

# Comprehensive Annual Financial Report



For the Fiscal Year Ended December 31, 2020

*Vision • Collaboration • Dependability • Financial Stewardship*



*THE POLICE JURY*

**CALCASIEU PARISH  
LOUISIANA**



**Comprehensive Annual  
Financial Report**

**For the Fiscal Year Ended December 31, 2020**

**Prepared by:**

**Division of Finance**

*Vision • Collaboration • Dependability • Financial Stewardship*



**Comprehensive Annual Financial Report  
For the Year Ended December 31, 2020**

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CALCASIEU PARISH POLICE JURY  
GOVERNING AUTHORITY OF CALCASIEU PARISH, LOUISIANA

BRYAN C. BEAM  
ADMINISTRATOR

OFFICE OF THE ADMINISTRATOR  
P.O. Box 1583  
Lake Charles, Louisiana 70602  
337/ 721-3510  
Fax 337/ 437-3399  
Web: www.cppj.net

July 26, 2021

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 Comprehensive Annual Financial Report on the financial condition of the Calcasieu Parish Police Jury for the fiscal year ended December 31, 2020. 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, 2020, are free of material misstatements. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified ("clean") opinion on these financial statements. The independent auditor's report is presented as the first component of the financial section of this report.

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

## **PROFILE OF THE GOVERNMENT**

The Calcasieu Parish Police Jury, incorporated in 1840, is located in the southwestern part of the state. The Parish currently occupies a land area of 1,086 square miles and serves a population of 204,993. The Police Jury is the governing authority of the Parish and is empowered by a favorable vote of the electorate to levy sales and use taxes as well as ad valorem taxes on properties located within its boundaries. It has operated under the unit system of government since 1972, which provides for the decision-making process on all issues to be accomplished only by action of the entire body. Policy-making and legislative authority are vested in the Police Jury, which consists of fifteen members elected from single-member districts. Police Jury members serve four year terms. The members of the body elect the President and Vice President of the Police Jury each January. The Police Jury is responsible, among other things, for passing ordinances, adopting the budget, appointing committees, and appointing the Parish Administrator, Parish Treasurer, Parish Secretary, and General Counsel. The Administrator is responsible for carrying out the policies and ordinances of the Police Jury, for overseeing the day-to-day operations of the government, and for hiring the directors of the various departments.

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

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

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

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

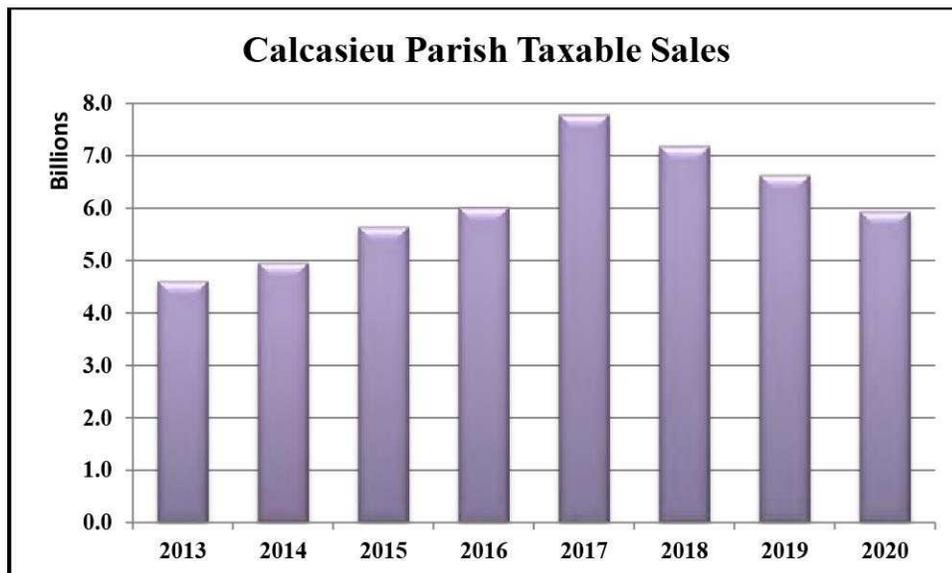
## **LOCAL ECONOMY**

It is hard to overstate the significance of a chain of weather-related events that have impacted Calcasieu Parish over the past ten months, affecting not only our physical infrastructure, but also our social and health services, educational system, and of course our local economy.

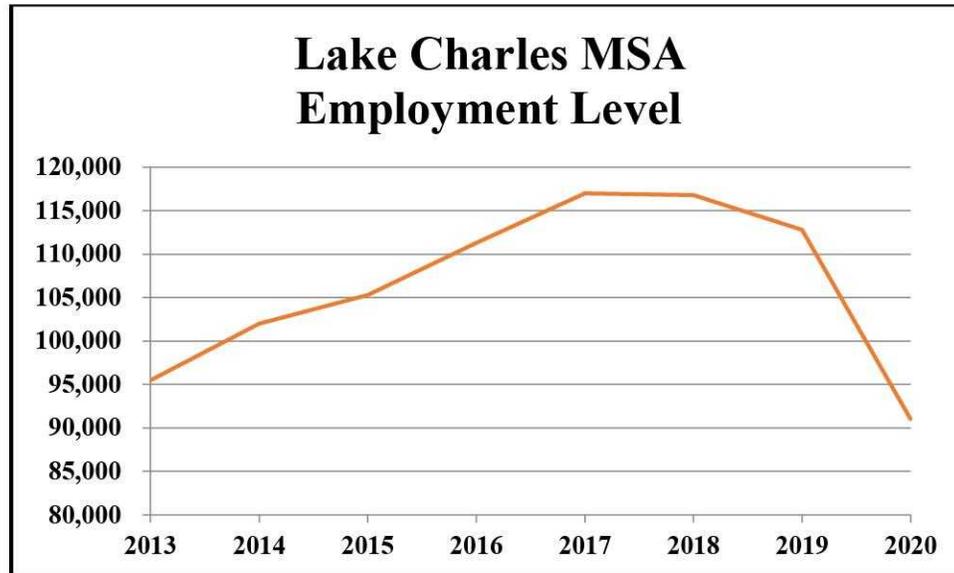
Including the COVID-19 pandemic, **Calcasieu Parish has experienced five federally declared disasters throughout 2020 and the first five months of 2021.** Calcasieu Parish was struck by Hurricane Laura on August 27, 2020. This storm was a Category 4 hurricane which is now recorded as the strongest storm to strike the State of Louisiana since 1856. This was followed just six weeks later by Hurricane Delta, which struck here on October 9, 2020. In February 2021, Winter Storm Uri covered the parish in a blanket of ice for several days, crippling area water systems. And on May 17, 2021, the Lake Charles area experienced the third highest level of rainfall in its history, flooding hundreds of homes and businesses.

With that backdrop, it is quite the feat to simply “survive” economically in our region at this time. But Calcasieu Parish has a long history of resiliency, and this strength of character has been invaluable over the past year. Although we are still in the midst of recovery from these disasters, there are already positive indicators emerging from what has been a bleak period.

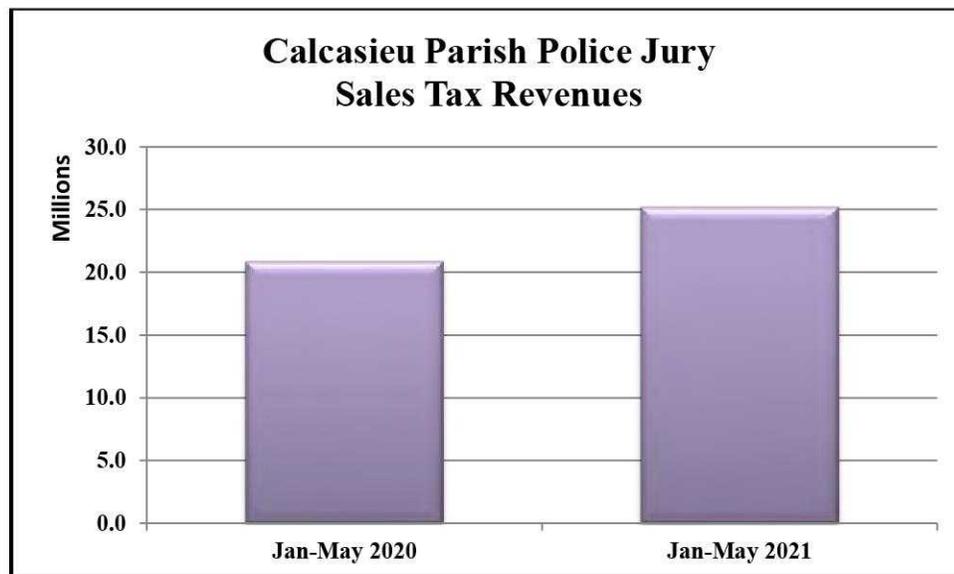
The chart below shows taxable sales amounts from 2013 through 2020 for Calcasieu Parish. Between 2013 and 2018, taxable sales increased by an average of 11.2% annually, which is reflective of a sustained period of significant economic growth for our Parish, primarily related to several multi-billion-dollar construction projects in the petrochemical sector. In 2019, the construction boom began levelling off, then 2020 witnessed the COVID-19 crisis as well as the two hurricanes described earlier.



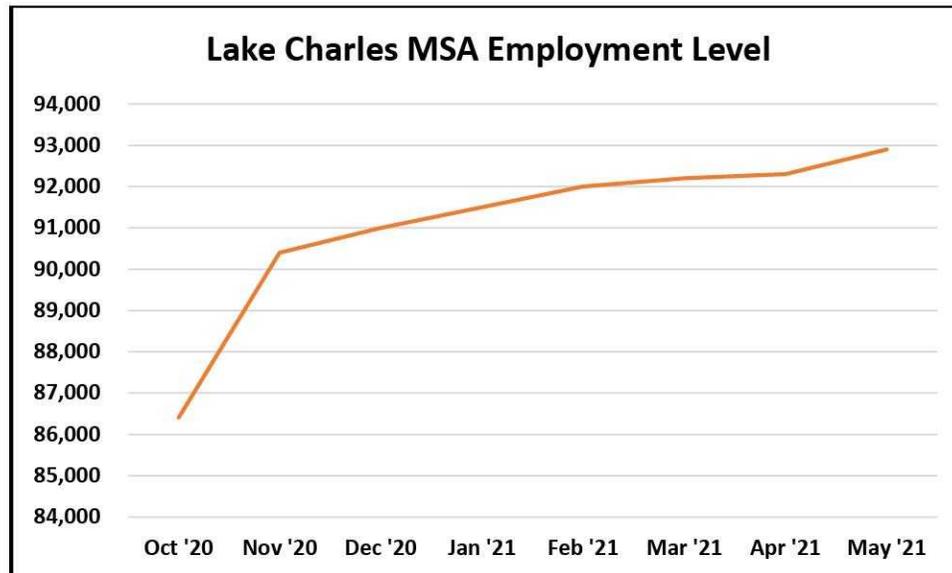
From an employment perspective, the Lake Charles Metropolitan Statistical Area (MSA), which includes Calcasieu and Cameron Parishes, experienced impressive growth during the period 2013-2018, which represented the fastest growing MSA in the state, in percentage terms, for six straight years. In the period 2019-2020, employment totals dropped off due to conditions described in the previous paragraph.



However, economic indicators began improving beginning late in 2020, and have continued the trend through May of this year (the latest data available). Below are two charts. The first chart compares the Parish's sales tax revenues between January - May 2021 with the same period in 2020. As illustrated, sales tax revenues have increased by 20% during that comparison period.



Similarly, the employment numbers have increased for the Lake Charles MSA since last October. See the chart below.



The local economy is clearly headed in the right direction, and this trend matches the prediction of Dr. Loren C. Scott, Professor Emeritus in Economics at Louisiana State University. In his annual report last fall, he predicted that the Lake Charles MSA would experience employment growth of 4.7% in 2021 and 1.9% in 2022. Part of this forecast includes employment related to Liquefied Natural Gas (LNG) projects slated for construction. We are optimistic that these planned projects will come to fruition during the forecast period.

In addition to the positive economic trends, the hurricane damage cost reimbursement from the federal government has been a bright spot. The Federal Emergency Management Agency (FEMA) has committed to reimbursing 90% of the Parish's recovery costs that includes categories such as debris removal, emergency services, building repairs (after insurance claims), and other items. We will recover from this historic string of disasters with the resolve needed to provide important services to our citizens while being sound financial stewards of the public's resources.

## MAJOR INITIATIVES

Although external factors have created some financial challenges, many capital projects are underway in 2021.

## **Transportation and Drainage**

- The Division of Engineering and Public Works is on track to complete or begin over \$50 million in road and bridge projects this year. Projects in this list include new roads such as Coach Williams Drive, Ham Reid Road Extension and the East Carlyss Drive Extension.
- Eight bridge replacements are scheduled to be completed or begin construction in 2021.
- Capital expenditures on priority drainage improvement projects are expected to exceed \$12 million this year. In addition, the Parish has invested over \$9 million over the past three years in state-of-the-art hydraulic modeling in all Calcasieu Parish watersheds that will provide benefits for the next 20 to 25 years.

## **Buildings and Facilities**

- Construction of a new Office of Juvenile Justices complex began in late 2019, and it is expected to be completed in August of this year.
- The Parish completed construction on interior modifications to the American Job Center Facility in late 2020, greatly enhancing our ability to locate job openings for local citizens.
- The design and specifications for a new Calcasieu Parish Forensic Center are near completion, and will include the Southwest Louisiana Crime Lab. Construction is anticipated to begin this fall.
- The design and specifications for a new Animal Services facility are near completion, with construction expected to start this fall. This complex has been designed to incorporate best practices nationally in this field of service.
- All of the new projects listed above projects will be administered while our Facility Management staff also oversees approximately \$85 million in building repairs needed due to damage from the two hurricanes in 2020.

## **LONG TERM FINANCIAL PLANNING**

In 2018, the Police Jury began a formal strategic planning process. This resulted in the identification of six priority focus areas that were defined in the approved plan. They are:

1. Create greater efficiencies in resources between the Parish and other governmental entities while increasing responsiveness and reducing duplication in services provided.
2. Focus on long-term infrastructure needs (such as roads, bridges, drainage and utilities) and implement initiatives focused on addressing those needs, including opportunities for public-private partnerships.
3. Build upon recent and ongoing efforts related to parishwide drainage needs and improvements at a watershed level.



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Calcasieu Parish Police Jury**  
**Louisiana**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**December 31, 2019**

*Christopher P. Morill*

Executive Director/CEO



**PEOPLE OF CALCASIEU PARISH**

*Population 204,993 est.*

**CALCASIEU PARISH POLICE JURY**

*15 Members*

**OFFICE OF THE ADMINISTRATOR**

Legal  
Counsel

**DIVISION OF  
ENGINEERING &  
PUBLIC WORKS**

**DIVISION OF  
FINANCE**

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

**DIVISION OF  
PLANNING &  
DEVELOPMENT**

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

**Office of Juvenile  
Justice Services**

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

**Human Resources**

- Personnel Administration
- Employee Classification Plan

**Office of Homeland Security &  
Emergency Preparedness**

- Emergency Plans
- Drills/Exercises
- Public Education

**Information Technology**

- Network and PC Management
- Software Support

**Communications & Media**

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

**Facility Management**

- Capital Projects
- Parish Owned Facilities
- Parks Maintenance

**Human Services Department**

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

**Burton Coliseum Complex**

- Coliseum, Chalkley Room
- Event Barn, Arena

**Mosquito Control**

**Risk  
Management**

**Engineering**

- Engineering/Surveying
- Road Construction
- Bridge Construction

**Public Works**

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

**Geographic  
Information Systems**

**Animal Services**

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# LIST OF PRINCIPAL OFFICIALS

Calcasieu Parish Police Jury  
As of December 31, 2020

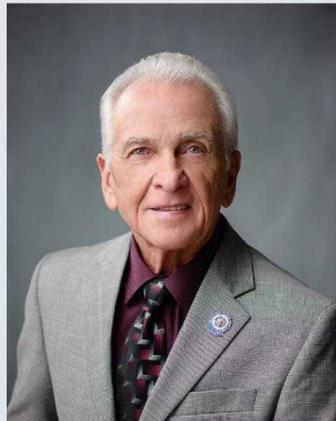
<u>Title</u>	<u>Name</u>
Police Jury President .....	Tony Guillory
Police Jury Vice President .....	Brian Abshire
Police Juror .....	Ashton Richard
Police Juror .....	Mike Smith
Police Juror .....	Eddie Lewis, Jr.
Police Juror .....	Ron Hayes
Police Juror .....	Chris Landry
Police Juror .....	Guy Brame
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 .....	Tammy Bufkin
Parish Secretary .....	Kathy P. Smith





2020 - 2024

Calcasieu Parish  
Police Jury



Ashton Richard  
District 1



Mike Smith  
District 2



Eddie Lewis, Jr.  
District 3



Tony Guillory  
District 4



Brian Abshire  
District 5



Ron Hayes  
District 6



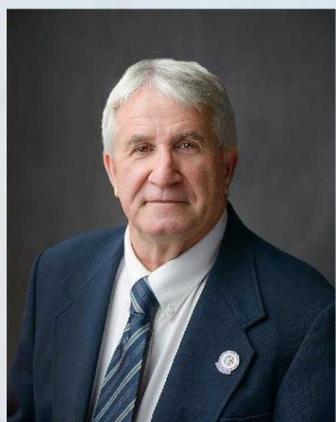
Chris Landry  
District 7



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

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Calcasieu Parish Police Jury, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the Police Jury's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of certain discretely presented component units of the Police Jury, as described in Note 1(A). Those statements represent 53.63 percent, 60.82 percent and 59.76 percent, respectively, of the assets, the net position, and the revenues of the discretely presented component units. Those financial statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for such discretely presented component units, is based solely on the reports of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

## **Opinions**

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Calcasieu Parish Police Jury as of December 31, 2020, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund and the major special revenue funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

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

### *Other Information*

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

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

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

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated July 26, 2021 on our consideration of the Police Jury's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Police Jury's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Calcasieu Parish Police Jury's internal control over financial reporting and compliance.

  
Lake Charles, Louisiana  
July 26, 2021



**CALCASIEU PARISH POLICE JURY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
As of and for the year ended December 31, 2020**

Within this section of the Calcasieu Parish Police Jury's comprehensive annual financial report, management attempts to provide the readers of the financial statements a narrative discussion and analysis of the financial activities of the Calcasieu Parish Police Jury (Parish) for the year ended December 31, 2020. 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.

2020 has been an unprecedented year for the Parish. Not only has the Parish experienced the impact of the COVID-19 outbreak along with the rest of the country, the Parish was also directly impacted by two major hurricanes (Hurricane Laura and Hurricane Delta) within a six week period. These events have all had an effect on the financial position of the Parish and many of the components of our financial reporting. Decreased revenue and increased expenses were a direct result of these events. It is significant to note that there is no accrual of revenue from the Federal Emergency Management Agency (FEMA) for the hurricane disasters included in this reporting. Generally accepted accounting principles allow the recognition of revenue only after FEMA project worksheets are obligated. At December 31, 2020, the project worksheets had not been obligated.

**FINANCIAL HIGHLIGHTS - PRIMARY GOVERNMENT**

Financial highlights as of and for the year ended December 31, 2020 include:

- The assets and deferred outflows of resources of the Parish exceeded its liabilities and deferred inflows of resources at the close of the year by \$1 billion (net position). Unrestricted net position for governmental activities is approximately \$80.3 million, while unrestricted net position for business-type activities is approximately \$12.9 million.
- The primary government's total net position decreased by \$43.7 million during 2020.
- As of the close of the current fiscal year, the Parish's governmental funds reported combined ending fund balances of \$404.4 million, a decrease of \$64.9 million in comparison with the prior year. Approximately 1.7% of the fund balances, or \$6.9 million, is considered unassigned fund balance.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

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

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

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

## Government-Wide Financial Statements

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

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

Both government-wide statements report three types of activities:

- *Governmental Activities* - The activities in this section are mostly supported by taxes (property and sales taxes) and intergovernmental revenues (federal and state grants). Most services normally associated with Parish government fall in this section. They include general government services (executive, legislative, judicial), public safety (emergency preparedness, animal services, juvenile justice), health and welfare (mosquito control, health unit, community services, housing), sanitation (collection of garbage and trash), public works (maintenance of roads and bridges), culture and recreation (libraries, parks, coliseum), and economic development (planning).
- *Business-type Activities* - These activities normally are intended to recover all or a significant portion of their costs through user fees and charges to external users of goods and services. The business-type activities operated by the Parish include the Waterworks District No. 5 of Wards 3 & 8, Waterworks District No. 2 of Ward 4, 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 2020, the Parish accounted for its activities in thirty-nine (39) funds, four (4) of which are considered major funds. Of the thirty-nine (39) funds with 2020 activity, twenty-nine (29) are governmental funds, five (5) are enterprise funds, four (4) are internal service funds and one (1) is fiduciary in nature. Information is presented separately on the governmental funds Balance Sheet and the governmental funds Statement of Revenues, Expenditures, and Changes in Fund Balance for the four funds determined to be major funds. The remaining non-major governmental funds are presented in a single column on these statements. Combining statements for these non-major funds are presented on pages 130-141 of this report.

Budgetary comparison statements are included in the basic financial statements for the General Fund and the Public Works Operating Fund, a major special revenue fund. 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 160-163 and 166-169, respectively).

*Fiduciary funds* are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support Parish programs. The Parish has one fiduciary custodial fund that reports resources held by the Parish in a custodial capacity for other governments. This fund can be found on page 39.

### **Notes to the Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 45-118 of this report.

### **Required Supplementary Information (RSI)**

In addition to the basic financial statements and accompanying notes, this report also presents a section that includes a discussion of the "modified approach" for accounting for infrastructure that is not being depreciated as well as schedule of changes in total OPEB (other postemployment benefits) liability and related ratios and schedules of employer's proportionate share of the net pension liability and contributions for retirement plans. This required supplementary information can be found on pages 119-123 of this report.

## Other Information

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

## Statistical Section

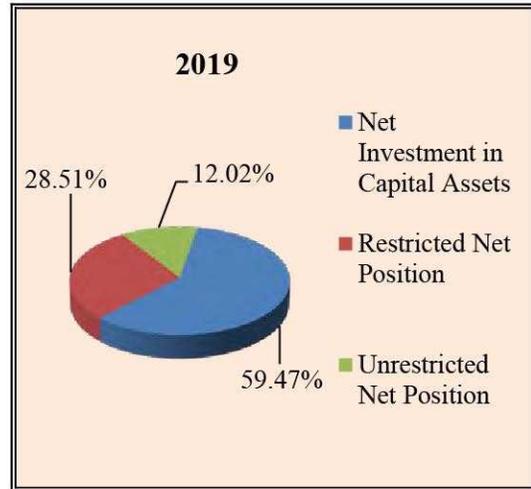
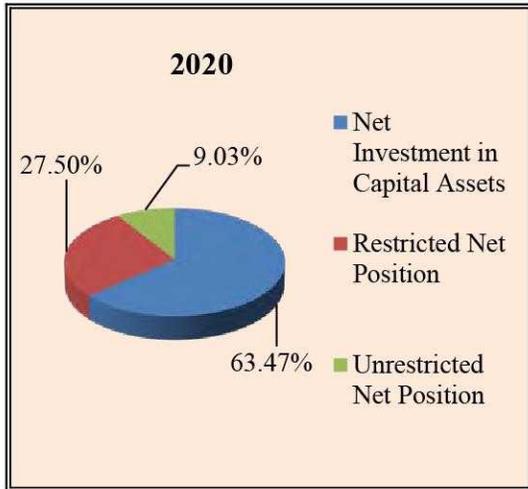
This section contains primarily trend data and nonfinancial information about the Parish's various activities.

### GOVERNMENT-WIDE FINANCIAL ANALYSIS

The following table reflects the Condensed Comparative Statement of Net Position as of December 31, 2020 and 2019:

<b>Calcasieu Parish Police Jury</b>						
<b>Condensed Comparative Statement of Net Position</b>						
<b>December 31, 2020 and 2019</b>						
<b>(In Thousands)</b>						
	<u>Governmental Activities</u>		<u>Business Activities</u>		<u>Totals</u>	
	<u>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u>
<b>Assets:</b>						
Current and Other Assets	\$ 606,375	\$ 568,458	\$ 12,956	\$ 10,945	\$ 619,331	\$ 579,403
Restricted Assets	-	-	1,529	1,111	1,529	1,111
Capital Assets	<u>656,751</u>	<u>641,810</u>	<u>17,108</u>	<u>15,520</u>	<u>673,859</u>	<u>657,330</u>
Total Assets	1,263,126	1,210,268	31,593	27,576	1,294,719	1,237,844
Deferred Outflows of Resources	20,205	24,424	-	-	20,205	24,424
<b>Liabilities:</b>						
Current Liabilities	123,725	29,694	1,377	703	125,102	30,397
Restricted Liabilities	-	-	345	341	345	341
Non-Current Liabilities	<u>78,719</u>	<u>92,103</u>	<u>3,236</u>	<u>1,691</u>	<u>81,955</u>	<u>93,794</u>
Total Liabilities	202,444	121,797	4,958	2,735	207,402	124,532
Deferred Inflows of Resources	76,364	62,845	-	-	76,364	62,845
<b>Net Position:</b>						
Net Investment in Capital Assets	640,981	625,330	13,456	13,933	654,437	639,263
Restricted	283,249	306,236	328	229	283,577	306,465
Unrestricted	<u>80,293</u>	<u>118,484</u>	<u>12,851</u>	<u>10,679</u>	<u>93,144</u>	<u>129,163</u>
Total Net Position	<u>\$1,004,523</u>	<u>\$1,050,050</u>	<u>\$ 26,635</u>	<u>\$ 24,841</u>	<u>\$1,031,158</u>	<u>\$1,074,891</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 2019 amounts reported above are inclusive of prior period adjustments made in 2020. A discussion of those changes is provided on pages 112-113 of the notes to the financial statements.



In 2020, approximately 63.5% 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 27.5% of the government’s net position for 2020 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 9% of net position in 2020, referred to as unrestricted, may be used to meet the ongoing obligations of the government to citizens and creditors. “Total net position” does not translate into resources available for spending. For that information, please refer to the Financial Analysis of the Government’s Funds information on pages 13-14.

The table below provides a summary of the changes in net position for the years ended December 31, 2020 and 2019:

<b>Calcasieu Parish Police Jury</b>						
<b>Condensed Comparative Statement of Activities</b>						
<b>For the Years Ended December 31, 2020 and 2019</b>						
<b>(In Thousands)</b>						
	<u>Governmental Activities</u>		<u>Business Activities</u>		<u>Totals</u>	
	<u>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u>
Revenues:						
Program Revenues:						
Charges for Services	\$ 51,301	\$ 22,798	\$ 2,226	\$ 2,205	\$ 53,527	\$ 25,003
Operating Grants	15,766	11,074	-	-	15,766	11,074
Capital Grants	14,214	10,158	-	-	14,214	10,158
General Revenues:						
Property Taxes	64,263	58,580	2,043	1,948	66,306	60,528
Sales Taxes	54,911	64,327	-	-	54,911	64,327
Gaming Revenues	9,014	11,549	-	-	9,014	11,549
Unrestricted Grants and Contributions	2,231	2,542	-	-	2,231	2,542
Other	<u>7,041</u>	<u>14,513</u>	<u>113</u>	<u>243</u>	<u>7,154</u>	<u>14,756</u>
Total Revenues	218,741	195,541	4,382	4,396	223,123	199,937
Expenses:						
General Government	(30,866)	(28,907)	-	-	(30,866)	(28,907)
Public Safety	(19,651)	(21,647)	-	-	(19,651)	(21,647)
Public Works	(164,755)	(58,622)	(2,714)	(2,920)	(167,469)	(61,542)
Sanitation	(7,653)	(7,456)	-	-	(7,653)	(7,456)
Health & Welfare	(17,253)	(15,839)	-	-	(17,253)	(15,839)
Culture and Recreation	(18,657)	(19,462)	-	-	(18,657)	(19,462)
Economic Development	(3,954)	(4,134)	-	-	(3,954)	(4,134)
Interest on Long-Term Debt	<u>(1,353)</u>	<u>(1,407)</u>	<u>-</u>	<u>-</u>	<u>(1,353)</u>	<u>(1,407)</u>
Total Expenses	<u>(264,142)</u>	<u>(157,474)</u>	<u>(2,714)</u>	<u>(2,920)</u>	<u>(266,856)</u>	<u>(160,394)</u>
Excess (Deficiency) of Revenues over Expenses	(45,401)	38,067	1,668	1,476	(43,733)	39,543
Transfers	<u>(126)</u>	<u>(84)</u>	<u>126</u>	<u>84</u>	<u>-</u>	<u>-</u>
Change in Net Position	(45,527)	37,983	1,794	1,560	(43,733)	39,543
Net Position, January 1	<u>1,050,050</u>	<u>1,012,067</u>	<u>24,841</u>	<u>23,281</u>	<u>1,074,891</u>	<u>1,035,348</u>
Net Position, December 31	<u>\$1,004,523</u>	<u>\$1,050,050</u>	<u>\$ 26,635</u>	<u>\$ 24,841</u>	<u>\$1,031,158</u>	<u>\$1,074,891</u>

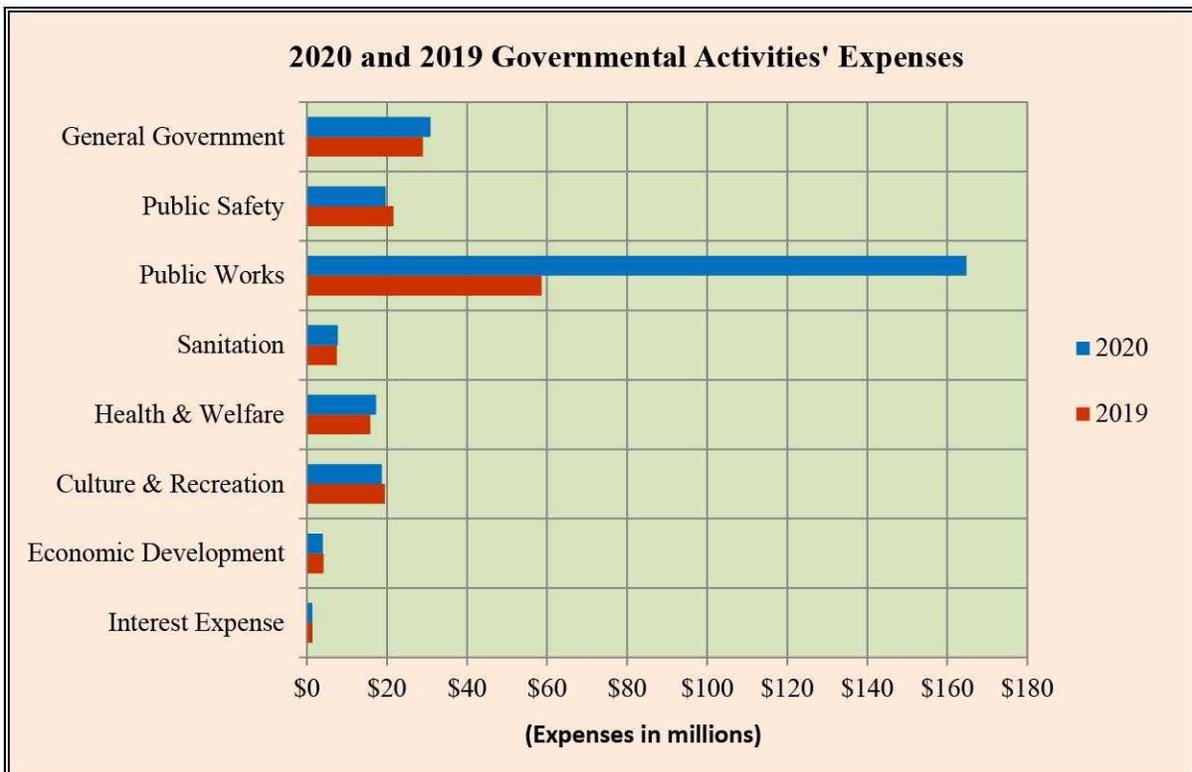
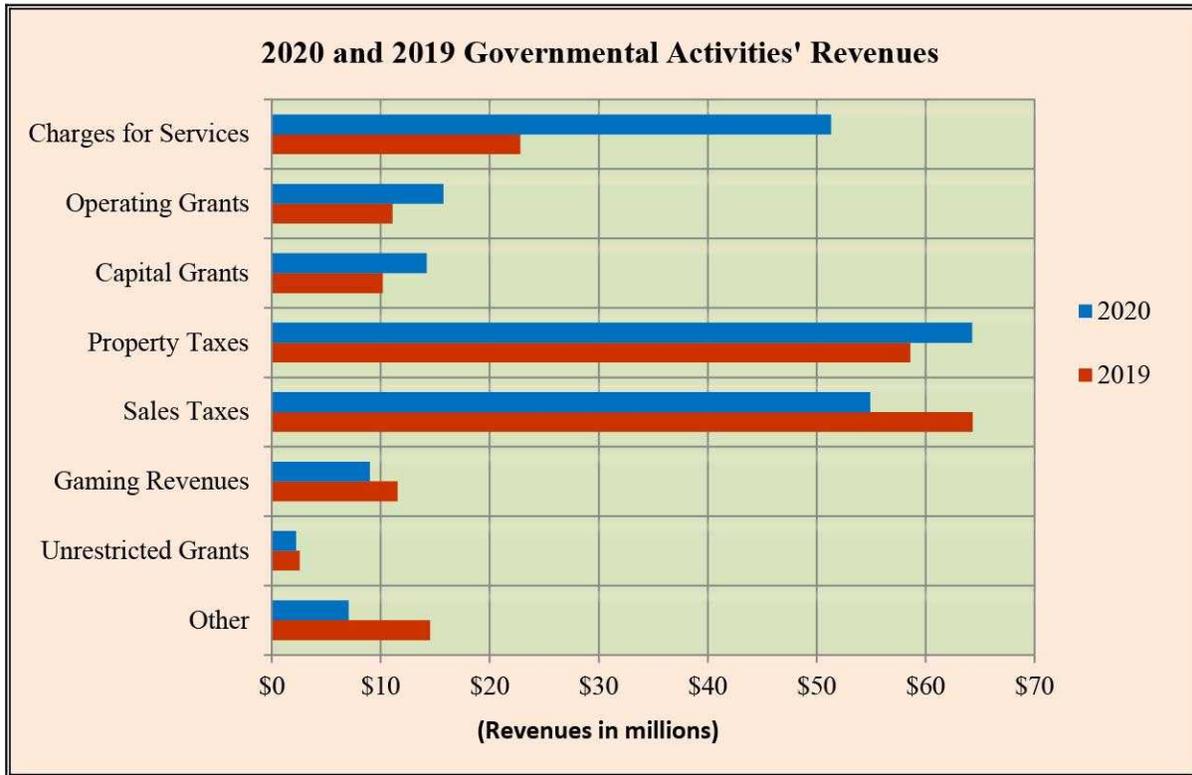
Governmental Activities - As reflected in the previous table, the change in net position decreased by \$83.5 million from \$38 million in 2019 to (\$45.5) million in 2020. There were both positive and negative impacts which resulted in this decrease. Below are some the more significant items:

- Sales tax revenues decreased by \$9.4 million as compared to 2019. This decrease is attributable to business closures during the COVID-19 pandemic and hurricane disaster periods. There were few areas unaffected by these disasters.
- Property tax revenue increased by \$5.6 million as compared to 2019. This increase is primarily attributable to additional properties included in the taxable assessed value. The value of all categories of property increased which indicates growth in our area. The taxes collected in 2020 are derived from taxes levied in 2019 but collected in early 2020.
- Operating grant revenues increased in 2020 by \$4.7 million as compared to 2019. \$3.9 million relates to the CARES Act grant created by Congress as a response to the COVID-19 pandemic, while the Low Income Home Energy Assistance Program grant increased \$736 thousand as compared to 2019.
- Capital grant revenues increased by \$4 million as compared to 2019. The majority of this increase represents the transfer of roads to the Parish.
- Gaming revenue decreased by \$2.5 million as compared to 2019. COVID-19 significantly affected the gaming industry. Beginning at the end of March of 2020, the gaming establishments were shut down completely for two months. When they reopened, it was at a limited operation. In addition, during Hurricane Laura the Isle of Capri, one of the three riverboats in Calcasieu Parish sustained major damage to the extent that they decided to rebuild part of the casino. They are in the process of rebuilding and have remained closed during the construction period.
- Investment earnings have decreased by \$7.4 million as compared to 2019. This is attributable to the overall decrease in interest rates nationwide. The Parish earned an average investment rate of .94% as opposed to 2.09% in 2019.
- Charges for services increased \$28.5 million as compared to 2019. The majority of this increase relates to the amount of insurance proceeds realizable from the insurance carrier after the impairment of the related assets have been removed, as well as insurance proceeds for remediation, restoration, and emergency work.
- Public Works category of expenses increased by \$106.1 million as compared to 2019. This directly relates to the debris removal efforts for both Hurricanes Laura and Delta. \$115.5 million of debris removal expenses were included in this category for 2020.

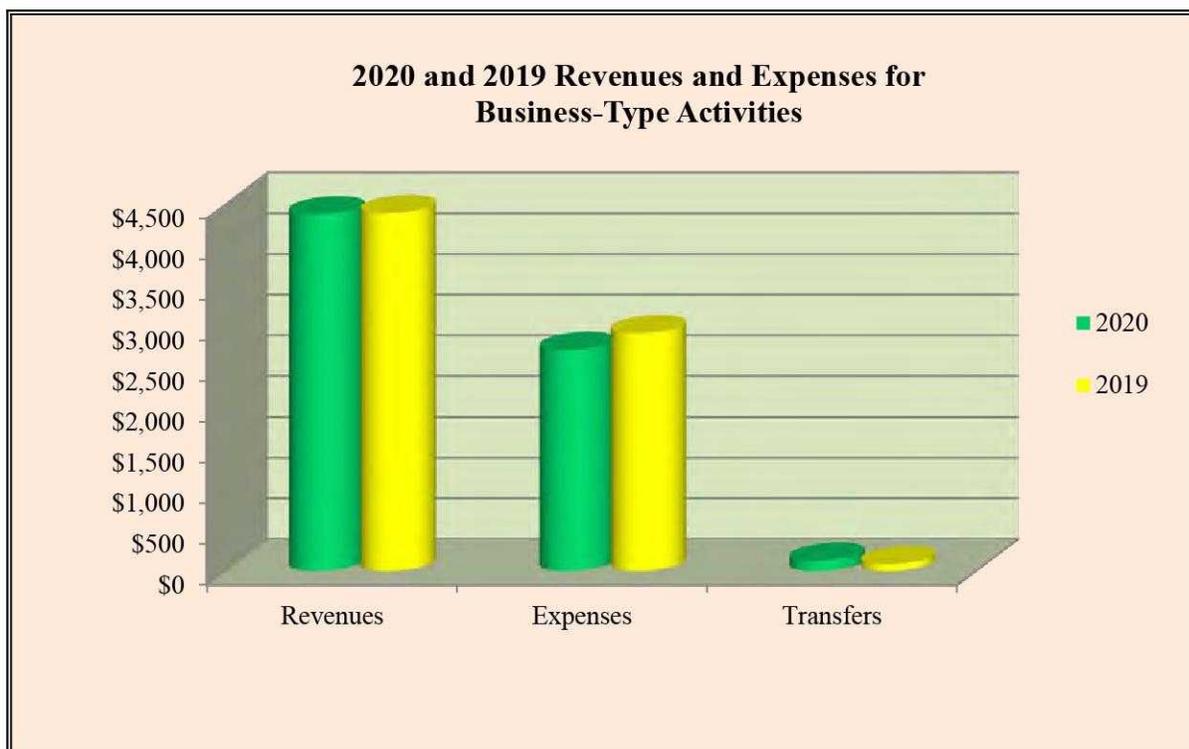
Business-Type Activities – As reflected in the previous table, the change in net position increased from \$1.56 million in 2019 to \$1.794 million in 2020. This is an increase of \$234 thousand for all of the enterprise funds and was attributable to the following 2020 specific reductions of expenses in all but one of the districts including:

- In 2019, Waterworks District 2 of Ward 4 made a payment to the City of Westlake in the amount of \$125 thousand for shared cost of a new water well. In addition, there were repairs to the District's water tank in the amount of \$188 thousand related to the painting of the interior and exterior of the water tank among other repairs. This explains the major reason for the decrease in expenses for 2020 as compared to 2019.

The following two charts depict the governmental activities' revenues and expenses for 2020 and 2019:



The following chart depicts business-type activities' revenues and expenses for 2020 and 2019:



### 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, 2020, the Parish's governmental funds reported combined fund balances of \$404.4 million, a decrease of \$64.9 million in comparison with the prior year. Approximately 1.7% (or \$6.9 million) of the \$404.4 million fund balance constitutes unassigned fund balance, which is available for spending at the Parish's discretion. The remainder of the fund balance is either nonspendable, restricted, or assigned to indicate that it is (1) not in spendable form (\$1.7 million), (2) restricted for particular purposes (\$284.8 million) or (3) assigned for particular purposes (\$111 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, 2020, unassigned fund balance of the General Fund was \$46.9 million compared to \$42.5 million in 2019. The assigned amount in the General Fund in 2020 was \$47.7 million compared to \$44.5 million in 2019. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to total General Fund expenditures. As of December 31, 2020, the Parish had unassigned fund balance in the General Fund which exceeded the 2020 total expenditures (plus transfers out) reported in the General Fund by \$8.6 million. Liquidity appears to be good with the Parish having reserves that should at least cover one year's expenditures, but at this point, caution should be exercised since unassigned fund balance of the General Fund may have to be utilized to offset any unexpected increase in future expenditures or short-falls in revenue collections as was the case with the COVID-19 pandemic or if our area is struck by another hurricane. The negative impact on the economy in terms of gaming revenue, property tax revenue, and increased expenditures of either or both scenarios in the future may affect the unassigned fund balance of the General Fund more than 2020.

The Parish's General Fund reported a total fund balance of \$94.7 million at the end of 2020 compared to \$87.1 million at the end of 2019. The net change in fund balance for the current year reflects an increase of \$7.6 million in 2020 as compared to an increase of \$2.3 million in 2019. The majority of the \$5.3 million increase relates to the additional 2019 transfers to capital funds which were to be used for major capital projects.

The Public Works Fund, a major special revenue fund reported a deficit fund balance of \$39.2 million at the end of 2020 compared to \$44.9 million at the end of 2019. The net change in fund balance for the current year reflects a decrease of \$84.1 million, while in 2019 the net change in fund balance was an increase of \$1.6 million. The decrease in fund balance is directly attributable to disaster related expenditures, the majority of which is related to debris removal for Hurricanes Laura and Delta. \$86.2 million was the total amount included in this expenditure for governmental fund reporting for 2020. Since this was a major declared storm, FEMA will reimburse 90% of all eligible expenditures so it is expected that the Parish will receive reimbursement for the majority of this cost. The anticipated reimbursement is not included in the financial statements since the funds were not obligated from FEMA at December 31, 2020.

The Road Capital Improvement Fund, a major capital projects fund, reported a total fund balance of \$222 million at the end of 2020 compared to \$215.7 million at the end of 2019. While fund balance increased by \$6.4 million in 2020, the net change in fund balance decreased by \$3.2 million from the prior year. The net change decrease is comprised primarily of a \$9.2 million in decreased sales tax revenue. It was offset somewhat by an overall decrease in capital expenditures which were \$28.7 million in 2020 as compared to \$34.4 million in 2019. The decrease of both revenue and expenditures are attributable to both the COVID-19 effect and the hurricane events.

The Disaster Recovery Capital Fund, a major special revenue fund, reported total fund balance of \$11.6 million at the end of 2020. 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 cost. Only \$15 million was recognized in insurance proceeds in this fund since revenues are recognized in the accounting period in which they are measurable and available, typically within 60 days after the end of the year.

### **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 \$12.9 million at the end of 2020 compared to \$10.3 million at the end of 2019. The unrestricted revenues of Waterworks District No. 5 of Wards 3 and 8, Waterworks District No. 2 of Ward 4, and Waterworks District No. 12 of Ward 13 exceeded the expenses of the Districts by \$500 thousand, \$614 thousand, and \$904 thousand, respectively. 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 \$19.6 million exceeded the actual expenditures of \$16.9 million by \$2.7 million. The reduction in actual expenditures over budgeted expenditures resulted primarily from the following activities:

- 60% of the total \$2.7 million variance, or \$1.6 million, was attributable to the correctional facility activity. When the correctional facilities sustained major damage during the hurricane events, the prisoners were moved to other facilities within the State. The budget was amended to make provisions for this additional cost. While \$1 million was budgeted, only \$259 thousand was paid before year end.
- 14% of the total \$2.7 million variance, or \$382 thousand, was attributable to the Facility Management Department. This variance primarily is from the following operating line items of the department's budget: (a) \$184 thousand was from the contract services budget line item and (b) \$138 thousand came from the utilities budget line item.

## Capital Asset and Debt Administration

**Capital Assets:** The Parish's investment in capital assets for its governmental activities as of December 31, 2020 totaled approximately \$656.8 million (net of accumulated depreciation) as compared to \$641.8 million (net of accumulated depreciation) as of December 31, 2019. This investment in capital assets includes land, buildings, improvements, machinery and equipment, roads, and bridges. Movable assets that have initial useful lives greater than two years and exceed the Parish's capitalization threshold are recorded as capital assets. See Notes 1(C) and 8 for a discussion of the Parish's capital asset policy.

To reflect the Parish's commitment to preserve and maintain infrastructure assets as it relates to roads, the Parish selected the "modified approach" for the accounting of those assets. Under this approach, the physical conditions of the roads are inspected annually and rated with a scale referenced as the "Asphalt Sufficiency Rating." In lieu of recording depreciation, the Parish is committed to incurring the maintenance expenditures necessary to preserve its paved roadway miles at a minimum Asphalt Sufficiency Rating of 4 on a scale of 1 through 10, with 10 as the highest level. The average ratings for 2018, 2019, and 2020 have met this Parish minimum level. As to actual expenditures, the 2020 expenditures decreased due to projects being postponed because of the effects of the pandemic and Hurricane Laura and Delta. See the Required Supplementary Information (pages 119-120) for a discussion of the "modified approach" for infrastructure assets.

The net increase in the Parish's total capital assets for governmental activities before depreciation for the current year was \$7.6 million. Major capital asset events during the current year included the following:

- Purchase of rights of way (\$2.5 million)
- Various road and bridge projects – construction in progress (\$14.6 million)
- Juvenile Justice Complex – construction in progress (\$6.1 million)
- Correction Center door replacement project – construction in progress (\$1.9 million)
- Parish Government building – construction in progress (\$806 thousand)
- Completion of Lafleur Park upgrade – (\$585 thousand)
- Allen P. August Multipurpose Center renovations – construction in progress (\$530 thousand)
- Transfer of roads to the Parish (\$6 million)
- Transfer of improvements relating to Sewer infrastructure to the Parish (\$2.4 million)
- Purchase of three Jet-Vac trucks (\$1.1 million)
- Purchase of Mobile Command Center (\$840 thousand)
- Impairment of assets as a result of hurricane damage before offset of accumulated depreciation (decrease of \$30.1 million)

The Parish's investment in capital assets for its business-type activities as of December 31, 2020 totaled approximately \$17.1 million (net of accumulated depreciation) as compared to \$15.5 million (net of accumulated depreciation) as of December 31, 2019. This decrease relates primarily to depreciation. At the end of 2020, the Parish had on-going capital projects with construction commitments totaling \$32.1 million. Additional information on the Parish's construction commitments can be found in Note 11 (B) which begins on page 89 of this report.

The following is a schedule of capital assets as of December 31, 2020 and 2019:

<b>Calcasieu Parish Police Jury Capital Assets, Net of Depreciation December 31, 2020 and 2019 (In Thousands)</b>						
	<u>Governmental Activities</u>		<u>Business Activities</u>		<u>Totals</u>	
	<u>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u>
Land	\$ 38,659	\$ 36,105	\$ 494	\$ 471	\$ 39,153	\$ 36,576
Buildings & Improvements	86,647	99,908	16	19	86,663	99,927
Non-Building Improvements	-	-	11,934	12,280	11,934	12,280
Roads and Infrastructure	425,475	418,602	2,273	1,564	427,748	420,166
Bridges	32,238	30,520	-	-	32,238	30,520
Machinery & Equipment	15,315	15,321	36	45	15,351	15,366
Construction in Progress	<u>58,417</u>	<u>41,354</u>	<u>2,355</u>	<u>1,141</u>	<u>60,772</u>	<u>42,495</u>
Total	<u>\$ 656,751</u>	<u>\$ 641,810</u>	<u>\$ 17,108</u>	<u>\$ 15,520</u>	<u>\$ 673,859</u>	<u>\$ 657,330</u>

Please note that the 2019 amounts reported above are inclusive of prior period adjustments made in 2020. A discussion of those changes is provided on pages 112-113 of the notes to the financial statements. Additional information on the Parish's capital assets can be found in Note 8 which begins on page 71 of this report.

**Long-Term Debt:** At the end of the current fiscal year, the Parish had \$36.8 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 2021. The Parish also had long-term debt of \$3.4 million for its business-type activities related to special assessment debt and revenue bonds for water services.

A recap of the secured outstanding debt is presented below.

<b>Calcasieu Parish Police Jury Outstanding Debt December 31, 2020 and 2019 (In Thousands)</b>						
	<u>Governmental Activities</u>		<u>Business Activities</u>		<u>Totals</u>	
	<u>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u>
Special Assessment Debt	\$ -	\$ -	\$ 75	\$ 100	\$ 75	\$ 100
Revenue Loan, Including Premium	36,793	38,235	-	-	36,793	38,235
Revenue Bonds	<u>-</u>	<u>-</u>	<u>3,342</u>	<u>1,676</u>	<u>3,342</u>	<u>1,676</u>
Total Outstanding Debt	<u>\$ 36,793</u>	<u>\$ 38,235</u>	<u>\$ 3,417</u>	<u>\$ 1,776</u>	<u>\$ 40,210</u>	<u>\$ 40,011</u>

Additional information on the Parish's long-term debt can be found in Note 10 which begins on page 79 of this report. Included in this referenced information is a discussion about the 2015 approval of a revenue loan not to exceed \$60 million through the Louisiana Local Government Environmental Facilities and Community Development Authority (LCDA). The Parish issued \$35 million of the \$60 million approved in December 2018. The second issue for the remaining \$25 million is anticipated to be issued in 2022. The proceeds will be used for several capital projects.

### **Economic Factors and Next Year's Budget**

The following are currently known Calcasieu Parish economic factors being considered going into the 2021 fiscal year.

- At the end of 2020, the unemployment rate for the Parish was 9.00% compared to the State rate of 8.3% and the national average of 8.1%. In April 2021, the unemployment rates were 7.1% for the Parish, 6.6% for the State and 5.7% for the nation. While 2021 unemployment rates have not returned to pre-pandemic and pre-disaster levels, the rates do indicate economic recovery.
- For the sales tax revenue budget estimates for 2021, the Parish projected a 10% increase over 2020 budget amounts. The actual 2021 collections for the first five months are 20.2% more than the collections for the first five months in 2020.
- For property tax revenue, the 2021 budget estimates projected a 25% parish-wide decrease in light of the potential damages to property as a result of the 2020 Hurricane Season. Actual collections through May 2021 as compared to 2020 collections are approximately 97%.
- As of the date of this report \$57.1 million has been received from FEMA for the expenditures relating to the debris removal services.

### **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, 2020**

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
<b>ASSETS</b>				
Cash and cash equivalents	\$ 339,996,116	\$ 7,548,349	\$ 347,544,465	\$ 110,706,908
Investments	131,495,615	2,748,210	134,243,825	57,512,915
Receivables (net of allowance for uncollectibles)	130,621,404	2,461,467	133,082,871	103,049,262
Intergovernmental receivable	2,281,822	9,927	2,291,749	2,021,056
Internal balances	89,510	(89,510)	-	-
Due from primary government	-	-	-	5,735,864
Prepaid items	623,163	37,390	660,553	2,356,386
Inventory	1,268,037	240,036	1,508,073	2,517,721
Other assets	-	320	320	-
Restricted assets:				
Cash and cash equivalents	-	107,932	107,932	4,059,587
Investments	-	466,422	466,422	13,949,362
Intergovernmental receivable	-	855,487	855,487	-
Receivables - net	-	99,072	99,072	2,200
Capital assets:				
Non-depreciable	522,551,330	2,848,757	525,400,087	59,700,290
Depreciable, net	134,199,546	14,259,303	148,458,849	251,558,389
Total assets	<u>1,263,126,543</u>	<u>31,593,162</u>	<u>1,294,719,705</u>	<u>613,169,940</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred amount on debt refunding	-	-	-	34,469
Deferred outflows - OPEB	12,588,426	-	12,588,426	9,123,462
Pension related deferred outflows of resources	7,617,380	-	7,617,380	13,551,228
Total deferred outflows of resources	<u>20,205,806</u>	<u>-</u>	<u>20,205,806</u>	<u>22,709,159</u>
<b>LIABILITIES</b>				
Accounts payable and other accrued liabilities	106,419,205	1,161,708	107,580,913	15,017,107
Intergovernmental payable	3,382,814	34,102	3,416,916	7,169,459
Due to component units	5,735,864	-	5,735,864	-
Unearned revenue	4,060,213	-	4,060,213	4,160,974
Other liabilities	85,402	-	85,402	55,550
Liabilities payable from restricted assets	-	345,571	345,571	994,487
Noncurrent liabilities:				
Due within one year	4,041,824	181,015	4,222,839	12,735,052
Due in more than one year	78,719,283	3,235,957	81,955,240	105,870,775
Total liabilities	<u>202,444,605</u>	<u>4,958,353</u>	<u>207,402,958</u>	<u>146,003,404</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Property taxes levied for the next fiscal year	65,976,694	-	65,976,694	46,679,416
Deferred inflows - OPEB	124,921	-	124,921	6,988,253
Pension related deferred inflows of resources	10,262,556	-	10,262,556	15,582,514
Total deferred inflows of resources	<u>76,364,171</u>	<u>-</u>	<u>76,364,171</u>	<u>69,250,183</u>
<b>NET POSITION</b>				
Net investment in capital assets	640,980,772	13,456,075	654,436,847	268,760,494
Restricted for:				
Debt service	1,512,993	327,855	1,840,848	6,487,950
External legal constraints	123,165,256	-	123,165,256	-
Capital improvement projects	158,571,048	-	158,571,048	1,091,333
Unrestricted	80,293,504	12,850,879	93,144,383	144,285,735
Total net position	<u>\$ 1,004,523,573</u>	<u>\$ 26,634,809</u>	<u>\$ 1,031,158,382</u>	<u>\$ 420,625,512</u>

The accompanying notes are an integral part of this statement.

**CALCASIEU PARISH POLICE JURY  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2020**

<b><u>FUNCTIONS/PROGRAMS</u></b>	<b><u>Expenses</u></b>	<b>Program Revenues</b>		
		<b><u>Charges for Services</u></b>	<b><u>Operating Grants and Contributions</u></b>	<b><u>Capital Grants and Contributions</u></b>
<b>PRIMARY GOVERNMENT</b>				
Governmental activities:				
General government	\$ 30,865,952	\$ 30,296,240	\$ 1,911,624	\$ 115,760
Public safety	19,650,706	7,640,520	3,865,935	2,002,852
Public works	164,755,165	1,510,561	452,959	9,531,376
Sanitation	7,652,743	3,665	133,828	2,357,750
Health and welfare	17,253,486	1,798,422	9,270,894	14,203
Culture and recreation	18,656,858	7,234,709	82,455	191,897
Economic development	3,953,930	2,817,286	48,494	-
Interest on long-term debt	1,353,852	-	-	-
Total governmental activities	264,142,692	51,301,403	15,766,189	14,213,838
Business-type activities:				
Water	1,789,205	1,761,760	-	-
Sewer	925,236	463,941	-	-
Total business-type activities	2,714,441	2,225,701	-	-
Total primary government	\$ 266,857,133	\$ 53,527,104	\$ 15,766,189	\$ 14,213,838
<b>COMPONENT UNITS</b>				
West Calcasieu Cameron Hospital	\$ 81,190,788	\$ 67,887,600	\$ 6,149,456	\$ -
Sulphur Parks and Recreation	6,311,958	3,788,801	-	10,562
Gravity Drainage District No. 5 of Ward 4	3,464,025	62,722	-	299,894
Gravity Drainage District No. 4 of Ward 3	4,042,469	690,343	45,094	20,436
Airport Authority District No. 1	7,337,175	3,374,103	3,380,094	1,227,341
Calcasieu Parish Gaming Revenue District	18,397,242	-	18,391,173	-
Other component units	63,481,533	23,617,541	8,134,720	987,294
Total component units	\$ 184,225,190	\$ 99,421,110	\$ 36,100,537	\$ 2,545,527

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**

<b>Primary Government</b>			
<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>	<b>Component Units</b>
\$ 1,457,672		\$ 1,457,672	
(6,141,399)		(6,141,399)	
(153,260,269)		(153,260,269)	
(5,157,500)		(5,157,500)	
(6,169,967)		(6,169,967)	
(11,147,797)		(11,147,797)	
(1,088,150)		(1,088,150)	
<u>(1,353,852)</u>		<u>(1,353,852)</u>	
(182,861,262)		(182,861,262)	
-	(27,445)	(27,445)	
-	<u>(461,295)</u>	<u>(461,295)</u>	
-	(488,740)	(488,740)	
<u>\$ (182,861,262)</u>	<u>\$ (488,740)</u>	<u>\$ (183,350,002)</u>	
			\$ (7,153,732)
			(2,512,595)
			(3,101,409)
			(3,286,596)
			644,363
			(6,069)
			<u>(30,741,978)</u>
			<u>\$ (46,158,016)</u>
64,263,220	2,043,330	66,306,550	70,268,832
54,911,441	-	54,911,441	1,292,593
652,028	-	652,028	-
9,013,614	-	9,013,614	-
2,230,834	-	2,230,834	1,323,792
5,130,193	113,098	5,243,291	1,932,984
151,699	-	151,699	225,320
1,107,529	-	1,107,529	4,171,379
<u>(125,941)</u>	<u>125,941</u>	<u>-</u>	<u>-</u>
137,334,617	2,282,369	139,616,986	79,214,900
(45,526,645)	1,793,629	(43,733,016)	33,056,884
<u>1,050,050,218</u>	<u>24,841,180</u>	<u>1,074,891,398</u>	<u>387,568,628</u>
<u>\$ 1,004,523,573</u>	<u>\$ 26,634,809</u>	<u>\$ 1,031,158,382</u>	<u>\$ 420,625,512</u>

**CALCASIEU PARISH POLICE JURY  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2020**

	<b>General Fund</b>	<b>Public Works Operating Fund</b>	<b>Road Capital Improvement Fund</b>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 66,210,930	\$ 24,523,698	\$ 139,639,673
Investments	27,170,642	10,294,787	58,295,424
Receivable (net of allowances for uncollectibles):			
Property taxes	16,663,946	-	8,486,859
Sales taxes	-	1,853,360	4,265,997
Franchise taxes	174,874	-	-
Interest receivable	22,152	6,730	51,061
Other receivables	2,872,015	21,000	-
Intergovernmental receivable	450,504	51,108	165,957
Due from other funds	686,526	153,184	22,858,956
Prepaid items	23,751	1,872	253,027
Inventory	-	796,021	-
Total assets	<u>114,275,340</u>	<u>37,701,760</u>	<u>234,016,954</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Unavailable insurance payment to component unit	-	-	-
Total assets and deferred outflows of resources	<u>\$ 114,275,340</u>	<u>\$ 37,701,760</u>	<u>\$ 234,016,954</u>
<b>LIABILITIES</b>			
Accounts payable	\$ 2,338,503	\$ 48,423,428	\$ 1,838,196
Accrued liabilities	193,856	147,551	-
Intergovernmental payable	4,748	-	-
Due to other funds	154,085	22,858,956	-
Due to component units	65,403	66,000	-
Unearned revenue	1,500	-	-
Retainage payable	-	5,420,453	1,649,393
Other liabilities	15,852	-	-
Total liabilities	<u>2,773,947</u>	<u>76,916,388</u>	<u>3,487,589</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Property taxes levied for the next fiscal year	16,657,343	-	8,482,399
Unavailable revenue	160,170	21,000	-
Total deferred inflows of resources	<u>16,817,513</u>	<u>21,000</u>	<u>8,482,399</u>
<b>FUND BALANCES</b>			
<b>Nonspendable:</b>			
Prepaid items	23,751	1,872	253,027
Inventories	-	796,021	-
<b>Restricted:</b>			
Roads and infrastructure	-	-	221,793,939
Other restrictions	-	-	-
<b>Assigned:</b>			
Animal services	1,029,022	-	-
Parks operations	219,860	-	-
Training center operations	343,361	-	-
Future capital needs	27,210,134	-	-
Future debt service payments	2,000,000	-	-
Matching funds for capital grants	10,500,000	-	-
Cooperative endeavor agreements	6,408,032	-	-
<b>Unassigned</b>	<u>46,949,720</u>	<u>(40,033,521)</u>	<u>-</u>
Total fund balances	<u>94,683,880</u>	<u>(39,235,628)</u>	<u>222,046,966</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 114,275,340</u>	<u>\$ 37,701,760</u>	<u>\$ 234,016,954</u>

The accompanying notes are an integral part of this statement.

<b>Disaster Recovery Capital Fund</b>	<b>Nonmajor Governmental Funds</b>	<b>Total Governmental Funds</b>
\$ 2,896,768	\$ 93,408,490	\$ 326,679,559
1,215,984	28,937,036	125,913,873
-	40,854,235	66,005,040
-	425,000	6,544,357
-	-	174,874
757	25,856	106,556
54,268,830	245,335	57,407,180
-	1,455,309	2,122,878
6,249	193,862	23,898,777
-	133,849	412,499
-	472,016	1,268,037
<u>58,388,588</u>	<u>166,150,988</u>	<u>610,533,630</u>
5,304,567	-	5,304,567
<u>\$ 63,693,155</u>	<u>\$ 166,150,988</u>	<u>\$ 615,838,197</u>
\$ 3,053,680	\$ 2,775,037	\$ 58,428,844
-	216,166	557,573
-	3,787	8,535
82,210	739,442	23,834,693
5,304,567	299,894	5,735,864
-	4,049,205	4,050,705
15,288	1,640,644	8,725,778
-	69,550	85,402
<u>8,455,745</u>	<u>9,793,725</u>	<u>101,427,394</u>
-	40,836,952	65,976,694
43,668,830	218,105	44,068,105
<u>43,668,830</u>	<u>41,055,057</u>	<u>110,044,799</u>
-	133,849	412,499
-	472,016	1,268,037
-	-	221,793,939
-	63,001,599	63,001,599
-	-	1,029,022
-	-	219,860
-	-	343,361
11,568,580	51,747,936	90,526,650
-	-	2,000,000
-	-	10,500,000
-	-	6,408,032
-	(53,194)	6,863,005
<u>11,568,580</u>	<u>115,302,206</u>	<u>404,366,004</u>
<u>\$ 63,693,155</u>	<u>\$ 166,150,988</u>	<u>\$ 615,838,197</u>



**CALCASIEU PARISH POLICE JURY  
RECONCILIATION OF THE GOVERNMENTAL FUNDS  
BALANCE SHEET TO THE STATEMENT OF NET POSITION  
DECEMBER 31, 2020**

Fund balances - total governmental funds	\$	404,366,004
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	758,954,971	
Less accumulated depreciation	<u>(102,530,653)</u>	656,424,318
Some revenues were collected more than sixty days after year end and therefore, are not available soon enough to pay for current-period expenditures.		
		31,937,283
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	(32,730,000)	
Loan premium	(4,063,183)	
Accrued interest payable	(136,375)	
Compensated absences	(2,440,847)	
Sick leave	(559,493)	
Pension liability	(534,622)	
OPEB payable	<u>(40,545,875)</u>	(81,010,395)
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.		
		(39,441,995)
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.		
		15,066,674
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>17,181,684</u>
Total net position of governmental activities	\$	<u>1,004,523,573</u>

The accompanying notes are an integral part of this statement.

**CALCASIEU PARISH POLICE JURY**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

<b>REVENUES</b>	<b>General Fund</b>	<b>Public Works Operating Fund</b>	<b>Road Capital Improvement Fund</b>
Taxes:			
Property	\$ 16,481,282	\$ -	\$ 8,403,615
Sales	-	17,360,268	30,892,840
Other taxes	748,720	-	-
Licenses and permits	3,011,809	49,158	-
Intergovernmental revenues	4,944,481	431,893	2,239,141
Charges for services	6,630,646	1,022,912	-
Fines and forfeitures	116,294	-	-
Investment earnings	1,045,229	420,570	2,201,024
Gaming revenue	9,022,588	-	-
Sale of assets	7,562	5,496	-
Donations	285,530	-	2,000,000
Miscellaneous revenues	307,702	6,797	-
Total revenues	<u>42,601,843</u>	<u>19,297,094</u>	<u>45,736,620</u>
<b>EXPENDITURES</b>			
Current:			
General government	17,576,577	-	-
Public safety	8,813,705	-	-
Public works	-	105,297,098	1,817,392
Sanitation	-	-	-
Health and welfare	862,380	-	-
Culture and recreation	1,500,771	-	-
Economic development	3,789,931	-	-
Capital outlay	1,529,494	1,506,212	28,681,103
Intergovernmental	1,363,987	-	120,263
Debt service:			
Principal retirement	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	<u>35,436,845</u>	<u>106,803,310</u>	<u>30,618,758</u>
Excess (deficiency) of revenues over (under) expenditures	<u>7,164,998</u>	<u>(87,506,216)</u>	<u>15,117,862</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	3,363,899	4,520,657	-
Transfers out	(2,911,048)	(1,160,000)	(8,745,657)
Insurance proceeds	-	-	-
Total other financing sources and uses	<u>452,851</u>	<u>3,360,657</u>	<u>(8,745,657)</u>
Net change in fund balances	7,617,849	(84,145,559)	6,372,205
Fund balances at beginning of year	87,066,031	44,885,306	215,674,761
Change in reserves for inventories	-	24,625	-
Fund balances at end of year	<u>\$ 94,683,880</u>	<u>\$ (39,235,628)</u>	<u>\$ 222,046,966</u>

The accompanying notes are an integral part of this statement.

<b>Disaster Recovery Capital Fund</b>	<b>Nonmajor Governmental Funds</b>	<b>Total Governmental Funds</b>
\$ -	\$ 39,378,323	\$ 64,263,220
-	6,658,333	54,911,441
-	-	748,720
-	-	3,060,967
-	14,843,729	22,459,244
-	872,708	8,526,266
-	25,018	141,312
964	1,331,384	4,999,171
-	-	9,022,588
-	142,652	155,710
-	71,369	2,356,899
-	33,839	348,338
<u>964</u>	<u>63,357,355</u>	<u>170,993,876</u>
1,898,012	49,641	19,524,230
-	10,720,010	19,533,715
152,881	-	107,267,371
-	7,351,154	7,351,154
-	15,745,656	16,608,036
1,381,491	13,477,879	16,360,141
-	-	3,789,931
-	20,787,741	52,504,550
-	3,558,011	5,042,261
-	1,105,000	1,105,000
-	1,696,250	1,696,250
<u>3,432,384</u>	<u>74,491,342</u>	<u>250,782,639</u>
<u>(3,431,420)</u>	<u>(11,133,987)</u>	<u>(79,788,763)</u>
-	8,240,760	16,125,316
-	(3,434,552)	(16,251,257)
<u>15,000,000</u>	<u>50,848</u>	<u>15,050,848</u>
<u>15,000,000</u>	<u>4,857,056</u>	<u>14,924,907</u>
11,568,580	(6,276,931)	(64,863,856)
-	121,602,137	469,228,235
-	(23,000)	1,625
<u>\$ 11,568,580</u>	<u>\$ 115,302,206</u>	<u>\$ 404,366,004</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, 2020**

Net change in fund balances - total governmental funds \$ (64,863,856)

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	38,531,555	
Depreciation expense	<u>(8,188,208)</u>	30,343,347

The net effect of various miscellaneous transactions involving capital assets such as sales, trade-ins, and donations, is to decrease net position. (15,385,015)

Because some revenues will not be collected for several months after year-end, they are not considered "available" revenues in the governmental funds. 30,694,319

Current year changes in inventory balances are reflected in the statement of activities as an expense, while governmental funds reflect the changes as an adjustment to fund equity. 1,625

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. 1,442,794

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	(36,244,531)	
Accrued interest payable	4,604	
Compensated absences	(701,360)	
Other liabilities	(198,166)	
Pension liabilities	20,037,616	
Other post employment benefits	<u>(8,047,073)</u>	(25,148,910)

Internal service funds are used by management to charge the cost of its self insured insurance programs to individual funds. The revenue (expense) of the internal service funds (inclusive of depreciation expense of \$19,566), is reported with governmental activities. 2,926,492

Deferred outflows and inflows of resources are not available to pay current period expenditures and therefore are not reported in the fund level statements. (5,537,441)

Change in net position of governmental activities \$ (45,526,645)

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, 2020**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$ 15,298,038	\$ 15,298,038	\$ 15,289,052	\$ (8,986)
Other taxes, penalties and interest	900,000	900,000	792,360	(107,640)
Intergovernmental revenues	2,119,527	2,119,527	2,580,493	460,966
Charges for services	534,588	534,588	399,315	(135,273)
Gaming	1,000,000	1,000,000	963,479	(36,521)
Fines and court costs	195,000	195,000	118,121	(76,879)
Investment income	511,000	511,000	282,942	(228,058)
Sale of assets	-	-	7,562	7,562
Miscellaneous revenues	1,500	1,500	336,501	335,001
Total revenues	<u>20,559,653</u>	<u>20,559,653</u>	<u>20,769,825</u>	<u>210,172</u>
<b>EXPENDITURES</b>				
Current:				
General government				
Legislative	695,669	695,669	578,187	117,482
Registrar of Voters	227,617	227,617	216,264	11,353
Facility Management	7,043,660	7,430,256	7,048,632	381,624
Communications and Media	750,592	750,592	636,196	114,396
Public safety:				
Emergency Preparedness	2,387,225	2,387,225	2,313,840	73,385
Correctional	3,902,205	5,170,370	3,537,993	1,632,377
Nondepartmental:				
Intergovernmental grants	2,137,547	2,192,547	1,937,568	254,979
Miscellaneous	736,930	736,930	590,806	146,124
Total expenditures	<u>17,881,445</u>	<u>19,591,206</u>	<u>16,859,486</u>	<u>2,731,720</u>
Excess (deficiency) of revenues over expenditures	<u>2,678,208</u>	<u>968,447</u>	<u>3,910,339</u>	<u>2,941,892</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	300,000	300,000	300,000	-
Transfers out	<u>(1,980,912)</u>	<u>(1,980,912)</u>	<u>(2,046,626)</u>	<u>(65,714)</u>
Total other financing sources (uses)	<u>(1,680,912)</u>	<u>(1,680,912)</u>	<u>(1,746,626)</u>	<u>(65,714)</u>
Net change in fund balances	997,296	(712,465)	2,163,713	2,876,178
Fund balances beginning of year	<u>23,212,966</u>	<u>23,692,356</u>	<u>23,692,356</u>	<u>-</u>
Fund balances end of year	<u>\$ 24,210,262</u>	<u>\$ 22,979,891</u>	<u>\$ 25,856,069</u>	<u>\$ 2,876,178</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, 2020**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes:				
Sales	\$ 19,200,000	\$ 14,000,000	\$ 14,476,383	\$ 476,383
Intergovernmental revenues	-	330,000	413,297	83,297
Investment income	761,000	761,000	368,700	(392,300)
Sale of assets	-	-	5,496	5,496
Miscellaneous revenues	-	-	6,797	6,797
Total revenues	<u>19,961,000</u>	<u>15,091,000</u>	<u>15,270,673</u>	<u>179,673</u>
<b>EXPENDITURES</b>				
Current:				
Public works:				
Division of Engineering/Public Works	24,304,567	23,399,567	18,740,368	4,659,199
Nondepartmental:				
Enterprise Zone Rebate	500,025	500,025	22	500,003
Total expenditures	<u>24,804,592</u>	<u>23,899,592</u>	<u>18,740,390</u>	<u>5,159,202</u>
Excess (deficiency) of revenues over expenditures	<u>(4,843,592)</u>	<u>(8,808,592)</u>	<u>(3,469,717)</u>	<u>5,338,875</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	6,341,468	6,341,468	4,270,656	(2,070,812)
Transfers out	(4,785,000)	(12,285,000)	(12,285,000)	-
Total other financing sources (uses)	<u>1,556,468</u>	<u>(5,943,532)</u>	<u>(8,014,344)</u>	<u>(2,070,812)</u>
Net change in fund balances	(3,287,124)	(14,752,124)	(11,484,061)	3,268,063
Fund balances beginning of year	<u>43,223,402</u>	<u>45,046,812</u>	<u>45,046,812</u>	<u>-</u>
Fund balances end of year	<u>\$ 39,936,278</u>	<u>\$ 30,294,688</u>	<u>\$ 33,562,751</u>	<u>\$ 3,268,063</u>

The accompanying notes are an integral part of this statement.

**CALCASIEU PARISH POLICE JURY**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**DECEMBER 31, 2020**

	<b>Business-type Activities Nonmajor Enterprise Funds</b>	<b>Governmental Activities Internal Service Funds</b>
<b>ASSETS</b>		
Current assets:		
Cash and cash equivalents	\$ 7,548,349	\$ 13,316,557
Investments	2,748,210	5,581,742
Accounts receivable - net	453,688	4,220
Taxes receivable - net	1,952,320	-
Interest receivable	31,369	4,554
Intergovernmental receivable	9,927	-
Other receivable	24,090	1,233
Due from other funds	337	27,592
Prepaid items	37,390	210,664
Inventory	240,036	-
Other assets	320	-
Restricted assets:		
Cash and cash equivalents	107,932	-
Investments	466,422	-
Intergovernmental receivable	855,487	-
Special assessment receivable - net	99,072	-
Total current assets	14,574,949	19,146,562
Noncurrent assets:		
Capital assets:		
Land and improvements	494,362	-
Buildings	169,563	40,881
Improvements other than buildings	25,819,636	375,275
Construction in progress	2,354,395	-
Equipment	260,535	92,321
Total capital assets	29,098,491	508,477
Accumulated depreciation	(11,990,431)	(181,919)
Net capital assets	17,108,060	326,558
Total noncurrent assets	17,108,060	326,558
Total assets	31,683,009	19,473,120
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred outflows - OPEB	-	29,956
Pension related deferred outflows of resources	-	98,891
Total deferred outflows of resources	-	128,847

The accompanying notes are an integral part of this statement.

	<u>Business-type Activities Nonmajor Enterprise Funds</u>	<u>Governmental Activities Internal Service Funds</u>
<b>LIABILITIES</b>		
Current liabilities:		
Accounts payable	\$ 1,024,212	\$ 143,806
Accrued liabilities	-	7,324
Due to other funds	89,847	2,166
Intergovernmental payable	34,102	2,351,789
Retainage payable	137,496	-
Unearned revenue	-	9,508
Claims payable	-	922,616
Liabilities payable from restricted assets:		
Accrued interest payable	13,660	-
Refundable customer deposits	331,911	-
Compensated absences	-	31,647
Bonds payable	181,015	-
Total current liabilities	<u>1,812,243</u>	<u>3,468,856</u>
Noncurrent long-term liabilities:		
Claims payable	-	791,805
Bonds payable	3,235,957	-
Compensated absences	-	688
Other liabilities	-	10,915
Net pension liability	-	2,878
OPEB payable	-	126,538
Total noncurrent liabilities	<u>3,235,957</u>	<u>932,824</u>
Total liabilities	<u>5,048,200</u>	<u>4,401,680</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Pension related deferred inflows of resources	-	133,613
Total deferred inflows of resources	<u>-</u>	<u>133,613</u>
<b>NET POSITION</b>		
Net investment in capital assets	13,456,075	326,558
Restricted for:		
Debt Service	327,855	-
Unrestricted	12,850,879	14,740,116
Total net position	<u>\$ 26,634,809</u>	<u>\$ 15,066,674</u>



**CALCASIEU PARISH POLICE JURY**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN**  
**NET POSITION**  
**PROPRIETARY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

	<b>Business-type Activities</b>	<b>Governmental Activities</b>
	<b>Nonmajor Enterprise Funds</b>	<b>Internal Service Funds</b>
<b>OPERATING REVENUES</b>		
Charges for services	\$ 2,136,185	\$ 21,265,230
Other operating income	89,516	-
Total operating revenues	2,225,701	21,265,230
<b>OPERATING EXPENSES</b>		
Personal services	-	391,875
Employee benefits	-	104,241
Supplies	265,626	117,174
Contractual services	1,666,748	2,321,831
Depreciation	716,708	17,748
Insurance premiums	-	3,406,251
Claims	-	12,174,678
Total operating expenses	2,649,082	18,533,798
Operating income (loss)	(423,381)	2,731,432
<b>NONOPERATING REVENUES (EXPENSES)</b>		
Property taxes	2,043,330	-
Investment earnings	113,098	131,022
Intergovernmental grant	-	64,038
Interest expense	(61,359)	-
Bond issuance expense	(4,000)	-
Total nonoperating revenues (expenses)	2,091,069	195,060
Income (loss) before transfers	1,667,688	2,926,492
<b>TRANSFERS</b>		
Transfers in	125,941	-
Total transfers	125,941	-
Change in net position	1,793,629	2,926,492
Net position - beginning	24,841,180	12,140,182
Net position - ending	\$ 26,634,809	\$ 15,066,674

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, 2020**

	<u>Business-type Activities</u>	<u>Governmental Activities</u>
	<u>Nonmajor Enterprise Funds</u>	<u>Internal Service Funds</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from customers/insured	\$ 1,978,239	\$ 4,196,072
Other operating receipts	89,202	-
Receipts from interfund users	-	17,100,843
Payments for claims	-	(11,988,721)
Payments to employees for services and benefits	-	(566,990)
Payments to suppliers for goods and services	(1,203,863)	(5,718,115)
Payments to interfund provider of services	<u>(759,450)</u>	<u>-</u>
Net cash provided by (used for) operating activities	<u>104,128</u>	<u>3,023,089</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>		
Receipts from general property taxes	1,914,225	-
Transfers in from other funds for non capital related activity	50,941	-
Receipts from noncapital grants or subsidies	-	1,714,211
Noncapital cash payments on behalf of local government	<u>-</u>	<u>(1,522,236)</u>
Net cash provided by (used for) noncapital financing activities	<u>1,965,166</u>	<u>191,975</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Receipt of capital related interfund activity	75,000	-
Acquisition and construction of capital assets	(1,566,647)	-
Bond proceeds	1,453,434	-
Bond issuance costs	(83,878)	-
Principal and interest received on special assessment levy	6,470	-
Principal paid on debt	(126,015)	-
Interest and fiscal charges paid on debt	<u>(59,939)</u>	<u>-</u>
Net cash provided by (used for) capital and related financing activities	<u>(301,575)</u>	<u>-</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of investments	(15,669,183)	(22,994,315)
Proceeds from sales and maturities of investments	18,361,714	27,615,222
Interest received on investments	<u>117,324</u>	<u>145,978</u>
Net cash provided by (used for) investing activities	<u>2,809,855</u>	<u>4,766,885</u>
Net increase (decrease) in cash and cash equivalents	4,577,574	7,981,949
Cash and cash equivalents at beginning of year	<u>3,078,707</u>	<u>5,334,608</u>
Cash and cash equivalents at end of year	<u>\$ 7,656,281</u>	<u>\$ 13,316,557</u>
Classified as:		
Current assets	\$ 7,548,349	\$ 13,316,557
Restricted assets	<u>107,932</u>	<u>-</u>
Totals	<u>\$ 7,656,281</u>	<u>\$ 13,316,557</u>

The accompanying notes are an integral part of this statement.

<b>Reconciliation of operating income to net cash provided by (used for) operating activities</b>		
Operating income (loss)	\$ (423,381)	\$ 2,731,432
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:		
Depreciation	716,708	17,747
Bad debt expense	(6,111)	-
Impairment loss	11,200	-
Changes in assets and liabilities:		
Decrease (increase) in accounts receivable	(139,634)	9,110
Decrease (increase) in due from other governments	1,649	28,740
Decrease (increase) in due from other funds	(184)	1,103
Decrease (increase) in prepaid items	(9,074)	(19,926)
Decrease (increase) in other receivable	(24,090)	(1,233)
Decrease (increase) in inventory	(79,287)	-
Decrease (increase) in OPEB related deferred inflows	-	(801)
Decrease (increase) in pension related deferred outflows	-	267,927
Increase (decrease) in accounts payable	(64,033)	33,022
Increase (decrease) in accrued liabilities	-	(11,391)
Increase (decrease) in pension related liabilities	-	-
Increase (decrease) in due to other funds	76,928	1,343
Increase (decrease) in due to other governments	(22,254)	-
Increase (decrease) in unearned revenue	-	(633)
Increase (decrease) in other liabilities	-	9,174
Increase (decrease) in refundable customer deposits	3,508	-
Increase (decrease) in claims payable	-	242,507
Increase (decrease) in compensated absences payable and on-behalf payments	62,183	-
Increase (decrease) in OPEB payable	-	10,705
Increase (decrease) in pension related deferred inflows	-	108,793
Increase (decrease) in net pension liability	-	(404,530)
Total adjustments	<u>527,509</u>	<u>291,657</u>
Net cash provided by (used for) operating activities	<u>\$ 104,128</u>	<u>\$ 3,023,089</u>
<b>Non cash investing, capital, and financing activities</b>		
Net decrease in fair value of investments	<u>\$ (7,084)</u>	<u>\$ (2,025)</u>



**CALCASIEU PARISH POLICE JURY  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2020**

	<b>Fire Insurance Rebate Fund</b>
<b>ADDITIONS</b>	
Fire insurance rebate collections for other governments	\$ 802,478
<b>DEDUCTIONS</b>	
Payments of fire rebates to other governments	802,478
Net increase (decrease) in fiduciary net position	-
Net position at beginning of year	-
Net position at end of year	\$ -

The accompanying notes are an integral part of this statement.

**CALCASIEU PARISH POLICE JURY**  
**COMBINING STATEMENT OF NET POSITION**  
**COMPONENT UNITS**  
**DECEMBER 31, 2020**

	<b>West Calcasieu Cameron Hospital</b>	<b>Sulphur Parks and Recreation</b>	<b>Gravity Drainage District No. 5 of Ward 4</b>	<b>Gravity Drainage District No. 4 of Ward 3</b>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 2,026,465	\$ 12,833,058	\$ 10,853,772	\$ 13,909,036
Investments	-	596,256	4,578,782	5,838,630
Receivables (net of allowance for uncollectibles)				
Taxes	10,691,907	7,993,187	6,030,085	4,740,926
Accounts	8,295,734	-	-	-
Other	10,917,051	917,518	7,621	675,122
Accrued interest receivable	3,436	-	3,831	4,771
Intergovernmental receivable	-	52,230	-	-
Due from primary government	-	-	299,894	-
Prepaid items and other assets	1,541,611	-	81,345	8,858
Inventory	1,956,655	21,462	-	-
Restricted assets:				
Cash and cash equivalents	-	-	54,000	-
Investments	13,201,253	-	-	-
Taxes receivable	-	-	-	-
Capital assets:				
Non-depreciable	3,661,159	25,514,001	4,051,491	3,729,842
Depreciable, net	27,044,594	28,603,207	11,326,277	12,656,274
Total assets	<u>79,339,845</u>	<u>76,530,919</u>	<u>37,287,098</u>	<u>41,563,459</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred amount on debt refunding	-	-	-	-
Deferred outflows - OPEB	5,668,846	666,855	114,234	56,793
Pension related deferred outflows of resources	6,785,627	412,633	290,502	194,578
Total deferred outflows of resources	<u>12,454,473</u>	<u>1,079,488</u>	<u>404,736</u>	<u>251,371</u>
<b>LIABILITIES</b>				
Accounts payable and accruals	9,007,375	697,724	526,834	684,140
Intergovernmental payable	-	-	-	-
Due to primary government	-	-	-	-
Unearned revenue	1,535,274	-	-	-
Other liabilities	-	-	54,000	-
Liabilities from restricted assets				
Accrued interest payable	-	-	-	-
Refundable customer deposits	-	-	-	-
Current portion of long-term liabilities:				
Compensated absences	1,558,284	-	22,906	24,709
Capital lease obligations	173,890	-	-	18,759
Contracts and notes payable	-	-	-	-
Bonds payable	-	-	-	-
Noncurrent portion of long-term liabilities:				
Capital lease obligations	372,728	-	-	106,289
Contracts and notes payable	-	-	-	-
Bonds payable	-	-	-	-
OPEB, pension and sick leave liability	27,501,786	1,958,953	149,031	239,005
Total liabilities	<u>40,149,337</u>	<u>2,656,677</u>	<u>752,771</u>	<u>1,072,902</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Property taxes levied for the next fiscal year	-	-	6,028,207	4,738,196
OPEB related deferred inflows of resources	4,644,802	-	-	259,065
Pension related deferred inflows of resources	10,067,163	602,757	394,497	250,392
Total deferred inflows of resources	<u>14,711,965</u>	<u>602,757</u>	<u>6,422,704</u>	<u>5,247,653</u>
<b>NET POSITION</b>				
Net investment in capital assets	30,159,135	54,117,208	15,377,768	15,754,733
Restricted for:				
Capital projects	-	-	-	-
Debt service	-	-	-	-
Unrestricted	6,773,881	20,233,765	15,138,591	19,739,542
Total net position	<u>\$ 36,933,016</u>	<u>\$ 74,350,973</u>	<u>\$ 30,516,359</u>	<u>\$ 35,494,275</u>

The accompanying notes are an integral part of this statement.

Airport Authority District No. 1	Calcasieu Parish Gaming Revenue District	Nonmajor Component Units	Total Component Units
\$ 1,445,956	\$ 3,966	\$ 69,634,655	\$ 110,706,908
-	-	46,499,247	57,512,915
824,054	-	39,931,924	70,212,083
90,935	-	1,100,787	9,487,456
-	6,045,758	4,702,255	23,265,305
-	-	72,380	84,418
1,068,510	-	900,316	2,021,056
5,228,561	-	207,409	5,735,864
28,890	-	695,682	2,356,386
-	-	539,604	2,517,721
1,051,276	-	2,954,311	4,059,587
-	-	748,109	13,949,362
-	-	2,200	2,200
7,151,826	-	15,591,971	59,700,290
45,518,316	-	126,409,721	251,558,389
<u>62,408,324</u>	<u>6,049,724</u>	<u>309,990,571</u>	<u>613,169,940</u>
-	-	34,469	34,469
-	-	2,616,734	9,123,462
189,244	-	5,678,644	13,551,228
<u>189,244</u>	<u>-</u>	<u>8,329,847</u>	<u>22,709,159</u>
328,276	3,332	3,769,426	15,017,107
-	6,041,872	1,127,587	7,169,459
-	-	-	-
-	-	2,625,700	4,160,974
-	-	1,550	55,550
-	-	53,900	53,900
-	-	940,587	940,587
-	-	850,007	2,455,906
-	-	62,643	255,292
380,679	-	-	380,679
-	-	9,643,175	9,643,175
-	-	549,407	1,028,424
-	-	106,000	106,000
-	-	52,343,585	52,343,585
641,952	-	21,902,039	52,392,766
<u>1,350,907</u>	<u>6,045,204</u>	<u>93,975,606</u>	<u>146,003,404</u>
-	-	35,913,013	46,679,416
174,095	-	1,910,291	6,988,253
272,227	-	3,995,478	15,582,514
<u>446,322</u>	<u>-</u>	<u>41,818,782</u>	<u>69,250,183</u>
52,289,463	-	101,062,187	268,760,494
1,091,333	-	-	1,091,333
-	-	6,487,950	6,487,950
7,419,543	4,520	74,975,893	144,285,735
<u>\$ 60,800,339</u>	<u>\$ 4,520</u>	<u>\$ 182,526,030</u>	<u>\$ 420,625,512</u>

**CALCASIEU PARISH POLICE JURY  
COMBINING STATEMENT OF ACTIVITIES  
COMPONENT UNITS  
FOR THE YEAR ENDED DECEMBER 31, 2020**

	<b>West Calcasieu Cameron Hospital</b>	<b>Sulphur Parks and Recreation</b>	<b>Gravity Drainage District No. 5 of Ward 4</b>	<b>Gravity Drainage District No. 4 of Ward 3</b>
<b>EXPENSES</b>	\$ 81,190,788	\$ 6,311,958	\$ 3,464,025	\$ 4,042,469
<b>PROGRAM REVENUES</b>				
Charges for services	67,887,600	3,788,801	62,722	690,343
Operating grants and contributions	6,149,456	-	-	45,094
Capital grants and contributions	-	10,562	299,894	20,436
Total program revenues	<u>74,037,056</u>	<u>3,799,363</u>	<u>362,616</u>	<u>755,873</u>
Net program (expenses) revenues	<u>(7,153,732)</u>	<u>(2,512,595)</u>	<u>(3,101,409)</u>	<u>(3,286,596)</u>
<b>GENERAL REVENUES</b>				
Property taxes	10,189,414	7,886,468	5,394,247	5,127,821
Sales taxes	-	-	-	-
Grants and contributions not restricted to specific program	-	78,345	17,005	106,587
Investment earnings	169,673	6,584	163,887	200,728
Gain on sale of capital assets	3,442	-	6,174	38,390
Miscellaneous revenue	<u>3,044,138</u>	<u>51,112</u>	<u>29,522</u>	<u>62,356</u>
Total general revenues	<u>13,406,667</u>	<u>8,022,509</u>	<u>5,610,835</u>	<u>5,535,882</u>
Change in net position	6,252,935	5,509,914	2,509,426	2,249,286
Net position beginning of year as restated	<u>30,680,081</u>	<u>68,841,059</u>	<u>28,006,933</u>	<u>33,244,989</u>
Net position end of year	<u>\$ 36,933,016</u>	<u>\$ 74,350,973</u>	<u>\$ 30,516,359</u>	<u>\$ 35,494,275</u>

The accompanying notes are an integral part of this statement.

<b>Airport Authority District No. 1</b>	<b>Calcasieu Parish Gaming Revenue District</b>	<b>Nonmajor Component Units</b>	<b>Total Component Units</b>
\$ 7,337,175	\$ 18,397,242	\$ 63,481,533	\$ 184,225,190
3,374,103	-	23,617,541	99,421,110
3,380,094	18,391,173	8,134,720	36,100,537
<u>1,227,341</u>	<u>-</u>	<u>987,294</u>	<u>2,545,527</u>
<u>7,981,538</u>	<u>18,391,173</u>	<u>32,739,555</u>	<u>138,067,174</u>
<u>644,363</u>	<u>(6,069)</u>	<u>(30,741,978)</u>	<u>(46,158,016)</u>
839,299	-	40,831,583	70,268,832
-	-	1,292,593	1,292,593
12,993	-	1,108,862	1,323,792
5,310	10,588	1,376,214	1,932,984
-	-	177,314	225,320
<u>27,342</u>	<u>-</u>	<u>956,909</u>	<u>4,171,379</u>
<u>884,944</u>	<u>10,588</u>	<u>45,743,475</u>	<u>79,214,900</u>
1,529,307	4,519	15,001,497	33,056,884
<u>59,271,032</u>	<u>1</u>	<u>167,524,533</u>	<u>387,568,628</u>
<u>\$ 60,800,339</u>	<u>\$ 4,520</u>	<u>\$ 182,526,030</u>	<u>\$ 420,625,512</u>



**CALCASIEU PARISH POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2020**

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**CALCASIEU PARISH POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2020**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Financial Reporting Entity**

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

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

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

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

**(1) Blended Component Units**

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

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

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

**CALCASIEU PARISH POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2020**

**(2) Discretely Presented Component Units**

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

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

**West Calcasieu Cameron Hospital** is a rural medical facility owned and operated by the Calcasieu-Cameron Hospital Service District. The hospital is a nonprofit corporation organized by the Calcasieu and Cameron Parish Police Juries. The Parish does appoint a voting majority for the governing board and can impose its will by removing the board members and possibly modifying board decisions with respect to approving debt, major capital activity, or any new tax financed activity. The District must obtain the Parish's approval to issue any debt or pass any new tax. The fiscal year presented for the Hospital is the calendar year 2020.

**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 2020 information.

**Gravity Drainage District No. 5 of Ward 4 \*** is an entity established by the Parish and is authorized to construct, maintain, and improve the system of gravity drainage within the District. The Parish appoints the governing board and is able to impose its will on the District by removing the appointed board and possibly modifying board decisions with respect to approving debt or any new tax financed activity. This District must obtain the Parish's approval to issue any debt or pass any new tax. The financial information presented for this entity is the calendar year 2020 information.

**Gravity Drainage District No. 4 of Ward 3 \*** is an entity established by the Parish and is authorized to construct, maintain, and improve the system of gravity drainage within the District. The Parish appoints the governing board and is able to impose its will on the District by removing the appointed board and possibly modifying board decisions with respect to approving debt or any new tax financed activity. This District must obtain the Parish's approval to issue any debt or pass any new tax. The financial information presented for this entity is the calendar year 2020 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 2020 information.

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

**CALCASIEU PARISH POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2020**

**(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 2020 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, 2020.

**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 2020 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, 2020.

**14<sup>th</sup> Judicial District Criminal Court Fund** encompasses several different funds of the 14<sup>th</sup> Judicial District Court, which is considered a legally separate entity who is fiscally dependent on the Parish as defined by GASB Statements No. 14 and 61. The 14<sup>th</sup> 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 14<sup>th</sup> Judicial District Court as well as the 14<sup>th</sup> Judicial District Attorney. The financial information presented for these entities is for the calendar year 2020. The 14<sup>th</sup> Judicial District Criminal Court Fund Related Activity consists of the following funds:

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

**14<sup>th</sup> Judicial District Attorney** \* is fiscally dependent on the Parish due to the fact that they must obtain the Parish's approval to issue any debt or pass any new tax. In addition, a significant portion of the District Attorney's annual operating budget is determined and approved by the Parish through the Parish Criminal Court Fund ad valorem tax which was originally issued to fund the operations of the 14<sup>th</sup> Judicial District Attorney's Office as well as the 14<sup>th</sup> 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 2020.

**CALCASIEU PARISH POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2020**

**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 2020, unless otherwise denoted.

Other Special Districts consist of:

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

**CALCASIEU PARISH POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2020**

**(3) Related Organization**

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

**(4) Other Component Unit Information**

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

**B. Basis of Presentation**

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

**GOVERNMENT-WIDE FINANCIAL STATEMENTS:**

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

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

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

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

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

**CALCASIEU PARISH POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2020**

**FUND FINANCIAL STATEMENTS:**

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

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

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

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

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

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, Road Capital Improvement Fund, and Disaster Recovery Capital Fund.

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

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

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

**Disaster Recovery Capital Fund** - This fund accounts for all capital related needs as a result of the 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 fund:

- 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.

By definition and in accordance with the implementation of GASB Statement No. 84, *Fiduciary Activities*, this fund accounts for assets held by a governmental unit in a trustee capacity or as an agent for another entity and cannot be used to address activities or obligations of the government. The Parish only has one custodial fund.

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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. There were also several infrastructure projects, reported in the Road Capital Improvement Fund, between the Parish and the Louisiana Department of Transportation and Development (LaDOTD) that created prepaid items resulting from the payment of match requirements for federal grants available to the LaDOTD prior to the initiation or completion of the construction or other activity.

**Internal Activity - Interfund Balances and Transfers**

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

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

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**Accounts Receivable**

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

**Capital Assets**

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

Capitalization thresholds are defined by the Parish as follows:

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

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

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

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

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

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**Long-Term Debt**

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

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

**Compensated Absences**

All Parish full-time employees earn vacation leave and sick leave in varying amounts according to the employee's number of years of continuous service. Only one hundred and twenty hours of vacation leave is allowed to be carried over to the beginning of the next fiscal year except for the employees of the Calcasieu Parish Library System, presented herein as a major special revenue fund, the Registrar of Voters, and Ward 4 City Court, both presented herein as part of the General Fund. Library employees hired prior to August 1, 2009 may carry over four hundred hours of vacation leave. Any earned vacation leave in excess of the four hundred hours will be unavailable for use but will be tracked until separation from the Library occurs. If the separation occurs due to retirement 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 a lack of request upon retirement will result in the employee being paid for the earned excess hours monetarily. Employees hired after August 1, 2009 may carry over four hundred hours of vacation leave. Any hours in excess of the four hundred hour limit are lost and cannot be paid monetarily. Part-time employees may carry over the equivalent to the scheduled number of hours worked in five pay periods. The Registrar of Voters may carry over three hundred hours of vacation leave and Ward 4 City Court has an unlimited carry over amount. Due to the 2020 Hurricane Season and its impact on the Parish employees' abilities to utilize vacation leave, the Parish allowed employees to carry over two hundred hours of vacation leave as of December 31, 2020. The previous cap of one hundred and twenty hours will be reinstated as of December 31, 2021.

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.

**Deferred Outflows/Inflows of Resources**

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

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**Net Position**

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

**Fund Balance Policy and Flow Assumptions**

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

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

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

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

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

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

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

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

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**Special Items**

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

**Estimates**

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

**D. Reconciliation of Government-Wide and Fund Financial Statements**

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

**E. Budgetary Information**

**Adoption Process**

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

**Budget Presentation**

Generally accepted accounting principles require entities to disclose the original, final, and actual budgetary comparisons for the General Fund and each individual major fund that has a legally adopted budget in the basic financial statements or the required supplementary information section of the comprehensive annual financial report. For 2020, the Public Works Operating Fund is the only other major fund with a legally adopted budget, and this presentation is included in the basic financial statements along with that for the General Fund. No budgetary comparison is presented for the Road Capital Improvement Fund, a major fund, because an annual budget was not required for this capital projects fund. Other nonmajor governmental fund presentations with legally adopted budgets are presented in the combining and individual fund statements and schedules section of the comprehensive annual financial report.

**Excess of Expenditures over Appropriations**

The following nonmajor governmental funds had expenditures that exceeded appropriations: (1) Community Development Block Grant (CDBG) Fund \$47,617, (2) Fire Protection District 2 of Ward 3 Fund \$14,291, (3) Medical Reserve Corp Fund \$28,672, (4) Housing Counseling Program \$13,892, (5) Multipurpose Contract Postal Unit \$3,779, (6) TASC Fund \$6,654, (7) Drug Court Fund \$13,596 and (8) LIHEAP Fund \$1,865. While these nonmajor funds had expenditures that exceeded budgeted amounts, state law provided an exemption from any amendment requirement for various reasons. In addition, the previously referenced funds (numbers (3) through (8) listed above) have legally adopted budgets but which do not individually meet the definition of a special revenue fund under GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definition*. As such, the activities in these funds are now combined with other funds thus eliminating the requirement to present the legally adopted budget. However, the above disclosure requirement is applied to all legally adopted funds whether presented separately or not in the financial statements.

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**NOTE 2: DEPOSITS AND INVESTMENTS**

**A. Cash and Cash Equivalents**

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

**Custodial Credit Risk - Deposits**

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

Deposits are listed in terms of whether they are exposed to custodial credit risk. The following chart represents bank balances for the primary government and its component units as of December 31, 2020.

	<b>Insured or Collateralized with Securities held by the Entity's Agent or the Pledging Institution's Trust Department in the Entity's Name</b>	<b>Uninsured and Collateralized with Securities Held by Pledging Institution or it's Trust Department/ Agent but not in the Entity's Name</b>	<b>Uninsured and Uncollateralized</b>	<b>Total Bank Balances - All Deposits</b>	<b>Total Carrying Value - All Deposits</b>
<b><u>Primary Government:</u></b>					
Cash & Cash Equivalents	\$ 350,163,710	\$ -	\$ -	\$ 350,163,710	\$ 347,629,158
<b>Total</b>	<b>\$ 350,163,710</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 350,163,710</b>	<b>\$ 347,629,158</b>

The carrying amount of deposits does not include cash on hand of \$13,705. Cash on hand includes petty cash and cash received but not yet deposited at year-end.

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<b>Component Units:</b>	<b>Insured or Collateralized with Securities Held by the Entity's Agent or the Pledging Institution's Trust Department in the Entity's Name</b>	<b>Uninsured and Collateralized with Securities Held by Pledging Institution or it's Trust Department/ Agent but in the Entity's Name</b>	<b>Uninsured and Collateralized with Securities Held by Pledging Institution or it's Trust Department/ Agent but not in the Entity's Name</b>	<b>Uninsured and Uncollatera- lized</b>	<b>Total Bank Balances - All Deposits</b>	<b>Total Carrying Value - All Deposits</b>
Cash & Cash Equivalents	\$80,128,723	\$12,225,132	\$19,200,987	\$ -	\$111,554,842	\$114,200,171
Certificates of Deposit	<u>250,000</u>	<u>308,020</u>	-	-	<u>558,020</u>	<u>558,020</u>
<b>Total</b>	<u>\$80,378,723</u>	<u>\$12,533,152</u>	<u>\$19,200,987</u>	<u>\$ -</u>	<u>\$112,112,862</u>	<u>\$114,758,191</u>

The carrying amount of deposits does not include cash on hand of \$6,125. Cash on hand includes petty cash and cash received but not yet deposited at year-end.

**B. Investments**

**Fair Value Reporting – Investments**

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

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The Parish has the following recurring fair value measurements as of December 31, 2020:

<u>Investments by Fair Value Level:</u>	
Federal Farm Credit Bank (Level 2)	\$ 15,488,753
Federal Home Loan Mortgage Corporation (Level 2)	46,884,369
Federal National Mortgage Association (Level 2)	24,442,217
Federal Agricultural Mortgage Corporation (Level 2)	<u>570,667</u>
Subtotal for Investments by Fair Value	87,386,006
<u>Investments Excluded from Fair Value Assessment:</u>	
LAMP (Rule 2a7 Like Pool (Net Asset Value)	9,535
CDARS (Non-participating Interest Earning Contract – Cost)	<u>47,324,240</u>
Subtotal for Investments Excluded from Fair Value	<u>47,333,775</u>
Total for Investments	<u>\$134,719,781</u>

**Credit Risk – Investments**

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

The Parish’s investments in U.S. Agency Securities were primarily rated AA+ by Standard & Poor’s, AAA by Fitch Ratings and Aaa by Moody’s Investors Services. Of the U.S. Agency Securities held by the Parish at December 31, 2020, the following concentration amounts were identified:

- (a) approximately fifty-four percent (54%) of those securities were invested in eleven (11) Federal Home Loan Mortgage Corporation (FHLMC) securities with varying maturity dates,
- (b) approximately eighteen percent (18%) of those securities were invested in six (6) Federal National Mortgage Association (FNMA) securities with varying maturity dates, and
- (c) approximately twelve percent (12%) of those securities were invested in three (3) Federal Farm Credit Bank (FFCB) securities with varying maturity dates.

**Custodial Credit Risk - Investments**

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

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The following chart presents the custodial credit risk for investments for the primary government and its component units as of December 31, 2020.

	<b>Uninsured, Unregistered and Underlying Securities Held by the Counterparty</b>	<b>Uninsured, Unregistered and Held by the Counterparty's Trust Dept. or Agent but not in the Entity's Name</b>	<b>All Investments - Reported Amount</b>	<b>All Investments - Fair Value</b>
<b><u>Primary Government:</u></b>				
U. S. Agency Obligations	\$ -	\$ -	\$ 87,386,006	\$ 87,386,006
Certificate of Deposit Account Registry Service (CDARS) See Note 1(B)	-	-	47,324,240	47,324,240
<b><u>Investments Not Categorized:</u></b>				
LAMP (Net Asset Value)	-	-	9,535	9,535
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$134,719,781</b>	<b>\$134,719,781</b>

	<b>Uninsured, Unregistered and Underlying Securities Held by the Counterparty</b>	<b>Uninsured, Unregistered and Held by the Counterparty's Trust Dept. or Agent but not in the Entity's Name</b>	<b>All Investments - Reported Amount</b>	<b>All Investments - Fair Value</b>
<b><u>Component Units:</u></b>				
U.S. Agency Obligations	\$ -	\$ -	\$ 26,760,969	\$ 26,760,969
Mortgage-Backed Securities	-	-	2,088,100	2,088,100
Certificates of Deposit and Certificate of Deposit Account Registry Service (CDARS)	-	-	12,692,711	12,692,711
<b><u>Investments Not Categorized:</u></b>				
Money Market and Mutual Fund Accounts	-	-	14,473,700	14,473,700
LAMP	-	-	15,448,976	15,448,976
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 71,464,456</b>	<b>\$ 71,464,456</b>

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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; however, at the end of 2020 there were no "step-up" provisions in the twenty-one (21) investments held because of the recent market trends and the fact that most investments with higher rates of returns have been called.

Investments, classified by maturity dates, at December 31, 2020 are summarized below:

	Fair Value / Net Asset Value	0-1 Years Before Maturity	1-5 Years Before Maturity
<b><u>Primary Government:</u></b>			
U. S. Agency Obligations	\$ 87,386,006	\$ 4,074,967	\$ 83,311,039
Certificate of Deposit Account Registry Service (CDARS)	47,324,240	47,324,240	-
LAMP	<u>9,535</u>	<u>9,535</u>	<u>-</u>
<b>Total</b>	<b><u>\$134,719,781</u></b>	<b><u>\$ 51,408,742</u></b>	<b><u>\$ 83,311,039</u></b>

	Fair Value / Net Asset Value	0-1 Years Before Maturity	1-5 Years Before Maturity	6 + Years Before Maturity
<b><u>Component Units:</u></b>				
U.S. Agency Obligations	\$ 26,760,969	\$ 5,558,667	\$ 21,202,302	\$ -
Mortgage-Backed Securities	2,088,100	-	2,006,597	81,503
Certificates of Deposit and Certificate of Deposit Account Registry Service (CDARS)	12,692,711	9,920,594	2,772,117	-
LAMP	<u>15,448,976</u>	<u>15,448,976</u>	<u>-</u>	<u>-</u>
<b>Total</b>	<b><u>\$ 56,990,756</u></b>	<b><u>\$ 30,928,237</u></b>	<b><u>\$ 25,981,016</u></b>	<b><u>\$ 81,503</u></b>
Money Market and Mutual Fund Accounts	<u>14,473,700</u>			
<b>Total</b>	<b><u>\$ 71,464,456</u></b>			

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**C. Reconciliation of Cash, Cash Equivalents and Investments to Financial Statements**

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

	<b>Primary Government</b>	<b>Component Units</b>
<b><u>Carrying Values Per Note 2:</u></b>		
Deposits	\$347,629,158	\$114,758,191
Cash on Hand	13,705	6,125
CDARS or Certificates of Deposit	47,324,240	12,692,711
Investments	87,386,006	43,322,769
Louisiana Asset Management Pool	<u>9,535</u>	<u>15,448,976</u>
<b>Total</b>	<b><u>\$482,362,644</u></b>	<b><u>\$186,228,772</u></b>
<b><u>Per Statement of Net Position:</u></b>		
Cash and Cash Equivalents	\$347,544,465	\$110,706,908
Investments	134,243,825	57,512,915
Restricted Cash and Cash Equivalents	107,932	4,059,587
Restricted Investments	<u>466,422</u>	<u>13,949,362</u>
<b>Total</b>	<b><u>\$482,362,644</u></b>	<b><u>\$186,228,772</u></b>

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**NOTE 3: PROPERTY TAXES AND TAX REVENUE ABATEMENTS**

**A. Property Taxes**

The 1974 Louisiana Constitution (Article 7, Section 18) provides that land and improvements for residential purposes are assessed at 10% of fair market value; other property and electric cooperative properties, excluding land, are to be assessed at 15%; and public service properties, excluding land, are to be assessed at 25% of fair market value. Fair market value is determined by the elected Assessor of the Parish on all property subject to taxation except public service properties, which are valued by the Louisiana Tax Commission. The correctness of assessments by the Assessor is subject to review and certification by the Louisiana Tax Commission. The Assessor is required to reappraise all property subject to taxation at intervals of not more than four years. Year 2020 was a reassessment year. The Sheriff of Calcasieu Parish, as provided by State Law, is the official tax collector of general property taxes levied by the Parish and any Parish Special Service District. The 2020 property tax calendar is as follows:

	Regular Tax Calendar**	2020 Tax Calendar**
Levy Date:	July, 2020	July 23, 2020
Billing Date:	November, 2020	January, 2021
Due Date:	December 31, 2020	March 31, 2021
Assessment (Lien) Date:	March, 2021	Not Determined++
Collection Dates:	January, 2021 to March, 2021	February, 2021 to April, 2021

\*\*Due to the impact of the 2020 Hurricane Season, some of the regular calendar property tax dates were delayed. The initial recording of the 2020 tax levy was not affected since the initial levy date occurred before the impacts of Hurricanes Laura and Delta. For comparison purposes, the Parish is providing the regular calendar dates that would have occurred had the 2020 Hurricane Season not been so devastating as well as the revised dates due to the 2020 Hurricane Season.

++There is currently no date for lien filing on property taxes due to the effects of the 2020 Hurricane Season.

The 2020 tax levy is used to finance the 2021 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 2021, the receivable and any collections made on the 2020 levy prior to the end of the year are reflected as a deferred inflow of resources. (In 2020, there were no collections made before year end due to the 2020 Hurricane Season.) As such, both the government-wide and the governmental fund level financial statement presentations reflect the Parish's 2020 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 requirements were revised to include input from local governments prior to any property tax exemption being approved by the State. In 2018, the Louisiana Department of Economic Development amended the rules for ITEP to limit the exemption to eighty percent (80%) for the initial term of five years and a renewal of an additional five years based on the performance during the initial term. These percentage exemptions are ninety-three percent (93%) for mega projects. For the year ended December 31, 2020, the Parish had \$22,895,725 in property tax abatements for governmental activities and \$666,929 for business type activities. Under ITEP, there are currently no provisions for recapturing abated taxes.

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The Parish has also instituted an Enterprise Zone Program which provides a company located in a specifically designated Enterprise Zone area a rebate of local sales taxes on the purchase of the material used in the construction of a building, or any addition or improvement thereon, for housing and legitimate business enterprise, and machinery and equipment used in that enterprise. As with the ITEP, this Program is designed to generate economic development/growth in specific areas of the Parish. This sales tax rebate would be on materials, construction, and equipment used by that business in that "economic zone" site only. The sales tax rebate is calculated on the lesser of: (1) actual sales or use tax paid on a project subject to the Parish's District 1A tax of one percent or (2) a set amount per new job created subject to a minimum of twenty five percent of item (1). As of December 31, 2020, 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, 2020:

<b>RECEIVABLES:</b>			
<b>Primary Government:</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>
Property Taxes	\$66,005,040	\$ 1,952,320	\$67,957,360
Sales Taxes	6,544,357	-	6,544,357
Franchise Taxes	174,874	-	174,874
Accounts	4,220	453,688	457,908
Interest	111,110	31,369	142,479
Other Receivables ++	<u>57,781,803</u>	<u>24,090</u>	<u>57,805,893</u>
<b>Total Receivables</b>	<b><u>\$130,621,404</u></b>	<b><u>\$2,461,467</u></b>	<b><u>\$133,082,871</u></b>
<b>Restricted Special Assessments ^^</b>	<b>\$ -</b>	<b><u>\$99,072</u></b>	<b><u>\$99,072</u></b>
<b>Restricted Intergovernmental Receivable ~</b>	<b>\$ -</b>	<b><u>\$855,487</u></b>	<b><u>\$855,487</u></b>
<b>Amounts Not Expected To Be Collected Within One Year</b>	<b>\$ -</b>	<b><u>\$79,076</u></b>	<b><u>\$79,076</u></b>
<b>Allowance for Doubtful Accounts Included Above **</b>	<b><u>\$3,482,333</u></b>	<b><u>\$121,237</u></b>	<b><u>\$3,603,570</u></b>
^^ Special assessments receivable above includes \$41,471 in delinquent special assessments.			
** For the governmental activities, the allowance includes \$3,444,325 for a five percent (5%) estimated uncollectible property taxes and \$38,008 for a housing assistance recoupment receivable. For the business-type activities, \$18,616 of the allowance account relates to water and sewer accounts receivable and \$102,621 for estimated uncollectible property taxes.			
++ Includes gaming revenue receivable of \$2,708,772 and disaster related insurance proceeds of \$54,668,105 (See Note 8)			
~ Includes Waterworks District No. 5 of Wards 3 & 8 Revolving Loan Bond Receivable (See Note 10)			

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<b>PAYABLES:</b>			
<b>Primary Government:</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>
Accounts Payable	\$ 96,992,155	\$ 1,024,212	\$ 98,016,367
Accrued Liabilities	564,897	-	564,897
Accrued Interest	136,375	-	136,375
Retainage Payable	<u>8,725,778</u>	<u>137,496</u>	<u>8,863,274</u>
<b>Accounts Payable and Other Accrued Liabilities</b>	<b><u>\$106,419,205</u></b>	<b><u>\$ 1,161,708</u></b>	<b><u>\$107,580,913</u></b>
Refundable Customer Deposits	\$ -	\$ 331,911	\$ 331,911
Accrued Interest	<u>-</u>	<u>13,660</u>	<u>13,660</u>
<b>Liabilities Payable from Restricted Assets</b>	<b><u>\$ -</u></b>	<b><u>\$ 345,571</u></b>	<b><u>\$ 345,571</u></b>

**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:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources ++</b>	<b>Unearned Revenue</b>
<b>Primary Government:</b>			
Property Tax Revenue (See Note 3)	\$ -	\$ 65,976,694	\$ -
Other Post-Employment Benefits (OPEB) (See Note 12(A))	12,588,426	124,921	-
GASB 68 Pension Adjustment (See Note 12(B))	7,617,380	10,262,556	-
Local, State and Federal Grants (Eligibility Requirements)	-	-	4,049,205
Other Revenue (Rent, Future Health Premiums and Other)	<u>-</u>	<u>-</u>	<u>11,008</u>
<b>Total – Government-wide Financial Statements</b>	<b>20,205,806</b>	<b>76,364,171</b>	<b>4,060,213</b>
GASB 68 Pension Adjustment (See Note 12(B))	(7,617,380)	(10,262,556)	-
Other Post-Employment Benefits (OPEB) (See Note 12(A))	(12,588,426)	(124,921)	-
Unavailable Insurance Payment to Component Unit *	5,304,567	-	-
Unavailable Revenue – Insurance Proceeds	-	44,068,105	-
Proprietary Funds - Internal Service	<u>-</u>	<u>-</u>	<u>(9,508)</u>
<b>Total – Governmental Fund Financial Statements</b>	<b><u>\$ 5,304,567</u></b>	<b><u>\$110,044,799</u></b>	<b><u>\$ 4,050,705</u></b>

\* This deferred outflow of resources represents an insurance payment from the Parish's insurance policy to a major component unit for damages caused by Hurricanes Laura and Delta.

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	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>	<b>Unearned Revenue</b>
<b><u>Component Units:</u></b>			
Property Tax Revenue (See Also Note 3)	\$ -	\$ 46,679,416	\$ -
Deferred – Other ++	9,123,462	6,988,253	-
GASB 68 Pension Adjustment	13,551,228	15,582,514	-
Deferred Amount on Refunding	34,469	-	-
Local, State, and Federal Grants (Eligibility Requirements)	-	-	1,535,274
Other Revenue	-	-	<u>2,625,700</u>
<b>Total</b>	<b><u>\$22,709,159</u></b>	<b><u>\$ 69,250,183</u></b>	<b><u>\$ 4,160,974</u></b>

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

**NOTE 6: INTERFUND RECEIVABLES AND PAYABLES**

**A. Due to/from other funds at December 31, 2020 consists of the following:**

	<b>Due From Other Funds</b>	<b>Due To Other Funds</b>
<b><u>Governmental Funds:</u></b>		
General Fund	\$ 686,526	\$ 154,085
Public Works Operating Fund	153,184	22,858,956
Road Capital Improvement Fund	22,858,956	-
Disaster Recovery Capital Fund	6,249	82,210
Nonmajor Funds	<u>193,862</u>	<u>739,442</u>
<b>Total Governmental Funds</b>	<b>23,898,777</b>	<b>23,834,693</b>
<b><u>Proprietary Funds:</u></b>		
Nonmajor Enterprise Funds	337	89,847
Nonmajor Internal Service Funds	<u>27,592</u>	<u>2,166</u>
<b>Grand Total</b>	<b><u>\$ 23,926,706</u></b>	<b><u>\$ 23,926,706</u></b>

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.

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

<b>Primary Government Payable</b>	<b>Component Unit Receivable</b>	<b>Amount</b>
<b><u>Governmental Funds:</u></b>		
General Fund	Community Center District No. 5 of Ward 5	\$ 268
General Fund	Community Center District No. 7 of Ward 2	350
General Fund	Fire Protection District No. 1 of Ward 5	21,785
General Fund	Communications District	43,000
Public Works Operating Fund	Communications District	66,000
Disaster Recovery Capital Fund	Airport Authority District No. 1	5,228,561
Disaster Recovery Capital Fund	Community Center District No. 5 of Ward 5	76,006
Nonmajor Fund	Gravity Drainage District No. 5 of Ward 4	<u>299,894</u>
<b>Total Governmental Funds</b>	<b>Due to Component Units</b>	<b><u>\$ 5,735,864</u></b>

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**NOTE 7: INTERFUND TRANSFERS**

A summary of transfers in and out at December 31, 2020 is shown below:

	<u>Primary Government</u>	
	<u>Transfers In</u>	<u>Transfers Out</u>
<b><u>Governmental Funds:</u></b>		
General Fund	\$ 3,363,899	\$ 2,911,048
Public Works Operating Fund	4,520,657	1,160,000
Road Capital Improvement Fund	-	8,745,657
Nonmajor Funds	<u>8,240,760</u>	<u>3,434,552</u>
<b>Total Governmental Funds</b>	16,125,316	16,251,257
<b><u>Proprietary Funds:</u></b>		
Nonmajor Enterprise Funds	<u>125,941</u>	-
<b>Total Proprietary Funds</b>	<u>125,941</u>	-
<b>Governmental and Proprietary Reporting Total</b>	16,251,257	16,251,257
<b>Government-wide Elimination Entries</b>	<u>(16,125,316)</u>	<u>(16,125,316)</u>
<b>Government-wide Presentation</b>	<u>\$ 125,941</u>	<u>\$ 125,941</u>

The above transfers consist of the following:

**General Fund** made transfers in the amount of \$2,911,048 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
\$19,610	General Fund to Human Services Capital Fund
\$40,913	General Fund to Homeland Security Fund
\$49,500	General Fund to Human Services Fund
\$123,700	General Fund to Hazard Mitigation Fund
\$1,384	General Fund to Housing Fund

***Proprietary Funds:***

\$75,000	General Fund to Water Works District No. 5 of Wards 3 & 8
\$50,941	General Fund to Sewer District No. 8 of Ward 4

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**Public Works Operating Fund** made transfers in the amount of \$1,160,000 to the following funds for capital and operational projects:

*Governmental Funds:*

\$1,150,000	Public Works Operating Fund to General Fund for Park Related Activities
\$10,000	Public Works Operating Fund to General Fund for Planning Related Activities

**Road Capital Improvement Fund** made transfers of \$8,745,657 to the following funds to subsidize operations:

*Governmental Funds:*

\$4,270,657	Road Capital Fund to Public Works Operating Fund
\$3,875,000	Road Capital Fund to Stormwater Capital Fund
\$600,000	Road Capital Fund to Human Services Fund for Transit Activities

**Nonmajor Governmental Funds** - Below is a discussion of the interfund transfers of the nonmajor funds totaling \$3,434,552.

**Health Unit Fund** made transfers of \$2,649,511 to the following funds to subsidize operations:

*Governmental Funds:*

\$1,500,000	Health Unit Fund to General Fund (Animal Services)
\$103,942	Health Unit Fund to Mosquito Control Fund (Rodent Control)
\$395,569	Health Unit Fund to General Fund (Sewer Inspection)
\$100,000	Health Unit Fund to Human Services Fund
\$300,000	Health Unit Fund to General Fund (Prisoner Medical Care)
\$250,000	Health Unit Fund to Public Works (Wastewater)

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

**Office of Juvenile Justice Services Fund** transferred \$526,711 to the Major Facilities Capital Improvement Fund for capital improvements to the facility.

**Human Services Fund** transferred \$2,153 to the General Fund for return of local funds not needed for the Liheap grant.

**Coastal Impact Assistance Fund** transferred \$6,177 to the General Fund for local matching funds for the Louisiana Watershed Initiative.

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**NOTE 8: CAPITAL ASSETS**

**A. Primary Government**

Capital asset activity for the year ended December 31, 2020 was as follows:

<b><u>Governmental Activities:</u></b>	<b>Beginning Balance ++</b>	<b>Additions</b>	<b>Deletions</b>	<b>Ending Balance</b>
<b>Capital Assets Not Being Depreciated:</b>				
Land and Right of Ways ++	\$ 36,105,543	\$ 2,553,772	(\$ -)	\$ 38,659,315
Construction in Progress ++	41,354,046	25,959,042	(8,896,205)	58,416,883
Roads ** ++	<u>418,601,961</u>	<u>8,229,801</u>	<u>(1,356,630)</u>	<u>425,475,132</u>
Total Capital Assets Not Being Depreciated	496,061,550	36,742,615	(10,252,835)	522,551,330
<b>Capital Assets Being Depreciated:</b>				
Buildings and Improvements	178,476,202	7,409,781	(30,656,601)	155,229,382
Machinery and Equipment ++	39,978,249	3,237,273	(1,262,085)	41,953,437
Bridges	<u>37,386,333</u>	<u>2,410,044</u>	<u>(67,078)</u>	<u>39,729,299</u>
Total Capital Assets Being Depreciated	255,840,784	13,057,098	(31,985,764)	236,912,118
<b>Less Accumulated Depreciation:</b>				
Buildings and Improvements	(78,568,343)	(4,320,491)	14,306,599	(68,582,235)
Machinery and Equipment ++	(24,656,968)	(3,193,408)	1,211,749	(26,638,627)
Bridges	<u>(6,866,731)</u>	<u>(692,057)</u>	<u>67,078</u>	<u>(7,491,710)</u>
Total Accumulated Depreciation	<u>(110,092,042)</u>	<u>(8,205,956)</u>	<u>15,585,426</u>	<u>(102,712,572)</u>
Total Capital Assets Depreciated, Net	<u>145,748,742</u>	<u>4,851,142</u>	<u>(16,400,338)</u>	<u>134,199,546</u>
<b>Total Governmental Activities Capital Assets, Net</b>	<b>\$ 641,810,292</b>	<b>\$ 41,593,757</b>	<b>(\$ 26,653,173)</b>	<b>\$ 656,750,876</b>
** 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 \$633,293,013 was restated to \$641,810,292 to properly reflect the following: (1) Land and Right of Ways beginning balance of \$35,585,996 was increased by \$519,547 to \$36,105,543 to properly reflect the addition of the District Attorney building demolition and the addition of land not previously recorded for the Human Services Department. (2) Construction in Progress beginning balance of \$40,627,144 was increased by \$726,902 to \$41,354,046 to properly reflect the addition of three Library buildings. (3) Roads beginning balance of \$411,319,110 was increased by \$7,282,851 to \$418,601,961 to properly reflect the increase of roads for two projects. (4) Machinery and equipment beginning balance of \$39,990,578 was decreased by \$12,329 to \$39,978,249 to properly reflect the retirement of one asset and the related beginning accumulated depreciation was decreased by \$308 to properly reflect the removal of the asset.				

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<b><u>Business-Type Activities:</u></b>	<b>Beginning Balance ++</b>	<b>Additions</b>	<b>Deletions</b>	<b>Ending Balance</b>
<b>Capital Assets Not Being Depreciated:</b>				
Land and Right of Ways	\$ 470,920	\$ 23,442	(\$ -)	\$ 494,362
Construction in Progress	<u>1,141,639</u>	<u>1,966,227</u>	<u>(753,471)</u>	<u>2,354,395</u>
Total Capital Assets Not Being Depreciated	1,612,559	1,989,669	(753,471)	2,848,757
<b>Capital Assets Being Depreciated:</b>				
Non-Building Improvements	20,636,076	208,044	(28,595)	20,815,525
Building and Improvements	169,563	-	( -)	169,563
Infrastructure	4,132,751	871,360	( -)	5,004,111
Machinery and Equipment ++	<u>260,535</u>	<u>-</u>	<u>( -)</u>	<u>260,535</u>
Total Capital Assets Being Depreciated	25,198,925	1,079,404	(28,595)	26,249,734
<b>Less Accumulated Depreciation:</b>				
Non-Building Improvements	(8,356,182)	(542,432)	17,396	(8,881,218)
Building and Improvements	(150,848)	(2,967)	-	(153,815)
Infrastructure	(2,568,421)	(162,725)	-	(2,731,146)
Machinery and Equipment	<u>(215,668)</u>	<u>(8,584)</u>	<u>-</u>	<u>(224,252)</u>
Total Accumulated Depreciation	<u>(11,291,119)</u>	<u>(716,708)</u>	<u>17,396</u>	<u>(11,990,431)</u>
Total Capital Assets Depreciated, Net	<u>13,907,806</u>	<u>362,696</u>	<u>(11,199)</u>	<u>14,259,303</u>
<b>Total Business-Type Activities Capital Assets, Net</b>	<b><u>\$ 15,520,365</u></b>	<b><u>\$ 2,352,365</u></b>	<b><u>(\$ 764,670)</u></b>	<b><u>\$ 17,108,060</u></b>
++ The beginning balance of \$15,507,953 was restated to \$15,520,365 to properly reflect the following: (1) Machinery and equipment beginning balance of \$248,123 was increased by \$12,412 to \$260,535 to properly reflect the addition of two assets not previously recorded.				

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Depreciation expense was charged to the following functions as follows:

<b>Governmental Activities:</b>	
General Government	\$ 1,168,830
Public Safety	1,127,005
Public Works	2,416,328
Sanitation	289,403
Health and Welfare	522,703
Culture and Recreation	2,565,860
Economic Development	98,079
Depreciation Reallocated **	<u>17,748</u>
<b>Total Governmental Activities Depreciation Expense</b>	<b>\$ 8,205,956</b>

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

<b>Business-Type Activities:</b>	
Water	\$ 457,138
Sewer	<u>259,570</u>
<b>Total Business-Type Activities Depreciation Expense</b>	<b>\$ 716,708</b>

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**B. Component Units**

	<b>Beginning Balance**</b>	<b>Additions</b>	<b>Deletions</b>	<b>Ending Balance</b>
<b>Capital Assets Not Being Depreciated:</b>				
Land and Right of Ways	\$ 37,446,197	\$ 127,580	\$ -	\$ 37,573,777
Construction in Progress	<u>19,098,907</u>	<u>19,088,870</u>	<u>(16,061,264)</u>	<u>22,126,513</u>
Total Capital Assets Not Being Depreciated	56,545,104	19,216,450	(16,061,264)	59,700,290
<b>Capital Assets Being Depreciated:</b>				
Buildings and Improvements	173,251,566	5,665,505	(11,439,317)	167,477,754
Non-Building Improvements	140,288,234	9,907,331	(2,972,539)	147,223,026
Infrastructure	63,444,083	1,504,727	-	64,948,810
Machinery and Equipment	<u>97,459,710</u>	<u>5,615,245</u>	<u>(2,399,403)</u>	<u>100,675,552</u>
Total Capital Assets Being Depreciated	474,443,593	22,692,808	(16,811,259)	480,325,142
Less Accumulated Depreciation	<u>(221,281,624)</u>	<u>(16,077,205)</u>	<u>8,592,076</u>	<u>(228,766,753)</u>
Total Capital Assets Depreciated, Net	<u>253,161,969</u>	<u>6,615,603</u>	<u>(8,219,183)</u>	<u>251,558,389</u>
<b>Total Component Units' Capital Assets, Net</b>	<u>\$ 309,707,073</u>	<u>\$ 25,832,053</u>	<u>(\$ 24,280,447)</u>	<u>\$ 311,258,679</u>
<p>** The beginning component unit capital asset balance of \$309,333,791 was increased by \$373,282 to \$309,707,073 for the following changes: (1) Gravity Drainage District No. 5 of Ward 4 increased construction in progress by \$16,797 for a project not properly recorded in the prior year. (2) Gravity Drainage District No. 5 of Ward 4 decreased machinery and equipment by \$88,384 for multiple assets not properly removed in the prior year. (3) Gravity Drainage No. 4 of Ward 3 increased right of ways by \$89,595 for an asset that was not properly recorded in the prior year. (4) Gravity Drainage District No. 4 of Ward 3 increased construction in progress by \$305,860 for two projects that were not properly recorded in the prior year. (5) Gravity Drainage District No. 4 of Ward 3 decreased construction in progress by \$64,348 for three projects that will not proceed. (6) Gravity Drainage District No. 4 of Ward 3 decreased buildings and improvements by \$13,079 for multiple assets not properly removed in the prior year. (7) Gravity Drainage District No. 4 of Ward 3 increased machinery and equipment by \$151,559 for an asset that was not properly recorded in the prior year. (8) Gravity Drainage No. 4 of Ward 3 decreased machinery and equipment by \$8,606 for an asset that was not properly removed in the prior year. (9) Recreation District No. 1 of Ward 3 decreased construction in progress by \$25,000 for a project that will not proceed. (10) Gravity Drainage District No. 8 of Ward 1 increased construction in progress by \$8,888 for a project that was not properly recorded in the prior year.</p>				

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**C. Impairment of Capital Assets and 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. In accordance with GASB Statement No. 42, *Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries*, the Parish has reviewed the various capital assets or property locations: (a) to determine potential impairments from Hurricanes Laura and Delta through inspection of physical damage and (b) to test for impairment to determine if the magnitude of the decline in service utility of the capital asset is significant and whether the decline in service utility is not part of the normal life cycle of the capital asset. For those properties that are impaired and will continue to be used by the Parish, a portion of the historical cost of the asset and associated accumulated depreciation, will be written off using the Restoration Cost Approach which states that the amount of the impairment is derived from the estimated costs to restore the utility of the capital asset.

Impaired capital assets that will no longer be used by the Parish will be reported at the lower of carrying value or fair value. The following capital assets have no carrying value and are scheduled to be demolished as of December 31, 2020 (i.e. idle) and have no carrying value: (a) Wasey Building, (b) Office of Juvenile Justice Administrative Building, (c) Library Facility Maintenance Building, (d) Facility Management Building, (e) Public Works Broad Street Storage, and (f) Moeling Street Property. All six of these locations will receive insurance recoveries.

In 2020, the Parish did recognize realizable insurance recoveries which are reported net of the impairment loss. The following two tables identify all insurance recoveries related to impaired and non-impaired capital assets and other activities as well as the resulting impairment gains (losses) by financial statement classification (i.e. function).

Impairment of Capital Assets - Function	Insurance Proceeds for Impaired Assets	Cost of Impaired Assets	Accumulated Depreciation of Impaired Assets	Book Value Impairment	Impairment Gain (Loss)
General Government	\$ 20,176,011	\$ 11,090,563	(\$ 4,341,458)	\$ 6,749,105	\$ 13,426,906
Public Safety	8,320,926	5,070,212	(3,336,165)	1,734,047	6,586,879
Public Works	1,034,601	1,080,175	(449,277)	630,898	403,703
Sanitation	29,340	39,919	(9,559)	30,360	(1,020)
Health and Welfare	1,773,095	1,647,145	(791,555)	855,590	917,505
Culture and Recreation	<u>11,206,808</u>	<u>11,243,538</u>	<u>(5,215,662)</u>	<u>6,027,876</u>	<u>5,178,932</u>
	<u>\$ 42,540,781</u>	<u>\$ 30,171,552</u>	<u>(\$ 14,143,676)</u>	<u>\$ 16,027,876</u>	<u>\$ 26,512,905</u>

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Other Insurance Recoveries by Function	Other Insurance Proceeds for Non-Impaired Assets	Other Insurance Proceeds for Emergency Services ++	Other Insurance Proceeds for Component Units ^^	All Insurance Proceeds ##
General Government	\$ 1,578,653	\$ 4,869,705	\$ -	\$ 26,624,370
Public Safety	359,311	855,000	-	9,535,237
Public Works	29,013	-	-	1,063,614
Health and Welfare	751,398	50,000	-	2,574,492
Economic Development	-	-	5,304,567	5,304,567
Sanitation	-	-	-	29,340
Culture and Recreation	<u>1,196,178</u>	<u>1,583,883</u>	<u>-</u>	<u>13,986,869</u>
	<u>\$ 3,914,553</u>	<u>\$ 7,358,588</u>	<u>\$ 5,304,567</u>	<u>\$ 59,118,489</u>

++ Emergency services include remediation services and generator rentals for various Parish locations.  
^^ Two discretely presented component units are still on the Parish property policy. These amounts are reflected as recoverable from the Parish property policy and Due to Component Units.  
## Includes Insurance Recoveries for Impaired Assets in Previous Table.

**NOTE 9: LEASES**

**A. Operating Leases**

**Primary Government**

Lessee Activity – The Parish has entered into multi-year leases and land rentals for use with downtown parking, park activities, and economic development signage purposes. Total rental expenditures for 2020 were \$277,261 for these multi-year leases. The future minimum lease payments for these leases are as follows:

Fiscal Year	Downtown Parking	Workforce and Sheriff's Office Space	Signage and Park Leases	Total
2021	\$ 216,164	\$ 35,500	\$ 100	\$ 251,764
2022	158,564	-	100	158,664
2023	<u>80,182</u>	<u>-</u>	<u>100</u>	<u>80,282</u>
<b>Total</b>	<u>\$ 454,910</u>	<u>\$ 35,500</u>	<u>\$ 300</u>	<u>\$ 490,710</u>

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In addition to the above lease amounts, the Parish had additional rental expenditures for 2020 in the amount of \$7,200 for various grazing leases that are all paid under month-to-month leases.

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

There are eight annual leases of which seven have automatic renewals until January 31, 2025 with a rental fee of \$100 per year per property. One annual lease has automatic renewals until January 31, 2022 which also has a rental fee of \$100 per year.

**B. Capital Leases**

**Component Units**

West Calcasieu Cameron Hospital, a major component unit, entered into a lease agreement for financing the acquisition of medical equipment. The capitalized cost of the equipment was \$1,000,001. The accumulated depreciation for this capital lease was \$400,000 as of December 31, 2020.

Gravity Drainage District No. 4 of Ward 3, a major component unit, entered into a capital lease for the purchase of a dozer. The capitalized cost on the dozer was \$151,519. The accumulated depreciation for this capital lease was \$21,465 as of December 31, 2020.

One nonmajor component unit entered into a capital lease for the purchase of a fire truck. The capitalized cost on the fire truck was \$765,488. The accumulated depreciation for this capital lease was \$136,087 as of December 31, 2020.

Another nonmajor component unit entered into a lease agreement for financing the acquisition of a copier. The capitalized cost of the equipment was \$25,502. The accumulated depreciation for this capital lease was \$17,002 as of December 31, 2020.

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**Future Minimum Lease Payments** - The following is a schedule of the future minimum lease payments under these capital leases for the component units as well as the present value of the net minimum lease payments at December 31, 2020:

Fiscal Year	Component Units		
	West Calcasieu Cameron Hospital	Gravity Drainage District No. 4 of Ward 3	Other Component Units
2021	\$ 195,445	\$ 22,545	\$ 85,041
2022	195,445	22,545	83,143
2023	195,445	22,545	80,183
2024	-	68,813	80,183
2025	-	-	80,183
Thereafter	-	-	<u>320,731</u>
Sub Total	586,335	136,448	729,464
Less: Interest	<u>(39,717)</u>	<u>(11,400)</u>	<u>(117,414)</u>
<b>Present Value Of Minimum Lease Payments</b>	<u>\$ 546,618</u>	<u>\$ 125,048</u>	<u>\$ 612,050</u>

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**NOTE 10: LONG - TERM OBLIGATIONS**

**A. Changes in Long-Term Debt - Primary Government**

The following is a summary of changes in long-term debt for 2020:

Governmental Activities	Beginning Balance	Additions	Deletions	Ending Balance	Due within One Year
Compensated Absences (+)	\$ 1,763,292	\$ 2,911,414	(\$ 2,201,524)	\$ 2,473,182	\$ 1,954,208
Claims/Judgments Payable (*)	1,471,913	12,014,388	(11,771,880)	1,714,421	922,616
Loan Payable	33,835,000	-	(1,105,000)	32,730,000	1,165,000
<u>OPEB, Pension and Sick Leave:</u>					
Sick Leave (^)	371,597	75,716	-	570,408	-
Other Post-Employment Benefits (OPEB) Payable (>)	32,614,635	9,430,393	(1,372,615)	40,672,413	-
Net Pension Liability (~)	<u>20,979,646</u>	<u>4,341,135</u>	<u>(24,783,281)</u>	<u>537,500</u>	<u>-</u>
<b>Total Long-Term Obligations for Governmental Activities</b>	<u>\$91,036,083</u>	<u>\$28,773,046</u>	<u>(\$41,234,300)</u>	<u>\$78,697,924</u>	<u>\$ 4,041,824</u>
<b>Loan Premium</b>				<u>4,063,183</u>	
<b>Statement of Net Position Long Term Obligations</b>				<u>\$82,761,107</u>	
<p>(+) This liability will be liquidated in the various funds that report the related salary expenditure. The liabilities reported in the General Fund, Public Works Special Revenue Fund, and Calcasieu Parish Library Special Revenue Fund account for 30%, 18%, and 31% of the total reported liability. The portion of compensated absences that is long-term in nature is calculated based on a historical percentage for the various activities.</p> <p>(*) Internal service funds serve predominantly the governmental funds. Accordingly, long-term liabilities are included as part of the totals for governmental activities. The claims/judgment payable amounts are reflected in the various Internal Service Funds, and as such, those funds will be responsible for liquidating these amounts.</p> <p>(^) As discussed in Note 1(C) – Compensated Absences (Sick Leave)– the Parish has recorded a liability for the actuarial calculated value of sick leave up to a maximum of six hundred hours for employees hired on or after January 1, 2007 and who retire with at least twenty years of service. This liability is long-term in nature and will be paid in the funds that report the salary of the retiring employee. The General Fund accounts for 14% of the reported liability while the Public Works Fund accounts for 27%.</p> <p>(&gt;) 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 25% of the reported liability while the Public Works Fund accounts for 29%.</p> <p>(~) See Note 12(B) for a discussion of the Parish’s Retirement Commitments. The above liability will be liquidated in the general fund.</p>					

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<b>Business - Type Activities</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Deletions</b>	<b>Ending Balance</b>	<b>Due within One Year</b>
<u>Nonmajor Enterprise Fund:</u>					
Special Assessment Debt	\$ 100,066	\$ -	(\$ 25,015)	\$ 75,051	\$ 25,015
Revenue Bonds**	<u>1,675,586</u>	<u>1,767,335</u>	<u>( 101,000)</u>	<u>3,341,921</u>	<u>156,000</u>
<b>Total Long-Term Obligations for Business - Type Activities</b>	<b>\$ 1,775,652</b>	<b>\$ 1,767,335</b>	<b>(\$ 126,015)</b>	<b>\$ 3,416,972</b>	<b>\$ 181,015</b>

See discussion below regarding issuance of bonds for Waterworks District No. 5 of Wards 3 & 8.

The following is a summary of the loans outstanding as of December 31, 2020 for the governmental activities that were originally incurred for the construction of public facilities (See also Note 10(C)):

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

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

The following is a summary of the bonds outstanding at December 31, 2020 for business-type activities that were originally incurred to construct additional water related infrastructure (See also Note 10(C)):

<b>Business – Type Activities</b>	<b>Amount of Original Issue</b>	<b>Original Issue Date</b>	<b>Range of Maturity Dates</b>	<b>Range of Interest Rates</b>
<u>Nonmajor Enterprise Fund:</u>				
Special Assessment Debt with Governmental Commitment	\$ 250,156	10/17/13	2023	.05 to 5.25%**
Revenue Bonds^^	\$ 1,400,000	10/30/13	2034	2.95%
Revenue Bonds++	\$ 2,308,921	12/31/19	2040	2.45%

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

^^ From 2010 until 2018, Waterworks District No. 12 of Ward 3 was a discretely presented component unit. In 2019, the Parish dissolved the separate governing board and began serving as the governing board; therefore, the financial presentation was changed to a blended component unit presentation effective January 1, 2019.

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

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**B. Debt Service Requirements – Primary Government**

<b>Governmental Activities</b>			
<b><u>Revenue Loan</u></b>			
<b>Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2021	\$ 1,165,000	\$ 1,636,500	\$ 2,801,500
2022	1,220,000	1,578,250	2,798,250
2023	1,280,000	1,517,250	2,797,250
2024	1,345,000	1,453,250	2,798,250
2025	1,415,000	1,386,000	2,801,000
2026-30	8,205,000	5,795,750	14,000,750
2031-35	10,475,000	3,528,750	14,003,750
2036-40	<u>7,625,000</u>	<u>774,750</u>	<u>8,399,750</u>
<b>Total</b>	<b>\$32,730,000</b>	<b><u>\$17,670,500</u></b>	<b><u>\$50,400,500</u></b>
	<u>4,063,183</u>	Loan Premium	
	<u>\$36,793,183</u>	Total Revenue Loan Outstanding	

<b>Business-Type Activities</b>						
<b>Year</b>	<b><u>Special Assessment Debt</u></b>			<b><u>Revenue Bonds</u></b>		
	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2021	\$ 25,015	\$ 3,565	\$ 28,580	\$ 156,000	\$ 79,555	\$ 235,555
2022	25,015	2,502	27,517	160,000	83,319	243,319
2023	25,021	1,314	26,335	165,000	79,088	244,088
2024	-	-	-	170,000	74,727	244,727
2025	-	-	-	175,000	70,225	245,225
2026-30	-	-	-	950,000	279,061	1,229,061
2031-35	-	-	-	994,000	145,518	1,139,518
2036-40	<u>-</u>	<u>-</u>	<u>-</u>	<u>571,921</u>	<u>36,575</u>	<u>608,496</u>
<b>Total</b>	<b><u>\$ 75,051</u></b>	<b><u>\$ 7,381</u></b>	<b><u>\$ 82,432</u></b>	<b><u>\$3,341,921</u></b>	<b><u>\$ 848,068</u></b>	<b><u>\$4,189,989</u></b>

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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 14<sup>th</sup> 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 2022.

**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 25% of 2020 proceeds) to be used specifically for the debt repayment. Ad valorem tax, from specific funds whose buildings are affected, may also contribute to the construction and debt repayment. The LCDA Revenue Loan Issuance also required the establishment of the following special accounts which are administered by a Trustee: (1) Loan Proceeds Fund, (2) Construction Fund, (3) Debt Service Fund, and (4) Rebate Fund. The Loan Proceeds Fund will account for the initial receipt of the proceeds and disbursement of any costs of issuance of the loan. The residual value of the Loan Proceeds Fund will be transferred to the Construction Fund. The Construction Fund will account for all of the costs of the construction activity funded by the loan proceeds. The Debt Service Fund was established to account for the accumulation of funds to pay the principal and interest on the loan outstanding. The Rebate Fund has been established but there will be no activity in this fund until, and if, any arbitrage rebate amounts are due to the Internal Revenue Service under Section 148 of the Code. The Parish will contract with a Rebate Analyst to make the required calculations every five years.

**Special Assessment Bonds with Governmental Commitment – Business Type Activities**

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

**Revolving Loan Approved and Issued in 2019 – Business Type Activities**

Waterworks District No. 5 of Wards 3 and 8, a blended component unit, is participating in the Louisiana Department of Health Drinking Water State Revolving Fund for the purpose of paying a portion of the costs of constructing and acquiring additions, extensions and improvements to the District's water system. In conjunction with this activity, the District issued a single fully registered bond in the amount of \$8,500,000 dated December 31, 2019 to the Louisiana Department of Health as the registered owner of the bond in accordance with the executed General Bond and First Supplemental Resolutions dated November 21, 2019 and the corresponding Loan Agreements (Drinking Water Revolving Loan Fund - Loan and 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, 2020, there have been fifteen monthly installments (corresponding to the fifteen months of construction costs that are reimbursable under the Revolving Loan Agreement), totaling \$2,308,921, which is inclusive of a receivable of \$855,487. A debt service payment of \$42,000 has been made.

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

As disclosed above, Waterworks District No. 5 of Wards 3 & 8 and Waterworks District No. 12 of Ward 3, both blended component units, had outstanding revenue bonds at December 31, 2020 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 \$2,266,921 and \$1,075,000, respectively. Waterworks District No. 5 of Wards 3 & 8 had income of \$475,143, exclusive of depreciation of \$238,311 while the current year principal payment was \$42,000 and interest was \$18,484. Waterworks District No. 12 of Ward 3 had an operating income of \$9,097, exclusive of depreciation of \$179,460 while the current year principal payment was \$59,000 and interest was \$38,603. The following condensed statement information includes the required disclosure for these two entities' activities as a result of its revenue bond activity.

<b>CONDENSED STATEMENT OF NET POSITION</b>		
	Waterworks District No. 5 of 3 & 8	Waterworks District No. 12 of 3
<b>Assets:</b>		
Current assets	\$ 5,071,508	\$ 4,612,487
Restricted assets	1,337,340	173,574
Noncurrent capital assets	<u>5,564,101</u>	<u>5,896,393</u>
<b>Total Assets</b>	<b>11,972,949</b>	<b>10,682,454</b>
<b>Liabilities:</b>		
Current liabilities	1,204,427	97,148
Current liabilities payable from restricted assets	295,905	31,667
Long term liabilities	<u>2,221,957</u>	<u>1,014,000</u>
<b>Total Liabilities</b>	<b>3,722,289</b>	<b>1,142,815</b>
<b>Net Position:</b>		
Net investment in capital assets	3,060,405	4,805,389
Restricted	185,948	141,907
Unrestricted	<u>5,004,307</u>	<u>4,592,343</u>
<b>Total Net Position</b>	<b>\$ 8,250,660</b>	<b>\$ 9,539,639</b>

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<b>CONDENSED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION</b>		
	Waterworks District No. 5 of 3 & 8	Waterworks District No. 12 of 3
Charges for services	\$ 1,152,577	\$ 295,927
Other Operating Revenue	-	26,688
Operating expenses	(677,434)	(286,830)
Depreciation	<u>(238,311)</u>	<u>(179,460)</u>
<b>Operating Income (Loss)</b>	236,832	(143,675)
Nonoperating Revenues (Expenses):		
Property taxes	161,431	1,050,621
Investment earnings	53,419	35,801
Interest expense	(22,756)	(38,603)
Bond issuance expense	<u>(4,000)</u>	<u>-</u>
<b>Total Nonoperating Revenues (Expenses)</b>	188,094	1,047,819
Transfers:		
Transfers in	<u>75,000</u>	<u>-</u>
<b>Total Transfers</b>	<u>75,000</u>	<u>-</u>
<b>Change in Net Position</b>	499,926	904,144
<b>Net Position – January 1 as restated</b>	<u>7,750,734</u>	<u>8,635,495</u>
<b>Net Position – December 31</b>	<u>\$ 8,250,660</u>	<u>\$ 9,539,639</u>

<b>CONDENSED STATEMENT OF CASH FLOWS</b>		
	Waterworks District No. 5 of 3 & 8	Waterworks District No. 12 of 3
Net Cash Provided By (Used For):		
Operating activities	\$ 488,786	\$ 46,946
Noncapital financing activities	170,473	1,024,470
Capital related financing activities	(100,558)	(114,039)
Investing activities	<u>1,454,185</u>	<u>726,144</u>
<b>Net Increase (Decrease)</b>	2,012,886	1,683,521
<b>Cash and Cash Equivalents, January 1</b>	<u>1,497,232</u>	<u>930,333</u>
<b>Cash and Cash Equivalents, December 31</b>	<u>\$ 3,510,118</u>	<u>\$ 2,613,854</u>

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**D. Changes in Long-Term Debt - Component Units**

Component Units	Beginning Balance	Additions	Deletions	Ending Balance	Due within One Year
Compensated Absences	\$ 1,849,339	\$ 1,659,146	(\$ 1,052,579)	\$ 2,455,906	\$ 2,455,906
Capital Lease Obligations	1,528,943	-	(245,227)	1,283,716	255,292
<u>Contracts and Notes Payable:</u>					
Contracts Payable	2,864,248	380,679	(2,864,248)	380,679	380,679
Certificates of Indebtedness	159,000	-	(26,500)	132,500	26,500
<u>Bonds Payable:</u>					
General Obligation Bonds	51,665,000	-	(6,645,000)	45,020,000	8,395,000
Revenue Bonds	14,983,846	278,399	(1,128,657)	14,133,588	1,221,675
<u>OPEB, Pension and Sick Leave:</u>					
Other Liabilities – Sick Leave (^)	112,093	71,793	(398)	183,488	-
Other Post-Employment Benefits (OPEB) Payable	47,025,138	755,128	(3,352,767)	44,427,499	-
Pension Liability	<u>36,372,681</u>	<u>2,849,275</u>	<u>(31,440,177)</u>	<u>7,781,779</u>	<u>-</u>
<b>Total Long-Term Obligations for Component Units</b>	<u>\$156,560,288</u>	<u>\$ 5,994,420</u>	<u>(\$46,755,553)</u>	\$115,799,155	<u>\$ 12,735,052</u>
<b>Bond Discounts and Premiums</b>				<u>2,806,672</u>	
<b>Statement of Net Position Long Term Obligations</b>				<u>\$118,605,827</u>	
<p>(^) As discussed in Note 1(C) – Compensated Absences, the Parish and certain of its discretely component units have recorded a liability for the actuarial calculated value of sick leave up to a maximum of six hundred hours for employees hired on or after January 1, 2007 and who retire with at least twenty years of service. This liability is long-term in nature and will be paid in the funds that report the salary of the retiring employee.</p> <p>(+) The beginning balance of \$156,417,081 was restated to \$156,560,288 to record a prior period capital lease for Gravity Drainage District 4 of Ward 3 as discussed in Note 13(B).</p>					

**CALCASIEU PARISH POLICE JURY  
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**E. Debt Service Requirements – Component Units**

Year	<u>Component Units</u>					
	<u>General Obligation Bonds</u>			<u>Revenue Bonds</u>		
	Principal	Interest	Total	Principal	Interest	Total
2021	8,395,000	1,555,311	9,950,311	1,221,676	427,917	1,649,593
2022	3,020,000	1,309,461	4,329,461	1,234,809	396,571	1,631,380
2023	3,130,000	1,204,866	4,334,866	941,363	362,579	1,303,942
2024	3,235,000	1,096,501	4,331,501	968,029	332,621	1,300,650
2025	3,375,000	978,576	4,353,576	994,813	315,080	1,309,893
2026-30	10,290,000	3,414,399	13,704,399	5,353,737	1,220,587	6,574,324
2031-35	8,760,000	1,790,963	10,550,963	1,652,541	431,198	2,083,739
2036-40	4,815,000	415,920	5,230,920	500,342	300,354	800,696
2041-45	-	-	-	608,465	192,231	800,696
2046-50	-	-	-	657,813	61,289	719,102
<b>Total</b>	<b>\$45,020,000</b>	<b>\$11,765,997</b>	<b>\$56,845,997</b>	<b>\$14,133,588</b>	<b>\$4,040,427</b>	<b>\$18,174,015</b>
Premium and/or Discount	<u>2,810,883</u>			<u>(4,211)</u>		
<b>Total Bonds Outstanding</b>	<b><u>\$47,830,883</u></b>			<b><u>\$14,129,377</u></b>		

**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 \$287,771,622. As of December 31, 2020, the Parish had no outstanding bonded debt for the primary government that is secured by ad valorem taxes.

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**NOTE 11: OTHER INFORMATION**

**A. Risk Management**

The Parish is self-insured with regard to workmen's compensation, health/dental insurance, general liability and property claims, and unemployment claims. An internal service fund was established to account for all claims, expenses, and administrative costs related to these self-insured risks. All departments of the Parish participate in the program, in addition to various component units of the Parish, as defined by 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 York Risk Services Group, Inc. administer the claims services for the workmen's compensation fund. UMR, a United HealthCare Services, Inc. company, has been retained for administration and control services for the medical and dental claims for the health insurance fund while Southern Scripts has been retained to administer the prescription related health claims. The Parish will administer the remaining funds with the assistance of other professional contractors as needed.

The Parish purchases commercial stop-loss insurance for workmen's compensation, health insurance, and certain general liability risks. The Parish did not have any significant reduction in insurance coverages from the 2019 coverage. For claims covered by the applicable commercial policies discussed below, the settlement amounts did not exceed insurance coverage for any of the past three years, since the Parish has a maximum exposure for each risk.

The workmen's compensation fund purchases commercial excess insurance to provide specific stop-loss coverage and aggregate stop-loss coverage. All 2020 claims are paid by the Parish until an individual claim reaches \$600,000 cumulatively. In prior years, the individual claim limit has been \$400,000 to \$500,000 depending on the year of the claim except for one older claim from 1993 that had a limit of \$250,000. For each calendar year, the aggregate stop-loss coverage will pay any claims that exceed the minimum policy retention aggregate, which for 2020 is \$2,000,000. The Parish received \$335,032 in 2020 for stop-loss coverage and \$82,714 for second injury fund reimbursements for the workmen's compensation fund. An additional receivable in the amount of \$72,944 was recorded for stop-loss coverages, second injury fund claims and other reimbursements that were received, or expected to be received, in 2021 for reimbursement of claims paid prior to December 31, 2020.

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 \$186,392 in stop-loss coverages for health claims in 2020 that related to 2020 claims, \$23,602 in subrogation and other third-party reimbursement claims, and \$700,990 in prescription rebates in 2020. Additional accruals in the amount of \$89,963 and \$591,735 were recorded to offset the year-end liability for stop-loss reimbursements and prescription rebates that were received or expected to be received in 2021 but that related to claims incurred prior to December 31, 2020. Transactions for the dental insurance are included in the health insurance fund.

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

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

For financial reporting purposes, the general liability fund also reports the activities associated with the purchase of automobile and property insurance as well as other peril related insurance such as employment, crime, aviation, and marine insurance from third party carriers. The main automobile policy for the Parish carries a \$350,000 deductible per incident for liability claims and \$25,000 deductible for automobile physical damage. Recent experience ratings resulted in higher deductibles in 2019 and 2020 as compared to 2018. The Parish's other policies have varying deductibles based on the specific covered peril but range from \$500 per incident to 3% per insured property location value.

The claims liability reported in each of the Self-Insured Funds is based on the requirements of 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/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, 2020, the Parish is a defendant in numerous lawsuits. Seventeen (17) lawsuits are being defended by or expected to be defended by outside counsel or by appropriate insurance defense counsel. The suits have arisen in the normal course of operations by the Parish. The lawsuits and claims cover a variety of allegations. Multiple other automobile claims have occurred in 2020 with no resulting lawsuit. However, expenses that have been incurred in 2021 for these 2020 claim dates have been accrued.

The Parish and its outside counsel believe it is probable that the Parish will be held liable for approximately \$955,453 in claims for the seventeen lawsuits and claims. This amount is reflected in the Self-Insured General Liability Internal Service Fund and is after consideration of settlements that should be covered by subrogations or stop-loss coverages.

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GASB Statement No. 30, *Risk Financing Omnibus*, requires that incremental claim adjustment expenses be accrued when applicable. For general liability claims, management has estimated that approximately \$100,000 of incremental expenses will be incurred as a result of potential claim settlements. The majority of these expenses will be incurred for outside legal counsel. This amount has been reflected in the self-insured claims liability account. Estimated incremental expenses of \$1,332 for three workmen's compensation cases have been recorded in lieu of any other liability for these cases since they involve third party stop-loss coverages or the State's second injury fund reimbursement. Management does not anticipate significant incremental claim adjustment expenses for any health or unemployment claims and has accordingly not recorded any additional liability.

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

	Beginning of Year Liability	Current Year Claims and Changes In Estimates	Claim Payments Net of Recoveries	End of Year Liability
<b><u>(1) Workmen's Compensation Fund</u></b>				
2020	\$ 104,895	561,391**	(201,778)	\$ 464,508
2019	(\$ 55,753)	230,934	(70,286)	\$ 104,895
<b><u>(2) Health Insurance Fund</u></b>				
2020	\$ 565,676	11,218,828	(11,501,351)	\$ 283,153
2019	\$ 863,766	12,646,065	(12,944,155)	\$ 565,676
<b><u>(3) General Liability/Property Fund</u></b>				
2020	\$ 801,342	213,469	(59,358)	\$ 955,453
2019	\$ 780,320	150,848	(129,826)	\$ 801,342
<b><u>(4) Unemployment Insurance Fund</u></b>				
2020	(\$ 868)	21,568	(9,393)	\$ 11,307
2019	\$ 1,468	7,508	(9,844)	(\$ 868)^
<p>^^ At the end of 2019, the Parish had a receivable in lieu of a claims liability. The Parish is a reimbursable employer for unemployment insurance purposes and previously paid claims that were disputed and subsequently recovered. These amounts were credited to the Parish's account by the state unemployment administrator.</p> <p>** Current year claims and changes in estimates for the Workmen's Compensation Fund increased because of the reevaluation of two older claims that are anticipated to be settled and four new claims during the year with ending reserve estimates of \$81,151 in the aggregate.</p>				

**B. Contingent Liabilities and Commitments**

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

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

The Calcasieu Parish Police Jury has the following construction or other commitments as of December 31, 2020:

Pat Williams Construction – Mosquito Control Hangar Door	\$ 30,250
JB James Construction, LLC – Project 2016-07	137,441
RE Heidt Construction – Project 20-101-0023	572,420
Merrick, LLC – Project 19-302-0004	395,750
Merrick, LLC – Project 20-303-0004	734,925
Prairie Construction, Inc. – Project 20-102-0018	1,456,650
RE Heidt Construction – Project 20-103-0004	2,606,180
H.D. Truck & Tractor – Project 2017-08	10,098,138
Diamond B. Construction Co., LLC – Project 19-303-0001	1,739,898
Merrick, LLC – Project 2018-10	6,173,537
McManus Construction, Inc. – Project 19-202-1236	875,796
Williams Equipment Services, LLC – Project 2019-01	3,589,475
Gunter Construction, Inc. – Human Services Renovation	56,504
Pat Williams Construction – Calcasieu Correctional Center Improvements	445,580
Trahan Construction, LLC – Project 13110	2,831,020
Alfred Palma, LLC – Chiller Replacement	243,054
Shannon Smith Construction – Awning Project	<u>78,547</u>
<b>Total Primary Government Construction or Other Commitments</b>	<b>\$ 32,065,165</b>

**C. Joint Service Agreements**

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

**Animal Services Activities:** The Parish and the City of Lake Charles entered into a joint service agreement, with an effective date of January 1, 2013, regarding operational responsibility for a consolidated animal control services and shelter program. The agreement is in effect for 2019, 2020, and 2021 with an additional renewal period of three years. The City agreed to fund its share of the annual operating budget after the reduction for self-generated revenue and other specified grant revenue. The City's share of the operating costs are allocated on a percentage basis of population served as defined by the latest available written adjustments to the most current Federal Census count disseminated by the Louisiana Department of the Treasury. The 2020 payment was \$551,872. There are also other agreements with various municipalities for animal control services.

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**Parish Jail Activities:** The Parish and the Calcasieu Parish Sheriff's Office entered into a joint service agreement on July 22, 2010 pertaining to the continued funding for various Parish jail facility issues. The Parish agrees to pay the Sheriff an annual amount of \$528,000 beginning in 2010 with an annual inflationary adjustment for each year thereafter. The 2020 payment was \$627,232. The term of the agreement is for one year but will be renewed on an annual basis unless notice is given otherwise. In consideration for the payments described above, the Sheriff agrees to provide utensils, clothing, and hygienic supplies to prisoners. In addition, the Sheriff agrees to provide general buildings and grounds maintenance for the Calcasieu Correctional Complex, which includes the Correctional Center and Administrative Building. The Parish has also entered into three other joint service agreements with the Sheriff 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%). In 2020, the Parish paid to the Sheriff \$283,168 in nursing service payments, \$46,856 in health service administrator service payments and \$32,692 in mental health coordinator payments. In addition, the Sheriff reimbursed the Parish \$193,914 for medical director, nurse practitioner services and nursing service payments. The Parish and the Sheriff's Office also entered into an agreement whereby the Parish would retain the services of a dentist for the prisoners, and the Sheriff's Office would reimburse the Parish for any dental services provided to non-Parish prisoners. In 2020, the Sheriff's Office reimbursed the Parish \$5,378 for dental services provided to non-Parish prisoners in order to offset the \$11,250 annual payment that the Parish made to the dental service provider. Additionally, the City of Lake Charles reimbursed the Parish \$326 for dental services provided by the Parish dental services provider in 2020 to City inmates housed at the Center.

On July 15, 2015, the Parish and the Calcasieu Parish Sheriff's Office entered into a joint services agreement to obtain mental health services for Parish inmates and other jurisdictions' inmates housed at the Calcasieu Correctional Center, including juveniles housed at the Juvenile Justice Services Facility. The original agreement was in effect until December 31, 2016 and automatically renewed for two additional one-year periods through December 31, 2018. Effective January 1, 2019, the parties entered into a new agreement for a one-year period through December 31, 2019 with an automatic renewal for two additional one-year periods. The agreement provides for a maximum monthly payment to the mental health provider of \$9,535. The Sheriff's Office reimbursed the Parish \$15,360 for mental services provided in 2020 in order to offset the \$76,445 payment made by the Parish to the mental health provider during this same period. Additionally, the City of Lake Charles reimbursed the Parish \$7,320 for mental services provided by the Parish mental health services provider in 2020 to City inmates housed at the Center.

**Health Unit Activities:** The Louisiana Department of Health and Human Resources (DHHR) operates the Calcasieu Parish Health Unit. The Parish has agreed to contribute \$540,000 towards the operational costs of the Health Unit. In 2020, the Parish paid DHHR directly \$154,830 while paying direct nursing and utility costs for the Health Unit in the amount of \$377,382 and \$7,788 respectively.

**Court and Marshal Activities:** The Parish and the City of Lake Charles are statutorily required to fund the operations of the Ward Three Court and Marshal's Office. The Parish paid \$229,210 in 2020 under this funding agreement.

**Fire Protection Activities:** On July 20, 2004, the Parish entered into a joint services agreement with the City of Lake Charles regarding the management of Fire Protection District No. 2 of Ward 3. In that agreement, the Parish dissolved the existing board of directors and assumed that responsibility. The City of Lake Charles assumed the day-to-day management of those operations which would be inclusive of any budgetary decision making requirements. The Parish would continue to collect the property tax revenue on behalf of the District while paying the City of Lake Charles for its management services. The ownership of the District's assets would not be transferred under this joint services agreement, and any costs associated with major improvements or capital expenditures would remain the responsibility of the District. The fee for the management services provided by the City of Lake Charles is the full amount of the property tax collections and the state revenue sharing collections paid to the District. In 2020, the Parish remitted to the City of Lake Charles \$2,589,925.

**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 2020 payment was \$336,013.

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The Parish has entered into a cooperative endeavor agreement with the Louisiana Cooperative Extension Service to provide funding for the Parish Agricultural Center located at the Burton Complex. In 2020, the Parish paid \$175,526 specifically for salary and fringe benefit supplements. The Parish also directly paid \$82,191 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 2020.

**Infrastructure Activities:** In previous years, the Parish entered into the two separate agreements with Sasol and the City of Sulphur related to various infrastructure activities. The agreement with Sasol was for the construction of a road whereby Sasol was required to make payments when certain milestones were met. While work on the project continued into 2020, the Parish had not yet met the required fifth milestone for creating any additional legal right to the funds. This resulted in the reporting of a receivable in the amount of \$373,390 for Sasol's portion of the funds expended by the Parish toward the fifth milestone of project. The second agreement with the City of Sulphur relates to the extension of sewer facilities into the developing area of Mosswood Road / Elliswood Road and Post Oak Road in an effort to attract future economic development. In exchange for the Parish and City sharing the costs of the construction, an agreement as to the sharing of sewer usage revenue on new accounts established in the previously constructed area was also addressed up to the Parish's share of construction costs incurred (up to \$157,500). The Parish had collected the full amount as of December 31, 2020; therefore, no additional unearned revenue has been recorded for this agreement. A third agreement, related to a local infrastructure project funded by multiple agencies, the Parish accrued revenue in the amount of \$48,431 for expenses paid on the project in 2020 but not yet reimbursed by the other participating agencies.

**D. Termination Benefits**

At December 31, 2020, 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 2020, 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 14<sup>th</sup> Judicial District Attorney's Office as well as to firemen who are employees of the various fire protection district component units.

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

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

On-behalf payments recorded as revenues and expenditures (expenses) in the 2020 financial statements are as follows:

	State Supplemented Salaries	Retirement Contributions	Total 2020 On- Behalf Payments
<b><u>Primary Government:</u></b>			
Governmental Activities	\$ 294,043	\$ 2,020,824	\$ 2,314,867
Business-Type Activities	-	62,185	62,185
Total Primary Government	294,043	2,083,009	2,377,052
<b><u>Component Units:</u></b>			
14th Judicial District Attorney	1,191,325	129,224	1,320,549
14 <sup>th</sup> Judicial District Criminal Court Fund	2,037,692	103,180	2,140,872
Fire Protection Districts	209,147	328,870	538,017
Other Component Units	-	1,582,310	1,582,310
Total Component Units	3,438,164	2,143,584	5,581,748
<b>Total On-Behalf Payments</b>	<b>\$ 3,732,207</b>	<b>\$ 4,226,593</b>	<b>\$ 7,958,800</b>

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**F. Restricted Assets**

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

<u>Restricted Account</u>	<u>Nonmajor Enterprise Fund</u>
Cash for Customer Deposits	\$ 107,932
Investments for Customer Deposits and Accrued Interest	466,422
Special Assessments Receivable for Construction Debt	99,072
Intergovernmental Receivable for Revolving Loan Bond Proceeds	<u>855,487</u>
<b>Total Primary Government</b>	<b>\$ 1,528,913</b>

**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 his/her active years of employment. The Parish will finance the postemployment benefits on a “pay-as-you-go” basis. GASB Statement No. 75 requires that the liability be recognized in the financial statements for the actuarial determined portion of the projected benefit payments to be provided to current active and inactive employees that is attributed to those employees’ past periods of service. The notes to the financial statements contain other required disclosure information from GASB Statement No. 75.

The Parish contracted with a third-party consultant to perform the actuarial valuation required by GASB Statement No. 75 as of January 1, 2020 with a measurement date of December 31, 2020. For the Parish plan, the actuarial valuation is required every other year; therefore, the 2020 actuarial valuation prepared will be utilized for the two-year periods of 2020 and 2021 with the inclusion of the appropriate second year adjustments. The 2020 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.

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

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

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

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

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

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At December 31, 2020, the following employees were covered by the benefit terms:

Active Employees	1,095
Inactive Employees or Beneficiaries Currently Receiving Benefit Payments	149
Inactive Employees Entitled to But Not Yet Receiving Benefit Payments	<u>-</u>
Total Covered Employees	<u>1,244</u>

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

The total OPEB liability for the January 1, 2020 actuarial valuation, with a measurement date of December 31, 2020, were 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	2.02% using an average of following three 20-year bond indices and rounded to the nearest 0.1%: (a) Bond Buyer 20 Bond GO – 2.12%, (b) S&P Municipal Bond 20 Year High Grade Rate Index – 1.93%, and (c) Fidelity GA AA 20 Years – 2.00%. The discount rate of 2.02% was decreased from 2.9% utilized in 2019.
Healthcare Cost Trend Rates	7% for pre-65 and post 65 retirees decreasing .25% per year to an ultimate rate of 4.5% in 2032 and later.
Salary Increases	3.5%
Cost of Living Increases	Not applicable
Mortality Rate Table Used for Current Valuation	The RP 2014 Healthy Male and Female Tables based on the Employee and Healthy Annuitant Tables for both pre and post retirement with mortality improvement using the most current Society of Actuaries Mortality Improvement Scale MP-2019.

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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	\$ 32,614,636	\$ 32,614,636	\$ 19,065,335	\$ 51,679,971
Current Period Changes:				
Service Cost	342,216	342,216	201,711	543,927
Interest on Total OPEB Liability	644,950	644,950	380,792	1,025,742
Changes in Assumptions**	8,443,226	8,443,226	(2,153,281)	6,289,945
Benefit Payments	(1,372,615)	(1,372,615)	(428,586)	(1,801,201)
Net Change in Total OPEB Liability	8,057,777	8,057,777	(\$1,999,364)	6,058,413
<b>Total OPEB Liability at End of Year – Measurement Date</b>	<u>\$ 40,672,413</u>	<u>\$ 40,672,413</u>	<u>\$ 17,065,971</u>	<u>\$ 57,738,384</u>
** Changes in assumptions reflect a decrease of .88% in the discount rate from 2.9% for 2019 to 2.02% for 2020.				

**Sensitivity of the Total OPEB Liability to Changes in the Discount Rate.** The following presents the total OPEB liability of the Parish, as well as what the Parish's total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (1.02%) or one percentage point higher (3.02%) than the current discount rate of 2.02%:

	1% Decrease (1.02%)	Discount Rate (2.02%)	1% Increase (3.02%)
Primary Government	\$51,707,238	\$40,672,413	\$32,979,404
Component Units	\$21,696,138	\$17,065,971	\$13,838,018

**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	\$33,119,025	\$40,672,413	\$52,053,914
Component Units	\$13,896,603	\$17,065,971	\$21,841,602

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**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, 2020, the Parish recognized OPEB expense of \$2,729,145 for the primary government and \$733,934 for component units. At December 31, 2020, the Parish reported deferred outflows of resources related to OPEB from the following sources:

<b>Deferred Outflows and Inflows of Resources</b>			
	<b>Primary Government</b>	<b>Component Units**</b>	<b>Total Plan</b>
Deferred Outflows of Resources:			
Changes in Assumptions	<u>\$12,588,426</u>	<u>\$3,557,753</u>	<u>\$16,146,179</u>
Deferred Inflows of Resources:			
Changes in Assumptions	<u>\$ 124,921</u>	<u>\$2,422,120</u>	<u>\$2,547,041</u>
** 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:

<b>Fiscal Year</b>	<b>Primary Government</b>	<b>Component Units</b>	<b>Total Plan</b>
2021	\$ 1,664,422	\$ 198,976	\$ 1,863,398
2022	1,664,422	198,976	1,863,398
2023	1,664,422	198,976	1,863,398
2024	1,664,422	198,976	1,863,398
2025	1,664,422	198,976	1,863,398
Thereafter	<u>4,141,395</u>	<u>140,753</u>	<u>4,282,148</u>
<b>Total</b>	<u>\$ 12,463,505</u>	<u>\$ 1,135,633</u>	<u>\$ 13,599,138</u>

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**B. Retirement Commitments**

**(1) Plan Descriptions**

**Parochial Employees' Retirement System of Louisiana (PERS)**

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

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

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

PERS has issued a stand-alone audit report on their financial statements for the year ended December 31, 2019 which is used for the Parish's 2020 calculations included herein. Access to the report can be found on the Louisiana Legislative Auditor's website at [www.la.la.gov](http://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, 2020 which is used for the Parish's 2020 calculations included herein. Access to the report can be found on the Louisiana Legislative Auditor's website at [www.la.la.gov](http://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](http://www.lasersonline.org). The LASERS financial report issued for the year ended June 30, 2020 is used for the Parish's 2020 calculation included herein.

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**(2) Retirement Benefits Provided**

**PERS**

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

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

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

**ROV**

Any member of ROV can retire providing he/she meets one of the following criteria:	
<u>For employees hired prior to January 1, 2013:</u>	<u>For employees hired on or after January 1, 2013:</u>
<ul style="list-style-type: none"><li>• Any age with thirty (30) or more years of creditable service</li><li>• Age 55 with twenty (20) years of creditable service</li><li>• Age 60 with a minimum of ten (10) years of creditable service</li></ul>	<ul style="list-style-type: none"><li>• Age 55 with thirty (30) years of creditable service</li><li>• Age 60 with twenty (20) years of creditable service</li><li>• Age 62 with ten (10) years of creditable service</li></ul>

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

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

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**LASERS**

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

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

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

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contributions cease. The monthly retirement benefits that would be payable, had the person elected to cease employment and receive a service retirement allowance, are paid into the DROP fund.

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

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

**ROV**

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

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

**LASERS**

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

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

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**(4) Disability Benefits**

**PERS**

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

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

**ROV**

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

**LASERS**

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

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

**(5) Survivor's Benefits**

**PERS**

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

**ROV**

If a member who has less than five (5) years of credited service dies due to any cause other than injuries sustained in the performance of his official duties, his accumulated contributions are paid to his designated beneficiary. If the member has five (5) or more years of credited service, and is not eligible to retire, automatic option 2 benefits are payable to the surviving

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spouse. These benefits are based on the retirement benefits accrued at the member's date of death with option 2 factors used as if the member had continued in service to earliest normal retirement age. If a member has no surviving spouse and the member has five (5) or more years of creditable service, the surviving minor children under eighteen (18) or disabled children shall be paid eighty percent (80%) of the accrued retirement benefit in equal shares until the age of majority or for the duration of the handicap for a handicapped child. Upon the death of any former member with ten (10) or more years of service, automatic option 2 benefits are payable to the surviving spouse. In lieu of periodic payments, the surviving spouse or children may receive a refund of the member's accumulated contributions.

**LASERS**

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

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

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

**PERS**

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

**ROV**

Cost of living provisions for ROV allows the Board of Trustees to provide an annual cost of living increase of 2% of the eligible retiree's original benefit if certain funding criteria are met. Members are eligible to receive a cost of living adjustment once they have reached the age of sixty (60) and have been retired at least one (1) year. Funding criteria for granting cost of living adjustments is dependent on the funded ratio.

**LASERS**

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

**(7) Contributions**

**PERS**

According to state statute, contributions for all employers are actuarially determined each year. For the year ended December 31, 2019, the actuarially determined contribution rate was 12.18% of member's compensation for Plan A and 7.53% of member's compensation for Plan B. However, the actual rate for the fiscal year ended December 31, 2019 was 11.5% for Plan A and 7.5% for Plan B.

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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 \$8,092,294 for Plan A and \$1,394,483 for Plan B.

**ROV**

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ending June 30, 2020, 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, 2020.

**LASERS**

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

Rates for the year ended June 30, 2020 were 42.40% for Judges hired before January 1, 2011 and 42.0% for Judges hired after December 31, 2010. The aggregate rate for the entire system was 40.8%.

Employer contributions to the PERS, ROV, and LASERS as of December 31, 2020 are as follows:

	PERS	ROV	LASERS	Total
2020 Employer Contributions	\$4,435,067	\$14,826	\$20,208	\$4,470,101
Contribution Percentage	12.25%	18.0%	Pre- 6-30-20: 42.4% and 42.0%	N/A
			Post 6-30-20: 42.5% and 43.6%	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, 2019, June 30, 2020, and June 30, 2020, respectively with the appropriate adjustments made for 2019. 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.

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

	<b>PERS **</b>	<b>ROV</b>	<b>LASERS</b>	<b>Total</b>
<b><u>Pension Liability (Asset):</u></b>				
Total Pension Plan Liability	\$4,096,496,036	\$129,157,737	\$19,691,378,799	\$23,917,032,572
Plan Fiduciary Net Position	<u>(4,091,788,575)</u>	<u>(107,614,909)</u>	<u>(11,420,710,895)</u>	<u>(15,620,114,379)</u>
Total Net Pension Plan Liability/(Asset)	<u>\$4,707,461</u>	<u>\$21,542,828</u>	<u>\$8,270,667,904</u>	<u>\$8,296,918,193</u>
Total Parish Portion of Net Pension Liability	\$219,421	\$118,012	\$200,067	\$537,500
Percentage of Parish Liability to Pension Liability for all Employers	4.66%	.55%	.0024%	N/A
Measurement Date	12-31-19	6-30-20	6-30-20	N/A
** PERS Plan A which is the Plan in which the Parish participates.				

The components of pension expense of the PERS, ROV, and LASERS as of December 31, 2020 are as follows:

	<b>PERS</b>	<b>ROV</b>	<b>LASERS</b>	<b>Total</b>
<b><u>Pension Expense:</u></b>				
Pension Expense	\$4,361,269	\$12,962	\$25,778	\$4,382,587
Percentage of Parish Pension Expense to Pension Expense for all Employers	4.79%	.55%	.0024%	N/A

The Parish reported the deferred outflows of resources related to pensions in the 2020 financial statements as follows:

	<b>PERS</b>	<b>ROV</b>	<b>LASERS</b>	<b>Total</b>
<b><u>Deferred Outflows of Resources:</u></b>				
Changes in assumptions	\$ 3,064,471	\$ 21,758	\$ 640	\$ 3,086,869
Net difference between projected and actual earnings on pension plan	-	3,156	29,246	32,402
Changes in proportion and differences between employer contributions and proportionate share of contributions and deferred outflows and inflows of resources	41,788	3,814	(639)	44,963
Employer contributions subsequent to the measurement date	<u>4,435,067</u>	<u>7,931</u>	<u>10,148</u>	<u>4,453,146</u>
<b>Total Deferred Outflows of Resources</b>	<b><u>\$ 7,541,326</u></b>	<b><u>\$ 36,659</u></b>	<b><u>\$ 39,395</u></b>	<b><u>\$ 7,617,380</u></b>

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The Parish reported the deferred inflows of resources related to pensions in the 2020 financial statements as follows:

	PERS	ROV	LASERS	Total
<b><u>Deferred Inflows of Resources:</u></b>				
Differences between expected and actual experience	\$ 1,964,280	\$ 19,049	\$ 1,921	\$ 1,985,250
Net difference between projected and actual earnings on pension plan	8,225,003	-	-	8,225,003
Changes in proportion	-	52,303	-	52,303
<b>Total Deferred Inflows of Resources</b>	<b>\$ 10,189,283</b>	<b>\$ 71,352</b>	<b>\$ 1,921</b>	<b>\$ 10,262,556</b>

During 2020, employer contributions of \$4,435,067, \$7,931 and \$10,148 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, 2021. 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
2021	(\$ 1,546,751)	(\$ 14,903)	\$ 3,531	(\$ 1,558,123)
2022	(2,031,561)	(13,023)	8,177	(2,036,407)
2023	216,735	(12,958)	8,850	212,627
2024	<u>(3,721,446)</u>	<u>(1,745)</u>	<u>6,768</u>	<u>(3,716,423)</u>
<b>Total</b>	<b><u>(\$ 7,083,023)</u></b>	<b><u>(\$ 42,629)</u></b>	<b><u>\$ 27,326</u></b>	<b><u>(\$ 7,098,326)</u></b>

**(9) Actuarial Assumptions**

**PERS**

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

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the Capital Asset Pricing Model (CAPM) (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward-looking basis in equilibrium, in which best-estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.00% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.18% for the year ended December 31, 2019, which is the most recent actuarial calculation date.

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**ROV**

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 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.

**LASERS**

The discount rate used to measure the total pension liability was 7.55%. 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 2020 financial statements are as follows:

<b>Assumptions</b>	<b>PERS</b>	<b>ROV</b>	<b>LASERS</b>
Valuation Date	December 31, 2019	June 30, 2020	June 30, 2020
Actuarial Cost Method	Entry Age Normal	Entry Age Normal	Entry Age Normal
Expected Remaining Service Lives	4 years	5 years	2 years
Discount Rate	6.50%	6.40%	7.55%
Investment Rate of Return	6.50% per annum	6.40%, net of investment expense	7.55% per annum
Projected Salary Increases	4.75% (2.40% Inflation, 2.35% Merit)	5.25% (2.30% Inflation, 2.95% Merit)	See table below
Inflation Rate	2.40% per annum	2.30% per annum	2.30% per annum

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<b>LASERS Projected Salary Increases</b>		
<b>Member Type</b>	<b>Lower Range (%)</b>	<b>Upper Range (%)</b>
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

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

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

Mortality – LASERS

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

Cost of Living Adjustments – PERS, ROV, & LASERS

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

Best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation for PERS as of December 31, 2019 and ROV and LASERS as of June 30, 2020 are summarized in the following tables:

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PERS	Target Asset Allocations	Long-Term Expected Real Rate of Return
<b><u>Asset Class:</u></b>	(%)	(%)
Fixed Income	35	1.05
Equity	52	3.41
Alternatives	11	0.61
Real Assets	<u>2</u>	<u>0.11</u>
Total	<u>100</u>	5.18
Inflation Adjustment		<u>2.00</u>
<b>Expected Arithmetic Nominal Return</b>		<u>7.18%</u>

ROV	Target Asset Allocations	Long-Term Expected Real Rate of Return
<b><u>Asset Class:</u></b>	(%)	(%)
Domestic Equities	37.5	2.81
International Equities	20	1.70
Domestic Fixed Income	12.5	0.31
International Fixed Income	10	0.35
Real Estate	10	0.45
Alternative Investments	<u>10</u>	<u>0.63</u>
Total	<u>100</u>	6.25
Inflation Adjustment		<u>2.50</u>
<b>Expected Arithmetic Nominal Return</b>		<u>8.75%</u>

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LASERS	Target Asset Allocations	Long-Term Expected Real Rate of Return
<b><u>Asset Class:</u></b>	(%)	(%)
Cash	-	-.59
Domestic Equities	23	4.79
International Equities	20	5.83
Domestic Fixed Income	6	1.76
International Fixed Income	7	3.98
Alternative Investments	37	6.69
Risk Parity	<u>7</u>	4.20
<b>Total</b>	<b><u>100</u></b>	
Weighted Long-Term Expected Real Rate of Return		5.81
Inflation Adjustment		2.30
Inflation Adjustment		<u>.14</u>
<b>Expected Arithmetic Nominal Return</b>		<b><u>8.25%</u></b>

**Sensitivity to Changes in Discount Rate**

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

	PERS (6.50%)	ROV (6.40%)	LASERS (7.55%)	Total
<b><u>Employer's Proportionate Share of Net Pension Liability:</u></b>				
1.0% Decrease	\$ 23,715,246	\$ 193,802	\$ 245,852	\$ 24,154,900
Current Discount Rate	\$ 219,421	\$ 118,012	\$ 200,067	\$ 537,500
1.0% Increase	(\$ 19,469,623)	\$ 53,420	\$ 161,214	(\$ 19,254,989)

**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, the Office of Juvenile Justice Services Fund, or other nonmajor governmental funds because the activity in the aforementioned funds no longer met

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the definition of a special revenue fund as required by GASB Statement No. 54. The 2020 activity related to these previously presented nonmajor governmental funds has been reflected in the table below as a perspective budgetary reporting difference in order to present the legally adopted budget for the major funds which as stated before did not include the budgetary information for the nonmajor governmental fund activity. As discussed previously in the Note 1(E), the Parish has elected to present the budgetary comparison information in the basic financial statements even though there are minor perspective and basis differences which are further reconciled below.

	<b>General Fund</b>	<b>Public Works Operating Fund</b>
Net Change in Fund Balance (GAAP)	\$ 7,617,849	(\$ 84,145,559)
<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)	(4,844,763)	75,650,022
<u>Adjustment for Basis Differences:</u>		
To Adjust for Revenues and Deferrals	(2,030,320)	(2,914,892)
To Adjust for Expenditures and Accruals	<u>1,420,947</u>	<u>(73,632)</u>
<b>Net Change in Fund Balance (Budgetary Basis)</b>	<b><u>\$ 2,163,713</u></b>	<b><u>(\$ 11,484,061)</u></b>

**B. Fund Balance / Net Position Information**

**Changes in Inventory Balances**

The Parish has determined that the level of inventory on hand was material and therefore, should be capitalized, even under the purchase method of accounting for inventory which the Parish utilizes. Proper accounting treatment for any change in the inventory amount from one year to the next is reflected as a direct adjustment to fund balance. As of December 31, 2020, the Parish has inventory in the amount of \$796,021 in the Public Works Operating Fund and \$472,016 in the Mosquito Control Fund. The change in inventory for Public Works Operating Fund from 2019 to 2020 was an increase in the amount of \$24,625 while the Mosquito Control Fund decreased by \$23,000.

**Net Position Restatements – Governmental Activities - Primary Government**

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

	<b>Ending 12/31/19 Net Position Balance</b>	<b>Prior Period Adjustments</b>	<b>Beginning 1/1/2020 Net Position Balance as Restated</b>
<b>Governmental Activities Net Position</b>	<b><u>\$1,041,388,445</u></b>	<b><u>\$8,661,773</u></b>	<b><u>\$1,050,050,218</u></b>

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**Prior Period Adjustments** - The following adjustments were made to the December 31, 2019 ending balance:

- Upon implementation of GASB Statement No. 84, *Fiduciary Activities*, the Parish re-evaluated the Local Emergency Planning Committee (L.E.P.C.) Agency Fund utilizing the new criteria established in GASB Statement No. 84. The Parish determined that since the revenue of the L.E.P.C. was technically a Parish issued tax then this activity should be reported in the General Fund. The beginning net position of the General Fund was increased by \$123,216 and the change in net position for 2019 increased by \$6,827.
- The beginning net position of the Liheap Fund was increased by \$21,278 to properly recognize federal grant revenues not previously recorded. Both net position and change in net position for 2019 were increased by \$21,278.
- The net capital asset beginning balance for governmental activities of \$633,293,013 was increased by \$8,517,279 to \$641,810,292 to properly reflect the January 1, 2020 beginning net position for governmental activities and was comprised of the following:
  - Land and Right of Ways was increased by \$519,547 to properly reflect the addition of the District Attorney building demolition and the addition of land not previously recorded for the Human Services Department. Both net position and change in net position for 2019 increased by \$519,547.
  - Construction in progress was increased by \$726,902 to properly reflect the addition of three Library buildings. Net position for 2019 increased by \$726,902. Change in net position for 2019 was not impacted as this related to pre-2019 activity.
  - Roads balance was increased by \$7,282,851 to properly reflect the increased value of two roads. Net position for 2019 increased by \$7,282,851 and the change in net position for 2019 increased by \$4,941,339. The remainder of the amount was attributable to pre-2019 activity.
  - Machinery and equipment was decreased by \$12,329 and the related accumulated depreciation decreased by \$308 to properly reflect the retirement of an asset in the prior year. Both net position and change in net position for 2019 decreased by \$12,021.

**Net Position Restatements – Business-Type Activities - Primary Government**

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

	Ending 12/31/19 Net Position Balance	Prior Period Adjustments **	Beginning 1/1/2020 Net Position Balance as Restated
<b>Business-Type Activities Net Position</b>	<u>\$24,668,019</u>	<u>\$173,161</u>	<u>\$24,841,180</u>

**Prior Period Adjustments** - The following adjustments were made to the December 31, 2019 ending balance:

- The beginning net position of Waterworks District No. 5 of Wards 3 and 8 increased by \$50,873 to reflect an increase in inventory of \$44,667 and an increase in capital assets of \$6,206 not previously recorded. Both net position and change in net position for 2019 were increased by \$50,873.
- The beginning net position of Sewer District No. 11 of Ward 3 increased by \$116,082 to reflect an increase in inventory not previously recorded. Both net position and change in net position for 2019 were increased by \$116,082.
- The beginning net position of Waterworks District No. 2 of Ward 4 increased by \$6,206 to reflect an increase in capital assets not previously recorded. Both net position and change in net position for 2019 were increased by \$6,206.

**CALCASIEU PARISH POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2020**

**Net Position Restatements - Discretely Presented Component Units**

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

	Ending 12/31/19 Net Position Balance	Prior Period Adjustments and Change in Accounting Principle **	Beginning 1/1/2020 Net Position Balance as Restated
<b>Net Position – Component Units</b>	<u>\$397,656,057</u>	<u>(\$10,087,429)</u>	<u>\$387,568,628</u>

**Prior Period Adjustments** - The following adjustments were made to the December 31, 2019 ending balance:

- Gravity Drainage District No. 5 of Ward 4 had the following prior period adjustments in the amount of (\$5,413,830):
  - \$52,000 to record pipeline deposits payable that was not recorded as a liability. As a result, net position and change in net position for 2019 was decreased by \$52,000.
  - \$5,290,243 to properly report the deferral of revenue and pension costs associated with ad valorem taxes that were levied but intended to finance the budget of the next year thereby making the funds not available. Both net position and change in net position for 2019 were decreased by \$5,290,243.
  - \$16,797 to properly reflect the beginning balance of construction in progress. As a result, net position and change in net position for 2019 increased by \$16,797.
  - \$88,384 to account for disposal of equipment not properly recorded in the prior year. Machinery and equipment decreased by \$402,702 and accumulated depreciation decreased by \$314,318. As a result, net position and change in net position for 2019 decreased by \$88,384.
  
- Gravity Drainage District No. 4 of Ward 3 had the following prior period adjustments in the amount of (\$5,059,620):
  - \$5,356,772 to properly report the deferral of revenue and pension costs associated with ad valorem taxes that were levied but intended to finance the budget of the next year thereby making the funds not available. Both net position and change in net position for 2019 were decreased by \$5,356,772.
  - \$1,704 to remove outstanding checks for a closed bank account. As a result, net position and change in net position was increased by \$1,704.
  - \$143,208 to record a capital lease as a liability. As a result, net position and change in net position were decreased by \$143,208.
  - \$151,559 to record the equipment associated with the capital lease. As a result, the net position and change in net position increased by \$151,559.
  - \$89,595 to record a right-of-way that was not properly recorded in the prior year. Non-depreciable assets increased by \$89,595. As a result, net position and change in net position increased by \$89,595.
  - \$241,512 to properly reflect the beginning balance of construction in progress. As a result, net position and change in net position for 2019 increased by \$241,512.
  - \$21,685 to account for disposal of machinery and equipment and buildings. Machinery and equipment decreased by \$8,606 and buildings decreased by \$416,084. Accumulated depreciation decreased by \$403,005. As a result, net position and the change in net position decreased by \$21,685.
  - \$15,209 to record compensated absences payable as a liability. As a result, the net position and change in net position decreased by \$15,209.
  - \$7,116 to record sick leave payable as a liability. As a result, the net position and change in net position decreased by \$7,116.

**CALCASIEU PARISH POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2020**

- Gravity Drainage District No. 4 of Ward 3 had the improper fund balance listed in the prior year annual report. The 2019 ending net position and change in net position should have been decreased by \$16,820.
- West Calcasieu Cameron Hospital had the improper fund balance listed in the prior year annual report. The 2019 ending net position and change in net position should have been increased by \$418,953.
- Recreation District No. 1 of Ward 3 had a prior period adjustment in the amount of \$25,000 to properly reflect the beginning balance of construction in progress for a project that did not proceed. As a result, the net position and change in net position decreased by \$25,000.
- Gravity Drainage District No. 8 of Ward 1 had a prior period adjustment in the amount of \$8,888 to properly reflect the beginning balance of construction in progress. As a result, the net position and change in net position increased by \$8,888.

**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:

	<b>Governmental Funds</b>
<b><u>External Legal Constraints:</u></b>	
Dedicated Property Taxes Authorized by Electorate to Specific Special Revenue Funds and Purposes	\$ 52,446,292
Dedicated Sales Tax for Solid Waste	6,049,419
Grant Funds Restricted for Specific Programs	2,704,759
Debt Service	1,649,368
Dedicated Court Fees for Law Library	<u>151,761</u>
<b>Total Restricted Fund Balance – “Other Restrictions”</b>	<b><u>\$ 63,001,599</u></b>

**Deficit Fund Balance/Net Position**

The following funds reported a deficit fund balance or deficit net position:

- Public Works Operating – (\$39,235,628)
- Human Services Capital – (\$53,194)

The Public Works Operating Fund reported a deficit fund balance of \$39,235,628 as a result of the response to Hurricane Laura and Hurricane Delta. The Calcasieu Parish Police Jury does not anticipate a deficit balance in the Public Works Operating Fund in subsequent years since most of the activity relating to the debris pickup for Hurricanes Laura and Delta will be reimbursed under a federal grant.

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

- The Calcasieu Parish Coroner (a nonmajor discretely presented component unit) has a deficit net position of \$218,062.
- The Consolidated Gravity Drainage District No. 2 (a nonmajor discretely presented component unit) reported a deficit net position of \$6,360 at the year end as a result of recording the pension related activity in 2020.

**CALCASIEU PARISH POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2020**

**Net Position Restrictions**

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

	<b>Primary Government</b>	<b>Component Units</b>
<b><u>Capital Projects:</u></b>		
Dedicated Sales Tax for Road Construction and Improvement	\$ 158,571,048	\$ -
Various Sources of Revenue and Debt Specifically Issued for Construction and Improvement Projects	-	<u>1,091,333</u>
Total Net Position Restricted for Capital Projects	158,571,048	1,091,333
<b><u>Debt Service:</u></b>		
Dedicated Property Tax Revenue and Other Revenue Allocated for Debt Repayment	<u>1,840,848</u>	<u>6,487,950</u>
Total Net Position Restricted for Debt Service	1,840,848	6,487,950
<b><u>External Legal Constraints:</u></b>		
Dedicated Property Taxes Authorized by Electorate to Specific Special Revenue Funds and Purposes	51,832,581	-
Dedicated Sales Tax for Road Maintenance and Construction	47,745,507	-
State Road Funds Dedicated for Transportation	14,969,160	-
Dedicated Sales Tax for Solid Waste	6,038,210	-
Grant Funds Restricted for Specific Programs	<u>2,579,798</u>	-
Total Net Position Restricted for External Legal Constraints	<u>123,165,256</u>	-
<b>Total Restricted Net Position</b>	<b><u>\$ 283,577,152</u></b>	<b><u>\$ 7,579,283</u></b>

**CALCASIEU PARISH POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2020**

**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 2020 is as follows:

Brian Abshire	\$ 19,200	Shalon Latour	\$ 619
Francis Andrepont	619	Eddie Lewis	18,581
Joe Andrepont	18,581	Roger Marcantel	18,581
Judd Bares	19,200	Shelly Mayo	619
Anthony Bartie	18,581	Hal McMillin	619
Guy Brame	19,200	Ashton Richard	18,581
Randy Burleigh	18,581	Dennis Scott	619
Calvin Collins	619	Mark Senegal	619
Les Farnum	619	Mike Smith	18,581
Kevin Guidry	619	Tony Stelly	18,581
Tony Guillory, President	21,600	Tony Tramonte	18,581
Ron Hayes	18,581	Sandy Treme	<u>619</u>
Chris Landry	19,200	Total	<u>\$290,400</u>

**CALCASIEU PARISH POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2020**

**B. Communication District Wireless E911 Service**

Act 1029 of the 1999 Louisiana Revised Statutes authorizes the Parish governing authority of a Communication District to levy an emergency telephone service charge on wireless communication systems to pay the costs of implementing Federal Communication Commission (FCC) ordered enhancements to the E911 system. The Act further requires those governing authorities to disclose in the audited financial statements the information on the revenues derived from the service charge, the use of such revenues, and the status of implementation of wireless E911 service. The emergency telephone service charge of \$1.25 per month per subscriber is currently being collected. This revenue will be used to pay the costs of technological enhancements to the E911 system. A total of \$24,674,494 has been spent thus far with \$2,265,031 being spent in 2020. The Communication District has collected the following revenues:

<b>Year</b>	<b>Collected Amount</b>	<b>Year</b>	<b>Collected Amount</b>
2000	\$ 349,549	2011	1,378,444
2001	815,785	2012	1,199,497
2002	611,274	2013	1,670,700
2003	610,828	2014	1,373,540
2004	628,089	2015	1,341,293
2005	955,337	2016	1,462,288
2006	1,159,430	2017	2,063,731
2007	1,188,033	2018	2,039,587
2008	1,334,823	2019	2,032,121
2009	1,421,192	2020	<u>2,178,029</u>
2010	1,304,981	<b>Total</b>	<b><u>\$27,118,551</u></b>

**NOTE 15: SUBSEQUENT EVENTS**

After a devastating 2020 Hurricane Season in combination with the ongoing COVID-19 pandemic, the Parish was impacted by the February 2021 Louisiana Severe Winter Storm and the May 2021 Severe Storms, Tornadoes, and Flooding Event. As with Hurricanes Laura and Delta, the February 2021 Louisiana Severe Winter Storm and the May 2021 Severe Storms, Tornadoes, and Flooding Event have both received major disaster declarations from the Federal Emergency Management Agency (FEMA-4590-DR and FEMA-4606-DR, respectively). The full extent of the financial impact of these two 2021 Events is still being determined but will not be comparable to the financial impact of the 2020 Hurricane Season, effects of which have been reported in this 2020 Comprehensive Annual Financial Report. The Parish has strong financial policies for maintaining reserves and is applying for various reimbursements, where available, for these 2021 disasters.

**CALCASIEU PARISH POLICE JURY  
 MODIFIED APPROACH FOR REPORTING INFRASTRUCTURE ASSETS -  
 ROAD INFRASTRUCTURE CONDITION ASSESSMENT AND MAINTENANCE DATA  
 FOR THE YEAR ENDED DECEMBER 31, 2020**

**Completed Condition Assessments (Note 1):**

<u>Year</u>	<u>Asphalt Road Infrastructure</u>
December 31, 2020	5.832
December 31, 2019	5.804
December 31, 2018	5.838

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

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

<u>Year</u>	<u>Budget (Estimated)</u>	<u>Actual</u>
December 31, 2020	\$15,169,021	\$10,615,538
December 31, 2019	\$17,723,192	\$18,061,384
December 31, 2018	\$17,900,910	\$18,145,957
December 31, 2017	\$11,236,682	\$13,764,787
December 31, 2016	\$8,277,770	\$7,137,643

**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, 2020**

**Note 1 - Modified Approach**

Calcasieu Parish maintains a comprehensive inventory of road infrastructure. This includes approximately 1,205 miles of asphalt. The Parish Engineering department utilizes a road rating system, which uses road-rating reports to compile and assess all asphalt roads maintained in Calcasieu Parish by each Ward. The main purpose of these reports is to rank the asphalt roads according to their condition and indicate the type and degree of repair work needed for each road. The reports also identify general road information such as road length and width, surface type, and the last year an overlay process was completed for a particular road.

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

The physical condition of the asphalt roads is inspected annually and rated with a scale referenced as “Asphalt Sufficiency Rating.” In lieu of recording depreciation, the Parish is committed to incurring the maintenance expenditures necessary to preserve its paved roadway miles at a minimum Asphalt Sufficiency Rating of 4 on the PASER system’s scale of 1 through 10, with 10 as the highest level. The “*PASER 1-10 Asphaltic Roadway Rating System*” is used to compile and assess all asphalt roads maintained in Calcasieu Parish by each Ward. The PASER System utilizes a streamlined global positioning system (GPS) based PASER software and is based on the actual visual condition of each road, allowing each deficiency to be rated based on visible distress criteria, i.e. width and location of cracks, raveling, and traffic wear. The average ratings for 2018 through 2020 have met this Parish minimum level.

**Note 2 - Historical Maintenance Information**

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

The number of overlays completed to maintain the asphalt sufficiency rating decreased (41%) in 2020 as compared to 2019 mainly due to overlay projects being postponed because of the effects of the pandemic and Hurricanes Laura and Delta in Calcasieu Parish. 2019 overlays decreased only slightly (0.5%) as compared to 2018. In 2018 maintenance expenditures increased resulting in a thirty-two percent (32%) increase for 2018 as compared to 2017. 2017 maintenance expenditures increased by ninety-three percent (93%) as compared to 2016 due to increased weighted average asphalt prices (2016 - \$69.70 per ton; 2017 - \$78.81 per ton), excess costs associated with project revisions which added additional roads and more asphalt, and fewer overlays in 2016 due to more time being spent on new construction projects.

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

**CALCASIEU PARISH POLICE JURY  
OTHER POSTEMPLOYMENT BENEFITS –  
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS  
FOR THE YEAR ENDED DECEMBER 31, 2020<sup>(1)</sup>**

	2020	2019	2018
Total OPEB Liability			
Service Cost	\$ 543,927	\$ 738,100	\$ 619,847
Interest on Total OPEB Liability	1,025,742	1,451,868	1,512,551
Changes in Assumptions	6,289,945	10,330,806	-
Benefit Payments	<u>(1,801,201)</u>	<u>(1,148,769)</u>	<u>(1,215,581)</u>
Net Change in Total OPEB Liability	6,058,413	11,372,005	916,817
Total OPEB Liability at Beginning of Year	<u>\$51,679,971</u>	<u>\$40,307,966</u>	<u>\$39,391,149</u>
Total OPEB Liability at End of Year	<u>\$57,738,384</u>	<u>\$51,679,971</u>	<u>\$40,307,966</u>
Covered Payroll	\$48,214,364	\$46,076,101	\$43,690,733
Total OPEB Liability as a Percentage of Covered Payroll	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 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: 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 SEVEN 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
<b>(1) PERS:</b>	12/31/19	4.66%	\$219,421	\$29,551,181	.0074%	99.9%
	12/31/18	4.66%	\$20,668,330	\$28,553,607	72.4%	88.9%
	12/31/17	4.48%	(\$3,328,597)	\$27,602,781	(12.1%)	102.0%
	12/31/16	4.36%	\$8,972,839	\$25,867,391	34.7%	94.1%
	12/31/15	4.31%	\$11,335,988	\$24,737,698	45.8%	92.2%
	12/31/14	4.22%	\$1,153,325	\$23,066,816	5.0%	99.2%
	12/31/13	4.03%	\$288,220	\$21,582,360	1.3%	91.5%
<b>(2) ROV:</b>	6/30/20	0.55%	\$118,012	\$74,214	159.0%	83.3%
	6/30/19	0.70%	\$131,642	\$96,690	136.1%	84.8%
	6/30/18	0.86%	\$203,204	\$119,443	170.1%	80.6%
	6/30/17	0.91%	\$199,695	\$124,597	160.3%	80.5%
	6/30/16	0.82%	\$233,876	\$113,217	206.6%	74.0%
	6/30/15	0.82%	\$199,799	\$110,667	180.5%	76.9%
	6/30/14	0.74%	\$171,225	\$96,547	177.3%	77.7%
<b>(3) LASERS:</b>	6/30/20	.0024%	\$200,067	\$47,483	421.3%	58.0%
	6/30/19	.0025%	\$179,674	\$47,483	378.4%	62.9%
	6/30/18	.0026%	\$175,545	\$47,483	369.7%	64.3%
	6/30/17	.0027%	\$188,922	\$47,483	397.9%	62.5%
	6/30/16	.0027%	\$208,250	\$47,160	441.6%	57.7%
	6/30/15	.0026%	\$173,575	\$46,370	374.3%	62.7%
	6/30/14	.0026%	\$159,574	\$45,594	350.0%	65.0%

Notes:

- (1) Parochial Employees' Retirement System – December 31, 2019 report
- (2) Registrar of Voters Employees' Retirement System – June 30, 2020 report
- (3) Louisiana State Employees' Retirement System – June 30, 2020 report

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

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

	<b>Fiscal Year End</b>	<b>Contractually Required Contribution</b>	<b>Contributions in Relation to Contractually Required Contribution</b>	<b>Contribution Deficiency (Excess)</b>	<b>Employer's Covered Payroll</b>	<b>Employer's Proportionate Share of the Contributions as a percentage of Covered Payroll</b>
<b>(1) PERS:</b>	2020	\$4,435,067	\$4,435,067	\$ -	\$36,204,666	12.25%
	2019	\$3,398,384	\$3,398,384	\$ -	\$29,551,181	11.5%
	2018	\$3,283,664	\$3,283,664	\$ -	\$28,553,607	11.5%
	2017	\$3,450,350	\$3,450,350	\$ -	\$27,602,781	12.5%
	2016	\$3,362,761	\$3,362,761	\$ -	\$25,867,391	13.0%
	2015	\$3,586,972	\$3,586,972	\$ -	\$24,737,698	14.5%
	2014	\$3,690,854	\$3,690,854	\$ -	\$23,066,816	16.0%
<b>(2) ROV:</b>	2020	\$14,826	\$14,826	\$ -	\$82,368	18.0%
	2019	\$13,669	\$13,669	\$ -	\$78,296	17.5%
	2018	\$19,698	\$19,698	\$ -	\$115,870	17.0%
	2017	\$22,136	\$22,136	\$ -	\$119,360	18.5%
	2016	\$26,040	\$26,040	\$ -	\$122,745	21.2%
	2015	\$25,207	\$25,207	\$ -	\$107,813	23.4%
	2014	\$26,333	\$26,333	\$ -	\$108,591	24.2%
<b>(3) LASERS:</b>	2020	\$20,208	\$20,208	\$ -	\$47,483	42.6%
	2019	\$19,476	\$19,476	\$ -	\$47,483	41.0%
	2018	\$18,923	\$18,923	\$ -	\$47,483	39.8%
	2017	\$18,410	\$18,410	\$ -	\$47,483	38.8%
	2016	\$18,060	\$18,060	\$ -	\$47,483	38.0%
	2015	\$18,342	\$18,342	\$ -	\$46,838	39.2%
	2014	\$17,855	\$17,855	\$ -	\$45,900	38.9%

Notes:

- (1) Parochial Employees' Retirement System – December 31, 2019 report
- (2) Registrar of Voters Employees' Retirement System – June 30, 2020 report
- (3) Louisiana State Employees' Retirement System – June 30, 2020 report

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



## **COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES**

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

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

**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.

**Calcasieu Parish Library Fund** accounts for the special property tax levy required to cover the costs of operation and maintenance of all locations of the Calcasieu Parish Library.

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

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

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

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

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

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

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

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

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

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

**Fire Protection District No. 2 of Ward 3** accounts for the activity of this Fire District. In 2004, the Police Jury became the governing board for this District and, as such, the activity is reported as a blended component unit similar to that of other Parish departments. The primary 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 14<sup>th</sup> 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 14<sup>th</sup> Judicial district Family and Juvenile Court Facility, the Calcasieu Parish Office of Juvenile Justice Services Complex, the Calcasieu Parish Animal Services Center, the Calcasieu Parish Coroner's Office and the Burton Coliseum Improvements. It is funded primarily by loan proceeds. Transfers from other funds will also occur representing local revenue contributions to the various projects.

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

**CALCASIEU PARISH POLICE JURY  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
DECEMBER 31, 2020**

	<b>Special Revenue</b>				
	<b>Health Unit Fund</b>	<b>Solid Waste Fund</b>	<b>Office of Juvenile Justice Services Fund</b>	<b>Mosquito Control Fund</b>	<b>Calcasieu Parish Library Fund</b>
<b>ASSETS</b>					
Cash and cash equivalents	\$ 8,614,099	\$ 4,102,596	\$ 7,688,510	\$ 8,259,190	\$ 8,202,670
Investments	3,615,961	1,722,187	3,228,099	3,466,939	3,442,270
Receivable (net of allowances for uncollectibles):					
Property	5,796,135	-	8,149,217	5,128,506	14,824,140
Sales	-	425,000	-	-	-
Interest receivable	3,029	1,389	2,917	2,809	3,040
Other receivables	8,500	-	37,919	1,259	120,340
Intergovernmental receivable	925	-	215,455	-	-
Due from other funds	-	3,150	-	-	-
Due from component units	-	-	-	-	-
Prepaid items	1,411	-	43,909	3,519	36,745
Inventory	-	-	-	472,016	-
<b>Total assets</b>	<b>\$ 18,040,060</b>	<b>\$ 6,254,322</b>	<b>\$ 19,366,026</b>	<b>\$ 17,334,238</b>	<b>\$ 26,629,205</b>
<b>LIABILITIES</b>					
Accounts payable	\$ 176,257	\$ 196,008	\$ 79,491	\$ 16,183	\$ 246,408
Accrued liabilities	4,488	8,222	63,893	9,927	75,353
Intergovernmental payable	-	-	-	-	-
Due to other funds	-	-	-	-	-
Due to component units	-	-	-	-	-
Unearned revenue	-	673	-	-	-
Retainage payable	-	-	-	875	-
Other liabilities	-	-	-	-	-
<b>Total liabilities</b>	<b>180,745</b>	<b>204,903</b>	<b>143,384</b>	<b>26,985</b>	<b>321,761</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Property taxes levied for the next fiscal year	5,793,411	-	8,145,389	5,126,064	14,817,786
Unavailable revenue	8,500	-	37,869	1,259	120,340
<b>Total deferred inflows of resources</b>	<b>5,801,911</b>	<b>-</b>	<b>8,183,258</b>	<b>5,127,323</b>	<b>14,938,126</b>
<b>FUND BALANCES</b>					
<b>Nonspendable:</b>					
Prepaid items	1,411	-	43,909	3,519	36,745
Inventories	-	-	-	472,016	-
<b>Restricted</b>	12,055,993	6,049,419	10,995,475	11,704,395	11,332,573
<b>Assigned:</b>					
Capital improvements	-	-	-	-	-
<b>Unassigned</b>	-	-	-	-	-
<b>Total fund balances</b>	<b>12,057,404</b>	<b>6,049,419</b>	<b>11,039,384</b>	<b>12,179,930</b>	<b>11,369,318</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 18,040,060</b>	<b>\$ 6,254,322</b>	<b>\$ 19,366,026</b>	<b>\$ 17,334,238</b>	<b>\$ 26,629,205</b>

**Special Revenue**

<b>Coliseum Tax Fund</b>	<b>Housing Fund</b>	<b>Human Services Fund</b>	<b>Calcasieu Workforce Center Fund</b>	<b>CDBG Fund</b>	<b>Hazard Mitigation Fund</b>
\$ 776,573	\$ 478,230	\$ 406,284	\$ 83,444	\$ 462,428	\$ 28,031
321,162	1,003,380	198,487	-	-	11,766
3,492,589	-	-	-	-	-
-	-	-	-	-	-
305	241	72	-	-	4
50,137	13,658	-	5,495	-	8,027
-	123,841	233,939	94,263	6,623	573,265
178	281	27,551	-	-	103,273
-	-	-	-	-	-
2,879	3,057	26,632	15,697	-	-
-	-	-	-	-	-
<u>\$ 4,643,823</u>	<u>\$ 1,622,688</u>	<u>\$ 892,965</u>	<u>\$ 198,899</u>	<u>\$ 469,051</u>	<u>\$ 724,366</u>
\$ 124,677	\$ 30,806	\$ 39,173	\$ 55,127	\$ -	\$ 279,800
11,631	4,593	17,621	16,058	-	4,380
-	3,787	-	-	-	-
-	145,782	102,653	26,846	6,346	440,186
-	-	-	-	-	-
-	-	63,248	15,697	461,577	-
-	-	-	-	-	-
-	32,282	37,268	-	-	-
<u>136,308</u>	<u>217,250</u>	<u>259,963</u>	<u>113,728</u>	<u>467,923</u>	<u>724,366</u>
3,490,944	-	-	-	-	-
50,137	-	-	-	-	-
<u>3,541,081</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
2,879	3,057	26,632	15,697	-	-
-	-	-	-	-	-
963,555	1,402,381	606,370	69,474	1,128	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>966,434</u>	<u>1,405,438</u>	<u>633,002</u>	<u>85,171</u>	<u>1,128</u>	<u>-</u>
<u>\$ 4,643,823</u>	<u>\$ 1,622,688</u>	<u>\$ 892,965</u>	<u>\$ 198,899</u>	<u>\$ 469,051</u>	<u>\$ 724,366</u>

continued

**CALCASIEU PARISH POLICE JURY  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
DECEMBER 31, 2020**

	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
<b>ASSETS</b>					
Cash and cash equivalents	\$ 2,871,659	\$ 3,505	\$ 3,733,293	\$ 106,258	\$ 321,184
Investments	1,205,443	1,471	1,567,134	44,596	134,824
Receivable (net of allowances for uncollectibles):					
Property	-	-	1,000,000	-	2,463,648
Sales	-	-	-	-	-
Interest receivable	985	1	1,274	37	106
Other receivables	-	-	-	-	-
Intergovernmental receivable	10,533	-	-	4,568	-
Due from other funds	39,819	-	-	-	-
Prepaid items	-	-	-	-	-
Inventory	-	-	-	-	-
Total assets	<u>\$ 4,128,439</u>	<u>\$ 4,977</u>	<u>\$ 6,301,701</u>	<u>\$ 155,459</u>	<u>\$ 2,919,762</u>
<b>LIABILITIES</b>					
Accounts payable	\$ -	\$ -	\$ 63,910	\$ 3,698	\$ -
Accrued liabilities	-	-	-	-	-
Intergovernmental payable	-	-	-	-	-
Due to other funds	-	-	-	-	-
Due to component units	-	-	299,894	-	-
Unearned revenue	3,508,010	-	-	-	-
Retainage payable	-	-	-	-	-
Other liabilities	-	-	-	-	-
Total liabilities	<u>3,508,010</u>	<u>-</u>	<u>363,804</u>	<u>3,698</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Property taxes levied for the next fiscal year	-	-	1,000,000	-	2,463,358
Unavailable revenue	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>1,000,000</u>	<u>-</u>	<u>2,463,358</u>
<b>FUND BALANCES</b>					
<b>Nonspendable:</b>					
Prepaid items	-	-	-	-	-
Inventories	-	-	-	-	-
<b>Restricted</b>	620,429	4,977	4,937,897	151,761	456,404
<b>Assigned:</b>					
Capital improvements	-	-	-	-	-
<b>Unassigned</b>	-	-	-	-	-
Total fund balances	<u>620,429</u>	<u>4,977</u>	<u>4,937,897</u>	<u>151,761</u>	<u>456,404</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 4,128,439</u>	<u>\$ 4,977</u>	<u>\$ 6,301,701</u>	<u>\$ 155,459</u>	<u>\$ 2,919,762</u>





**CALCASIEU PARISH POLICE JURY  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
DECEMBER 31, 2020**

	<b>Human Services Capital Fund</b>	<b>Fire Training Center Capital Fund</b>	<b>Major Facilities Capital Improvement Fund</b>	<b>Stormwater Capital Fund</b>	<b>Total Nonmajor Governmental Funds</b>
<b>ASSETS</b>					
Cash and cash equivalents	\$ 10,255	\$ 95,409	\$ 25,659,105	\$ 10,255,066	\$ 93,408,490
Investments	4,305	40,050	-	4,304,795	28,937,036
Receivable (net of allowances for uncollectibles):					
Property	-	-	-	-	40,854,235
Sales	-	-	-	-	425,000
Interest receivable	12	33	2,174	3,510	25,856
Other receivables	-	-	-	-	245,335
Intergovernmental receivable	-	-	-	-	1,455,309
Due from other funds	19,610	-	-	-	193,862
Prepaid items	-	-	-	-	133,849
Inventory	-	-	-	-	472,016
Total assets	<u>\$ 34,182</u>	<u>\$ 135,492</u>	<u>\$ 25,661,279</u>	<u>\$ 14,563,371</u>	<u>\$ 166,150,988</u>
<b>LIABILITIES</b>					
Accounts payable	\$ 20,066	\$ -	\$ 753,801	\$ 677,567	\$ 2,775,037
Accrued liabilities	-	-	-	-	216,166
Intergovernmental payable	-	-	-	-	3,787
Due to other funds	-	-	17,629	-	739,442
Due to component units	-	-	-	-	299,894
Unearned revenue	-	-	-	-	4,049,205
Retainage payable	67,310	-	924,188	385,064	1,640,644
Other liabilities	-	-	-	-	69,550
Total liabilities	<u>87,376</u>	<u>-</u>	<u>1,695,618</u>	<u>1,062,631</u>	<u>9,793,725</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Property taxes levied for the next fiscal year	-	-	-	-	40,836,952
Unavailable revenue	-	-	-	-	218,105
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>41,055,057</u>
<b>FUND BALANCES</b>					
<b>Nonspendable:</b>					
Prepaid items	-	-	-	-	133,849
Inventories	-	-	-	-	472,016
<b>Restricted</b>					
-	-	-	-	-	63,001,599
<b>Assigned:</b>					
Capital improvements	-	135,492	23,965,661	13,500,740	51,747,936
<b>Unassigned</b>					
-	(53,194)	-	-	-	(53,194)
Total fund balances	<u>(53,194)</u>	<u>135,492</u>	<u>23,965,661</u>	<u>13,500,740</u>	<u>115,302,206</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 34,182</u>	<u>\$ 135,492</u>	<u>\$ 25,661,279</u>	<u>\$ 14,563,371</u>	<u>\$ 166,150,988</u>

**CALCASIEU PARISH POLICE JURY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

	<b>Special Revenue</b>				
	<b>Health Unit Fund</b>	<b>Solid Waste Fund</b>	<b>Office of Juvenile Justice Services Fund</b>	<b>Mosquito Control Fund</b>	<b>Calcasieu Parish Library Fund</b>
<b>REVENUES</b>					
Taxes:					
Property	\$ 5,743,983	\$ -	\$ 8,070,661	\$ 5,090,997	\$ 13,355,991
Sales	-	6,658,333	-	-	-
Intergovernmental revenues	251,568	133,828	2,246,270	87,249	160,781
Charges for services	-	-	4,642	-	25,457
Fines and forfeitures	-	3,665	-	-	14,572
Investment earnings	131,959	59,393	139,355	135,478	164,577
Sale of assets	-	110,438	3,668	-	5,328
Donations	-	-	-	-	22,233
Miscellaneous revenues	-	81	67	-	25,874
Total revenues	<u>6,127,510</u>	<u>6,965,738</u>	<u>10,464,663</u>	<u>5,313,724</u>	<u>13,774,813</u>
<b>EXPENDITURES</b>					
Current:					
General government	-	-	-	-	-
Public safety	-	-	8,367,245	-	-
Sanitation	-	7,351,154	-	-	-
Health and welfare	2,004,690	-	-	4,015,147	-
Culture and recreation	-	-	-	-	10,190,227
Capital outlay	22,416	24,535	66,848	24,405	576,590
Intergovernmental	-	-	30,000	-	-
Debt service:					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total expenditures	<u>2,027,106</u>	<u>7,375,689</u>	<u>8,464,093</u>	<u>4,039,552</u>	<u>10,766,817</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4,100,404</u>	<u>(409,951)</u>	<u>2,000,570</u>	<u>1,274,172</u>	<u>3,007,996</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	-	-	103,942	-
Transfers out	<u>(2,649,511)</u>	<u>-</u>	<u>(526,711)</u>	<u>-</u>	<u>-</u>
Total other financing sources and uses	<u>(2,649,511)</u>	<u>-</u>	<u>(526,711)</u>	<u>103,942</u>	<u>-</u>
Net change in fund balances	1,450,893	(409,951)	1,473,859	1,378,114	3,007,996
Fund balances at beginning of year	10,606,511	6,459,370	9,565,525	10,824,816	8,361,322
Change in reserves for inventories	-	-	-	(23,000)	-
Fund balances at end of year	<u>\$ 12,057,404</u>	<u>\$ 6,049,419</u>	<u>\$ 11,039,384</u>	<u>\$ 12,179,930</u>	<u>\$ 11,369,318</u>

**Special Revenue**

<b>Coliseum Tax Fund</b>	<b>Housing Fund</b>	<b>Human Services Fund</b>	<b>Calcasieu Workforce Center Fund</b>	<b>CDBG Fund</b>	<b>Hazard Mitigation Fund</b>
\$ 3,465,859	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
36,892	3,182,596	3,496,145	2,454,534	-	2,002,852
748,359	217	9,408	-	-	28,824
-	-	-	-	-	-
22,461	12,768	12,339	448	-	57
-	-	-	-	-	-
-	-	49,136	-	-	-
316	666	1,088	5,747	-	-
<u>4,273,887</u>	<u>3,196,247</u>	<u>3,568,116</u>	<u>2,460,729</u>	<u>-</u>	<u>2,031,733</u>
-	-	-	-	-	-
-	-	-	-	-	2,160,202
-	-	-	-	-	-
-	3,038,415	4,216,179	2,454,070	-	-
3,287,549	-	-	-	-	-
166,847	6,557	17,324	219	-	-
336,013	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>3,790,409</u>	<u>3,044,972</u>	<u>4,233,503</u>	<u>2,454,289</u>	<u>-</u>	<u>2,160,202</u>
<u>483,478</u>	<u>151,275</u>	<u>(665,387)</u>	<u>6,440</u>	<u>-</u>	<u>(128,469)</u>
-	1,384	749,500	-	-	123,700
<u>(250,000)</u>	<u>-</u>	<u>(2,153)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(250,000)</u>	<u>1,384</u>	<u>747,811</u>	<u>-</u>	<u>-</u>	<u>123,700</u>
233,478	152,659	82,424	6,440	-	(4,769)
732,956	1,252,779	550,578	78,731	1,128	4,769
-	-	-	-	-	-
<u>\$ 966,434</u>	<u>\$ 1,405,438</u>	<u>\$ 633,002</u>	<u>\$ 85,171</u>	<u>\$ 1,128</u>	<u>\$ -</u>

continued

**CALCASIEU PARISH POLICE JURY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

	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
<b>REVENUES</b>					
Taxes:					
Property	\$ -	\$ -	\$ 1,000,000	\$ -	\$ 2,650,832
Sales	-	-	-	-	-
Intergovernmental revenues	21,066	130,882	-	-	151,099
Charges for services	-	-	-	55,801	-
Fines and forfeitures	-	-	-	-	-
Investment earnings	34,502	45	53,265	1,461	4,301
Sale of assets	-	-	-	-	23,218
Donations	-	-	-	-	-
Miscellaneous revenues	-	-	-	-	-
Total revenues	<u>55,568</u>	<u>130,927</u>	<u>1,053,265</u>	<u>57,262</u>	<u>2,829,450</u>
<b>EXPENDITURES</b>					
Current:					
General government	-	-	-	49,606	-
Public safety	108,407	-	-	-	84,156
Sanitation	-	-	-	-	-
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Capital outlay	-	171,796	-	-	18,105
Intergovernmental	-	-	599,859	-	2,592,139
Debt service:					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total expenditures	<u>108,407</u>	<u>171,796</u>	<u>599,859</u>	<u>49,606</u>	<u>2,694,400</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(52,839)</u>	<u>(40,869)</u>	<u>453,406</u>	<u>7,656</u>	<u>135,050</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	40,913	-	-	-
Transfers out	(6,177)	-	-	-	-
Insurance proceeds	-	-	-	-	50,384
Total other financing sources and uses	<u>(6,177)</u>	<u>40,913</u>	<u>-</u>	<u>-</u>	<u>50,384</u>
Net change in fund balances	(59,016)	44	453,406	7,656	185,434
Fund balances at beginning of year	679,445	4,933	4,484,491	144,105	270,970
Change in reserves for inventories	-	-	-	-	-
Fund balances at end of year	<u>\$ 620,429</u>	<u>\$ 4,977</u>	<u>\$ 4,937,897</u>	<u>\$ 151,761</u>	<u>\$ 456,404</u>

<u>Debt Service</u>	<u>Capital Projects</u>				
	<u>Major Facilities</u>	<u>Courthouse</u>	<u>Parks Capital</u>	<u>Coliseum</u>	<u>South</u>
<u>Debt Service</u>	<u>Complex</u>	<u>Improvement</u>	<u>Capital</u>	<u>Capital</u>	<u>Ward 3</u>
<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Improvement</u>	<u>Improvement</u>	<u>Sewer Main</u>
<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	115,760	191,897	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
31,629	118,439	46,566	3,818	-	31,767
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>31,629</u>	<u>234,199</u>	<u>238,463</u>	<u>3,818</u>		<u>31,767</u>
35	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	54	6	-	43
-	3,198,025	1,358,051	-	-	-
-	-	-	-	-	-
1,105,000	-	-	-	-	-
<u>1,696,250</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>2,801,285</u>	<u>3,198,025</u>	<u>1,358,105</u>	<u>6</u>		<u>43</u>
<u>(2,769,656)</u>	<u>(2,963,826)</u>	<u>(1,119,642)</u>	<u>3,812</u>		<u>31,724</u>
2,550,000	-	-	250,000	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>2,550,000</u>	<u>-</u>	<u>-</u>	<u>250,000</u>		<u>-</u>
(219,656)	(2,963,826)	(1,119,642)	253,812	-	31,724
1,869,024	11,720,029	2,904,991	166,332	-	3,152,623
-	-	-	-	-	-
<u>\$ 1,649,368</u>	<u>\$ 8,756,203</u>	<u>\$ 1,785,349</u>	<u>\$ 420,144</u>		<u>\$ 3,184,347</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, 2020**

	<b>Capital Projects</b>				<b>Total Nonmajor Governmental Funds</b>
	<b>Human Services Capital Fund</b>	<b>Fire Training Center Construction Fund</b>	<b>Major Facilities Capital Improvement Fund</b>	<b>Stormwater Capital Fund</b>	
<b>REVENUES</b>					
Taxes:					
Property	\$ -	\$ -	\$ -	\$ -	39,378,323
Sales	-	-	-	-	6,658,333
Intergovernmental revenues	1,933	-	-	178,377	14,843,729
Charges for services	-	-	-	-	872,708
Fines and forfeitures	-	-	-	6,781	25,018
Investment earnings	5,968	1,445	130,501	188,842	1,331,384
Sale of assets	-	-	-	-	142,652
Donations	-	-	-	-	71,369
Miscellaneous revenues	-	-	-	-	33,839
Total revenues	<u>7,901</u>	<u>1,445</u>	<u>130,501</u>	<u>374,000</u>	<u>63,357,355</u>
<b>EXPENDITURES</b>					
Current:					
General government	-	-	-	-	49,641
Public safety	-	-	-	-	10,720,010
Sanitation	-	-	-	-	7,351,154
Health and welfare	17,153	2	-	-	15,745,656
Culture and recreation	-	-	-	-	13,477,879
Capital outlay	815,870	6,127	6,831,843	7,482,183	20,787,741
Intergovernmental	-	-	-	-	3,558,011
Debt service:					
Principal retirement	-	-	-	-	1,105,000
Interest and fiscal charges	-	-	-	-	1,696,250
Total expenditures	<u>833,023</u>	<u>6,129</u>	<u>6,831,843</u>	<u>7,482,183</u>	<u>74,491,342</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(825,122)</u>	<u>(4,684)</u>	<u>(6,701,342)</u>	<u>(7,108,183)</u>	<u>(11,133,987)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	19,610	-	526,711	3,875,000	8,240,760
Transfers out	-	-	-	-	(3,434,552)
Insurance proceeds	-	-	-	-	50,848
Total other financing sources and uses	<u>19,610</u>	<u>-</u>	<u>526,711</u>	<u>3,875,000</u>	<u>4,857,056</u>
Net change in fund balances	(805,512)	(4,684)	(6,174,631)	(3,233,183)	(6,276,931)
Fund balances at beginning of year	752,318	140,176	30,140,292	16,733,923	121,602,137
Change in reserves for inventories	-	-	-	-	(23,000)
Fund balances at end of year	<u>\$ (53,194)</u>	<u>\$ 135,492</u>	<u>\$ 23,965,661</u>	<u>\$ 13,500,740</u>	<u>\$ 115,302,206</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, 2020**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$ 5,536,074	\$ 5,536,074	\$ 5,523,722	\$ (12,352)
Intergovernmental revenues	159,568	159,568	224,347	64,779
Investment income	221,000	221,000	121,454	(99,546)
Total revenues	<u>5,916,642</u>	<u>5,916,642</u>	<u>5,869,523</u>	<u>(47,119)</u>
<b>EXPENDITURES</b>				
Current:				
Health and welfare	<u>1,670,161</u>	<u>1,670,161</u>	<u>1,567,335</u>	<u>102,826</u>
Excess (deficiency) of revenues over expenditures	<u>4,246,481</u>	<u>4,246,481</u>	<u>4,302,188</u>	<u>55,707</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	<u>(4,992,451)</u>	<u>(4,992,451)</u>	<u>(2,849,511)</u>	<u>2,142,940</u>
Net change in fund balances	(745,970)	(745,970)	1,452,677	2,198,647
Fund balances beginning of year	<u>10,615,265</u>	<u>10,615,265</u>	<u>10,561,187</u>	<u>(54,078)</u>
Fund balances end of year	<u>\$ 9,869,295</u>	<u>\$ 9,869,295</u>	<u>\$ 12,013,864</u>	<u>\$ 2,144,569</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, 2020**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes:				
Sales	\$ 6,800,000	\$ 6,800,000	\$ 6,800,000	\$ -
Intergovernmental revenue	-	-	134,501	134,501
Investment income	116,000	116,000	55,352	(60,648)
Miscellaneous revenue	125,000	125,000	110,560	(14,440)
Total revenues	<u>7,041,000</u>	<u>7,041,000</u>	<u>7,100,413</u>	<u>59,413</u>
<b>EXPENDITURES</b>				
Current:				
Public works	<u>7,592,341</u>	<u>7,592,341</u>	<u>7,317,270</u>	<u>275,071</u>
Net change in fund balances	(551,341)	(551,341)	(216,857)	334,484
Fund balances beginning of year	<u>6,069,521</u>	<u>6,069,521</u>	<u>6,043,743</u>	<u>(25,778)</u>
Fund balances end of year	<u>\$ 5,518,180</u>	<u>\$ 5,518,180</u>	<u>\$ 5,826,886</u>	<u>\$ 308,706</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, 2020**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$ 7,778,537	\$ 7,778,537	\$ 7,761,180	\$ (17,357)
Intergovernmental revenues	407,521	407,521	1,637,132	1,229,611
Charges for services	20,005	20,005	4,642	(15,363)
Investment income	100,000	100,000	128,604	28,604
Sale of assets	5,000	5,000	3,804	(1,196)
Miscellaneous revenues	400	400	67	(333)
Total revenues	<u>8,311,463</u>	<u>8,311,463</u>	<u>9,535,429</u>	<u>1,223,966</u>
<b>EXPENDITURES</b>				
Current:				
Public safety	<u>7,797,752</u>	<u>7,797,752</u>	<u>7,662,700</u>	<u>135,052</u>
Excess (deficiency) of revenues over expenditures	<u>513,711</u>	<u>513,711</u>	<u>1,872,729</u>	<u>1,359,018</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	<u>(4,025,000)</u>	<u>(4,025,000)</u>	<u>(563,710)</u>	<u>3,461,290</u>
Net change in fund balances	(3,511,289)	(3,511,289)	1,309,019	4,820,308
Fund balances beginning of year	<u>9,224,902</u>	<u>9,224,902</u>	<u>9,272,512</u>	<u>47,610</u>
Fund balances end of year	<u>\$ 5,713,613</u>	<u>\$ 5,713,613</u>	<u>\$ 10,581,531</u>	<u>\$ 4,867,918</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, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$ 4,905,383	\$ 4,905,383	\$ 4,896,129	\$ (9,254)
Intergovernmental revenues	81,250	81,250	87,249	5,999
Investment income	230,000	230,000	128,713	(101,287)
Total revenues	<u>5,216,633</u>	<u>5,216,633</u>	<u>5,112,091</u>	<u>(104,542)</u>
<b>EXPENDITURES</b>				
Current:				
Health and welfare	<u>4,019,788</u>	<u>4,019,788</u>	<u>3,909,872</u>	<u>109,916</u>
Excess (deficiency) of revenues over expenditures	<u>1,196,845</u>	<u>1,196,845</u>	<u>1,202,219</u>	<u>5,374</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	<u>123,960</u>	<u>123,960</u>	<u>103,942</u>	<u>(20,018)</u>
Net change in fund balances	1,320,805	1,320,805	1,306,161	(14,644)
Fund balances beginning of year	<u>10,390,825</u>	<u>10,390,825</u>	<u>10,424,213</u>	<u>33,388</u>
Fund balances end of year	<u>\$ 11,711,630</u>	<u>\$ 11,711,630</u>	<u>\$ 11,730,374</u>	<u>\$ 18,744</u>

**CALCASIEU PARISH POLICE JURY  
CALCASIEU PARISH LIBRARY FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
FOR THE YEAR ENDED DECEMBER 31, 2020**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$ 12,870,792	\$ 12,870,792	\$ 12,843,889	\$ (26,903)
Intergovernmental	122,000	122,000	160,781	38,781
Fines and fees	68,000	68,000	32,471	(35,529)
Investment income	303,000	303,000	158,489	(144,511)
Sale of assets	-	-	5,328	5,328
Miscellaneous revenue	9,500	9,500	55,665	46,165
Total revenues	<u>13,373,292</u>	<u>13,373,292</u>	<u>13,256,623</u>	<u>(116,669)</u>
<b>EXPENDITURES</b>				
Current:				
Cultural and recreation	11,598,844	11,598,844	9,850,224	1,748,620
Capital improvements	3,160,545	3,160,545	1,315,518	1,845,027
Total expenditures	<u>14,759,389</u>	<u>14,759,389</u>	<u>11,165,742</u>	<u>3,593,647</u>
Net change in fund balances	(1,386,097)	(1,386,097)	2,090,881	3,476,978
Fund balances beginning of year	<u>7,753,929</u>	<u>7,753,929</u>	<u>9,558,525</u>	<u>1,804,596</u>
Fund balances end of year	<u>\$ 6,367,832</u>	<u>\$ 6,367,832</u>	<u>\$ 11,649,406</u>	<u>\$ 5,281,574</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, 2020**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$ 3,340,333	\$ 3,340,333	\$ 3,332,960	\$ (7,373)
Rent	163,000	83,000	16,925	(66,075)
Concessions	405,000	225,000	229,769	4,769
Program sales	6,700	6,700	3,100	(3,600)
Admissions	675,000	500,000	498,569	(1,431)
Intergovernmental	-	-	36,892	36,892
Investment income	34,000	34,000	21,909	(12,091)
Miscellaneous revenue	-	-	315	315
Total revenues	<u>4,624,033</u>	<u>4,189,033</u>	<u>4,140,439</u>	<u>(48,594)</u>
<b>EXPENDITURES</b>				
Current:				
Recreation	<u>4,475,468</u>	<u>4,040,468</u>	<u>3,663,796</u>	<u>376,672</u>
Excess (deficiency) of revenues over expenditures	<u>148,565</u>	<u>148,565</u>	<u>476,643</u>	<u>328,078</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	<u>(250,000)</u>	<u>(250,000)</u>	<u>(250,000)</u>	<u>-</u>
Net change in fund balances	(101,435)	(101,435)	226,643	328,078
Fund balances beginning of year	<u>736,875</u>	<u>736,875</u>	<u>871,533</u>	<u>134,658</u>
Fund balances end of year	<u>\$ 635,440</u>	<u>\$ 635,440</u>	<u>\$ 1,098,176</u>	<u>\$ 462,736</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, 2020**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Intergovernmental revenues	\$ 3,157,275	\$ 3,157,275	\$ 3,199,361	\$ 42,086
Investment income	28,795	28,795	12,333.00	(16,462)
Miscellaneous revenues	113,450	113,450	31,192.00	(82,258)
Total revenues	<u>3,299,520</u>	<u>3,299,520</u>	<u>3,242,886</u>	<u>(56,634)</u>
<b>EXPENDITURES</b>				
Current:				
Health and welfare	<u>3,402,614</u>	<u>3,402,614</u>	<u>3,091,543.00</u>	<u>311,071</u>
Excess (deficiency) of revenues over expenditures	<u>(103,094)</u>	<u>(103,094)</u>	<u>151,343</u>	<u>254,437</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	29,672	29,672	3,378	(26,294)
Transfers out	<u>-</u>	<u>-</u>	<u>(10,726)</u>	<u>(10,726)</u>
Total other financing sources (uses)	<u>29,672</u>	<u>29,672</u>	<u>(7,348)</u>	<u>(37,020)</u>
Net change in fund balances	(73,422)	(73,422)	143,995	217,417
Fund balances beginning of year	<u>1,331,310</u>	<u>1,331,310</u>	<u>\$ 1,214,199</u>	<u>(117,111)</u>
Fund balances end of year	<u>\$ 1,257,888</u>	<u>\$ 1,257,888</u>	<u>\$ 1,358,194</u>	<u>\$ 100,306</u>

**CALCASIEU PARISH POLICE JURY  
HUMAN SERVICES FUND  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
FOR THE YEAR ENDED DECEMBER 31, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental revenues	\$ 3,523,597	\$ 3,623,597	\$ 3,451,982	\$ (171,615)
Charges for services	25,495.00	25,495	11,351.00	(14,144)
Investment income	21,700.00	21,700	9,408.00	(12,292)
Miscellaneous revenues	30.00	30	1,552.00	1,522
Total revenues	<u>3,570,822</u>	<u>3,670,822</u>	<u>3,474,293</u>	<u>(196,529)</u>
<b>EXPENDITURES</b>				
Current:				
Health and welfare	<u>4,524,237.00</u>	<u>4,624,237</u>	<u>4,263,424.00</u>	<u>360,813</u>
Excess (deficiency) of revenues over expenditures	<u>(953,415)</u>	<u>(953,415)</u>	<u>(789,131)</u>	<u>164,284</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	<u>750,495.00</u>	<u>750,495</u>	<u>802,934.00</u>	<u>52,439</u>
Net change in fund balances	(202,920)	(202,920)	13,803	216,723
Fund balances beginning of year	<u>434,183.00</u>	<u>375,415</u>	<u>423,130.00</u>	<u>47,715</u>
Fund balances end of year	<u>\$ 231,263</u>	<u>\$ 172,495</u>	<u>\$ 436,933</u>	<u>\$ 264,438</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, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental revenues	\$ 4,453,206	\$ 4,453,206	\$ 2,392,116	\$ (2,061,090)
Investment income	1,775	1,775	448	(1,327)
Miscellaneous revenues	-	-	252	252
Total revenues	<u>4,454,981</u>	<u>4,454,981</u>	<u>2,392,816</u>	<u>(2,062,165)</u>
<b>EXPENDITURES</b>				
Current:				
Health and welfare	<u>4,454,981</u>	<u>4,454,981</u>	<u>2,446,563</u>	<u>2,008,418</u>
Excess (deficiency) of revenues over expenditures	-	-	(53,747)	(53,747)
Fund balances beginning of year	<u>82,360</u>	<u>82,360</u>	<u>137,191</u>	<u>54,831</u>
Fund balances end of year	<u>\$ 82,360</u>	<u>\$ 82,360</u>	<u>\$ 83,444</u>	<u>\$ 1,084</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, 2020**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Intergovernmental revenues	\$ 109,136	\$ 109,136	\$ 115,760	\$ 6,624
<b>EXPENDITURES</b>				
Current:				
Public safety	109,136	109,136	156,753	(47,617)
Net change in fund balances	-	-	(40,993)	(40,993)
Fund balances beginning of year	456,082	456,082	497,075	40,993
Fund balances end of year	<u>\$ 456,082</u>	<u>\$ 456,082</u>	<u>\$ 456,082</u>	<u>\$ -</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, 2020**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Intergovernmental revenues	\$ 2,650,801	\$ 2,650,801	\$ 1,897,592	\$ (753,209)
Investment income	300	300	42	(258)
Miscellaneous revenue	93,900	93,900	22,010	(71,890)
Total revenues	<u>2,745,001</u>	<u>2,745,001</u>	<u>1,919,644</u>	<u>(825,357)</u>
<b>EXPENDITURES</b>				
Current:				
Public safety	<u>2,859,501</u>	<u>2,859,501</u>	<u>2,132,677</u>	<u>726,824</u>
Excess (deficiency) of revenues over expenditures	<u>(114,500)</u>	<u>(114,500)</u>	<u>(213,033)</u>	<u>(98,533)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	<u>114,500</u>	<u>114,500</u>	<u>197,627</u>	<u>83,127</u>
Net change in fund balances	-	-	(15,406)	(15,406)
Fund balances beginning of year	-	-	(345,156)	(345,156)
Fund balances end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (360,562)</u>	<u>\$ (360,562)</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, 2020**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Intergovernmental revenues	\$ 1,021,066	\$ 1,021,066	\$ 1,660,055	\$ 638,989
Investment income	40,000	40,000	33,003	(6,997)
Total revenues	<u>1,061,066</u>	<u>1,061,066</u>	<u>1,693,058</u>	<u>631,992</u>
<b>EXPENDITURES</b>				
Current:				
Public safety	<u>648,800</u>	<u>648,800</u>	<u>6,776</u>	<u>642,024</u>
Excess (deficiency) of revenues over expenditures	<u>412,266</u>	<u>412,266</u>	<u>1,686,282</u>	<u>1,274,016</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	<u>(64,500)</u>	<u>(64,500)</u>	<u>(147,627)</u>	<u>(83,127)</u>
Net change in fund balances	347,766	347,766	1,538,655	1,190,889
Fund balances beginning of year	<u>2,537,509</u>	<u>2,537,509</u>	<u>2,539,932</u>	<u>2,423</u>
Fund balances end of year	<u>\$ 2,885,275</u>	<u>\$ 2,885,275</u>	<u>\$ 4,078,587</u>	<u>\$ 1,193,312</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, 2020**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Intergovernmental revenues	\$ 209,542	\$ 209,542	\$ 130,882	\$ (78,660)
Investment income	140	140	41	(99)
Total revenues	<u>209,682</u>	<u>209,682</u>	<u>130,923</u>	<u>(78,759)</u>
<b>EXPENDITURES</b>				
Current:				
Public safety	<u>250,454</u>	<u>250,454</u>	<u>171,795</u>	<u>78,659</u>
Excess (deficiency) of revenues over expenditures	<u>(40,772)</u>	<u>(40,772)</u>	<u>(40,872)</u>	<u>(100)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	<u>40,912</u>	<u>40,912</u>	<u>40,913</u>	<u>1</u>
Net change in fund balances	140	140	41	(99)
Fund balances beginning of year	<u>4,944</u>	<u>4,944</u>	<u>4,937</u>	<u>(7)</u>
Fund balances end of year	<u>\$ 5,084</u>	<u>\$ 5,084</u>	<u>\$ 4,978</u>	<u>\$ (106)</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, 2020**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ -
Investment income	95,000	95,000	50,384	(44,616)
Total revenues	<u>1,095,000</u>	<u>1,095,000</u>	<u>1,050,384</u>	<u>(44,616)</u>
<b>EXPENDITURES</b>				
Current:				
Intergovernmental	<u>3,185,298</u>	<u>3,185,298</u>	<u>236,055</u>	<u>2,949,243</u>
Net change in fund balances	(2,090,298)	(2,090,298)	814,329	2,904,627
Fund balances beginning of year	<u>2,970,196</u>	<u>2,970,196</u>	<u>4,488,021</u>	<u>1,517,825</u>
Fund balances end of year	<u>\$ 879,898</u>	<u>\$ 879,898</u>	<u>\$ 5,302,350</u>	<u>\$ 4,422,452</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, 2020**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Fines and forfeitures	\$ 79,000	\$ 79,000	\$ 56,593	\$ (22,407)
Investment income	2,600	2,600	1,367	(1,233)
Miscellaneous revenue	1,300	1,300	32	(1,268)
Total revenues	<u>82,900</u>	<u>82,900</u>	<u>57,992</u>	<u>(24,908)</u>
<b>EXPENDITURES</b>				
Current:				
General government	<u>96,853</u>	<u>96,853</u>	<u>49,116</u>	<u>47,737</u>
Net change in fund balances	(13,953)	(13,953)	8,876	22,829
Fund balances beginning of year	<u>139,161</u>	<u>139,161</u>	<u>142,033</u>	<u>2,872</u>
Fund balances end of year	<u>\$ 125,208</u>	<u>\$ 125,208</u>	<u>\$ 150,909</u>	<u>\$ 25,701</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, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$ 2,543,540	\$ 2,543,540	\$ 2,538,833	\$ (4,707)
Intergovernmental revenues	149,800	149,800	151,099	1,299
Investment income	6,810	6,810	4,317	(2,493)
Sale of assets	-	-	23,218	23,218
Total revenues	<u>2,700,150</u>	<u>2,700,150</u>	<u>2,717,467</u>	<u>17,317</u>
<b>EXPENDITURES</b>				
Current:				
Public safety	<u>2,596,154</u>	<u>2,596,154</u>	<u>2,610,445</u>	<u>(14,291)</u>
Excess (deficiency) of revenues over expenditures	<u>103,996</u>	<u>103,996</u>	<u>107,022</u>	<u>3,026</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Insurance Proceeds	-	-	50,384	50,384
Net change in fund balances	103,996	103,996	157,406	53,410
Fund balances beginning of year	<u>298,850</u>	<u>298,850</u>	<u>298,764</u>	<u>(86)</u>
Fund balances end of year	<u>\$ 402,846</u>	<u>\$ 402,846</u>	<u>\$ 456,170</u>	<u>\$ 53,324</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, 2020**

	<b>Waterworks District No. 5 of Wards 3 and 8</b>	<b>Waterworks District No. 2 of Ward 4</b>	<b>Waterworks District No. 12 of Ward 3</b>	<b>Sewer District No. 11 of Ward 3</b>	<b>Sewer District No. 8 of Ward 4</b>	<b>Total Nonmajor Enterprise Funds</b>
<b>ASSETS</b>						
Current assets:						
Cash and cash equivalents	\$ 3,420,185	\$ 1,489,044	\$ 2,613,854	\$ 25,266	\$ -	\$ 7,548,349
Investments	1,181,496	632,372	923,609	10,733	-	2,748,210
Accounts receivable - net	229,989	82,331	39,663	100,034	1,671	453,688
Taxes receivable - net	155,429	596,411	998,625	201,855	-	1,952,320
Interest receivable	29,953	508	887	21	-	31,369
Intergovernmental receivable	-	-	-	9,875	52	9,927
Other receivable	-	-	24,090	-	-	24,090
Due from other funds	86	42	56	153	-	337
Prepaid insurance	15,668	8,191	11,703	1,828	-	37,390
Inventory	38,382	-	-	201,654	-	240,036
Other assets	320	-	-	-	-	320
Restricted assets:						
Cash and cash equivalents	89,933	17,600	-	399	-	107,932
Investments	292,848	-	173,574	-	-	466,422
Intergovernmental receivable	855,487	-	-	-	-	855,487
Restricted special assessments receivable - net	99,072	-	-	-	-	99,072
Total current assets	<u>6,408,848</u>	<u>2,826,499</u>	<u>4,786,061</u>	<u>551,818</u>	<u>1,723</u>	<u>14,574,949</u>
Noncurrent assets:						
Capital assets:						
Land and improvements	185,442	-	105,000	179,334	24,586	494,362
Buildings	111,093	48,822	9,648	-	-	169,563
Improvements other than buildings	7,031,018	1,496,688	8,065,513	6,610,247	2,616,170	25,819,636
Construction in progress	2,354,395	-	-	-	-	2,354,395
Equipment	172,396	37,302	-	42,674	8,163	260,535
Total capital assets	9,854,344	1,582,812	8,180,161	6,832,255	2,648,919	29,098,491
Accumulated depreciation	(4,290,243)	(1,084,493)	(2,283,768)	(3,489,624)	(842,303)	(11,990,431)
Net capital assets	<u>5,564,101</u>	<u>498,319</u>	<u>5,896,393</u>	<u>3,342,631</u>	<u>1,806,616</u>	<u>17,108,060</u>
Total noncurrent assets	<u>5,564,101</u>	<u>498,319</u>	<u>5,896,393</u>	<u>3,342,631</u>	<u>1,806,616</u>	<u>17,108,060</u>
Total assets	<u>11,972,949</u>	<u>3,324,818</u>	<u>10,682,454</u>	<u>3,894,449</u>	<u>1,808,339</u>	<u>31,683,009</u>
<b>LIABILITIES</b>						
Current liabilities:						
Accounts payable	923,943	27,015	18,637	53,926	691	1,024,212
Due to other funds	38,597	9,578	14,319	27,353	-	89,847
Due to other governments	-	-	-	27,084	7,018	34,102
Retainage payable	121,872	2,414	3,192	10,018	-	137,496
Liabilities payable from restricted assets:						
Accrued interest payable	3,060	-	10,600	-	-	13,660
Refundable customer deposits	292,845	17,600	21,067	399	-	331,911
Bonds payable	120,015	-	61,000	-	-	181,015
Total current liabilities	<u>1,500,332</u>	<u>56,607</u>	<u>128,815</u>	<u>118,780</u>	<u>7,709</u>	<u>1,812,243</u>
Noncurrent liabilities:						
Bonds payable	2,221,957	-	1,014,000	-	-	3,235,957
Total noncurrent liabilities	<u>2,221,957</u>	<u>-</u>	<u>1,014,000</u>	<u>-</u>	<u>-</u>	<u>3,235,957</u>
Total liabilities	<u>3,722,289</u>	<u>56,607</u>	<u>1,142,815</u>	<u>118,780</u>	<u>7,709</u>	<u>5,048,200</u>
<b>NET POSITION</b>						
Net investment in capital assets	3,060,405	486,214	4,805,389	3,297,451	1,806,616	13,456,075
Restricted for:						
Debt service	185,948	-	141,907	-	-	327,855
Unrestricted	5,004,307	2,781,997	4,592,343	478,218	(5,986)	12,850,879
Total net position	<u>\$ 8,250,660</u>	<u>\$ 3,268,211</u>	<u>\$ 9,539,639</u>	<u>\$ 3,775,669</u>	<u>\$ 1,800,630</u>	<u>\$ 26,634,809</u>

**CALCASIEU PARISH POLICE JURY  
COMBINING STATEMENT OF REVENUES, EXPENSES,  
AND CHANGES IN NET POSITION  
NONMAJOR ENTERPRISE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2020**

	<u>Waterworks District No. 5 of Wards 3 and 8</u>	<u>Waterworks District No. 2 of Ward 4</u>	<u>Waterworks District No. 12 of Ward 3</u>	<u>Sewer District No. 11 of Ward 3</u>	<u>Sewer District No. 8 of Ward 4</u>	<u>Total Nonmajor Enterprise Funds</u>
<b>OPERATING REVENUES</b>						
Charges for services	\$ 1,152,577	\$ 250,428	\$ 295,927	\$ 428,634	\$ 8,619	\$ 2,136,185
Other operating revenues	-	62,828	26,688	-	-	89,516
Total operating revenues	<u>1,152,577</u>	<u>313,256</u>	<u>322,615</u>	<u>428,634</u>	<u>8,619</u>	<u>2,225,701</u>
<b>OPERATING EXPENSES</b>						
Supplies	69,470	152,758	40,450	2,948	-	265,626
Contractual services	607,964	149,686	246,380	606,298	56,420	1,666,748
Depreciation	238,311	39,367	179,460	179,629	79,941	716,708
Total operating expenses	<u>915,745</u>	<u>341,811</u>	<u>466,290</u>	<u>788,875</u>	<u>136,361</u>	<u>2,649,082</u>
Operating income (loss)	<u>236,832</u>	<u>(28,555)</u>	<u>(143,675)</u>	<u>(360,241)</u>	<u>(127,742)</u>	<u>(423,381)</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>						
Property taxes	161,431	622,550	1,050,621	208,728	-	2,043,330
Investment earnings	53,419	20,426	35,801	3,425	27	113,098
Bond issuance cost	(4,000)	-	-	-	-	(4,000)
Interest expense	(22,756)	-	(38,603)	-	-	(61,359)
Total nonoperating revenues (expenses)	<u>188,094</u>	<u>642,976</u>	<u>1,047,819</u>	<u>212,153</u>	<u>27</u>	<u>2,091,069</u>
Income (loss) before transfers	<u>424,926</u>	<u>614,421</u>	<u>904,144</u>	<u>(148,088)</u>	<u>(127,715)</u>	<u>1,667,688</u>
<b>TRANSFERS</b>						
Transfers in	<u>75,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,941</u>	<u>125,941</u>
Change in net position	499,926	614,421	904,144	(148,088)	(76,774)	1,793,629
Net position - beginning of year, as restated	<u>7,750,734</u>	<u>2,653,790</u>	<u>8,635,495</u>	<u>3,923,757</u>	<u>1,877,404</u>	<u>24,841,180</u>
Net position - end of year	<u>\$ 8,250,660</u>	<u>\$ 3,268,211</u>	<u>\$ 9,539,639</u>	<u>\$ 3,775,669</u>	<u>\$ 1,800,630</u>	<u>\$ 26,634,809</u>

**CALCASIEU PARISH POLICE JURY  
COMBINING STATEMENT OF CASH FLOWS  
NONMAJOR ENTERPRISE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2020**

	<b>Waterworks District No. 5 of Wards 3 and 8</b>	<b>Waterworks District No. 2 of Ward 4</b>	<b>Waterworks District No. 12 of Ward 3</b>	<b>Sewer District No. 11 of Ward 3</b>	<b>Sewer District No. 8 of Ward 4</b>	<b>Total Nonmajor Enterprise Funds</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
Receipt from customers	\$ 1,090,885	\$ 213,435	\$ 289,617	\$ 375,783	\$ 8,519	\$ 1,978,239
Other operating receipts	-	62,828	2,598	23,776	-	89,202
Payments to suppliers for goods and services	(284,928)	(297,692)	(111,269)	(448,343)	(61,631)	(1,203,863)
Payments to interfund provider of services	(317,171)	(50,000)	(134,000)	(258,000)	(279)	(759,450)
Net cash provided by (used for) operating activities	<u>488,786</u>	<u>(71,429)</u>	<u>46,946</u>	<u>(306,784)</u>	<u>(53,391)</u>	<u>104,128</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>						
Receipts from general property taxes	170,473	511,016	1,024,470	208,266	-	1,914,225
Transfers in from other funds for noncapital related activity	-	-	-	-	50,941	50,941
Net cash provided by (used for) noncapital financing activities	<u>170,473</u>	<u>511,016</u>	<u>1,024,470</u>	<u>208,266</u>	<u>50,941</u>	<u>1,965,166</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>						
Transfer in from other funds for capital related activity	75,000	-	-	-	-	75,000
Acquisition and construction of capital assets	(1,463,753)	(12,038)	(15,916)	(74,940)	-	(1,566,647)
Bond proceeds	1,453,434	-	-	-	-	1,453,434
Bond issuance costs	(83,878)	-	-	-	-	(83,878)
Principal and interest received on special assessment levy	6,470	-	-	-	-	6,470
Principal paid on debt	(67,015)	-	(59,000)	-	-	(126,015)
Interest and fiscal charges paid on debt	(20,816)	-	(39,123)	-	-	(59,939)
Net cash provided by (used for) capital and related financing activities	<u>(100,558)</u>	<u>(12,038)</u>	<u>(114,039)</u>	<u>(74,940)</u>	<u>-</u>	<u>(301,575)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
Purchase of investments	(6,994,738)	(2,823,848)	(5,260,343)	(585,803)	(4,451)	(15,669,183)
Proceeds from sales and maturities of investments	8,396,578	3,301,602	5,947,770	709,719	6,045	18,361,714
Interest received on investments	52,345	22,422	38,717	3,810	30	117,324
Net cash provided by (used for) investing activities	<u>1,454,185</u>	<u>500,176</u>	<u>726,144</u>	<u>127,726</u>	<u>1,624</u>	<u>2,809,855</u>
Net increase (decrease) in cash and cash equivalents	2,012,886	927,725	1,683,521	(45,732)	(826)	4,577,574
Cash and cash equivalents at beginning of year	<u>1,497,232</u>	<u>578,919</u>	<u>930,333</u>	<u>71,397</u>	<u>826</u>	<u>3,078,707</u>
Cash and cash equivalents at end of year	<u>\$ 3,510,118</u>	<u>\$ 1,506,644</u>	<u>\$ 2,613,854</u>	<u>\$ 25,665</u>	<u>\$ -</u>	<u>\$ 7,656,281</u>
Classified as:						
Current assets	\$ 3,420,185	\$ 1,489,044	\$ 2,613,854	\$ 25,266	\$ -	\$ 7,548,349
Restricted assets	89,933	17,600	-	399	-	107,932
Totals	<u>\$ 3,510,118</u>	<u>\$ 1,506,644</u>	<u>\$ 2,613,854</u>	<u>\$ 25,665</u>	<u>\$ -</u>	<u>\$ 7,656,281</u>

	<b>Waterworks District No. 5 of Wards 3 and 8</b>	<b>Waterworks District No. 2 of Ward 4</b>	<b>Waterworks District No. 12 of Ward 3</b>	<b>Sewer District No. 11 of Ward 3</b>	<b>Sewer District No. 8 of Ward 4</b>	<b>Total Nonmajor Enterprise Funds</b>
<b>Reconciliation of operating income to net cash provided by (used for) operating activities</b>						
Operating income (loss)	\$ 236,832	\$ (28,555)	\$ (143,675)	\$ (360,241)	\$ (127,742)	\$ (423,381)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:						
Depreciation	238,311	39,367	179,460	179,629	79,941	716,708
Bad debt expense	(4,815)	-	-	(1,296)	-	(6,111)
Impairment loss	11,200	-	-	-	-	11,200
Changes in assets and liabilities:						
Decrease (increase) in accounts receivable	(66,223)	(39,618)	(4,026)	(29,667)	(100)	(139,634)
Decrease (increase) in due from other governments	-	-	-	1,649	-	1,649
Decrease (increase) in other receivable	-	-	(24,090)	-	-	(24,090)
Decrease (increase) in due from other funds	(86)	(42)	(56)	-	-	(184)
Decrease (increase) in prepaid items	(562)	(8,191)	(238)	(83)	-	(9,074)
Decrease (increase) in inventory	6,285	-	-	(85,572)	-	(79,287)
Increase (decrease) in accounts payable	16,841	(59,113)	(6,092)	(10,179)	(5,490)	(64,033)
Increase (decrease) in due to other funds	38,597	9,578	14,319	14,434	-	76,928
Increase (decrease) in due to other governments	-	-	-	(22,254)	-	(22,254)
Increase (decrease) in refundable customer deposits	7,070	(1,228)	(2,283)	(51)	-	3,508
Increase (decrease) in on-behalf payments	5,336	16,373	33,627	6,847	-	62,183
Total adjustments	<u>251,954</u>	<u>(42,874)</u>	<u>190,621</u>	<u>53,457</u>	<u>74,351</u>	<u>527,509</u>
Net cash provided by (used for ) operating activities	<u>\$ 488,786</u>	<u>\$ (71,429)</u>	<u>\$ 46,946</u>	<u>\$ (306,784)</u>	<u>\$ (53,391)</u>	<u>\$ 104,128</u>
<b>Non cash investing, capital, and financing activities</b>						
Net increase (decrease) in fair value of investments	<u>\$ (3,450)</u>	<u>\$ (1,332)</u>	<u>\$ (2,141)</u>	<u>\$ (161)</u>	<u>\$ -</u>	<u>\$ (7,084)</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, 2020**

	<b>Self-Insured Workmen's Compensation Fund</b>	<b>Self-Insured Health Insurance Fund</b>	<b>Self-Insured Liability/Property Insurance Fund</b>	<b>Self-Insured Unemployment Insurance Fund</b>	<b>Total Internal Service Funds</b>
<b>ASSETS</b>					
Current assets:					
Cash and cash equivalents	\$ 2,931,880	\$ 7,999,107	\$ 2,099,764	\$ 285,806	\$ 13,316,557
Investments	1,224,426	3,355,919	881,423	119,974	5,581,742
Accounts receivable	-	4,220	-	-	4,220
Interest receivable	1,006	2,713	737	98	4,554
Other receivables	-	1,233	-	-	1,233
Due from other funds	-	27,592	-	-	27,592
Prepaid items	11,574	8,339	190,751	-	210,664
Total current assets	<u>4,168,886</u>	<u>11,399,123</u>	<u>3,172,675</u>	<u>405,878</u>	<u>19,146,562</u>
Noncurrent assets:					
Capital assets:					
Buildings	-	40,881	-	-	40,881
Improvements other than buildings	-	375,275	-	-	375,275
Equipment	16,521	54,123	21,677	-	92,321
Accumulated depreciation	(10,601)	(161,082)	(10,236)	-	(181,919)
Net capital assets	<u>5,920</u>	<u>309,197</u>	<u>11,441</u>	<u>-</u>	<u>326,558</u>
Total noncurrent assets	<u>5,920</u>	<u>309,197</u>	<u>11,441</u>	<u>-</u>	<u>326,558</u>
Total assets	<u>4,174,806</u>	<u>11,708,320</u>	<u>3,184,116</u>	<u>405,878</u>	<u>19,473,120</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Deferred outflows - OPEB	-	29,956	-	-	29,956
Pension related deferred outflows of resources	-	98,891	-	-	98,891
Total deferred outflows of resources	<u>-</u>	<u>128,847</u>	<u>-</u>	<u>-</u>	<u>128,847</u>
<b>LIABILITIES</b>					
Current liabilities:					
Accounts payable	1,308	112,160	30,338	-	143,806
Accrued liabilities	-	7,324	-	-	7,324
Due to other funds	-	-	2,166	-	2,166
Intergovernmental payable	-	2,351,789	-	-	2,351,789
Unearned revenue	-	9,508	-	-	9,508
Claims payable	309,672	283,153	318,484	11,307	922,616
Compensated absences	-	31,647	-	-	31,647
Total current liabilities	<u>310,980</u>	<u>2,795,581</u>	<u>350,988</u>	<u>11,307</u>	<u>3,468,856</u>
Noncurrent liabilities:					
Claims payable	154,836	-	636,969	-	791,805
Compensated absences	-	688	-	-	688
Other liabilities	-	10,915	-	-	10,915
Net pension liability	-	2,878	-	-	2,878
OPEB payable	-	126,538	-	-	126,538
Total noncurrent liabilities	<u>154,836</u>	<u>141,019</u>	<u>636,969</u>	<u>-</u>	<u>932,824</u>
Total liabilities	<u>465,816</u>	<u>2,936,600</u>	<u>987,957</u>	<u>11,307</u>	<u>4,401,680</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Pension related deferred inflows of resources	-	133,613	-	-	133,613
<b>NET POSITION</b>					
Net investment in capital assets	5,920	309,197	11,441	-	326,558
Unrestricted	3,703,070	8,457,757	2,184,718	394,571	14,740,116
Total net position	<u>\$ 3,708,990</u>	<u>\$ 8,766,954</u>	<u>\$ 2,196,159</u>	<u>\$ 394,571</u>	<u>\$ 15,066,674</u>

**CALCASIEU PARISH POLICE JURY**  
**COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION**  
**INTERNAL SERVICE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

	<b>Self-Insured Workmen's Compensation Fund</b>	<b>Self-Insured Health Insurance Fund</b>	<b>Self-Insured Liability/Property Insurance Fund</b>	<b>Self-Insured Unemployment Insurance Fund</b>	<b>Totals</b>
<b>OPERATING REVENUES</b>					
Charges for services	\$ 950,779	\$ 18,119,221	\$ 2,144,543	\$ 50,687	\$ 21,265,230
Total operating revenues	<u>950,779</u>	<u>18,119,221</u>	<u>2,144,543</u>	<u>50,687</u>	<u>21,265,230</u>
<b>OPERATING EXPENSES</b>					
Personal services	-	391,875	-	-	391,875
Employee benefits	-	104,241	-	-	104,241
Supplies	-	117,174	-	-	117,174
Contractual services	232,274	1,512,390	577,162	5	2,321,831
Depreciation	1,652	12,483	3,613	-	17,748
Insurance premiums	148,805	1,738,882	1,518,564	-	3,406,251
Claims	557,971	11,254,150	340,989	21,568	12,174,678
Total operating expenses	<u>940,702</u>	<u>15,131,195</u>	<u>2,440,328</u>	<u>21,573</u>	<u>18,533,798</u>
Operating income (loss)	<u>10,077</u>	<u>2,988,026</u>	<u>(295,785)</u>	<u>29,114</u>	<u>2,731,432</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>					
Investment earnings	34,330	72,325	20,684	3,683	131,022
Intergovernmental grant	-	64,038	-	-	64,038
Total nonoperating revenues	<u>34,330</u>	<u>136,363</u>	<u>20,684</u>	<u>3,683</u>	<u>195,060</u>
Change in net position	44,407	3,124,389	(275,101)	32,797	2,926,492
Net position - beginning of year as restated	<u>3,664,583</u>	<u>5,642,565</u>	<u>2,471,260</u>	<u>361,774</u>	<u>12,140,182</u>
Net position - end of year	<u>\$ 3,708,990</u>	<u>\$ 8,766,954</u>	<u>\$ 2,196,159</u>	<u>\$ 394,571</u>	<u>\$ 15,066,674</u>

**CALCASIEU PARISH POLICE JURY  
COMBINING STATEMENT OF CASH FLOWS  
INTERNAL SERVICE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2020**

	<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>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
Receipts from interfund users	\$ 950,779	\$ 14,017,053	\$ 2,082,324	\$ 50,687	\$ 17,100,843
Receipts from insured	-	4,133,853	62,219	-	4,196,072
Payments for claims	(195,827)	(11,533,750)	(249,751)	(9,393)	(11,988,721)
Payments to employees for services and benefits	-	(566,990)	-	-	(566,990)
Payments to suppliers for goods and services	(381,387)	(3,319,623)	(2,017,100)	(5)	(5,718,115)
Net cash provided by (used for) operating activities	<u>373,565</u>	<u>2,730,543</u>	<u>(122,308)</u>	<u>41,289</u>	<u>3,023,089</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>					
Receipts from noncapital grants or subsidies	-	1,714,211	-	-	1,714,211
Noncapital cash payments on behalf of local government	-	(1,522,236)	-	-	(1,522,236)
Net cash provided by (used for) noncapital financing activities	<u>-</u>	<u>191,975</u>	<u>-</u>	<u>-</u>	<u>191,975</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
Purchase of investments	(4,930,654)	(13,528,147)	(4,017,976)	(517,538)	(22,994,315)
Proceeds from sales and maturities of investments	6,157,472	15,662,542	5,160,738	634,470	27,615,222
Interest received on investments	38,543	79,330	24,031	4,074	145,978
Net cash provided by (used for) investing activities	<u>1,265,361</u>	<u>2,213,725</u>	<u>1,166,793</u>	<u>121,006</u>	<u>4,766,885</u>
Net increase (decrease) in cash and and cash equivalents	1,638,926	5,136,243	1,044,485	162,295	7,981,949
Cash and cash equivalents at beginning of year	<u>1,292,954</u>	<u>2,862,864</u>	<u>1,055,279</u>	<u>123,511</u>	<u>5,334,608</u>
Cash and cash equivalents at end of year	<u>\$ 2,931,880</u>	<u>\$ 7,999,107</u>	<u>\$ 2,099,764</u>	<u>\$ 285,806</u>	<u>\$ 13,316,557</u>

	<u>Self-Insured Workmen's Compensation Fund</u>	<u>Self-Insured Health Insurance Fund</u>	<u>Self-Insured Liability/Property Insurance Fund</u>	<u>Self-Insured Unemployment Insurance Fund</u>	<u>Totals</u>
<b>Reconciliation of operating income to net cash provided by (used for) operating activities</b>					
Operating income (loss)	\$ 10,077	\$ 2,988,026	\$ (295,785)	\$ 29,114	\$ 2,731,432
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:					
Depreciation	1,652	12,483	3,612	-	17,747
Changes in assets and liabilities:					
Decrease (increase) in accounts receivable	-	9,110	-	-	9,110
Decrease (increase) in due from other governments	-	27,872	-	868	28,740
Decrease (increase) in due from other funds	823	280	-	-	1,103
Decrease (increase) in other receivables	-	(1,233)	-	-	(1,233)
Decrease (increase) in prepaid items	389	(8,288)	(12,027)	-	(19,926)
Decrease (increase) in OPEB related deferred outflows	-	(801)	-	-	(801)
Decrease (increase) in pension related deferred outflows	-	267,927	-	-	267,927
Increase (decrease) in accounts payable	1,012	5,640	26,370	-	33,022
Increase (decrease) in accrued liabilities	-	(11,391)	-	-	(11,391)
Increase (decrease) in due to other funds/governments	-	(68)	1,411	-	1,343
Increase (decrease) in unearned revenue	-	(633)	-	-	(633)
Increase (decrease) in other liabilities	-	9,174	-	-	9,174
Increase (decrease) in claims payable	359,612	(282,523)	154,111	11,307	242,507
Increase (decrease) in OPEB payable	-	10,705	-	-	10,705
Increase (decrease) in pension related deferred inflows	-	108,793	-	-	108,793
Increase (decrease) in net pension liability	-	(404,530)	-	-	(404,530)
Total adjustments	<u>363,488</u>	<u>(257,483)</u>	<u>173,477</u>	<u>12,175</u>	<u>291,657</u>
Net cash provided by (used for ) operating activities	<u>\$ 373,565</u>	<u>\$ 2,730,543</u>	<u>\$ (122,308)</u>	<u>\$ 41,289</u>	<u>\$ 3,023,089</u>
<b>Noncash investing, capital, and financing activities</b>					
Net increase (decrease) in fair value of investments	<u>\$ (507)</u>	<u>\$ (1,103)</u>	<u>\$ (365)</u>	<u>\$ (50)</u>	<u>\$ (2,025)</u>



## FIDUCIARY FUND DESCRIPTION

The Parish currently has one fiduciary fund:

- 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.

By definition and in accordance with the implementation of GASB Statement No. 84, *Fiduciary Activities*, this fund accounts for assets held by a governmental unit in a trustee capacity or as an agent for another entity and cannot be used to address activities or obligations of the government. The financial statement for this fund can be found on page 39.



**COMBINING STATEMENTS OF NONMAJOR COMPONENT UNITS**

**CALCASIEU PARISH POLICE JURY**  
**COMBINING STATEMENT OF NET POSITION**  
**NONMAJOR COMPONENT UNITS**  
**DECEMBER 31, 2020**

	<b>Fire Protection District</b>						
	<b>No. 1 of Ward 1</b>	<b>No. 1 of Ward 2</b>	<b>No. 2 of Ward 4</b>	<b>No. 3 of Ward 4</b>	<b>No. 4 of Ward 4</b>	<b>No. 1 of Ward 5</b>	<b>No. 1 of Ward 6</b>
<b>ASSETS</b>							
Cash and cash equivalents	\$ 1,112,898	\$ 507,253	\$ 2,362,140	\$ 1,780,885	\$ 2,899,608	\$ 168,321	\$ 760,758
Investments	467,038	212,931	991,562	747,567	1,217,175	70,657	319,219
Receivables (net of allowance for uncollectibles)							
Taxes	1,731,414	391,192	3,077,035	2,071,683	957,338	218,992	773,655
Accounts	-	-	-	-	-	-	-
Other	43,697	4,903	-	-	56,645	94,448	705,484
Accrued interest receivable	427	176	863	629	1,002	67	311
Intergovernmental receivable	-	-	-	-	-	2,147	-
Due from primary government	-	-	-	-	-	21,785	-
Prepaid items and other assets	33,167	10,651	50,703	957	31,090	34,712	17,707
Inventory	-	-	-	-	-	-	-
Restricted assets:							
Cash and cash equivalents	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-
Taxes receivable	-	-	-	-	-	-	-
Capital assets:							
Non-depreciable	37,336	22,700	10,000	45,000	2,119,628	52,915	716,013
Depreciable, net	1,683,890	942,323	1,536,781	1,039,911	1,220,710	1,061,763	4,498,788
Total assets	<u>5,109,867</u>	<u>2,092,129</u>	<u>8,029,084</u>	<u>5,686,632</u>	<u>8,503,196</u>	<u>1,725,807</u>	<u>7,791,935</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>							
Deferred amount on debt refunding	-	30,442	-	-	-	-	-
Deferred outflows - OPEB	154,615	-	217,072	-	-	-	8,030
Pension related deferred outflows of resources	769,469	-	1,048,483	-	-	-	56,732
Total deferred outflows of resources	<u>924,084</u>	<u>30,442</u>	<u>1,265,555</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>64,762</u>
<b>LIABILITIES</b>							
Accounts payable and accruals	39,417	23,972	58,527	33,360	212,623	32,955	312,803
Intergovernmental payable	4,197	-	-	-	-	-	-
Due to primary government	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-	-
Liabilities payable from restricted assets:							
Accrued interest payable	-	-	-	-	-	-	-
Refundable customer deposits	-	-	-	-	-	-	-
Current portion of long-term liabilities:							
Compensated absences	228	-	66,817	-	-	-	3,459
Capital lease obligations	-	-	-	-	57,785	-	-
Contracts and notes payable	-	-	-	-	-	-	-
Bonds payable	-	95,000	-	-	180,000	-	140,000
Noncurrent portion of long-term liabilities:							
Capital lease obligations	-	-	-	-	546,447	-	-
Contracts and notes payable	-	-	-	-	-	-	-
Bonds payable	-	750,379	-	-	4,930,174	-	3,587,411
OPEB, pension and sick leave liability	3,059,562	-	4,245,156	-	-	-	214,126
Total liabilities	<u>3,103,404</u>	<u>869,351</u>	<u>4,370,500</u>	<u>33,360</u>	<u>5,927,029</u>	<u>32,955</u>	<u>4,257,799</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Property taxes levied for the next fiscal year	1,731,531	391,191	3,076,677	2,071,752	956,729	218,992	773,845
OPEB related deferred inflows of resources	6,897	-	167,149	-	-	-	10,078
Pension related deferred inflows of resources	171,027	-	233,042	-	-	-	12,610
Total deferred inflows of resources	<u>1,909,455</u>	<u>391,191</u>	<u>3,476,868</u>	<u>2,071,752</u>	<u>956,729</u>	<u>218,992</u>	<u>796,533</u>
<b>NET POSITION</b>							
Net investment in capital assets	1,721,226	150,086	1,546,781	1,084,911	851,546	1,114,678	1,586,095
Restricted for:							
Debt service	-	21,849	-	-	-	-	-
Unrestricted	(700,134)	690,094	(99,510)	2,496,609	767,892	359,182	1,216,270
Total net position	<u>\$ 1,021,092</u>	<u>\$ 862,029</u>	<u>\$ 1,447,271</u>	<u>\$ 3,581,520</u>	<u>\$ 1,619,438</u>	<u>\$ 1,473,860</u>	<u>\$ 2,802,365</u>

Fire Protection District		Gravity Drainage District							
No. 1 of Ward 7	No. 2 of Ward 8	No. 8 of Ward 1	No. 9 of Ward 2	No. 6 of Wards 5 & 6	No. 2 of Ward 7	No. 7 of Ward 8	Consolidated		
							No. 1 (West)	No. 2 (East)	
\$ 3,698,106	\$ 567,347	\$ 2,123,139	\$ 373,950	\$ 1,779,915	\$ 636,747	\$ 535,047	\$ 32,026	\$ 3,404	
-	238,157	891,219	156,974	747,159	267,289	224,598	13,443	1,429	
665,378	424,687	1,018,479	467,521	768,559	604,969	646,176	-	-	
-	-	-	-	-	-	-	-	-	
-	-	120,030	-	10,979	-	105,188	-	-	
367	193	742	133	630	216	186	16	2	
-	4,197	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
5,033	32,264	5,230	5,481	20,111	6,573	9,552	1,199	1,199	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
3,931	17,550	558,184	-	43,595	-	21,920	-	-	
1,949,576	1,226,765	5,077,617	455,846	2,502,264	428,389	1,479,807	-	-	
6,322,391	2,511,160	9,794,640	1,459,905	5,873,212	1,944,183	3,022,474	46,684	6,034	
-	-	-	-	-	-	-	-	-	
-	1,427	86,878	37,151	8,374	8,214	1,599	4,775	13,742	
-	61,573	82,923	25,500	26,233	-	-	-	-	
-	63,000	169,801	62,651	34,607	8,214	1,599	4,775	13,742	
164,356	42,235	13,352	11,187	39,599	15,635	4,690	4,597	8,740	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
128,198	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	24,950	1,849	7,561	8,747	2,263	5,172	2,018	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
50,000	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
1,135,000	-	-	-	-	-	-	-	-	
-	189,537	470,185	274,614	77,994	29,058	2,439	6,402	15,378	
1,477,554	231,772	508,487	287,650	125,154	53,440	9,392	16,171	26,136	
-	424,471	1,018,517	467,520	768,640	602,605	646,076	-	-	
-	1,747	135,555	66,374	22,312	-	-	-	-	
-	13,686	112,039	34,454	35,444	-	-	-	-	
-	439,904	1,266,111	568,348	826,396	602,605	646,076	-	-	
1,953,507	1,244,315	5,635,801	455,846	2,545,859	428,389	1,501,727	-	-	
430,067	-	-	-	-	-	-	-	-	
2,461,263	658,169	2,554,042	210,712	2,410,410	867,963	866,878	35,288	(6,360)	
\$ 4,844,837	\$ 1,902,484	\$ 8,189,843	\$ 666,558	\$ 4,956,269	\$ 1,296,352	\$ 2,368,605	\$ 35,288	\$ (6,360)	

continued

**CALCASIEU PARISH POLICE JURY**  
**COMBINING STATEMENT OF NET POSITION**  
**NONMAJOR COMPONENT UNITS**  
**DECEMBER 31, 2020**

	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
<b>ASSETS</b>								
Cash and cash equivalents	\$ 1,668,922	\$ 12,757,378	\$ 2,923	\$ 4,126,669	\$ -	\$ -	\$ 766,756	\$ 6,353,226
Investments	6,259,192	5,354,944	1,227	1,732,263	-	-	321,863	-
Receivables (net of allowance for uncollectibles)								
Taxes	6,491,498	7,129,110	-	1,569,362	-	-	203,816	1,714,870
Accounts	-	-	-	-	-	-	-	-
Other	3,124,042	33,719	-	-	-	-	-	-
Accrued interest receivable	45,062	4,179	1	1,291	-	-	256	-
Intergovernmental receivable	-	-	-	-	-	-	-	-
Due from primary government	-	-	-	-	350	76,274	-	-
Prepaid items and other assets	91,684	92,242	-	31,780	-	-	4,966	21,792
Inventory	-	-	-	-	-	-	-	-
Restricted assets:								
Cash and cash equivalents	-	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-	-
Taxes receivable	-	-	-	-	-	-	-	-
Capital assets:								
Non-depreciable	434,587	586,102	-	1,022,174	10,000	25,500	15,000	3,877,726
Depreciable, net	24,900,143	8,484,378	67,923	3,903,000	335,676	-	19,532	1,816,278
Total assets	<u>43,015,130</u>	<u>34,442,052</u>	<u>72,074</u>	<u>12,386,539</u>	<u>346,026</u>	<u>101,774</u>	<u>1,332,189</u>	<u>13,783,892</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>								
Deferred amount on debt refunding	-	-	-	-	-	-	-	-
Deferred outflows - OPEB	98,207	175,574	-	21,574	-	-	-	-
Pension related deferred outflows of resources	236,055	232,817	-	32,393	-	-	-	-
Total deferred outflows of resources	<u>334,262</u>	<u>408,391</u>	<u>-</u>	<u>53,967</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>LIABILITIES</b>								
Accounts payable and accruals	532,766	389,285	-	19,470	350	268	1,117	285,051
Intergovernmental payable	-	-	-	-	-	-	-	-
Due to primary government	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	291,237
Other liabilities	-	400	-	1,100	-	-	50	-
Liabilities payable from restricted assets:								
Accrued interest payable	-	-	-	-	-	-	-	-
Refundable customer deposits	-	-	-	-	-	-	-	-
Current portion of long-term liabilities:								
Compensated absences	71,390	43,989	-	4,596	-	-	-	-
Capital lease obligations	-	-	-	-	-	-	-	-
Contracts and notes payable	-	-	-	-	-	-	-	-
Bonds payable	7,100,000	505,000	-	160,000	-	-	-	245,000
Noncurrent portion of long-term liabilities:								
Capital lease obligations	-	-	-	-	-	-	-	-
Contracts and notes payable	-	-	-	-	-	-	-	-
Bonds payable	9,830,510	10,266,351	-	165,000	-	-	-	7,222,992
OPEB, pension and sick leave liability	495,880	794,670	-	25,048	-	-	-	-
Total liabilities	<u>18,030,546</u>	<u>11,999,695</u>	<u>-</u>	<u>375,214</u>	<u>350</u>	<u>268</u>	<u>1,167</u>	<u>8,044,260</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>								
Property taxes levied for the next fiscal year	6,487,957	7,125,369	-	1,569,469	-	-	203,698	-
OPEB related deferred inflows of resources	88,496	249,008	-	73,124	-	-	-	-
Pension related deferred inflows of resources	318,940	314,566	-	43,767	-	-	-	-
Total deferred inflows of resources	<u>6,895,393</u>	<u>7,688,943</u>	<u>-</u>	<u>1,686,360</u>	<u>-</u>	<u>-</u>	<u>203,698</u>	<u>-</u>
<b>NET POSITION</b>								
Net investment in capital assets	8,404,220	7,586,095	67,923	4,549,735	345,676	25,500	34,532	5,694,004
Restricted for:								
Debt service	-	-	-	-	-	-	-	4,105,242
Unrestricted	10,019,233	7,575,710	4,151	5,829,197	-	76,006	1,092,792	(4,059,614)
Total net position	<u>\$ 18,423,453</u>	<u>\$ 15,161,805</u>	<u>\$ 72,074</u>	<u>\$ 10,378,932</u>	<u>\$ 345,676</u>	<u>\$ 101,506</u>	<u>\$ 1,127,324</u>	<u>\$ 5,739,632</u>

West Calcasieu Parish Community Center Authority	Sewer District No. 12 of Ward 4	Calcasieu Parish	Calcasieu Parish	Calcasieu Parish Coroner	14th Judicial District	
		Public Safety Communications District	Public Trust Authority		Criminal Court Fund	District Attorney
\$ 84,498	\$ 19,967	\$ 4,103,091	\$ 24,310	\$ 54,243	\$ 7,161,233	\$ 6,177,502
6,797,395	8,382	1,722,916	4,462,316	22,770	2,316,317	4,376,112
-	-	-	-	-	3,277,139	4,104,309
2,570	-	-	-	-	-	-
-	-	390,382	-	1,872	-	9,893
-	7	1,409	11,125	24	1,999	452
-	-	323,529	-	136,898	102,260	233,791
-	-	109,000	-	-	-	-
23,736	-	5,114	6,936	4,596	5,457	10,393
8,972	-	-	-	-	-	-
1,023,269	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,797,269	-	-	-	-	-	-
16,952,701	52,794	2,017,528	-	58,526	96,688	186,704
26,690,410	81,150	8,672,969	4,504,687	278,929	12,961,093	15,099,156
-	-	-	-	-	-	-
48,054	-	301,357	-	61,285	388,402	862,703
-	-	371,634	-	103,082	514,202	1,969,812
48,054	-	672,991	-	164,367	902,604	2,832,515
109,013	-	140,789	3,067	77,011	73,812	199,499
-	-	-	-	-	17,382	-
-	-	-	-	-	-	-
2,106,263	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	55,075	-	18,639	135,345	379,008
-	-	-	-	-	4,858	-
398,000	-	-	-	-	-	-
-	-	-	-	-	2,960	-
-	-	-	-	-	-	-
4,941,000	-	-	-	-	-	-
226,644	-	1,394,839	-	369,020	2,780,138	6,325,132
7,780,920	-	1,590,703	3,067	464,670	3,014,495	6,903,639
-	-	-	-	-	3,275,597	4,102,377
-	-	407,223	-	57,411	292,708	323,351
-	-	502,125	-	139,277	694,751	1,207,470
-	-	909,348	-	196,688	4,263,056	5,633,198
13,410,970	52,794	2,017,528	-	58,526	88,870	186,704
1,023,269	-	-	-	-	-	-
4,523,305	28,356	4,828,381	4,501,620	(276,588)	6,497,276	5,208,130
\$ 18,957,544	\$ 81,150	\$ 6,845,909	\$ 4,501,620	\$ (218,062)	\$ 6,586,146	\$ 5,394,834

continued

**CALCASIEU PARISH POLICE JURY**  
**COMBINING STATEMENT OF NET POSITION**  
**NONMAJOR COMPONENT UNITS**  
**DECEMBER 31, 2020**

	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
<b>ASSETS</b>					
Cash and cash equivalents	\$ 2,583,267	\$ 6,107	\$ 367,674	\$ 426,179	\$ 227,879
Investments	949,091	-	-	5,033,890	-
Receivables (net of allowance for uncollectibles)					
Taxes	-	1,696	-	477,048	-
Accounts	337,231	134,385	107,644	288,975	145,389
Other	-	391	-	-	582
Accrued interest receivable	-	-	-	-	-
Intergovernmental receivable	-	-	-	-	-
Due from primary government	-	-	-	-	-
Prepaid items and other assets	-	20,531	10,672	24,248	23,493
Inventory	131,223	-	-	399,409	-
Restricted assets:					
Cash and cash equivalents	274,350	473,459	390,745	-	267,014
Investments	-	190,783	-	162,338	243,786
Taxes receivable	-	2,200	-	-	-
Capital assets:					
Non-depreciable	1,373,058	385,933	30,116	118,949	21,364
Depreciable, net	11,624,700	4,595,897	2,724,637	7,892,472	4,074,992
Total assets	<u>17,272,920</u>	<u>5,811,382</u>	<u>3,631,488</u>	<u>14,823,508</u>	<u>5,004,499</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Deferred amount on debt refunding	-	-	-	-	-
Deferred outflows - OPEB	-	-	-	-	73,013
Pension related deferred outflows of resources	-	-	-	34,340	-
Total deferred outflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>34,340</u>	<u>73,013</u>
<b>LIABILITIES</b>					
Accounts payable and accruals	128,896	123,385	41,110	59,954	60,547
Intergovernmental payable	1,106,008	-	-	-	-
Due to primary government	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Other liabilities	-	-	-	-	-
Liabilities payable from restricted assets:					
Accrued interest payable	-	5,538	10,355	-	3,843
Refundable customer deposits	274,350	212,849	111,075	-	200,815
Current portion of long-term liabilities:					
Compensated absences	-	-	-	-	-
Capital lease obligations	-	-	-	-	-
Contracts and notes payable	-	-	-	-	-
Bonds payable	-	253,000	85,000	-	196,500
Noncurrent portion of long-term liabilities:					
Capital lease obligations	-	-	-	-	-
Contracts and notes payable	-	-	-	-	106,000
Bonds payable	-	2,146,983	1,425,000	-	965,000
OPEB, pension and sick leave liability	-	-	-	412,085	302,224
Total liabilities	<u>1,509,254</u>	<u>2,741,755</u>	<u>1,672,540</u>	<u>472,039</u>	<u>1,834,929</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Property taxes levied for the next fiscal year	-	-	-	-	-
OPEB related deferred inflows of resources	-	-	-	-	-
Pension related deferred inflows of resources	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET POSITION</b>					
Net investment in capital assets	12,997,758	2,581,847	1,244,753	8,011,421	2,828,856
Restricted for:					
Debt service	-	192,855	184,315	-	109,642
Unrestricted	2,765,908	294,925	529,880	6,374,388	304,085
Total net position	<u>\$ 15,763,666</u>	<u>\$ 3,069,627</u>	<u>\$ 1,958,948</u>	<u>\$ 14,385,809</u>	<u>\$ 3,242,583</u>

Waterworks District			Total
No. 7 of Wards 6 & 4	No. 14 of Ward 5	No. 10 of Ward 7	Nonmajor Component Units
\$ 1,882,008	\$ 651,406	\$ 847,873	\$ 69,634,655
-	195,147	379,005	46,499,247
-	689,047	456,951	39,931,924
56,003	28,590	-	1,100,787
-	-	-	4,702,255
-	301	314	72,380
-	-	97,494	900,316
-	-	-	207,409
29,864	17,614	4,935	695,682
-	-	-	539,604
131,202	339,262	55,010	2,954,311
-	151,202	-	748,109
-	-	-	2,200
50,480	63,204	2,131,737	15,591,971
1,951,058	9,454,896	94,768	126,409,721
<u>4,100,615</u>	<u>11,590,669</u>	<u>4,068,087</u>	<u>309,990,571</u>
-	4,027	-	34,469
19,275	14,357	11,056	2,616,734
<u>65,875</u>	<u>43,699</u>	<u>3,822</u>	<u>5,678,644</u>
<u>85,150</u>	<u>62,083</u>	<u>14,878</u>	<u>8,329,847</u>
77,838	61,279	366,891	3,769,426
-	-	-	1,127,587
-	-	-	-
100,002	-	-	2,625,700
-	-	-	1,550
-	14,365	19,799	53,900
31,200	55,288	55,010	940,587
-	17,355	1,546	850,007
-	-	-	62,643
-	-	-	-
-	160,675	75,000	9,643,175
-	-	-	549,407
-	-	-	106,000
-	3,254,719	1,723,066	52,343,585
95,172	83,296	13,440	21,902,039
<u>304,212</u>	<u>3,646,977</u>	<u>2,254,752</u>	<u>93,975,606</u>
-	-	-	35,913,013
-	8,858	-	1,910,291
98,074	59,042	5,164	3,995,478
<u>98,074</u>	<u>67,900</u>	<u>5,164</u>	<u>41,818,782</u>
2,001,538	6,061,056	991,114	101,062,187
-	420,711	-	6,487,950
1,781,941	1,456,108	831,935	74,975,893
<u>\$ 3,783,479</u>	<u>\$ 7,937,875</u>	<u>\$ 1,823,049</u>	<u>\$ 182,526,030</u>

**CALCASIEU PARISH POLICE JURY  
COMBINING STATEMENT OF ACTIVITIES  
NONMAJOR COMPONENT UNITS  
FOR THE YEAR ENDED DECEMBER 31, 2020**

	<b>Fire Protection District</b>						
	<b>No. 1 of Ward 1</b>	<b>No. 1 of Ward 2</b>	<b>No. 2 of Ward 4</b>	<b>No. 3 of Ward 4</b>	<b>No. 4 of Ward 4</b>	<b>No. 1 of Ward 5</b>	<b>No. 1 of Ward 6</b>
<b>EXPENSES</b>	\$ 2,381,588	\$ 494,170	\$ 3,416,633	\$ 1,459,714	\$ 754,039	\$ 280,107	\$ 1,336,575
<b>PROGRAM REVENUES</b>							
Charges for services	202,856	82,247	76,786	120,802	114,122	48,241	747,169
Operating grants and contributions	361,146	-	455,408	96,702	-	-	24,717
Capital grants and contributions	-	20,475	-	-	-	43,460	50,000
Total program revenues	<u>564,002</u>	<u>102,722</u>	<u>532,194</u>	<u>217,504</u>	<u>114,122</u>	<u>91,701</u>	<u>821,886</u>
Net program (expenses) revenues	<u>(1,817,586)</u>	<u>(391,448)</u>	<u>(2,884,439)</u>	<u>(1,242,210)</u>	<u>(639,917)</u>	<u>(188,406)</u>	<u>(514,689)</u>
<b>GENERAL REVENUES</b>							
Property taxes	1,906,781	397,979	2,981,720	1,940,334	962,026	221,826	806,873
Sales taxes	-	-	-	-	-	-	-
Grants and contributions not restricted to specific program	123,243	24,792	57,959	35,116	25,683	11,549	34,532
Investment earnings	24,777	7,994	45,176	28,397	53,889	4,679	19,408
Gain on sale of capital assets	-	2,109	-	-	-	-	71,319
Miscellaneous revenue	92,746	-	126,376	-	-	-	6,838
Total general revenues	<u>2,147,547</u>	<u>432,874</u>	<u>3,211,231</u>	<u>2,003,847</u>	<u>1,041,598</u>	<u>238,054</u>	<u>938,970</u>
Change in net position	329,961	41,426	326,792	761,637	401,681	49,648	424,281
Net position beginning of year as restated	<u>691,131</u>	<u>820,603</u>	<u>1,120,479</u>	<u>2,819,883</u>	<u>1,217,757</u>	<u>1,424,212</u>	<u>2,378,084</u>
Net position end of year	<u>\$ 1,021,092</u>	<u>\$ 862,029</u>	<u>\$ 1,447,271</u>	<u>\$ 3,581,520</u>	<u>\$ 1,619,438</u>	<u>\$ 1,473,860</u>	<u>\$ 2,802,365</u>

Fire Protection District		Gravity Drainage District						
No. 1 of Ward 7	No. 2 of Ward 8	No. 8 of Ward 1	No. 9 of Ward 2	No. 6 of Ward 5 & 6	No. 2 of Ward 7	No. 7 of Ward 8	Consolidated	
							No. 1 (West)	No. 2 (East)
\$ 1,060,149	\$ 606,613	\$ 915,785	\$ 377,455	\$ 1,108,374	\$ 755,791	\$ 488,779	\$ 229,254	\$ 138,680
-	135,296	27,048	-	-	65,532	101,453	-	-
-	6,000	5,266	213	268	-	200	225,865	125,000
-	-	49,213	-	95,712	-	-	-	-
-	141,296	81,527	213	95,980	65,532	101,653	225,865	125,000
(1,060,149)	(465,317)	(834,258)	(377,242)	(1,012,394)	(690,259)	(387,126)	(3,389)	(13,680)
636,279	421,823	1,139,169	469,114	789,075	647,381	629,490	-	-
-	-	-	-	-	-	-	-	-
18,478	34,014	39,207	8,886	18,656	6,911	3,179	-	-
23,135	8,306	32,631	7,286	30,066	12,741	9,370	834	649
9,401	-	-	41,393	-	-	14,874	-	-
8,117	12,409	4,148	921	1,312	-	-	-	-
695,410	476,552	1,215,155	527,600	839,109	667,033	656,913	834	649
(364,739)	11,235	380,897	150,358	(173,285)	(23,226)	269,787	(2,555)	(13,031)
5,209,576	1,891,249	7,808,946	516,200	5,129,554	1,319,578	2,098,818	37,843	6,671
\$ 4,844,837	\$ 1,902,484	\$ 8,189,843	\$ 666,558	\$ 4,956,269	\$ 1,296,352	\$ 2,368,605	\$ 35,288	\$ (6,360)

continued

**CALCASIEU PARISH POLICE JURY  
COMBINING STATEMENT OF ACTIVITIES  
NONMAJOR COMPONENT UNITS  
FOR THE YEAR ENDED DECEMBER 31, 2020**

	<u>Recreation District</u>			<u>Community Center &amp; Playground District</u>				
	<u>No. 1 of Ward 3</u>	<u>No. 1 of Ward 4</u>	<u>No. 1 of Ward 8</u>	<u>No. 4 of of Ward 1</u>	<u>No. 7 of Ward 2</u>	<u>No. 5 of Ward 5</u>	<u>No. 1 of Ward 6</u>	<u>No. 3 of Ward 7</u>
<b>EXPENSES</b>	\$ 5,685,493	\$ 4,214,859	\$ 4,492	\$ 979,229	\$ 23,232	\$ 11,913	\$ 251,796	\$ 836,191
<b>PROGRAM REVENUES</b>								
Charges for services	1,139,823	1,235,908	-	1,144,314	-	76,006	29,470	11,220
Operating grants and contributions	-	102,412	-	2,505	5,218	11,912	-	690
Capital grants and contributions	11,167	-	-	-	-	-	90,000	-
Total program revenues	<u>1,150,990</u>	<u>1,338,320</u>	<u>-</u>	<u>1,146,819</u>	<u>5,218</u>	<u>87,918</u>	<u>119,470</u>	<u>11,910</u>
Net program (expenses) revenues	<u>(4,534,503)</u>	<u>(2,876,539)</u>	<u>(4,492)</u>	<u>167,590</u>	<u>(18,014)</u>	<u>76,005</u>	<u>(132,326)</u>	<u>(824,281)</u>
<b>GENERAL REVENUES</b>								
Property taxes	6,763,342	6,049,862	-	1,754,107	-	-	211,605	1,725,347
Sales taxes	-	-	-	-	-	-	-	-
Grants and contributions not restricted to specific program	119,900	-	-	21,241	-	-	3,360	6,897
Investment earnings	142,031	187,710	41	49,964	1	-	10,683	130,045
Gain on sale of capital assets	-	5,193	-	-	-	-	-	-
Miscellaneous revenue	21,233	14,379	-	2,096	-	-	-	4,627
Total general revenues	<u>7,046,506</u>	<u>6,257,144</u>	<u>41</u>	<u>1,827,408</u>	<u>1</u>	<u>-</u>	<u>225,648</u>	<u>1,866,916</u>
Change in net position	2,512,003	3,380,605	(4,451)	1,994,998	(18,013)	76,005	93,322	1,042,635
Net position beginning of year as restated	<u>15,911,450</u>	<u>11,781,200</u>	<u>76,525</u>	<u>8,383,934</u>	<u>363,689</u>	<u>25,501</u>	<u>1,034,002</u>	<u>4,696,997</u>
Net position end of year	<u>\$ 18,423,453</u>	<u>\$ 15,161,805</u>	<u>\$ 72,074</u>	<u>\$ 10,378,932</u>	<u>\$ 345,676</u>	<u>\$ 101,506</u>	<u>\$ 1,127,324</u>	<u>\$ 5,739,632</u>

<b>West Calcasieu Parish Community Center Authority</b>	<b>Sewer District No. 12 of Ward 4</b>	<b>Calcasieu Parish Public Safety Communications District</b>	<b>Calcasieu Parish Public Trust Authority</b>	<b>Calcasieu Parish Coroner</b>	<b>14th Judicial District</b>	
					<b>Criminal Court Fund</b>	<b>District Attorney</b>
\$ 2,133,492	\$ 2,427	\$ 4,306,460	\$ 45,649	\$ 1,404,044	\$ 6,909,417	\$ 10,000,376
463,829	-	4,013,777	48,762	767,211	1,126,161	2,534,938
-	-	962,267	-	669,996	3,187,394	1,891,350
-	-	-	-	-	-	-
463,829	-	4,976,044	48,762	1,437,207	4,313,555	4,426,288
(1,669,663)	(2,427)	669,584	3,113	33,163	(2,595,862)	(5,574,088)
336,013	-	-	-	-	3,250,533	4,068,820
1,292,593	-	-	-	-	-	-
-	-	-	-	-	73,991	412,667
104,728	283	53,699	86,979	1,391	92,565	108,309
-	-	-	-	-	980	23,302
-	-	19,215	-	13,476	25,719	257,878
1,733,334	283	72,914	86,979	14,867	3,443,788	4,870,976
63,671	(2,144)	742,498	90,092	48,030	847,926	(703,112)
18,893,873	83,294	6,103,411	4,411,528	(266,092)	5,738,220	6,097,946
\$ 18,957,544	\$ 81,150	\$ 6,845,909	\$ 4,501,620	\$ (218,062)	\$ 6,586,146	\$ 5,394,834

continued

**CALCASIEU PARISH POLICE JURY  
COMBINING STATEMENT OF ACTIVITIES  
NONMAJOR COMPONENT UNITS  
FOR THE YEAR ENDED DECEMBER 31, 2020**

**Waterworks District**

	<u>No. 1 of Ward 1</u>	<u>No. 8 of Wards 3 &amp; 8</u>	<u>No. 4 of Ward 4</u>	<u>No. 9 of Ward 4</u>	<u>No. 11 of Wards 4 &amp; 7</u>
<b>EXPENSES</b>	\$ 3,069,969	\$ 1,442,690	\$ 792,282	\$ 2,428,338	\$ 1,089,575
<b>PROGRAM REVENUES</b>					
Charges for services	3,600,926	1,184,012	728,814	2,120,282	922,203
Operating grants and contributions	-	-	-	-	-
Capital grants and contributions	-	51,429	-	-	29,000
Total program revenues	<u>3,600,926</u>	<u>1,235,441</u>	<u>728,814</u>	<u>2,120,282</u>	<u>951,203</u>
Net program (expenses) revenues	<u>530,957</u>	<u>(207,249)</u>	<u>(63,468)</u>	<u>(308,056)</u>	<u>(138,372)</u>
<b>GENERAL REVENUES</b>					
Property taxes	-	265,863	-	474,948	315,671
Sales taxes	-	-	-	-	-
Grants and contributions not restricted to specific program	20,784	-	-	4,700	-
Investment earnings	18,017	1,486	1,057	31,044	6,354
Gain on sale of capital assets	-	-	-	-	8,743
Miscellaneous revenue	-	14,783	43,420	252,990	963
Total general revenues	<u>38,801</u>	<u>282,132</u>	<u>44,477</u>	<u>763,682</u>	<u>331,731</u>
Change in net position	569,758	74,883	(18,991)	455,626	193,359
Net position beginning of year as restated	<u>15,193,908</u>	<u>2,994,744</u>	<u>1,977,939</u>	<u>13,930,183</u>	<u>3,049,224</u>
Net position end of year	<u>\$ 15,763,666</u>	<u>\$ 3,069,627</u>	<u>\$ 1,958,948</u>	<u>\$ 14,385,809</u>	<u>\$ 3,242,583</u>

Waterworks District			Total
No. 7 of Wards 6 & 4	No. 14 of Ward 5	No. 10 of Ward 7	Nonmajor Component Units
\$ 793,212	\$ 963,693	\$ 288,998	\$ 63,481,533
509,754	238,579	-	23,617,541
-	-	191	8,134,720
44,525	-	502,313	987,294
<u>554,279</u>	<u>238,579</u>	<u>502,504</u>	<u>32,739,555</u>
(238,933)	(725,114)	213,506	(30,741,978)
487,397	707,528	470,677	40,831,583
-	-	-	1,292,593
3,117	-	-	1,108,862
3,695	18,264	18,530	1,376,214
-	-	-	177,314
<u>30,726</u>	<u>2,537</u>	<u>-</u>	<u>956,909</u>
<u>524,935</u>	<u>728,329</u>	<u>489,207</u>	<u>45,743,475</u>
286,002	3,215	702,713	15,001,497
<u>3,497,477</u>	<u>7,934,660</u>	<u>1,120,336</u>	<u>167,524,533</u>
\$ <u>3,783,479</u>	\$ <u>7,937,875</u>	\$ <u>1,823,049</u>	\$ <u>182,526,030</u>



**CALCASIEU PARISH POLICE JURY**  
**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS**  
**SCHEDULE BY SOURCE (1)**  
**DECEMBER 31, 2020**

	<u>2020</u>
Governmental funds capital assets:	
Land and right-of-way	\$ 38,659,315
Buildings	78,516,001
Improvements other than buildings	76,297,225
Roads	425,475,132
Bridges	39,729,299
Equipment	41,861,116
Construction in progress	<u>58,416,883</u>
 Total governmental funds capital assets	 <u>\$ 758,954,971</u>

(1) This schedule presents only capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds in the amount of \$508,477 (\$181,919 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 \$102,712,572 (inclusive of \$181,919 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, 2020**

<u>Function and Activity</u>	<u>Land and Right of Way</u>	<u>Buildings</u>	<u>Improvements (Other than Buildings)</u>	<u>Roads</u>
<b>General government:</b>				
Administrative	\$ 2,453,825	\$ 9,890,439	\$ 802,546	\$ -
Finance	-	-	-	-
Facility Management	2,054,815	11,599,745	17,530,823	-
Human Resources	-	-	-	-
Elections	-	-	-	-
Cable Access Channel	-	-	-	-
Other	<u>500,000</u>	<u>580,793</u>	<u>174,569</u>	<u>-</u>
Total general government	5,008,640	22,070,977	18,507,938	-
<b>Public safety:</b>				
Office of Emergency Preparedness	-	-	-	-
Office of Juvenile Justice Services	137,725	1,785,400	713,413	-
Animal Control	-	745,695	118,367	-
Fire protection	18,000	254,948	498,680	-
Correctional	306,777	13,817,268	3,025,020	-
Other	<u>100,000</u>	<u>2,619,686</u>	<u>249,218</u>	<u>-</u>
Total public safety	562,502	19,222,997	4,604,698	-
<b>Public works</b>				
Sanitation	24,420,108	4,823,506	8,779,410	425,475,132
Health and welfare	-	-	6,763,910	-
Culture and recreation	447,089	9,339,600	1,704,022	-
Economic development	8,220,976	22,657,435	35,937,248	-
	<u>-</u>	<u>401,486</u>	<u>-</u>	<u>-</u>
Total governmental funds capital assets allocated to functions	<u>\$ 38,659,315</u>	<u>\$ 78,516,001</u>	<u>\$ 76,297,226</u>	<u>\$ 425,475,132</u>

Construction in progress

Total governmental funds capital assets

(1) This schedule presents only capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds in the amount of \$508,477 (\$181,919 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 \$102,712,572 (inclusive of \$181,919 for internal services funds) which is included in the statement of net position.

<u>Bridges</u>	<u>Equipment</u>	<u>Total</u>
\$ -	\$ 123,493	\$ 13,270,303
-	107,883	107,883
-	1,351,125	32,536,508
-	47,917	47,917
-	38,172	38,172
-	404,570	404,570
-	<u>1,080,742</u>	<u>2,336,104</u>
-	3,153,902	48,741,457
-	2,679,579	2,679,579
-	692,236	3,328,774
-	1,199,649	2,063,711
-	1,676,184	2,447,812
-	1,393,816	18,542,881
-	<u>401,591</u>	<u>3,370,495</u>
-	8,043,055	32,433,252
39,729,299	18,794,792	522,022,247
-	900,791	7,664,701
-	3,558,837	15,049,548
-	6,719,289	73,534,948
-	<u>690,449</u>	<u>1,091,935</u>
<u>\$ 39,729,299</u>	<u>\$ 41,861,115</u>	<u>\$ 700,538,088</u>
		<u>58,416,883</u>
		<u>\$ 758,954,971</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, 2020**

<u>Function and Activity</u>	<u>Governmental Funds Capital Assets January 1, 2020</u>	<u>Additions</u>	<u>Deletions</u>	<u>Governmental Funds Capital Assets December 31, 2020</u>
General government:				
Administrative	\$ 17,401,746	\$ -	\$ 4,138,138	\$ 13,263,608
Finance	107,883	6,694	-	114,577
Facility Management	41,782,293	1,245,921	7,569,595	35,458,619
Human Resources	47,917	-	-	47,917
Elections	38,172	-	-	38,172
Cable Access Channel	379,120	25,450	-	404,570
Other	<u>2,807,665</u>	<u>264,916</u>	<u>90,891</u>	<u>2,981,690</u>
Total general government	<u>62,564,796</u>	<u>1,542,981</u>	<u>11,798,624</u>	<u>52,309,153</u>
Public safety:				
Office of Emergency Preparedness	1,860,979	1,089,080	270,480	2,679,579
Office of Juvenile Justice Services	18,754,839	6,176,531	1,334,030	23,597,340
Animal Control	2,581,929	199,299	286,023	2,495,205
Fire protection	2,638,148	-	190,337	2,447,811
Correctional institution	22,787,374	1,971,303	2,753,436	22,005,241
Other	<u>3,495,593</u>	<u>-</u>	<u>95,374</u>	<u>3,400,219</u>
Total public safety	<u>52,118,862</u>	<u>9,436,213</u>	<u>4,929,680</u>	<u>56,625,395</u>
Public works				
Sanitation	527,760,923	24,785,066	2,303,500	550,242,489
Health and welfare	5,400,367	2,407,709	143,375	7,664,701
Culture and recreation	17,857,152	818,696	2,093,599	16,582,249
Economic development	84,485,536	1,952,900	11,999,387	74,439,049
Economic development	<u>1,206,220</u>	<u>44,487</u>	<u>158,772</u>	<u>1,091,935</u>
Total other functions	<u>636,710,198</u>	<u>30,008,858</u>	<u>16,698,633</u>	<u>650,020,423</u>
Total governmental funds capital assets allocated to functions	<u>\$ 751,393,856</u>	<u>\$ 40,988,052</u>	<u>\$ 33,426,937</u>	<u>\$ 758,954,971</u>

- (1) This schedule presents only capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds in the amount of \$508,477 (\$181,919 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 \$102,712,572 (inclusive of \$181,919 for internal services funds) which is included in the statement of net position.
- (2) Additions and deletions include transfers between functions and excludes construction in progress deletions.

## SUPPLEMENTARY INFORMATION

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

<b><u>Contents</u></b>	<b><u>Page</u></b>
Selected Component Unit Governmental Fund Statements	193
Chief Executive Officer Disclosure - Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer	246
Justice System Funding Disclosure - Schedule of Collections of Court Costs, Fines and Fees	247



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

**Component Units Included in the Primary Government Audit**

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

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

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

**CALCASIEU PARISH POLICE JURY**  
**SELECTED COMPONENT UNITS**  
**BALANCE SHEET**  
**DECEMBER 31, 2020**

	<b>Fire Protection District</b>			
	<b>No. 1 of Ward 1</b>	<b>No. 1 of Ward 2</b>	<b>No. 2 of Ward 4</b>	<b>No. 3 of Ward 4</b>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 1,112,898	\$ 507,253	\$ 2,362,140	\$ 1,780,885
Investments	467,038	212,931	991,562	747,567
Receivables (net of allowances for uncollectibles):				
Taxes	1,731,414	391,192	3,077,035	2,071,683
Interest receivable	427	176	863	629
Other receivables	43,697	4,903	-	-
Intergovernmental receivable	-	-	-	-
Due from primary government	-	-	-	-
Prepaid items	33,167	10,651	50,703	957
Other assets	-	-	-	-
Total assets	<u>\$ 3,388,641</u>	<u>\$ 1,127,106</u>	<u>\$ 6,482,303</u>	<u>\$ 4,601,721</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 16,852	\$ 6,237	\$ 29,082	\$ 32,502
Accrued liabilities	21,229	1,735	27,847	-
Due to primary government	-	-	-	-
Intergovernmental payable	4,197	-	-	-
Retainage payable	-	-	-	-
Contracts payable	-	-	-	-
Other liabilities	-	-	-	-
Total liabilities	<u>42,278</u>	<u>7,972</u>	<u>56,929</u>	<u>32,502</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Property taxes levied for the next fiscal year	1,731,531	391,191	3,076,677	2,071,752
Unavailable revenues	9,374	-	-	-
Total deferred inflows of resources	<u>1,740,905</u>	<u>391,191</u>	<u>3,076,677</u>	<u>2,071,752</u>
<b>FUND BALANCES</b>				
Nonspendable	33,167	10,651	50,703	957
Restricted for:				
Debt Service	-	36,855	-	-
Capital Improvement	-	-	-	-
Unassigned	1,572,291	680,437	3,297,994	2,496,510
Total fund balances	<u>1,605,458</u>	<u>727,943</u>	<u>3,348,697</u>	<u>2,497,467</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 3,388,641</u>	<u>\$ 1,127,106</u>	<u>\$ 6,482,303</u>	<u>\$ 4,601,721</u>

**Fire Protection District**

<u>No. 4 of Ward 4</u>	<u>No. 1 of Ward 5</u>	<u>No. 1 of Ward 6</u>	<u>No. 2 of Ward 8</u>
\$ 2,899,608	\$ 168,321	\$ 760,758	\$ 567,347
1,217,175	70,657	319,219	238,157
957,338	218,992	773,655	424,687
1,002	67	311	193
56,645	94,448	705,484	-
-	2,147	-	4,197
-	21,785	-	-
3,318	34,712	17,707	32,264
-	-	-	-
<u>\$ 5,135,086</u>	<u>\$ 611,129</u>	<u>\$ 2,577,134</u>	<u>\$ 1,266,845</u>
\$ 56,448	\$ 30,947	\$ 239,447	\$ 37,870
-	1,825	3,118	3,713
-	-	-	-
-	-	-	-
76,729	-	23,006	-
-	-	-	-
-	-	-	-
<u>133,177</u>	<u>32,772</u>	<u>265,571</u>	<u>41,583</u>
956,729	218,992	773,845	424,471
56,645	3,230	602,691	-
<u>1,013,374</u>	<u>222,222</u>	<u>1,376,536</u>	<u>424,471</u>
3,318	34,712	17,707	32,264
41,486	-	33,127	-
3,116,069	-	178,580	-
827,662	321,423	705,613	768,527
<u>3,988,535</u>	<u>356,135</u>	<u>935,027</u>	<u>800,791</u>
<u>\$ 5,135,086</u>	<u>\$ 611,129</u>	<u>\$ 2,577,134</u>	<u>\$ 1,266,845</u>

continued

**CALCASIEU PARISH POLICE JURY  
SELECTED COMPONENT UNITS  
BALANCE SHEET  
DECEMBER 31, 2020**

	<b>Gravity Drainage District</b>			
	<b>No. 8 of Ward 1</b>	<b>No. 9 of Ward 2</b>	<b>No. 6 of Ward 5 &amp; 6</b>	<b>No. 2 of Ward 7</b>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 2,123,139	\$ 373,950	\$ 1,779,915	\$ 636,747
Investments	891,219	156,974	747,159	267,289
Receivables (net of allowances for uncollectibles):				
Taxes	1,018,479	467,521	768,559	604,969
Interest receivable	742	133	630	216
Other receivables	120,030	-	10,979	-
Intergovernmental receivable	-	-	-	-
Due from primary government	-	-	-	-
Prepaid items	5,230	5,481	20,111	6,573
Other assets	-	-	-	-
<b>Total assets</b>	<b>\$ 4,158,839</b>	<b>\$ 1,004,059</b>	<b>\$ 3,327,353</b>	<b>\$ 1,515,794</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 7,891	\$ 6,094	\$ 29,201	\$ 9,851
Accrued liabilities	5,461	2,679	3,261	5,784
Due to primary government	-	-	-	-
Intergovernmental payable	-	-	-	-
Retainage payable	-	-	-	-
Contracts payable	-	-	-	-
Other liabilities	-	-	-	-
<b>Total liabilities</b>	<b>13,352</b>	<b>8,773</b>	<b>32,462</b>	<b>15,635</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Property taxes levied for the next fiscal year	1,018,517	467,520	768,640	602,605
Unavailable revenues	-	-	10,979	-
<b>Total deferred inflows of resources</b>	<b>1,018,517</b>	<b>467,520</b>	<b>779,619</b>	<b>602,605</b>
<b>FUND BALANCES</b>				
Nonspendable	5,230	5,481	20,111	6,573
Restricted for:				
Debt Service	-	-	-	-
Capital Improvement	280,338	-	-	-
Unassigned	2,841,402	522,285	2,495,161	890,981
<b>Total fund balances</b>	<b>3,126,970</b>	<b>527,766</b>	<b>2,515,272</b>	<b>897,554</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 4,158,839</b>	<b>\$ 1,004,059</b>	<b>\$ 3,327,353</b>	<b>\$ 1,515,794</b>

**Gravity Drainage District**

<u>No. 7 of</u>		<u>No. 4 of</u>		<u>No. 5 of</u>		<u>Consolidated</u>			
<u>Ward 8</u>		<u>Ward 3</u>		<u>Ward 4</u>		<u>No. 1 (West)    No. 2 (East)</u>			
\$	535,047	\$	13,909,036	\$	10,907,772	\$	32,026	\$	3,404
	224,598		5,838,630		4,578,782		13,443		1,429
	646,176		4,740,926		6,030,085		-		-
	186		4,771		3,831		16		2
	105,188		675,122		7,621		-		-
	-		-		-		-		-
	-		-		299,894		-		-
	9,552		8,858		81,345		1,199		1,199
	-		-		-		-		-
<u>\$</u>	<u>1,520,747</u>	<u>\$</u>	<u>25,177,343</u>	<u>\$</u>	<u>21,909,330</u>	<u>\$</u>	<u>46,684</u>	<u>\$</u>	<u>6,034</u>
\$	2,278	\$	356,545	\$	361,347	\$	2,454	\$	4,061
	2,412		13,263		22,525		2,143		4,679
	-		-		-		-		-
	-		-		-		-		-
	-		-		135,698		-		-
	-		-		-		-		-
	-		-		54,000		-		-
	4,690		369,808		573,570		4,597		8,740
	646,076		4,738,196		6,028,207		-		-
	-		11,412		-		-		-
	646,076		4,749,608		6,028,207		-		-
	9,552		8,858		81,345		1,199		1,199
	-		-		-		-		-
	-		-		-		-		-
	860,429		20,049,069		15,226,208		40,888		(3,905)
	869,981		20,057,927		15,307,553		42,087		(2,706)
<u>\$</u>	<u>1,520,747</u>	<u>\$</u>	<u>25,177,343</u>	<u>\$</u>	<u>21,909,330</u>	<u>\$</u>	<u>46,684</u>	<u>\$</u>	<u>6,034</u>

continued

**CALCASIEU PARISH POLICE JURY**  
**SELECTED COMPONENT UNITS**  
**BALANCE SHEET**  
**DECEMBER 31, 2020**

	<b>Recreation District</b>		
	<b>No. 1 of Ward 3</b>	<b>No. 1 of Ward 4</b>	<b>No. 1 of Ward 8</b>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 1,668,922	\$ 12,757,378	\$ 2,923
Investments	6,259,192	5,354,944	1,227
Receivables (net of allowances for uncollectibles):			
Taxes	6,491,498	7,129,110	-
Interest receivable	45,062	4,179	1
Other receivables	3,124,042	33,719	-
Intergovernmental receivable	-	-	-
Due from primary government	-	-	-
Prepaid items	77,904	70,181	-
Other assets	-	-	-
Total assets	<u>\$ 17,666,620</u>	<u>\$ 25,349,511</u>	<u>\$ 4,151</u>
<b>LIABILITIES</b>			
Accounts payable	\$ 59,864	\$ 157,955	\$ -
Accrued liabilities	19,314	18,758	-
Due to primary government	-	-	-
Intergovernmental payable	-	-	-
Retainage payable	-	61,948	-
Contracts payable	-	-	-
Other liabilities	-	400	-
Total liabilities	<u>79,178</u>	<u>239,061</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Property taxes levied for the next fiscal year	6,487,957	7,125,369	-
Unavailable revenues	75,123	33,719	-
Total deferred inflows of resources	<u>6,563,080</u>	<u>7,159,088</u>	<u>-</u>
<b>FUND BALANCES</b>			
Nonspendable	77,904	70,181	-
Restricted for:			
Debt Service	5,917,124	321,182	-
Senior center	-	-	-
Capital Improvement	3,130,239	9,223,528	-
Unassigned	1,899,095	8,336,471	4,151
Total fund balances	<u>11,024,362</u>	<u>17,951,362</u>	<u>4,151</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 17,666,620</u>	<u>\$ 25,349,511</u>	<u>\$ 4,151</u>

**Community Center and Playground District**

<u>No. 4 of</u> <u>Ward 1</u>	<u>No. 7 of</u> <u>Ward 2</u>	<u>No. 5 of</u> <u>Ward 5</u>	<u>No. 1 of</u> <u>Ward 6</u>
\$ 4,126,669	\$ -	\$ -	\$ 766,756
1,732,263	-	-	321,863
1,569,362	-	-	203,816
1,291	-	-	256
-	-	-	-
-	-	-	-
-	350	76,274	-
31,780	-	-	4,966
-	-	-	-
<u>\$ 7,461,365</u>	<u>\$ 350</u>	<u>\$ 76,274</u>	<u>\$ 1,297,657</u>
\$ 14,489	\$ 350	\$ 268	\$ 685
2,319	-	-	258
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
1,100	-	-	50
<u>17,908</u>	<u>350</u>	<u>268</u>	<u>993</u>
1,569,469	-	-	203,698
-	-	76,006	-
<u>1,569,469</u>	<u>-</u>	<u>76,006</u>	<u>203,698</u>
31,780	-	-	4,966
-	-	-	-
804,357	-	-	-
2,877,477	-	-	-
<u>2,160,374</u>	<u>-</u>	<u>-</u>	<u>1,088,000</u>
<u>5,873,988</u>	<u>-</u>	<u>-</u>	<u>1,092,966</u>
<u>\$ 7,461,365</u>	<u>\$ 350</u>	<u>\$ 76,274</u>	<u>\$ 1,297,657</u>

continued

**CALCASIEU PARISH POLICE JURY**  
**SELECTED COMPONENT UNITS**  
**BALANCE SHEET**  
**DECEMBER 31, 2020**

	<b>Sewer District</b>	<b>Calcasieu Parish Public Safety</b>	<b>Calcasieu Parish</b>
	<b>No. 12 of Ward 4</b>	<b>Communications District</b>	<b>Coroner</b>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 19,967	\$ 4,103,091	\$ 54,243
Investments	8,382	1,722,916	22,770
Receivables (net of allowances for uncollectibles):			
Taxes	-	-	-
Interest receivable	7	1,409	24
Other receivables	-	384,229	1,872
Intergovernmental receivable	-	245,438	88,347
Due from primary government	-	109,000	-
Prepaid items	-	5,114	4,596
Other assets	-	-	-
Total assets	\$ 28,356	\$ 6,571,197	\$ 171,852
<b>LIABILITIES</b>			
Accounts payable	\$ -	\$ 78,395	\$ 23,610
Accrued liabilities	-	26,310	52,702
Due to primary government	-	-	-
Intergovernmental payable	-	-	-
Retainage payable	-	-	-
Contracts payable	-	-	-
Other liabilities	-	-	-
Total liabilities	-	104,705	76,312
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Property taxes levied for the next fiscal year	-	-	-
Unavailable revenues	-	-	1,872
Total deferred inflows of resources	-	-	1,872
<b>FUND BALANCES</b>			
Nonspendable	-	5,114	4,596
Restricted for:			
Debt Service	-	-	-
Capital Improvement	-	-	-
Unassigned	28,356	6,461,378	89,072
Total fund balances	28,356	6,466,492	93,668
Total liabilities, deferred inflows of resources and fund balances	\$ 28,356	\$ 6,571,197	\$ 171,852

<b>14th Judicial District</b>		
<b>Criminal Court Fund</b>	<b>District Attorney</b>	<b>Calcasieu Parish Gaming Revenue District</b>
\$ 7,161,233	\$ 6,177,502	\$ 3,966
2,316,317	4,376,112	-
3,277,139	4,104,309	-
1,999	452	-
-	9,893	6,045,758
102,260	233,791	-
-	-	-
5,457	10,393	-
-	-	-
<u>\$ 12,864,405</u>	<u>\$ 14,912,452</u>	<u>\$ 6,049,724</u>
\$ 28,663	\$ 115,340	\$ 3,332
43,197	84,159	-
-	-	-
17,382	-	6,041,872
-	-	-
-	-	-
-	-	-
<u>89,242</u>	<u>199,499</u>	<u>6,045,204</u>
3,275,597	4,102,377	-
-	-	-
<u>3,275,597</u>	<u>4,102,377</u>	<u>-</u>
5,457	672,315	-
-	-	-
-	-	-
<u>9,494,109</u>	<u>9,938,261</u>	<u>4,520</u>
<u>9,499,566</u>	<u>10,610,576</u>	<u>4,520</u>
<u>\$ 12,864,405</u>	<u>\$ 14,912,452</u>	<u>\$ 6,049,724</u>

**CALCASIEU PARISH POLICE JURY  
SELECTED COMPONENT UNITS  
RECONCILIATION OF THE BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
DECEMBER 31, 2020**

	<u>Fire Protection District</u>			
	<u>No. 1 of Ward 1</u>	<u>No. 1 of Ward 2</u>	<u>No. 2 of Ward 4</u>	<u>No. 3 of Ward 4</u>
Fund balances - total governmental funds	\$ 1,605,458	\$ 727,943	\$ 3,348,697	\$ 2,497,467
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	4,094,463	2,432,434	3,614,128	2,734,255
Less accumulated depreciation	(2,373,237)	(1,467,411)	(2,067,347)	(1,649,344)
Some revenues were collected more than sixty days after year end and therefore, are not available soon enough to pay for current-period expenditures.				
	-	-	-	-
Prepaid assets relating to issuance of debt				
	-	-	-	-
Some liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds. These liabilities consist of the following:				
Bonds payable	-	(850,000)	-	-
Deferred premium and discount	-	4,621	-	-
Deferred amount on refunding	-	30,442	-	-
Capital lease obligations	-	-	-	-
Compensated absences	(228)	-	(66,817)	-
Accrued interest payable	-	(15,006)	-	-
Other liabilities	-	-	-	-
OPEB liability	(765,029)	-	(1,118,609)	-
Pension liability	(2,294,533)	-	(3,126,547)	-
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.				
	(1,336)	(994)	(1,598)	(858)
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>755,534</u>	<u>-</u>	<u>865,364</u>	<u>-</u>
Total net position of governmental activities	<u>\$ 1,021,092</u>	<u>\$ 862,029</u>	<u>\$ 1,447,271</u>	<u>\$ 3,581,520</u>

**Fire Protection District**

<u>No. 4 of Ward 4</u>	<u>No. 1 of Ward 5</u>	<u>No. 1 of Ward 6</u>	<u>No. 2 of Ward 8</u>
\$ 3,988,535	\$ 356,135	\$ 935,027	\$ 800,791
4,461,786 (1,121,448)	1,771,954 (657,276)	6,427,574 (1,212,773)	2,968,673 (1,724,358)
-	-	127,116	-
27,772	-	-	-
(4,905,000)	-	(3,585,000)	-
(205,174)	-	(142,411)	-
-	-	-	-
(604,232)	-	-	-
-	-	(3,459)	-
(78,887)	-	(47,232)	-
-	-	-	-
-	-	(44,952)	(5,928)
-	-	(169,174)	(183,609)
(559)	(183)	-	(652)
<u>56,645</u>	<u>3,230</u>	<u>517,649</u>	<u>47,567</u>
<u>\$ 1,619,438</u>	<u>\$ 1,473,860</u>	<u>\$ 2,802,365</u>	<u>\$ 1,902,484</u>

continued

**CALCASIEU PARISH POLICE JURY  
SELECTED COMPONENT UNITS  
RECONCILIATION OF THE BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
DECEMBER 31, 2020**

	<b>Gravity Drainage District</b>			
	<b>No. 8 of Ward 1</b>	<b>No. 9 of Ward 2</b>	<b>No. 6 of Ward 5 &amp; 6</b>	<b>No. 2 of Ward 7</b>
Fund balances - total governmental funds	\$ 3,126,970	\$ 527,766	\$ 2,515,272	\$ 897,554
Total net position reported for governmental activities in the statement of net position is different because:				
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in governmental funds.				
Governmental capital assets	6,560,101	721,688	3,898,714	698,077
Less accumulated depreciation	(924,300)	(265,842)	(1,352,855)	(269,688)
Some revenues were collected more than sixty days after year end and therefore, are not available soon enough to pay for current-period expenditures.				
	-	-	-	-
Prepaid assets relating to issuance of debt				
	-	-	-	-
Some liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds. These liabilities consist of the following:				
Bonds payable	-	-	-	-
Deferred premium and discount	-	-	-	-
Deferred amount on refunding	-	-	-	-
Capital lease obligations	-	-	-	-
Compensated absences	(24,950)	(1,849)	(7,561)	(8,747)
Accrued interest payable	-	-	(7,137)	-
Other liabilities	(6,158)	(657)	(2,563)	(2,435)
OPEB liability	(461,614)	(273,215)	(74,668)	(26,623)
Pension liability	(2,413)	(742)	(763)	-
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.				
	-	(2,414)	-	-
Deferred outflows and inflows of resources are not available to pay current period expenditures and therefore are not reported in the fund level statements.				
	(77,793)	(38,177)	(12,170)	8,214
Total net position of governmental activities	<u>\$ 8,189,843</u>	<u>\$ 666,558</u>	<u>\$ 4,956,269</u>	<u>\$ 1,296,352</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>
\$ 869,981	\$ 20,057,927	\$ 15,307,553	\$ 42,087	\$ (2,706)
2,138,917	30,278,344	22,945,569	-	-
(637,190)	(13,892,228)	(7,567,801)	-	-
-	11,412	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
(2,263)	(24,709)	(22,906)	(5,172)	(2,018)
-	-	-	-	-
(304)	(7,659)	(3,436)	(528)	-
(2,135)	(226,007)	(137,295)	(5,874)	(15,378)
-	(5,339)	(8,300)	-	-
-	(439,380)	(7,264)	-	-
1,599	(258,086)	10,239	4,775	13,742
<u>\$ 2,368,605</u>	<u>\$ 35,494,275</u>	<u>\$ 30,516,359</u>	<u>\$ 35,288</u>	<u>\$ (6,360)</u>

continued

**CALCASIEU PARISH POLICE JURY  
SELECTED COMPONENT UNITS  
RECONCILIATION OF THE BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
DECEMBER 31, 2020**

	<u>Recreation District</u>		
	<u>No. 1 of Ward 3</u>	<u>No. 1 of Ward 4</u>	<u>No. 1 of Ward 8</u>
Fund balances - total governmental funds	\$ 11,024,362	\$ 17,951,362	\$ 4,151
Total net position reported for governmental activities in the statement of net position is different because:			
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in governmental funds.			
Governmental capital assets	34,510,052	13,384,752	205,573
Less accumulated depreciation	(9,175,322)	(4,314,272)	(137,650)
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	13,780	22,061	-
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	(16,245,000)	(9,610,000)	-
Deferred premium and discount	(685,510)	(1,161,351)	-
Deferred amount on refunding	-	-	-
Capital lease obligations	-	-	-
Compensated absences	(71,390)	(43,989)	-
Accrued interest payable	(146,414)	(140,494)	-
Other liabilities	(25,231)	(16,999)	-
OPEB liability	(463,781)	(770,897)	-
Pension liability	(6,868)	(6,774)	-
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.			
	(307,174)	(10,130)	-
Deferred outflows and inflows of resources are not available to pay current period expenditures and therefore are not reported in the fund level statements.			
	<u>1,949</u>	<u>(121,464)</u>	<u>-</u>
Total net position of governmental activities	<u>\$ 18,423,453</u>	<u>\$ 15,161,805</u>	<u>\$ 72,074</u>

**Community Center and Playground District**

<u>No. 4 of Ward 1</u>	<u>No. 7 of Ward 2</u>	<u>No. 5 of Ward 5</u>	<u>No. 1 of Ward 6</u>
\$ 5,873,988	\$ -	\$ -	\$ 1,092,966
8,026,476	447,198	38,390	131,091
(3,101,302)	(101,522)	(12,890)	(96,559)
-	-	-	-
-	-	-	-
(325,000)	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
(4,596)	-	-	-
(2,662)	-	-	-
(1,178)	-	-	-
(22,927)	-	-	-
(943)	-	-	-
-	-	-	(174)
(62,924)	-	76,006	-
<u>\$ 10,378,932</u>	<u>\$ 345,676</u>	<u>\$ 101,506</u>	<u>\$ 1,127,324</u>

continued

**CALCASIEU PARISH POLICE JURY  
SELECTED COMPONENT UNITS  
RECONCILIATION OF THE BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
DECEMBER 31, 2020**

	<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	\$ 28,356	\$ 6,466,492	\$ 93,668
Total net position reported for governmental activities in the statement of net position is different because:			
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in governmental funds.			
Governmental capital assets	121,364	5,797,435	233,347
Less accumulated depreciation	(68,570)	(3,779,907)	(174,821)
Some revenues were collected more than sixty days after year end and therefore, are not available soon enough to pay for current-period expenditures.			
	-	84,244	50,423
Prepaid assets relating to issuance of debt			
	-	-	-
Some liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds. These liabilities consist of the following:			
Bonds payable	-	-	-
Deferred premium and discount	-	-	-
Deferred amount on refunding	-	-	-
Capital lease obligations	-	-	-
Compensated absences	-	(55,075)	(18,639)
Accrued interest payable	-	-	-
Other liabilities	-	(25,056)	(1,176)
OPEB liability	-	(1,358,970)	(364,845)
Pension liability	-	(10,813)	(2,999)
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.			
	-	(36,084)	(699)
Deferred outflows and inflows of resources are not available to pay current period expenditures and therefore are not reported in the fund level statements.			
	-	(236,357)	(32,321)
Total net position of governmental activities	<u>\$ 81,150</u>	<u>\$ 6,845,909</u>	<u>\$ (218,062)</u>

<u>14th Judicial District</u>		<u>Calcasieu Parish</u>
<u>Criminal</u>	<u>District</u>	<u>Gaming Revenue</u>
<u>Court Fund</u>	<u>Attorney</u>	<u>District</u>
\$ 9,499,566	\$ 10,610,576	\$ 4,520
436,793	2,236,916	-
(340,105)	(2,050,212)	-
-	-	-
-	-	-
-	-	-
-	-	-
(7,818)	-	-
(135,345)	(379,008)	-
-	-	-
(32,222)	(51,059)	-
(2,732,955)	(4,562,525)	-
(14,961)	(1,711,548)	-
(1,952)	-	-
<u>(84,855)</u>	<u>1,301,694</u>	<u>-</u>
<u>\$ 6,586,146</u>	<u>\$ 5,394,834</u>	<u>\$ 4,520</u>

**CALCASIEU PARISH POLICE JURY**  
**SELECTED COMPONENT UNITS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

	<b>Fire Protection District</b>			
	<b>No. 1 of Ward 1</b>	<b>No. 1 of Ward 2</b>	<b>No. 2 of Ward 4</b>	<b>No. 3 of Ward 4</b>
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$ 1,906,781	\$ 397,979	\$ 2,981,720	\$ 1,940,334
Intergovernmental revenues	484,389	45,267	513,367	131,819
Charges for services	-	-	40,986	-
Fines and forfeitures	-	-	-	-
Investment income	24,777	7,994	45,176	28,396
Gaming revenue	-	-	-	-
Sale of assets	-	2,109	-	-
Donations	-	-	-	-
Miscellaneous revenues	-	-	-	-
Total revenues	<u>2,415,947</u>	<u>453,349</u>	<u>3,581,249</u>	<u>2,100,549</u>
<b>EXPENDITURES</b>				
General government	-	-	-	-
Public safety	2,038,985	370,684	3,009,075	1,283,332
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Economic development	-	-	-	-
Capital outlay	375,126	-	-	100,884
Intergovernmental	-	-	-	-
Debt service:				
Principal retirement	-	90,000	-	-
Interest and fiscal charges	-	38,767	-	-
Total expenditures	<u>2,414,111</u>	<u>499,451</u>	<u>3,009,075</u>	<u>1,384,216</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,836</u>	<u>(46,102)</u>	<u>572,174</u>	<u>716,333</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Insurance proceeds	232,674	141,844	73,835	161,855
Issuance of debt	-	-	-	-
Refunding debt issuance	-	-	-	-
Payment to refunding agent	-	-	-	-
Reoffering premium	-	-	-	-
Issue discount	-	-	-	-
Bond Premium	-	-	-	-
Total other financing sources (uses)	<u>232,674</u>	<u>141,844</u>	<u>73,835</u>	<u>161,855</u>
Net change in fund balances	234,510	95,742	646,009	878,188
Fund balance at beginning of year	<u>1,370,948</u>	<u>632,201</u>	<u>2,702,688</u>	<u>1,619,279</u>
Fund balance at end of year	<u>\$ 1,605,458</u>	<u>\$ 727,943</u>	<u>\$ 3,348,697</u>	<u>\$ 2,497,467</u>

**Fire Protection District**

	<u>No. 4 of Ward 4</u>	<u>No. 1 of Ward 5</u>	<u>No. 1 of Ward 6</u>	<u>No. 2 of Ward 8</u>
\$	962,026	\$ 221,826	\$ 806,873	\$ 421,823
	25,683	55,009	109,249	40,014
	-	-	-	-
	-	-	-	-
	53,889	4,679	19,408	8,306
	-	-	-	-
	-	-	71,319	-
	-	-	-	-
	-	-	-	4,987
	<u>1,041,598</u>	<u>281,514</u>	<u>1,006,849</u>	<u>475,130</u>
	-	-	-	-
	295,770	156,890	933,477	383,211
	-	-	-	-
	-	-	-	-
	-	-	-	-
	1,819,294	236,286	1,195,420	116,124
	-	-	-	-
	95,000	-	135,000	-
	279,467	-	147,847	-
	<u>2,489,531</u>	<u>393,176</u>	<u>2,411,744</u>	<u>499,335</u>
	<u>(1,447,933)</u>	<u>(111,662)</u>	<u>(1,404,895)</u>	<u>(24,205)</u>
	60,103	91,218	663,874	237,201
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	<u>60,103</u>	<u>91,218</u>	<u>663,874</u>	<u>237,201</u>
	(1,387,830)	(20,444)	(741,021)	212,996
	<u>5,376,365</u>	<u>376,579</u>	<u>1,676,048</u>	<u>587,795</u>
\$	<u><u>3,988,535</u></u>	<u><u>356,135</u></u>	<u><u>935,027</u></u>	<u><u>800,791</u></u>

continued

**CALCASIEU PARISH POLICE JURY**  
**SELECTED COMPONENT UNITS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

	<b>Gravity Drainage District</b>			
	<b>No 8 of Ward 1</b>	<b>No. 9 of Ward 2</b>	<b>No. 6 of Wards 5 &amp; 6</b>	<b>No. 2 of Ward 7</b>
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$ 1,139,169	\$ 469,114	\$ 789,075	\$ 647,381
Intergovernmental revenues	93,686	9,099	114,636	6,911
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	32,631	7,286	30,066	12,741
Gaming revenue	-	-	-	-
Sale of assets	-	69,375	-	-
Donations	-	-	-	-
Miscellaneous revenues	-	179	-	-
Total revenues	<u>1,265,486</u>	<u>555,053</u>	<u>933,777</u>	<u>667,033</u>
<b>EXPENDITURES</b>				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	739,155	322,108	824,441	678,805
Culture and recreation	-	-	-	-
Economic development	-	-	-	-
Capital outlay	127,936	140,263	157,377	77,655
Intergovernmental	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	<u>867,091</u>	<u>462,371</u>	<u>981,818</u>	<u>756,460</u>
Excess (deficiency) of revenues over (under) expenditures	<u>398,395</u>	<u>92,682</u>	<u>(48,041)</u>	<u>(89,427)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Insurance proceeds	120,030	-	-	68,579
Issuance of debt	-	-	-	-
Refunding debt issuance	-	-	-	-
Payment to refunding agent	-	-	-	-
Reoffering premium	-	-	-	-
Issue discount	-	-	-	-
Bond Premium	-	-	-	-
Total other financing sources (uses)	<u>120,030</u>	<u>-</u>	<u>-</u>	<u>68,579</u>
Net change in fund balances	518,425	92,682	(48,041)	(20,848)
Fund balance at beginning of year	<u>2,608,545</u>	<u>435,084</u>	<u>2,563,313</u>	<u>918,402</u>
Fund balance at end of year	<u>\$ 3,126,970</u>	<u>\$ 527,766</u>	<u>\$ 2,515,272</u>	<u>\$ 897,554</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>
\$ 629,490	\$ 5,127,821	\$ 5,394,247	\$ -	\$ -
3,379	172,117	339,721	225,865	125,000
-	-	-	-	-
-	-	-	-	-
9,370	200,728	163,887	834	649
-	-	-	-	-
14,874	38,390	6,174	-	-
-	-	-	-	-
-	41,768	15,254	-	-
<u>657,113</u>	<u>5,580,824</u>	<u>5,919,283</u>	<u>226,699</u>	<u>125,649</u>
-	-	-	-	-
-	-	-	-	-
375,969	3,360,473	2,518,206	222,455	135,026
-	-	-	-	-
-	-	-	-	-
111,797	1,242,336	2,659,563	-	-
-	-	-	-	-
-	-	-	-	-
<u>487,766</u>	<u>4,602,809</u>	<u>5,177,769</u>	<u>222,455</u>	<u>135,026</u>
<u>169,347</u>	<u>978,015</u>	<u>741,514</u>	<u>4,244</u>	<u>(9,377)</u>
105,188	736,068	86,916	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>105,188</u>	<u>736,068</u>	<u>86,916</u>	<u>-</u>	<u>-</u>
274,535	1,714,083	828,430	4,244	(9,377)
595,446	18,343,844	14,479,123	37,843	6,671
<u>\$ 869,981</u>	<u>\$ 20,057,927</u>	<u>\$ 15,307,553</u>	<u>\$ 42,087</u>	<u>\$ (2,706)</u>

continued

**CALCASIEU PARISH POLICE JURY**  
**SELECTED COMPONENT UNITS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

	<b>Recreation District</b>		
	<b>No. 1 of Ward 3</b>	<b>No. 1 of Ward 4</b>	<b>No. 1 of Ward 8</b>
<b>REVENUES</b>			
Taxes:			
Ad valorem	\$ 6,763,342	\$ 6,049,862	\$ -
Intergovernmental revenues	131,067	102,412	-
Charges for services	139,649	22,933	-
Fines and forfeitures	-	-	-
Investment income	142,031	187,710	41
Gaming revenue	-	-	-
Sale of assets	-	5,193	-
Donations	50	-	-
Miscellaneous revenues	9,376	2,734	-
Total revenues	<u>7,185,515</u>	<u>6,370,844</u>	<u>41</u>
<b>EXPENDITURES</b>			
General government	-	-	-
Public safety	-	-	-
Public works	-	-	-
Culture and recreation	3,901,186	3,166,347	-
Economic development	-	-	-
Capital outlay	560,472	1,086,784	-
Intergovernmental	-	-	-
Debt service:			
Principal retirement	5,505,000	390,000	-
Interest and fiscal charges	698,652	566,073	-
Total expenditures	<u>10,665,310</u>	<u>5,209,204</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,479,795)</u>	<u>1,161,640</u>	<u>41</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Insurance proceeds	3,148,869	1,435,791	-
Issuance of debt	-	-	-
Refunding debt issuance	-	-	-
Payment to refunding agent	-	-	-
Reoffering premium	-	-	-
Issue discount	-	-	-
Bond Premium	-	-	-
Total other financing sources (uses)	<u>3,148,869</u>	<u>1,435,791</u>	<u>-</u>
Net change in fund balances	(330,926)	2,597,431	41
Fund balance at beginning of year	<u>11,355,288</u>	<u>15,353,931</u>	<u>4,110</u>
Fund balance at end of year	<u>\$ 11,024,362</u>	<u>\$ 17,951,362</u>	<u>\$ 4,151</u>

**Community Center and Playground District**

<b>No. 4 of Ward 1</b>	<b>No. 7 of Ward 2</b>	<b>No. 5 of Ward 5</b>	<b>No. 1 of Ward 6</b>
\$ 1,754,107	\$ -	\$ -	\$ 211,605
23,746	5,218	11,912	93,360
37,300	-	-	900
-	-	-	-
49,964	1	-	10,683
-	-	-	-
-	-	-	-
-	-	-	-
476	-	-	-
<u>1,865,593</u>	<u>5,219</u>	<u>11,912</u>	<u>316,548</u>
-	-	-	-
-	-	-	-
-	-	-	-
638,767	5,448	11,913	248,055
-	-	-	-
80,581	-	-	-
-	-	-	-
160,000	-	-	-
12,483	-	-	-
<u>891,831</u>	<u>5,448</u>	<u>11,913</u>	<u>248,055</u>
<u>973,762</u>	<u>(229)</u>	<u>(1)</u>	<u>68,493</u>
1,155,265	-	-	28,570
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>1,155,265</u>	<u>-</u>	<u>-</u>	<u>28,570</u>
2,129,027	(229)	(1)	97,063
3,744,961	229	1	995,903
<u>\$ 5,873,988</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,092,966</u>

continued

**CALCASIEU PARISH POLICE JURY**  
**SELECTED COMPONENT UNITS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

	<u>Sewer District No. 12 of Ward 4</u>	<u>Calcasieu Parish Public Safety Communications District</u>	<u>Calcasieu Parish Coroner</u>
<b>REVENUES</b>			
Taxes:			
Ad valorem	\$ -	\$ -	\$ -
Intergovernmental revenues	-	962,267	669,996
Charges for services	-	3,933,816	752,099
Fines and forfeitures	-	-	-
Investment income	283	53,699	1,391
Gaming revenue	-	-	-
Sale of assets	-	-	-
Donations	-	-	-
Miscellaneous revenues	-	8,402	8,320
Total revenues	<u>283</u>	<u>4,958,184</u>	<u>1,431,806</u>
<b>EXPENDITURES</b>			
General government	-	-	1,384,544
Public safety	-	3,514,816	-
Public works	-	-	-
Culture and recreation	-	-	-
Economic development	-	-	-
Capital outlay	-	453,063	7,719
Intergovernmental	-	-	-
Debt service:			
Principal retirement	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	<u>-</u>	<u>3,967,879</u>	<u>1,392,263</u>
Excess (deficiency) of revenues over (under) expenditures	<u>283</u>	<u>990,305</u>	<u>39,543</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Insurance proceeds	-	8,650	-
Issuance of debt	-	-	-
Refunding debt issuance	-	-	-
Payment to refunding agent	-	-	-
Reoffering premium	-	-	-
Issue discount	-	-	-
Bond Premium	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>8,650</u>	<u>-</u>
Net change in fund balances	283	998,955	39,543
Fund balance at beginning of year	<u>28,073</u>	<u>5,467,537</u>	<u>54,125</u>
Fund balance at end of year	<u>\$ 28,356</u>	<u>\$ 6,466,492</u>	<u>\$ 93,668</u>

<u>14th Judicial District</u>		
<u>Criminal</u>		<u>Calcasieu Parish</u>
<u>Court</u>	<u>District</u>	<u>Gaming Revenue</u>
<u>Fund</u>	<u>Attorney</u>	<u>District</u>
\$ 3,250,533	\$ 4,068,820	\$ -
3,261,385	2,304,017	-
531,394	583,542	-
594,767	1,974,698	-
92,565	108,309	10,588
-	-	18,391,173
980	135,093	-
-	-	-
-	23,222	-
<u>7,731,624</u>	<u>9,197,701</u>	<u>18,401,761</u>
6,866,518	9,419,337	-
-	-	-
-	-	-
-	-	6,919
-	-	-
-	-	18,390,322
-	-	-
-	-	-
<u>6,866,518</u>	<u>9,419,337</u>	<u>18,397,241</u>
<u>865,106</u>	<u>(221,636)</u>	<u>4,520</u>
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
<u>865,106</u>	<u>(221,636)</u>	<u>4,520</u>
<u>8,634,460</u>	<u>10,832,212</u>	<u>-</u>
<u>\$ 9,499,566</u>	<u>\$ 10,610,576</u>	<u>\$ 4,520</u>

**CALCASIEU PARISH POLICE JURY  
SELECTED COMPONENT UNITS  
RECONCILIATION OF THE STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCES  
TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2020**

	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	\$ 234,510	\$ 95,742	\$ 646,009	\$ 878,188
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	354,391	21,379	12,499	(120,434)
Depreciation expense	(113,971)	(111,678)	(155,276)	45,794
The net effect of various miscellaneous transactions involving capital assets such as sales, trade-ins, and donations, is to decrease net position				
	(25,562)	(49,322)	(52,478)	(41,053)
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.				
	-	70,012	-	-
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	2,829	(994)	(990)	(858)
Accrued interest payable	-	16,287	-	-
Capital lease payable	-	-	-	-
Compensated absences	(228)	-	(6,496)	-
Other liabilities	-	-	-	-
Other post employment benefits	(19,863)	-	167,033	-
Pension liability	(328,524)	-	(414,535)	-
Deferred outflows and inflows of resources are not available to pay current period expenditures and therefore are not reported in the fund level statements.				
	226,379	-	131,026	-
Change in net position of governmental activities	\$ 329,961	\$ 41,426	\$ 326,792	\$ 761,637

**Fire Protection District**

<u>No. 4 of Ward 4</u>	<u>No. 1 of Ward 5</u>	<u>No. 1 of Ward 6</u>	<u>No. 2 of Ward 8</u>
\$ (1,387,830)	\$ (20,444)	\$ (741,021)	\$ 212,996
1,644,370	182,520	1,222,728	6,959
(158,315)	(69,268)	(287,090)	(109,952)
(2,626)	(46,207)	(519,396)	(101,905)
-	-	-	-
110,811	-	145,221	-
3,007	(183)	2,162	718
79,899	-	1,361	-
55,720	-	-	-
-	-	(3,141)	-
-	-	-	-
-	-	10,992	1,593
-	-	(15,673)	(15,108)
<u>56,645</u>	<u>3,230</u>	<u>608,138</u>	<u>15,934</u>
<u>\$ 401,681</u>	<u>\$ 49,648</u>	<u>\$ 424,281</u>	<u>\$ 11,235</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, 2020**

	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	\$ 518,425	\$ 92,682	\$ (48,041)	\$ (20,848)
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	147,327	140,263	52,482	77,628
Depreciation expense	(187,970)	(59,448)	(179,793)	(66,202)
The net effect of various miscellaneous transactions involving capital assets such as sales, trade-ins, and donations, is to decrease net position	(92,982)	(27,982)	-	(3,047)
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	288	(560)	(7,137)	250
Accrued interest payable	-	-	-	-
Capital lease payable	-	-	-	-
Compensated absences	(12,565)	(940)	(809)	(6,637)
Other liabilities	(2,728)	(465)	(1,539)	(2,138)
Other post employment benefits	157,848	79,476	25,813	(8,285)
Pension liability	211,209	57,492	51,476	-
Deferred outflows and inflows of resources are not available to pay current period expenditures and therefore are not reported in the fund level statements.	(357,955)	(130,160)	(65,737)	6,053
Change in net position of governmental activities	\$ 380,897	\$ 150,358	\$ (173,285)	\$ (23,226)

**Gravity Drainage District**

<u>No. 7 of</u>		<u>No. 4 of</u>		<u>No. 5 of</u>		<u>Consolidated</u>			
<u>Ward 8</u>		<u>Ward 3</u>		<u>Ward 4</u>		<u>No. 1 (West)    No. 2 (East)</u>			
\$	274,535	\$	1,714,083	\$	828,430	\$	4,244	\$	(9,377)
	109,105		1,526,205		2,544,285		-		-
	(113,990)		(692,936)		(840,972)		-		-
	(3,732)		(45,725)		(24,194)		-		-
	-		-		(22,822)		-		-
	-		-		-		-		-
	4,854		(194,784)		(7,264)		-		-
	-		-		-		-		-
	-		18,160		-		-		-
	(541)		(9,500)		(17,805)		(5,172)		(2,018)
	92		(120,091)		45,081		(528)		-
	(2,135)		281,609		(137,295)		(5,874)		(15,378)
	-		490,547		810,653		-		-
	<u>1,599</u>		<u>(718,282)</u>		<u>(668,671)</u>		<u>4,775</u>		<u>13,742</u>
\$	<u>269,787</u>	\$	<u>2,249,286</u>	\$	<u>2,509,426</u>	\$	<u>(2,555)</u>	\$	<u>(13,031)</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, 2020**

	<b>Recreation District</b>		
	<b>No. 1 of Ward 3</b>	<b>No. 1 of Ward 4</b>	<b>No. 1 of Ward 8</b>
Net change in fund balances - total governmental funds	\$ (330,926)	\$ 2,597,431	\$ 41
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	520,326	745,081	-
Depreciation expense	(1,120,276)	(388,389)	(4,492)
The net effect of various miscellaneous transactions involving capital assets such as sales, trade-ins, and donations, is to decrease net position			
	(2,223,818)	(256,535)	-
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.			
	5,771,123	537,094	-
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	(286,587)	12,879	-
Accrued interest payable	145,168	107,777	-
Capital lease payable	-	-	-
Compensated absences	(29,126)	(17,034)	-
Other liabilities	(6,901)	(5,860)	-
Other post employment benefits	85,258	269,547	-
Pension liability	657,163	681,707	-
Deferred outflows and inflows of resources are not available to pay current period expenditures and therefore are not reported in the fund level statements.			
	(669,401)	(903,093)	-
Change in net position of governmental activities	<u>\$ 2,512,003</u>	<u>\$ 3,380,605</u>	<u>\$ (4,451)</u>

**Community Center and Playground District**

<u>No. 4 of Ward 1</u>	<u>No. 7 of Ward 2</u>	<u>No. 5 of Ward 5</u>	<u>No. 1 of Ward 6</u>
\$ 2,129,027	\$ (229)	\$ (1)	\$ 97,063
-	-	-	-
(251,681)	(17,784)	-	(3,567)
(48,251)	-	-	-
-	-	-	-
160,000	-	-	-
410	-	-	(174)
1,288	-	-	-
-	-	-	-
1,172	-	-	-
306	-	-	-
78,998	-	-	-
77,688	-	-	-
<u>(153,959)</u>	<u>-</u>	<u>76,006</u>	<u>-</u>
<u>\$ 1,994,998</u>	<u>\$ (18,013)</u>	<u>\$ 76,005</u>	<u>\$ 93,322</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, 2020**

	<u>Sewer District No. 12 of Ward 4</u>	<u>Calcasieu Parish Public Safety Communications District</u>	<u>Calcasieu Parish Coroner</u>
Net change in fund balances - total governmental funds	\$ 283	\$ 998,955	\$ 39,543
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	-	6,903	7,096
Depreciation expense	(2,427)	(272,659)	(16,143)
The net effect of various miscellaneous transactions involving capital assets such as sales, trade-ins, and donations, is to decrease net position			
	-	(19,936)	15,112
Because some revenues will not be collected for several months after year-end, they are not considered "available" revenues in the governmental funds.			
	-	79,714	-
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	-	(36,084)	4,206
Accrued interest payable	-	-	-
Capital lease payable	-	-	-
Compensated absences	-	(23,258)	(4,574)
Other liabilities	-	(8,396)	(826)
Other post employment benefits	-	437,402	64,581
Pension liability	-	1,089,360	268,445
Deferred outflows and inflows of resources are not available to pay current period expenditures and therefore are not reported in the fund level statements.			
	-	(1,509,503)	(329,410)
Change in net position of governmental activities	<u>\$ (2,144)</u>	<u>\$ 742,498</u>	<u>\$ 48,030</u>

<u>14th Judicial District</u>		<u>Calcasieu Parish</u>
<u>Criminal</u>	<u>District</u>	<u>Gaming Revenue</u>
<u>Court Fund</u>	<u>Attorney</u>	<u>District</u>
\$ 865,106	\$ (221,636)	\$ 4,520
44,144	161,885	-
(24,384)	(93,805)	-
-	(111,790)	-
-	-	-
-	-	-
(1,215)	223	(1)
-	-	-
5,277	-	-
(65,727)	(55,671)	-
(10,916)	(17,849)	-
356,292	310,787	-
1,416,065	1,056,002	-
(1,736,716)	(1,731,258)	-
<u>\$ 847,926</u>	<u>\$ (703,112)</u>	<u>\$ 4,519</u>

**CALCASIEU PARISH POLICE JURY  
 FIRE PROTECTION DISTRICT NO. 1 OF WARD 2  
 DISCRETELY PRESENTED COMPONENT UNIT  
 COMBINING BALANCE SHEET  
 DECEMBER 31, 2020**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 481,301	\$ 25,952	\$ 507,253
Investments	202,037	10,894	212,931
Taxes receivable - net	260,139	131,053	391,192
Interest receivable	167	9	176
Other receivable	4,903	-	4,903
Prepaid items	10,651	-	10,651
Total assets	<u>\$ 959,198</u>	<u>\$ 167,908</u>	<u>\$ 1,127,106</u>
<b>LIABILITIES</b>			
Accounts payable	\$ 6,237	\$ -	\$ 6,237
Accrued liabilities	<u>1,735</u>	<u>-</u>	<u>1,735</u>
Total liabilities	<u>7,972</u>	<u>-</u>	<u>7,972</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Property taxes levied for the next fiscal year	<u>260,138</u>	<u>131,053</u>	<u>391,191</u>
<b>FUND BALANCES</b>			
Nonspendable	10,651	-	10,651
Restricted	-	36,855	36,855
Unassigned	<u>680,437</u>	<u>-</u>	<u>680,437</u>
Total fund balances	<u>691,088</u>	<u>36,855</u>	<u>727,943</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 959,198</u>	<u>\$ 167,908</u>	<u>\$ 1,127,106</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, 2020**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
<b>REVENUES</b>			
Taxes:			
Ad valorem	\$ 260,969	\$ 137,010	\$ 397,979
Intergovernmental revenues	45,267	-	45,267
Investment income	7,548	446	7,994
Sale of assets	2,109	-	2,109
Total revenues	<u>315,893</u>	<u>137,456</u>	<u>453,349</u>
<b>EXPENDITURES</b>			
Current:			
Public safety	242,552	-	242,552
Capital outlay	128,132	-	128,132
Debt service:			
Principal retirement	-	90,000	90,000
Interest and fiscal charges	-	38,767	38,767
Total expenditures	<u>370,684</u>	<u>128,767</u>	<u>499,451</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(54,791)</u>	<u>8,689</u>	<u>(46,102)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Insurance proceeds	<u>141,844</u>	<u>-</u>	<u>141,844</u>
Net change in fund balances	87,053	8,689	95,742
Fund balance at beginning of year	<u>604,035</u>	<u>28,166</u>	<u>632,201</u>
Fund balance at end of year	<u>\$ 691,088</u>	<u>\$ 36,855</u>	<u>\$ 727,943</u>

**CALCASIEU PARISH POLICE JURY  
FIRE PROTECTION DISTRICT NO. 4 OF WARD 4  
DISCRETELY PRESENTED COMPONENT UNIT  
COMBINING BALANCE SHEET  
DECEMBER 31, 2020**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 594,220	\$ 2,276,360	\$ 29,028	\$ 2,899,608
Investments	249,437	955,553	12,185	1,217,175
Taxes receivable - net	552,704	-	404,634	957,338
Interest receivable	207	785	10	1,002
Other receivable	56,645	-	-	56,645
Prepaid items	3,318	-	-	3,318
Total assets	<u>\$ 1,456,531</u>	<u>\$ 3,232,698</u>	<u>\$ 445,857</u>	<u>\$ 5,135,086</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 16,548	\$ 39,900	\$ -	\$ 56,448
Retainage payable	-	76,729	-	76,729
Total liabilities	<u>16,548</u>	<u>116,629</u>	<u>-</u>	<u>133,177</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Property taxes levied for the next fiscal year	552,358	-	404,371	956,729
Unavailable revenues	56,645	-	-	56,645
Total deferred inflows of resources	<u>609,003</u>	<u>-</u>	<u>404,371</u>	<u>1,013,374</u>
<b>FUND BALANCES</b>				
Nonspendable	3,318	-	-	3,318
Restricted:				
Debt service	-	-	41,486	41,486
Capital improvement	-	3,116,069	-	3,116,069
Unassigned	827,662	-	-	827,662
Total fund balances	<u>830,980</u>	<u>3,116,069</u>	<u>41,486</u>	<u>3,988,535</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,456,531</u>	<u>\$ 3,232,698</u>	<u>\$ 445,857</u>	<u>\$ 5,135,086</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, 2020**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$ 547,188	\$ -	\$ 414,838	\$ 962,026
Intergovernmental revenues	25,683	-	-	25,683
Investment income	<u>9,537</u>	<u>43,237</u>	<u>1,115</u>	<u>53,889</u>
Total revenues	<u>582,408</u>	<u>43,237</u>	<u>415,953</u>	<u>1,041,598</u>
<b>EXPENDITURES</b>				
Current:				
Public safety	295,770	-	-	295,770
Capital outlay	129,207	1,690,087	-	1,819,294
Debt service:				
Principal retirement	-	-	95,000	95,000
Interest and fiscal charges	<u>-</u>	<u>-</u>	<u>279,467</u>	<u>279,467</u>
Total expenditures	<u>424,977</u>	<u>1,690,087</u>	<u>374,467</u>	<u>2,489,531</u>
Excess (deficiency) of revenues over (under) expenditures	<u>157,431</u>	<u>(1,646,850)</u>	<u>41,486</u>	<u>(1,447,933)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Insurance proceeds	<u>60,103</u>	<u>-</u>	<u>-</u>	<u>60,103</u>
Total other financing sources (uses)	<u>60,103</u>	<u>-</u>	<u>-</u>	<u>60,103</u>
Net change in fund balances	217,534	(1,646,850)	41,486	(1,387,830)
Fund balance at beginning of year	<u>613,446</u>	<u>4,762,919</u>	<u>-</u>	<u>5,376,365</u>
Fund balance at end of year	<u>\$ 830,980</u>	<u>\$ 3,116,069</u>	<u>\$ 41,486</u>	<u>\$ 3,988,535</u>

**CALCASIEU PARISH POLICE JURY  
FIRE PROTECTION DISTRICT NO. 1 OF WARD 6  
DISCRETELY PRESENTED COMPONENT UNIT  
COMBINING BALANCE SHEET  
DECEMBER 31, 2020**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 570,533	\$ 166,820	\$ 23,405	\$ 760,758
Investments	239,368	70,026	9,825	319,219
Taxes receivable - net	502,005	-	271,650	773,655
Interest receivable	216	87	8	311
Other receivables	705,484	-	-	705,484
Prepaid items	17,707	-	-	17,707
Total assets	<u>\$ 2,035,313</u>	<u>\$ 236,933</u>	<u>\$ 304,888</u>	<u>\$ 2,577,134</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 204,100	\$ 35,347	\$ -	\$ 239,447
Accrued liabilities	3,118	-	-	3,118
Retainage payable	-	23,006	-	23,006
Total liabilities	<u>207,218</u>	<u>58,353</u>	<u>-</u>	<u>265,571</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Property taxes levied for the next fiscal year	502,084	-	271,761	773,845
Unavailable revenues	602,691	-	-	602,691
Total deferred inflows of resources	<u>1,104,775</u>	<u>-</u>	<u>271,761</u>	<u>1,376,536</u>
<b>FUND BALANCES</b>				
Nonspendable	17,707	-	-	17,707
Restricted				
Debt service	-	-	33,127	33,127
Capital improvement	-	178,580	-	178,580
Unassigned	705,613	-	-	705,613
Total fund balances	<u>723,320</u>	<u>178,580</u>	<u>33,127</u>	<u>935,027</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 2,035,313</u>	<u>\$ 236,933</u>	<u>\$ 304,888</u>	<u>\$ 2,577,134</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, 2020**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$ 530,466	\$ -	\$ 276,407	\$ 806,873
Intergovernmental revenues	109,249	-	-	109,249
Investment income	9,920	8,495	993	19,408
Sale of assets	71,319	-	-	71,319
Total revenues	<u>720,954</u>	<u>8,495</u>	<u>277,400</u>	<u>1,006,849</u>
<b>EXPENDITURES</b>				
Current:				
Public safety	933,477	-	-	933,477
Capital outlay	375,581	819,839	-	1,195,420
Debt service:				
Principal retirement	-	-	135,000	135,000
Interest and fiscal charges	-	-	147,847	147,847
Total expenditures	<u>1,309,058</u>	<u>819,839</u>	<u>282,847</u>	<u>2,411,744</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(588,104)</u>	<u>(811,344)</u>	<u>(5,447)</u>	<u>(1,404,895)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Insurance proceeds	<u>663,874</u>	<u>-</u>	<u>-</u>	<u>663,874</u>
Total other financing sources (uses)	<u>663,874</u>	<u>-</u>	<u>-</u>	<u>663,874</u>
Net change in fund balances	75,770	(811,344)	(5,447)	(741,021)
Fund balance at beginning of year	<u>647,550</u>	<u>989,924</u>	<u>38,574</u>	<u>1,676,048</u>
Fund balance at end of year	<u>\$ 723,320</u>	<u>\$ 178,580</u>	<u>\$ 33,127</u>	<u>\$ 935,027</u>

**CALCASIEU PARISH POLICE JURY  
GRAVITY DRAINAGE DISTRICT NO. 8 OF WARD 1  
DISCRETELY PRESENTED COMPONENT UNIT  
COMBINING BALANCE SHEET  
DECEMBER 31, 2020**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 1,925,735	\$ 197,404	\$ 2,123,139
Investments	808,354	82,865	891,219
Taxes receivable - net	1,018,479	-	1,018,479
Interest receivable	673	69	742
Other receivable	120,030	-	120,030
Prepaid expense	5,230	-	5,230
Total assets	<u>\$ 3,878,501</u>	<u>\$ 280,338</u>	<u>\$ 4,158,839</u>
<b>LIABILITIES</b>			
Accounts payable	\$ 7,891	\$ -	\$ 7,891
Accrued liabilities	5,461	-	5,461
Total liabilities	<u>13,352</u>	<u>-</u>	<u>13,352</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Property taxes levied for the next fiscal year	<u>1,018,517</u>	<u>-</u>	<u>1,018,517</u>
<b>FUND BALANCES</b>			
Nonspendable	5,230	-	5,230
Restricted:			
Capital improvement	-	280,338	280,338
Unassigned	<u>2,841,402</u>	<u>-</u>	<u>2,841,402</u>
Total fund balances	<u>2,846,632</u>	<u>280,338</u>	<u>3,126,970</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 3,878,501</u>	<u>\$ 280,338</u>	<u>\$ 4,158,839</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, 2020**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
<b>REVENUES</b>			
Taxes:			
Ad valorem	\$ 1,139,169	\$ -	\$ 1,139,169
Intergovernmental revenues	44,473	49,213	93,686
Investment income	30,447	2,184	32,631
Total revenues	<u>1,214,089</u>	<u>51,397</u>	<u>1,265,486</u>
<b>EXPENDITURES</b>			
Current:			
Public works	739,155	-	739,155
Capital outlay	101,816	26,120	127,936
Total expenditures	<u>840,971</u>	<u>26,120</u>	<u>867,091</u>
Excess (deficiency) of revenues over (under) expenditures	<u>373,118</u>	<u>25,277</u>	<u>398,395</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Insurance proceeds	120,030	-	120,030
Total other financing sources (uses)	<u>120,030</u>	<u>-</u>	<u>120,030</u>
Net change in fund balances	493,148	25,277	518,425
Fund balance at beginning of year	<u>2,353,484</u>	<u>255,061</u>	<u>2,608,545</u>
Fund balance at end of year	<u>\$ 2,846,632</u>	<u>\$ 280,338</u>	<u>\$ 3,126,970</u>

**CALCASIEU PARISH POLICE JURY  
GRAVITY DRAINAGE DISTRICT NO. 5 OF WARD 4  
DISCRETELY PRESENTED COMPONENT UNIT  
COMBINING BALANCE SHEET  
DECEMBER 31, 2020**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 10,907,207	\$ 565	\$ 10,907,772
Investments	4,578,545	237	4,578,782
Taxes receivable - net	6,030,085	-	6,030,085
Interest receivable	3,831	-	3,831
Other receivable	7,621	-	7,621
Due from primary government	-	299,894	299,894
Prepaid expense	81,345	-	81,345
Total assets	<u>\$ 21,608,634</u>	<u>\$ 300,696</u>	<u>\$ 21,909,330</u>
<b>LIABILITIES</b>			
Accounts payable	\$ 28,592	\$ 332,755	\$ 361,347
Accrued liabilities	22,525	-	22,525
Other liabilities	54,000	-	54,000
Retainage payable	-	135,698	135,698
Total liabilities	<u>105,117</u>	<u>468,453</u>	<u>573,570</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Property taxes levied for the next fiscal year	<u>6,028,207</u>	<u>-</u>	<u>6,028,207</u>
<b>FUND BALANCES</b>			
Nonspendable	81,345	-	81,345
Unassigned	<u>15,393,965</u>	<u>(167,757)</u>	<u>15,226,208</u>
Total fund balances	<u>15,475,310</u>	<u>(167,757)</u>	<u>15,307,553</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 21,608,634</u>	<u>\$ 300,696</u>	<u>\$ 21,909,330</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, 2020**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
<b>REVENUES</b>			
Taxes:			
Ad valorem	\$ 5,394,247	\$ -	\$ 5,394,247
Intergovernmental revenues	39,827	299,894	339,721
Investment income	162,322	1,565	163,887
Sale of assets	6,174	-	6,174
Miscellaneous revenue	15,254	-	15,254
Total revenues	<u>5,617,824</u>	<u>301,459</u>	<u>5,919,283</u>
<b>EXPENDITURES</b>			
Current:			
Public works	2,518,206	-	2,518,206
Capital outlay	<u>329,787</u>	<u>2,329,776</u>	<u>2,659,563</u>
Total expenditures	<u>2,847,993</u>	<u>2,329,776</u>	<u>5,177,769</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,769,831</u>	<u>(2,028,317)</u>	<u>741,514</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Insurance proceeds	86,916	-	86,916
Transfers In	-	1,816,886	1,816,886
Transfers Out	<u>(1,816,886)</u>	<u>-</u>	<u>(1,816,886)</u>
Total other financing sources (uses)	<u>(1,729,970)</u>	<u>1,816,886</u>	<u>86,916</u>
Net change in fund balances	1,039,861	(211,431)	828,430
Fund balance at beginning of year, as restated	<u>14,435,449</u>	<u>43,674</u>	<u>14,479,123</u>
Fund balance at end of year	<u>\$ 15,475,310</u>	<u>\$ (167,757)</u>	<u>\$ 15,307,553</u>

**CALCASIEU PARISH POLICE JURY  
RECREATION DISTRICT NO. 1 OF WARD 3  
DISCRETELY PRESENTED COMPONENT UNIT  
COMBINING BALANCE SHEET  
DECEMBER 31, 2020**

	<b>General Fund</b>	<b>Disaster Recovery Capital Fund</b>	<b>Debt Service Fund</b>	<b>Totals</b>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 1,367,131	\$ 81,370	\$ 220,421	\$ 1,668,922
Investments	607,999	-	5,651,193	6,259,192
Taxes receivable - net	4,502,948	-	1,988,550	6,491,498
Interest receivable	563	-	44,499	45,062
Prepaid items	77,904	-	-	77,904
Other receivable	50	3,123,992	-	3,124,042
Total assets	<u>\$ 6,556,595</u>	<u>\$ 3,205,362</u>	<u>\$ 7,904,663</u>	<u>\$ 17,666,620</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 59,864	\$ -	\$ -	\$ 59,864
Accrued liabilities	19,314	-	-	19,314
Total liabilities	<u>79,178</u>	<u>-</u>	<u>-</u>	<u>79,178</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Property taxes levied for the next fiscal year	4,500,418	-	1,987,539	6,487,957
Unavailable revenues	-	75,123	-	75,123
Total deferred inflows of resources	<u>4,500,418</u>	<u>75,123</u>	<u>1,987,539</u>	<u>6,563,080</u>
<b>FUND BALANCES</b>				
Nonspendable	77,904	-	-	77,904
Restricted:				
Debt service	-	-	5,917,124	5,917,124
Capital improvement	-	3,130,239	-	3,130,239
Unassigned	1,899,095	-	-	1,899,095
Total fund balances	<u>1,976,999</u>	<u>3,130,239</u>	<u>5,917,124</u>	<u>11,024,362</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 6,556,595</u>	<u>\$ 3,205,362</u>	<u>\$ 7,904,663</u>	<u>\$ 17,666,620</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, 2020**

	<u>General Fund</u>	<u>Bond Capital Projects Fund</u>	<u>Turf Capital Project Fund</u>	<u>Disaster Recovery Capital Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
<b>REVENUES</b>						
Taxes:						
Ad valorem	\$ 4,894,530	\$ -	\$ -	\$ -	\$ 1,868,812	\$ 6,763,342
Intergovernmental revenues	131,067	-	-	-	-	131,067
Charges for services	139,649	-	-	-	-	139,649
Investment income	35,249	425	2,504	-	103,853	142,031
Donations	50	-	-	-	-	50
Miscellaneous revenues	808	-	-	-	8,568	9,376
Total revenues	<u>5,201,353</u>	<u>425</u>	<u>2,504</u>	<u>-</u>	<u>1,981,233</u>	<u>7,185,515</u>
<b>EXPENDITURES</b>						
Current:						
Recreation	3,882,556	-	-	18,630	-	3,901,186
Capital outlay	-	45,768	514,704	-	-	560,472
Debt service:						
Principal retirement	75,000	-	-	-	5,430,000	5,505,000
Interest and fiscal charges	22,194	-	-	-	676,458	698,652
Total expenditures	<u>3,979,750</u>	<u>45,768</u>	<u>514,704</u>	<u>18,630</u>	<u>6,106,458</u>	<u>10,665,310</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,221,603</u>	<u>(45,343)</u>	<u>(512,200)</u>	<u>(18,630)</u>	<u>(4,125,225)</u>	<u>(3,479,795)</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Insurance proceeds	-	-	-	3,148,869	-	3,148,869
Transfers in	1,720	-	95,481	-	-	97,201
Transfers out	(74,000)	(21,481)	(1,720)	-	-	(97,201)
Total other financing sources (uses)	<u>(72,280)</u>	<u>(21,481)</u>	<u>93,761</u>	<u>3,148,869</u>	<u>-</u>	<u>3,148,869</u>
Net change in fund balances	1,149,323	(66,824)	(418,439)	3,130,239	(4,125,225)	(330,926)
Fund balance at beginning of year	827,676	66,824	418,439	-	10,042,349	11,355,288
Fund balance at end of year	<u>\$ 1,976,999</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,130,239</u>	<u>\$ 5,917,124</u>	<u>\$ 11,024,362</u>

**CALCASIEU PARISH POLICE JURY  
RECREATION DISTRICT NO. 1 OF WARD 4  
DISCRETELY PRESENTED COMPONENT UNIT  
COMBINING BALANCE SHEET  
DECEMBER 31, 2020**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 5,993,255	\$ 6,538,547	\$ 225,576	\$ 12,757,378
Investments	2,515,551	2,744,702	94,691	5,354,944
Taxes receivable - net	5,843,457	-	1,285,653	7,129,110
Interest receivable	1,875	2,227	77	4,179
Other receivable	33,719	-	-	33,719
Prepaid items	70,181	-	-	70,181
Total assets	<u>\$ 14,458,038</u>	<u>\$ 9,285,476</u>	<u>\$ 1,605,997</u>	<u>\$ 25,349,511</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 157,955	\$ -	\$ -	\$ 157,955
Accrued liabilities	18,758	-	-	18,758
Retainage payable	-	61,948	-	61,948
Other liabilities	400	-	-	400
Total liabilities	<u>177,113</u>	<u>61,948</u>	<u>-</u>	<u>239,061</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Property taxes levied for the next fiscal year	5,840,554	-	1,284,815	7,125,369
Unavailable revenues	33,719	-	-	33,719
Total deferred inflows of resources	<u>5,874,273</u>	<u>-</u>	<u>1,284,815</u>	<u>7,159,088</u>
<b>FUND BALANCES</b>				
Nonspendable	70,181	-	-	70,181
Restricted:				
Debt service	-	-	321,182	321,182
Capital improvement	-	9,223,528	-	9,223,528
Unassigned	8,336,471	-	-	8,336,471
Total fund balances	<u>8,406,652</u>	<u>9,223,528</u>	<u>321,182</u>	<u>17,951,362</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 14,458,038</u>	<u>\$ 9,285,476</u>	<u>\$ 1,605,997</u>	<u>\$ 25,349,511</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, 2020**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$ 4,777,645	\$ -	\$ 1,272,217	\$ 6,049,862
Intergovernmental revenues	102,412	-	-	102,412
Charges for services	22,933	-	-	22,933
Investment income	85,042	97,631	5,037	187,710
Sale of assets	5,193	-	-	5,193
Miscellaneous revenues	2,734	-	-	2,734
Total revenues	<u>4,995,959</u>	<u>97,631</u>	<u>1,277,254</u>	<u>6,370,844</u>
<b>EXPENDITURES</b>				
Current:				
Recreation	3,163,939	2,408	-	3,166,347
Capital outlay	331,376	755,408	-	1,086,784
Debt service:				
Principal retirement	-	-	390,000	390,000
Interest and fiscal charges	-	-	566,073	566,073
Total expenditures	<u>3,495,315</u>	<u>757,816</u>	<u>956,073</u>	<u>5,209,204</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,500,644</u>	<u>(660,185)</u>	<u>321,181</u>	<u>1,161,640</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Insurance proceeds	1,435,791	-	-	1,435,791
Total other financing sources (uses)	<u>1,435,791</u>	<u>-</u>	<u>-</u>	<u>1,435,791</u>
Net change in fund balances	2,936,435	(660,185)	321,181	2,597,431
Fund balance at beginning of year	<u>5,470,217</u>	<u>9,883,713</u>	<u>1</u>	<u>15,353,931</u>
Fund balance at end of year	<u>\$ 8,406,652</u>	<u>\$ 9,223,528</u>	<u>\$ 321,182</u>	<u>\$ 17,951,362</u>

**CALCASIEU PARISH POLICE JURY  
COMMUNITY CENTER AND PLAYGROUND DISTRICT NO. 4 OF WARD 1  
DISCRETELY PRESENTED COMPONENT UNIT  
COMBINING BALANCE SHEET  
DECEMBER 31, 2020**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Senior Center</u>	<u>Totals</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 1,504,943	\$ 2,049,776	\$ 571,950	\$ 4,126,669
Investments	631,734	860,440	240,089	1,732,263
Taxes receivable - net	461,907	922,879	184,576	1,569,362
Interest receivable	397	698	196	1,291
Due from other funds	33,374	-	-	33,374
Prepaid items	4,480	24,923	2,377	31,780
Total assets	<u>\$ 2,636,835</u>	<u>\$ 3,858,716</u>	<u>\$ 999,188</u>	<u>\$ 7,494,739</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 6,832	\$ -	\$ 7,657	\$ 14,489
Accrued liabilities	2,110	-	209	2,319
Due to other funds	-	33,374	-	33,374
Other liabilities	1,100	-	-	1,100
Total liabilities	<u>10,042</u>	<u>33,374</u>	<u>7,866</u>	<u>51,282</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Property taxes levied for the next fiscal year	<u>461,939</u>	<u>922,942</u>	<u>184,588</u>	<u>1,569,469</u>
<b>FUND BALANCES</b>				
Nonspendable	4,480	24,923	2,377	31,780
Restricted:				
Senior center	-	-	804,357	804,357
Capital improvement	-	2,877,477	-	2,877,477
Unassigned	2,160,374	-	-	2,160,374
Total fund balances	<u>2,164,854</u>	<u>2,902,400</u>	<u>806,734</u>	<u>5,873,988</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 2,636,835</u>	<u>\$ 3,858,716</u>	<u>\$ 999,188</u>	<u>\$ 7,494,739</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, 2020**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Senior Center Fund</u>	<u>Totals</u>
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$ 515,901	\$ 1,031,846	\$ 206,360	\$ 1,754,107
Intergovernmental revenues	23,746	-	-	23,746
Charges for services	37,100	-	200	37,300
Investment income	11,730	30,062	8,172	49,964
Miscellaneous revenues	476	-	-	476
Total revenues	<u>588,953</u>	<u>1,061,908</u>	<u>214,732</u>	<u>1,865,593</u>
<b>EXPENDITURES</b>				
Current:				
Recreation	443,627	117,932	77,208	638,767
Debt service:				
Principal retirement	-	160,000	-	160,000
Interest and fiscal charges	-	12,483	-	12,483
Capital outlay	-	80,581	-	80,581
Total expenditures	<u>443,627</u>	<u>370,996</u>	<u>77,208</u>	<u>891,831</u>
Excess (deficiency) of revenues over (under) expenditures	<u>145,326</u>	<u>690,912</u>	<u>137,524</u>	<u>973,762</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Insurance proceeds	<u>1,155,265</u>	-	-	<u>1,155,265</u>
Total other financing sources (uses)	<u>1,155,265</u>	-	-	<u>1,155,265</u>
Net change in fund balances	<u>1,300,591</u>	<u>690,912</u>	<u>137,524</u>	<u>2,129,027</u>
Fund balance at beginning of year	<u>864,263</u>	<u>2,211,488</u>	<u>669,210</u>	<u>3,744,961</u>
Fund balance at end of year	<u>\$ 2,164,854</u>	<u>\$ 2,902,400</u>	<u>\$ 806,734</u>	<u>\$ 5,873,988</u>

**CALCASIEU PARISH POLICE JURY**  
**14TH JUDICIAL DISTRICT CRIMINAL COURT FUND**  
**DISCRETELY PRESENTED COMPONENT UNIT**  
**COMBINING BALANCE SHEET**  
**DECEMBER 31, 2020**

	<u>Criminal Court Fund</u>	<u>Adult Drug Court Fund</u>	<u>Indigent Transcript Fund</u>	<u>Judicial Expense Fund</u>	<u>Child Support Fund</u>	<u>Totals</u>
<b>ASSETS</b>						
Cash and cash equivalents	\$ 5,153,172	\$ 254	\$ 111,236	\$ 264,158	\$ 1,632,413	\$ 7,161,233
Investments	2,158,629	107	46,694	110,887	-	2,316,317
Taxes receivable - net	3,277,139	-	-	-	-	3,277,139
Interest receivable	1,804	-	37	89	69	1,999
Intergovernmental receivable	31,626	18,842	6,742	9,075	35,975	102,260
Prepaid items	5,457	-	-	-	-	5,457
Total assets	<u>\$ 10,627,827</u>	<u>\$ 19,203</u>	<u>\$ 164,709</u>	<u>\$ 384,209</u>	<u>\$ 1,668,457</u>	<u>\$ 12,864,405</u>
<b>LIABILITIES</b>						
Accounts payable	\$ 25,271	\$ 441	\$ -	\$ 1,803	\$ 1,148	\$ 28,663
Accrued liabilities	41,705	1,323	169	-	-	43,197
Intergovernmental payable	-	17,382	-	-	-	17,382
Total liabilities	<u>66,976</u>	<u>19,146</u>	<u>169</u>	<u>1,803</u>	<u>1,148</u>	<u>89,242</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Property taxes levied for the next fiscal year	<u>3,275,597</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,275,597</u>
<b>FUND BALANCES</b>						
Nonspendable	5,457	-	-	-	-	5,457
Unassigned	<u>7,279,797</u>	<u>57</u>	<u>164,540</u>	<u>382,406</u>	<u>1,667,309</u>	<u>9,494,109</u>
Total fund balances	<u>7,285,254</u>	<u>57</u>	<u>164,540</u>	<u>382,406</u>	<u>1,667,309</u>	<u>9,499,566</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 10,627,827</u>	<u>\$ 19,203</u>	<u>\$ 164,709</u>	<u>\$ 384,209</u>	<u>\$ 1,668,457</u>	<u>\$ 12,864,405</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, 2020**

	<u>Criminal Court Fund</u>	<u>Adult Drug Court Fund</u>	<u>Indigent Transcript Fund</u>	<u>Judicial Expense Fund</u>	<u>Child Support Fund</u>	<u>Totals</u>
<b>REVENUES</b>						
Taxes:						
Ad valorem	\$ 3,250,533	\$ -	\$ -	\$ -	\$ -	\$ 3,250,533
Intergovernmental revenues	2,903,025	233,134	-	1,545	123,681	3,261,385
Charges for services	38,333	-	-	-	493,061	531,394
Fines and forfeitures	399,954	16,121	82,337	96,355	-	594,767
Investment income	85,768	60	1,444	3,598	1,695	92,565
Sale of assets	980	-	-	-	-	980
Total revenues	<u>6,678,593</u>	<u>249,315</u>	<u>83,781</u>	<u>101,498</u>	<u>618,437</u>	<u>7,731,624</u>
<b>EXPENDITURES</b>						
Current:						
General government	<u>5,745,628</u>	<u>249,299</u>	<u>64,494</u>	<u>90,947</u>	<u>716,150</u>	<u>6,866,518</u>
Net change in fund balances	<u>932,965</u>	<u>16</u>	<u>19,287</u>	<u>10,551</u>	<u>(97,713)</u>	<u>865,106</u>
Fund balance at beginning of year	<u>6,352,289</u>	<u>41</u>	<u>145,253</u>	<u>371,855</u>	<u>1,765,022</u>	<u>8,634,460</u>
Fund balance at end of year	<u>\$ 7,285,254</u>	<u>\$ 57</u>	<u>\$ 164,540</u>	<u>\$ 382,406</u>	<u>\$ 1,667,309</u>	<u>\$ 9,499,566</u>

**CALCASIEU PARISH POLICE JURY  
14TH JUDICIAL DISTRICT ATTORNEY  
DISCRETELY PRESENTED COMPONENT UNIT  
COMBINING BALANCE SHEET  
DECEMBER 31, 2020**

	<b>District Attorney Criminal Court Fund</b>	<b>Separately Audited District Attorney Financials</b>	<b>Totals</b>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 1,519,211	\$ 4,658,291	\$ 6,177,502
Investments	633,169	3,742,943	4,376,112
Taxes receivable - net	4,104,309	-	4,104,309
Interest receivable	452	-	452
Other receivable	-	9,893	9,893
Intergovernmental receivable	217,834	15,957	233,791
Prepaid items	-	10,393	10,393
Total assets	<u>\$ 6,474,975</u>	<u>\$ 8,437,477</u>	<u>\$ 14,912,452</u>
<b>LIABILITIES</b>			
Accounts payable	\$ 17,889	\$ 97,451	\$ 115,340
Accrued liabilities	84,159	-	84,159
Total liabilities	<u>102,048</u>	<u>97,451</u>	<u>199,499</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Property taxes levied for the next fiscal year	<u>4,102,377</u>	<u>-</u>	<u>4,102,377</u>
<b>FUND BALANCES</b>			
Nonspendable	-	672,315	672,315
Unassigned	<u>2,270,550</u>	<u>7,667,711</u>	<u>9,938,261</u>
Total fund balances	<u>2,270,550</u>	<u>8,340,026</u>	<u>10,610,576</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 6,474,975</u>	<u>\$ 8,437,477</u>	<u>\$ 14,912,452</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, 2020**

	<b>District Attorney Criminal Court Fund</b>	<b>Separately Audited District Attorney Financials</b>	<b>Totals</b>
<b>REVENUES</b>			
Taxes:			
Ad valorem	\$ 4,068,820	\$ -	\$ 4,068,820
Intergovernmental revenues	1,984,017	320,000	2,304,017
Charges for services	326,052	257,490	583,542
Fines and forfeitures	713,896	1,260,802	1,974,698
Investment income	28,621	79,688	108,309
Sale of assets	-	135,093	135,093
Miscellaneous revenues	-	23,222	23,222
Total revenues	<u>7,121,406</u>	<u>2,076,295</u>	<u>9,197,701</u>
<b>EXPENDITURES</b>			
Current:			
General government	<u>8,201,515</u>	<u>1,217,822</u>	<u>9,419,337</u>
Excess (deficiency) of revenues over expenditures	<u>(1,080,109)</u>	<u>858,473</u>	<u>(221,636)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers In	1,470,000	-	1,470,000
Transfers Out	<u>-</u>	<u>(1,470,000)</u>	<u>(1,470,000)</u>
Total other financing sources (uses)	<u>1,470,000</u>	<u>(1,470,000)</u>	<u>-</u>
Net change in fund balance	<u>389,891</u>	<u>(611,527)</u>	<u>(221,636)</u>
Fund balance at beginning of year	<u>1,880,659</u>	<u>8,951,553</u>	<u>10,832,212</u>
Fund balance at end of year	<u>\$ 2,270,550</u>	<u>\$ 8,340,026</u>	<u>\$ 10,610,576</u>

**SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS TO AGENCY HEAD OR CHIEF**  
**EXECUTIVE OFFICER**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

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	\$215,107
Benefits – insurance	\$13,535
Benefits – retirement	\$25,753
Benefits – fitness	\$375
Cell phone	\$679
Car allowance	\$2,919
Travel	\$533

**SUPPLEMENTARY INFORMATION  
SCHEDULE OF COLLECTION OF COURT COSTS, FINES, AND FEES  
FOR THE YEAR ENDED DECEMBER 31, 2020**

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:

<b>IDENTIFYING INFORMATION</b>	
<b>Entity Name</b>	Calcasieu Parish Police Jury
<b>LLA Entity ID #</b>	2501
<b>Date that reporting period ended</b>	12/31/2020

<b>CASH BASIS PRESENTATION</b>		
<b><u>Primary Government:</u></b>	01/01/2020 through <u>06/30/2020</u>	07/01/2020 through <u>12/31/2020</u>
<b>Receipts from:</b>		
<b><u>General Fund:</u></b>		
<i>Lake Charles City Court, Criminal Fines - Other</i>	\$ 13,875	\$ 6,700
<i>Sulphur City Court, Criminal Fines - Other</i>	<u>54,604</u>	<u>36,999</u>
Total General Fund Receipts	<u>\$ 68,479</u>	<u>\$ 43,699</u>
<b><u>Calcasieu Parish Law Library Commission:</u></b>		
<i>Fourteenth Judicial District Court, Criminal Fines – Other</i>	\$ 17,580	\$ 17,555
<i>Lake Charles City Court, Criminal Fines - Other</i>	9,405	7,635
<i>Sulphur City Court, Criminal Fines - Other</i>	<u>2,160</u>	<u>2,128</u>
Total Calcasieu Parish Law Library Commission Receipts	<u>\$ 29,145</u>	<u>\$ 27,318</u>
<b>Total Receipts</b>	<u>\$ 97,624</u>	<u>\$ 71,017</u>

**SUPPLEMENTARY INFORMATION  
JUSTICE SYSTEM FUNDING DISCLOSURE  
SCHEDULE OF COLLECTION OF COURT COSTS, FINES AND FEES – RECEIVING ENTITY  
FOR THE YEAR ENDED DECEMBER 31, 2020**

<b>CASH BASIS PRESENTATION</b>		
<b><u>Component Units:</u></b>	01/01/2020 through <u>06/30/2020</u>	07/01/2020 through <u>12/31/2020</u>
<b>Receipts from:</b>		
<b><u>14<sup>th</sup> Judicial District – Criminal Court Fund:</u></b>		
<i>Calcasieu Parish Sheriff, Civil Fees</i>	\$ 160	\$ 1290
<i>Calcasieu Parish Sheriff, Criminal Court Costs/Fees</i>	22,369	11,786
<i>Calcasieu Parish Sheriff, Criminal Fines - Other</i>	317,088	198,199
<i>Fourteenth Judicial District Court, Civil Fees</i>	12,169	1,545
<i>Lake Charles City Court, Criminal Fines - Other</i>	1,565	675
<i>Sulphur City Court, Criminal Fines - Other</i>	<u>2,810</u>	<u>1,820</u>
Total 14 <sup>th</sup> Judicial District – Criminal Court Fund Receipts	<u>\$ 356,161</u>	<u>\$ 215,315</u>
<b><u>14<sup>th</sup> Judicial District – District Attorney:</u></b>		
<i>Calcasieu Parish Sheriff, Bond Fees</i>	\$ 120,480	\$ 83,261
<i>District Attorney, Probation Fees</i>	<u>3,455</u>	<u>2,700</u>
Total 14 <sup>th</sup> Judicial District – District Attorney Receipts	<u>\$ 123,935</u>	<u>\$ 85,961</u>
<b><u>Judicial Expense Fund:</u></b>		
<i>Calcasieu Parish Sheriff, Criminal Court Costs/Fees</i>	\$ 16,261	\$ 9,709
<i>District Attorney, Criminal Court Costs/Fees</i>	30	50
<i>Fourteenth Judicial District Court, Criminal Court Costs/Fees</i>	<u>38,333</u>	<u>33,300</u>
Total Judicial Expense Fund Receipts	<u>\$ 54,624</u>	<u>\$ 43,059</u>
<b><u>Adult Drug Program:</u></b>		
<i>District Attorney, Probation/Parole/Supervision Fees</i>	\$ 4,545	\$ 2,000
<i>Fourteenth Judicial District Court, Probation/Parole/Supervision Fees</i>	<u>1,135</u>	<u>2,144</u>
Total Adult Drug Program Receipts	<u>\$ 5,680</u>	<u>\$ 4,144</u>
<b><u>Indigent Transcript Fund:</u></b>		
<i>Calcasieu Parish Sheriff, Criminal Court Costs/Fees</i>	\$ 24,033	\$ 14,428
<i>District Attorney, Criminal Court Costs/Fees</i>	30	50
<i>Fourteenth Judicial District Court, Criminal Court Costs/Fees</i>	<u>22,257</u>	<u>19,969</u>
Total Indigent Transcript Fund Receipts	<u>\$ 46,320</u>	<u>\$ 34,447</u>
<b>Total Receipts</b>	<b>\$ 586,720</b>	<b>\$ 382,926</b>

## STATISTICAL SECTION

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

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<b>Financial Trends</b>	250
These schedules contain trend information to help the reader understand how the Parish's financial performance and well-being have changed over time.	
<b>Revenue Capacity</b>	257
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.	
<b>Debt Capacity</b>	274
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.	
<b>Demographic and Economic Information</b>	282
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.	
<b>Operating Information</b>	285
These schedules contain information about the Parish's operations and resources to help the reader understand how the Parish's financial information relates to the services the Parish provides and the activities it performs.	

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

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

	2020	2019	2018	2017
<b>Governmental activities:</b>				
Net investment in capital assets	\$ 640,980,772	\$ 625,330,349	\$ 611,686,974	\$ 596,764,096
Restricted	283,249,297	306,236,373	301,093,299	285,129,411
Unrestricted	80,293,504	118,483,496	99,287,380	83,029,546
Total governmental activities net position	<u>\$ 1,004,523,573</u>	<u>\$ 1,050,050,218</u>	<u>\$ 1,012,067,653</u>	<u>\$ 964,923,053</u>
<b>Business-type activities:</b>				
Net investment in capital assets	\$ 13,456,075	\$ 13,933,438	\$ 9,082,078	\$ 9,461,145
Restricted	327,855	228,877	107,990	153,101
Unrestricted	12,850,879	10,678,865	6,287,331	4,830,662
Total business-type activities net position	<u>\$ 26,634,809</u>	<u>\$ 24,841,180</u>	<u>\$ 15,477,399</u>	<u>\$ 14,444,908</u>
<b>Primary government:</b>				
Net investment in capital assets	\$ 654,436,847	\$ 639,263,787	\$ 620,769,052	\$ 606,225,241
Restricted	283,577,152	306,465,250	301,201,289	285,282,512
Unrestricted	93,144,383	129,162,361	105,574,711	87,860,208
Total primary government net position	<u>\$ 1,031,158,382</u>	<u>\$ 1,074,891,398</u>	<u>\$ 1,027,545,052</u>	<u>\$ 979,367,961</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 2011, Waterworks District No. 5 of Wards 3 & 8 was a discretely presented component unit. In 2012, the Parish dissolved the separate governing board and began serving as the governing board; therefore, the financial presentation was changed to a blended component unit presentation.
- (3) In 2015, the reporting of Waterworks District No. 2 of Ward 4 was changed from a discretely presented component unit to a blended component unit when the Parish dissolved the separate governing board and began serving as the governing board. Prior year amounts were not restated for this change in presentation as provided by current accounting and auditing pronouncements.
- (4) In 2015, the Parish implemented Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions*. This statement requires that adjustments to the basic financial statements be made in order to provide information about the effects of pension related transactions on current year and future year resources. Net position was increased by \$3,072,302 as of January 1, 2015. Prior year restatement amounts are not available; therefore, only the 2015 effect has been presented in this section.
- (5) In 2018, the Parish implemented Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. This statement requires that adjustments to the basic financial statements be made in order to provide information about the effects of post-employment benefits transactions on current year and future year resources. Net position was decreased by \$15,385,749 as of January 1, 2018. Prior year restatement amounts are not available; therefore, only the 2018 effect has been presented in this section.
- (6) From 2011 until 2018, Waterworks District No. 12 of Ward 3 was a discretely presented component unit. In 2019, the Parish dissolved the separate governing board; therefore, the financial presentation was changed to a blended component unit presentation. Prior year amounts were not restated for this change in presentation as provided by current accounting and auditing pronouncements.

**Table 1**

2016	2015	2014	2013	2012	2011
\$ 557,228,544	\$ 535,261,261	\$ 523,424,649	\$ 512,607,735	\$ 511,877,795	\$ 495,546,746
237,623,992	208,997,863	178,229,841	163,778,365	158,655,208	155,448,190
88,002,691	87,080,534	78,140,656	79,598,869	75,643,896	69,675,548
<u>\$ 882,855,227</u>	<u>\$ 831,339,658</u>	<u>\$ 779,795,146</u>	<u>\$ 755,984,969</u>	<u>\$ 746,176,899</u>	<u>\$ 720,670,484</u>
\$ 9,325,930	\$ 9,633,555	\$ 8,756,434	\$ 8,890,338	\$ 8,629,383	\$ 6,629,466
167,910	287,228	305,212	103,710	102,415	-
3,625,508	2,272,623	1,709,260	1,518,935	2,028,629	443,491
<u>\$ 13,119,348</u>	<u>\$ 12,193,406</u>	<u>\$ 10,770,906</u>	<u>\$ 10,512,983</u>	<u>\$ 10,760,427</u>	<u>\$ 7,072,957</u>
\$ 566,554,474	\$ 544,894,816	\$ 532,181,083	\$ 521,498,073	\$ 520,507,178	\$ 502,176,212
237,791,902	209,285,091	178,535,053	163,882,075	158,757,623	155,448,190
91,628,199	89,353,157	79,849,916	81,117,804	77,672,525	70,119,039
<u>\$ 895,974,575</u>	<u>\$ 843,533,064</u>	<u>\$ 790,566,052</u>	<u>\$ 766,497,952</u>	<u>\$ 756,937,326</u>	<u>\$ 727,743,441</u>

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

	2020	2019	2018	2017
<b>Expenses</b>				
<b>Governmental activities:</b>				
General government	\$ 30,865,952	\$ 28,907,231	\$ 25,998,017	\$ 25,544,401
Public safety	19,650,706	21,646,775	22,379,767	20,994,932
Public works	164,755,165	58,621,767	58,425,447	44,871,624
Sanitation	7,652,743	7,455,913	7,165,048	6,829,854
Health and welfare	17,253,486	15,839,635	15,566,243	15,415,316
Culture and recreation	18,656,858	19,461,728	19,786,757	18,879,541
Economic development	3,953,930	4,134,482	3,334,156	3,627,098
Interest and fiscal charges	1,353,852	1,406,579	52,760	-
Total governmental activities	<u>264,142,692</u>	<u>157,474,110</u>	<u>152,708,195</u>	<u>136,162,766</u>
<b>Business-type activities:</b>				
Water (Notes 2 & 3)	1,789,205	2,058,741	1,074,704	1,087,391
Sewer	925,236	861,500	939,909	828,585
Total business-type activities	<u>2,714,441</u>	<u>2,920,241</u>	<u>2,014,613</u>	<u>1,915,976</u>
Total primary government expenses	<u>\$ 266,857,133</u>	<u>\$ 160,394,351</u>	<u>\$ 154,722,808</u>	<u>\$ 138,078,742</u>
<b>Program revenues</b>				
<b>Governmental activities:</b>				
Charges for services:				
General government	\$ 30,296,240	\$ 15,345,729	\$ 13,897,276	\$ 14,569,828
Public safety	7,640,520	1,265,709	1,504,315	1,187,585
Public works	1,510,561	1,494,323	979,217	762,065
Sanitation	3,665	-	34	40
Health and welfare	1,798,422	145,818	107,568	106,957
Culture and recreation	7,234,709	1,580,029	1,660,108	1,659,705
Economic development	2,817,286	2,966,342	3,236,596	2,013,138
Operating grants and contributions	15,766,189	11,074,416	10,956,233	11,360,630
Capital grants and contributions	14,213,838	10,157,489	13,224,906	26,234,031
Total governmental activities program revenues	<u>81,281,430</u>	<u>44,029,855</u>	<u>45,566,253</u>	<u>57,893,979</u>
<b>Business-type activities:</b>				
Charges for services:				
Water (Notes 2 & 3)	1,761,760	1,763,238	1,487,064	1,453,722
Sewer	463,941	441,865	550,520	503,795
Capital grants and contributions	-	-	-	-
Total business-type activities program revenues	<u>2,225,701</u>	<u>2,205,103</u>	<u>2,037,584</u>	<u>1,957,517</u>
Total primary government program revenues	<u>\$ 83,507,131</u>	<u>\$ 46,234,958</u>	<u>\$ 47,603,837</u>	<u>\$ 59,851,496</u>
Net (expense)/revenue				
Governmental activities	\$ (182,861,262)	\$ (113,444,255)	\$ (107,141,942)	\$ (78,268,787)
Business-type activities	<u>(488,740)</u>	<u>(715,138)</u>	<u>22,971</u>	<u>41,541</u>
Total primary government net expense	<u>\$ (183,350,002)</u>	<u>\$ (114,159,393)</u>	<u>\$ (107,118,971)</u>	<u>\$ (78,227,246)</u>

**Table 2**

	2016	2015	2014	2013	2012	2011
\$	26,426,432	\$ 23,274,564	\$ 23,718,292	\$ 19,551,386	\$ 18,222,691	\$ 16,719,082
	21,361,190	18,298,614	15,315,891	14,500,178	17,464,180	17,308,064
	35,067,817	29,378,668	36,412,206	35,537,926	37,247,985	34,445,348
	6,887,778	5,948,848	6,993,188	6,166,860	5,964,802	6,297,991
	14,390,797	14,714,757	14,834,996	14,842,859	13,912,288	14,554,017
	16,004,854	16,050,105	15,996,312	13,726,013	10,589,188	11,704,725
	3,802,051	3,482,258	3,883,483	16,911,643	3,083,787	3,115,429
	-	-	-	-	2,928	6,074
	<u>123,940,919</u>	<u>111,147,814</u>	<u>117,154,368</u>	<u>121,236,865</u>	<u>106,487,849</u>	<u>104,150,730</u>
	1,214,551	962,001	703,323	1,173,252	972,626	-
	763,322	767,326	873,402	984,594	679,978	568,761
	<u>1,977,873</u>	<u>1,729,327</u>	<u>1,576,725</u>	<u>2,157,846</u>	<u>1,652,604</u>	<u>568,761</u>
\$	<u>125,918,792</u>	<u>112,877,141</u>	<u>118,731,093</u>	<u>123,394,711</u>	<u>108,140,453</u>	<u>104,719,491</u>
\$	13,368,634	\$ 11,874,891	\$ 11,462,762	\$ 9,743,468	\$ 9,130,919	\$ 8,676,374
	1,218,963	1,115,001	985,494	1,175,120	945,553	982,666
	679,802	695,584	755,722	218,293	133,999	105,398
	80	40	183	240	555	720
	108,134	123,004	140,126	135,432	144,895	188,609
	1,708,756	1,692,246	1,478,785	511,155	364,603	391,492
	2,320,286	2,675,785	1,425,178	794,458	698,598	634,598
	11,508,555	9,899,941	14,516,307	14,744,290	13,422,063	12,828,633
	15,050,589	6,862,569	3,970,800	7,927,699	11,466,956	9,101,759
	<u>45,963,799</u>	<u>34,939,061</u>	<u>34,735,357</u>	<u>35,250,155</u>	<u>36,308,141</u>	<u>32,910,249</u>
	1,284,036	1,124,565	711,779	972,811	811,667	-
	451,808	408,480	293,890	303,496	314,996	298,376
	-	20,000	-	-	-	-
	<u>1,735,844</u>	<u>1,553,045</u>	<u>1,005,669</u>	<u>1,276,307</u>	<u>1,126,663</u>	<u>298,376</u>
\$	<u>47,699,643</u>	<u>36,492,106</u>	<u>35,741,026</u>	<u>36,526,462</u>	<u>37,434,804</u>	<u>33,208,625</u>
\$	(77,977,120)	\$ (76,208,753)	\$ (82,419,011)	\$ (85,986,710)	\$ (70,179,708)	\$ (71,240,481)
	(242,029)	(176,282)	(571,056)	(881,539)	(525,941)	(270,385)
\$	<u>(78,219,149)</u>	<u>(76,385,035)</u>	<u>(82,990,067)</u>	<u>(86,868,249)</u>	<u>(70,705,649)</u>	<u>(71,510,866)</u>

continued

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

	2020	2019	2018	2017
<b>General revenues and other changes in net position</b>				
<b>Governmental activities:</b>				
Taxes				
Property taxes	\$ 64,263,220	\$ 58,580,022	\$ 55,122,835	\$ 53,641,205
Sales taxes	54,911,441	64,327,416	74,835,384	102,546,998
Franchise taxes	652,028	781,498	797,346	825,571
Gaming revenues	9,013,614	11,548,653	12,502,453	12,144,635
Grants and contributions not restricted	2,230,834	2,542,094	2,450,791	2,431,024
Investment earnings	5,130,193	12,542,580	7,557,798	3,510,943
Miscellaneous	1,259,228	1,189,006	1,058,841	970,119
Transfers	(125,941)	(84,449)	(38,906)	(348,135)
Total governmental activities	<u>137,334,617</u>	<u>151,426,820</u>	<u>154,286,542</u>	<u>175,722,360</u>
<b>Business-type activities:</b>				
Property taxes	2,043,330	1,947,754	876,029	895,693
Investment earnings	113,098	234,550	89,081	40,191
Miscellaneous	-	8,615	5,504	-
Transfers	125,941	84,449	38,906	348,135
Total business-type activities	<u>2,282,369</u>	<u>2,275,368</u>	<u>1,009,520</u>	<u>1,284,019</u>
Total primary government	<u>\$ 139,616,986</u>	<u>\$ 153,702,188</u>	<u>\$ 155,296,062</u>	<u>\$ 177,006,379</u>
<b>Changes in net position</b>				
Governmental activities	\$ (45,526,645)	\$ 37,982,565	\$ 47,144,600	\$ 97,453,573
Business-type activities	<u>1,793,629</u>	<u>1,560,230</u>	<u>1,032,491</u>	<u>1,325,560</u>
Total primary government	<u>\$ (43,733,016)</u>	<u>\$ 39,542,795</u>	<u>\$ 48,177,091</u>	<u>\$ 98,779,133</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 2011, Waterworks District No. 5 of Wards 3 & 8 was a discretely presented component unit. In 2012, the Parish dissolved the separate governing board and began serving as the governing board; therefore, the financial presentation was changed to a blended component unit presentation.
- (3) In 2015, the reporting of Waterworks District No. 2 of Ward 4 was changed from a discretely presented component unit to a blended component unit when the Parish dissolved the separate governing board and began serving as the governing board. Prior years amounts were not restated for this change in presentation as provided by current accounting and auditing pronouncements.
- (4) In 2015, the Parish implemented Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions*. This statement requires that adjustments to the basic financial statements be made in order to provide information about the effects of pension related transactions on current year and future year resources. Prior year restatement amounts are not available; therefore, only the 2015 effect has been presented in this section.
- (5) In 2018, the Parish implemented Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. This statement requires that adjustments to the basic financial statements be made in order to provide information about the effects of post-employment benefits transactions on current year and future year resources. Net position was decreased by \$15,385,749 as of January 1, 2018. Prior year restatement amounts are not available; therefore, only the 2018 effect has been presented in this section.
- (6) From 2011 until 2018, Waterworks District No. 12 of Ward 3 was a discretely presented component unit. In 2019, the Parish dissolved the separate governing board; therefore, the financial presentation was changed to a blended component unit presentation. Prior year amounts were not restated for this change in presentation as provided by current accounting and auditing pronouncements.

**Table 2**

	2016	2015	2014	2013	2012	2011
\$	51,577,461	\$ 49,344,920	\$ 44,934,024	\$ 42,281,923	\$ 39,151,183	\$ 39,214,026
	59,516,161	54,860,252	42,716,206	38,649,679	39,758,081	36,535,322
	870,316	968,324	963,051	957,265	968,536	901,864
	12,153,400	12,532,524	11,894,569	11,424,986	11,339,252	11,040,904
	2,645,008	4,895,740	3,123,894	2,384,511	2,510,015	2,538,154
	2,170,150	1,861,188	2,715,708	48,263	1,563,440	2,180,750
	802,990	780,015	321,869	312,100	430,116	183,806
	(242,797)	(562,000)	(440,133)	(263,947)	(34,500)	(41,136)
	<u>129,492,689</u>	<u>124,680,963</u>	<u>106,229,188</u>	<u>95,794,780</u>	<u>95,686,123</u>	<u>92,553,690</u>
	889,963	379,957	366,670	339,531	294,673	130,693
	24,152	28,502	21,576	8,615	14,307	3,366
	11,060	-	600	22,002	23,000	-
	<u>242,797</u>	<u>562,000</u>	<u>440,133</u>	<u>263,947</u>	<u>34,500</u>	<u>41,136</u>
	<u>1,167,972</u>	<u>970,459</u>	<u>828,979</u>	<u>634,095</u>	<u>366,480</u>	<u>175,195</u>
\$	<u>130,660,661</u>	<u>\$ 125,651,422</u>	<u>\$ 107,058,167</u>	<u>\$ 96,428,875</u>	<u>\$ 96,052,603</u>	<u>\$ 92,728,885</u>
\$	51,515,569	\$ 48,472,210	\$ 23,810,177	\$ 9,808,070	\$ 25,506,415	\$ 21,313,209
	<u>925,943</u>	<u>794,177</u>	<u>257,923</u>	<u>(247,444)</u>	<u>(159,461)</u>	<u>(95,190)</u>
\$	<u>52,441,512</u>	<u>\$ 49,266,387</u>	<u>\$ 24,068,100</u>	<u>\$ 9,560,626</u>	<u>\$ 25,346,954</u>	<u>\$ 21,218,019</u>



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

Year	Property Taxes	Sales Taxes	Franchise Taxes	Total
2020	\$ 64,263,220	\$ 54,911,441	\$ 652,028	\$ 119,826,689
2019	58,580,022	64,327,416	781,498	123,688,936
2018	55,122,835	74,835,384	797,346	130,755,565
2017	53,641,205	102,546,998	825,571	157,013,774
2016	51,577,461	59,516,161	870,316	111,963,938
2015	49,344,920	54,860,252	968,324	105,173,496
2014	44,934,024	42,716,206	963,051	88,613,281
2013	42,281,923	38,649,679	957,265	81,888,867
2012	39,151,183	39,758,081	968,536	79,877,800
2011	39,214,026	36,535,322	901,864	76,651,212

## 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. Disaster recovery spending is expected to positively impact sales tax revenue in 2021.
- (3) Franchise tax revenue is primarily related to cable usage. The Parish has experienced a decrease over the past four years for this revenue source which is indicative of the trend of citizens electing to use other forms of entertainment other than the traditional cable television.
- (4) Property tax revenue increased in 2020 due to the taxable assessment increasing over 9.5% from the 2019 assessment. Significant growth within the Parish as well as the expiration of several of the industrial tax exemptions contributed to this increase.

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

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
<b>General fund :</b>				
Nonspendable	\$ 23,751	\$ 102,873	\$ 2,214	\$ 2,059
Restricted	-	-	-	-
Assigned	47,710,409	44,458,686	44,703,459	37,242,878
Unassigned	46,949,720	42,504,472	40,065,654	37,535,676
Total general fund	<u>\$ 94,683,880</u>	<u>\$ 87,066,031</u>	<u>\$ 84,771,327</u>	<u>\$ 74,780,613</u>
<b>All other governmental funds:</b>				
Nonspendable	\$ 1,656,785	\$ 1,655,704	\$ 1,250,100	\$ 3,047,470
Restricted	284,795,538	314,774,538	339,983,589	283,346,818
Assigned	63,316,516	65,731,962	29,928,576	21,270,622
Unassigned	(40,086,715)	-	(637)	-
Total all other governmental funds	<u>\$ 309,682,124</u>	<u>\$ 382,162,204</u>	<u>\$ 371,161,628</u>	<u>\$ 307,664,910</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 will be reimbursed under a federal grant in 2021.

**Table 4**

2016	2015	2014	2013	2012	2011
\$ 16,415	\$ 26,990	\$ 25,764	\$ 59,585	\$ 131,332	\$ 64,428
-	-	250,780	569,470	914,240	796,575
31,278,371	37,421,522	34,754,212	32,223,821	27,652,090	33,245,462
<u>36,708,645</u>	<u>32,568,575</u>	<u>29,512,743</u>	<u>28,055,004</u>	<u>28,531,983</u>	<u>25,429,677</u>
<u>\$ 68,003,431</u>	<u>\$ 70,017,087</u>	<u>\$ 64,543,499</u>	<u>\$ 60,907,880</u>	<u>\$ 57,229,645</u>	<u>\$ 59,536,142</u>
\$ 7,135,249	\$ 1,309,324	\$ 1,241,317	\$ 1,151,584	\$ 1,047,331	\$ 1,196,456
231,837,552	214,051,726	182,438,873	171,839,614	163,619,729	158,933,430
17,790,079	12,918,446	14,062,780	13,060,237	14,486,201	6,245,307
-	(2,599)	-	(25,511)	(23,371)	(106,694)
<u>\$ 256,762,880</u>	<u>\$ 228,276,897</u>	<u>\$ 197,742,970</u>	<u>\$ 186,025,924</u>	<u>\$ 179,129,890</u>	<u>\$ 166,268,499</u>

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

	2020	2019	2018	2017
<b>Revenues</b>				
Taxes	\$ 119,923,381	\$ 123,794,395	\$ 130,798,434	\$ 157,030,507
Licenses and permits	3,060,967	3,421,551	3,527,894	3,581,455
Intergovernmental	22,459,244	18,982,051	20,461,914	26,032,265
Charges for services	8,526,266	10,489,692	9,390,826	8,895,538
Fines and forfeitures	141,312	535,759	227,240	273,439
Investment earnings	4,999,171	12,222,767	7,381,011	3,432,789
Gaming	9,022,588	11,568,787	12,482,319	12,144,635
Miscellaneous	2,860,947	2,955,792	1,319,409	1,750,047
Total revenues	<u>170,993,876</u>	<u>183,970,794</u>	<u>185,589,047</u>	<u>213,140,675</u>
<b>Expenditures</b>				
General government	19,524,230	15,609,916	15,630,563	15,250,735
Public safety	19,533,715	19,788,993	20,383,965	19,559,855
Public works	107,267,371	22,335,135	21,954,456	20,302,690
Sanitation	7,351,154	7,249,323	6,706,519	6,913,382
Health and welfare	16,608,036	15,138,969	14,917,158	15,467,878
Culture and recreation	16,360,141	15,980,564	16,091,486	16,025,504
Economic development	3,789,931	3,638,422	3,238,371	3,313,592
Debt service:				
Principal	1,105,000	1,165,000	-	-
Interest and fiscal charges	1,696,250	1,640,069	-	-
Debt issuance cost	-	-	461,645	-
Intergovernmental	5,042,261	5,999,257	6,219,899	5,111,822
Capital outlay	52,504,550	62,279,754	46,131,776	53,273,679
Total expenditures	<u>250,782,639</u>	<u>170,825,402</u>	<u>151,735,838</u>	<u>155,219,137</u>
Excess of revenues over (under) expenditures	(79,788,763)	13,145,392	33,853,209	57,921,538
<b>Other financing sources (uses)</b>				
Issuance of debt	-	-	35,000,000	-
Issuance of debt - premium	-	-	4,732,391	-
Transfers in	16,125,316	28,381,608	28,670,328	18,582,037
Transfers out	(16,251,257)	(28,466,057)	(28,513,680)	(18,930,172)
Special assessments / insurance / lease proceeds	15,050,848	-	41,556	112,590
Total other financing sources (uses)	<u>14,924,907</u>	<u>(84,449)</u>	<u>39,930,595</u>	<u>(235,545)</u>
Net change in fund balance before reserve change	(64,863,856)	13,060,943	73,783,804	57,685,993
Change in reserves for inventory	1,625	234,337	(296,372)	(6,781)
Net change in fund balance	<u>\$ (64,862,231)</u>	<u>\$ 13,295,280</u>	<u>\$ 73,487,432</u>	<u>\$ 57,679,212</u>
Debt service as a percentage of noncapital expenditures	<u>1.32%</u>	<u>2.03%</u>	<u>0.00%</u>	<u>0.00%</u>

## Notes:

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

Table 5

	2016	2015	2014	2013	2012	2011
\$	111,984,004	\$ 105,198,531	\$ 88,638,726	\$ 81,919,126	\$ 80,242,397	\$ 76,354,002
	3,566,039	3,177,572	3,071,053	2,636,723	2,540,323	2,425,081
	22,278,680	19,819,698	21,082,122	23,546,009	26,452,530	24,294,048
	7,517,066	7,051,160	6,701,217	5,554,628	4,758,763	4,456,949
	316,766	392,070	344,589	390,742	413,450	393,394
	2,129,467	1,831,106	2,655,909	39,351	1,521,751	2,121,077
	12,153,400	12,532,524	11,896,391	11,278,145	11,507,150	10,873,006
	2,443,189	2,562,460	584,129	436,965	555,373	379,563
	<u>162,388,611</u>	<u>152,565,121</u>	<u>134,974,136</u>	<u>125,801,689</u>	<u>127,991,737</u>	<u>121,297,120</u>
	14,620,563	13,305,132	13,126,958	12,284,941	11,918,148	11,385,777
	18,148,344	16,840,155	14,010,640	13,667,679	15,710,906	14,977,783
	17,905,038	17,844,068	15,782,198	14,489,520	15,767,658	15,579,512
	6,753,216	5,943,044	7,106,097	6,236,109	5,938,780	6,768,111
	15,417,581	14,238,722	14,295,611	14,132,428	13,436,053	13,982,446
	13,371,856	13,865,040	13,195,724	11,877,720	10,472,565	10,208,474
	3,198,859	3,253,909	2,953,453	2,717,148	2,666,965	2,891,096
	-	-	-	15,957	45,557	42,282
	-	-	-	250	3,062	6,337
	-	-	-	-	-	-
	9,250,121	5,018,309	10,542,651	8,980,535	7,571,461	5,870,497
	37,482,996	25,540,445	28,823,452	30,703,246	34,255,480	32,153,495
	<u>136,148,574</u>	<u>115,848,824</u>	<u>119,836,784</u>	<u>115,105,533</u>	<u>117,786,635</u>	<u>113,865,810</u>
	26,240,037	36,716,297	15,137,352	10,696,156	10,205,102	7,431,310
	-	-	-	-	-	-
	-	-	-	-	-	-
	26,089,312	16,329,678	13,177,465	10,801,277	16,855,991	7,994,966
	(26,332,109)	(16,889,758)	(13,371,385)	(11,065,224)	(16,874,898)	(8,036,102)
	137,906	28,652	451,039	40,836	24,680	179,291
	<u>(104,891)</u>	<u>(531,428)</u>	<u>257,119</u>	<u>(223,111)</u>	<u>5,773</u>	<u>138,155</u>
	26,135,146	36,184,869	15,394,471	10,473,045	10,210,875	7,569,465
	337,181	(177,354)	(41,806)	101,224	344,019	32,445
\$	<u>26,472,327</u>	<u>36,007,515</u>	<u>15,352,665</u>	<u>10,574,269</u>	<u>10,554,894</u>	<u>7,601,910</u>
	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.01%</u>	<u>0.05%</u>	<u>0.05%</u>



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

<b>Year</b>	<b>Property Taxes</b>	<b>Sales Taxes</b>	<b>Other Taxes</b>	<b>Total Taxes</b>
2020	\$ 64,263,220	\$ 54,911,441	\$ 748,720	\$ 119,923,381
2019	58,580,022	64,327,416	886,957	123,794,395
2018	55,122,835	74,835,384	840,215	130,798,434
2017	53,641,205	102,546,998	842,304	157,030,507
2016	51,577,461	59,516,161	890,382	111,984,004
2015	49,344,921	54,860,252	993,358	105,198,531
2014	44,934,024	42,716,206	988,496	88,638,726
2013	42,281,923	38,649,679	987,524	81,919,126
2012	39,483,259	39,758,080	1,001,058	80,242,397
2011	38,881,948	36,535,322	936,732	76,354,002

## Notes:

- (1) Prior year amounts have been restated for any subsequent year's prior period adjustments that are not related to blended component unit presentations.
- (2) In addition to regular sales tax collection on taxable sales, the Parish also collects sales tax on purchases, made by various entities, of materials, equipment, etc. that are subject to use tax. Normally the purchases subject to use tax do not fluctuate significantly from year to year; however, 2017 seems to be the exception with these amounts leveling off in 2019. In 2017, the purchases subject to Parish sales use tax were \$2.6 billion compared to \$1.1 billion in 2016 and \$1.7 billion in 2018. In 2017, there was also a large audit collection in October 2017. Sales tax revenue for 2020 decreased as a result of business closures for COVID-19 and the 2020 Hurricane Season. Disaster recovery spending is expected to positively impact sales tax revenue in 2021.
- (3) Other Taxes revenue is primarily related to franchise revenue for cable usage. The Parish has experienced a decrease over the past four years for this revenue source which is indicative of the trend of citizens electing to use other forms of entertainment other than the traditional cable television.
- (4) Property tax revenue increased in 2020 due to the taxable assessment increasing over 9.5% from the 2019 assessment. Significant growth within the Parish as well as the expiration of several of the industrial tax exemptions contributed to this increase.

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

<b>Standard Industrial Classification Code</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>
Food group classification	\$ 175,645,241	\$ 174,755,718	\$ 157,201,727	\$ 153,513,114
Apparel group classification	5,160,968	5,412,892	4,398,884	4,312,204
Gen. merchandise group classification	168,078,510	167,699,310	177,664,719	148,488,484
Automotive group classification	384,875,401	374,079,700	386,169,718	343,595,827
Home furnishings group classification	49,637,501	51,921,887	48,636,300	45,691,113
Building group classification	211,081,270	297,684,549	607,857,602	708,511,768
Service group classification	147,502,398	198,383,224	263,102,977	202,773,972
Manufacturer group classification	923,114,508	1,302,808,779	1,358,502,778	2,330,278,136
Utilities group classification	100,455,688	185,339,849	244,357,036	127,443,883
Miscellaneous group classification	45,738,699	72,654,651	60,997,351	72,360,609
Other group classification	<u>4,796</u>	<u>9,743</u>	<u>-</u>	<u>8,699</u>
Totals	<u>\$ 2,211,294,980</u>	<u>\$ 2,830,750,302</u>	<u>\$ 3,308,889,092</u>	<u>\$ 4,136,977,809</u>
Parish direct sales tax rate	<u>2.50%</u>	<u>2.50%</u>	<u>2.50%</u>	<u>2.50%</u>

## Notes:

- (1) Source: Calcasieu Parish School Board Sales Tax Office
- (2) Prior year amounts have been restated to accurately reflect taxable sales as a result of the implementation of a new software system by the Sales Tax Office.
- (3) Local sales tax laws provide for certain exclusions and exemptions from the sales tax. For example, there is an exclusion from all sales tax for sales for resale or further processing. There are no local exemptions for food and drugs, except in the unincorporated areas of Calcasieu Parish under the jurisdiction of the Parish, which allows a full 1% exclusion. The amounts shown above report taxable sales (gross sales less any applicable exclusions and/or exemptions).
- (4) In addition to regular sales tax collection on taxable sales, the Parish also collects sales tax on purchases, made by various entities, of materials, equipment, etc. that are subject to use tax. Normally the purchases subject to use tax do not fluctuate significantly from year to year; however, 2017 seems to be the exception. In 2017, the purchases subject to Parish sales use tax were \$2.6 billion compared to \$1.1 billion in 2016 and \$1.7 billion in 2018 with these amounts leveling off in 2019.
- (5) The Calcasieu Parish School Board believes that the decrease in sales for the building group classification 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 is expected to positively impact taxable sales in 2021.

**Table 7**

	2016	2015	2014	2013	2012	2011
\$	155,281,905	\$ 146,694,455	\$ 118,829,930	\$ 116,693,070	\$ 107,942,908	\$ 103,820,456
	3,507,126	3,233,158	3,019,259	3,120,552	2,773,249	2,283,410
	112,212,595	87,568,330	73,541,067	74,021,502	71,085,981	72,210,817
	346,313,060	356,910,654	306,343,805	281,366,554	392,805,996	221,782,078
	45,056,006	39,209,249	34,398,755	27,846,534	25,048,646	27,732,521
	412,157,044	316,141,048	157,463,244	133,052,795	144,709,232	132,133,571
	180,107,076	156,086,705	126,224,997	113,377,120	107,811,707	118,014,085
	1,116,366,776	996,169,975	891,227,477	850,358,709	883,587,848	779,616,879
	87,198,789	92,842,269	81,033,572	46,862,059	58,286,151	42,989,026
	60,604,009	69,138,048	18,091,398	19,213,668	25,291,872	22,823,309
	<u>12,354</u>	<u>10,465</u>	<u>28,875</u>	<u>12,073</u>	<u>989</u>	<u>7,309</u>
\$	<u>2,518,816,740</u>	<u>2,264,004,356</u>	<u>1,810,202,379</u>	<u>1,665,924,636</u>	<u>1,819,344,579</u>	<u>1,523,413,461</u>
	<u>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**

<u>Year</u>	<u>Direct Rate</u>				<u>Total Rate</u>	
	Calcasieu Parish Police Jury District 1A Operating Tax (Unincorp. Area)	Calcasieu Parish Police Jury District 1A Capital Tax (Unincorp. Area)	Calcasieu Parish Police Jury District 4A Capital Tax (Unincorp. Area)	Calcasieu Parish Police Jury Total Tax Rate (Unincorp. Area)	Total Sales Tax Rate in the Unincorporated Areas of Calcasieu Parish	Total Sales Tax Rate in the Incorporated Areas of Calcasieu Parish
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%
2013	0.67%	0.33%	1.50%	2.50%	9.25%	9.25%
2012	0.67%	0.33%	1.50%	2.50%	9.25%	9.25%
2011	0.67%	0.33%	1.50%	2.50%	9.25%	9.25%

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

Notes:

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

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

<b>Tax Remitter Industry (Note 2)</b>	<b>-----2020-----</b>			<b>-----2011-----</b>		
	<b>Tax Liability</b>	<b>Rank</b>	<b>Percentage of Total</b>	<b>Tax Liability</b>	<b>Rank</b>	<b>Percentage of Total</b>
Manufacturing	\$ 4,804,120	1	8.74%	\$ 4,379,770	1	12.00%
Manufacturing	3,561,252	2	6.49%	3,430,817	3	9.39%
Manufacturing	3,100,731	3	5.65%	1,330,446	5	3.64%
Manufacturing	3,096,381	4	5.64%	4,316,325	2	11.81%
Utilities	1,585,880	5	2.89%	-	-	-
Manufacturing	1,540,409	6	2.81%	1,405,556	4	3.85%
Manufacturing	1,107,260	7	2.02%	-	-	-
Manufacturing	773,156	8	1.41%	518,086	8	-
Manufacturing	644,152	9	1.17%	-	-	-
Manufacturing	567,549	10	1.03%	593,236	7	-
Manufacturing	-	-	-	833,934	6	2.28%
Utilities	-	-	-	498,392	9	1.36%
Gaming	-	-	-	428,273	10	1.17%
<b>Total tax liability</b>	<b><u>\$ 20,780,890</u></b>		<b><u>37.85%</u></b>	<b><u>\$ 17,734,835</u></b>		<b><u>45.50%</u></b>
<b>Total sales tax revenue</b>	<b><u>\$ 54,911,441</u></b>			<b><u>\$ 36,535,322</u></b>		

Notes:

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



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

<b>Fiscal Year</b>	<b>Residential Property (10%)</b>	<b>Public Services Property (25%)</b>	<b>Personal Other Property (15%)</b>	<b>Less: Homestead Exemptions</b>	<b>Total Taxable Assessed Value</b>	<b>Estimated Actual Taxable Value</b>	<b>Taxable Assessed Value as a Percentage of Actual Taxable Value</b>	<b>Total Millage Rate (Note 3)</b>
2020	\$ 1,264,866,959	\$ 359,148,720	\$ 1,132,897,340	\$ 298,074,190	\$ 2,458,838,829	\$ 18,657,171,503	13.18%	27.47
2019	1,223,592,029	320,493,310	1,059,758,550	293,699,007	2,310,144,882	17,645,960,460	13.09%	27.24
2018	1,162,864,032	311,764,800	958,251,400	289,671,721	2,143,208,511	16,367,324,977	13.09%	26.85
2017	1,110,397,656	290,914,620	933,852,540	286,249,716	2,048,915,100	15,630,821,480	13.11%	26.88
2016	1,017,785,237	272,800,460	892,679,550	282,892,029	1,900,373,218	14,391,330,920	13.20%	27.73
2015	950,877,980	274,647,080	873,736,250	280,498,393	1,818,762,917	13,627,292,523	13.35%	27.43
2014	918,835,160	279,392,890	806,815,440	280,334,659	1,724,708,831	12,881,346,170	13.39%	26.12
2013	900,427,500	276,717,820	753,295,780	278,763,765	1,651,677,335	12,345,480,497	13.38%	25.94
2012	803,940,070	254,808,760	721,568,830	273,152,136	1,507,165,524	11,137,573,247	13.53%	26.93
2011	789,628,640	249,088,110	712,435,310	272,527,278	1,478,624,782	10,916,934,793	13.54%	26.77

## 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. 2020 property tax activity is based upon the 2019 levy). The 2016 levy was a reassessment year levy.
- (2) Property taxes are assessed on land and residential property at 10% of the assessed value after homestead exemption, on public services property at 25% of the assessed value and on personal or other property at 15% of the assessed value. Millage rates are per \$1,000 of assessed value. Assessed values above are for parish-wide assessments as opposed to possible assessments for smaller districts within the Parish.
- (3) Because the Parish and its blended component units have different individual millage rates that are applied to different taxable assessed values, the above rate is a calculated weighted average rate of the individual rates and taxable assessed values.
- (4) Prior year (2019) has been restated in the personal other property classification as a result of a corrected report being filed for a major taxpayer within the Parish.

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

<b>Fiscal Year</b>	<b>Calcasieu Parish Police Jury (Notes 4, 5, 6 &amp; 7)</b>	<b>Calcasieu Parish School Board</b>	<b>Law Enforcement</b>	<b>Fire Protection</b>	<b>Gravity Drainage</b>	<b>Recreation and Community Centers</b>
2020	29.68	32.62	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
2013	25.94	31.75	9.85	13.52	5.82	9.52
2012	26.93	32.94	8.15	13.76	5.98	9.29
2011	26.77	33.40	8.15	14.23	5.97	9.69

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. 2020 property tax activity is based upon the 2019 levy). Because there are different individual millage rates that are applied to different taxable assessed values, the above rates are calculated as a weighted average rate of the individual rates and taxable assessed values.
- (4) The Calcasieu Parish Police Jury column includes the millage information for Fire Protection District No. 2 of Ward 3 and Sewer District No. 11 of Ward 3 which are reported as blended component units for financial reporting purposes since the governing board for the legally separate entities are the same as the Parish. This presentation is the same for all reporting periods above.
- (5) In 2011, Waterworks District No. 5 of Wards 3 & 8 was a discretely presented component unit. In 2012, the Parish dissolved the separate governing board and began serving as the governing board; therefore, the financial presentation was changed to a blended component unit presentation and the millage information is included in the Calcasieu Parish Police Jury column from 2012 forward.
- (6) In 2015, the reporting of Waterworks District No. 2 of Ward 4 was changed from a discretely presented component unit to a blended component unit when the Parish dissolved the separate governing board and began serving as the governing board. In 2016, the District passed its first ad valorem tax levy with a 6.38 millage which is included in the Calcasieu Parish Police Jury column for 2016 and later years.
- (7) From 2011 until 2018, Waterworks District No. 12 of Ward 3 was a discretely presented component unit. In 2019, the Parish dissolved the separate governing board and began serving as the governing board; therefore, the financial presentation was changed to a blended component unit presentation and the millage information is included in the Calcasieu Parish Police Jury column from 2019 forward.

**Table 11**

<b>Airport and Harbor &amp; Terminals</b>	<b>Water and Sewerage (Notes 4, 5, 6 &amp; 7)</b>	<b>Criminal Court Activities</b>	<b>Hospital Service District</b>	<b>Cities (Note 2)</b>	<b>Other</b>	<b>Total</b>
7.64	6.79	3.02	6.95	15.19	1.34	143.33
7.64	6.34	3.02	6.95	15.17	1.34	134.74
7.65	7.02	3.02	9.61	15.26	1.34	137.22
7.66	6.65	3.02	9.61	15.21	1.27	136.23
7.28	6.23	3.16	9.70	14.69	1.35	138.73
7.21	6.39	2.88	10.15	14.40	1.36	139.20
7.23	6.14	2.88	3.17	14.38	1.36	130.69
7.23	6.52	2.88	3.26	14.37	1.36	132.02
7.44	6.93	2.99	3.28	14.61	1.41	133.71
7.46	7.29	2.99	3.33	14.17	1.41	134.86

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

Entity (Note 3)	2020 (2019 Assessed Valuation)			2011 (2010 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.	\$ 165,574,120	1	6.72%	\$ 67,287,820	2	4.55%
Entergy Gulf States Louisiana, Inc.	109,035,480	2	4.43%	64,172,930	1	4.34%
Citgo Petroleum / Citgo Lubricants	97,747,760	3	3.97%	41,867,400	4	2.83%
Sasol Chemicals (USA) LLC / Sasol North America, Inc.	60,214,950	4	2.45%	32,531,530	7	2.20%
Eagle US 2 LLC (Axiall) / PPG Industries	60,210,500	5	2.45%	-	-	-
Golden Nugget Lake Charles	63,078,550	6	2.57%	-	-	-
PNK (Lake Charles) LLC	41,889,590	7	1.70%	28,753,570	9	1.94%
Enterprise TE Products Pipeline Company LLC	30,742,660	8	1.25%	-	-	-
Cameron Interstate Pipe	28,187,330	9	1.15%	23,099,870	8	1.56%
Excel Paralubes	29,526,610	10	1.20%	34,286,950	6	2.32%
PPG Industries	-	-	-	47,599,300	3	3.22%
Kinder Morgan Louisiana	-	-	-	35,909,470	5	2.43%
Global Industries LTD	-	-	-	19,248,820	10	1.30%
Total for principal taxpayers	<u>\$ 686,207,550</u>		<u>27.89%</u>	<u>\$ 394,757,660</u>		<u>26.69%</u>
Total for all taxpayers	<u>\$ 2,458,838,829</u>			<u>\$ 1,478,624,782</u>		

## Notes:

- (1) Source: Calcasieu Parish Tax Assessor
- (2) Property taxes are levied in October of each year and are used to finance the budget for the upcoming year; therefore, the prior year levy is used for each of the above fiscal year disclosures (i.e. 2020 property tax activity is based upon the 2019 levy).
- (3) Related entities were combined for comparability purposes between 2011 and 2020.

**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
2020	\$ 66,011,155	\$ 65,797,871	99.68%	\$ -	\$ 65,797,871	99.68%
2019	60,580,992	60,365,209	99.64%	80,556	60,445,765	99.78%
2018	56,584,430	56,515,491	99.88%	(2,668)	56,512,823	99.87%
2017	54,450,690	54,370,596	99.85%	20,788	54,391,384	99.89%
2016	52,292,646	52,174,631	99.77%	42,096	52,216,727	99.85%
2015	49,544,609	49,438,514	99.79%	34,255	49,472,769	99.85%
2014	44,713,734	44,590,201	99.72%	38,211	44,628,412	99.81%
2013	42,637,558	42,490,966	99.66%	66,945	42,557,911	99.81%
2012	40,047,566	39,904,277	99.64%	60,571	39,964,848	99.79%
2011	39,046,726	38,875,223	99.56%	84,379	38,959,602	99.78%

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. 2020 property tax collections are based upon the 2019 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 2011, Waterworks District No. 5 of Wards 3 & 8 was a discretely presented component unit. In 2012, the Parish dissolved the separate governing board and began serving as the governing board; therefore, the financial presentation was changed to a blended component unit presentation and the millage information is included in the Calcasieu Parish Police Jury column from 2012 forward.
- (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 2011 until 2018, Waterworks District No. 12 of Ward 3 was a discretely presented component unit. In 2019, the Parish dissolved the separate governing board and began serving as the governing board; therefore, the financial presentation was changed to a blended component unit presentation and the millage information is included in the Calcasieu Parish Police Jury column from 2019 forward.

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

Year	Governmental Activities		Business-Type Activities		
	Revenue Loan	Capital Leases	General Obligation Bonds	Special Assessment Bonds	Water Revenue Bonds
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
2013	-	-	31,304	250,156	75,461
2012	-	15,957	35,970	-	85,861
2011	-	61,514	-	-	-

Year	Total		Net	
	Primary Government	Percentage of Personal Income	Outstanding Debt Per Capita	
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	
2013	356,921	0.01%	1.82	
2012	137,788	0.00%	0.72	
2011	61,514	0.00%	0.32	

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 2011, Waterworks District No. 5 of Wards 3 & 8 was a discretely presented component unit. In 2012, the Parish dissolved the separate governing board and began serving as the governing board; therefore, the financial presentation was changed to a blended component unit presentation from 2012 forward. This District recorded bond proceeds in 2019 of \$541,586. This District recorded bond proceeds in 2020 of \$911,848.
- (4) The capital lease debt reported in 2011 through 2012 related to the Calcasieu Parish Library.
- (5) 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.
- (6) From 2011 until 2018, Waterworks District No. 12 of Ward 3 was a discretely presented component unit. In 2019, the Parish dissolved the separate governing board and began serving as the governing board; therefore, the financial presentation was changed to a blended component unit presentation from 2019 forward. The District had \$1,134,000 in bonds outstanding at December 31, 2019.

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

<b>Year</b>	<b>General Obligation Bonds</b>	<b>Assessed Value (Note 1)</b>	<b>Percentage of Estimated Actual Taxable Value of Property</b>	<b>Population</b>	<b>Net Bonded Debt Per Capita</b>
2020	\$ -	\$ 2,877,716,223	0.000%	204,993	\$ -
2019	-	2,756,913,019	0.000%	204,318	-
2018	-	2,536,246,809	0.000%	203,795	-
2017	10,185	2,432,880,232	0.000%	202,506	0.05
2016	15,857	2,335,164,816	0.001%	199,025	0.08
2015	21,259	2,183,265,247	0.001%	196,529	0.11
2014	26,404	2,099,261,310	0.001%	195,486	0.14
2013	31,304	2,005,043,490	0.002%	195,616	0.16
2012	35,970	1,930,441,100	0.002%	192,316	0.19
2011	-	1,780,317,660	0.000%	192,768	-

Notes:

- (1) The 2020 assessed value (before homestead exemptions and industrial tax exemptions) was utilized for this schedule since the Parish's December 31, 2020 debt is limited to the most recent assessment value. Other statistical presentations are using the prior year's assessed value due to the fact that the Parish budgets the assessment levies in the subsequent year as opposed to the levy year.
- (2) These amounts include only general obligation bonds that are being repaid by an Enterprise Fund. See also Notes 2, 3 and 4 about the blended component units.
- (3) In 2011, Waterworks District No. 5 of Wards 3 & 8 was a discretely presented component unit. In 2012, the Parish dissolved the separate governing board and began serving as the governing board; therefore, the financial presentation was changed to a blended component unit presentation from 2012 forward.
- (4) From 2011 until 2018, Waterworks District No. 12 of Ward 3 was a discretely presented component unit. In 2019, the Parish dissolved the separate governing board and began serving as the governing board; therefore, the financial presentation was changed to a blended component unit presentation from 2019 forward.



**CALCASIEU PARISH POLICE JURY**  
**DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT**  
**AS OF DECEMBER 31, 2020**

<u>Jurisdiction</u>	<u>Debt Outstanding</u>	<u>Percentage Debt Applicable to the Parish</u>	<u>Estimated Share of Overlapping Debt</u>
Direct:			
Calcasieu Parish Police Jury	\$ 36,793,183	100%	\$ 36,793,183
Total direct debt			36,793,183
Overlapping:			
Calcasieu Parish Police Jury Discrete Component Units:			
Fire Protection District No. 1 of Ward 2	845,379	100%	845,379
Fire Protection District No. 4 of Ward 4	5,714,406	100%	5,714,406
Fire Protection District No. 1 of Ward 6	3,727,411	100%	3,727,411
Fire Protection District No. 1 of Ward 7	1,185,000	100%	1,185,000
Recreation District No. 1 of Ward 3	16,930,510	100%	16,930,510
Recreation District No. 1 of Ward 4	10,771,351	100%	10,771,351
Community Center District No. 4 of Ward 1	325,000	100%	325,000
Community Center District No. 3 of Ward 7	7,467,992	100%	7,467,992
14th Judicial District Criminal Court Fund	7,818	100%	7,818
West Calcasieu Parish Community Center Authority	5,339,000	100%	5,339,000
Total overlapping debt for component units			52,313,867
Cities and towns:			
Calcasieu Parish School Board	229,889,404	100%	229,889,404
City of Lake Charles	54,644,094	100%	54,644,094
City of Sulphur	2,455,000	100%	2,455,000
City of Dequincy	370,682	100%	370,682
Town of Iowa	71,135	100%	71,135
Town of Vinton	256,260	100%	256,260
Total overlapping debt for cities and towns			287,686,575
Total overlapping debt			340,000,442
Total direct and overlapping debt			\$ 376,793,625

## Notes:

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

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

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Debt limit	\$ 287,771,622	\$ 275,691,302	\$ 253,624,681	\$ 243,288,023
Total net debt applicable to limit	-	-	-	10,185
Legal debt margin	<u>\$ 287,771,622</u>	<u>\$ 275,691,302</u>	<u>\$ 253,624,681</u>	<u>\$ 243,277,838</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 2020:**

Assessed value (2020 Assessed Valuation)	\$ 2,580,444,622
Add back: exempt real property	<u>297,271,601</u>
Total assessed value	<u>\$ 2,877,716,223</u>
Debt limitation - 10 percent of total assessed value	\$ 287,771,622
Debt applicable to limitation:	
Total bonded debt	75,051
Less: Special assessment bonds	<u>(75,051)</u>
Total debt applicable to limit	-
Legal debt margin	<u>\$ 287,771,622</u>

Notes:

- (1) The 2020 assessed value was utilized for this schedule since the Parish's December 31, 2020 debt is limited to the most recent assessment value. Other statistical presentations are using the prior year's assessed value due to the fact that the Parish budgets the assessment levies in the subsequent year as opposed to the levy year.
- (2) The legal debt margin statutory limitation only applies to bonded debt payable solely from ad valorem taxes.
- (3) In 2011, Waterworks District No. 5 of Wards 3 & 8 was a discretely presented component unit. In 2012, the Parish dissolved the separate governing board and began serving as the governing board; therefore, the financial presentation was changed to a blended component unit presentation from 2012 forward..
- (4) From 2011 until 2018, Waterworks District No. 12 of Ward 3 was a discretely presented component unit. In 2019, the Parish dissolved the separate governing board and began serving as the governing board; therefore, the financial presentation was changed to a blended component unit presentation from 2019 forward.

**Table 17**

<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>	<b>2011</b>
\$ 233,516,482	\$ 218,326,525	\$ 209,926,131	\$ 200,504,349	\$ 193,044,110	\$ 178,031,766
<u>15,857</u>	<u>21,259</u>	<u>26,404</u>	<u>31,304</u>	<u>35,970</u>	<u>-</u>
<u>\$ 233,500,625</u>	<u>\$ 218,305,266</u>	<u>\$ 209,899,727</u>	<u>\$ 200,473,045</u>	<u>\$ 193,008,140</u>	<u>\$ 178,031,766</u>
<u>0.01%</u>	<u>0.01%</u>	<u>0.01%</u>	<u>0.02%</u>	<u>0.02%</u>	<u>0.00%</u>

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

**Governmental Activities Revenue Loan**

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Year	Gross Revenue (2)	Operating Expenses (3)	Net Revenue Available for Debt Service	Debt Service Requirements			Coverage
				Principal (7)	Interest	Total	
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 7)
2017	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-
2013	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-
2011	-	-	-	-	-	-	-

**Business Activities - Special Assessment Bonds**

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Year	Special Assessment Collections	Debt Service Requirements			Coverage
		Principal	Interest	Total	
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
2013	108,060	-	-	-	(Note 4)
2012	-	-	-	-	-
2011	-	-	-	-	-

**Business Activities - Revenue Bonds**

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Year	Gross Revenue (2)	Operating Expenses (3)	Net Revenue Available for Debt Service	Debt Service Requirements			Coverage (8)
				Principal (6/9)	Interest	Total	
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
2013	646,779	966,112	(319,333)	10,407	4,286	14,693	(21.73)
2012	804,200	759,103	45,097	9,911	4,782	14,693	3.07
2011	-	-	-	-	-	-	-

Notes:

- (1) Details regarding the government's outstanding debt can be found in the notes to the financial statements.
- (2) Gross revenue for the revenue loan includes the gaming revenue pledge discussed in Note 7 below along with investment earnings and transfers of other Parish revenue dedicated for the repayment of revenue loan on an annual basis. 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. Expenses for 2013 were unusual in that Waterworks District No. 5 of Wards 3 & 8 incurred additional amounts of repairs to the system and attempted to utilize an outside contractor to manage the operations. The District does not anticipate this level of expenses in the future.
- (4) Debt service requirements include principal and interest of water revenue and special assessment bonds only. It does not include the general obligation bonds reported in Waterworks District 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.
- (5) In 2011, Waterworks District No. 5 of Wards 3 & 8 was a discretely presented component unit. In 2012, the Parish dissolved the separate governing board and began serving as the governing board; therefore, the financial presentation was changed to a blended component unit presentation from 2012 forward.
- (6) The revenue bonds, reflected above from 2012 to 2016 for Waterworks District No. 5 of Wards 3 & 8, were paid off in 2016 which was before their maturity date of 2020.
- (7) The revenue loan proceeds were received by the Parish in December 2018 with the first debt service payment scheduled for 2019. All "lawfully available funds" of the Parish will be used for the repayment of this debt; however, the Parish has specifically pledged two million annually from Gaming proceeds, beginning in 2018, to be used for debt repayment which is what is reflected as pledged in the table above. The Parish received \$10.6 million and \$9 million in gaming proceeds in 2019 and 2020 respectively.
- (8) From 2010 until 2018, Waterworks District No. 12 of Ward 3 was a discretely presented component unit. In 2019, the Parish dissolved the separate governing board and began serving as the governing board; therefore, the financial presentation was changed to a blended component unit presentation from 2019 forward. While the District has an ad valorem property tax millage that supports the operations of this District, the revenue bond covenant does not reflect the pledging of this revenue stream and thus the property tax revenue is not reported above. However, the reader should be aware that property tax revenue is utilized in the support of this District.

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

<b>Year</b>	<b>Population</b>	<b>Personal Income</b>	<b>Per Capita Income</b>	<b>Median Age</b>	<b>Public School Enrollment</b>	<b>Unemployment Rate</b>
2020	204,993	\$ 6,492,183,600	\$ 31,670	37	31,952	9.00%
2019	204,318	5,519,127,375	27,012	37	32,946	4.30%
2018	203,795	5,837,490,000	28,644	37	32,932	3.30%
2017	202,506	5,228,240,054	25,818	36	32,946	3.20%
2016	199,025	5,078,149,570	25,515	37	32,748	4.20%
2015	196,529	4,717,183,064	24,002	36	32,565	4.30%
2014	195,486	4,541,769,309	23,233	36	30,488	5.80%
2013	195,616	4,391,436,390	22,449	36	32,563	4.20%
2012	192,316	4,192,164,162	21,798	35	33,003	5.10%
2011	192,768	4,109,259,789	21,317	36	33,134	6.30%

Notes:

- (1) Census information for *Population, Personal Income, Per Capital Income and Median Age* was obtained from either the local Economic Development Alliance or similar agencies that distribute census information at the federal, state, and local levels.
- (2) The enrollment reported above is from the Calcasieu Parish School Board's Comprehensive Annual Financial Report.
- (3) Information for the *Unemployment Rate* was obtained from the Louisiana Workforce Commission. The higher 2020 unemployment rate was due to the COVID-19 pandemic and the 2020 Hurricane Season.
- (4) For 2020, several factors contributed to an increased personal income level and corresponding per capita income. These factors include, but are not limited to, changes in measurement (population changes resulting from the COVID-19 pandemic and the 2020 Hurricane Season) and increased government assistance in the form of personal transfer receipts (including pandemic-related government assistance, expanded unemployment benefits, and other social

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

<b>Employer</b>	<b>-----2020-----</b>			<b>-----2011-----</b>			<b>Type of Business</b>
	<b>Number of Employees (Note 3)</b>	<b>Rank</b>	<b>Percentage of Total Parish Employment</b>	<b>Number of Employees</b>	<b>Rank</b>	<b>Percentage of Total Parish Employment</b>	
Calcasieu Parish School Board	1,000-4,999	N/A	N/A	5,000	1	6.06%	Education
Lake Charles Memorial Health Systems	1,000-4,999	N/A	N/A	1,194	5	1.45%	Health Care
Westlake Chemical Corp.	1,000-4,999	N/A	N/A	-	-	-	Manufacturing
Turner Industries, LLC	1,000-4,999	N/A	N/A	1,500	3	1.82%	Contractor
Golden Nugget	1,000-4,999	N/A	N/A	-	-	-	Gaming
L'auberge du Lac Casino & Hotel	1,000-4,999	N/A	N/A	2,400	2	2.91%	Gaming
Versa Integrity Group	1,000-4,999	N/A	N/A	-	-	-	Industry / Oil & Gas
Sun Industrial Group	1,000-4,999	N/A	N/A	-	-	-	Industry / Oil & Gas
Sasol Chemicals, LLC	1,000-4,999	N/A	N/A	-	-	-	Manufacturing
Christus St. Patrick Hospital	1,000-4,999	N/A	N/A	871	10	-	Health Care
Citgo Petroleum Corporation	-	-	-	1,160	6	1.41%	Petroleum Refinery
Axiall Corporation (formerly PPG Industries)	-	-	-	1,250	4	1.52%	Manufacturing
Isle of Capri Casino & Hotel	-	-	-	1,155	7	1.40%	Gaming
Calcasieu Parish Sheriff's Office	-	-	-	972	9	1.18%	Law Enforcement
City of Lake Charles	-	-	-	1,032	8	1.25%	Local Municipality
Parish Employment (2)	<u>88,262</u>			<u>82,508</u>			

Note:

- (1) Source: Southwest Louisiana Economic Development Alliance
- (2) Source: Louisiana Workforce Commission December Louisiana Civilian Labor Force Reporting
- (3) In 2020, only employee ranges were available. Listed above are all employers with employee ranges of 1,000-4,999.



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

<b>Function</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>	<b>2011</b>
<b>Governmental activities:</b>										
General government (8)	126	122	118	117	118	112	107	109	109	113
Public safety (9)	143	137	137	133	125	119	117	115	115	119
Public works (10)	233	230	227	222	219	207	201	185	186	187
Sanitation (4)	13	12	9	8	9	8	4	6	6	1
Health and welfare (5)	108	103	92	88	86	77	82	81	73	87
Culture and recreation (6/8)	118	117	117	117	114	120	117	111	102	103
Economic development (7)	42	42	42	43	43	42	40	38	36	36
<b>Business-type activities:</b>										
Water (3)	-	-	-	-	-	-	-	-	-	-
Sewer (3)	-	-	-	-	-	-	-	-	-	-
Total full-time employees	<u>783</u>	<u>763</u>	<u>742</u>	<u>728</u>	<u>714</u>	<u>685</u>	<u>668</u>	<u>645</u>	<u>627</u>	<u>646</u>

Notes:

- (1) Sources: Various Parish Departments' Budgeted Summary of Personnel Allotments
- (2) Indicators are not available for the interest/fiscal charges or intergovernmental functions.
- (3) The Parish currently manages the following water and sewer districts through separate management agreements therefore the Districts have no full-time employees: Waterworks District No. 5 of Wards 3 and 8, Waterworks District No. 2 of Ward 4, Waterworks District No. 12 of Ward 3, Sewer District No. 11 of Ward 3 and Sewer District No. 8 of Ward 4. The Police Jury is the governing board for these Districts and, as such, the financial presentation of each District is reflected as a blended component unit.
- (4) Prior to 2011 and 2012, the sanitation function was operated through contractual agreements with an outside vendor. However, in 2011 and 2012, employees were hired for the operations of the two solid waste centers that were opened in the latter part of December 2011. This function continues to increase through 2016 with the addition of one new position. The 2017 decrease in employees was only temporary and this position was filled in 2018. In 2019 and 2020, the Parish expanded its litter abatement initiative requiring an increase in employee count.
- (5) For the health and welfare function, the Parish Health Clinic was opened in 2013. The numbers decreased in 2015 primarily due to retirements. In 2016, the Human Services Department began managing employees in other parish community services offices under a multi-parish grant which increased the number of employees. In 2018, the Human Services Department increased their employee count in order to address increased service levels in the Transit Department and provide an additional administrative person to handle various accounting and grant compliance issues. In 2019 and 2020, positions were added in the workforce programs as well as other Human Service programs.
- (6) For the culture and welfare function, the Parish began operating the Burton Coliseum in 2013; therefore, there was an initial increase in employees hired with additional positions added in 2014. In 2017, the library created two more positions. In 2020, Burton Coliseum added a maintenance technician to assist with operational needs after the Parish discontinued using prisoner labor programs for these functions.
- (7) The Parish added a new department in 2015 related to the economic development function - The Southwest Louisiana Task Force for Growth and Opportunity. This department accomplished its primary mission and was closed at the end of 2017.
- (8) In 2016, the Parks Department (culture & recreation function) was moved under the Facility Management Department (general government function) and as such the number of employees (7) in the general government category has increased. The decrease from 2016 to 2017 was temporary only and the full time position was restored in 2018. In 2019, the Administrator's Office (general government function) added additional full-time staff to implement a litter abatement initiative. In 2020, Human Resources, the Administrator's Office and Facility Management (general government functions) added positions as a result of increased service levels within the organization.
- (9) The public safety function includes an increase of three employees in 2016 and five employees in 2017 in the Animal Services Department required after the Parish discontinued the use of prisoner labor to assist with cleaning and care of the kennels and animals. The Office of Juvenile Justice Services Department also increased their employee count by three in 2016, two in 2017, four in 2018, and four in 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.
- (10) With respect to the public works function, the Parish Public Works (Wastewater) and Engineering Divisions have experienced increased service levels and have reported ten new full time positions in 2014, three in 2017, five in 2018, seven in 2019, and three in 2020. The increased positions were, in part, due to the Parish implementing a new drainage initiative in 2016, as well as, all of the increased construction activity in the past several years related to the economic growth in the Parish.

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

**Table 22**

Function	2020	2019	2018	2017	2016
<b>Governmental activities:</b>					
Public safety					
Number of animals handled through animal shelter (2)	4,762	10,787	9,566	9,459	9,443
Public works					
Road miles constructed / overlaid (3)	67	68	81	105	61
Sanitation					
Refuse collected (tons/day)	159	139	138	131	124
Number of residents served	25,329	25,283	25,521	25,502	25,452
Solid Waste Centers refuse collected (yards/month) (10)	4,745	5,718	5,078	4,386	4,499
Solid Waste Centers recyclables collected (yards/month) (10)	959	902	736	739	681
Health and welfare					
Number of aerial mosquito control assignments (4)	56	28	63	47	51
Number of ground mosquito control assignments (4)	1,300	1,275	1,800	1,680	1,724
Number of workforce center clients assisted through grants (9)	85	217	136	36	92
Number of clients assisted with energy payments (5)	3,191	5,408	3,200	4,081	4,048
Number of housing assistance clients	355	398	418	413	448
Culture and recreation					
Number of park pavilion rentals (6)	122	470	491	471	515
Total circulation for library materials (11)	526,758	1,166,713	1,205,306	1,240,611	1,237,589
Number of library visits by patrons (11)	218,259	591,696	614,844	636,194	780,850
Economic development					
Number of occupational licenses issued (13)	2,444	2,515	2,466	2,801	2,429
Number of zoning variances and zoning exceptions	21 / 20	42 / 22	29 / 29	45 / 26	39 / 33
<b>Business-type activities:</b>					
Active water customers at year end (7)	2,631	2,613	1,767	1,667	1,611
New water connections (7)	386	318	286	211	373
Average daily consumption of water (gallons/day) (7/8)	700,409	636,260	515,349	483,205	480,282
Active sewer customers at year end	752	828	884	826	787
Average daily sewerage treatment (12)	203,535	168,604	296,705	178,100	290,333

Notes:

- (1) Prior year amounts have been restated for any subsequent year's prior period adjustments that are not related to blended component unit presentations.
- (2) Beginning in 2012, the Animal Services Department instituted a resolution driven model for animal related complaints, which focuses on solving the issue at hand without always transporting the animal back to the shelter. This model has been successful in reducing the number of complaints and thus the number of animals transported to the shelter. The decreasing trend since 2012 reversed itself in 2018 and 2019 when there was an increase in cases due to an increased animal population and expansion of Parish services into another municipality. The decrease in 2020 can be attributable to the COVID-19 pandemic and Hurricanes Laura and Delta.
- (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.
- (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 was able to increase its driver base to conduct ground assignments. In 2019, the Parish saw a decrease in mosquito populations overall resulting in lower aerial and ground assignments and a reduced number of citizen service requests. The 2020 increase in both aerial and ground assignments was a direct response to Hurricanes Laura and Delta.
- (5) Funding allocations vary from year to year and impact the number of clients served. In 2011, the Parish received a second allocation of funding which allowed more households to be served. This funding was discontinued in 2012 and the trend continued through 2015. Grant funding increased in 2016 and 2017 enabling more clients to be served. In 2018, while funding remained the same, the number of clients served decreased due to staffing issues and the inability to process applications. For 2019, heating allocation funds were moved to cooling allocation, allowing more clients to be served with the same level of grant funding. In 2020, the Parish was unable to process a comparable volume of applications compared to prior years due to COVID-19 pandemic closures, which required all applications to be received by mail. Additionally, Hurricanes Laura and Delta resulted in the displacement of many citizens from Calcasieu Parish who were no longer present to apply for assistance.
- (6) In 2016, overall park rentals increased primarily due to the increased 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. Additionally, Hurricanes Laura and Delta significantly damaged parks throughout Calcasieu Parish.

**Table 22**

2015	2014	2013	2012	2011
10,042	10,740	11,062	11,420	11,016
34	35	49	58	93
124	118	116	117	116
25,392	25,313	25,299	24,247	25,073
4,403	4,725	3,179	1,826	-
647	466	393	311	-
57	54	52	63	80
2,256	2,015	1,491	1,823	1,204
139	216	134	151	281
3,429	3,194	3,632	3,664	5,982
466	498	500	489	543
475	453	486	405	372
1,250,000	1,225,612	1,124,945	1,112,770	1,126,479
777,443	762,159	753,160	736,447	761,736
2,462	2,455	2,494	2,411	2,488
38 / 40	41 / 42	31 / 32	10 / 20	19 / 36
1,581	1,611	1,439	1,422	(Note 7)
376	506	340	193	(Note 7)
467,407	436,422	537,498	508,126	(Note 7)
794	885	860	873	854
181,408	168,138	187,108	263,073	213,000

- (7) In 2011, Waterworks District No. 5 of Wards 3 & 8 was a discretely presented component unit. In 2012, the Parish dissolved the separate governing board and began serving as the governing board; therefore, the financial presentation was changed to a blended component unit presentation. From 2012 through 2018, all three of these statistics relate to this Water District. In 2019, the Parish dissolved the separate governing board for Waterworks District No. 12 of Ward 3, a discretely presented component unit, and began serving as the governing board; therefore, the financial presentation was changed to a blended component unit presentation from 2019 forward. The 2019 statistics include Waterworks District No. 12 of Ward 3.
- (8) In May 2014, a large industrial customer for the Water District closed its operations in the District and as such the average daily consumption was heavily affected. Otherwise the average daily water consumption from 2015 to 2020 tends to increase with the increase in active water customers. Additionally, 2020 average daily consumption increased as a result of subdivision expansion within the districts and usage by an industrial customer heavily involved in the rebuilding efforts within the Parish. See also Note 7 reporting change which impacts this statistic.
- (9) For 2011 through 2013, service levels for workforce center activity was reduced as a result of decreased grant funding and the depletion of disaster related program funding. Prior year increases in clients served are a result of increased recruiting efforts of the youth providers program as well as the increased number of youth that enter the Center on their own initiative. Workforce initiative laws changed the eligibility requirements resulting in decreases for 2015, 2016 and 2017. In 2018 and 2019, there was a push to increase participation (enrollment) in the programs which also affected grant funding allocations (revenue). In 2020, the sharp decline is attributable to COVID-19 prevention measures, resulting in applications being received solely through the mail.
- (10) In 2011, the Parish opened two Solid Waste Convenience Centers for residents to dispose of waste and recyclable materials at no cost. The Centers are funded by a sales tax approved by Calcasieu Parish residents. In 2020, refuse collected was impacted by Hurricanes Laura and Delta, with the solid waste centers closed from mid-August through mid-November. Additionally, while many recycling centers in the area and surrounding communities were destroyed, Parish recycling centers were not, leading to an increase in recyclables collected.
- (11) Historical trends indicate that the total circulation for physical materials for the Library has not varied by more than three percent (positive or negative). Beginning in 2018, increased online circulation counts resulted in decreased physical material circulation counts. As denoted in the ten year trend, both the physical circulation and patron counts have decreased recently and is primarily due to the online usage of library services. The Library did update its door counter technology in 2019 in order to validate the visiting library patrons. In 2020, circulation and patron visits were significantly impacted by COVID-19 and Hurricanes Laura and Delta.
- (12) The average gallons per day for sewage treatment for Sewer District No. 11 of Ward 3 reflects amounts reported to the Department of Environmental Quality for sewer discharge permit purposes. This average is affected by rain volumes which were much higher in 2016, 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.
- (13) Economic growth in Calcasieu Parish appears to have affected occupational licenses in 2017 but the number of licenses issued in 2018 and 2019 appear more in line what has been experienced from 2011 to 2016. In 2020, occupational licenses were significantly impacted by the COVID-19 pandemic and Hurricanes Laura and Delta.

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

<b>Function</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>
General government				
Number of general government buildings (5)	9	10	11	11
Public safety				
Number of correctional facilities (adult and juvenile) (15)	3	4	4	4
Public works				
Paved road miles (12)	1,205	1,196	1,190	1,188
Unpaved road miles (12)	67	67	70	69
Sanitation				
Number of solid waste centers (6)	2	2	2	2
Health and welfare				
Number of health and welfare buildings (3/6)	7	7	7	7
Number mosquito control airplanes/spray trucks	16	16	16	16
Culture and recreation				
Number of parks	11	11	11	11
Number of boat launches (14)	21	21	21	21
Number of central and branch libraries (4)	12	12	12	12
Economic development				
Number of planning inspection vehicles (13)	17	16	15	16
<b>Business-type activities:</b>				
Water				
Water mains (miles) (7/8/9/11)	88	85	65	65
Maximum daily capacity (thousands of gallons) (7/8/9/11)	2,870	2,870	2,150	2,150
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 Maplewood Library closed to the public in 2016 and is used as an Outreach Facility.
- (5) In 2012, one general government building's use was transferred to the operations of the Parish's internal service funds to be used as a medical clinic and is now reflected as a health and welfare building. 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) In December 2011, the Parish opened two Solid Waste Convenience Centers for residents to dispose of waste and recyclable materials at no cost.
- (7) In 2011, Waterworks District No. 5 of Wards 3 & 8 was a discrete presentation after a separate governing board was reappointed. In 2012, the Parish dissolved the separate governing board and began serving as the governing board; therefore, the financial presentation was changed to a blended component unit presentation.
- (8) From 2011 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.
- (9) From 2011 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**

2016	2015	2014	2013	2012	2011
11	11	9	9	9	10
4	4	4	4	4	4
1,189	1,191	1,188	1,170	1,168	1,167
70	70	76	71	71	72
2	2	2	2	2	2
7	8	8	8	8	7
16	16	16	15	15	16
11	11	11	11	11	11
21	21	21	21	21	21
12	13	13	13	13	13
16	16	16	16	14	14
65	60	47	43	43	(Note 3)
2,150	2,150	1,150	1,150	1,150	(Note 3)
300	300	300	300	300	300

- (10) 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.
- (11) 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.
- (12) In 2014, road mileage was calculated through a new database, the Roadsoft program, which measures from intersection to intersection rather than from the edges of the intersecting lanes. The capability to restate prior year road mile information utilizing the new software program was not an option. Slight variances will occur with the usage of this database but there are no significant changes since implementation of the new database.
- (13) 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.
- (14) The number of boat launches for years 2011-2019 have been restated to reflect a corrected total of 21 boat launches.
- (15) In 2020, the Juvenile Detention Facility was destroyed by Hurricane Laura. A new facility is in the process of being constructed.



4. Facilitate parishwide development through standards and zoning requirements that take into account the specific needs of all areas of the parish.
5. Create, facilitate, and support strong quality of life measures that make Calcasieu Parish a place that people want to call home for years to come.
6. Create a more environmentally friendly community by reducing litter and pollution and improving water quality across the parish.

Over the past few years, stormwater management in the parish has taken on a much higher level of significance due to area growth. Under direction of the Police Jury, the staff has completed a wide-ranging study effort to put elements in place to improve this important service. One of these elements is the establishment of a major capital improvement program for drainage. In the 2021 budget, \$13 million has been dedicated to drainage infrastructure investments. Along with improved development standards and a sound maintenance program, these capital projects will go a long way toward effective stormwater management in the parish.

Transportation projects will comprise the largest segment of capital spending in 2021. Properly maintaining the Parish's system of 1,200+ road miles is a substantial undertaking, both in terms of management and funding. These roads provide a vital network for local transportation needs and are a key component for continued economic growth. The Division of Engineering has projected an investment of \$88.5 million in road projects for 2021, a very challenging goal.

## **RELEVANT FINANCIAL POLICIES**

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

## **AWARDS AND ACKNOWLEDGMENTS**

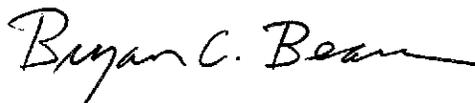
The Government Finance Officers Association (GFOA) of the United States and Canada awarded a Certificate of Achievement for Excellence in Financial Reporting to the Calcasieu Parish Police Jury for its Comprehensive Annual Financial Report for the fiscal year ended December 31, 2019. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

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

A *Certificate of Achievement* is valid for one year only. The Parish has received this award each year for the 29-year period ended December 31, 2019. We believe our current report conforms to the Certificate of Achievement Program requirements, and we are submitting it to the GFOA to determine its eligibility for a certificate.

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

Sincerely,



BRYAN C. BEAM  
Parish Administrator



TAMMY P. BUFKIN  
Director of Finance

jdb



**CALCASIEU PARISH POLICE JURY**  
**UNIFORM GUIDANCE**  
**SUPPLEMENTARY COMPLIANCE REPORT**  
**DECEMBER 31, 2020**

CALCASIEU PARISH POLICE JURY  
December 31, 2020

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING AND ON  
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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, 2020, 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 July 26, 2021. Our report includes a reference to other auditors who audited the financial statements of certain discretely presented component units of the Policy Jury, as described in Schedule 5. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

**Internal Control Over Financial Reporting**

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as Item 2020-001, that we consider to be a material weakness. Item 2020-002 refers to deficiencies in the separately audited component units' audit reports. Reference to the separately issued audit reports of the component units listed in item 2020-002 is required for discussion of these deficiencies.

#### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Calcasieu Parish Police Jury's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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 an instance of noncompliance or other matter that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as Item 2020-003. Item 2020-004 refers to compliance findings in the separately audited component units' audit reports. Reference to the separately issued audit reports of the component units listed in item 2020-004 is required for the discussion of the compliance findings.

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

### Calcasieu Parish Police Jury's Responses to Findings

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

### Purpose of this Report

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

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

*Mr. Eray Quirk - Bureau*

Lake Charles, Louisiana  
July 26, 2021

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

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

Report on Compliance for Each Major Federal Program

We have audited the Calcasieu Parish Police Jury's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Police Jury's major federal programs for the year ended December 31, 2020. The Calcasieu Parish Police Jury's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs (Schedule 2a, Item 6).

The Calcasieu Parish Police Jury's financial statements include the operations of two discretely presented component unit disclosed in Schedule 5 which received \$9,440,083 in federal awards, which is not included in the Police Jury's Schedule of Expenditures of Federal Awards during the year ended December 31, 2020. Our audit, described below, did not include the operations of these component units because these entities engaged separate audits of their financial statements in accordance with the Uniform Guidance, where applicable.

Management's Responsibility

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

### Auditor's Responsibility

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

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

### Opinion on Each Major Federal Program

In our opinion, the Calcasieu Parish Police Jury complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2020.

### Report on Internal Control Over Compliance

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

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

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

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

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Calcasieu Parish Police Jury as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the Calcasieu Parish Police Jury's basic financial statements. We issued our report thereon dated July 26, 2021, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for the purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

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

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

*Mr. Tracy Quil + Benah*

Lake Charles, Louisiana  
July 26, 2021

## CALCASIEU PARISH POLICE JURY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
DECEMBER 31, 2020

<u>Grant Type</u>	<u>Federal CFDA Number</u>	<u>Grant Number</u>	<u>Disbursement in the Twelve Months Ended (Note B)</u>
<b>U.S. DEPARTMENT OF AGRICULTURE</b>			
Child Nutrition Center Cluster:			
Direct Program:			
School Breakfast Program	10.553		\$ 17,071
National School Lunch Program	10.555		27,208
Passed Through Louisiana Department of Education:			
Summer Food Services Program for Children	10.559		<u>112,423</u>
Total Child Nutrition Center Cluster			<u>156,702</u>
SNAP Cluster:			
Passed Through Louisiana Department of Children and Family Services:			
Supplemental Nutrition Assistance Education and Training Program	10.561	2000458064	18,390
Supplemental Nutrition Assistance Education and Training Program	10.561	LA420142	<u>5,595</u>
Total SNAP Cluster			<u>23,985</u>
Passed Through Louisiana Department of Education:			
Child and Adult Care Food Program	10.558	2021-050905348	60,497
Child and Adult Care Food Program	10.558	2020-050905348	<u>205,900</u>
Total CFDA Number 10.558			<u>266,397</u>
<b>Total U.S. Department of Agriculture</b>			<u>447,084</u>

## CALCASIEU PARISH POLICE JURY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
DECEMBER 31, 2020

<u>Grant Type</u>	<u>Federal CFDA Number</u>	<u>Grant Number</u>	<u>Disbursement in the Twelve Months Ended (Note B)</u>
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			
Direct Program:			
Housing Counseling Program	14.169	2020 Grant	45,878
Emergency Solutions Grant	14.231	1/1/19-6/30/20	9,709
Supportive Housing Program	14.235	LA0001L6H091805	198,705
Continuum of Care Program	14.267	LA0291L6H091802	78,101
Continuum of Care Program	14.267	LA0291L6H091803	78,959
Total CFDA Number 14.267			<u>157,060</u>
PIH Family Self-Sufficiency Program	14.896		13,000
Housing Voucher Cluster:			
Housing Choice Vouchers	14.871		2,325,112
Housing Cares Act	14.871		107,355
Total Housing Voucher Cluster			<u>2,432,467</u>
Passed Through Louisiana Office of Community Development:			
Community Development Block Grant-DR Regional Capacity Building Grant	14.228	LWIRCBG Round 1	<u>56,973</u>
<b>Total U.S. Department of Housing and Urban Development</b>			<u>3,096,247</u>

## CALCASIEU PARISH POLICE JURY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
DECEMBER 31, 2020

<u>Grant Type</u>	<u>Federal CFDA Number</u>	<u>Grant Number</u>	<u>Disbursement in the Twelve Months Ended (Note B)</u>
<b>U.S. DEPARTMENT OF LABOR</b>			
Workforce Innovation and Opportunity Act Cluster:			
Passed Through Louisiana Department of Labor:			
Workforce Innovation and Opportunity Act	17.258	Adult	1,137,631
Workforce Innovation and Opportunity Act	17.259	Youth	726,681
Workforce Innovation and Opportunity Act	17.278	Dislocated Worker	<u>590,222</u>
<b>Total U.S. Department of Labor</b>			<u>2,454,534</u>
<b>U.S. DEPARTMENT OF JUSTICE</b>			
Passed Through Louisiana Commission on Law Enforcement:			
Child Abuse Counseling & Advocacy Program	16.575	2018-VA-03/04-4882	<u>80,816</u>
<b>Total U.S. Department of Justice</b>			<u>80,816</u>

## CALCASIEU PARISH POLICE JURY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
DECEMBER 31, 2020

<u>Grant Type</u>	<u>Federal CFDA Number</u>	<u>Grant Number</u>	<u>Disbursement in the Twelve Months Ended (Note B)</u>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			
Direct Program:			
Assets for Independence Project	93.602	90EI0895-01-00	6,020
Public Health Emergency Response	93.354	6NU90TP921944-09	14,203
Total Direct Assistance			<u>20,223</u>
Passed Through Louisiana Housing Finance Agency:			
Low Income Home Energy Assistance Program	93.568	2019 DHHS Cooling	900,229
Low Income Home Energy Assistance Program	93.568	2019 DHHS Crisis	55,420
Low Income Home Energy Assistance Program	93.568	2020 DHHS Cooling	355,250
Low Income Home Energy Assistance Program	93.568	2020 DHHS Heating	22,100
Low Income Home Energy Assistance Program	93.568	2020 DHHS Crisis	41,645
Low Income Home Energy Assistance Program	93.568	2020 DHHS Generators	4,500
Low Income Home Energy Assistance Program	93.568	2020 DHHS Cares Act	466,800
Low Income Home Energy Assistance Program	93.568	Admin/Program Support	183,964
Total Passed Through Louisiana Housing Finance Agency			<u>2,029,908</u>
CSBG Cluster:			
Passed Through Louisiana Department of Labor:			
Community Services Block Grant	93.569	2019P0002	392,272
Community Services Block Grant	93.569	2020P002	78,757
Community Services Block Grant	93.569	2001LASC3	75,262
Total CSBG Cluster			<u>546,291</u>

## CALCASIEU PARISH POLICE JURY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
DECEMBER 31, 2020

<u>Grant Type</u>	<u>Federal CFDA Number</u>	<u>Grant Number</u>	<u>Disbursement in the Twelve Months Ended (Note B)</u>
TANF Cluster:			
Passed Through Louisiana Supreme Court:			
Drug Court - SCDC Temporary Assistance for Needy Families (TANF)	93.558	7/1/20-6/30/21	71,656
Drug Court - SCDC Temporary Assistance for Needy Families (TANF)	93.558	7/1/19-6/30/20	<u>100,022</u>
Total Passed Through Louisiana Supreme Court			<u>171,678</u>
Passed Through Louisiana Department of Public Safety:			
Title IV-E Federal Foster Care Program	93.658	2000277042	<u>214,066</u>
Total Passed through Louisiana Department of Public Safety			<u>214,066</u>
<b>Total U.S. Department of Health and Human Services</b>			<u>2,982,166</u>
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>			
Direct Program:			
Housing DHAP IKE	97.048		182,455
Passed Through Louisiana Governor's Office of Homeland Security and Emergency Preparedness:			
Federal Emergency Management Agency-Port Security Grant	97.056	EMW-2017-PU-00195-S01	118,724

## CALCASIEU PARISH POLICE JURY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
DECEMBER 31, 2020

<u>Grant Type</u>	<u>Federal CFDA Number</u>	<u>Grant Number</u>	<u>Disbursement in the Twelve Months Ended (Note B)</u>
Passed Through Louisiana Office of Homeland Security and Emergency Preparedness:			
State Homeland Security Grant Program	97.067	2017-SS-00058-S01	12,158
Emergency Management Performance Grant (EMPG)	97.042	EMT-2020-EP-00001-S01	42,546
Hazard Mitigation Grant Program	97.039	1786-019-0006	2,552
Hazard Mitigation Grant Program	97.039	1786-019-0024	6,361
Hazard Mitigation Grant Program	97.039	4345-019-0002	4,294
Hazard Mitigation Grant Program	97.039	4345-019-0004	29,105
Hazard Mitigation Grant Program	97.039	4236-019-0001	2,044
Total CFDA Number 97.039			<u>44,356</u>
Flood Mitigation Assistance Program	97.029	FMA PJ-06-LA-2016-015	23,896
Flood Mitigation Assistance Program	97.029	FMA PJ-06-LA-2017-022	528,922
Flood Mitigation Assistance Program	97.029	FMA PJ-06-LA-2018-009	1,403,136
Flood Mitigation Assistance Program	97.029	FMA PJ-06-LA-2019-011	20,590
Total CFDA Number 97.029			<u>1,976,544</u>
Disaster Grants Public Assistance-Sabine River Flooding	97.036	4263	<u>4,063</u>
Total Passed Through Louisiana Office of Homeland Security and Emergency Preparedness			<u>2,198,391</u>
Total U.S. Department of Homeland Security			<u>2,198,391</u>

## CALCASIEU PARISH POLICE JURY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
DECEMBER 31, 2020

<u>Grant Type</u>	<u>Federal CFDA Number</u>	<u>Grant Number</u>	<u>Disbursement in the Twelve Months Ended (Note B)</u>
<b>U.S. DEPARTMENT OF INTERIOR</b>			
Passed Through the Louisiana Department of Commerce, Community and Economic Development:			
Payment in Lieu of Taxes Program	15.226	PILT 2020	<u>351</u>
<b>Total U.S. Department of Interior</b>			<u>351</u>
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>			
Highway Planning and Construction Cluster:			
Passed Through Louisiana Department of Transportation:			
Highway Planning and Construction	20.205	H009751.6	50,924
Highway Planning and Construction	20.205	H006484	51
Highway Planning and Construction	20.205	H007113.5	<u>454,603</u>
Total Highway Planning and Construction Cluster			<u>505,578</u>
Public Transportation Assistance Program			
Non-Urbanized Area (Rural)	20.509	RU-18-10-21	85,716
Public Transportation Assistance Program			
Non-Urbanized Area (Rural)	20.509	RU-18-10-21	<u>207,564</u>
Total CFDA Number 20.509			<u>293,280</u>

## CALCASIEU PARISH POLICE JURY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
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<u>Grant Type</u>	<u>Federal CFDA Number</u>	<u>Grant Number</u>	<u>Disbursement in the Twelve Months Ended (Note B)</u>
Transit Services Program Cluster:			
Job Access Reverse Commute Program	20.516	JA37-10-21	59,160
Job Access Reverse Commute Program	20.516	JA37-10-20	<u>81,362</u>
Total Transit Services Program Cluster			<u>140,522</u>
Total Passed Through Louisiana Department of Transportation			<u>939,380</u>
Total U.S. Department of Transportation			<u>939,380</u>
U.S. DEPARTMENT OF TREASURY			
Passed Through Louisiana Division of Administration - Office of Community Development	21.019	COVID-19-CRF-087913	<u>5,556,074</u>
Total U.S. Department of Treasury			<u>5,556,074</u>

## CALCASIEU PARISH POLICE JURY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
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<u>Grant Type</u>	<u>Federal CFDA Number</u>	<u>Grant Number</u>	<u>Disbursement in the Twelve Months Ended (Note B)</u>
<b>U.S. DEPARTMENT OF COMMERCE</b>			
Passed Through Louisiana Department of Natural Resources:			
Coastal Zone Management	11.419	2000426628	<u>21,066</u>
<b>Total U.S. Department of Commerce</b>			<u>21,066</u>
<b>Total Primary Government</b>			<u>\$ 17,776,109</u>

## CALCASIEU PARISH POLICE JURY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
DECEMBER 31, 2020

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

<u>Grant Type</u>	<u>Federal CFDA Number</u>	<u>Grant Number</u>	<u>Disbursement in the Twelve Months Ended (Note B)</u>
<b>U.S. DEPARTMENT OF AGRICULTURE</b>			
Direct Program:			
Waterworks District No. 14 of Ward 5:			
Waste & Water Disposal Systems-Rural Community	10.760	USDA Loan Outstanding	\$ <u>2,797,105</u>
<b>Total U.S. Department of Agriculture</b>			<u>2,797,105</u>
<b>U.S. DEPARTMENT OF JUSTICE</b>			
Direct Program:			
Fourteenth Judicial District Attorney:			
Drug Court Discretionary Grant-Veterans Treatment Court Grant	16.585	2016-VV-BX-0011	<u>39,545</u>

## CALCASIEU PARISH POLICE JURY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
DECEMBER 31, 2020

<u>Grant Type</u>	<u>Federal CFDA Number</u>	<u>Grant Number</u>	<u>Disbursement in the Twelve Months Ended (Note B)</u>
Passed Through Louisiana Commission on Law Enforcement:			
Fourteenth Judicial District Attorney:			
Crime Victims' Assistance Grant-Severe Child Abuse	16.575	4984	79,834
Crime Victims' Assistance Grant-Domestic Violence Program	16.575	5086	35,280
Crime Victims' Assistance Grant-Crime Victims' Counseling Grant	16.575	4290	60,081
Total CFDA Number 16.575			<u>175,195</u>
Domestic Violence Prosecution	16.588	5376	<u>34,275</u>
Total Passed Through Louisiana Commission on Law Enforcement			<u>209,470</u>
<b>Total U.S. Department of Justice</b>			<u>249,015</u>
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>			
Highway Safety Cluster:			
Passed Through Louisiana Highway Safety Commission:			
Fourteenth Judicial District Attorney: DWI Prosecution Grant	20.600	2019-10-21	<u>20,745</u>
<b>Total U.S. Department of Transportation</b>			<u>20,745</u>

## CALCASIEU PARISH POLICE JURY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
DECEMBER 31, 2020

<u>Grant Type</u>	<u>Federal CFDA Number</u>	<u>Grant Number</u>	<u>Disbursement in the Twelve Months Ended (Note B)</u>
<b>U.S. DEPARTMENT OF ENVIRONMENTAL PROTECTION AGENCY</b>			
Drinking Water State Revolving Fund Cluster:			
Passed Through Louisiana Department of Health:			
Waterworks District 5 of Wards 3 and 8			
Drinking Water Revolving Loan fund	66.468	1019084-01	<u>1,767,335</u>
<b>Total U.S. Department of Environmental Protection Agency</b>			<u>1,767,335</u>
 <b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			
TANF Cluster:			
Passed Through Louisiana Supreme Court:			
Fourteenth Judicial District Court:			
Temporary Assistance for Needy Families (TANF)- Adult Drug Court Program	93.558	7/1/20-6/30/21	50,330
Temporary Assistance for Needy Families (TANF)- Adult Drug Court Program	93.558	7/1/19-6/30/20	<u>45,404</u>
<b>Total U.S. Department of Health and Human Services</b>			<u>95,734</u>

CALCASIEU PARISH POLICE JURY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 DECEMBER 31, 2020

<u>Grant Type</u>	<u>Federal CFDA Number</u>	<u>Grant Number</u>	<u>Disbursement in the Twelve Months Ended (Note B)</u>
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>			
Passed Through Louisiana Governor's Office of Homeland Security and Emergency Preparedness:			
Gravity Drainage District 4 of Ward 3:			
Disaster Grants Public Assistance	97.036	1607	<u>30,191</u>
<b>Total U.S. Department of Homeland Security</b>			<u>30,191</u>

## CALCASIEU PARISH POLICE JURY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
DECEMBER 31, 2020

<u>Grant Type</u>	<u>Federal CFDA Number</u>	<u>Grant Number</u>	<u>Disbursement in the Twelve Months Ended (Note B)</u>
<b>U.S. DEPARTMENT OF TREASURY:</b>			
Passed Through Louisiana Division of Administration - Office of Community Development			
Fourteenth Judicial Criminal Court:			
Louisiana Coronavirus Aid, Relief and Economic Security Act (CARES Act)	21.019	COVID-19-CRF-087913	3,783
Fourteenth Judicial District Attorney:			
Louisiana Coronavirus Aid, Relief and Economic Security Act (CARES Act)	21.019	COVID-19-CRF-087913	251,651
Calcasieu Parish Coroner's Office:			
Louisiana Coronavirus Aid, Relief and Economic Security Act (CARES Act)	21.019	COVID-19-CRF-087913	99,996
Fire Protection District 1 of Ward 1:			
Louisiana Coronavirus Aid, Relief and Economic Security Act (CARES Act)	21.019	COVID-19-CRF-087913	272,698
Fire Protection District 2 of Ward 4:			
Louisiana Coronavirus Aid, Relief and Economic Security Act (CARES Act)	21.019	COVID-19-CRF-087913	346,709
Fire Protection District 3 of Ward 4:			
Louisiana Coronavirus Aid, Relief and Economic Security Act (CARES Act)	21.019	COVID-19-CRF-087913	96,702
Fire Protection District 1 of Ward 6:			
Louisiana Coronavirus Aid, Relief and Economic Security Act (CARES Act)	21.019	COVID-19-CRF-087913	18,717

## CALCASIEU PARISH POLICE JURY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
DECEMBER 31, 2020

<u>Grant Type</u>	<u>Federal CFDA Number</u>	<u>Grant Number</u>	<u>Disbursement in the Twelve Months Ended (Note B)</u>
<b>U.S. DEPARTMENT OF TREASURY (Cont.):</b>			
Passed Through Louisiana Division of Administration - Office of Community Development			
Gravity Drainage District 8 of Ward 1: Louisiana Coronavirus Aid, Relief and Economic Security Act (CARES Act)	21.019	COVID-19-CRF-087913	5,266
Gravity Drainage District 9 of Ward 2: Louisiana Coronavirus Aid, Relief and Economic Security Act (CARES Act)	21.019	COVID-19-CRF-087913	213
Gravity Drainage District 6 of Wards 5 & 6: Louisiana Coronavirus Aid, Relief and Economic Security Act (CARES Act)	21.019	COVID-19-CRF-087913	268
Gravity Drainage District 5 of Ward 4: Louisiana Coronavirus Aid, Relief and Economic Security Act (CARES Act)	21.019	COVID-19-CRF-087913	5,103
Gravity Drainage District 7 of Ward 8: Louisiana Coronavirus Aid, Relief and Economic Security Act (CARES Act)	21.019	COVID-19-CRF-087913	200
Gravity Drainage District 4 of Ward 3: Louisiana Coronavirus Aid, Relief and Economic Security Act (CARES Act)	21.019	COVID-19-CRF-087913	14,903

## CALCASIEU PARISH POLICE JURY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
DECEMBER 31, 2020

<u>Grant Type</u>	<u>Federal CFDA Number</u>	<u>Grant Number</u>	<u>Disbursement in the Twelve Months Ended (Note B)</u>
<b>U.S. DEPARTMENT OF TREASURY (Cont.):</b>			
Passed Through Louisiana Division of Administration -			
Office of Community Development			
Recreation District 1 of Ward 3:			
Louisiana Coronavirus Aid, Relief and Economic Security Act (CARES Act)	21.019	COVID-19-CRF-087913	119,900
Recreation District 1 of Ward 4:			
Louisiana Coronavirus Aid, Relief and Economic Security Act (CARES Act)	21.019	COVID-19-CRF-087913	102,412
Community Center District 4 of Ward 1:			
Louisiana Coronavirus Aid, Relief and Economic Security Act (CARES Act)	21.019	COVID-19-CRF-087913	2,505
Calcasieu Parish Safety Communications District:			
Louisiana Coronavirus Aid, Relief and Economic Security Act (CARES Act)	21.019	COVID-19-CRF-087913	<u>517,683</u>
<b>Total Department of the Treasury</b>			<u>1,858,709</u>
<b>Total Component Units</b>			<u>\$ 6,818,834</u>

CALCASIEU PARISH POLICE JURY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
DECEMBER 31, 2020

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

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

Schedule of Insurance in Effect - See Schedule 6.

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

Note C: Subrecipient Payments:

1. The Police Jury's Drug Court Grant had subrecipient payments in the amount of \$129,053 to the Education and Treatment Council, Inc.
2. The Police Jury's State Homeland Security Grant Program had subrecipient payments in the amount of \$12,158 for 2020 to the City of Sulphur Police Department.
3. The Police Jury's Domestic Violence Program grant had subrecipient payments to The Fourteenth District Court Child Support Fund in the amount of \$35,280 in 2020.
4. The Police Jury's Crime Victims' Counseling Grant program had subrecipient payments to The Fourteenth District Court Child Support Fund in the amount of \$60,081 in 2020.
5. The Police Jury's Assets for Independence had subrecipient payments in the amount of \$3,396 to Project Build A Future and the Southwest Louisiana Economic Development Alliance.

## (Continuation of Schedule of Expenditures of Federal Awards)

6.	The Police Jury's Louisiana Coronavirus Aid, Relief, and Economic Security Act (CARES ACT) had subrecipient payments as follows to its component units:	
	a. Fire Protection District 1 of Ward 1	\$ 272,698
	b. Fire Protection District 2 of Ward 4	346,709
	c. Fire Protection District 3 of Ward 4	96,702
	d. Fire Protection District 1 of Ward 6	18,717
	e. Recreation District 1 of Ward 3	119,900
	f. Recreation District 1 of Ward 4	102,412
	g. Calcasieu Parish Safety Communications District	517,683
	h. West Calcasieu Cameron Hospital	247,850
		<u>\$ 1,722,671</u>

Note D: Indirect Cost Rate

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

CALCASIEU PARISH POLICE JURY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
SUMMARY OF AUDITOR RESULTS  
FOR THE YEAR ENDED DECEMBER 31, 2020

1. Type of Auditors' Report on Financial Statements

Unmodified opinion

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

Schedule 2b, item 2020-001 lists a deficiency noted. Item 2020-001 was considered to be a material weakness. Reference to the separately issued audit reports of the component units listed in item 2020-002 is required to identify which internal control findings the auditors' considered to be material weaknesses.

3. Noncompliance Material to the Financial Statements

Schedule 2b, items 2020-003 lists an instance of noncompliance. Reference to the separately issued audit reports of the component units listed in item 2020-004 is required for the discussion of the compliance finding. Item 2020-003 is not considered material but is included for reference purposes only.

4. Significant Deficiencies and Material Weaknesses Over Major Programs

None noted.

5. Type of Auditors' Report on Compliance for Major Programs

Unmodified opinion

6. Identification of Major Programs

Environmental Protection Agency

Capitalization Grants for Drinking Water State  
Revolving Funds

66.468

(Continuation of Summary of Auditor Results)

U.S. Department of Transportation

Formula Grants for Rural Areas	20.509
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U.S. Department of Homeland Security

Flood Mitigation Assistance	97.029
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U.S. Department of Treasury

Coronavirus Relief Fund	21.019
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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 \$750,000 or more.

8. Compliance Findings and Questioned Costs for Federal Awards

No compliance findings to report.

9. Low Risk Auditee

The entity was not considered a low risk auditee.

CALCASIEU PARISH POLICE JURY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
INTERNAL CONTROL OVER FINANCIAL REPORTING AND  
COMPLIANCE AND OTHER MATTERS  
FOR THE YEAR ENDED DECEMBER 31, 2020

I. INTERNAL CONTROL - FINANCIAL STATEMENT AUDIT

COMPONENT UNITS

Component Units Audited by Principal Auditors

2020-001 Waterworks District 14 of Ward 5 and Waterworks District 10 of Ward 7

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 CPPJ was adopted by the Districts and is strictly enforced.

## (Continuation of Internal Control-Financial Statement)

2020-002 Component Units with Separately Issued Audit Reports

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

<u>Component Unit</u>	<u>Auditor</u>	<u>Date of Report</u>
14 <sup>th</sup> Judicial District Court Child Support Enforcement Fund	McElroy, Quirk & Burch, CPAs	6/15/21
Community Center District 3 of 7	Langley, Williams & Company, LLC	6/24/21
District Attorney of the 14 <sup>th</sup> Judicial District	Langley, Williams & Company, LLC	6/25/21
Fire Protection 1 of 7	Langley, Williams & Company, LLC	6/28/21
Waterworks 8 of 3 & 8	Steven M. DeRouen, CPA	6/1/21
Waterworks 11 of 4 & 7	Steven M. DeRouen, CPA	3/29/21
Waterworks 4 of 4	Steven M. DeRouen, CPA	11/9/20
Waterworks 7 of 6 & 4	Steven M. DeRouen, CPA	3/15/21

II. COMPLIANCE WITH LAWS AND REGULATIONS - FINANCIAL STATEMENT AUDITCOMPONENT UNITSComponent Units Audited by Principal Auditors2020-003 Waterworks District 12 of Ward 3

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

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

(Continuation of Internal Control-Financial Statement)

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

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

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

Management's Response: The Parish Public Works Division has been instructed to submit timely reports with best estimates or available information and follow with an amended return, if necessary. Sales tax returns were remitted timely from July 2020 to the present.

2020-004

Component Units with Separately Issued Audit Reports

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

<u>Component Unit</u>	<u>Auditor</u>	<u>Date of Report</u>
Fire Protection 1 of 7	Langley, Williams & Company, LLC	6/28/21
Waterworks 4 of 4	Steven M. DeRouen, CPA	11/9/20
Waterworks 9 of 4	Steven M. DeRouen, CPA	6/30/21

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, 2020

I. INTERNAL CONTROL - FEDERAL AWARDS (Uniform Guidance)

None.

II. COMPLIANCE - FEDERAL AWARDS (Uniform Guidance)

COMPONENT UNITS

Component Units Audited by Principal Auditors

No compliance findings to report.

CALCASIEU PARISH POLICE JURY  
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS  
DECEMBER 31, 2020

SECTION I - INTERNAL CONTROL - FINANCIAL STATEMENT AUDIT

<u>No.</u>	<u>Finding</u>	<u>Status</u>
	<u>COMPONENT UNIT</u>	
2019-001	<u>Waterworks District 14 of Ward 5</u>	See finding 2020-001.
2019-002	<u>Component Units with Separately Issued Audit Reports</u>	See separately issued reports of these component units for the status of the 2019 findings (listed below).

<u>Component Unit</u>	<u>Current Auditor</u>
14 <sup>th</sup> Judicial District	
Court Child Support Enforcement Fund	McElroy, Quirk & Burch, CPAs
Community Center District 3 of 7	Langley, Williams & Company, LLC
District Attorney of the 14 <sup>th</sup> Judicial District	Langley, Williams & Company, LLC
Fire Protection District 1 of 7	Langley, Williams & Company, LLC
Waterworks 8 of 3 & 8	Steven M. DeRouen, CPA
Waterworks 11 of 4 & 7	Steven M. DeRouen, CPA
Waterworks 4 of 4	Steven M. DeRouen, CPA
Waterworks 7 of 6 & 4	Steven M. DeRouen, CPA

(Continuation of Prior Year's Findings)

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

<u>No.</u>	<u>Finding</u>	<u>Status</u>
<u>COMPONENT UNITS</u>		
2019-003	<u>Waterworks District 12 of Ward 3</u>	See finding 2020-003.
2019-004	<u>Component Units with Separately Issued Audit Reports</u>	See separately issued reports of these component units for the status of the 2019 findings (listed below).

<u>Component Unit</u>	<u>Current Auditor</u>
Community Center District 3 of 7	Langley, Williams & Company, LLC
Fire Protection 1 of Ward 7	Langley, Williams & Company, LLC
Waterworks District 4 of Ward 4	Langley, Williams & Company, LLC

SECTION III - INTERNAL CONTROL - FEDERAL AWARDS (Uniform Guidance)

None.

SECTION IV - COMPLIANCE - FEDERAL AWARDS (Uniform Guidance)

<u>No.</u>	<u>Finding</u>	<u>Status</u>
<u>COMPONENT UNITS</u>		
	Note to report	



**CALCASIEU PARISH POLICE JURY**  
GOVERNING AUTHORITY OF CALCASIEU PARISH, LOUISIANA

**BRYAN C. BEAM**  
ADMINISTRATOR

OFFICE OF THE ADMINISTRATOR  
P.O. Box 1583  
Lake Charles, Louisiana 70602  
337/ 721-3510  
Fax 337/ 437-3399  
Web: www.cppj.net

Schedule 4

MANAGEMENT'S CORRECTIVE ACTION PLAN FOR CURRENT YEAR FINDINGS  
(UNAUDITED)  
DECEMBER 31, 2020

Section I - Internal Control and Compliance Material to the Financial Statements

COMPONENT UNITS WITH SEPARATELY ISSUED AUDIT REPORTS

2020-001 Waterworks District 14 of Ward 5 and Waterworks District 10 of Ward 7:

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

2020-002:

Reference to the separately issued audit reports of these component units is required to identify each individual component unit's corrective action plan.

2020-003 Waterworks District 12 of Ward 3:

The Parish Public Works Division has been instructed to submit timely reports with best estimates or available information and follow with an amended return, if necessary. This issue was corrected in August 2020 and all sales tax returns have since been submitted on a timely basis.

2020-004:

Reference to the separately issued audit reports of these component units is required to identify each individual component unit's corrective action plan.

Section II - Internal Control and Compliance Material to the Federal Awards

No compliance findings to report.

Anticipated Completion Date

12/31/2020

Contact

Tammy Bufkin, CPA, CGFO  
Director of Finance  
1015 Pithon Street  
Lake Charles, LA 70602  
(337) 721-3500

CALCASIEU PARISH POLICE JURY  
 SCHEDULE OF COMPONENT UNITS  
 DECEMBER 31, 2020

As required by generally accepted accounting principles, the basic financial statements (bound separately from these reports) present the Calcasieu Parish Police Jury (the primary government) and its component units. The component units listed below are included in the Police Jury's reporting entity because of the significance of their operations or financial relationship with the Police Jury. These supplemental compliance reports have also been drafted on a "reporting entity" basis. However, reference to the outside auditors' reports is necessary to obtain detail compliance or internal control comments. The "reporting entity" reports have simply made reference to the "outside auditors'" reports when compliance or internal control comments were made.

The component units audited by McElroy, Quirk & Burch (APC) (the principal auditor) are denoted with an asterisk (\*). Any comments with respect to the entities with an asterisk have been included in detail in these reports, except where separately issued financial statements were issued, where indicated.

- \* Calcasieu Parish Communications District
- \* Calcasieu Parish Gaming Revenue District
- Calcasieu Parish Public Trust Authority
- Fourteenth Judicial District Attorney
- \* Fourteenth Judicial District Criminal Court Fund  
(Includes activity for The Fourteenth District Court Child Support Fund, which separately audited financial statements have been issued)
- \* Calcasieu Parish Coroner
- \* Fire Protection District No. 1 of Ward 1
- \* Fire Protection District No. 1 of Ward 2
- \* Fire Protection District No. 2 of Ward 3
- \* Fire Protection District No. 2 of Ward 4
- \* Fire Protection District No. 3 of Ward 4
- \* Fire Protection District No. 4 of Ward 4
- \* Fire Protection District No. 1 of Ward 5
- \* Fire Protection District No. 1 of Ward 6
- Fire Protection District No. 1 of Ward 7
- \* Fire Protection District No. 2 of Ward 8
- \* Gravity Drainage District No. 8 of Ward 1
- \* Gravity Drainage District No. 9 of Ward 2
- \* Gravity Drainage District No. 4 of Ward 3
- \* Gravity Drainage District No. 5 of Ward 4
- \* Gravity Drainage District No. 6 of Wards 5 & 6
- \* Gravity Drainage District No. 2 of Ward 7
- \* Gravity Drainage District No. 7 of Ward 8
- \* Recreation District No. 1 of Ward 3
- \* Recreation District No. 1 of Ward 4
- \* Recreation District No. 1 of Ward 8

## (Continuation of Schedule of Component Units)

- \* Community Center and Playground District No. 4 of Ward 1
- \* Community Center and Playground District No. 7 of Ward 2
- Community Center and Playground District No. 2 of Ward 4  
(Sulphur Parks and Recreation)
- \* Community Center and Playground District No. 5 of Ward 5
- \* Community Center and Playground District No. 1 of Ward 6
- Community Center and Playground District No. 3 of Ward 7
- Airport Authority for Airport District No.1 of Calcasieu Parish
- West Calcasieu Cameron Hospital
- Waterworks District No. 1 of Ward 1
- \* Waterworks District No. 5 of Wards 3 & 8
- Waterworks District No. 8 of Wards 3 & 8
- \* Waterworks District No. 2 of Ward 4
- Waterworks District No. 4 of Ward 4
- Waterworks District No. 9 of Ward 4
- \* Waterworks District No. 10 of Ward 7
- Waterworks District No. 11 of Ward 4 & 7
- Waterworks District No. 7 of Wards 6 & 4
- \* Waterworks District No. 14 of Ward 5
- \* Waterworks District No. 12 of Ward 3
- \* Sewer District No. 11 of Ward 3
- \* Sewer District No. 8 of Ward 4
- \* Sewer District No. 12 of Ward 4
- \* Sewer District No. 9 of Ward 1
- \* Sewer District No. 13 of Ward 4
- West Calcasieu Community Center Authority

The following two component units had federal funds during 2020. However, their financial statements were audited separate from the Police Jury's and, therefore, any information respective to their federal awards (federal funds, findings, etc.) are not required to be presented in these reports:

Airport Authority for Airport District No. 1 of Calcasieu Parish  
West Calcasieu-Cameron Hospital

CALCASIEU PARISH POLICE JURY  
SCHEDULE OF INSURANCE IN EFFECT  
DECEMBER 31, 2020

The following is a summary of the major insurance policies in effect for the oversight entity and its component units that are included in its self insurance fund:

Name of Insurer	Period Covered	Type of Coverage Coverage Amount
Hudson Euclid	1/31/20- 1/31/21	<u>Automobile:</u> \$3,000,000 Per Occurrence SIR \$350,000  <u>Public Officials &amp; 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
Travelers Casualty & Surety of America	1/31/20- 1/31/21	<u>Crime:</u> \$1,000,000 limit
Midlands	1/31/20- 1/31/21	<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	1/31/20- 1/31/21	<u>Aviation:</u> \$5,000,000 Single Limits \$1,388,824 hull \$1,000 deductible not in motion; \$1,000 deductible in motion
AmRisc/AWAC	1/31/20- 1/31/21	<u>Property:</u> \$100,000,000 limit, \$50,000 deductibles all other perils; except 3% per occurrence, per building with a \$100,000 minimum Named Hurricane; \$50,000 all other wind/hail.
Travelers Casualty & Surety of America	1/31/20- 1/31/21	<u>Inland Marine:</u> \$14,678,223 limit - All equipment- Named storm is 3% of TIV subject to \$50,000; all other \$25,000.
Lloyds	1/31/20- 1/31/21	<u>Maritime Employers Liability:</u> \$1,000,000 combined single limit \$2,500 deductible
Lloyds	1/31/20- 1/31/21	<u>Terrorism Policy:</u> \$10,000,000 terrorism liability \$1,000,000 active shooter \$10,000,000 pollution contamination cleanup \$50,000,000 aggregate limit
Lloyds	1/31/20 1/31/21	<u>Cyber Liability:</u> \$1,000,000 limit SIR \$10,000 each and every loss
Travelers Casualty & Surety of America	1/31/20 1/31/21	<u>Boiler and Machinery:</u> \$100,000,000 limit \$10,000 deductible
Great American	1/31/20 1/31/21	<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, 2020

In compliance with the Bond Indenture, the following information is provided:

**Section I:**

A current list of Board Members, offices held, terms of office, and phone numbers:

Greg Gillis, President  
5152 Greg Gillis Road  
Starks, LA 70661  
(337) 743-5451  
Term Expires: February 2025

Ruth Sparks, Vice President  
151 Scales Road  
Starks, LA 70661  
(337) 743-5449  
Term Expires: February 2024

Brian Corbello, Commissioner  
1433 Hwy 109 South  
Vinton, LA 70668  
(337) 589-5852  
Term Expires: February 2021

Jeremy Istre, Commissioner  
2313 Garrie Cutoff  
Vinton, LA 70668  
(337) 764-2323  
Term Expires: February 2023

George Miller, Commissioner  
4897 Alligator Park Road  
Starks, LA 70661  
(337) 743-6278  
Term Expires: February 2022

**Section II:**

There were 17 commercial customers, 10 governmental customers, 16 civic/non-profit customers, 975 residential customers for Ward 5, and 43 residential customers for Ward 7 on the system at December 31, 2020.

**Section III:**

Present Rates:

Water Rate Classification and Schedule:

Residential - Ward 5

\$ 11.85 up to 2,000 gallons  
\$ 2.50 per 1,000 gallons or part thereof all over 2,000 gallons  
\$ 1.50 per 1,000 gallons or part thereof all over 4,000 gallons

(Continuation of Miscellaneous Supplementary Information related to Component Unit Waterworks District 14 of Ward 5)

Residential - Ward 7

\$ 14.99 up to 2,000 gallons  
 \$ 2.50 per 1,000 gallons or part thereof all over 2,000 gallons  
 \$ 1.50 per 1,000 gallons or part thereof all over 4,000 gallons

Commercial

\$34.73 up to 10,000 gallons  
 \$ 2.50 per 1,000 gallons or part thereof all over 10,000 gallons

Churches, Fire Department & Lions Club

\$11.85 Flat rate per month

Commercial Contractor

\$100.00 up to 2,000 gallons  
 \$ 3.00 per 1,000 gallons or part thereof all over 2,000 gallons

**Section IV:**

A Schedule of Insurance with expiration dates:

Allied World Assurance Co. 5105-1516-06	\$16,239 12/10/20- 12/10/21	<u>General Liability:</u> \$1,000,000 Each Occurrence \$1,000,000 Each Occurrence for Damage to Rented Premises \$10,000 Medical expense (Any one person) \$1,000,000 Personal & Adv Injury \$3,000,000 General Aggregate \$3,000,000 Products-Comp/Op Agg \$1,000,000 Wrongful Acts
Allied World Assurance Co. 5106-1516-05	12/10/20- 12/10/21	<u>Automobile Liability:</u> \$1,000,000 Combined Single Limit (Each accident) \$5,000 Medical Payments
Allied World Assurance Co. Additional Coverage	12/10/20- 12/10/21	<u>Crime:</u> \$100,000 Computer Fraud \$10,000 Funds Transfer \$250,000 Money Orders and Counterfeit

(Continuation of Miscellaneous Supplementary Information related to Component Unit Waterworks District 14 of Ward 5)

Allied World Assurance Co. 5105-1516-06	12/10/20- 12/10/21	<u>Property:</u> \$1,710,952 Building & Equipment (Old River Rd) \$382,456 Equipment for 2 <sup>nd</sup> Well (Old River Rd) \$863,941 Tower & Equipment (Hwy 109 South) \$500,000 Office (Hwy 109 South) \$26,000 Shop (Hwy 109 South)
Allied World Assurance Co. 5107-1516-06	12/10/20- 12/10/21	<u>Excess/Umbrella Liability:</u> \$1,000,000 Each Occurrence
Allied World Assurance Co. Additional Coverage	12/10/20- 12/10/21	<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	\$5,627 7/29/20- 7/29/21	<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, 2020:

<u>1-30</u> <u>Days</u>	<u>31-60</u> <u>Days</u>	<u>61-90</u> <u>Days</u>	<u>Over 90</u> <u>Days</u>	<u>Unbilled</u>	<u>Total</u>
<u>\$ 15,388</u>	<u>\$ 2,362</u>	<u>\$ 561</u>	<u>\$ 62</u>	<u>\$ 10,217</u>	<u>\$ 28,590</u>

(Continuation of Miscellaneous Supplementary Information related to Component Unit Waterworks District 14 of Ward 5)

**Section VI:**

The following are the calculated balances of reserves per bond indenture at December 31, 2020:

Reserve Fund Requirement	\$ 82,711
Contingency Fund Requirement	82,711
Depreciation of Short Lived Assets Fund Requirement (Letter of Conditions)	142,726
Depreciation of Short Lived Assets Fund Requirement (Letter of Conditions)	64,058
Sinking Fund Requirement	<u>13,345</u>
Total Reserves	<u>\$385,551</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, 2020

In compliance with the Bond Indenture, the following information is provided:

**Section I:**

A Schedule of Insurance with expiration dates:

National Union Fire Insurance Company of Pittsburg	\$12,841	<u>General Liability:</u>
Insurance Corporation GPNU-PF-002110000	10/17/20- 10/17/21	\$1,000,000 Each Occurrence
		\$1,000,000 Each Occurrence for Damage to Rented Premises
		\$10,000 Medical expense (Any one person)
		\$1,000,000 Personal & Advertising Injury
		\$3,000,000 General Aggregate
		\$3,000,000 Products-Completed Operations Aggregate
		<u>Property:</u>
		\$1,848,087
		<u>Crime:</u>
		\$10,000 Employee Theft

**Section II:**

There were 645 residential users, 10 industrial users, 3 commercial users, and 2 governmental users on the system at December 31, 2020.

(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	12/31/19 Balance	Additions (Deletions)	12/31/20 Balance
Land and Right of Ways	\$ 105,000	\$ -	\$ 105,000
Construction in Progress*	-	-	-
Building and Improvements	9,648	-	9,648
Improvements Other than Buildings	8,033,593	31,920	8,065,513
Machinery and Equipment	-	-	-
Net Value	<u>\$8,148,241</u>	<u>\$ 31,920</u>	8,180,161
Accumulated Depreciation			(2,283,768)
Net Cost			<u>\$ 5,896,393</u>

**Section IV:**

The following are the calculated balances of reserves per bond covenant at December 31, 2020:

Debt Service Requirement	\$ 32,696
Reserve Fund Requirement	71,463
Contingency Fund Requirement	<u>48,347</u>
Total Reserves	<u>\$152,506</u>

**Section V:**

Schedule of User Fees; Aggregate Dollars Billed for Services; Average Monthly Billing Per User:

Water Rate Schedule:

## Residential

\$18.30 up to 2,000 gallons  
\$ 3.20 every 1,000 gallons after

(Continuation of Miscellaneous Supplementary Information related to Component Unit Waterworks District 12 of Ward 3)

Commercial and Light Industrial

\$68.25 up to 10,000 gallons  
\$ 3.85 every 1,000 gallons after

Industrial

\$ 83.00 up to 10,000 gallons up to 2"  
\$123.82 up to 10,000 gallons up to 3"  
\$207.27 up to 10,000 gallons up to 4"  
\$414.54 up to 10,000 gallons up to 6"  
\$668.53 up to 10,000 gallons up to 8"  
\$893.40 up to 10,000 gallons up to 10" or larger  
\$ 3.85 every 1,000 gallons after

The aggregate dollar billed for services for the year ended December 31, 2020 is \$239,704 for residential customers.

The aggregate dollar billed for services for the year ended December 31, 2020 is \$48,771 for industrial customers.

The aggregate dollar billed for services for the year ended December 31, 2020 is \$10,040 for commercial customers.

The aggregate dollar billed for services for the year ended December 31, 2020 is \$3,855 for government customers.

The average billed per residential user for the year ended December 31, 2020 is \$30.97.

The average billed for industrial user for the year ended December 31, 2020 is \$406.43.

The average billed per commercial user for the year ended December 31, 2020 is \$278.89.

The average billed per government user for the year ended December 31, 2020 is \$160.64.

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, 2020

In compliance with the Bond Indenture, the following information is provided:

**Section I:**

A Schedule of Insurance with expiration dates:

Tokiu Marine Group PPK2132266	\$31,091 6/1/20 6/1/21	<u>General Liability:</u> \$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
Tokiu Marine Group PPK2132266	6/1/20 6/1/21	<u>Automobile Liability:</u> \$1,000,000 Combined Single Limit Hired Non-owned Auto
Tokiu Marine Group	6/1/20 6/1/21	<u>Property</u> \$5,410,016 Building & Contents
XL Insurance America US00075467PR20A	6/1/20 6/1/21	<u>Boiler and Equipment Breakdown</u> \$5,410,016 Maximum for Any One Breakdown
Wright National Flood NFIP 171151019857	\$2,405 11/13/20 11/13/21	<u>Flood:</u> \$250,000 Buildings \$200,000 Contents

(Continuation of Miscellaneous Supplementary Information related to Component Unit Waterworks District 5 of Wards 3 and 8)

**Section II:**

There were 221 in-district commercial customers, 11 out-of-district commercial customers, 23 governmental in-district customers, 1 out-of-district governmental customer, 3 multi-residential customers, 963 in-district residential customers, and 421 out-of-district residential customers for Ward 3 of the system at December 31, 2020.

**Section III:**

Analysis of additions, deletion and replacements to the physical properties of the system:

Asset	12/31/19 Balance	Additions (Deletions)	12/31/20 Balance
Land and Right of Ways	\$ 162,000	\$ 23,442	\$ 185,442
Construction in Progress	1,141,639	1,212,756	2,354,395
Building and Improvements	111,093	-	111,093
Improvements Other than Buildings	2,034,959	(8,052)	2,026,907
Infrastructure	4,132,751	871,360	5,004,111
Machinery and Equipment	<u>172,396</u>	<u>-</u>	<u>172,396</u>
Net Value	<u>\$7,754,838</u>	<u>\$2,099,506</u>	9,854,344
Accumulated Depreciation			<u>(4,290,243)</u>
Net Cost			<u>\$ 5,564,101</u>

**Section IV:**

The following are the calculated balances of reserves per bond indenture at December 31, 2020:

Reserve Fund Requirement	\$ 52,900
Contingency Fund Requirement	29,353
Debt Service Requirement	7,679
Sinking Fund Requirement	<u>3,571,173</u>
Total Reserves	<u>\$ 3,661,105</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	\$ 19.64	\$ 29.47
1" Residential	29.32	43.98
3/4" Commercial	63.39	95.09
1" Commercial	90.24	135.36
1 1/2" Commercial	104.62	156.93
2" Commercial	136.32	204.47
3" Commercial	272.63	408.96
4" Commercial	408.96	613.44
6" Commercial	632.64	948.93
2,001 to 100,000 gallons per 1,000 gallons	3.42	5.14
Above 100,000 gallons	3.44	5.17

The aggregate dollar billed for services for the year ended December 31, 2020 is \$376,116 for in-district residential customers.

The aggregate dollar billed for services for the year ended December 31, 2020 is \$199,983 for out-of-district residential customers.

The aggregate dollar billed for services for the year ended December 31, 2020 is \$2,120 for in-district multi-residential customers.

The aggregate dollar billed for services for the year ended December 31, 2020 is \$316,640 for in-district commercial customers.

The aggregate dollar billed for services for the year ended December 31, 2020 is \$26,791 for out-of-district commercial customers.

The aggregate dollar billed for services for the year ended December 31, 2020 is \$161,140 for in-district governmental customers

The aggregate dollar billed for services for the year ended December 31, 2020 is \$1,008 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, 2020 is \$32.67.

The average billed per out-of-district residential user for the year ended December 31, 2020 is \$47.15.

The average billed per in-district multi-residential user for the year ended December 31, 2020 is \$70.68.

The average billed per in-district commercial user for the year ended December 31, 2020 is \$139.67.

The average billed per out-of-district commercial user for the year ended December 31, 2020 is \$223.26.

The average billed per in-district governmental user for the year ended December 31, 2020 is \$679.92.

The average billed per out-of-district governmental user for the year ended December 31, 2020 is \$100.77.

CALCASIEU PARISH POLICE JURY  
LIHEAP FUND

SCHEDULE OF REVENUES AND EXPENDITURES  
YEAR ENDED DECEMBER 31, 2020

REVENUES	
Intergovernmental revenues	\$ 2,002,384
Investment income	<u>64</u>
Total revenues	<u>2,002,448</u>
EXPENDITURES	
Salaries	70,023
Benefits	41,411
Other operational expenses	44,814
Direct services	<u>1,853,987</u>
Total expenditures	<u>2,010,235</u>
(Deficiency) of revenues over expenditures	(7,787)
OTHER FINANCING SOURCES (USES)	
Transfers out	<u>(2,153)</u>
Net change in fund balance	(9,940)
Fund balance, beginning of year as restated	<u>21,278</u>
Fund balance, end of year	<u>\$ 11,338</u>

Various indirect costs are allocated or calculated based on utilized work space area or the number of employees. Administrative costs are allocated based on a percentage of revenues.

The beginning fund balance was increased by \$21,278 to properly recognize federal grant revenues not previously recorded.