distribute census information at the federal, state, and local levels.
- (2) The enrollment reported above is from the Calcasieu Parish School Board's Annual Financial Report for Fiscal Year Ended 6/30/23.
- (3) Information for the 2023 *Unemployment Rate* was obtained from the Louisiana Workforce Commission. The 2023 rate reflects that the Parish employment has moved back to pre-COVID-19 pandemic and 2020 hurricanes employment levels.
- (4) Personal income slipped 2.5% in 2023. Average household income dropped 4% after experiencing a 10.6% increase the previous year. Personal income had decreased in 2021, partially as a result of government assistance provided during 2020 not being renewed for 2021. The increase in personal income level for 2020 was significantly impacted by additional government assistance in the form of personal transfer receipts (including pandemic-related government assistance, expanded unemployment benefits, and other social assistance).
- (5) Public School enrollment dropped by over 4,000 students for 2021 due to negative housing impacts from Hurricanes Laura and Delta.

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

Employer (Note 1)	-----2023-----			-----2014-----			Type of Business
	Number of Employees (Note 3)	Rank	Percentage of Total Parish Employment	Number of Employees	Rank	Percentage of Total Parish Employment	
Calcasieu Parish School Board	4900+	1	5.54%	4,840	1	5.21%	Education
Lake Charles Memorial Health System	2600+	2	2.94%	1,470	6	1.58%	Health Care
Turner Industries, LLC	2100+	3	2.37%	1,650	5	1.78%	Contractor
Westlake Chemical Corp.	2000+	4	2.26%	-	-	-	Manufacturing
Golden Nugget, LLC Casino & Hotel	1700+	5	1.92%	-	-	-	Gaming
L'auberge du Lac Casino & Hotel	1600+	6	1.81%	2,400	2	2.58%	Gaming
Christus St. Patrick Hospital	1000+	7	1.13%	939	10	1.01%	Health Care
Citgo Petroleum Corporation	1000+	8	1.13%	1,200	7	1.29%	Petroleum Refinery
Calcasieu Parish Sheriff's Office	930+	9	1.05%	-	-	-	Law Enforcement
City of Lake Charles	850+	10	0.96%	1,093	9	1.18%	Local Municipality
Brock Services, LLC	-	-	-	2,000	3	2.15%	Specialty Industrial Service
Axiall Corporation (formerly PPG Industries)	-	-	-	1,700	4	1.83%	Manufacturing
Isle of Capri Casino & Hotel	-	-	-	1,155	8	1.24%	Gaming
Parish Employment (Note 2)	<u>88,525</u>			<u>92,940</u>			

Note:

(1) Source: Southwest Louisiana Economic Development Alliance

(2) Source: Louisiana Workforce Commission Area 5 Average Employment & Wages report for the third quarter of 2023

(3) 2023 employment is reported at estimated threshold levels. Percentage of total Parish employment is calculated using threshold amounts.



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

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Function										
Governmental activities:										
General government (8)	132	130	123	126	122	118	117	118	112	107
Public safety (9)	159	160	152	143	137	137	133	125	119	117
Public works (10)	218	219	217	233	230	227	222	219	207	201
Sanitation (4)	14	14	13	13	12	9	8	9	8	4
Health and welfare (5)	105	106	101	108	103	92	88	86	77	82
Culture and recreation (6/8)	121	120	119	118	117	117	117	114	120	117
Economic development (7)	41	41	40	42	42	42	43	43	42	40
Business-type activities:										
Water (3)	-	-	-	-	-	-	-	-	-	-
Sewer (3)	-	-	-	-	-	-	-	-	-	-
Total full-time employees	<u>790</u>	<u>790</u>	<u>765</u>	<u>783</u>	<u>763</u>	<u>742</u>	<u>728</u>	<u>714</u>	<u>685</u>	<u>668</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 Parish Police Jury employees: Waterworks District No. 5 of Wards 3 and 8, Waterworks District No. 2 of Ward 4, Waterworks District No. 12 of Ward 3, Sewer District No. 11 of Ward 3 and Sewer District No. 8 of Ward 4. The Police Jury is the governing board for these Districts and, as such, the financial presentation of each District is reflected as a blended component unit.
- (4) The Parish opened two solid waste centers in December 2011. Initially the Parish contracted with 3rd party vendors but hired full-time employees in 2012. Staffing of the centers increased to nine through 2018. In 2019 and 2020, the Parish expanded its litter abatement initiative requiring an increase in employee count. A new position was added in 2022 to assist with citizen calls and with a new program tracking litter in GIS.
- (5) For the health and welfare function, the Parish Health Clinic was opened in 2013. The numbers decreased in 2015 primarily due to retirements. In 2016, the Human Services Department increased staff to manage other parish community service offices. Human Services increased its employee count during 2018 to address increased service levels in the Transit Department and for an additional administrative person to handle various grant compliance issues. In 2019 and 2020, positions were added in the workforce programs as well as other Human Service programs. In 2021, Human Services experienced reductions in the Transit Group and Mosquito Control. The Human Services Department added four employees for COVID recovery activity (ERA fund) and also underwent some restructuring during 2022 with the creation of a new Public Health Services Department. With the ERA additions and restructuring, headcount increased to a total of 106 employees for the Human Services Department in 2022.
- (6) For the culture and welfare function, the Parish began operating the Burton Coliseum in 2013, increasing the headcount for positions added in 2014. The employee count dropped in 2016 with the transfer of the Parks Department to the General Government group. In 2017, the library created two more positions. In 2020, Burton Coliseum added a maintenance technician to assist with operational needs after the Parish discontinued using prisoner labor programs for the work. The library added one position in 2021 and another in 2022.
- (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. The sewer program within Planning & Development was reduced by two positions during 2021. Planning added one position in 2022.
- (8) In 2016, the Parks Department was moved under the Facility Management Department increasing the number of employees in the general government category. In 2019, the Administrator's Office and Information Technology (IT) added full-time staff. In 2020, Human Resources, the Administrator's Office and Facility Management added positions due to increased service levels within the organization. Facility Management and Communications lost positions during 2021, while Risk Management and IT each added a position during 2021. In 2022 Communications (1), Facility Management (2), Finance (3) and Risk Management (1) all added positions increasing the number of employees in the general government group to 130.
- (9) The public safety headcount increases in 2016 and 2017 represent Animal Services staff additions required after the Parish discontinued the use of prisoner labor to assist with cleaning and care of the animals. The Office of Juvenile Justice Services (OJJS) hired additional employees in 2016 thru 2020 due to increased service levels and increased work hours. In 2020, Animal Services added one position as a result of increased service levels under an agreement with a municipality within the Parish. In 2020-21 the Correctional Center Medical staff increased by fourteen as LPN's transferred from CPSO to CPPJ employees. Animal Services, Medical staff, Hazard Mitigation, OHSEP and OJJS all had slight increases in employee headcounts for public safety in 2022.
- (10) The Parish Public Works (Wastewater) and Engineering Divisions have experienced increased service levels and have added new full time positions from 2014 thru 2020. The new positions were attributed to the Parish implementing a new drainage initiative in 2016 and the significant increase in construction activity over the past several years related to the economic growth in the Parish. Public Works lost fourteen positions during 2021 (primarily in Vegetation Control). Engineering dropped two positions during 2021 but added back two positions in 2022.

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

Table 22

Function	2023	2022	2021	2020	2019
Governmental activities:					
Public safety					
Number of animals handled through animal shelter (2)	5,815	5,500	3,717	4,762	10,787
Public works					
Road miles constructed / overlaid (3)	47	48	48	67	68
Sanitation					
Refuse collected (tons/day) (10)	134	179	154	159	139
Number of residents served	25,333	25,335	25,341	25,329	25,283
Solid Waste Centers refuse collected (yards/month) (10)	5,856	6,576	6,391	4,745	5,718
Solid Waste Centers recyclables collected (yards/month) (10)	1,079	1,344	1,280	959	902
Health and welfare					
Number of aerial mosquito control assignments (4)	33	42	34	56	28
Number of ground mosquito control assignments (4)	1,800	1,232	1,367	1,300	1,275
Number of workforce center clients assisted through grants (9)	310	243	238	85	217
Number of clients assisted with energy and utility payments (5)	8,195	12,903	3,519	3,191	5,408
Number of housing assistance clients (households)	295	282	243	355	398
Culture and recreation					
Number of park pavilion rentals (6)	207	236	123	122	470
Total circulation for library materials (11)	1,006,552	908,572	941,343	526,758	1,166,713
Number of library visits by patrons (11)	290,930	235,959	206,950	218,259	591,696
Economic development					
Number of occupational licenses issued (13)	2,327	2,440	2,509	2,444	2,515
Number of zoning variances and zoning exceptions	12/21	26/30	37/27	21 / 20	42 / 22
Business-type activities:					
Active water customers at year end (7)	2,696	2,671	2,623	2,631	2,613
New water connections (7)	396	371	479	386	318
Average daily consumption of water (gallons/day) (7/8)	611,868	596,085	573,966	700,409	636,260
Active sewer customers at year end	823	827	817	752	828
Average daily sewerage treatment (12)	181,501	182,681	171,832	203,535	168,604

Notes:

- (1) Prior year amounts have been restated for any subsequent year's prior period adjustments that are not related to blended component unit presentations.
- (2) The Animal Services Department revised its new model for addressing animal related complaints in 2012, focusing on resolutions that were successful in reducing the number of animals transported back to the shelter and lowering the overall number of complaints. The trend reversed itself in 2018 and 2019 when cases increased due primarily to an expansion of Parish services into another municipality. The lower numbers for 2020 and 2021 are attributable to the COVID-19 pandemic and Hurricanes Laura and Delta. Increased activity in 2022 and 2023 reflect a movement toward the pre-covid and hurricanes case levels.
- (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 in nature and completed approximately every thirteen years. In addition to the cyclical nature of the timing of the overlays, the area's economic growth is also impacting the timing and necessity of road overlay construction activity as reflected in the statistics since 2016. During 2023, there were 2.5 miles of new construction plus another 44.9 miles of overlays.
- (4) The number of aerial and ground assignments fluctuate from year to year based on rainfall volumes and higher incidents of mosquito populations, West Nile virus, and human cases of mosquito borne diseases. In 2018, the Parish increased its driver base to conduct ground assignments. A decrease in mosquito populations resulted in lower aerial and ground assignments and a reduced number of citizen service requests for 2019. The 2020 increase in both aerial and ground assignments was a direct response to Hurricanes Laura and Delta. Aerial spray missions decreased in 2021 due to lower mosquito populations. Ground spraying activity increased for 2023.
- (5) Funding allocations vary from year to year impacting the number of clients served. In 2019, heating allocation funds were moved to cooling allocation, increasing the number of clients served. In 2020, the number of applications processed dropped due to COVID-19 pandemic closures, which required all applications to be received by mail. Hurricanes Laura and Delta resulted displaced many citizens from Calcasieu Parish, reducing the pool of residents present to apply for assistance. A new federal program, Low Income Household Water Assistance Program (LIHWAP) was approved during 2021. This program along with increased funding for the energy assistance program (LIHEAP) plus the higher number of people who became eligible under pandemic and disaster relief programs all resulted in more than double the number of clients receiving assistance under various Parish programs for 2022. The LIHWAP program ended in 2023 and was a significant factor in the reduction of the number of energy and utility clients served during 2023.
- (6) In 2016, overall park rentals increased primarily due to higher usage by the public of the Prien Lake Park facilities. Prior year decreases and increases were partly due to park closures for renovations and subsequent re-openings of those facilities. Other rental decreases in 2019 were attributable to parkkeeper issues. The decrease in 2020 is attributable to mandated park closures in response to the COVID-19 pandemic. Rentals remained down for 2021 due to COVID and also as a result of damages to the parks from hurricanes Laura and Delta. Alligator Park reopened in September, 2021 but Prien Lake Park and Intracoastal Park have remained closed for rentals for all of 2021 and 2022. The number of park rentals almost doubled in 2022 as Alligator, Holbrook and White Oak Parks all experienced significant increases. Rentals for the three parks were lower across the board for 2023.

Table 22

2018	2017	2016	2015	2014
9,566	9,459	9,443	10,042	10,740
81	105	61	34	35
138	131	124	124	118
25,521	25,502	25,452	25,392	25,313
5,078	4,386	4,499	4,403	4,725
736	739	681	647	466
63	47	51	57	54
1,800	1,680	1,724	2,256	2,015
136	36	92	139	216
3,200	4,081	4,048	3,429	3,194
418	413	448	466	498
491	471	515	475	453
1,205,306	1,240,611	1,237,589	1,250,000	1,225,612
614,844	636,194	780,850	777,443	762,159
2,466	2,801	2,429	2,462	2,455
29 / 29	45 / 26	39 / 33	38 / 40	41 / 42
1,767	1,667	1,611	1,581	1,611
286	211	373	376	506
515,349	483,205	480,282	467,407	436,422
884	826	787	794	885
296,705	178,100	290,333	181,408	168,138

- (7) In 2019, the Parish dissolved the separate governing board for Waterworks District No. 12 of Ward 3 and began serving as the governing board, changing the financial presentation to a blended component unit presentation from 2019 forward. The 2019 statistics include Waterworks District No. 12 of Ward 3. Water consumption reported for 2020 was impacted by damages from the hurricanes. The level of new water connections increased in 2020 thru 2023 due initially to hurricane repairs and more recently to expansion of waterlines/new construction.
- (8) In 2014, a large industrial customer for the Water District ceased operations causing a drop in average daily consumption. Water consumption increased from 2015 thru 2019 in line with the increase in active customers. The 2020 average daily consumption increased due to subdivision expansion within the districts and widespread leaks in the water system caused by the 2020 hurricanes. Average consumption returned to normal levels in 2021 as leaks and other lingering impacts from hurricane damages were repaired and/or mitigated.
- (9) Assistance experienced a pick up in 2014 as a result of recruiting efforts for the youth providers program and from an increased number of youth entering the Center on their own initiative. Workforce initiative laws changed the eligibility requirements resulting in decreases for 2015 thru 2017. In 2018 and 2019, there was a push to increase participation (enrollment) in the programs which also affected grant funding allocations (revenue). The sharp decline in 2020 was attributable to COVID-19 impacts and prevention measures, resulting in applications being received solely through the mail. Assistance rebounded in 2021 thru 2023 as federal recovery programs were initiated to offset the negative economic impacts caused by the pandemic.
- (10) The Parish opened two Solid Waste Convenience Centers in 2011 for residents to dispose of waste and recyclable materials at no cost. In 2020, refuse collected was impacted by Hurricanes Laura and Delta, with the solid waste centers closed from mid-August thru mid-November. Many area recycling centers were damaged or destroyed, leading to an increase in recyclables collected at the Parish centers. Hurricane damage recovery and repair activity, a high amount of white goods being recycled and increased education regarding the services provided by the centers account for the significant increases in collections at the Solid Waste Centers in 2021 and 2022. Collections were lower in 2023 moving closer to pre-hurricane levels. The tons per day metric for refuse collected is representative for both residential collection and waste center activity.
- (11) In 2018, patrons began shifting to online usage of library services, increasing online circulation counts and decreasing physical material circulation counts. Circulation of library materials for 2023 consisted of 622,234 physical items and 384,318 e-content items. Patron visits during 2023 increased over 20%. Iowa and DeQuincy opened their new branches during the year and other locations completed hurricane repairs and were able to reopen meeting rooms to the public. The genealogy unit at the Carnegie Branch was closed for the majority of 2023.
- (12) The average gallons per day for sewage treatment for Sewer District No. 11 of Ward 3 reflects amounts reported to the Department of Environmental Quality for sewer discharge permit purposes. This average is affected by higher rain volumes in 2016, 2018 and 2020. In 2019, several industrial customers changed the water/sewer configurations so that water used in production areas that are not discharged into the sewer system would not be billed for sewer purposes. Leaks from hurricane damage caused a spike in sewer volumes during 2020.
- (13) Economic growth in Calcasieu Parish impacted occupational licenses in 2017 but the number of licenses issued since 2017 are consistent with the relative number issued from 2011 to 2016. The number of occupational licenses issued declined during both 2022 and 2023.

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

Function	2023	2022	2021	2020
General government				
Number of general government buildings (5)	9	9	9	9
Public safety				
Number of correctional facilities (adult and juvenile) (15)	5	5	4	4
Public works				
Paved road miles (12)	1,202	1,200	1,206	1,205
Unpaved road miles (12)	67	65	67	67
Sanitation				
Number of solid waste centers (6)	2	2	2	2
Health and welfare				
Number of health and welfare buildings (3)	7	7	7	7
Number mosquito control airplanes/drones/spray trucks (7)	2/1/13	2/13	2/14	2/14
Culture and recreation				
Number of parks	11	11	11	11
Number of boat launches (14)	21	21	21	21
Number of central and branch libraries (4)	13	13	13	12
Economic development				
Number of planning inspection vehicles (13)	15	15	16	17
Business-type activities:				
Water				
Water mains (miles) (8/9/11)	90	90	90	88
Maximum daily capacity (thousands of gallons) (8/9/11)	2,870	2,870	2,870	2,870
Sewer				
Maximum daily capacity (thousands of gallons) (10)	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) The Garrick Memorial Community Center was sold in 2016.
- (4) The 2021 branches include the Maplewood Library and Vinton Express locations. The new Vinton Library opened in 2022. The Epps, Iowa and DeQuincy libraries operated out of temporary locations for 2022.
- (5) In 2015, the building used as the District Attorney's Office was transferred from a component unit building to a general government building because it was no longer used by the District Attorney. It was demolished in 2019. Also in 2015, the Parish acquired the Industrial Avenue warehouse to use for the Facility Management department. In 2020, the Facility Management Administrative Building was destroyed by Hurricane Laura.
- (6) Purchased a King Air aircraft and sold the Islander in 2023. The spray truck fleet is still down two vehicles. Mosquito Control had 13 spray trucks and two aircraft (both King Air) at the end of 2023. Purchased drone (PrecisionVision 35X) in 2023.
- (7) From 2013 until 2018, Waterworks District No. 12 of Ward 3 was a discretely presented component unit. In 2019, the Parish dissolved the separate governing board and began serving as the governing board; therefore, the financial presentation was changed to a blended component unit presentation from 2019 forward. These statistics include this Water District beginning with 2019.
- (8) From 2013 through 2015, Waterworks District No. 2 of Ward 4 was a discretely presented component unit. In 2015, the Parish dissolved the separate governing board and began serving as the governing board; therefore, the financial presentation was changed to a blended component unit presentation. These statistics have been restated from 2015 through 2019 to include this Water District.

Table 23

2019	2018	2017	2016	2015	2014
10	11	11	11	11	9
5	5	5	5	5	5
1,196	1,190	1,188	1,189	1,191	1,188
67	70	69	70	70	76
2	2	2	2	2	2
7	7	7	7	8	8
2/14	2/14	2/14	2/14	2/14	2/14
11	11	11	11	11	11
21	21	21	21	21	21
12	12	12	12	13	13
16	15	16	16	16	16
85	65	65	65	60	47
2,870	2,150	2,150	2,150	2,150	1,150
300	300	300	300	300	300

- (9) 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.
- (10) In 2014, 2016, and 2020, Waterworks District No. 5 of Wards 3 & 8 continued to expand its water system which is reflected in this water main statistic.
- (11) In 2014, the Parish started calculating road mileage utilizing the Roadsoft program which measures from intersection to intersection rather. The increase in paved road miles for 2023 is attributed to new construction on Mossville Way in the City of Sulphur. Increases in gravel roads maintained for 2023 are from the additions of West Cal Cam Road and the I-10 South Frontage Road.
- (12) In 2020, four planning inspection vehicles were retired and sold at auction while, five planning inspections vehicles were purchased, resulting in a net increase of one vehicle. One vehicle was transferred out of Planning to the pool in both 2021 and 2022.
- (13) The number of boat launches for years through 2019 have been restated to reflect a corrected total of 21 boat launches.
- (14) In 2020, the Juvenile Detention Facility was destroyed by Hurricane Laura. The Parish moved into the newly constructed Juvenile Detention Facility in October, 2022. Restated all periods to include OJJS Annex on E. Prien Lake.



CALCASIEU PARISH POLICE JURY
UNIFORM GUIDANCE
SUPPLEMENTARY COMPLIANCE REPORT
DECEMBER 31, 2023

CALCASIEU PARISH POLICE JURY
December 31, 2023

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CALCASIEU PARISH POLICE JURY
December 31, 2023

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Calcasieu Parish Police Jury as of and for the year ended December 31, 2023, 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, 2024. Our report includes a reference to other auditors who audited the financial statements of certain discretely presented component units of the Policy Jury, as described in Schedule 5. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Report On Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as Items 2023-001 through 2023-002, that we consider to be a material weaknesses. Item 2023-003 refers to deficiencies in the separately audited component units' audit reports. Reference to the separately issued audit reports of the component units listed in item 2023-003 is required for discussion of these deficiencies.

Report On Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Calcasieu Parish Police Jury's financial statements are free 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed one instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of finding and questioned costs as Item 2023-004. Item 2023-005 refers to compliance findings in the separately audited component units' audit reports. Reference to the separately issued audit reports of the component units listed in item 2023-005 is required for the discussion of the compliance findings.

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

Calcasieu Parish Police Jury's Responses to Findings

Government Auditing Standards require the auditor to perform limited procedures on the Calcasieu Parish Police Jury's responses to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The Police Jury's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

Purpose of this Report

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

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

Mr. Tony Quil & Co.

Lake Charles, Louisiana
June 26, 2024

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

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Calcasieu Parish Police Jury's compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of Calcasieu Parish Police Jury's major federal programs for the year ended December 31, 2023. Calcasieu Parish Police Jury's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

The Calcasieu Parish Police Jury's financial statements include the operations of two discretely presented component units disclosed in Schedule 5 which expended \$13,177,716 in federal awards, which is not included in the Police Jury's Schedule of Expenditures of Federal Awards during the year ended December 31, 2023. Our audit, described below, did not include the operations of these component units because these entities engaged separate audits of their financial statements in accordance with the Uniform Guidance, where applicable.

In our opinion, Calcasieu Parish Police Jury complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Calcasieu Parish Police Jury and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Calcasieu Parish Police Jury's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Calcasieu Parish Police Jury's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Calcasieu Parish Police Jury's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Calcasieu Parish Police Jury's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Calcasieu Parish Police Jury's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Calcasieu Parish Police Jury's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Calcasieu Parish Police Jury's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Calcasieu Parish Police Jury, as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise Calcasieu Parish Police Jury's basic financial statements. We issued our report thereon dated June 26, 2024, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

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

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

Mr. Troy Quil & Bush

Lake Charles, Louisiana
June 26, 2024

CALCASIEU PARISH POLICE JURY
SCHEDULE OF EXPENDITURES OF FEDERAL AMOUNTS
For Period Ending December 31, 2023

Schedule 1

Grant Type	Assistance Listing Number	Grant Number	Component Unit	Total Current Expenditures	Subrecipient Payments
U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT					
Direct Program:					
Housing Voucher Cluster:					
Section 8 Housing Choice Vouchers	14.871			\$2,320,520	-
Family Self-Sufficiency Program	14.896			49,540	-
Passed through Louisiana Housing Corporation:					
Supportive Housing Program	14.235	LA000116H092108		63,453	-
Supportive Housing Program	14.235	LA000116H092209		29,924	-
Total Assistance Listing Number 14.235				<u>93,377</u>	<u>-</u>
Continuum of Care Program	14.267	LA029116H092105		42,038	-
Continuum of Care Program	14.267	LA029116H092206		102,058	-
Total Assistance Listing Number 14.267				<u>144,096</u>	<u>-</u>
Housing Counseling Assistance Program	14.169	2022 Grant		22,074	-
Housing Counseling Assistance Program	14.169	2023 Grant		3,030	-
Total Assistance Listing Number 14.169				<u>25,104</u>	<u>-</u>
Passed through Louisiana Office of Community Development:					
Community Development Block Grant	14.228			54,250	-
Passed through Louisiana Housing Corporation:					
Community Development Block Grant	14.228			6,446	-
Passed through Louisiana Department of Administration:					
Louisiana Watershed Initiative	14.228	B-16-DL-22-0001		47,618	47,618
Total Assistance Listing Number 14.228				<u>128,314</u>	<u>47,618</u>
Total U.S. Department of Housing & Urban Development				<u>2,761,171</u>	<u>47,618</u>
U.S. ENVIRONMENTAL PROTECTION AGENCY					
Passed through Louisiana Department of Health:					
Drinking Water State Revolving Fund-Cluster	66.468	1019084-01	Waterworks District 5 of Ward 3	1,405,549	-
Total U.S. Environmental Protection Agency				<u>1,405,549</u>	<u>-</u>

SCHEDULE OF EXPENDITURES OF FEDERAL AMOUNTS
For Period Ending December 31, 2023

Grant Type	Assistance Listing Number	Grant Number	Component Unit	Total Current Expenditures	Subrecipient Payments
U.S. DEPARTMENT OF HOMELAND SECURITY					
Direct Program:					
Housing DMAP IKE	97.109			\$ 326,489	-
Passed Through Louisiana Department of Homeland Security and Emergency Preparedness:					
Public Assistance Grant - Hurricane Laura	97.036	FEMA 4559-DR-LA		44,712,744	-
Public Assistance Grant - Hurricane Laura	97.036	FEMA 4559-DR-LA	Coroner's Office	59,599	-
Public Assistance Grant - Hurricane Laura	97.036	FEMA 4559-DR-LA	Fire Protection District 1 of Ward 1	(76,395)	-
Public Assistance Grant - Hurricane Laura	97.036	FEMA 4559-DR-LA	Fire Protection District 1 of Ward 2	59,172	-
Public Assistance Grant - Hurricane Laura	97.036	FEMA 4559-DR-LA	Fire Protection District 1 of Ward 6	1,425	-
Public Assistance Grant - Hurricane Laura	97.036	FEMA 4559-DR-LA	Fire Protection District 2 of Ward 3	79,200	-
Public Assistance Grant - Hurricane Laura	97.036	FEMA 4559-DR-LA	Fire Protection District 2 of Ward 4	212,941	-
Public Assistance Grant - Hurricane Laura	97.036	FEMA 4559-DR-LA	Fire Protection District 2 of Ward 8	46,881	-
Public Assistance Grant - Hurricane Laura	97.036	FEMA 4559-DR-LA	Gravity Drainage District 6 of Wards 3 & 4	\$ 22,332	-
Public Assistance Grant - Hurricane Laura	97.036	FEMA 4559-DR-LA	Gravity Drainage District 7 of Ward 8	72,573	-
Public Assistance Grant - Hurricane Laura	97.036	FEMA 4559-DR-LA	Recreation District 1 of Ward 3	179,276	-
Public Assistance Grant - Hurricane Laura	97.036	FEMA 4559-DR-LA	Recreation District 1 of Ward 4	86,942	-
Public Assistance Grant - Hurricane Laura	97.036	FEMA 4559-DR-LA	Community Center District 4 of Ward 1	44,586	-
Public Assistance Grant - Hurricane Laura	97.036	FEMA 4559-DR-LA	Sewer District 8 of Ward 4	48,774	-
Public Assistance Grant - Hurricane Laura	97.036	FEMA 4559-DR-LA	Sewer District 11 of Ward 3	173,779	-
Public Assistance Grant - Hurricane Laura	97.036	FEMA 4559-DR-LA	Waterworks District 2 of Ward 4	464	-
Public Assistance Grant - Hurricane Laura	97.036	FEMA 4559-DR-LA	Waterworks District 3 of Wards 3 & 8	63,298	-
Public Assistance Grant - Hurricane Laura	97.036	FEMA 4559-DR-LA	Waterworks District 12 of Ward 3	40,793	-
Public Assistance Grant - COVID-19	97.036	FEMA 4484		94,033	-
Public Assistance Grant - COVID-19	97.036	FEMA 4484	Coroner's Office	10,838	-
Public Assistance Grant - Hurricane Delta	97.036	FEMA 4570-DR-LA		(44)	-
Public Assistance Grant - Hurricane Delta	97.036	FEMA 4570-DR-LA	Coroner's Office	10,073	-
Public Assistance Grant - Hurricane Delta	97.036	FEMA 4570-DR-LA	Waterworks District 12 of Ward 3	13,430	-
Public Assistance Grant - Hurricane Delta	97.036	FEMA 4570-DR-LA	Waterworks District 5 of Wards 3 & 8	3,560	-
Public Assistance Grant - Winter Storm	97.036	FEMA 4590-DR-LA		6,083	-
Total Assistance Listing Number 97.036				45,964,454	-
Homeland Security Grant Program	97.067	2020-SS-00011-R01		73,594	73,594
Homeland Security Grant Program	97.067	2021-SS-00019-R01		298,071	298,071
Total Assistance Listing Number 97.067				371,655	371,655
Flood Mitigation Assistance Program	97.029	FMA-PJ-06-1A-2019-011		14,129	-
Flood Mitigation Assistance Program	97.029	FMA-PJ-06-1A-2022-005		168,854	-
Flood Mitigation Assistance Program	97.029	EMT-2020-FM-053-0016		4,814,516	-
Flood Mitigation Assistance Program	97.029	EMT-2021-FM-024-0029		54,540	-
Total Assistance Listing Number 97.029				5,052,039	-

CALCASIEU PARISH POLICE JURY
SCHEDULE OF EXPENDITURES OF FEDERAL AMOUNTS
For Period Ending December 31, 2023

Schedule 1

Grant Type	Assistance Listing Number	Grant Number	Component Unit	Total Current Expenditures	Subrecipient Payments
U.S. DEPARTMENT OF HOMELAND SECURITY					
Passed Through Louisiana Department of Homeland Security and Emergency Preparedness:					
Hazard Mitigation Grant Program	97.039	1792-019-0001		\$ 3,521	-
Hazard Mitigation Grant Program	97.039	4559-0007-LA		1,290,691	-
Hazard Mitigation Grant Program	97.039	4559-0008-LA		2,096,123	-
Hazard Mitigation Grant Program	97.039	4559-0009-LA		1,814,907	-
Hazard Mitigation Grant Program	97.039	4559-0038-LA		42,005	-
Hazard Mitigation Grant Program	97.039	4559-0034-LA		1,906	-
Hazard Mitigation Grant Program	97.039	4559-0037-LA		3,026	-
Hazard Mitigation Grant Program	97.039	4559-0043-LA		6,386	-
Hazard Mitigation Grant Program	97.039	4559-0047-LA		1,870	-
Total Assistance Listing Number 97.039				<u>5,260,435</u>	<u>-</u>
Emergency Management Performance Grants	97.042	EMT-2023-KP-00001-801		63,534	-
Total Passed Through Louisiana Department of Homeland Security and Emergency Preparedness				<u>56,712,117</u>	<u>371,655</u>
Total U.S. Department of Homeland Security				<u>57,038,606</u>	<u>371,655</u>
U.S. DEPARTMENT OF COMMERCE					
Passed Through Louisiana Department of Natural Resources:					
Coastal Zone Management	11.419			155,800	155,800
Total U.S. Department of Commerce				<u>155,800</u>	<u>155,800</u>
U.S. DEPARTMENT OF AGRICULTURE					
Direct Program:					
Waste & Water Disposal Systems - Rural Community	10.760	USDA Loan Outstanding Waterworks District 14 Ward 5		495,932	-
Waste & Water Disposal Systems - Rural Community	10.760	USDA Loan Outstanding Waterworks District 10 Ward 7		7,533,463	-
Total Assistance Listing Number 10.760				<u>3,029,395</u>	<u>-</u>
Child Nutrition Cluster:					
Direct Program:					
School Breakfast Program	10.553			22,111	-
National School Lunch Program	10.555			46,888	-
Passed Through Louisiana Department of Education:					
Summer Food Service Program for Children	10.559			572,885	-
Total Child Nutrition Cluster				<u>641,884</u>	<u>-</u>

SCHEDULE OF EXPENDITURES OF FEDERAL AMOUNTS
For Period Ending December 31, 2023

Grant Type	Assistance Listing Number	Grant Number	Component Unit	Total Current Expenditures	Subrecipient Payments
U.S. DEPARTMENT OF AGRICULTURE					
SNAP Cluster:					
Passed Through Louisiana Department of Children and Family Services:					
Supplemental Nutrition Assistance Program	10.561	1A420142-FY2022		\$ 27,845	-
Supplemental Nutrition Assistance Program	10.561	1A420142-FY2023		14,881	-
Total SNAP Cluster				<u>42,726</u>	<u>-</u>
Passed Through Louisiana Department of Education:					
Child and Adult Care Food Program	10.558	2023-050905348		283,847	-
Child and Adult Care Food Program	10.558	2024-050905348		96,825	-
Total Assistance Listing Number 10.558				<u>380,672</u>	<u>-</u>
Total U.S. Department of Agriculture				<u>4,094,671</u>	<u>-</u>
U.S. DEPARTMENT OF LABOR					
Workforce Innovation and Opportunity Act Clusters:					
Passed Through Louisiana Department of Labor:					
Workforce Innovation and Opportunity Act	17.258	Adult		1,361,827	-
Workforce Innovation and Opportunity Act	17.259	Youth		1,192,153	-
Workforce Innovation and Opportunity Act	17.278	Dislocated Worker		753,114	-
Total WIOA Cluster				<u>3,307,094</u>	<u>-</u>
Total U.S. Department of Labor				<u>3,307,094</u>	<u>-</u>
U.S. DEPARTMENT OF TRANSPORTATION					
Passed Through Louisiana Department of Transportation:					
Formula Grants for Rural Areas	20.509	8U-18-10-23		230,034	-
Formula Grants for Rural Areas	20.509	8U-18-10-24		263,148	-
Total Assistance Listing Number 20.509				<u>493,182</u>	<u>-</u>
Transit Services Program Cluster:					
Job Access Reverse Commute Program	20.516	JA37-10-23		81,716	-
Total Passed Through Louisiana Department of Transportation				<u>574,898</u>	<u>-</u>
Passed Through Louisiana Highway Safety Commission:					
Highway Safety Cluster:					
State and Community Highway Safety	20.600	2023-10-21	Fourteenth Judicial District Attorney	73,447	-
State and Community Highway Safety	20.600	2024-10-21	Fourteenth Judicial District Attorney	20,678	-
Total Highway Safety Cluster				<u>94,125</u>	<u>-</u>
Total U.S. Department of Transportation				<u>668,023</u>	<u>-</u>

CALCASIEU PARISH POLICE JURY
SCHEDULE OF EXPENDITURES OF FEDERAL AMOUNTS
For Period Ending December 31, 2023

Schedule 1

Grant Type	Assistance Listing Number	Grant Number	Component Unit	Total Current Expenditures	Subrecipient Payments
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICE					
Passed Through Louisiana Housing Corporation:					
Low Income Home Energy Assistance Program	93.568	2021 LINHAP CAA		\$ 122,194	-
Low Income Home Energy Assistance Program	93.568	2021 LINHAP ARPA		120,134	-
Low Income Home Energy Assistance Program	93.568	2022 DHSB Cooling		107,246	-
Low Income Home Energy Assistance Program	93.568	Admin/Program Support		338,111	-
Low Income Home Energy Assistance Program	93.568	2023 ARPA		431,600	-
Low Income Home Energy Assistance Program	93.568	2023 Supplemental Disaster		400,400	-
Low Income Home Energy Assistance Program	93.568	2023 DHSB Crisis		427,946	-
Low Income Home Energy Assistance Program	93.568	2023 DHSB Heating		266,471	-
Low Income Home Energy Assistance Program	93.568	2023 DHSB Cooling		819,750	-
Low Income Home Energy Assistance Program	93.568	2024 DHSB Crisis		9,762	-
Low Income Home Energy Assistance Program	93.568	2024 DHSB Heating		24,650	-
Total Passed Through Louisiana Housing Corporation				<u>3,064,764</u>	<u>-</u>
Passed Through Louisiana Supreme Court:					
Drug Court - SCDC Temporary Assistance for Needy Families	93.558	TAMF 2023-2023		30,382	35,652
Drug Court - SCDC Temporary Assistance for Needy Families	93.558	TAMF 2023-2024		86,234	66,485
Drug Court - SCDC Temporary Assistance for Needy Families	93.558	ADULT 2023-2023		8,430	-
Drug Court - SCDC Temporary Assistance for Needy Families	93.558	ADULT 2023-2024		9,528	-
Total Passed Through Louisiana Supreme Court				<u>134,614</u>	<u>102,137</u>
Passed Through Louisiana Workforce Commission:					
Community Services Block Grant	93.569	2022P0002		534,291	-
Community Services Block Grant	93.569	2023P0002		166,324	-
Total Passed Through Louisiana Workforce Commission				<u>700,615</u>	<u>-</u>
Passed Through Louisiana Department of Public Safety:					
Title IV-E Federal Foster Care Program	93.658	2000277042		241,576	-
Title IV-E Federal Foster Care Program	93.658	2000433781		170,911	-
Total Passed Through Louisiana Department of Public Safety				<u>412,487</u>	<u>-</u>
Total U.S. Department of Health and Human Services				<u>4,312,480</u>	<u>102,137</u>
U.S. DEPARTMENT OF INTERIOR					
Passed Through Louisiana Department of Commerce, Community And Economic Development:					
Payment in Lieu of Taxes Program	15.226	PILT 2020		394	-
Total Passed Through Louisiana Department of Commerce, Community and Economic Development				<u>394</u>	<u>-</u>
Total U.S. Department of Interior				<u>394</u>	<u>-</u>

CALCASIEU PARISH POLICE JURY
SCHEDULE OF EXPENDITURES OF FEDERAL AMOUNTS
For Period Ending December 31, 2023

Schedule 1

Grant Type	Assistance Listing Number	Grant Number	Component Unit	Total Current Expenditures	Subrecipient Payments
U.S. DEPARTMENT OF TREASURY					
Direct Program:					
Emergency Rental Assistance Program	21.023	ERAP2		\$ 4,412,209	-
Coronavirus State and Local Fiscal Recovery Funds	21.027			7,423,200	-
Less amount passed through to entities on this SEFA				(3,470,831)	3,470,831
Coronavirus State and Local Fiscal Recovery Funds	21.027		Sewer District 11 of Ward 3	1,803,212	-
Coronavirus State and Local Fiscal Recovery Funds	21.027		Waterworks District 5 of Ward 3 & 8	1,667,619	-
Coronavirus State and Local Fiscal Recovery Funds	21.027		Waterworks District 10 of Ward 7	1,324,295	-
Total Assistance Listing Number 21.027				8,747,495	3,470,831
Total U.S. Department of Treasury				13,159,704	3,470,831
U.S. DEPARTMENT OF JUSTICE					
Direct Program:					
Drug Court Discretionary Grant - Veterans Treatment Court Grant	16.585	19PRJA-21-QD-84236-VTCX	Fourteenth Judicial District Attorney	61,497	-
Passed Through Louisiana Commission on Law Enforcement:					
Crime Victims' Assistance Grant - Severe Child Abuse	16.573	6496	Fourteenth Judicial District Attorney	86,378	-
Crime Victims' Assistance Grant - Severe Child Abuse	16.573	6965	Fourteenth Judicial District Attorney	161,483	-
Child Abuse Counseling & Advocacy Program	16.573	2020-VA-03/04-6441		36,272	-
Child Abuse Counseling & Advocacy Program	16.573	2021-VA-03/04-6863		51,455	-
Total Assistance Listing Number 16.573				336,189	-
Violence Against Women Formula Grant	16.588	7629	Fourteenth Judicial District Attorney	47,879	-
Total Passed Through Louisiana Commission on Law Enforcement				384,067	-
Total U.S. Department of Justice				445,554	-
TOTAL FEDERAL AWARDS				\$87,350,052	\$4,168,041

CALCASIEU PARISH POLICE JURY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2023

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

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

Schedule of Insurance in Effect - See Schedule 6.

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

Disaster Grants Public Assistance 97.036 - According to the 2023 Compliance Supplement, nonfederal entities must record expenditures on the Schedule of Expenditures of Federal Awards (SEFA) when (1) FEMA has approved the nonfederal entity's Project Worksheet and (2) the nonfederal entity has incurred the eligible expenditures. The Police Jury's 2023 SEFA contains \$10,310,533 of expenditures which were incurred and reported in 2020, 2021 and 2022 for financial statement purposes, but were not obligated by FEMA until 2023 and are therefore included in this year's SEFA.

Coronavirus State and Local Fiscal Recovery Funds (ARPA) 21.027 - Reporting to U.S. Treasury for American Rescue Plan is completed using the cash basis of accounting.

Cash Basis Expenditures	\$10,450,106
Accrual of Expenditures	\$ 582,546
Less Prior Year Accrual	\$(2,220,812)
Less Program Income	\$(1,388,462)
Less State/Local Funding	\$ (178)
Total 2023 Schedule of Federal Expenditures	<u>\$ 7,423,200</u>

Note C: Subrecipient Payments:

1. The Police Jury's Drug Court Grant (ALN 93.558) had subrecipient payments in the amount of \$102,137 to the Education and Treatment Council, Inc.
2. The Police Jury's State Homeland Security Grant (ALN 97.067) had subrecipient payments to the Calcasieu Parish Sheriff's Office in the amount of \$371,655.
3. The Police Jury's Community Development Block Grant (ALN 14.228) had subrecipient payments to the Imperial Calcasieu Regional Planning and Development Commission in the amount of \$ 67,618.
4. The Policy Jury's Coronavirus State and Local Fiscal Recovery Funds (ALN 21.027) had subrecipient payments to Waterworks District No. 5 of Wards 3 & 8 of \$1,667,619 and Sewer District No. 11 of Ward 3 of \$1,803,212.
5. The Police Jury's Restore-Direct component grant had subrecipient payments to the Cameron Parish Police Jury in the amount of \$155,800.

Note D: Indirect Cost Rate

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

Note E: Unearned Federal Grant Revenue:

The following funds received federal grant revenue that had not been expended by December 31, 2023 and therefore are not reported on the Schedule of Expenditures of Federal Awards:

1. The American Rescue Plan Grant Fund - \$28,004,213 - Projects are currently being designed and funding will be used primarily for improvements to utility infrastructure as deemed eligible by the grant requirements.
2. The Emergency Rental Assistance Grant Fund - \$909,504 - This advanced funding will be used to assist eligible tenants experiencing housing related financial difficulties due to the COVID-19 pandemic.
3. The Community Development Block Grant Fund - \$462,428 - These funds are carry-over funds from the U.S. Department of Housing and Urban Development for Hurricanes Katrina, Rita, Gustav, and Ike, and will be used for recovery and rebuilding efforts related specifically to disasters.
4. The Coastal Impact Assistance Grant Fund - \$7,568,680 - These funds were received from the Gulf of Mexico Energy Security Act (GOMESA) and are multi-year awards that will be used specifically for the conservation, protection, and preservation of coastal areas, including

wetlands. The Parish will likely partner with other local governmental entities to fund a coordinated project.

5. The Low Income Home Energy Assistance Program (Liheap) Grant Fund - \$15,493 - These funds are to be used to provide services that encourage and enable households to reduce home energy needs and thereby reduce the need for energy assistance.
6. The General Fund - \$100,000 - These funds are from the Treasury - American Rescue Plan, Local Assistance and Tribal Consistency Fund, which are allocated to eligible revenue sharing counties/parishes and eligible Tribal governments across fiscal years 2022 and 2023 for use on any governmental purpose except for a lobbying activity.

Note F: Loan Balances

The Police Jury has included the following loan balances in the SEFA as of December 31, 2023.

1. Assistance Listing Number 10.760 USDA - Waterworks District 14 of Ward 5 \$495,932.
2. Assistance Listing Number 10.760 USDA - Waterworks District 10 of Ward 7 \$2,533,463

CALCASIEU PARISH POLICE JURY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
SUMMARY OF AUDITOR RESULTS
FOR THE YEAR ENDED DECEMBER 31, 2023

1. Type of Auditors' Report on Financial Statements

Unmodified opinion

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

Schedule 2b, items 2023-001 through 2023-002 list deficiencies noted. Items 2023-001 through 2023-002 were considered to be material weaknesses. Reference to the separately issued audit reports of the component units listed in item 2023-003 is required to identify which internal control findings the auditors' considered to be material weaknesses.

3. Noncompliance Material to the Financial Statements

Schedule 2b, item 2023-004 lists an instance of noncompliance. Reference to the separately issued audit reports of the component units listed in item 2023-005 is required for the discussion of the compliance findings. Item 2023-004 is not considered material but is included for reference purposes only.

All of these noncompliance items are related to discretely presented component units and not the primary government.

4. Significant Deficiencies and Material Weaknesses Over Major Programs

None noted.

5. Type of Auditors' Report on Compliance for Major Programs

Unmodified opinion

(Continuation of Summary of Auditor Results)

6. Identification of Major ProgramsU.S. Department of Agriculture

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

Disaster Grants - Public Assistance	97.036
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Hazard Mitigation Assistance	97.039
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U.S. Department of Housing and Urban Development

Section 8 Housing Choice Vouchers	14.871
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U.S. Department of Labor

WIOA Cluster		17.278, 17.258, & 17.259
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Department of the Treasury

Emergency Rental Assistance Program	21.023
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Coronavirus State and Local Fiscal Recovery Funds	21.027
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7. Dollar Threshold Used to Distinguish Type A Programs

Type A programs are the programs with total program expended funds of \$2,620,502 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, 2023

I. INTERNAL CONTROL - FINANCIAL STATEMENT AUDIT

PRIMARY GOVERNMENT

No internal control findings to report for the primary government.

COMPONENT UNITS

Component Units Audited by Principal Auditors

2023-001 Waterworks District 14 of Ward 5

Finding: Lack of Segregation of Duties - Because of the Districts' size and the limited number of personnel, there is a lack of segregation of duties with respect to accounts receivable collections and other cash transactions.

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

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

Cause: Because of the Districts' size, it is not feasible to segregate duties to achieve effective internal accounting control.

Recommendation: To the extent cost effective, duties should be segregated, and management should attempt to mitigate this weakness by supervision and review procedures.

Management's Response: Because there is limited staffing, segregation of duties simply is not feasible. The cash handling policy of Calcasieu Parish Police Jury was adopted by the District. Further, petty cash reports are prepared monthly and each office employee maintains their own locked cash box.

(Continuation of Internal Control-Financial Statement)

2023-002 Waterworks District 10 of Ward 7

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

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

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

Cause: Because of the District's size, it is not feasible to segregate duties to achieve effective internal accounting control.

Recommendation: To the extent cost effective, duties should be segregated, and management should attempt to mitigate this weakness by supervision and review procedures.

Management's Response: Because there is limited staffing, segregation of duties simply is not feasible. The cash handling policy of Calcasieu Parish Police Jury was adopted by the District. Further, petty cash reports are prepared monthly.

2023-003 Component Units with Separately Issued Audit Reports

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

<u>Component Unit</u>	<u>Auditor</u>	<u>Date of Report</u>
14 th Judicial District		
Court Child Support	McElroy, Quirk &	
Enforcement Fund	Burch, CPAs	5/13/24
Waterworks 8 of 3 & 8		
(12/31/23)	McElroy, Quirk &	
	Burch, CPAs	6/27/24
Community Center		
District 3 of 7	Langley, Williams &	
	Company, LLC	6/8/24
District Attorney of the		
14 th Judicial District	Langley, Williams &	
	Company, LLC	5/1/24
Fire Protection 1 of 7	Langley, Williams &	
	Company, LLC	6/11/24
Waterworks 8 of 3 & 8		
(6/30/23)	Steven M. DeRouen, CPA	12/23/23
Waterworks 11 of 4 & 7	Steven M. DeRouen, CPA	11/14/23

(Continuation of Compliance - Financial Statement)

Waterworks 4 of 4	Steven M. DeRouen, CPA	8/14/23
Waterworks 7 of 6 & 4	Steven M. DeRouen, CPA	3/5/24

II. Compliance with Laws and Regulations - Financial Statement Audit2023-004 Waterworks District 10 of Ward 7

Finding: Filing of Monthly Sales Tax Returns - The District failed to timely file required sales tax returns for 3 months of 2023.

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 became operational during the second half of 2021, a system for capturing and filing sales tax was not implemented prior to the end of the year.

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

Management's Response: The District will submit timely reports with best estimates or available information and follow with an amended return, if necessary.

2023-005 Component Units with Separately Issued Audit Reports

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

<u>Component Unit</u>	<u>Auditor</u>	<u>Date of Report</u>
Fire Protection 1 of 7	Langley, Williams & Company, LLC	6/11/24
Waterworks 8 of 3 & 8 (12/31/23)	McElroy, Quirk & Burch, CPAs	6/27/24
Community Center District 3 of 7	Langley, Williams & Company, LLC	6/8/24
Waterworks 4 of 4	Steven M. DeRouen, CPA	8/14/23
Waterworks 8 of 3 & 8 (6/30/23)	Steven M. DeRouen, CPA	12/23/23
Community Center District 2 of 4	Gragson, Casiday & Guillory, LLP	5/9/24

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, 2023

I. INTERNAL CONTROL - FEDERAL AWARDS (Uniform Guidance)

No internal control findings to report for the primary government or component units.

II. COMPLIANCE - FEDERAL AWARDS (Uniform Guidance)

No compliance findings to report for the primary government or component units.

CALCASIEU PARISH POLICE JURY
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
DECEMBER 31, 2023

SECTION I - INTERNAL CONTROL - FINANCIAL STATEMENT AUDIT

<u>No.</u>	<u>Finding</u>	<u>Status</u>
<u>PRIMARY GOVERNMENT</u>		
	No prior year internal control findings were reported for the primary government.	
<u>COMPONENT UNITS</u>		
2022-001	<u>Waterworks District 14 of Ward 5</u>	
Summary of Prior Year Finding:	Due to the District's size, we found a lack of segregation of duties.	
Current Status:	This remains a finding for the District and is fully explained in current year finding 2023-001.	
2022-002	<u>Waterworks District 10 of Ward 7</u>	
Summary of Prior Year Finding:	Due to the District's size, we found a lack of segregation of duties.	
Current Status:	This remains a finding for the District and is fully explained in current year finding 2023-002.	
2022-003	<u>Waterworks District 10 of Ward 7</u>	
Summary of Prior Year Finding:	The District billed accounts based on estimated meter readings.	
Current Status	This finding has been resolved and is not a finding in the current year.	

(Continuation of Prior Year's Findings)

2022-004 Fire Protection District 2 of Ward 8

Summary of Prior Year Finding: Inadequate payroll documentation.

Current Status: This finding has been resolved and is not a finding in the current year.

2022-005 Fire Protection District 2 of Ward 8 & Fire Protection District 1 of Ward 2

Summary of Prior Year Finding: Possible duplication of wages for an employee employed by both districts.

Current Status: There was no similar finding in the current year.

2022-006 Component Units with Separately Issued Audit Reports

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

<u>Component Unit</u>	<u>Auditor</u>	<u>Date of Report</u>
14 th Judicial District		
Court Child Support	McElroy, Quirk &	
Enforcement Fund	Burch, CPAs	6/20/23
Community Center	Langley, Williams &	
District 3 of 7	Company, LLC	6/27/23
District Attorney of the	Langley, Williams &	
14 th Judicial District	Company, LLC	5/19/23
Fire Protection 1 of 7	Langley, Williams &	
	Company, LLC	6/3/23
Waterworks 8 of 3 & 8	Steven M. DeRouen, CPA	5/4/23
Waterworks 11 of 4 & 7	Steven M. DeRouen, CPA	12/17/22
Waterworks 4 of 4	Steven M. DeRouen, CPA	8/8/22
Waterworks 7 of 6 & 4	Steven M. DeRouen, CPA	3/7/23

(Continuation of Prior Year's Findings)

Current Status: The prior year findings referenced above were included in separately issued financial reports of the component units listed above. Any updates to the current year status of those findings would be provided in the current year separately issued financial reports of those component units. None of these component units are included in Calcasieu Parish Police Jury's Schedule of Expenditures of Federal Awards (SEFA). Those financial reports may be found on the Louisiana Legislative Auditor's website at www.la.la.gov

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

<u>No.</u>	<u>Finding</u>	<u>Status</u>
<u>PRIMARY GOVERNMENT</u>		
	No prior year compliance findings were reported for the primary government.	
<u>COMPONENT UNITS</u>		
2022-007 <u>Waterworks District 10 of Ward 7</u>		
	Filing of Monthly Sales Tax Returns - The District failed to file required sales tax returns during 2022.	
Summary of Prior Year Finding:	The District failed to file require sales tax returns for 10 months of 2022.	
Current Status	During 2023, the District filed sales tax returns, but 3 of the 12 were not filed timely. This is further explained at current year finding 2023-004.	
2022-008 <u>Recreation District 1 of Ward 4</u>		
Summary of Prior Year Finding:	Possible violation of Louisiana Public Bid Law.	
Current Status	There was no similar finding in the current year.	

(Continuation of Prior Year's Findings)

2022-009 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>
Fire Protection 1 of 7	Langley, Williams & Company, LLC	6/3/23
Waterworks 8 of 3 & 8	Steven M. DeRouen, CPA	5/4/23
Community Center District 3 of 7	Langley, Williams & Company, LLC	6/27/23

Current Status:

The prior year findings referenced above were included in separately issued financial reports of the component units listed above. Any updates to the current year status of those findings would be provided in the current year separately issued financial reports of those component units. None of these component units are included in Calcasieu Parish Police Jury's Schedule of Expenditures of Federal Awards (SEFA). Those financial reports may be found on the Louisiana Legislative Auditor's website at www.la.la.gov

SECTION III - INTERNAL CONTROL - FEDERAL AWARDS (Uniform Guidance)

There were no internal control findings for federal awards in the prior year for either the primary government or the component units.

(Continuation of Prior Year's Findings)

SECTION IV - COMPLIANCE - FEDERAL AWARDS (Uniform Guidance)

2022-010 Workforce Innovation and Opportunity Act - Youth Activities - Assistance Listing Number 17.259; Year Ended December 31, 2022 - Matching, Level of Effort, Earmarking

Summary of Prior Year Finding: The Police Jury did not meet earmarking requirement.

Current Status Resolved, current year requirements met.



CALCASIEU PARISH POLICE JURY

GOVERNING AUTHORITY OF CALCASIEU PARISH, LOUISIANA

DIVISION OF FINANCE
P.O. Box 3287
Lake Charles, Louisiana 70602-3287
337/ 721-3650
Fax 337/ 721-4151
www.calcasieu.gov

Schedule 4

MANAGEMENT'S CORRECTIVE ACTION PLAN FOR CURRENT YEAR FINDINGS (UNAUDITED) DECEMBER 31, 2023

Section I - Internal Control and Compliance Material to the Financial Statements

PRIMARY GOVERNMENT

There are no internal control findings for the Primary Government.

COMPONENT UNITS

2023-001 Waterworks District 14 of Ward 5;

Because there is limited staffing, segregation of duties simply is not feasible. The cash handling policy of the Calcasieu Parish Police Jury was adopted by the District. Further, petty cash reports are prepared monthly and each office employee maintains their own locked cash box.

2023-002 Waterworks District 10 of Ward 7;

Because there is limited staffing, segregation of duties simply is not feasible. The cash handling policy of the Calcasieu Parish Police Jury was adopted by the District. Further, petty cash reports are prepared monthly.

2023-003;

Reference to the separately issued audit reports of these component units is required to identify each individual component unit's corrective action plan. Those financial reports may be found on the Louisiana Legislative Auditor's website at www.la.la.gov.

2023-004;

The District will submit timely reports with best estimates or available information and follow with an amended return, if necessary.

2023-005;

Reference to the separately issued audit reports of these component units is required to identify each individual component unit's corrective action plan. Those financial reports may be found on the Louisiana Legislative Auditor's website at www.la.la.gov.

Anticipated Completion Date
12/31/2024

Contact

Kelly Fontenot, CPA, CFE
Director of Finance
1015 Pithon Street
Lake Charles, LA 70602
(337) 721-3500

CALCASIEU PARISH POLICE JURY
SCHEDULE OF COMPONENT UNITS
DECEMBER 31, 2023

As required by generally accepted accounting principles, the basic financial statements (bound separately from these reports) present the Calcasieu Parish Police Jury (the primary government) and its component units. The component units listed below are included in the Police Jury's reporting entity because of the significance of their operations or financial relationship with the Police Jury. These supplemental compliance reports have also been drafted on a "reporting entity" basis. However, reference to the outside auditors' reports is necessary to obtain detail compliance or internal control comments. The "reporting entity" reports have simply made reference to the "outside auditors'" reports when compliance or internal control comments were made.

The component units audited by McElroy, Quirk & Burch (APC) (the principal auditor) are denoted with an asterisk (*). Any comments with respect to the entities with an asterisk have been included in detail in these reports, except where separately issued financial statements were issued, where indicated.

- * Calcasieu Parish Public Safety Communications District
- * Calcasieu Parish Gaming Revenue District
- Calcasieu Parish Public Trust Authority
- Fourteenth Judicial District Attorney
- * Fourteenth Judicial District Criminal Court Fund
- * Calcasieu Parish Coroner
- * Fire Protection District No. 1 of Ward 1
- * Fire Protection District No. 1 of Ward 2
- * Fire Protection District No. 2 of Ward 3
- * Fire Protection District No. 2 of Ward 4
- * Fire Protection District No. 3 of Ward 4
- * Fire Protection District No. 4 of Ward 4
- * Fire Protection District No. 1 of Ward 5
- * Fire Protection District No. 1 of Ward 6
- Fire Protection District No. 1 of Ward 7
- * Fire Protection District No. 2 of Ward 8
- * Gravity Drainage District No. 8 of Ward 1
- * Gravity Drainage District No. 9 of Ward 2
- * Gravity Drainage District No. 4 of Ward 3
- * Gravity Drainage District No. 5 of Ward 4
- * Gravity Drainage District No. 6 of Wards 5 & 6
- * Gravity Drainage District No. 2 of Ward 7
- * Gravity Drainage District No. 7 of Ward 8
- * Recreation District No. 1 of Ward 3
- * Recreation District No. 1 of Ward 4
- * 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. 8 of Wards 3 & 8
- * Waterworks District No. 4 of Ward 4
- * Waterworks District No. 9 of Ward 4
- * Waterworks District No. 10 of Ward 7
- * Waterworks District No. 11 of Ward 4 & 7
- * Waterworks District No. 7 of Wards 6 & 4
- * Waterworks District No. 14 of Ward 5
- * Sewer District No. 12 of Ward 4
- * West Calcasieu Community Center Authority
- * Consolidated Gravity Drainage District #1
- * Consolidated Gravity Drainage District #2

The following component units had federal funds during 2023. However, their financial statements were audited separately from the Police Jury's and, therefore, any information respective to their federal awards (federal funds, findings, etc.) are not required to be presented in these reports:

Airport Authority for Airport District No. 1 of Calcasieu Parish
West Calcasieu Cameron Hospital District

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF INSURANCE IN EFFECT
 DECEMBER 31, 2023

The following is a summary of the major insurance policies in effect for the primary government and its component units that are included in the self insurance fund:

Name of Insurer	Period Covered	Type of Coverage Coverage Amount
Hudson Euclid	1/31/23- 1/31/24	<u>Automobile:</u> \$3,000,000 Per Occurrence SIR \$500,000 <u>Public Officials & Law Enforcement</u> \$3,000,000 Per Occurrence SIR \$200,000 <u>General Liability:</u> <u>Health and Wellness Gym</u> <u>and Sewer Subdivisions,</u> \$1,000,000 Each Occurrence \$3,000,000 Aggregate SIR \$50,000 per occurrence <u>Employee Benefits and Burton</u> <u>Complex Only:</u> \$3,000,000 per occurrence SIR \$200,000 SIR \$25,000 (Employee Benefits Liability) <u>Automobile Physical Damage:</u> \$1,000,000 Total Limit SIR \$25,000 per occurrence \$500,000 each accident
Travelers Casualty & Surety of America	1/31/23- 1/31/24	<u>Crime:</u> \$1,000,000 limit \$5,000 deductible
Gray/Midwest	1/31/23- 1/31/24	<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	1/31/23- 1/31/24	<u>Aviation:</u> \$5,000,000 Single Limits \$1,388,824 hull \$1,000 deductible not in motion; \$1,000 deductible in motion
AmRisc/Various (Layered Program)	1/31/23- 1/31/24	<u>Property:</u> \$100,000,000 limit, \$100,000 deductibles all other peril 5% named storm wind/hail deductible
Travelers Casualty & Surety of America	1/31/23- 1/31/24	<u>Inland Marine:</u> \$14,239,935 limit - Various equipment Named storm is 2-5% of TIV subject to \$50,000; all other \$2,500.
Lloyds	1/31/23- 1/31/24	<u>Maritime Employers Liability:</u> \$1,000,000 combined single limit \$2,500 deductible
Lloyds	1/31/23- 1/31/24	<u>Terrorism Policy:</u> \$10,000,000 terrorism liability \$1,000,000 active shooter \$50,000,000 aggregate limit \$100,000 deductible
Lloyds	1/31/23- 1/31/24	<u>Cyber Liability:</u> \$1,000,000 limit \$200,000 deductible
Liberty	1/31/23- 1/31/24	<u>Boiler and Machinery:</u> \$100,000,000 limit \$25,000 deductible
Great American	1/31/23- 1/31/24	<u>Protection and Indemnity for Boats and Crew</u> \$1,000,000 limit \$5,000 deductible per boat

(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, 2023

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) 309-0149
 Term Expires: February 2025

Ruth Sparks, Vice President
 151 Scales Road
 Starks, LA 70661
 (337) 764-0146
 Term Expires: February 2024

Brian Corbello, Commissioner
 1433 Hwy 109 South
 Vinton, LA 70668
 (337) 912-1583
 Term Expires: February 2026

Jeremy Istre, Commissioner
 2313 Garrie Cutoff
 Vinton, LA 70668
 (337) 764-2323
 Term Expires: February 2028

George Miller, Commissioner
 4897 Alligator Park Road
 Starks, LA 70661
 (337) 743-6278
 Term Expires: February 2027

Section II:

There were 18 commercial customers, 10 governmental customers, 15 civic/non-profit customers, 973 residential customers for Ward 5, and 40 residential customers for Ward 7 on the system at December 31, 2023.

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:

Midvale Indemnity Company	12/10/23-	<u>General Liability:</u>
APWMP00294-02	12/10/24	\$1,000,000 Each Occurrence
		\$1,000,000 Each Occurrence for
		Damage to Rented Premises
		\$10,000 Medical expense (Any one
		person)
		\$1,000,000 Personal & Adv Injury
		\$3,000,000 General Aggregate
		\$3,000,000 Products-Comp/Op Agg
		\$1,000,000 Wrongful Acts
Midvale Indemnity Company	12/10/23-	<u>Automobile Liability:</u>
APWAU00294-02	12/10/24	\$1,000,000 Combined Single Limit
		(Each accident)
		\$5,000 Medical Payments
Midvale Indemnity Company	12/10/23-	<u>Crime:</u>
APWMP00294-02	12/10/24	\$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)

Midvale Indemnity Company APWMP00294-02	12/10/23- 12/10/24	<u>Property:</u> \$1,710,952 Building & Equipment (Old River Rd) \$382,456 Equipment for 2 nd Well (Old River Rd) \$863,941 Tower & Equipment (Hwy 109 South) \$500,000 Office (Hwy 109 South) \$26,000 Shop (Hwy 109 South)
Midvale Indemnity Company APWXS00294-02	12/10/23- 12/10/24	<u>Excess/Umbrella Liability:</u> \$1,000,000 Each Occurrence
Midvale Indemnity Company APWMP00294-02	12/10/23- 12/10/24	<u>Public Officials and Management Liability:</u> \$3,000,000 Aggregate Limit \$1,000,000 Wrongful Acts per Act \$1,000,000 Employment Practices per Offense \$1,000,000 Employee Benefit Plans per Act
LA Workers Comp Corp 144958-A	7/29/23- 7/29/24	<u>Workers Compensation:</u> \$1,000,000 Each Accident \$1,000,000 Disease - Each Employee \$1,000,000 Disease - Policy Limit

Section V:

The following is a schedule of aged accounts receivable as of December 31, 2023:

<u>1-30 Days</u>	<u>31-60 Days</u>	<u>61-90 Days</u>	<u>Over 90 Days</u>	<u>Unbilled</u>	<u>Total</u>
\$ 14,854	\$ (609)	\$ (704)	\$ (3,056)	\$ 15,473	\$ 25,958

(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, 2023:

Reserve Fund Requirement	\$ 28,214
Contingency Fund Requirement	81,660
Depreciation of Short Lived Assets	
Fund Requirement (Letter of Conditions)	224,554
Depreciation of Short Lived Assets	
Fund Requirement (Letter of Conditions)	115,862
Sinking Fund Requirement	2,351
Series 2012 Sinking fund	50,903
Series 2021 Sinking Fund	10,296
Series 2021 Reserve Fund	<u>124,525</u>
 Total Reserves	 <u>\$638,365</u>

Section VII:

The following are the ten largest customers of the District:

<u>Name of Customer</u>	<u>Amount billed, 2023</u>
Waterworks District No. 10 of 7	\$ 39,830
Omega Foundation Services	3,928
Southwestern Graphite, Inc	3,392
Starks Truck Stop	2,498
Kevin Halbach	2,338
Calcasieu Parish Schools - 137B Hwy 109 S.	1,637
Calcasieu Parish Schools - 137 Hwy 109 S.	1,508
David Beers	1,044
Sandra Gamez	888
Ernesto Camarillo	854

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

Section VIII:

The following represents the consumption data from the System for the past five years:

<u>Year</u>	<u>Water Sold</u>	<u>Water Produced</u>
2019	59,179,977	67,415,900
2020	59,054,394	67,916,000
2021	73,145,828	83,951,500
2022	79,686,774	99,046,900
2023	82,039,671	102,697,300

The District provides water to Waterworks District 10 of Ward 7. The distribution lines for Waterworks District 10 of Ward 7 were completed and became operational in 2021.

Section IX:

The District's Pledged Revenues for its fiscal year ending December 31, 2023 were \$670,499. Estimated maximum annual debt service for the Series 2021 Bonds, the Series 2010 Bonds, and the Series 2012 Bonds is \$252,595, which equates to a Debt Service Coverage Ratio of 2.65 for the fiscal year 2023.

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

Section X: Operating History

WATERWORKS DISTRICT NO. 14 OF WARD 5 OF CALCASIEU PARISH
STATEMENT OF NET POSITION NONMAJOR COMPONENT UNIT
FOR THE FISCAL YEARS ENDED DECEMBER 31, 2019 THROUGH 2023

	2019	2020	2021	2022	2023
ASSETS					
Cash and cash equivalents	\$ 394,734	\$ 651,506	\$ 102,257	\$ 8,254	\$ 6,888
Investments	835,007	195,147	822,281	1,217,934	1,421,043
Receivables (net of allowance for uncollectibles):					
Taxes	681,251	689,047	715,592	772,587	683,683
Accounts	-	28,590	25,877	32,711	25,958
Other	-	-	-	-	-
Accrued interest receivables	2,665	301	1,004	2,058	3,447
Intergovernmental receivable	22,873	-	-	-	73,000
Prepaid items and other assets	16,024	17,614	24,733	27,758	34,881
Restricted assets:					
Cash and cash equivalents	292,434	339,162	658,868	607,952	638,365
Investments	130,380	151,202	18,969	30,548	87,850
Net pension asset	-	-	53,125	122,435	-
Capital assets:					
Non-depreciable	113,743	63,204	63,204	84,204	452,363
Depreciable, net	9,200,947	9,454,896	9,105,949	8,813,620	8,511,613
Total assets	\$ 11,690,058	\$ 11,590,662	\$ 11,591,859	\$ 11,720,061	\$ 11,939,091
DEFERRED OUTFLOWS OF RESOURCES					
Deferred amount of refunding	\$ 4,684	\$ 4,027	\$ 6,947	\$ 5,868	\$ 5,089
Deferred outflows-OPEB	16,565	14,357	12,283	10,208	11,219
Pension related deferred outflow of resources	90,175	43,699	56,644	38,480	127,222
Total deferred outflows of Resources	111,515	62,083	75,574	54,556	143,530
LIABILITIES					
Accounts payable and accruals	22,938	61,279	18,478	76,512	264,623
Intergovernmental payable	-	-	165	-	-
Liabilities payable from restricted assets:					
Accrued interest payable	15,557	14,365	13,203	11,282	11,457
Refundable customer deposits	54,700	55,288	54,432	54,450	55,716
Current portion of long-term liabilities:					
Compensated absences	12,795	17,355	11,464	11,919	15,833
Bond payable	153,675	160,675	151,507	161,886	167,279
Noncurrent portion of long-term liabilities:					
Bonds payable	3,414,688	3,254,719	3,192,005	3,032,004	2,866,611
OPEB, pension and sick leave liability	186,458	83,296	85,335	59,748	161,044
Total liabilities	3,860,811	3,646,977	3,526,589	3,407,801	3,542,563
DEFERRED INFLOWS OF RESOURCES					
OPEB related deferred inflows of resources	-	8,858	8,254	32,137	27,744
Pension related deferred inflows of resources	6,002	59,042	110,051	117,614	12,844
Total deferred inflow of resources	6,002	67,900	118,305	149,751	40,588
NET POSITION					
Net investment in capital assets	5,745,538	6,061,056	5,832,288	5,709,802	5,695,459
Restricted for:					
Debt service	352,557	420,711	609,892	572,782	658,817
Pension	-	-	53,125	122,435	-
Unrestricted	1,836,565	1,456,108	1,527,234	1,812,046	2,145,194
Total net pension	\$ 7,934,660	\$ 7,937,875	\$ 8,022,539	\$ 8,217,065	\$ 8,499,470

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

WATERWORKS DISTRICT NO. 14 OF WARD 5 OF CALCASIEU PARISH
COMBINING STATEMENT OF ACTIVITIES FOR THE YEAR ENDED
DECEMBER 31, 2022 THROUGH 2023

	<u>2022</u>	<u>2023</u>
EXPENSES	\$ 935,853	\$ 1,005,814
PROGRAM REVENUES		
Changes for services	304,813	294,489
Capital grants and contribution	-	73,000
Operating grants and contributions	<u>20,311</u>	<u>17,805</u>
Total operating revenues	<u>325,124</u>	<u>385,294</u>
Net program (expenses) revenues	<u>(610,729)</u>	<u>(620,520)</u>
GENERAL REVENUES		
Property taxes	830,659	730,755
Investment earnings	(44,257)	106,741
Gain on sale of capital assets	7,308	5,888
Miscellaneous revenue	<u>11,545</u>	<u>11,349</u>
Total general revenues	<u>805,255</u>	<u>854,733</u>
Change in net position	194,526	234,213
Net position - beginning of year as restated	<u>8,022,539</u>	<u>8,265,257</u>
Net position - end of year	<u>\$ 8,217,065</u>	<u>\$ 8,499,470</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, 2023

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

Section I:

A Schedule of Insurance with expiration dates:

National Union Fire Insurance		<u>General Liability:</u>
Company of Pittsburg		
Insurance Corporation	10/17/23-	\$1,000,000 Each Occurrence
GPNU-PF-0021100-03	10/17/24	\$1,000,000 Each Occurrence for Damage to Rented Premises
		\$10,000 Medical expense (Any one person)
		\$1,000,000 Personal & Advertising Injury
		\$3,000,000 General Aggregate
		\$3,000,000 Products-Completed Operations Aggregate
		<u>Property:</u>
		\$2,161,976
		<u>Crime:</u>
		\$10,000 Employee Theft

Section II:

There were 685 residential users, 6 industrial users, 4 commercial users, and 2 governmental users on the system at December 31, 2023.

(Continuation of Miscellaneous Supplementary Information related to Component Unit Waterworks District 12 of Ward 3)

Section III:

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

Asset	12/31/22 Balance	Additions (Deletions)	12/31/23 Balance
Land and Right of Ways	\$ 105,000	\$ -	\$ 105,000
Construction in Progress	171,787	126,194	297,981
Building and Improvements	9,648	-	9,648
Improvements Other than buildings	8,065,513	-	8,065,513
Machinery and Equipment	<u>-</u>	<u>48,029</u>	<u>48,029</u>
Net Value	<u>\$8,351,948</u>	<u>\$ 174,223</u>	8,526,171
Accumulated Depreciation			<u>(2,866,006)</u>
Net Cost			<u>\$ 5,660,165</u>

Section IV:

The following are the calculated balances of reserves per bond covenant at December 31, 2023:

Debt Service Requirement	\$ 32,856
Reserve Fund Requirement	49,284
Contingency Fund Requirement	<u>100,000</u>
Total Reserves	<u>\$ 182,140</u>

Section V:

Schedule of User Fees; Aggregate Dollars Billed for Services; Average Monthly Billing Per User:

Water Rate Schedule:

Residential

\$19.41 up to 2,000 gallons

\$ 3.39 every 1,000 gallons after

(Continuation of Miscellaneous Supplementary Information related to Component Unit Waterworks District 12 of Ward 3)

Commercial and Light Industrial

\$72.41 up to 10,000 gallons
\$ 4.08 every 1,000 gallons after

Industrial

\$ 79.65 up to 10,000 gallons up to 1"
\$ 87.61 up to 10,000 gallons up to 1.5"
\$ 96.37 up to 10,000 gallons up to 2"
\$131.36 up to 10,000 gallons up to 3"
\$219.89 up to 10,000 gallons up to 4"
\$439.79 up to 10,000 gallons up to 6"
\$709.24 up to 10,000 gallons up to 8"
\$947.81 up to 10,000 gallons up to 10" and above
\$ 4.08 every 1,000 gallons after

The aggregate dollar billed for services for the year ended December 31, 2023 is \$277,732 for residential customers.

The aggregate dollar billed for services for the year ended December 31, 2023 is \$45,818 for industrial customers.

The aggregate dollar billed for services for the year ended December 31, 2023 is \$4,677 for commercial customers.

The aggregate dollar billed for services for the year ended December 31, 2023 is \$3,375 for government customers.

The average billed per residential user for the year ended December 31, 2023 is \$34.23.

The average billed for industrial user for the year ended December 31, 2023 is \$1,329.66.

The average billed per commercial user for the year ended December 31, 2023 is \$119.98.

The average billed per government user for the year ended December 31, 2023 is \$135.01.

CALCASIEU PARISH POLICE JURY
 MISCELLANEOUS SUPPLEMENTARY INFORMATION RELATED TO
 COMPONENT UNIT WATERWORKS DISTRICT 5 OF WARD 3 AND 8
 DRINKING WATER STATE REVOLVING LOAN FUND
 DECEMBER 31, 2023

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

Section I:

A Schedule of Insurance with expiration dates:

Tokio Marine Specialty Ins Co	6/1/23	<u>General Liability:</u>
PPK2561224	6/1/24	\$1,000,000 Bodily Injury and Property Damage per Occurrence
		\$3,000,000 Bodily Injury and Property Damage Aggregate
		\$1,000,000 Personal and Advertising Injury per Person or Organization
		\$3,000,000 Personal and Advertising Injury Aggregate
		\$500,000 Damage to Premises Rented To You
		\$10,000 Medical Payments
Tokio Marine Specialty Ins Co	6/1/23	<u>Automobile Liability:</u>
PPK2419014	6/1/24	\$1,000,000 Combined Single Limit Hired Non-owned Auto
Tokio Marine Specialty Ins Co	6/1/23	<u>Property</u>
PPK2419014	6/1/24	\$10,633,118 Building & Contents
XL Insurance America	6/1/23	<u>Boiler and Equipment Breakdown</u>
US00075467PR23A	6/1/24	\$11,307,389 Maximum for Any One Breakdown
Wright National Flood NFIP	\$3,618	<u>Flood:</u>
171151019857	11/13/23	\$250,000 Buildings
	11/13/24	\$200,000 Contents

(Continuation of Miscellaneous Supplementary Information related to Component Unit Waterworks District 5 of Wards 3 and 8)

Section II:

There were 217 in-district commercial customers, 14 out-of-district commercial customers, 27 governmental in-district customers, 1 out-of-district governmental customer, 2 multi-residential customers, 1,040 in-district residential customers, and 457 out-of-district residential customers for Ward 3 of the system at December 31, 2023.

Section III:

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

Asset	12/31/22 Balance	Additions (Deletions)	12/31/23 Balance
Land and right of Ways	\$ 325,566	-	\$ 325,566
Construction in Progress	8,084,523	(5,627,256)	2,457,267
Improvements Other than Buildings	6,538,917	8,924,167	15,463,084
Machinery and Equipment	<u>70,914</u>	<u>(37,927)</u>	<u>32,988</u>
Net value	<u>\$ 15,019,920</u>	<u>\$ 3,258,984</u>	18,278,905
Accumulated depreciation			<u>(3,891,907)</u>
Net Cost			<u>\$ 14,386,998</u>

Section IV:

The following are the calculated balances of reserves per bond indenture at December 31, 2023:

Reserve Fund Requirement	\$ 211,600
Contingency Fund Requirement	90,139
Debt Service Requirement	<u>48,521</u>
Total Reserves	<u>\$ 350,260</u>

(Continuation of Miscellaneous Supplementary Information related to Component Unit Waterworks District 5 of Wards 3 and 8)

Section V:

Water Rate Schedule:

<u>First 2,000 Gallons</u>	<u>In District</u>	<u>Out of District</u>
3/4" Residential	\$ 20.84	\$ 31.26
1" Residential	31.11	46.66
3/4" Commercial	67.25	100.88
1" Commercial	95.74	143.60
1 1/2" Commercial	110.99	166.49
2" Commercial	144.62	216.92
3" Commercial	289.23	433.87
4" Commercial	433.87	650.80
6" Commercial	671.17	1,006.72
2,001 to 100,000 gallons		
per 1,000 gallons	3.63	5.45
Above 100,000 gallons	3.65	5.48

The aggregate dollar billed for services for the year ended December 31, 2023 is \$368,247 for in-district residential customers.

The aggregate dollar billed for services for the year ended December 31, 2023 is \$258,876 for out-of-district residential customers.

The aggregate dollar billed for services for the year ended December 31, 2023 is \$2,070 for in-district multi-residential customers.

The aggregate dollar billed for services for the year ended December 31, 2023 is \$346,090 for in-district commercial customers.

The aggregate dollar billed for services for the year ended December 31, 2023 is \$40,319 for out-of-district commercial customers.

The aggregate dollar billed for services for the year ended December 31, 2023 is \$113,033 for in-district governmental customers.

The aggregate dollar billed for services for the year ended December 31, 2023 is \$1,226 for out-of-district governmental customers.

(Continuation of Miscellaneous Supplementary Information related to Component Unit Waterworks District 5 of Wards 3 and 8)

Section V (cont.):

The average billed per in-district residential user for the year ended December 31, 2023 is \$27.31.

The average billed per out-of-district residential user for the year ended December 31, 2023 is \$49.78.

The average billed per in-district multi-residential user for the year ended December 31, 2023 is \$79.95.

The average billed per in-district commercial user for the year ended December 31, 2023 is \$94.34.

The average billed per out-of-district commercial user for the year ended December 31, 2023 is \$247.36.

The average billed per in-district governmental user for the year ended December 31, 2023 is \$376.78.

The average billed per out-of-district governmental user for the year ended December 31, 2023 is \$102.21.

CALCASIEU PARISH POLICE JURY
 MISCELLANEOUS SUPPLEMENTARY INFORMATION RELATED TO
 COMPONENT UNIT RECREATION DISTRICT 1 OF WARD 4
 DECEMBER 31, 2023

In compliance with the Bond Indenture's "Provisions Relating to the Security for the Bonds" disclosure requirements the following information is provided:

Section I:

Assessed Valuation of the District: \$714,140,915

Section II:

Leading Taxpayers:

The following are the ten leading taxpayers of the District:

Phillips 66 Company
 Entergy Louisiana LLC
 Citgo Petroleum Corp
 Sasol Chemicals (USA) LLC
 Westlake US 2 LLC
 Golden Nugget Lake Charles
 Lake Charles LNG Company
 Excel Paralubes
 Westlake Chemical
 PNK (Lake Charles) LLC

Section III:

Millage Rates:

Maintenance assessment	10.89 mills
Sinking Fund Assessment	3.80 mills

Section IV:

Taxes Collected:

Maintenance Assessment:	\$ 4,796,443
Sinking Fund Assessment:	\$ 1,818,698

CALCASIEU PARISH POLICE JURY
 MISCELLANEOUS SUPPLEMENTARY INFORMATION RELATED TO
 COMPONENT UNIT WATERWORKS DISTRICT 10 OF WARD 7
 2023 WATER BOND ANTICIPATION NOTES
 DECEMBER 31, 2023

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

Section I:

A current list of Board Members, offices held, terms of office, and phone numbers:

Danny Benoit, President 5720 Cormier Road Vinton, LA 70668 (337) 438-1739 Term Expires: January 2027	Amanda Hubert, Secretary 3342 Linscomb Rd. Vinton, LA 70668 (337) 842-4327 Term Expires: February 2025
Phillip Tharp, Commissioner 2019 Batchelor Rd. Vinton, LA 70668 (337) 304-1534 Term Expires: January 2029	Thor McCaughey, Commissioner 3189 Niblett Bluff Rd Vinton, LA 70668 (337) 589-4444 Term Expires: January 2026
Haley Bellard, Commissioner 1743 Meadowlark Lane Vinton, LA 70668 (337) 842-6399	

Section II:

Water Rate Classification and Schedule:

Residential

\$ 23.10 up to 2,000 gallons
 \$ 4.40 per 1,000 gallons or part thereof all over 2,000 gallons

Commercial/Government

\$34.65 up to 2,000 gallons
 \$ 4.40 per 1,000 gallons or part thereof all over 2,000 gallons

Churches, Fire Department & Lions Club

\$23.10 Flat rate per month

(Continuation of Miscellaneous Supplementary Information related to Component Unit Waterworks District 10 of Ward 7)

Commercial Contractor

\$100.00 up to 2,000 gallons
\$ 5.00 per 1,000 gallons or part thereof all over 2,000 gallons

Commercial Multi User

\$125 Per Month + Water Usage

Gross Revenue & Number of Connections by Service Class:

The total billed for services for the year ended December 31, 2023 is \$80,816 for 228 residential customers.

The total billed for services for the year ended December 31, 2023 is \$11,876 for 2 commercial/governmental customers.

The total billed for services for the year ended December 31, 2023 is \$252 for 2 churches/fire departments/lions clubs.

The total billed for services for the year ended December 31, 2023 is \$877 for 1 commercial contractor customer

Section III:

A Schedule of Insurance with expiration dates:

Allied World 5105-2246-03	06/25/23- 06/25/24	<u>General Liability:</u> \$1,000,000 Each Occurrence \$1,000,000 Each Occurrence for Damage to Rented Premises \$10,000 Medical expense (Any one person) \$1,000,000 Personal & Adv Injury \$3,000,000 General Aggregate \$3,000,000 Products-Comp/Op Agg \$1,000,000 Wrongful Acts
Allied World 5106-2246-03	06/25/23- 06/25/24	<u>Automobile Liability:</u> \$1,000,000 Combined Single Limit (Each accident) \$5,000 Medical Payments \$1,000,000 Uninsured Motorists

Allied World
5105-2246-03

06/25/23-
06/25/24

Crime:
\$100,000 Employee Theft
\$100,000 Forgery
\$100,000 Inside the Premises
\$100,000 Outside the Premises
\$100,000 Computer Fraud
\$100,000 Funds Transfer Fraud

Allied World
5105-2246-03

06/25/23-
06/25/24

Property Coverage:
\$673,000 Real Property and
& Business Personal Blanket
\$250,000 Coverage Ext Blanket
\$59,724 Mobile Equipment

CALCASIEU PARISH POLICE JURY
 WATERWORKS DISTRICT 10 OF WARD 7
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 CASH BASIS
 FOR THE YEAR ENDED DECEMBER 31, 2023

	General Fund	Capital Fund	Debt Service Fund	Totals
REVENUES				
Taxes:				
Ad valorem	\$ 367,061	\$ -	\$ 155,254	\$ 522,315
Charges for services	95,316	-	-	95,316
Investment income	11,809	3,206	2,584	17,599
Miscellaneous revenues	5,664	-	-	5,664
Total revenues	<u>479,850</u>	<u>3,206</u>	<u>157,838</u>	<u>640,894</u>
EXPENDITURES				
Current:				
Salaries	186,232	-	-	186,232
Benefits	63,555	-	-	63,555
Professional services	12,447	-	-	12,447
Repairs and maintenance	28,069	-	-	28,069
Other services	25,695	-	-	25,695
Materials and supplies	61,437	-	-	61,437
Debt service:				
Principal retirement	-	-	75,000	75,000
Interest and fiscal charges	-	-	55,358	55,358
Capital outlay:	<u>14,333</u>	<u>2,021,805</u>	<u>-</u>	<u>2,036,138</u>
Total expenditures	<u>391,768</u>	<u>2,021,805</u>	<u>130,358</u>	<u>2,543,931</u>
Excess (deficiency) of revenues over (under) expenditures	<u>88,082</u>	<u>(2,018,599)</u>	<u>27,480</u>	<u>(1,903,037)</u>
OTHER FINANCING SOURCES (USES)				
Loan Proceeds	-	2,556,000	-	2,556,000
Transfer to other funds	(16,990)	-	-	(16,990)
Transfer from other fund	<u>-</u>	<u>16,990</u>	<u>-</u>	<u>16,990</u>
Total other financing sources (uses)	<u>(16,990)</u>	<u>2,572,990</u>	<u>-</u>	<u>2,556,000</u>
Net change in fund balances	71,092	554,391	27,480	652,963
Fund balance at beginning of year	<u>173,847</u>	<u>9,121</u>	<u>43,487</u>	<u>226,455</u>
Fund balance at end of year	<u>\$ 244,939</u>	<u>\$ 563,512</u>	<u>\$ 70,967</u>	<u>\$ 879,418</u>

CALCASIEU PARISH POLICE JURY
LIHEAP FUND

SCHEDULE OF REVENUES AND EXPENDITURES
YEAR ENDED DECEMBER 31, 2023

REVENUES	
Intergovernmental revenues	\$ 3,065,776
Investment income	-
Total revenues	<u>3,065,776</u>
EXPENDITURES	
Salaries	162,468
Benefits	61,603
Other operational expenses	141,430
Direct services	<u>2,732,428</u>
Total expenditures	<u>3,097,929</u>
Excess of revenues over expenditures	(32,153)
OTHER FINANCING SOURCES (USES)	
Transfers out	<u>-</u>
Net change in fund balance	(32,153)
Fund balance, beginning of year	<u>19,539</u>
Fund balance, end of year	<u>\$ (12,614)</u>

Various indirect costs are allocated or calculated based on utilized workspace area or the number of employees. Administrative costs are allocated based on a percentage of revenues.

Mollie C. Broussard, CPA
Jason L. Guillory, CPA
Greg P. Naquin, CPA, CFP™
Billy D. Fisher, CPA
Joe G. Peshoff, II, CPA, CVA
David M. DesOrmeaux, CPA
Samuel W. Harrison, CPA, CVA
Caitlin D. Guillory, CPA, CFE

Robert M. Gani, CPA, MT

Paula J. Thompson, CPA

MT - Masters of Taxation
CVA - Certified Valuation Analyst
CFP - Certified Financial Planner
CFE - Certified Fraud Examiner

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Calcasieu Parish Police Jury
Lake Charles, Louisiana, and the
Louisiana Legislative Auditor;

We have performed the procedures enumerated below on the control and compliance (C/C) areas of Calcasieu Parish Police Jury identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2023 through December 31, 2023. The Entity's management is responsible for those C/C areas identified in the SAUPs.

The Entity has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period January 1, 2023 through December 31, 2023. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

1) *Written Policies and Procedures*

A. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:

- i. **Budgeting**, including preparing, adopting, monitoring, and amending the budget.

No exceptions noted.

- ii. **Purchasing**, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the Public Bid Law; and (5) documentation required to be maintained for all bids and price quotes.

No exceptions noted.

- iii. **Disbursements**, including processing, reviewing, and approving.

No exceptions noted.

- iv. **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g. periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).

No exceptions noted.

- v. **Payroll/Personnel**, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee rates of pay or approval and maintenance of pay rate schedules.

No exceptions noted.

- vi. **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.

No exceptions noted.

- vii. **Travel and Expense Reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.

No exceptions noted.

- viii. **Credit Cards (and debit cards, fuel cards, purchase cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, and (4) required approvers of statements, and (5) monitoring card usage (e.g. determining the reasonableness of fuel card purchases).

No exceptions noted.

- ix. **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.

No exceptions noted.

- x. **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

No exceptions noted.

- xi. **Information Technology Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

No exceptions noted.

- xii. **Prevention of Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

No exceptions noted.

2) Board or Finance Committee

- A. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:

- i. Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws or other equivalent document.

No exceptions noted.

- ii. For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds.

No exceptions noted.

- iii. For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.

No exceptions noted.

- iv. Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

No exceptions noted.

3) Bank Reconciliations

- A. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for selected each account, and observe that:

- i. Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged).

No exceptions noted.

- ii. Bank reconciliations include evidence that a member of management or a board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation within 1 month of the date the reconciliation was prepared (e.g., initialed and dated, electronically logged).

No exceptions noted.

- iii. Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

No exceptions noted.

4) Collections (excluding electronic funds transfers)

- A. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5):

No exceptions noted.

- B. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (e.g., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if there are no written policies or procedures, then inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:

- i. Employees responsible for cash collections do not share cash drawers/registers.

No exceptions noted.

- ii. Each employee responsible for collecting cash is not also responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.

No exceptions noted.

- iii. Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.

No exceptions noted.

- iv. The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions is (are) not responsible for collecting cash, unless another employee/official verifies the reconciliation.

No exceptions noted.

- C. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe the bond or insurance policy for theft was in force during the fiscal period.

No exceptions noted.

D. Randomly select two deposit dates for each of the 5 bank accounts selected for Bank Reconciliations procedure #3A (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). Obtain supporting documentation for each of the 10 deposits and:

- i. Observe that receipts are sequentially pre-numbered.

No exceptions noted.

- ii. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.

No exceptions noted.

- iii. Trace the deposit slip total to the actual deposit per the bank statement.

No exceptions noted.

- iv. Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).

No exceptions noted.

- v. Trace the actual deposit per the bank statement to the general ledger.

No exceptions noted.

5) Non-Payroll Disbursements (excluding credit card purchases/payments, travel reimbursements, and petty-cash purchases)

A. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).

No exceptions noted.

B. For each location selected under procedure #5A above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, then inquire of employees about their job duties), and observe that job duties are properly segregated such that:

- i. At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order or making the purchase.

No exceptions noted.

- ii. At least two employees are involved in processing and approving payments to vendors.

No exceptions noted.

- iii. The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.

No exceptions noted.

- iv. Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.

No exceptions noted.

- v. Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.

No exceptions noted.

- C. For each location selected under procedure #5A above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and:

- i. Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates deliverables included on the invoice were received by the entity.

No exceptions noted.

- ii. Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under procedure #5B above, as applicable.

No exceptions noted.

- D. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3A, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy. Note: If no electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.

No exceptions noted.

6) Credit Cards/Debit Cards/Fuel Cards/Purchase Cards

- A. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and purchase cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.

No exceptions noted.

- B. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement). Obtain supporting documentation, and:

- i. Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved) by someone other than the authorized card holder.

No exceptions noted.

- ii. Observe that finance charges and late fees were not assessed on the selected statements.

No exceptions noted.

- C. Using the monthly statements or combined statements selected under procedure #7B above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (e.g., each card should have 10 transactions subject to inspection). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and observe whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

No exceptions noted.

7) Travel and Expense Reimbursement

- A. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements and obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:

- i. If reimbursed using a per diem, observe that the approved reimbursement rate is no more than those rates established by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).

No exceptions noted.

- ii. If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.

No exceptions noted.

- iii. Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by Written Policies and Procedures procedure #1A(vii).

No exceptions noted.

- iv. Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

No exceptions noted.

8) Contracts

A. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:

- i. Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.

No exceptions noted.

- ii. Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g. Lawrason Act, Home Rule Charter).

No exceptions noted.

- iii. If the contract was amended (e.g. change order), observe that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, the documented approval).

No exceptions noted.

- iv. Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

No exceptions noted.

9) Payroll and Personnel

A. Obtain a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly select five employees or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.

No exceptions noted.

B. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under procedure #9A above, obtain attendance records and leave documentation for the pay period, and:

- i. Observe that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory).

No exceptions noted.

- ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials:

No exceptions noted.

- iii. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records:

No exceptions noted.

- iv. Observe the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.

No exceptions noted.

- C. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials and obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employee's or official's cumulative leave records, agree the pay rates to the employee/officials' authorized pay rates in the employee's or official's personnel files, and agree the termination payment to entity policy.

No exceptions noted.

- D. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, and workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.

No exceptions noted.

10) Ethics

- A. Using the five randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain ethics documentation from management and:

- i. Observe whether the documentation demonstrates each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170.

No exceptions noted.

- ii. Observe whether the entity maintains documentation which demonstrates that each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable:

No exceptions noted.

- B. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.

No exceptions noted.

11) Debt Service

- A. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each debt instrument issued as required by Article VII, Section 8 of the Louisiana Constitution.

No exceptions noted.

- B. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants):

No exceptions noted.

12) Fraud Notice

- A. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and The Entity attorney of the parish in which the entity is domiciled as required by R.S. 24:523.

No misappropriations of assets during the fiscal period.

- B. Observe that the entity has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds:

No exceptions noted.

13) Information Technology Disaster Recovery/Business Continuity

- A. Perform the following procedures, verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."

- i. Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the government's local server or network, and (c) was encrypted.

We performed the procedure and discussed the results with management.

- ii. Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.

We performed the procedure and discussed the results with management.

- iii. Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

We performed the procedure and discussed the results with management.

- B. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in Payroll and Personnel procedure #9C. Observe evidence that the selected terminated employees have been removed or disabled from the network.

We performed the procedure and discussed the results with management.

14) Prevention of Sexual Harassment

- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain sexual harassment training documentation from management, and observe the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343.

No exceptions noted.

- B. Observe the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).

No exceptions noted.

- C. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe that the report includes the applicable requirements of R.S. 42:344:

- i. Number and percentage of public servants in the agency who have completed the training requirements.

No exceptions noted.

- ii. Number of sexual harassment complaints received by the agency.

No exceptions noted.

- iii. Number of complaints which resulted in a finding that sexual harassment occurred.

No exceptions noted.

- iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action.

No exceptions noted.

- v. Amount of time it took to resolve each complaint.

No exceptions noted.

We were engaged by the Calcasieu Parish Police Jury to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Calcasieu Parish Police Jury and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.

Mr. Tracy David + Sarah

Lake Charles, Louisiana
June 26, 2024