
2022

ANNUAL COMPREHENSIVE FINANCIAL REPORT

For the fiscal year ended December 31, 2022



calcasieu.gov/parks

CALCASIEU PARISH POLICE JURY

VISION | COLLABORATION | DEPENDABILITY | FINANCIAL STEWARDSHIP



THE POLICE JURY

**CALCASIEU PARISH
LOUISIANA**



**Annual Comprehensive
Financial Report**

For the Fiscal Year Ended December 31, 2022

Prepared by:

Division of Finance

Vision • Collaboration • Dependability • Financial Stewardship

**Annual Comprehensive Financial Report
For the Year Ended December 31, 2022**

TABLE OF CONTENTS

	<u>Page</u>
I. INTRODUCTORY SECTION	
Letter of Transmittal.....	i
Certificate of Achievement for Excellence in Financial Reporting.....	ix
Organizational Chart.....	xi
Principal Officials.....	xiii
II. FINANCIAL SECTION	
Independent Auditors' Report	1
Management's Discussion and Analysis	5
Basic Financial Statements	
Government-Wide Financial Statements	
Statement of Net Position.....	19
Statement of Activities.....	20
Governmental Fund Financial Statements	
Balance Sheet.....	22
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position.....	25
Statement of Revenues, Expenditures, and Changes in Fund Balances.....	26
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities.....	28
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - General Fund.....	29
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Public Works Operating Fund.....	30
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - American Rescue Plan Grant Fund.....	31
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Calcasieu Parish Library Fund.....	32
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Drainage Lateral Cleanup Fund.....	33
Proprietary Fund Financial Statements	
Statement of Net Position.....	34
Statement of Revenues, Expenses, and Changes in Net Position.....	37
Statement of Cash Flows.....	38

Fiduciary Fund Financial Statement

Statement of Fiduciary Net Position	40
Statement of Changes in Fiduciary Net Position.....	41

Component Unit Financial Statements

Combining Statement of Net Position.....	42
Combining Statement of Activities	44

Notes to the Financial Statements

Note 1 - Summary of Significant Accounting Policies	48
Note 2 - Deposits and Investments.....	60
Note 3 - Property Taxes and Tax Revenue Abatements	67
Note 4 - Receivables and Payables	68
Note 5 - Deferred Outflows and Deferred Inflows of Resources and Unearned Revenue	69
Note 6 - Interfund Receivables and Payables.....	70
Note 7 - Interfund Transfers.....	71
Note 8 - Capital Assets.....	75
Note 9 - Leases.....	80
Note 10 - Long-Term Obligations.....	84
Note 11 - Other Information.....	92
Note 12 - Other Postemployment Benefits (OPEB) and Retirement Commitments	100
Note 13 - Stewardship, Compliance and Accountability	127
Note 14 - State Required Disclosures.....	133

Required Supplementary Information Other Than Management’s Discussion and Analysis

Modified Approach for Reporting Infrastructure Assets - Road Infrastructure Condition Assessment and Maintenance Data.....	135
Notes to the Required Supplementary Information - Modified Approach for Reporting Infrastructure Assets - Road Infrastructure Condition Assessment and Maintenance Data	136
Other Postemployment Benefits - Schedule of Changes in Total OPEB Liability and Related Ratios.....	137
Schedule of Employer’s Proportionate Share of the Net Pension Liability.....	138
Schedule of Contributions - Retirement Plans	139

Combining and Individual Fund Statements and Schedules

Nonmajor Governmental Funds

Combining Balance Sheet.....	144
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	150
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Health Unit Fund.....	156
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Solid Waste Fund.....	157
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Office of Juvenile Justice Services Fund	158
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Mosquito Control Fund.....	159

Nonmajor Governmental Funds (Continued)

Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual (Non-GAAP Budgetary Basis) -
Coliseum Tax Fund..... 160

Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual (Non-GAAP Budgetary Basis) -
Housing Fund..... 161

Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual (Non-GAAP Budgetary Basis) -
Human Services Grant Funds..... 162

Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual (Non-GAAP Budgetary Basis) -
Calcasieu Workforce Center Fund..... 163

Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual (Non-GAAP Budgetary Basis) -
Community Development Block Grant (CDBG) Fund..... 164

Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual (Non-GAAP Budgetary Basis) -
Hazard Mitigation Fund..... 165

Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual (Non-GAAP Budgetary Basis) -
Coastal Impact Assistance Fund..... 166

Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual (Non-GAAP Budgetary Basis) -
Homeland Security Fund..... 167

Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual (Non-GAAP Budgetary Basis) -
Parish Road and Drainage Trust Fund..... 168

Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual (Non-GAAP Budgetary Basis) -
Calcasieu Parish Law Library Commission..... 169

Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual (Non-GAAP Budgetary Basis) -
Fire Protection District No. 2 of Ward 3..... 170

Nonmajor Enterprise Funds

Combining Statement of Net Position..... 172

Combining Statement of Revenues, Expenses, and Changes in Net Position..... 173

Combining Statement of Cash Flows..... 174

Internal Service Funds

Combining Statement of Net Position..... 178

Combining Statement of Revenues, Expenses, and Changes in Net Position..... 179

Combining Statement of Cash Flows..... 180

Fiduciary Funds

Combining Statement of Fiduciary Net Position..... 184

Combining Statement of Changes in Fiduciary Net Position..... 185

Nonmajor Component Units

Combining Statement of Net Position..... 188

Combining Statement of Activities..... 194

Capital Assets Used in the Operation of Governmental Funds

Schedule by Source201
Schedule by Function and Activity202
Schedule of Changes by Function and Activity204

Supplementary Information

Selected Component Unit Governmental Fund Statements

Balance Sheet208
Reconciliation of the Balance Sheet to the Statement of Net Position216
Statement of Revenues, Expenditures, and Changes in Fund Balances224
Reconciliation of the Statement of Revenues, Expenditures, and Changes
in Fund Balances to the Statement of Activities232
Combining Balance Sheet - Discretely Presented Component Unit -
Fire Protection District No. 1 of Ward 2240
Combining Statements of Revenues, Expenditures and Changes in Fund Balances -
Discretely Presented Component Unit -
Fire Protection District No. 1 of Ward 2241
Combining Balance Sheet - Discretely Presented Component Unit -
Fire Protection District No. 4 of Ward 4242
Combining Statements of Revenues, Expenditures and Changes in Fund Balances -
Discretely Presented Component Unit -
Fire Protection District No. 4 of Ward 4243
Combining Balance Sheet - Discretely Presented Component Unit -
Fire Protection District No. 1 of Ward 6244
Combining Statements of Revenues, Expenditures and Changes in Fund Balances -
Discretely Presented Component Unit -
Fire Protection District No. 1 of Ward 6245
Combining Balance Sheet - Discretely Presented Component Unit -
Gravity Drainage District No. 8 of Ward 1246
Combining Statements of Revenues, Expenditures and Changes in Fund Balances -
Discretely Presented Component Unit -
Gravity Drainage District No. 8 of Ward 1247
Combining Balance Sheet - Discretely Presented Component Unit -
Gravity Drainage District No. 5 of Ward 4248
Combining Statements of Revenues, Expenditures and Changes in Fund Balances -
Discretely Presented Component Unit -
Gravity Drainage District No. 5 of Ward 4249
Combining Balance Sheet - Discretely Presented Component Unit -
Recreation District No. 1 of Ward 3250
Combining Statements of Revenues, Expenditures and Changes in Fund Balances -
Discretely Presented Component Unit -
Recreation District No. 1 of Ward 3251
Combining Balance Sheet - Discretely Presented Component Unit -
Recreation District No. 1 of Ward 4252
Combining Statements of Revenues, Expenditures and Changes in Fund Balances -
Discretely Presented Component Unit -
Recreation District No. 1 of Ward 4253
Combining Balance Sheet - Discretely Presented Component Unit -
Community Center and Playground District No. 4 of Ward 1254
Combining Statements of Revenues, Expenditures and Changes in Fund Balances -
Discretely Presented Component Unit -
Community Center and Playground District No. 4 of Ward 1255
Combining Balance Sheet - Discretely Presented Component Unit -
14th Judicial District Criminal Court Fund256
Combining Statements of Revenues, Expenditures and Changes in Fund Balances -
Discretely Presented Component Unit -
14th Judicial District Criminal Court Fund257

	<u>Page</u>
Selected Component Unit Governmental Fund Statements (Continued)	
Combining Balance Sheet - Discretely Presented Component Unit - 14 th Judicial District Attorney	258
Combining Statements of Revenues, Expenditures and Changes in Fund Balances - Discretely Presented Component Unit - 14 th Judicial District Attorney	259
 Chief Executive Officer Disclosure	
Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer	260
 Justice System Funding Disclosure	
Justice System Funding Schedule - Receiving Entity	261

III. STATISTICAL SECTION

Net Position by Component (Table 1)	264
Changes in Net Position (Table 2)	266
Governmental Activities Tax Revenues by Source (Table 3)	271
Fund Balances of Governmental Funds (Table 4)	272
Changes in Fund Balances of Governmental Funds (Table 5)	274
General Governmental Tax Revenues by Source (Table 6)	277
Taxable Sales by Category (Table 7)	278
Sales Tax Rates - Direct and Overlapping Governments (Table 8)	280
Principal Sales Tax Remitters (Table 9)	281
Assessed Value and Estimated Actual Value of Taxable Property (Table 10)	282
Direct and Overlapping Property Tax Rates (Table 11)	284
Principal Property Taxpayers (Table 12)	286
Property Tax Levies and Collections (Table 13)	287
Ratio of Outstanding Debt by Type (Table 14)	288
Ratio of General Bonded Debt Outstanding (Table 15)	289
Direct and Overlapping Governmental Activities Debt (Table 16)	291
Legal Debt Margin Information (Table 17)	292
Pledged Revenue Coverage (Table 18)	294
Demographic and Economic Statistics (Table 19)	296
Principal Employers (Table 20)	297
Full-Time Equivalent Parish Employees by Function (Table 21)	299
Operating Indicators by Function (Table 22)	300
Capital Asset Statistics by Function (Table 23)	302





CALCASIEU PARISH POLICE JURY

GOVERNING AUTHORITY OF CALCASIEU PARISH, LOUISIANA

OFFICE OF THE ADMINISTRATOR

P.O. Box 1583

Lake Charles, Louisiana 70602

337/ 721-3510

Fax 337/ 437-3399

www.calcasieuparish.gov

Bryan C. Beam
Parish Administrator

June 26, 2023

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

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

It is our privilege to present the Annual Comprehensive Financial Report on the financial condition of the Calcasieu Parish Police Jury for the fiscal year ended December 31, 2022. 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, 2022, are free of material misstatements. The independent auditors concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified ("clean") opinion on these financial statements. The independent auditors' report is presented as the first component of the financial section of this report.

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

PROFILE OF THE GOVERNMENT

The Calcasieu Parish Police Jury, incorporated in 1840, is located in the southwestern part of the state. The parish currently occupies a land area of 1,094 square miles and serves a population of 205,035. 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 Annual Comprehensive Financial Report is made through the application of criteria established by GASB. A complete explanation of the financial entity is included in the Summary of Significant Accounting Policies in the Notes to the Financial Statements.

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

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

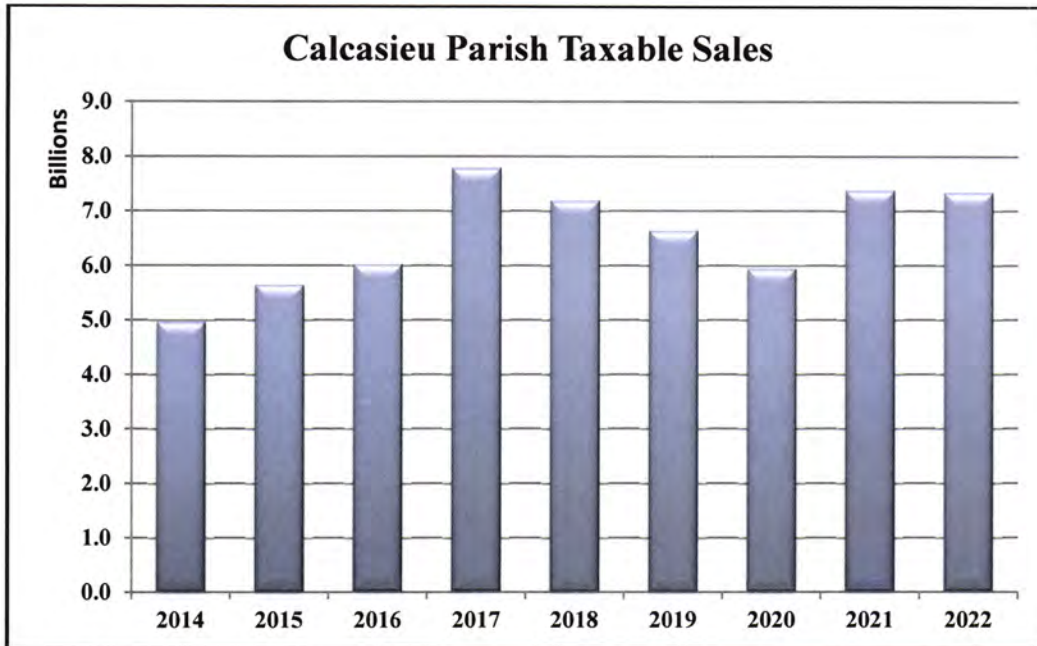
LOCAL ECONOMY

Calcasieu Parish is now close to three years out from the most powerful hurricane to strike Louisiana since 1856. When this massive storm was combined with a second hurricane, a pandemic, an ice storm, and a flood, all in the span of 18 months, it makes recovery from this chain of events seem almost insurmountable. But that speculation would be wrong.

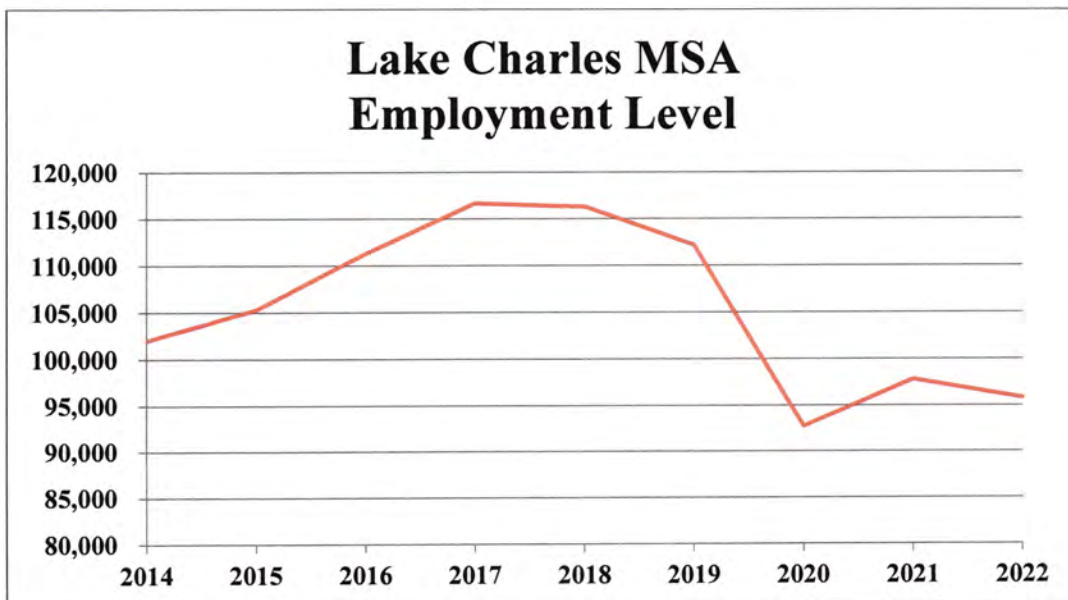
An incredible amount of recovery work has been done throughout the Parish and region during this period by local citizens, businesses, and government agencies, and by others throughout the country who have given of their time and resources. What we have all learned is that a full recovery from this series of major disaster events is a long-term proposition.

But progress is indeed well underway. Many people in Calcasieu Parish have completed repairs of their homes, and a significant number of businesses have reopened. In 2022, more *new* businesses opened as well. This means that well-paying jobs are being created every day. In addition, tax revenues for public agencies have remained strong throughout this period, and gaming revenues have returned to pre-COVID levels.

The chart below shows taxable sales amounts from 2014 through 2022 for Calcasieu Parish. Between 2014 and 2018, taxable sales increased by an average of 10.5% 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 the 2020-2021 disasters mentioned above took place. During the period from 2021 through mid-2023, sales tax revenues have remained strong, a good indicator of the strength of our industrial sector.



From an employment perspective, the Lake Charles Metropolitan Statistical Area (MSA), which includes Calcasieu and Cameron Parishes, experienced impressive growth during the period 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 earlier. From 2021 to mid-2023, employment has risen overall, but it is still tempered by insufficient levels of housing stock and acute labor shortages.



We remain bullish on the state of our local economy, and we are not alone in believing that the economic outlook for SWLA is positive. Dr. Loren Scott, in his *Louisiana Economic Forecast 2023-2024*, is forecasting the addition of 2,600 jobs (2.6% increase) in the Lake Charles Metropolitan Statistical Area (MSA) in 2023 and an addition of 4,600 jobs (4.4% increase) in 2024. These increases would be the largest in the state (in percentage terms) if realized. This is based on multiple factors including pandemic recovery, expenditures related to federal hurricane recovery dollars and American Rescue Plan Act funds flowing through the local economy. The optimistic forecast does rely on one or two of the announced major Liquefied Natural Gas (LNG) projects for this MSA to be formally approved. The global demand for LNG continues to rise, so we are optimistic that these projects will come to fruition.

On the topic of federal hurricane recovery dollars, a large amount of these funds has been allocated to this region. In late 2021, the President and Congress enacted legislation to distribute Community Development Block Grant - Disaster Recovery funding to hurricane impacted parishes. The amount coming to Calcasieu Parish will total several hundred million dollars from this source. There is also Hazard Mitigation Grant Program funding in the amount of \$150 million that has been awarded to the parish that will pay for home buyouts or elevations in flood-prone areas, harden critical infrastructure, improve drainage through effective detention basin systems, and provide safe rooms for emergency responders during disasters. A separate allocation of \$39.5 million is also being spent in Calcasieu Parish from federal American Rescue Plan Act funding that will strengthen our water, sewer, and drainage infrastructure. In addition to strengthening our housing and infrastructure resiliency, the expenditure of these funds will provide a shot in the arm to Calcasieu Parish's economy.

MAJOR INITIATIVES

Along with continued efforts to repair substantial damage to our many Parish-owned buildings, the Police Jury has many capital projects and other initiatives well underway in 2023.

Transportation and Drainage

- The Division of Engineering & Public Works has budgeted \$89.6 million in road and bridge projects this year. This consists of several road overlays, seven bridge replacements, and construction for new roads such as Coach Williams Drive, Ham Reid Road Extension, and the Johnny Breaux Road Extension.
- Capital expenditures on priority drainage improvement projects are budgeted at \$13 million this year. The funding includes early phases of regional detention basin construction on Louisiana Avenue in Lake Charles, the David Bayou Regional Detention Basin Project in Sulphur, and a new drainage lateral in the North Perkins Ferry Road area of Moss Bluff. The Division of Engineering & Public Works also recently completed their Regional Watershed Planning and Strategic Analysis final report, which will allow for a much deeper level of analysis to help rank various stormwater project solutions.

Buildings and Facilities

- Construction of a new Office of Juvenile Justices complex was completed in the fall of 2022. This facility will serve as a national model for juvenile justice service processes.
- The initial phase of construction for a new Calcasieu Parish Forensic Center is underway; the facility will include the Southwest Louisiana Crime Lab.
- Conceptual design for a new Animal Services facility is complete, and the Parish expects to bid out this latest design version of the project in the current year.
- A full replacement of the HVAC system at the Burton Coliseum is currently underway. The project also includes revamped and expanded RV/camper sites, digital signage at the roadway, and a new generator that can power the whole Coliseum in the event of a sustained electrical outage.

Strategic Plan Priorities

In April 2022, the Police Jury approved an updated Strategic Plan for the period 2022-2024. The plan included seven priority focus areas from which 108 specific organizational goals were derived. The seven priority focus areas are summarized below.

1. Develop a framework and processes that lead to more efficient Parish operations and more responsive services in order to maintain strong confidence in local government.
2. Facilitate and prioritize strong quality of life measures that make Calcasieu Parish a place that people can call home for years to come.
3. Focus on long-term infrastructure needs, leveraging partnerships for adequate funding sources.
4. Continue serving as a statewide model for addressing the parish's drainage needs and reducing flood risk on a watershed level.
5. Facilitate parishwide development through consistent standards and zoning requirements.
6. Create a more environmentally friendly community by reducing litter and improving stormwater quality across the parish.
7. Lead and facilitate continued disaster recovery efforts in Calcasieu Parish while prioritizing future resiliency.

The Police Jury is now one year into implementation of its current Strategic Plan, and we have made significant progress in the seven priority areas. Key focus areas for the next twelve months will be identification of multiple drainage projects with positive benefit/cost ratios, progress on stormwater quality efforts, enhanced litter reduction, and completion of repairs to the Parish's hurricane-damaged buildings.

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 Annual Comprehensive Financial Report for the fiscal year ended December 31, 2021. This was the 31st consecutive year that the Parish has achieved this prestigious award.

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

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

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

Sincerely,



BRYAN C. BEAM
Parish Administrator



KELLY B. FONTENOT, CPA, CFE
Parish Treasurer





Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Calcasieu Parish Police Jury
Louisiana**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2021

Christopher P. Morill

Executive Director/CEO





PEOPLE OF CALCASIEU PARISH
Population 205,035

CALCASIEU PARISH POLICE JURY
15 Members

Legal Counsel

OFFICE OF THE ADMINISTRATOR

DIVISION OF ENGINEERING & PUBLIC WORKS

Engineering

- Engineering/Surveying
- Road Construction
- Bridge Construction

Geographic Information Systems

Public Works

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

DIVISION OF FINANCE

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

Risk Management

- Insurance Programs
- Employee Health Clinic

DIVISION OF PLANNING & DEVELOPMENT

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

Human Services

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

Facility Management

- Parish Facilities/Parks
- Capital Projects

Burton Coliseum Complex

- Coliseum, Chalkley Room
- Event Barn, Arena

Communications & Media

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

Information Technology

- Network and PC Management
- Software Support

Human Resources

- Personnel Administration
- Employee Classification Plan

Homeland Security & Emergency Preparedness

- Emergency Response
- Drills/Exercises

Juvenile Justice Services

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

Public Health Services

- Disaster Medical Support
- Preventive Health Practices

Animal Services

- Enforcement of Laws
- Animal Sheltering
- Pet Adoptions

Mosquito Control

- Mosquito Surveillance
- Source Reduction
- Chemical Control

ORGANIZATIONAL CHART

November, 2022

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

IX



LIST OF PRINCIPAL OFFICIALS

Calcasieu Parish Police Jury
As of December 31, 2022

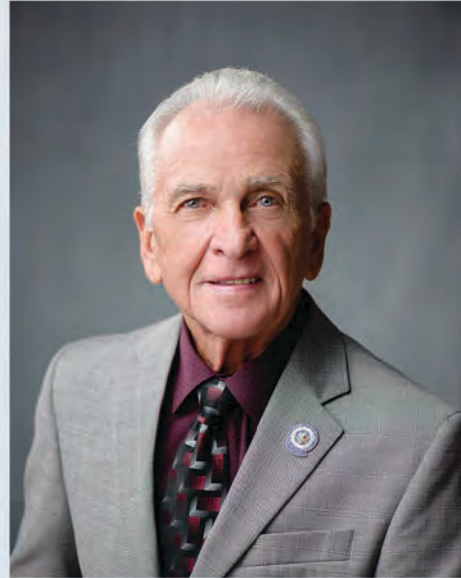
<u>Title</u>	<u>Name</u>
Police Jury President	Tony Stelly
Police Jury Vice President	Anthony Bartie
Police Juror	Ashton Richard
Police Juror	Mike Smith
Police Juror	Eddie Lewis, Jr.
Police Juror	Tony Guillory
Police Juror	Brian Abshire
Police Juror	Ron Hayes
Police Juror	Chris Landry
Police Juror	Guy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





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

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Calcasieu Parish Police Jury as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the Police Jury's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the reports of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented components units, each major fund, and the aggregate remaining fund information of the Calcasieu Parish Police Jury as of December 31, 2022, 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.

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 53.09 percent, 61.24 percent and 60.89 percent, respectively, of the assets, the net position, and the revenues of the discretely presented component units, as of December 31, 2022. Those statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for such discretely presented component units, is based solely on the reports of the other auditors.

Basis for Opinions

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

Emphasis of Matter

As discussed in Note 1 to the financial statements, in 2022 the Police Jury adopted new accounting guidance, GASB No. 87, Leases, effective for the year ended December 31, 2022. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Calcasieu Parish Police Jury's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Calcasieu Parish Police Jury's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

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

Supplementary Information

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

of contents, are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 26, 2023, on our consideration of the Calcasieu Parish Police Jury's internal control over financial reporting and on our tests of its compliance with certain provision of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Calcasieu Parish Police Jury's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Calcasieu Parish Police Jury's internal control over financial reporting and compliance.

M. Tracy Quirk + Branch

Lake Charles, Louisiana
June 26, 2023

MANAGEMENT'S DISCUSSION AND ANALYSIS
As of and for the year ended December 31, 2022

Within this section of the Calcasieu Parish Police Jury's annual comprehensive financial report, management attempts to provide the readers of the financial statements a narrative discussion and analysis of the financial activities of the Calcasieu Parish Police Jury (Parish) for the year ended December 31, 2022. The Parish's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section. *Management's Discussion and Analysis* (MD&A) focuses on the current year's activities, resulting changes, and currently known facts, and should be read in conjunction with the additional information contained in the transmittal letter which precedes this MD&A as well as the financial information that follows this section. The MD&A information focuses on the primary government, and unless otherwise noted, component units reported separately from the primary government are not included. All amounts are expressed in thousands of dollars, except as indicated.

FINANCIAL HIGHLIGHTS - PRIMARY GOVERNMENT

Financial highlights as of and for the year ended December 31, 2022, 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 \$1.23 billion (net position). Unrestricted net position for governmental activities is approximately \$114.6 million, while unrestricted net position for business-type activities is approximately \$16.9 million.
- The primary government's total net position increased by \$73.9 million during 2022.
- As of the close of the current fiscal year, the Parish's governmental funds reported combined ending fund balances of \$511.7 million, an increase of \$39.9 million in comparison with the prior year. Approximately 7.7% of the fund balances, or \$39.6 million, is considered unassigned fund balance.
- The Parish is still in the recovery phase from the 2020 Hurricane Season and the 2021 Disaster events. In 2022, approximately \$120.7 million in FEMA revenue was received and an additional \$36.8 million was accrued for obligated projects. The Parish will continue to file project worksheets with FEMA and, as the projects are obligated, additional revenue will be recognized.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

Government-Wide Financial Statements

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

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

Both government-wide statements report three types of activities:

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

Fund Financial Statements

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

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

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

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

The focus of governmental fund financial statements has shifted from fund types to major funds. The Parish implemented Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, in 2011, which provided new definitions and requirements for the use of certain funds. As such, there were several previously presented nonmajor governmental funds that are now combined with the General Fund, the Public Works Operating Fund, or other nonmajor governmental funds because the activity in the aforementioned funds no longer met the definition of a special revenue or capital projects fund as required by GASB Statement No. 54. In 2022, the Parish accounted for its activities in forty-three (43) funds, seven (7) of which are considered major funds. Of the forty-three (43) funds with 2022 activity, thirty-two (32) are governmental funds, five (5) are enterprise funds, four (4) are internal service funds, and two (2) are fiduciary in nature. Information is presented separately on the governmental funds Balance Sheet and the governmental funds Statement of Revenues, Expenditures, and Changes in Fund Balance for the seven (7) funds determined to be major funds. The remaining non-major governmental funds are presented in a single column on these statements. Combining statements for these non-major funds are presented on pages 144-155 of this report.

Budgetary comparison statements are included in the basic financial statements for the General Fund and the Public Works Operating Fund, the American Rescue Plan Grant Fund, the Calcasieu Parish Library Fund, and the Drainage Lateral Cleanup Fund, major special revenue funds. Budgetary comparison schedules for other special revenue funds can be found in the Combining and Individual Fund Statements and Schedules section following the basic financial statements. These statements and schedules demonstrate compliance with the Parish's adopted and final revised budget.

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

Proprietary funds apply the accrual basis of accounting utilized by private sector businesses. The internal service funds of the Parish are used to accumulate and allocate costs associated with the self-insurance programs internally among the various funds of the Parish. Because the internal service funds mainly benefit governmental rather than business-type functions, they are included in the governmental activities in the government-wide financial statements. Combining statements for the non-major individual enterprise and internal service funds can be found in the Combining and Individual Fund Statements and Schedules section following the basic financial statements (pages 172-175 and 178-181, respectively).

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support Parish programs. The Parish has two fiduciary custodial funds that report resources held by the Parish in a custodial capacity for other governments. The combining statements for these two fiduciary funds can be found on pages 184-185.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 47-133 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 135-139 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

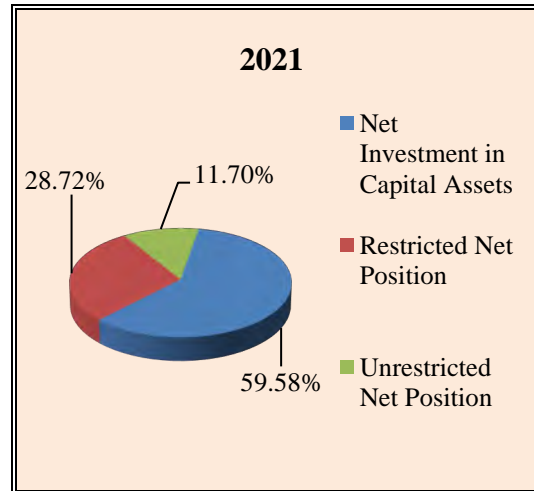
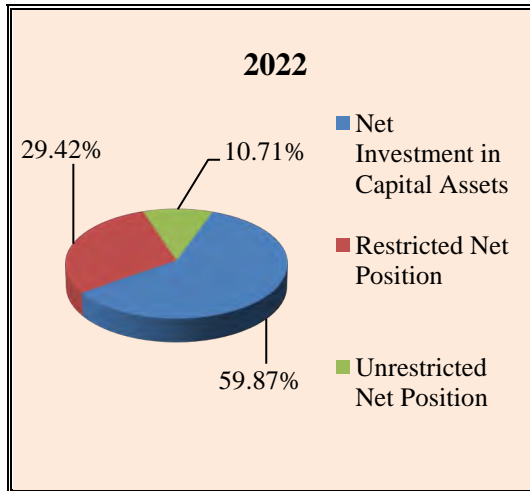
This section contains primarily trend data and nonfinancial information about the Parish’s various activities.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The following table reflects the Condensed Comparative Statement of Net Position as of December 31, 2022 and 2021:

Calcasieu Parish Police Jury						
Condensed Comparative Statement of Net Position						
December 31, 2022 and 2021						
(In Thousands)						
	<u>Governmental Activities</u>		<u>Business Activities</u>		<u>Totals</u>	
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
Assets:						
Current and Other Assets	\$ 690,588	\$ 661,994	\$ 17,348	\$ 15,499	\$ 707,936	\$ 677,493
Restricted Assets	21,683	9,510	1,078	1,542	22,761	11,052
Capital Assets	<u>743,738</u>	<u>691,923</u>	<u>21,221</u>	<u>18,864</u>	<u>764,959</u>	<u>710,787</u>
Total Assets	1,456,009	1,363,427	39,647	35,905	1,495,656	1,399,332
Deferred Outflows of Resources	16,041	20,984	-	-	16,041	20,984
Liabilities:						
Other Liabilities	103,630	89,524	1,655	1,111	105,285	90,635
Restricted Liabilities	-	-	379	355	379	355
Long-term Liabilities Outstanding	<u>62,862</u>	<u>80,465</u>	<u>6,872</u>	<u>5,924</u>	<u>69,734</u>	<u>86,389</u>
Total Liabilities	166,492	169,989	8,906	7,390	175,398	177,379
Deferred Inflows of Resources	108,336	88,885	-	-	108,336	88,885
Net Position:						
Net Investment in Capital Assets	721,809	675,014	13,326	12,561	735,135	687,575
Restricted	360,786	331,036	510	440	361,296	331,476
Unrestricted	<u>114,627</u>	<u>119,487</u>	<u>16,905</u>	<u>15,514</u>	<u>131,532</u>	<u>135,001</u>
Total Net Position	<u>\$1,197,222</u>	<u>\$1,125,537</u>	<u>\$ 30,741</u>	<u>\$ 28,515</u>	<u>\$1,227,963</u>	<u>\$1,154,052</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 2021 amounts reported above are inclusive of prior period adjustments made in 2022. A discussion of those changes is provided on pages 128-129 of the notes to the financial statements.



In 2022, approximately 59.87% of the Parish’s net position represents the government’s investment in capital assets (land, building, infrastructure, machinery, and equipment) less any related outstanding debt used to acquire those assets. The Parish uses these capital assets to provide services to its citizens; consequently, these assets are not available for future spending. Another 29.42% of the government’s net position for 2022 is subject to external restrictions on how they may be used, such as sales or property taxes approved by the electorate for specific purposes. The remaining 10.71% of net position in 2022, 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, 2022 and 2021:

Calcasieu Parish Police Jury						
Condensed Comparative Statement of Activities						
For the Years Ended December 31, 2022 and 2021						
(In Thousands)						
	<u>Governmental Activities</u>		<u>Business Activities</u>		<u>Totals</u>	
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
Revenues:						
Program Revenues:						
Charges for Services	\$ 37,280	\$ 23,276	\$ 2,554	\$ 2,688	\$ 39,834	\$ 25,964
Operating Grants	166,848	145,743	207	-	167,055	145,743
Capital Grants and Contributions	5,630	5,080	832	560	6,462	5,640
General Revenues:						
Property Taxes	70,888	65,477	2,398	2,354	73,286	67,831
Sales Taxes	64,463	62,912	-	-	64,463	62,912
Gaming Revenues	12,378	12,145	-	-	12,378	12,145
Unrestricted Grants and Contributions	3,075	2,649	-	-	3,075	2,649
Other	<u>(9,973)</u>	<u>1,435</u>	<u>(349)</u>	<u>1</u>	<u>(10,322)</u>	<u>1,436</u>
Total Revenues	350,589	318,717	5,642	5,603	356,231	324,320
Expenses:						
General Government	(31,006)	(31,957)	-	-	(31,006)	(31,957)
Public Safety	(29,841)	(24,537)	-	-	(29,841)	(24,537)
Public Works	(155,495)	(92,843)	(4,106)	(3,185)	(159,601)	(96,028)
Sanitation	(9,584)	(8,048)	-	-	(9,584)	(8,048)
Health & Welfare	(24,695)	(20,284)	-	-	(24,695)	(20,284)
Culture and Recreation	(24,023)	(20,110)	-	-	(24,023)	(20,110)
Economic Development	(2,321)	(4,577)	-	-	(2,321)	(4,577)
Interest on Long-Term Debt	<u>(1,249)</u>	<u>(1,303)</u>	<u>-</u>	<u>-</u>	<u>(1,249)</u>	<u>(1,303)</u>
Total Expenses	<u>(278,214)</u>	<u>(203,659)</u>	<u>(4,106)</u>	<u>(3,185)</u>	<u>(282,320)</u>	<u>(206,844)</u>
Excess (Deficiency) of Revenues over Expenses	72,375	115,058	1,536	2,418	73,911	117,476
Transfers	<u>(690)</u>	<u>(333)</u>	<u>690</u>	<u>333</u>	<u>-</u>	<u>-</u>
Change in Net Position	71,685	114,725	2,226	2,751	73,911	117,476
Net Position, January 1	<u>1,125,537</u>	<u>1,010,812</u>	<u>28,515</u>	<u>25,764</u>	<u>1,154,052</u>	<u>1,036,576</u>
Net Position, December 31	<u>\$1,197,222</u>	<u>\$1,125,537</u>	<u>\$ 30,741</u>	<u>\$ 28,515</u>	<u>\$1,227,963</u>	<u>\$1,154,052</u>

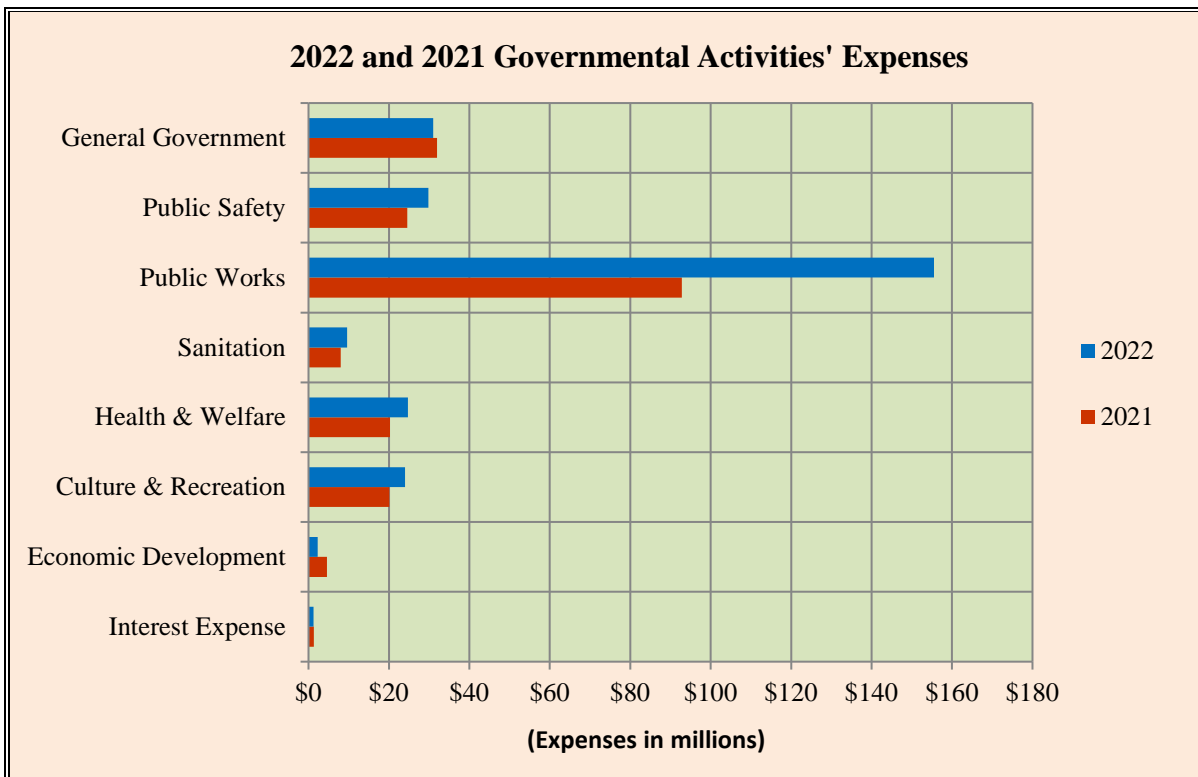
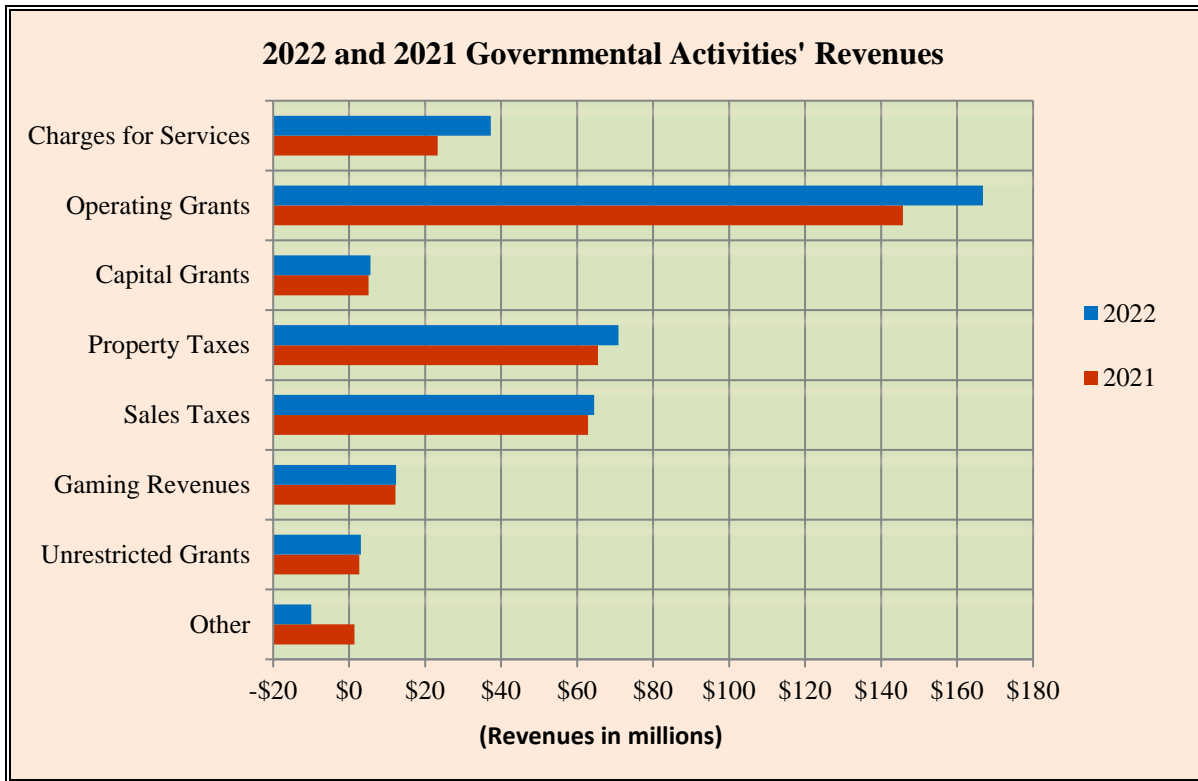
Governmental Activities - As reflected in the previous table, the change in net position decreased by \$43 million from \$114.7 million in 2021 to \$71.7 million in 2022. There were both positive and negative impacts which resulted in this increase. Below are some the more significant items:

- Charges for services increased \$14 million as compared to 2021. This increase relates to the amount of insurance proceeds realizable from the insurance carrier after the 2020 and 2021 disasters.
- Operating grant revenues increased \$21.1 million as compared to 2021. \$10.8 million relates to increased FEMA revenues for the disasters included in this reporting. Other grant revenues increased in 2022, including the American Rescue Plan Grant \$2.4 million, Emergency Rental Assistance grant \$3.9 million, LIHEAP grant \$1.9 million, Workforce Investment grant \$1 million, and Housing grants \$1 million.
- Property tax revenue increased by \$5.4 million as compared to 2021. The value of all categories of property increased which indicates growth in our area. The taxes collected in 2022 are derived from taxes levied in 2021 but collected in early 2022.
- Sales tax revenues increased by \$1.5 million as compared to 2021. This increase continues to be attributed to a strong industrial base as well as continued disaster recovery expenditures.
- Other revenues have decreased by \$11.4 million as compared to 2021. This decrease is primarily due to decreased market values of the government bond investment portfolio caused by rapid interest rate increases that have outpaced interest rate step-up provisions on bonds with maturity dates one to four years out. The Parish earned an average investment rate of 1.25% in 2022 as opposed to 0.393% in 2021.
- Public Safety category of expenses increased by \$5.3 million as compared to 2021. This increase is attributed to nonrecurring gaming distributions for public safety entities as well as increased maintenance costs for statutorily required prisoner housing activities.
- Public Works category of expenses increased by \$62.6 million as compared to 2021. This increase is attributed primarily to an increase in disaster recovery expenses for drainage lateral debris removal activities offset by a decrease in road maintenance costs.
- Health & Welfare category of expenses increased by \$4.4 million as compared to 2021. This increase relates to increased grant related expenses for Housing, Human Services, and Calcasieu Workforce Center Funds.
- Culture and Recreation category of expenses increased by \$3.9 million as compared to 2021. This increase relates to increased disaster recovery expenses reported in the Disaster Recovery Capital Fund and increased operating expenses in the Burton Coliseum and Library Funds.

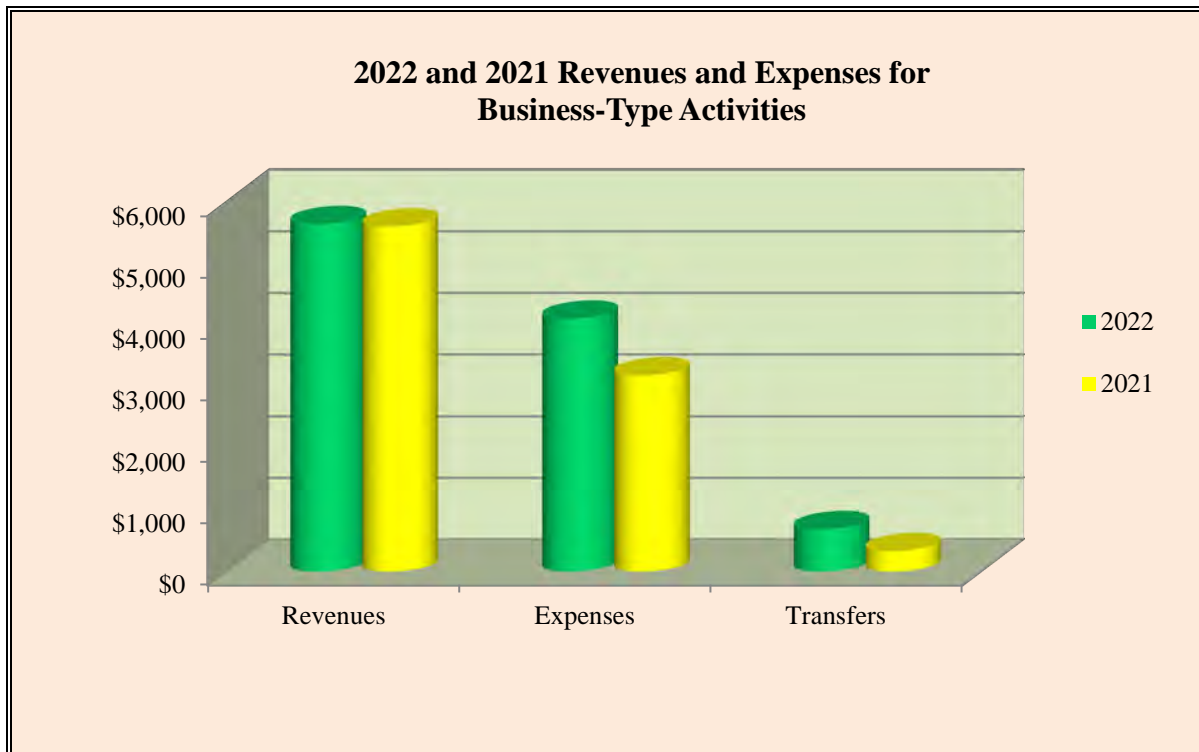
Business-Type Activities - As reflected in the previous table, the change in net position decreased from \$2.8 million in 2021 to \$2.2 million in 2022. This is a decrease of \$0.6 million for all the enterprise funds and was attributable to the following 2022 decreases of revenues and increase of expenses including:

- Property taxes increased \$44 thousand in 2022 as compared to 2021. In addition, Waterworks District 5 of Wards 3 & 8 and Sewer District 11 of Ward 3 received funding through executed cooperative agreements in the amount of \$578 thousand and \$253 thousand, respectively, in 2022 as compared to \$560 thousand in 2021. Expenses also increased \$921 thousand for all enterprise funds due to the higher costs of services and supplies.

The following two charts depict the governmental activities' revenues and expenses for 2022 and 2021:



The following chart depicts business-type activities' revenues and expenses for 2022 and 2021:



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, 2022, the Parish's governmental funds reported combined fund balances of \$511.7 million, an increase of \$39.9 million in comparison with the prior year. Approximately 7.7% (or \$39.6 million) of the \$511.7 million fund balance constitutes unassigned fund balance, which is available for spending at the Parish's discretion. The remainder of the fund balance is either nonspendable, restricted, or assigned to indicate that it is (1) not in spendable form (\$1.8 million), (2) restricted for particular purposes (\$340.1 million), or (3) assigned for particular purposes (\$130.2 million).

The General Fund is the chief operating fund of the Parish and is the only fund with discretionary resources which can be used to provide funding for any unanticipated needs. At the end of December 31, 2022, unassigned fund balance of the General Fund was \$42.6 million compared to \$42.2 million in 2021. The assigned amount in the General Fund in 2022 was \$60.1 million compared to \$55.8 million in 2021. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to total General Fund expenditures. In 2020 and prior years, liquidity was good with the Parish having reserves that should at least cover one year's expenditures. However, this changed in 2021 and continues in 2022. In 2022, the Parish had total expenditures (plus transfers out) reported in the General Fund of \$56.5 million, and an unassigned fund balance in the General Fund of \$42.6 million, a difference of (\$13.9) million. The General Fund has been affected, to a large degree, by the negative impact on the economy in terms of increased operating costs. However, the Parish is lucky that there has not been a decline in revenue, even with the higher investment year end market adjustment.

The Parish's General Fund reported a total fund balance of \$102.7 million at the end of 2022 compared to \$98.1 million at the end of 2021. The net change in fund balance for the current year reflects an increase of \$4.6 million in 2022 as compared to an increase of \$3.4 million in 2021. This \$1.2 million variance relates to a \$14.4 million increase in 2022 revenues as compared to 2021, the majority of which is related to FEMA reimbursements for prisoner costs. Other increases in revenue are attributable to higher gaming revenues and property tax revenues. This increased revenue was offset by an increase in expenditures of \$13.2 million. The Parish transferred \$7.5 million from the General Fund to the Major Facilities Capital Improvement Fund. In addition, gaming disbursements were higher by \$3.9 million. Higher operating costs attributed to the remainder of the \$13.2 million increase.

The Public Works Fund, a major special revenue fund, reported a fund balance of \$44.3 million at the end of 2022 compared to \$23.5 million at the end of 2021. The net change in fund balance for the current year reflects an increase of \$20.8 million. The increase in fund balance is directly attributable to FEMA revenues for the disasters included in this reporting as well as decreased expenditures, the majority of which is related to debris removal for Hurricanes Laura and Delta.

The American Rescue Plan Fund, a major special revenue fund, reported a deficit fund balance of \$1.7 million at the end of 2022 compared to a deficit of \$52 thousand at the end of 2021. This fund was established in 2021 to account for a federal grant from the Department of the Treasury to respond to the negative economic and health impacts to the Parish caused by the COVID-19 pandemic. The negative fund balance is a result of market adjustments on investment earnings from unearned grant revenue.

The Calcasieu Parish Library Fund, a major special revenue fund, reported a total fund balance of \$16.9 million at the end of 2022 compared to \$15.9 million at the end of 2021. This \$1 million increase relates to an increase in property taxes.

The Drainage Lateral Cleanup Fund, a major special revenue fund, reported a deficit fund balance of \$1.3 million at the end of 2022 compared to a deficit of \$1.2 million at the end of 2021. This deficit is directly attributable to FEMA timing differences related to reimbursements. This fund was created in 2021 to report the activities associated with debris removal in drainage laterals throughout Calcasieu Parish.

The Road Capital Improvement Fund, a major capital projects fund, reported a total fund balance of \$225.9 million at the end of 2022 compared to \$231.3 million at the end of 2021. Fund balance decreased by \$5.4 million in 2022. This decrease is comprised primarily of a decrease in investment earnings because of a year end market adjustment for investment reporting.

The Disaster Recovery Capital Fund, a major special revenue fund, reported total fund balance of \$25.7 million at the end of 2022 compared to \$5 million at the end of 2021. This fund was established in 2020 to account for all the major repairs and remediation expenditures as a result of Hurricanes Laura and Delta as well as the insurance proceeds to cover such costs. This increase relates to increased capital outlay expenditures offset by increased insurance proceeds associated with these major repairs. While the majority of capital hurricane repairs are ongoing, resulting in increased expenditure reporting, the Parish is still receiving insurance proceeds under the related property insurance policy.

Proprietary Funds

The Parish's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Unrestricted net position of the five enterprise funds was \$16.9 million at the end of 2022 compared to \$15.5 million at the end of 2021. 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 \$25.1 million exceeded the actual expenditures of \$22.4 million by \$2.7 million. The reduction in actual expenditures over budgeted expenditures resulted primarily from the following activities:

- 66.7% of the total \$2.7 million variance, or \$1.8 million, was attributed to the Correctional Facility activity. When the correctional facilities sustained major damage during the 2020 hurricane events, the prisoners were moved to other facilities within the State and some prisoners remained there through 2022. The budget was amended to make provisions for this additional cost. While \$4 million was budgeted, only \$3.6 million was paid before year end. Budgeted costs of feeding prisoners were under budget by \$743 thousand, and prisoner medical and transportation costs were under budget by \$253 thousand. Capital and computer software costs were under budget by \$276 thousand.
- 12.7% of the total \$2.7 million variance, or \$342 thousand, was attributed to Intergovernmental grants activity. This variance is reported in the following operating line items: (a) \$48 thousand was due to reduced City/Wards Judicial expenditures, (b) \$9 thousand came from reduced Coroner fees, (c) \$124 thousand was due to fewer miscellaneous grants paid than budgeted, and (d) \$161 thousand was attributed to lower state revenue sharing expenditures than budgeted.
- 9.9% of the total \$2.7 million variance, or \$268 thousand, was attributed to the Office of Emergency Preparedness activity. This variance is from the following operating line items of the department's budget: (a) \$80 thousand reduction in the communications budget line item, (b) \$72 thousand was attributed to lower capital expenditures, (c) \$42 thousand was due to a grant funded expenditure that was not made in 2022, (d) \$18 thousand was due to fewer materials and supplies, (e) \$21 thousand was due to lower salaries and fringes, (f) \$12 thousand was attributed to lower equipment rental and repairs costs, (g) \$16 thousand was due to software maintenance costs not paid before year end, and (h) \$4 thousand was due to lower education and training costs.
- 3.7% of the total \$2.7 million variance, or \$100 thousand, was attributed to the Facility Management Department. This variance primarily is from the following activities of the department's budget: (a) \$336 thousand was attributed to lower personnel expenditures, (b) \$206 thousand was due to lower capital expenditures, and (c) \$60 thousand was due to lower professional and technical services. These positive variances were offset by increased utilities, repairs and maintenance, and rental/lease payments of \$450 thousand and materials and supplies of \$58 thousand.

Capital Asset and Debt Administration

Capital Assets: The Parish's investment in capital assets for its governmental activities as of December 31, 2022, totaled approximately \$743.7 million (net of accumulated depreciation) as compared to \$691.9 million (net of accumulated depreciation) as of December 31, 2021. This investment in capital assets includes land, buildings, improvements, machinery and equipment, roads, and bridges. Movable assets that have initial useful lives greater than one year and exceed the Parish's capitalization threshold are recorded as capital assets. See 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 2020, 2021, and 2022 have met this Parish minimum level. As to actual expenditures, the 2022 expenditures decreased from 2021 due to supply chain issues and weather delays for 2021 and 2022 projects beginning and being completed in 2022. See the Required Supplementary Information (pages 135-136) 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 \$59.4 million. Major capital asset events during the current year included the following:

- Disaster recovery projects (\$25.3 Million)
- Stormwater drainage projects – (\$7.9 million)
- Various road and bridge projects including construction in progress and rights of way – (\$5.2 million)
- Parish Government Building HVAC upgrades and data center project – (\$2.4 million)
- Sheriff’s Office Administration Building and Correctional Facility - backflow preventor (\$1.9 million)
- Purchase of land (\$1.7 million)
- Calcasieu Parish Forensic Facility – construction in progress – (\$1.4 million) Burton HVAC upgrades and improvements project – (\$1.3 million)
- Juvenile Justice Complex – construction in progress (\$1.1 million)
- Mosquito Control airplane – (\$985 thousand)
- Elevator replacement & repair project – (\$618 thousand)
- Old Courthouse chiller replacement – (\$568 thousand)
- Gill & Python Street parking lot expansion – (\$501 thousand)

The Parish’s investment in capital assets for its business-type activities as of December 31, 2022, totaled approximately \$21.2 million (net of accumulated depreciation) as compared to \$18.9 million (net of accumulated depreciation) as of December 31, 2021. This increase relates primarily to water treatment plant and other water district construction in progress offset by depreciation. At the end of 2022, the Parish had on-going capital projects with construction commitments totaling \$84.5 million. Additional information on the Parish’s construction commitments can be found in Note 11 (B) which begins on page 94 of this report.

The following is a schedule of capital assets as of December 31, 2022 and 2021:

Calcasieu Parish Police Jury						
Capital Assets, Net of Depreciation						
December 31, 2022 and 2021						
(In Thousands)						
	<u>Governmental Activities</u>		<u>Business Activities</u>		<u>Totals</u>	
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
Land	\$ 41,283	\$ 38,983	\$ 543	\$ 543	\$ 41,826	\$ 39,526
Buildings & Improvements	102,429	94,243	6	6	102,435	94,249
Non-Building Improvements	-	-	12,152	12,721	12,152	12,721
Roads and Infrastructure	423,979	424,774	-	-	423,979	424,774
Bridges	42,248	37,546	-	-	42,248	37,546
Machinery & Equipment	13,282	13,792	67	55	13,349	13,847
Right of Use Assets	319	435	-	-	319	435
Construction in Progress	<u>120,198</u>	<u>82,150</u>	<u>8,453</u>	<u>5,539</u>	<u>128,651</u>	<u>87,689</u>
Total	<u>\$ 743,738</u>	<u>\$ 691,923</u>	<u>\$ 21,221</u>	<u>\$ 18,864</u>	<u>\$ 764,959</u>	<u>\$ 710,787</u>

Please note that the 2021 amounts reported above are inclusive of prior period adjustments made in 2022. A discussion of those changes is provided on pages 128-129 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 75 of this report.

Long-Term Debt: At the end of the current fiscal year, the Parish had \$34.1 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 2023. The Parish also had long-term debt of \$6.9 million for its business-type activities related to special assessment debt, and revenue bonds for water services.

During 2022, the Parish implemented Government Accounting Standards Board (GASB) Statement No. 87 – *Leases*. Please see Notes 9, 10, and 13(B) for further information on lease activity. The 2021 amounts reported below are inclusive of the implementation of this GASB Statement.

A recap of the secured outstanding debt is presented below.

Calcasieu Parish Police Jury						
Outstanding Debt						
December 31, 2022 and 2021						
(In Thousands)						
	<u>Governmental Activities</u>		<u>Business Activities</u>		<u>Totals</u>	
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
Special Assessment Debt	\$ -	\$ -	\$ 25	\$ 50	\$ 25	\$ 50
Lease Obligations	345	469	-	-	345	469
Revenue Loan, Including Premium	33,746	35,295	-	-	33,746	35,295
Revenue Bonds	-	-	6,834	5,874	6,834	5,874
Total Outstanding Debt	<u>\$ 34,091</u>	<u>\$ 35,764</u>	<u>\$ 6,859</u>	<u>\$ 5,924</u>	<u>\$ 40,950</u>	<u>\$ 41,688</u>

Additional information on the Parish's long-term debt can be found in Note 10 which begins on page 84 of this report. Included in this referenced information is a discussion about the 2015 approval of a revenue loan not to exceed \$60 million through the Louisiana Local Government Environmental Facilities and Community Development Authority (LCDA). The Parish issued \$35 million of the \$60 million approved in December 2018. The second issue for the remaining \$25 million is anticipated to be issued in 2024. The proceeds will be used for several capital projects. During 2022, the Parish also implemented Government Accounting Standards Board (GASB) Statement No. 87 – *Leases*. In addition to Note 10, further information on lease activity may be found in Notes 9 and 13(B).

Economic Factors and Next Year's Budget

The following are currently known Calcasieu Parish economic factors being considered going into the 2023 fiscal year.

- At the end of 2022, the unemployment rate for the Parish was 3.1% compared to the State rate of 3.5% and the national average of 3.5%. In April 2023, the unemployment rates were 3.0% for the Parish, 3.6% for the State and 3.4% for the nation. These rates are at or below pre-pandemic and pre-disaster levels of 4.3% for the Parish, 4.9% for the State, and 3.4% for the nation, indicating significant progress in the Parish's economic recovery.
- For the sales tax revenue budget estimates for 2023, the Parish projected a 1% increase over 2022 budget amounts. The actual 2023 collections for the first five months are 14.2% more than the collections for the first five months in 2022.
- For property tax revenue, the 2023 budget estimates projected a 1.8% parish-wide increase over 2022 budget amounts. The actual 2023 collections for the first five months are 1.64% lower than the collections for the first five months in 2022.

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, 2022

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
ASSETS				
Cash and cash equivalents	\$ 180,751,586	\$ 3,754,335	\$ 184,505,921	\$ 72,897,164
Investments	376,912,013	9,401,721	386,313,734	94,746,390
Receivables (net of allowance for uncollectibles)	89,949,337	2,712,276	92,661,613	111,599,802
Intergovernmental receivable	39,980,419	206,971	40,187,390	8,443,385
Internal balances	(824,974)	824,974	-	-
Due from component units	520,538	-	520,538	-
Due from primary government	-	-	-	149,209
Lease receivable	1,092,247	-	1,092,247	6,391,654
Prepaid items	600,707	49,462	650,169	3,686,979
Inventory	1,606,122	397,923	2,004,045	2,828,004
Restricted assets:				
Cash and cash equivalents	-	292,640	292,640	6,081,709
Investments	-	526,922	526,922	12,840,998
Intergovernmental receivable	-	190,006	190,006	-
Receivables - net	-	68,775	68,775	-
Net pension assets	21,683,154	-	21,683,154	32,373,492
Capital assets:				
Non-depreciable	585,459,626	8,996,017	594,455,643	71,630,603
Depreciable, net	158,278,330	12,224,626	170,502,956	277,947,339
Total assets	<u>1,456,009,105</u>	<u>39,646,648</u>	<u>1,495,655,753</u>	<u>701,616,728</u>
DEFERRED OUTFLOWS OF RESOURCES				
Pension related	6,906,056	-	6,906,056	14,640,258
OPEB related	9,134,693	-	9,134,693	9,451,596
Deferred amount on debt refunding	-	-	-	27,664
Total deferred outflows of resources	<u>16,040,749</u>	<u>-</u>	<u>16,040,749</u>	<u>24,119,518</u>
LIABILITIES				
Accounts payable and other accrued liabilities	55,655,124	1,600,629	57,255,753	12,356,118
Intergovernmental payable	2,184,892	54,797	2,239,689	14,398,609
Due to primary government	-	-	-	520,538
Due to component units	152,025	-	152,025	-
Unearned revenue	45,554,846	-	45,554,846	319,207
Other liabilities	83,716	-	83,716	59,275
Liabilities payable from restricted assets	-	378,453	378,453	1,915,555
Noncurrent liabilities:				
Due within one year	3,986,679	385,515	4,372,194	11,198,428
Due in more than one year	58,874,992	6,486,509	65,361,501	97,452,489
Total liabilities	<u>166,492,274</u>	<u>8,905,903</u>	<u>175,398,177</u>	<u>138,220,219</u>
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for the next fiscal year	71,267,188	-	71,267,188	48,935,911
Pension related	20,865,970	-	20,865,970	31,009,594
OPEB related	15,313,429	-	15,313,429	14,694,844
Lease related	889,263	-	889,263	6,057,851
Deferred amount on debt refunding	-	-	-	311,276
Total deferred inflows of resources	<u>108,335,850</u>	<u>-</u>	<u>108,335,850</u>	<u>101,009,476</u>
NET POSITION				
Net investment in capital assets	721,809,527	13,325,714	735,135,241	295,437,338
Restricted for:				
Net pension assets	21,683,154	-	21,683,154	32,373,492
Debt service	2,285,112	509,884	2,794,996	4,307,032
External legal constraints	181,556,473	-	181,556,473	-
Capital improvement projects	155,260,809	-	155,260,809	1,406,917
Unrestricted	114,626,655	16,905,147	131,531,802	152,981,772
Total net position	<u>\$ 1,197,221,730</u>	<u>\$ 30,740,745</u>	<u>\$ 1,227,962,475</u>	<u>\$ 486,506,551</u>

The accompanying notes are an integral part of this statement.

**CALCASIEU PARISH POLICE JURY
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2022**

<u>FUNCTIONS/PROGRAMS</u>	<u>Expenses</u>	Program Revenues		
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
PRIMARY GOVERNMENT				
Governmental activities:				
General government	\$ 31,005,948	\$ 22,513,730	\$ 32,335,739	\$ -
Public safety	29,841,723	2,688,391	2,878,875	3,540,804
Public works	155,494,998	2,582,246	118,636,404	2,088,652
Sanitation	9,583,803	-	41,098	-
Health and welfare	24,695,165	337,511	12,227,342	-
Culture and recreation	24,022,746	6,176,849	592,893	-
Economic development	2,320,816	2,981,367	135,897	-
Interest on long-term debt	<u>1,249,290</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total governmental activities	278,214,489	37,280,094	166,848,248	5,629,456
Business-type activities:				
Water	2,483,836	2,063,447	-	577,920
Sewer	<u>1,621,934</u>	<u>490,454</u>	<u>206,835</u>	<u>253,848</u>
Total business-type activities	<u>4,105,770</u>	<u>2,553,901</u>	<u>206,835</u>	<u>831,768</u>
Total primary government	<u>\$ 282,320,259</u>	<u>\$ 39,833,995</u>	<u>\$ 167,055,083</u>	<u>\$ 6,461,224</u>
COMPONENT UNITS				
West Calcasieu Cameron Hospital	\$ 75,202,900	\$ 77,712,117	\$ 67,569	\$ -
Sulphur Parks and Recreation	9,027,503	2,883,738	-	-
Gravity Drainage District No. 5 of Ward 4	3,803,546	12,302	867,938	3,285
Gravity Drainage District No. 4 of Ward 3	3,251,622	1,336	631,795	-
Airport Authority District No. 1	6,774,423	2,019,692	4,514,220	7,688,689
Calcasieu Parish Gaming Revenue District	24,645,880	-	24,645,862	-
Other component units	<u>74,163,930</u>	<u>21,667,693</u>	<u>13,042,397</u>	<u>1,383,444</u>
Total component units	<u>\$ 196,869,804</u>	<u>\$ 104,296,878</u>	<u>\$ 43,769,781</u>	<u>\$ 9,075,418</u>

General revenues:
Taxes:
Property
Sales
Franchise
Gaming revenues
Grants and contributions not restricted to specific programs
Investment earnings
Gain (loss) on sale of capital assets
Miscellaneous
Transfers
Total general revenues and transfers
Change in net position
Net position - beginning of year, as restated
Net position - end of year

The accompanying notes are an integral part of this statement.

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

Primary Government			
Governmental Activities	Business-type Activities	Total	Component Units
\$ 23,843,521		\$ 23,843,521	
(20,733,653)		(20,733,653)	
(32,187,696)		(32,187,696)	
(9,542,705)		(9,542,705)	
(12,130,312)		(12,130,312)	
(17,253,004)		(17,253,004)	
796,448		796,448	
<u>(1,249,290)</u>		<u>(1,249,290)</u>	
(68,456,691)		(68,456,691)	
-	157,531	157,531	
<u>-</u>	<u>(670,797)</u>	<u>(670,797)</u>	
-	(513,266)	(513,266)	
<u>\$ (68,456,691)</u>	<u>\$ (513,266)</u>	<u>\$ (68,969,957)</u>	
			\$ 2,576,786
			(6,143,765)
			(2,920,021)
			(2,618,491)
			7,448,178
			(18)
			<u>(38,070,396)</u>
			<u>\$ (39,727,727)</u>
70,888,432	2,397,596	73,286,028	73,334,412
64,463,412	-	64,463,412	1,292,593
461,093	-	461,093	-
12,377,844	-	12,377,844	-
3,074,508	-	3,074,508	1,326,706
(13,572,070)	(363,377)	(13,935,447)	(2,234,570)
2,447,226	(3,168)	2,444,058	171,200
690,174	17,909	708,083	4,164,594
<u>(689,704)</u>	<u>689,704</u>	<u>-</u>	<u>-</u>
140,140,915	2,738,664	142,879,579	78,054,935
71,684,224	2,225,398	73,909,622	38,327,208
<u>1,125,537,506</u>	<u>28,515,347</u>	<u>1,154,052,853</u>	<u>448,179,343</u>
<u>\$ 1,197,221,730</u>	<u>\$ 30,740,745</u>	<u>\$ 1,227,962,475</u>	<u>\$ 486,506,551</u>

**CALCASIEU PARISH POLICE JURY
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2022**

	<u>General Fund</u>	<u>Public Works Operating Fund</u>	<u>American Rescue Plan Grant Fund</u>
ASSETS			
Cash and cash equivalents	\$ 29,414,300	\$ 10,672,169	\$ 11,001,456
Investments	67,729,585	26,188,690	26,997,948
Receivable (net of allowances for uncollectibles):			
Property taxes	17,335,100	-	-
Sales taxes	-	2,033,055	-
Franchise taxes	80,239	-	-
Interest receivable	117,899	43,337	42,263
Other receivables	5,965,913	1,817	-
Intergovernmental receivable	2,072,072	9,837,428	-
Due from other funds	992,319	19,866	-
Due from component units	-	-	-
Prepaid items	34,881	1,748	-
Inventory	-	1,164,202	-
Total assets	<u>123,742,308</u>	<u>49,962,312</u>	<u>38,041,667</u>
DEFERRED OUTFLOWS OF RESOURCES			
Unavailable insurance payments	-	-	-
Total assets and deferred outflows of resources	<u>\$ 123,742,308</u>	<u>\$ 49,962,312</u>	<u>\$ 38,041,667</u>
LIABILITIES			
Accounts payable	\$ 2,465,385	\$ 554,428	\$ 28,038
Accrued liabilities	307,906	198,917	-
Intergovernmental payable	-	920	-
Due to other funds	59,155	4,753,279	2,628,251
Due to component units	152,025	-	-
Unearned revenue	51,427	-	37,065,679
Retainage payable	19,123	62,319	-
Other liabilities	27,002	-	-
Total liabilities	<u>3,082,023</u>	<u>5,569,863</u>	<u>39,721,968</u>
DEFERRED INFLOWS OF RESOURCES			
Property taxes levied for the next fiscal year	17,918,491	-	-
Unavailable revenue	-	48,412	-
Total deferred inflows of resources	<u>17,918,491</u>	<u>48,412</u>	<u>-</u>
FUND BALANCES			
Nonspendable:			
Prepaid items	34,881	1,748	-
Inventories	-	1,164,202	-
Restricted:			
Library purposes	-	-	-
Roads and infrastructure	-	-	-
Other restrictions	-	-	-
Public works operations	-	43,178,087	-
Assigned:			
Animal services	1,036,603	-	-
Training center operations	412,836	-	-
Future capital needs	42,769,843	-	-
Future debt service payments	2,000,000	-	-
Matching funds for capital grants	10,500,000	-	-
Cooperative endeavor agreements	3,387,486	-	-
Unassigned	42,600,145	-	(1,680,301)
Total fund balances	<u>102,741,794</u>	<u>44,344,037</u>	<u>(1,680,301)</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 123,742,308</u>	<u>\$ 49,962,312</u>	<u>\$ 38,041,667</u>

The accompanying notes are an integral part of this statement.

Calcasieu Parish Library Fund	Drainage Lateral Cleanup Fund	Road Capital Improvement Fund	Disaster Recovery Capital Fund	Nonmajor Governmental Funds	Total Governmental Funds
\$ 5,386,555	\$ -	\$ 62,396,745	\$ 8,060,494	\$ 49,750,217	\$ 176,681,936
13,213,942	-	153,123,732	19,802,344	59,879,317	366,935,558
15,506,058	-	8,922,427	-	27,034,512	68,798,097
-	-	4,573,153	-	625,000	7,231,208
-	-	-	-	-	80,239
23,292	-	238,789	32,447	165,309	663,336
-	-	-	5,971,432	118,487	12,057,649
43,794	25,231,817	14,127	329,148	2,352,955	39,881,341
-	-	12,301,209	10,773	1,816,402	15,140,569
-	519,560	-	-	-	519,560
-	-	-	-	100,688	137,317
-	-	-	-	441,920	1,606,122
<u>34,173,641</u>	<u>25,751,377</u>	<u>241,570,182</u>	<u>34,206,638</u>	<u>142,284,807</u>	<u>689,732,932</u>
-	-	-	-	14,897	14,897
<u>\$ 34,173,641</u>	<u>\$ 25,751,377</u>	<u>\$ 241,570,182</u>	<u>\$ 34,206,638</u>	<u>\$ 142,299,704</u>	<u>\$ 689,747,829</u>
\$ 832,083	\$ 12,959,878	\$ 4,111,375	\$ 5,741,528	\$ 3,830,366	\$ 30,523,081
106,055	-	-	-	218,735	831,613
-	-	-	-	18,018	18,938
8,544	7,547,929	-	-	994,639	15,991,797
-	-	-	-	-	152,025
-	-	-	-	8,430,642	45,547,748
221,057	6,544,454	2,188,261	1,274,121	1,662,708	11,972,043
-	-	-	-	56,714	83,716
<u>1,167,739</u>	<u>27,052,261</u>	<u>6,299,636</u>	<u>7,015,649</u>	<u>15,211,822</u>	<u>105,120,961</u>
16,071,231	-	9,283,784	-	27,993,682	71,267,188
-	-	133,153	1,447,965	20,936	1,650,466
<u>16,071,231</u>	<u>-</u>	<u>9,416,937</u>	<u>1,447,965</u>	<u>28,014,618</u>	<u>72,917,654</u>
-	-	-	-	100,688	137,317
-	-	-	-	441,920	1,606,122
16,934,671	-	-	-	-	16,934,671
-	-	225,853,609	-	-	225,853,609
-	-	-	-	54,160,717	54,160,717
-	-	-	-	-	43,178,087
-	-	-	-	-	1,036,603
-	-	-	-	-	412,836
-	-	-	25,743,024	44,369,939	112,882,806
-	-	-	-	-	2,000,000
-	-	-	-	-	10,500,000
-	-	-	-	-	3,387,486
-	(1,300,884)	-	-	-	39,618,960
<u>16,934,671</u>	<u>(1,300,884)</u>	<u>225,853,609</u>	<u>25,743,024</u>	<u>99,073,264</u>	<u>511,709,214</u>
<u>\$ 34,173,641</u>	<u>\$ 25,751,377</u>	<u>\$ 241,570,182</u>	<u>\$ 34,206,638</u>	<u>\$ 142,299,704</u>	<u>\$ 689,747,829</u>



**CALCASIEU PARISH POLICE JURY
RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2022**

Fund balances - total governmental funds	\$	511,709,214
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	861,173,192	
Less accumulated depreciation	<u>(117,726,298)</u>	743,446,894
Some revenues were collected more than sixty days after year end and therefore, are not available soon enough to pay for current-period expenditures.		
		2,239,539
Net pension assets are not reported in the governmental funds		
		21,388,561
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	(30,345,000)	
Loan premium	(3,401,207)	
Accrued interest payable	(126,438)	
Compensated absences	(2,073,107)	
Sick leave	(608,971)	
Lease payable	(344,732)	
Net pension liability	(305,796)	
OPEB payable	<u>(23,917,979)</u>	(61,123,230)
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.		
		(13,297,805)
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.		
		12,033,408
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>(19,174,851)</u>
Total net position of governmental activities	\$	<u>1,197,221,730</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, 2022

REVENUES	General Fund	Public Works Operating Fund	American Rescue Plan Grant Fund
Taxes:			
Property	\$ 18,164,079	\$ -	\$ -
Sales	-	18,234,215	-
Other taxes	534,652	-	-
Licenses and permits	3,095,729	124,675	-
Intergovernmental revenues	16,360,095	25,456,438	2,449,379
Charges for services	7,367,744	1,076,124	-
Fines and forfeitures	200,962	-	-
Investment earnings	(2,227,784)	(955,665)	(1,192,238)
Gaming revenue	12,377,844	-	-
Sale of assets	46,073	103,686	-
Donations	8,023	-	-
Miscellaneous revenues	110,128	6,359	-
Total revenues	<u>56,037,545</u>	<u>44,045,832</u>	<u>1,257,141</u>
EXPENDITURES			
Current:			
General government	19,135,451	-	-
Public safety	13,247,718	-	-
Public works	13,069	21,842,129	1,088,518
Sanitation	-	-	-
Health and welfare	1,291,926	-	-
Culture and recreation	1,413,312	-	-
Economic development	4,152,412	-	-
Capital outlay	2,118,081	2,461,745	-
Intergovernmental	4,059,624	-	-
Debt service:			
Principal retirement	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	<u>45,431,593</u>	<u>24,303,874</u>	<u>1,088,518</u>
Excess (deficiency) of revenues over (under) expenditures	<u>10,605,952</u>	<u>19,741,958</u>	<u>168,623</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	4,937,302	6,585,807	-
Transfers out	(11,039,680)	(5,528,045)	(1,796,480)
Insurance proceeds	136,882	-	-
Total other financing sources and uses	<u>(5,965,496)</u>	<u>1,057,762</u>	<u>(1,796,480)</u>
Net change in fund balances	4,640,456	20,799,720	(1,627,857)
Fund balances at beginning of year, as restated	98,101,338	23,544,317	(52,444)
Fund balances at end of year	<u>\$ 102,741,794</u>	<u>\$ 44,344,037</u>	<u>\$ (1,680,301)</u>

The accompanying notes are an integral part of this statement.

Calcasieu Parish Library Fund	Drainage Lateral Cleanup Fund	Road Capital Improvement Fund	Disaster Recovery Capital Fund	Nonmajor Governmental Funds	Total Governmental Funds
\$ 15,771,057	\$ -	\$ 9,084,123	\$ -	\$ 27,869,173	\$ 70,888,432
-	-	38,532,741	-	7,700,000	64,466,956
-	-	-	-	-	534,652
-	-	-	-	-	3,220,404
131,869	121,130,177	2,179,010	635,572	23,153,085	191,495,625
32,440	-	-	-	1,445,824	9,922,132
17,299	-	-	-	4,489	222,750
(450,233)	7,855	(5,728,892)	(879,221)	(1,828,197)	(13,254,375)
-	-	-	-	-	12,377,844
605	-	-	-	232,417	382,781
24,402	-	2,000,000	-	21,038	2,053,463
16,627	-	60,606	95,500	9,654	298,874
<u>15,544,066</u>	<u>121,138,032</u>	<u>46,127,588</u>	<u>(148,149)</u>	<u>58,607,483</u>	<u>342,609,538</u>
-	-	-	7,140,591	62,183	26,338,225
-	-	-	2,165,705	11,880,379	27,293,802
-	130,248,656	862,633	1,485,598	8,303	155,548,906
-	-	-	-	8,982,297	8,982,297
-	-	-	4,350,020	22,252,517	27,894,463
11,337,942	-	-	7,980,861	4,413,310	25,145,425
-	-	-	-	-	4,152,412
3,431,608	-	32,262,055	876,397	15,149,937	56,299,823
-	-	4,937,163	1,665,665	3,954,577	14,617,029
-	-	-	-	1,220,000	1,220,000
-	-	-	-	1,582,750	1,582,750
<u>14,769,550</u>	<u>130,248,656</u>	<u>38,061,851</u>	<u>25,664,837</u>	<u>69,506,253</u>	<u>349,075,132</u>
<u>774,516</u>	<u>(9,110,624)</u>	<u>8,065,737</u>	<u>(25,812,986)</u>	<u>(10,898,770)</u>	<u>(6,465,594)</u>
-	8,963,990	-	598,920	16,274,678	37,360,697
-	-	(13,491,593)	(100,000)	(6,094,603)	(38,050,401)
<u>308,333</u>	<u>-</u>	<u>-</u>	<u>46,089,773</u>	<u>474,641</u>	<u>47,009,629</u>
<u>308,333</u>	<u>8,963,990</u>	<u>(13,491,593)</u>	<u>46,588,693</u>	<u>10,654,716</u>	<u>46,319,925</u>
1,082,849	(146,634)	(5,425,856)	20,775,707	(244,054)	39,854,331
<u>15,851,822</u>	<u>(1,154,250)</u>	<u>231,279,465</u>	<u>4,967,317</u>	<u>99,317,318</u>	<u>471,854,883</u>
<u>\$ 16,934,671</u>	<u>\$ (1,300,884)</u>	<u>\$ 225,853,609</u>	<u>\$ 25,743,024</u>	<u>\$ 99,073,264</u>	<u>\$ 511,709,214</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, 2022**

Net change in fund balances - total governmental funds \$ 39,854,331

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	65,199,302	
Depreciation expense	<u>(8,959,938)</u>	56,239,364

The net effect of various miscellaneous transactions involving capital assets such as sales, trade-ins, and donations, is to decrease net position. (4,406,343)

Because some revenues will not be collected for several months after year-end, they are not considered "available" revenues in the governmental funds. (16,104,864)

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. 1,672,492

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	19,821,228	
Accrued interest payable	5,083	
Compensated absences	11,979	
Other liabilities	26,059	
Pension liabilities	11,840,300	
Other post employment benefits	<u>16,270,310</u>	47,974,959

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. (2,127,037)

Deferred outflows and inflows of resources are not available to pay current period expenditures and therefore are not reported in the fund level statements. (51,418,678)

Change in net position of governmental activities \$ 71,684,224

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, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Ad valorem	\$ 16,792,000	\$ 16,792,000	\$ 17,465,413	\$ 673,413
Other taxes, penalties and interest	650,000	650,000	688,566	38,566
Intergovernmental revenues	5,967,980	9,155,487	12,641,370	3,485,883
Charges for services	380,000	380,000	424,249	44,249
Gaming	1,000,000	1,000,000	1,419,987	419,987
Fines and court costs	107,500	107,500	167,059	59,559
Investment income	85,000	85,000	404,690	319,690
Sale of assets	-	37,555	39,461	1,906
Miscellaneous revenues	2,500	63,616	176,066	112,450
Total revenues	<u>24,984,980</u>	<u>28,271,158</u>	<u>33,426,861</u>	<u>5,155,703</u>
EXPENDITURES				
Current:				
General government				
Legislative	706,038	706,038	666,606	39,432
Registrar of Voters	209,306	209,306	123,737	85,569
Facility Management	8,262,586	8,262,586	8,162,807	99,779
Communications and Media	679,737	679,737	660,182	19,555
Public safety:				
Emergency Preparedness	1,637,381	1,637,381	1,369,051	268,330
Correctional	5,997,093	9,682,639	7,838,689	1,843,950
Nondepartmental:				
Intergovernmental grants	2,050,810	3,090,317	2,748,066	342,251
Miscellaneous	806,821	848,821	840,340	8,481
Total expenditures	<u>20,349,772</u>	<u>25,116,825</u>	<u>22,409,478</u>	<u>2,707,347</u>
Excess (deficiency) of revenues over expenditures	<u>4,635,208</u>	<u>3,154,333</u>	<u>11,017,383</u>	<u>7,863,050</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	300,000	1,032,209	845,676	(186,533)
Transfers out	<u>(2,006,346)</u>	<u>(10,191,301)</u>	<u>(10,181,899)</u>	<u>9,402</u>
Total other financing sources (uses)	<u>(1,706,346)</u>	<u>(9,159,092)</u>	<u>(9,336,223)</u>	<u>(177,131)</u>
Net change in fund balances	2,928,862	(6,004,759)	1,681,160	7,685,919
Fund balances beginning of year	<u>20,620,521</u>	<u>20,620,521</u>	<u>23,620,965</u>	<u>3,000,444</u>
Fund balances end of year	<u>\$ 23,549,383</u>	<u>\$ 14,615,762</u>	<u>\$ 25,302,125</u>	<u>\$ 10,686,363</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, 2022**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Sales	\$ 17,000,000	\$ 17,000,000	\$ 17,938,291	\$ 938,291
Intergovernmental revenues	358,230	993,915	1,162,724	168,809
Investment income	90,000	175,000	464,630	289,630
Sale of assets	-	-	86,790	86,790
Miscellaneous revenues	-	3,200	4,600	1,400
Total revenues	<u>17,448,230</u>	<u>18,172,115</u>	<u>19,657,035</u>	<u>1,484,920</u>
EXPENDITURES				
Current:				
Public works:				
Division of Engineering/Public Works	<u>23,470,086</u>	<u>23,069,555</u>	<u>19,103,707</u>	<u>3,965,848</u>
Total expenditures	<u>23,470,086</u>	<u>23,069,555</u>	<u>19,103,707</u>	<u>3,965,848</u>
Excess (deficiency) of revenues over expenditures	<u>(6,021,856)</u>	<u>(4,897,440)</u>	<u>553,328</u>	<u>5,450,768</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	6,452,473	5,444,474	5,791,603	347,129
Transfers out	<u>(3,060,000)</u>	<u>(5,437,429)</u>	<u>(4,196,695)</u>	<u>1,240,734</u>
Total other financing sources (uses)	<u>3,392,473</u>	<u>7,045</u>	<u>1,594,908</u>	<u>1,587,863</u>
Net change in fund balances	(2,629,383)	(4,890,395)	2,148,236	7,038,631
Fund balances beginning of year	<u>35,240,163</u>	<u>35,240,163</u>	<u>36,035,488</u>	<u>795,325</u>
Fund balances end of year	<u>\$ 32,610,780</u>	<u>\$ 30,349,768</u>	<u>\$ 38,183,724</u>	<u>\$ 7,833,956</u>

The accompanying notes are an integral part of this statement.

**CALCASIEU PARISH POLICE JURY
 AMERICAN RESCUE PLAN GRANT FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FOR THE YEAR ENDED DECEMBER 31, 2022**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ 19,757,529	\$ 19,757,529	\$ 19,757,529	\$ -
Investment income	79,000	79,000	388,892	309,892
Total revenues	<u>19,836,529</u>	<u>19,836,529</u>	<u>20,146,421</u>	<u>309,892</u>
EXPENDITURES				
Current:				
Public works	12,087,201	12,087,201	228,708	11,858,493
Total expenditures	<u>12,087,201</u>	<u>12,087,201</u>	<u>228,708</u>	<u>11,858,493</u>
Net change in fund balances	7,749,328	7,749,328	19,917,713	12,168,385
Fund balances beginning of year	<u>19,797,529</u>	<u>19,797,529</u>	<u>19,804,255</u>	<u>6,726</u>
Fund balances end of year	<u>\$ 27,546,857</u>	<u>\$ 27,546,857</u>	<u>\$ 39,721,968</u>	<u>\$ 12,175,111</u>

The accompanying notes are an integral part of this statement.

**CALCASIEU PARISH POLICE JURY
CALCASIEU PARISH LIBRARY FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2022**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Ad valorem	\$ 15,081,000	\$ 15,081,000	\$ 15,718,914	\$ 637,914
Intergovernmental	125,710	125,710	88,074	(37,636)
Fines and fees	41,000	41,000	49,739	8,739
Investment income	50,000	50,000	290,472	240,472
Sale of assets	-	-	605	605
Miscellaneous revenue	<u>8,000</u>	<u>8,000</u>	<u>41,029</u>	<u>33,029</u>
Total revenues	<u>15,305,710</u>	<u>15,305,710</u>	<u>16,188,833</u>	<u>883,123</u>
EXPENDITURES				
Current:				
Cultural and recreation	11,529,686	11,529,686	10,479,197	1,050,489
Capital improvements	<u>4,032,607</u>	<u>4,032,607</u>	<u>2,669,637</u>	<u>1,362,970</u>
Total expenditures	<u>15,562,293</u>	<u>15,562,293</u>	<u>13,148,834</u>	<u>2,413,459</u>
Excess (deficiency) of revenues over expenditures	<u>(256,583)</u>	<u>(256,583)</u>	<u>3,039,999</u>	<u>3,296,582</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	(254,200)	(254,200)	(254,200)	-
Insurance proceeds	<u>-</u>	<u>-</u>	<u>308,333</u>	<u>308,333</u>
Total other financing sources (uses)	<u>(254,200)</u>	<u>(254,200)</u>	<u>54,133</u>	<u>308,333</u>
Net change in fund balances	(510,783)	(510,783)	3,094,132	3,604,915
Fund balances beginning of year	<u>15,779,415</u>	<u>15,779,415</u>	<u>16,362,403</u>	<u>582,988</u>
Fund balances end of year	<u>\$ 15,268,632</u>	<u>\$ 15,268,632</u>	<u>\$ 19,456,535</u>	<u>\$ 4,187,903</u>

The accompanying notes are an integral part of this statement.

**CALCASIEU PARISH POLICE JURY
DRAINAGE LATERAL CLEANUP FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2022**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ 67,004,000	\$ 98,000,000	\$ 92,595,500	\$ (5,404,500)
Charges for services	5,250,000	3,215,118	2,783,300	(431,818)
Investment income	750	750	7,092	6,342
Total revenues	<u>72,254,750</u>	<u>101,215,868</u>	<u>95,385,892</u>	<u>(5,829,976)</u>
EXPENDITURES				
Current:				
Public works	74,600,000	121,000,000	112,050,126	8,949,874
Total expenditures	<u>74,600,000</u>	<u>121,000,000</u>	<u>112,050,126</u>	<u>8,949,874</u>
Excess (deficiency) of revenues over expenditures	<u>(2,345,250)</u>	<u>(19,784,132)</u>	<u>(16,664,234)</u>	<u>3,119,898</u>
OTHER FINANCING SOURCES (USES)				
Interfund Loan	-	10,815,142	7,547,929	(3,267,213)
Transfers in	3,112,695	8,968,990	8,963,990	(5,000)
Total other financing sources (uses)	<u>3,112,695</u>	<u>19,784,132</u>	<u>16,511,919</u>	<u>(3,272,213)</u>
Net change in fund balances	767,445	-	(152,315)	(152,315)
Fund balances beginning of year	<u>170,650</u>	<u>170,650</u>	<u>152,315</u>	<u>(18,335)</u>
Fund balances end of year	<u>\$ 938,095</u>	<u>\$ 170,650</u>	<u>\$ -</u>	<u>\$ (170,650)</u>

The accompanying notes are an integral part of this statement.

CALCASIEU PARISH POLICE JURY
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2022

	Business-type Activities	Governmental Activities
	Nonmajor Enterprise Funds	Internal Service Funds
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 3,754,335	\$ 4,069,650
Investments	9,401,721	9,976,455
Accounts receivable - net	387,034	5,172
Taxes receivable - net	2,246,486	-
Interest receivable	45,926	17,212
Intergovernmental receivable	206,971	48,210
Other receivable	32,830	-
Due from other funds	845,020	26,254
Due from component units	-	978
Prepaid items	49,462	463,390
Inventory	397,923	-
Restricted assets:		
Cash and cash equivalents	292,640	-
Investments	526,922	-
Intergovernmental receivable	190,006	-
Special assessment receivable - net	68,775	-
Total current assets	18,446,051	14,607,321
Noncurrent assets:		
Net pension assets	-	294,593
Capital assets:		
Land and improvements	542,502	-
Buildings	9,648	40,881
Improvements other than buildings	23,893,629	375,275
Construction in progress	8,453,515	-
Equipment	326,887	92,321
Total capital assets	33,226,181	508,477
Accumulated depreciation	(12,005,538)	(217,415)
Net capital assets	21,220,643	291,062
Total noncurrent assets	21,220,643	585,655
Total assets	39,666,694	15,192,976
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows - OPEB	-	21,474
Pension related deferred outflows of resources	-	92,588
Total deferred outflows of resources	-	114,062

The accompanying notes are an integral part of this statement.

	<u>Business-type Activities</u>	<u>Governmental Activities</u>
	<u>Nonmajor Enterprise Funds</u>	<u>Internal Service Funds</u>
LIABILITIES		
Current liabilities:		
Accounts payable	\$ 1,256,713	\$ 162,518
Accrued liabilities	-	10,236
Due to other funds	20,046	-
Intergovernmental payable	54,797	897,342
Retainage payable	343,916	-
Unearned revenue	-	7,098
Claims payable	12,500	1,082,126
Liabilities payable from restricted assets:		
Accrued interest payable	11,876	-
Refundable customer deposits	366,577	-
Bonds payable	373,015	-
Total current liabilities	<u>2,439,440</u>	<u>2,159,320</u>
Noncurrent long-term liabilities:		
Claims payable	-	659,414
Bonds payable	6,486,509	-
Compensated absences	-	24,590
Sick leave payable	-	13,622
OPEB payable	-	85,129
Total noncurrent liabilities	<u>6,486,509</u>	<u>782,755</u>
Total liabilities	<u>8,925,949</u>	<u>2,942,075</u>
DEFERRED INFLOWS OF RESOURCES		
OPEB related deferred inflows of resources	-	48,563
Pension related deferred inflows of resources	-	282,992
Total deferred inflows of resources	<u>-</u>	<u>331,555</u>
NET POSITION		
Net investment in capital assets	13,325,714	291,062
Restricted for:		
Debt Service	509,884	-
Unrestricted	<u>16,905,147</u>	<u>11,742,346</u>
Total net position	<u>\$ 30,740,745</u>	<u>\$ 12,033,408</u>



CALCASIEU PARISH POLICE JURY
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN
NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>Business-type Activities</u>	<u>Governmental Activities</u>
	<u>Nonmajor Enterprise Funds</u>	<u>Internal Service Funds</u>
OPERATING REVENUES		
Charges for services	\$ 2,523,421	\$ 22,380,151
Other operating income	<u>241,344</u>	<u>-</u>
Total operating revenues	<u>2,764,765</u>	<u>22,380,151</u>
OPERATING EXPENSES		
Personal services	-	445,301
Employee benefits	-	37,973
Supplies	383,365	118,215
Contractual services	2,976,960	3,540,258
Depreciation	582,180	17,748
Insurance premiums	-	5,937,142
Claims	<u>-</u>	<u>14,101,875</u>
Total operating expenses	<u>3,942,505</u>	<u>24,198,512</u>
Operating income (loss)	<u>(1,177,740)</u>	<u>(1,818,361)</u>
NONOPERATING REVENUES (EXPENSES)		
Property taxes	2,397,596	-
Investment earnings	(363,377)	(317,695)
Miscellaneous revenue	17,909	-
Gain on sale of capital assets	(3,168)	9,019
Insurance proceeds	(4,029)	-
Interest expense	<u>(163,265)</u>	<u>-</u>
Total nonoperating revenues (expenses)	<u>1,881,666</u>	<u>(308,676)</u>
Income (loss) before transfers	<u>703,926</u>	<u>(2,127,037)</u>
CAPITAL CONTRIBUTIONS AND TRANSFERS		
Capital contribution	831,768	-
Transfers in	692,289	400,000
Transfers out	<u>(2,585)</u>	<u>(400,000)</u>
Total capital contributions and transfers	<u>1,521,472</u>	<u>-</u>
Change in net position	2,225,398	(2,127,037)
Net position - beginning	<u>28,515,347</u>	<u>14,160,445</u>
Net position - ending	<u>\$ 30,740,745</u>	<u>\$ 12,033,408</u>

The accompanying notes are an integral part of this statement.

**CALCASIEU PARISH POLICE JURY
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022**

	Business-type Activities	Governmental Activities
	Nonmajor Enterprise Funds	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers/insured	\$ 2,444,384	\$ 4,512,441
Other operating receipts	19,929	-
Receipts from interfund users	-	17,848,576
Receipts from other governments	40,088	119
Payments for claims	-	(14,317,069)
Payments to employees for services and benefits	-	(574,342)
Payments to suppliers for goods and services	(2,083,710)	(9,255,277)
Payments to interfund provider of services	(888,526)	-
Net cash provided by (used for) operating activities	<u>(467,835)</u>	<u>(1,785,552)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Receipts from general property taxes	2,331,002	-
Transfers in from other funds for non capital related activity	399,994	-
Receipts from noncapital grants or subsidies	-	1,952,888
Noncapital cash payments on behalf of local government	-	(2,888,004)
Net cash provided by (used for) noncapital financing activities	<u>2,730,996</u>	<u>(935,116)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Receipt of capital related interfund activity	307,618	-
Insurance proceeds or sale of assets	309,625	9,019
Acquisition and construction of capital assets	(2,708,019)	-
Bond proceeds	1,848,657	-
Principal and interest received on special assessment levy	13,103	-
Principal paid on debt	(355,015)	-
Interest and fiscal charges paid on debt	(164,183)	-
Net cash provided by (used for) capital and related financing activities	<u>(748,214)</u>	<u>9,019</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of investments	(5,501,938)	(5,326,161)
Proceeds from sales and maturities of investments	2,475,965	4,918,169
Interest received on investments	178,338	182,040
Net cash provided by (used for) investing activities	<u>(2,847,635)</u>	<u>(225,952)</u>
Net increase (decrease) in cash and cash equivalents	(1,332,688)	(2,937,601)
Cash and cash equivalents at beginning of year	<u>5,379,663</u>	<u>7,007,251</u>
Cash and cash equivalents at end of year	<u>\$ 4,046,975</u>	<u>\$ 4,069,650</u>
Classified as:		
Current assets	\$ 3,754,335	\$ 4,069,650
Restricted assets	292,640	-
Totals	<u>\$ 4,046,975</u>	<u>\$ 4,069,650</u>

The accompanying notes are an integral part of this statement.

	Business-type Activities	Governmental Activities
	Nonmajor Enterprise Funds	Internal Service Funds
Reconciliation of operating income to net cash provided by (used for) operating activities		
Operating income (loss)	\$ (1,177,740)	\$ (1,818,361)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:		
Depreciation	582,079	17,749
Bad debt expense	1,410	-
Changes in assets and liabilities:		
Decrease (increase) in accounts receivable	(76,144)	40,539
Decrease (increase) in due from other governments	(177,107)	(48,210)
Decrease (increase) in due from other funds	(6,918)	(9,109)
Decrease (increase) in due from component units	-	(978)
Decrease (increase) in prepaid items	(8,698)	(119,240)
Decrease (increase) in other receivable	-	20,374
Decrease (increase) in inventory	(39,717)	-
Decrease (increase) in net pension asset	-	(179,378)
Decrease (increase) in OPEB related deferred outflows	-	4,241
Decrease (increase) in pension related deferred outflows	-	30,260
Increase (decrease) in accounts payable	282,266	(64,622)
Increase (decrease) in accrued liabilities	-	843
Increase (decrease) in due to other funds	10,558	21,839
Increase (decrease) in due to other governments	40,030	-
Increase (decrease) in unearned revenue	-	2,458
Increase (decrease) in other liabilities	-	1,778
Increase (decrease) in refundable customer deposits	24,632	-
Increase (decrease) in claims payable	-	268,250
Increase (decrease) in compensated absences payable and on-behalf payments	77,514	-
Increase (decrease) in OPEB payable	-	(45,585)
Increase (decrease) in OPEB related deferred inflows	-	47,280
Increase (decrease) in pension related deferred inflows	-	44,320
Total adjustments	<u>709,905</u>	<u>32,809</u>
Net cash provided by (used for) operating activities	<u>\$ (467,835)</u>	<u>\$ (1,785,552)</u>
Non cash investing, capital, and financing activities		
Net decrease in fair value of investments	<u>\$ (617,940)</u>	<u>\$ (581,905)</u>

**CALCASIEU PARISH POLICE JURY
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2022**

	<u>Custodial Funds</u>
ASSETS	
Due from other entities	\$ <u>4,180,871</u>
LIABILITIES	
Due to other governments	\$ <u>4,180,871</u>

The accompanying notes are an integral part of this statement.

CALCASIEU PARISH POLICE JURY
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

		<u>Custodial Funds</u>
ADDITIONS		
Fire insurance rebate collections for other governments	\$	865,439
Gaming collections for other entities		<u>6,626,854</u>
Total additions		7,492,293
DEDUCTIONS		
Payments of fire rebates to other governments		865,439
Gaming distributions to other entities		<u>6,626,854</u>
Total deductions		7,492,293
Net increase (decrease) in fiduciary net position		-
Net position at beginning of year		<u>-</u>
Net position at end of year	\$	<u><u>-</u></u>

The accompanying notes are an integral part of this statement.

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF NET POSITION
COMPONENT UNITS
DECEMBER 31, 2022

	West Calcasieu Cameron Hospital	Sulphur Parks and Recreation	Gravity Drainage District No. 5 of Ward 4	Gravity Drainage District No. 4 of Ward 3
ASSETS				
Cash and cash equivalents	\$ 2,375,510	\$ 9,828,570	\$ 5,294,743	\$ 6,333,114
Investments	-	799,623	13,130,904	15,541,677
Receivables (net of allowance for uncollectibles)				
Taxes	9,970,360	8,398,035	19,411	103,788
Accounts	10,683,305	-	-	-
Other	1,939,617	3,533,765	-	-
Accrued interest receivable	3,436	-	21,553	25,728
Intergovernmental receivable	-	2,365,591	-	491,206
Due from primary government	-	26,669	-	-
Lease receivable	135,267	-	-	-
Prepaid items and other assets	2,481,820	-	2,025	14,448
Inventory	2,293,448	38,985	-	-
Restricted assets:				
Cash and cash equivalents	-	-	56,000	-
Investments	12,340,409	-	-	-
Net pension asset	21,821,317	1,293,250	-	-
Capital assets:				
Non-depreciable	2,651,554	24,064,106	6,002,280	2,779,825
Depreciable, net	33,067,124	28,315,760	11,650,664	13,405,697
Total assets	<u>99,763,167</u>	<u>78,664,354</u>	<u>36,177,580</u>	<u>38,695,483</u>
DEFERRED OUTFLOWS OF RESOURCES				
Pension related	6,138,236	388,207	-	-
OPEB related	7,319,101	101,049	-	-
Deferred amount on debt refunding	-	-	-	-
Total deferred outflows of resources	<u>13,457,337</u>	<u>489,256</u>	<u>-</u>	<u>-</u>
LIABILITIES				
Accounts payable and accruals	6,420,529	621,452	393,526	273,070
Intergovernmental payable	-	-	-	-
Due to primary government	-	-	-	978
Unearned revenue	53,370	-	-	-
Other liabilities	-	-	56,000	-
Liabilities from restricted assets				
Accrued interest payable	-	-	-	-
Refundable customer deposits	-	-	-	-
Current portion of long-term liabilities:				
Compensated absences	1,733,459	-	-	-
Lease obligations	594,686	-	-	70,674
Bonds, contracts and notes payable	-	-	-	-
Noncurrent portion of long-term liabilities:				
Lease obligations	587,524	-	-	67,623
Bonds, contracts and notes payable	-	-	-	-
OPEB, pension and sick leave liability	20,372,388	1,338,149	-	-
Total liabilities	<u>29,761,956</u>	<u>1,959,601</u>	<u>449,526</u>	<u>412,345</u>
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for the next fiscal year	-	-	19,705	103,307
Pension related	20,501,349	1,237,352	-	-
OPEB related	10,228,328	-	-	-
Lease related	-	-	-	-
Deferred amount on debt refunding	-	-	-	-
Total deferred inflows of resources	<u>30,729,677</u>	<u>1,237,352</u>	<u>19,705</u>	<u>103,307</u>
NET POSITION				
Net investment in capital assets	34,536,468	52,379,866	17,393,923	15,710,312
Restricted for:				
Net pension assets	21,821,317	1,293,250	-	-
Debt service	-	-	-	-
Capital improvement projects	-	-	-	-
Unrestricted	(3,628,914)	22,283,541	18,314,426	22,469,519
Total net position	<u>\$ 52,728,871</u>	<u>\$ 75,956,657</u>	<u>\$ 35,708,349</u>	<u>\$ 38,179,831</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
\$ 7,552,414	\$ 2,810	\$ 41,510,003	\$ 72,897,164
-	6,895	65,267,291	94,746,390
891,143	-	51,020,819	70,403,556
183,213	-	1,275,352	12,141,870
116,771	13,273,451	10,047,548	28,911,152
-	33	92,474	143,224
4,458,434	-	1,128,154	8,443,385
4,442	-	118,098	149,209
6,256,387	-	-	6,391,654
55,674	-	1,133,012	3,686,979
-	-	495,571	2,828,004
1,346,686	-	4,679,023	6,081,709
-	-	500,589	12,840,998
613,675	-	8,645,250	32,373,492
13,930,170	-	22,202,668	71,630,603
48,899,254	-	142,608,840	277,947,339
<u>84,308,263</u>	<u>13,283,189</u>	<u>350,724,692</u>	<u>701,616,728</u>
186,318	-	7,927,497	14,640,258
-	-	2,031,446	9,451,596
-	-	27,664	27,664
<u>186,318</u>	<u>-</u>	<u>9,986,607</u>	<u>24,119,518</u>
272,207	-	4,375,334	12,356,118
-	13,273,451	1,125,158	14,398,609
-	-	519,560	520,538
-	-	265,837	319,207
-	-	3,275	59,275
-	-	995,390	995,390
-	-	920,165	920,165
-	-	871,778	2,605,237
-	-	153,226	818,586
3,274,219	-	4,500,386	7,774,605
-	-	603,419	1,258,566
-	-	52,657,352	52,657,352
407,651	-	21,418,383	43,536,571
<u>3,954,077</u>	<u>13,273,451</u>	<u>88,409,263</u>	<u>138,220,219</u>
-	-	48,812,899	48,935,911
576,436	-	8,694,457	31,009,594
279,540	-	4,186,976	14,694,844
6,057,851	-	-	6,057,851
-	-	311,276	311,276
<u>6,913,827</u>	<u>-</u>	<u>62,005,608</u>	<u>101,009,476</u>
59,555,205	-	115,861,564	295,437,338
613,675	-	8,645,250	32,373,492
-	-	4,307,032	4,307,032
1,406,917	-	-	1,406,917
12,050,880	9,738	81,482,582	152,981,772
<u>\$ 73,626,677</u>	<u>\$ 9,738</u>	<u>\$ 210,296,428</u>	<u>\$ 486,506,551</u>

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF ACTIVITIES
COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2022**

	<u>West Calcasieu Cameron Hospital</u>	<u>Sulphur Parks and Recreation</u>	<u>Gravity Drainage District No. 5 of Ward 4</u>	<u>Gravity Drainage District No. 4 of Ward 3</u>
EXPENSES	\$ 75,202,900	\$ 9,027,503	\$ 3,803,546	\$ 3,251,622
PROGRAM REVENUES				
Charges for services	77,712,117	2,883,738	12,302	1,336
Operating grants and contributions	67,569	-	867,938	631,795
Capital grants and contributions	<u>-</u>	<u>-</u>	<u>3,285</u>	<u>-</u>
Total program revenues	<u>77,779,686</u>	<u>2,883,738</u>	<u>883,525</u>	<u>633,131</u>
Net program (expenses) revenues	<u>2,576,786</u>	<u>(6,143,765)</u>	<u>(2,920,021)</u>	<u>(2,618,491)</u>
GENERAL REVENUES				
Property taxes	9,801,057	8,527,362	5,710,147	5,338,432
Sales taxes	-	-	-	-
Grants and contributions not restricted to specific program	-	80,007	23,388	53,871
Investment earnings	75,455	(16,958)	(479,019)	(568,212)
Gain on sale of capital assets	(7,564)	-	-	64
Miscellaneous revenue	<u>3,005,642</u>	<u>17,121</u>	<u>476</u>	<u>-</u>
Total general revenues	<u>12,874,590</u>	<u>8,607,532</u>	<u>5,254,992</u>	<u>4,824,155</u>
Change in net position	15,451,376	2,463,767	2,334,971	2,205,664
Net position beginning of year as restated	<u>37,277,495</u>	<u>73,492,890</u>	<u>33,373,378</u>	<u>35,974,167</u>
Net position end of year	<u>\$ 52,728,871</u>	<u>\$ 75,956,657</u>	<u>\$ 35,708,349</u>	<u>\$ 38,179,831</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
\$ 6,774,423	\$ 24,645,880	\$ 74,163,930	\$ 196,869,804
2,019,692	-	21,667,693	104,296,878
4,514,220	24,645,862	13,042,397	43,769,781
7,688,689	-	1,383,444	9,075,418
<u>14,222,601</u>	<u>24,645,862</u>	<u>36,093,534</u>	<u>157,142,077</u>
<u>7,448,178</u>	<u>(18)</u>	<u>(38,070,396)</u>	<u>(39,727,727)</u>
937,611	-	43,019,803	73,334,412
-	-	1,292,593	1,292,593
13,142	-	1,156,298	1,326,706
226,434	5,245	(1,477,515)	(2,234,570)
68,111	-	110,589	171,200
<u>33,673</u>	<u>-</u>	<u>1,107,682</u>	<u>4,164,594</u>
<u>1,278,971</u>	<u>5,245</u>	<u>45,209,450</u>	<u>78,054,935</u>
8,727,149	5,227	7,139,054	38,327,208
<u>64,899,528</u>	<u>4,511</u>	<u>203,157,374</u>	<u>448,179,343</u>
<u>\$ 73,626,677</u>	<u>\$ 9,738</u>	<u>\$ 210,296,428</u>	<u>\$ 486,506,551</u>



**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

<u>INDEX</u>	<u>PAGE NUMBER</u>
Note 1 - Summary of Significant Accounting Policies.....	48
Note 2 - Deposits and Investments.....	60
Note 3 - Property Taxes and Tax Revenue Abatements.....	67
Note 4 - Receivables and Payables.....	68
Note 5 - Deferred Outflows and Deferred Inflows of Resources and Unearned Revenue.....	69
Note 6 - Interfund Receivables and Payables.....	70
Note 7 - Interfund Transfers.....	71
Note 8 - Capital Assets.....	75
Note 9 - Leases.....	80
Note 10 - Long - Term Obligations.....	84
Note 11 - Other Information.....	92
Note 12 - Other Postemployment Benefits (OPEB) and Retirement Commitments.....	100
Note 13 - Stewardship, Compliance and Accountability.....	127
Note 14 - State Required Disclosures.....	133

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Financial Reporting Entity

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

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

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

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

(1) Blended Component Units

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

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

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

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

(2) Discretely Presented Component Units

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

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

West Calcasieu Cameron Hospital is a rural medical facility owned and operated by the Calcasieu-Cameron Hospital Service District. The hospital is a nonprofit corporation organized by the Calcasieu and Cameron Parish Police Juries. The Parish does appoint a voting majority for the governing board and can impose its will by removing the board members and possibly modifying board decisions with respect to approving debt, major capital activity, or any new tax financed activity. The District must obtain the Parish's approval to issue any debt or pass any new tax. The financial information presented for this entity is the calendar year 2022 information.

Sulphur Parks and Recreation is an entity established by the Parish in 1948 to govern the parks, playgrounds, and community centers of the District and to provide administration, management, maintenance, and operations for those facilities. The Parish appoints the governing board and is able to impose its will on the District by removing the appointed board and possibly modifying board decisions with respect to approving debt or any new tax financed activity. This District must obtain the Parish's approval to issue any debt or pass any new tax. The financial information presented for this entity is the calendar year 2022 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 2022 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 2022 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 2022 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, 2022**

(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 2022 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, 2022.

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 2022 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, 2022.

14th Judicial District Criminal Court Fund * encompasses several different funds of the 14th Judicial District Court, which is considered a legally separate entity that is fiscally dependent on the Parish as defined by GASB Statements No. 14 and 61. The 14th Judicial District Court is fiscally dependent on the Parish due to the fact that they must obtain the Parish's approval to issue any debt or pass any new tax. In addition, a significant portion of the Criminal Court Fund's annual operating budget is determined and approved by the Parish through the Parish Criminal Court fund ad valorem tax which was originally issued to fund the operations of the 14th Judicial District Court as well as the 14th Judicial District Attorney. The financial information presented for these entities is for the calendar year 2022. The 14th Judicial District Criminal Court Fund Related Activity consists of the following funds:

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

14th Judicial District Attorney * is fiscally dependent on the Parish due to the fact that it must obtain the Parish's approval to issue any debt or pass any new tax. In addition, a significant portion of the District Attorney's annual operating budget is determined and approved by the Parish through the Parish Criminal Court Fund ad valorem tax which was originally issued to fund the operations of the 14th Judicial District Attorney's Office as well as the 14th Judicial District Court. The District Attorney also has other funds that are managed solely by the District Attorney and included in separately issued financial statements. All of the financial information presented for the District Attorney is for the calendar year 2022.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

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 2022, unless otherwise denoted.

Other Special Districts consist of:

<p><u>Fire Districts:</u></p> <ul style="list-style-type: none"> * 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. 1 of Ward 7 * No. 2 of Ward 8 <p><u>Recreation Districts:</u></p> <ul style="list-style-type: none"> * No. 1 of Ward 3 * No. 1 of Ward 4 * No. 1 of Ward 8 <p><u>Community Center and Playground Districts:</u></p> <ul style="list-style-type: none"> * 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 	<p><u>Waterworks Districts:</u></p> <ul style="list-style-type: none"> No. 1 of Ward 1 (June 30) No. 8 of Wards 3 & 8 (June 30) No. 4 of Ward 4 (April 30) No. 9 of Ward 4 No. 11 of Wards 4 & 7 (June 30) No. 7 of Wards 6 & 4 (September 30) * No. 14 of Ward 5 * No. 10 of Ward 7 <p><u>Sewer Districts:</u></p> <ul style="list-style-type: none"> * No. 12 of Ward 4 <p><u>Gravity Drainage Districts:</u></p> <ul style="list-style-type: none"> * 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 District No. 1 (West) * Consolidated District No. 2 (East)
---	--

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

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

GOVERNMENT-WIDE FINANCIAL STATEMENTS:

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

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

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

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

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

CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022

FUND FINANCIAL STATEMENTS:

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

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

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

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

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

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

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

Governmental Funds

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

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

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.

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

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

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

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 Hurricanes Laura and Delta. The primary funding sources are insurance and federal grant proceeds.

Proprietary Funds

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

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

Fiduciary Fund

The Parish currently has the following fiduciary funds:

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

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

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

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

Cash, Cash Equivalents, and Investments

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

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

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

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

Restricted Assets

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

Inventories and Prepaid Items

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

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

Internal Activity - Interfund Balances and Transfers

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

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

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

Accounts Receivable

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

Capital Assets

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

Capitalization thresholds are defined by the Parish as follows:

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

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

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

<u>Type of Capital Asset</u>	<u>Number of Years</u>
Buildings and Improvements	20-50
Bridges	30-80
Land Improvements	10-50
Right-to-Use Leased Equipment	2-10
Furnishings and Equipment	15
Machinery and Equipment	5-10
Vehicles	5-15

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

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

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 Registrar of Voters, presented herein as part of the General Fund, and the employees of the Calcasieu Parish Library System, presented herein as a major special revenue fund. As a result of the ongoing recovery efforts from the COVID-19 pandemic and the 2020 Hurricane Season and its impact on the Parish employees' abilities to utilize vacation leave, the Parish allowed employees to carry over one hundred sixty hours of vacation leave into 2022. The previous cap of one hundred and twenty hours was reinstated as of December 31, 2022.

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

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

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

Deferred Outflows/Inflows of Resources

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

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

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

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

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

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

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

Special Items

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

Estimates

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

D. Reconciliation of Government-Wide and Fund Financial Statements

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

E. Budgetary Information

Adoption Process

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

Budget Presentation

Generally accepted accounting principles require entities to disclose the original, final, and actual budgetary comparisons for the General Fund and each individual major fund that has a legally adopted budget in the basic financial statements or the required supplementary information section of the annual comprehensive financial report. For 2022, the Public Works Operating Fund, the Library Fund, the Drainage Lateral Cleanup Fund, and the American Rescue Plan Grant were the only major funds with a legally adopted budget, and this presentation is included in the basic financial statements along with that for the General Fund. No budgetary comparison is presented for the Road Capital Improvement Fund and the Disaster Recovery Capital Fund, both major funds, because an annual budget was not required for these capital projects funds. Other nonmajor governmental fund presentations with legally adopted budgets are presented in the combining and individual fund statements and schedules section of the annual comprehensive financial report.

Excess of Expenditures over Appropriations

The following nonmajor governmental funds had expenditures that exceeded appropriations: (1) Hazard Mitigation Fund \$19,764, (2) Calcasieu Parish Law Library Commission Fund \$156, and (3) Coliseum Tax Fund \$24,922. While these nonmajor funds had expenditures that exceeded budgeted amounts, state law provided an exemption from any amendment requirement for various reasons.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

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, 2022.

	Insured or Collateralized with Securities held by the Entity's Agent or the Pledging Institution's Trust Department in the Entity's Name	Uninsured and Collateralized with Securities Held by Pledging Institution or its Trust Department/ Agent but not in the Entity's Name	Uninsured and Uncollateralized	Total Bank Balances - All Deposits	Total Carrying Value - All Deposits
<u>Primary Government:</u>					
Cash & Cash Equivalents	\$ 193,291,319	\$ -	\$ -	\$ 193,291,319	\$ 184,760,220
Total	<u>\$ 193,291,319</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 193,291,319</u>	<u>\$ 184,760,220</u>
The carrying amount of deposits does not include cash on hand of \$28,430. Cash on hand includes petty cash and cash received but not yet deposited at year-end.					

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

Component Units:	Insured or Collateralized with Securities Held by the Entity's Agent or the Pledging Institution's Trust Department in the Entity's Name	Uninsured and Collateralized with Securities Held by Pledging Institution or its Trust Department/ Agent but in the Entity's Name	Uninsured and Collateralized with Securities Held by Pledging Institution or its Trust Department/ Agent but not in the Entity's Name	Uninsured and Uncollatera- lized	Total Bank Balances - All Deposits	Total Carrying Value - All Deposits
Cash & Cash Equivalents	\$ 37,335,782	\$ 22,441,678	\$ 19,019,587	\$ -	\$ 78,797,048	\$ 78,412,378
Certificates of Deposit	<u>2,818,222</u>	<u>308,020</u>	<u>-</u>	<u>-</u>	<u>3,126,242</u>	<u>3,126,242</u>
Total	<u>\$ 40,154,004</u>	<u>\$ 22,749,698</u>	<u>\$ 19,019,587</u>	<u>\$ -</u>	<u>\$ 81,923,290</u>	<u>\$ 81,538,620</u>

The carrying amount of deposits does not include cash on hand of \$6,466. Cash on hand includes petty cash and cash received but not yet deposited at year-end.

B. Investments

Fair Value Reporting – Investments

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

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

The Parish has the following recurring fair value measurements as of December 31, 2022:

<u>Investments by Fair Value Level:</u>	
Federal Farm Credit Bank (Level 2)	\$ 13,704,000
Federal Home Loan Mortgage Corporation (Level 2)	15,391,086
Federal National Mortgage Association (Level 2)	3,943,927
U.S. Treasury (Level 2)	70,153,042
Federal Home Loan Bank (Level 2)	<u>270,964,878</u>
Subtotal for Investments by Fair Value	\$374,156,933
<u>Investments Excluded from Fair Value Assessment:</u>	
LAMP (Rule 2a7 Like Pool (Net Asset Value))	9,911
CDARS (Non-participating Interest Earning Contract – Cost)	<u>12,683,723</u>
Subtotal for Investments Excluded from Fair Value	<u>12,693,634</u>
Total for Investments	<u>\$386,850,567</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, 2022, the following concentration amounts were identified:

- (a) approximately four percent (4%) of those securities were invested in four (4) Federal Home Loan Mortgage Corporation (FHLMC) securities with varying maturity dates,
- (b) approximately one percent (1%) of those securities were invested in one (1) Federal National Mortgage Association (FNMA) securities with varying maturity dates, and
- (c) approximately four percent (4%) of those securities were invested in three (3) Federal Farm Credit Bank (FFCB) securities with varying maturity dates.
- (d) approximately seventy percent (70%) of those securities were invested in seventy-two (72) Federal Home Loan Bank (FHLB) securities with varying maturity dates, and
- (e) approximately eighteen percent (18%) of those securities were invested in twelve (12) U.S. Treasury securities with varying maturity dates.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

Custodial Credit Risk - Investments

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

The following chart presents the custodial credit risk for investments for the primary government and its component units as of December 31, 2022.

	Uninsured, Unregistered, and Underlying Securities Held by the Counterparty	Uninsured, Unregistered, and Held by the Counterparty's Trust Dept. or Agent but not in the Entity's Name	All Investments - Reported Amount	All Investments - Fair Value
<u>Primary Government:</u>				
U. S. Agency Obligations	\$ -	\$ -	\$374,156,933	\$374,156,933
Certificate of Deposit Account Registry Service (CDARS) See Note 1(B)	-	-	12,683,723	12,683,723
<u>Investments Not Categorized:</u>				
LAMP (Net Asset Value)	-	-	9,911	9,911
Total	\$ -	\$ -	\$386,850,567	\$386,850,567

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

	Uninsured, Unregistered, and Underlying Securities Held by the Counterparty	Uninsured, Unregistered, and Held by the Counterparty's Trust Dept. or Agent but not in the Entity's Name	All Investments - Reported Amount	All Investments - Fair Value
<u>Component Units:</u>				
U.S. Agency Obligations	\$ -	\$ -	\$ 76,448,942	\$ 76,448,942
U.S. Treasury Bills	-	-	2,451,080	2,451,080
Mortgage-Backed Securities	-	-	71,110	71,110
Certificates of Deposit and Certificate of Deposit Account Registry Service (CDARS)	-	-	1,749,485	1,749,485
<u>Investments Not Categorized:</u>				
Money Market and Mutual Fund Accounts	-	-	12,801,850	12,801,850
LAMP	<u>-</u>	<u>-</u>	<u>11,498,708</u>	<u>11,498,708</u>
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 105,021,175</u>	<u>\$ 105,021,175</u>

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

Interest Rate Risk - Investments

Interest rate risk is defined as the risk that changes in interest rates will adversely affect the fair value of investments. Investments can be highly sensitive to changes in interest rates due to their terms or characteristics. The Parish's investment policy regarding interest rate risk is to match cash flow requirements with cash flows from investments. This matching allows for securities to be held to maturity thereby avoiding realizing losses due to the liquidation of securities prior to maturity, especially in a rising interest rate environment. Investing in longer term maturities that contain a "step-up" in coupon interest rates will also contribute to the reduction of interest rate risk. Historically, the Parish has always maintained "step up" provisions in the investment portfolio. At the end of 2022, there were twenty-seven (27) "step-up" provisions in the ninety-two (92) investments held.

Investments, classified by maturity dates, at December 31, 2022, are summarized below:

	Fair Value / Net Asset Value	0-1 Years Before Maturity	1-5 Years Before Maturity
<u>Primary Government:</u>			
U. S. Agency Obligations	\$374,156,933	\$90,418,173	\$283,738,760
Certificate of Deposit Account Registry Service (CDARS)	12,683,723	12,683,723	-
LAMP	<u>9,911</u>	<u>9,911</u>	<u>-</u>
Total	<u>\$386,850,567</u>	<u>\$103,111,807</u>	<u>\$283,738,760</u>

	Fair Value / Net Asset Value	0-1 Years Before Maturity	1-5 Years Before Maturity	6 + Years Before Maturity
<u>Component Units:</u>				
U.S. Agency Obligations	\$ 76,448,942	\$ 18,308,028	\$ 58,140,914	\$ -
U.S. Treasury Bills	2,451,080	2,451,080	-	-
Mortgage-Backed Securities	71,110	-	-	71,110
Certificates of Deposit and Certificate of Deposit Account Registry Service (CDARS)	1,749,485	1,749,485	-	-
LAMP	<u>11,498,708</u>	<u>11,498,708</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 92,219,325</u>	<u>\$ 34,007,301</u>	<u>\$ 58,140,914</u>	<u>\$ 71,110</u>
Money Market and Mutual Fund Accounts	<u>12,801,850</u>			
Total	<u>\$105,021,175</u>			

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

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

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

	Primary Government	Component Units
<u>Carrying Values Per Note 2:</u>		
Deposits	\$184,760,220	\$ 81,538,620
Cash on Hand	28,430	6,466
CDARS or Certificates of Deposit	12,683,723	1,749,485
Investments	374,156,933	91,772,982
Louisiana Asset Management Pool	<u>9,911</u>	<u>11,498,708</u>
Total	<u>\$571,639,217</u>	<u>\$186,566,261</u>
<u>Per Statement of Net Position:</u>		
Cash and Cash Equivalents	\$184,505,921	\$ 72,897,164
Investments	386,313,734	94,746,390
Restricted Cash and Cash Equivalents	292,640	6,081,709
Restricted Investments	<u>526,922</u>	<u>12,840,998</u>
Total	<u>\$571,639,217</u>	<u>\$186,566,261</u>

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 3: PROPERTY TAXES AND TAX REVENUE ABATEMENTS

A. Property Taxes

The 1974 Louisiana Constitution (Article 7, Section 18) provides that land and improvements for residential purposes are assessed at 10% of fair market value; other property and electric cooperative properties, excluding land, are to be assessed at 15%; and public service properties, excluding land, are to be assessed at 25% of fair market value. Fair market value is determined by the elected Assessor of the Parish on all property subject to taxation except public service properties, which are valued by the Louisiana Tax Commission. The correctness of assessments by the Assessor is subject to review and certification by the Louisiana Tax Commission. The Assessor is required to reappraise all property subject to taxation at intervals of not more than four years. The Sheriff of Calcasieu Parish, as provided by State Law, is the official tax collector of general property taxes levied by the Parish and any Parish Special Service District. The 2022 property tax calendar is as follows:

	Regular Tax Calendar
Levy Date:	July 2022
Billing Date:	November 2022
Due Date:	December 31, 2022
Assessment (Lien) Date:	March 25, 2023
Collection Dates:	November 2022 to March 23, 2023

The 2022 tax levy is used to finance the 2023 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 2023, the receivable and any collections made on the 2022 levy prior to the end of the year are reflected as a deferred inflow of resources. As such, both the government-wide and the governmental fund level financial statement presentations reflect the Parish’s 2022 tax levy (less an amount for estimated uncollectible taxes based on historical collections) as both a receivable and a deferred inflow of resources. An estimate for back taxes for uncollected prior year taxes has been reflected in the property tax receivable presentations.

B. Tax Revenue Abatements

As authorized by Article 7, Section 21(F) of the Louisiana Constitution, the Louisiana Industrial Tax Exemption Program (ITEP) is a state incentive program which abates, up to ten years, local ad valorem taxes on a manufacturer’s new investment and annual capitalized additions related to the manufacturing site in an effort to generate economic development/growth. Applications to exempt qualified property prior to June 24, 2016, were approved by the Louisiana Board of Commerce and Industry with a total of 10 years exemption. In 2016, the ITEP rules were revised to include input and approval from local governments prior to any property tax exemption being approved by the State. In 2018, the Louisiana Department of Economic Development amended the rules for ITEP to limit the exemption to eighty percent (80%) for the initial term of five years and a renewal of an additional five years based on the performance during the initial term. These percentage exemptions are ninety-three percent (93%) for mega projects. For the year ended December 31, 2022, the Parish had \$49,396,404 in ITEP property tax abatements for governmental activities and \$114,182 for business type activities. Under ITEP, there are currently no provisions for recapturing abated taxes.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

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, 2022, 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, 2022:

RECEIVABLES:			
Primary Government:	Governmental Activities	Business-Type Activities	Total
Property Taxes	\$68,798,097	\$2,246,486	\$71,044,582
Sales Taxes	7,231,208	-	7,231,208
Franchise Taxes	80,239	-	80,239
Accounts	5,172	387,034	392,206
Interest	680,548	45,926	726,475
Other Receivables ++	<u>13,154,073</u>	<u>32,830</u>	<u>13,186,903</u>
Total Receivables	<u>\$89,949,337</u>	<u>\$2,712,276</u>	<u>\$92,661,613</u>
Restricted Special Assessments ^^	<u>\$ -</u>	<u>\$68,775</u>	<u>\$68,775</u>
Restricted Intergovernmental Receivable ~~	<u>\$ -</u>	<u>\$190,006</u>	<u>\$190,006</u>
Amounts Not Expected To Be Collected Within One Year	<u>\$ -</u>	<u>\$48,565</u>	<u>\$48,565</u>
Allowance for Doubtful Accounts Included Above **	<u>\$3,759,260</u>	<u>\$170,596</u>	<u>\$3,929,856</u>
^^ Special assessments receivable above includes \$42,553 in delinquent special assessments.			
** For the governmental activities, the allowance includes \$3,721,252 for a five percent (5%) estimated uncollectible property taxes and \$38,008 for a housing assistance recoupment receivable. For the business-type activities, \$49,861 of the allowance account relates to water and sewer accounts receivable and \$120,735 for estimated uncollectible property taxes.			
++ Includes gaming revenue receivable of \$5,922,674			
~~ Includes Waterworks District No. 5 of Wards 3 & 8 Revolving Loan Bond Receivable (See Note 10)			

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

PAYABLES:			
Primary Government:	Governmental Activities	Business-Type Activities	Total
Accounts Payable	\$ 42,714,794	\$ 1,244,213	\$ 43,959,007
Accrued Liabilities	841,849	-	841,849
Accrued Interest	126,438	-	126,438
Claims Payable	-	12,500	12,500
Retainage Payable	<u>11,972,043</u>	<u>343,916</u>	<u>12,315,959</u>
Accounts Payable and Other Accrued Liabilities	<u>\$ 55,655,124</u>	<u>\$ 1,600,629</u>	<u>\$ 57,255,753</u>
Refundable Customer Deposits	\$ -	\$ 366,577	\$ 366,577
Accrued Interest	<u>-</u>	<u>11,876</u>	<u>11,876</u>
Liabilities Payable from Restricted Assets	<u>\$ -</u>	<u>\$ 378,453</u>	<u>\$ 378,453</u>

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

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

	Deferred Outflows of Resources	Deferred Inflows of Resources ++	Unearned Revenue
<u>Primary Government:</u>			
Property Tax Revenue (See Note 3)	\$ -	\$ 71,267,188	\$ -
Other Post-Employment Benefits (OPEB) (See Note 12(A))	9,134,693	15,313,429	-
GASB 68 Pension Adjustment (See Note 12(B))	6,906,056	20,865,970	-
GASB 87 Lease Adjustment (See Note 9)	-	889,263	-
Local, State, and Federal Grants (Eligibility Requirements)	-	-	45,546,321
Other Revenue (Rent, Future Health Premiums, and Other)	<u>-</u>	<u>-</u>	<u>8,525</u>
Total – Government-wide Financial Statements	16,040,749	108,335,850	45,554,846
GASB 68 Pension Adjustment (See Note 12(B))	(6,906,056)	(20,865,970)	-
Other Post-Employment Benefits (OPEB) (See Note 12(A))	(9,134,693)	(15,313,429)	-
GASB 87 Lease Adjustment (See Note 9)	-	(889,263)	-
Unavailable Insurance Payments	14,897	1,650,466	-
Proprietary Funds - Internal Service	<u>-</u>	<u>-</u>	<u>(7,098)</u>
Total – Governmental Fund Financial Statements	<u>\$ 14,897</u>	<u>\$ 72,917,654</u>	<u>\$ 45,547,748</u>

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

	Deferred Outflows of Resources	Deferred Inflows of Resources	Unearned Revenue
<u>Component Units:</u>			
Property Tax Revenue (See Also Note 3)	\$ -	\$ 48,935,911	\$ -
Deferred – Other ++	9,451,596	14,694,844	-
GASB 68 Pension Adjustment	14,640,258	31,009,594	-
Deferred Amount on Refunding	27,664	311,276	-
GASB 87 Lease Adjustment (See Note 9)	-	6,057,851	-
Other Revenue	-	-	319,207
Total	<u>\$ 24,119,518</u>	<u>\$101,009,476</u>	<u>\$ 319,207</u>

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

NOTE 6: INTERFUND RECEIVABLES AND PAYABLES

A. Due to/from other funds at December 31, 2022, consists of the following:

	Due From Other Funds	Due To Other Funds
<u>Governmental Funds:</u>		
General Fund	\$ 992,319	\$ 59,155
Public Works Operating Fund	19,866	4,753,279
American Rescue Plan Grant Fund	-	2,628,251
Calcasieu Parish Library Fund	-	8,544
Drainage Lateral Cleanup Fund	-	7,547,929
Road Capital Improvement Fund	12,301,209	-
Disaster Recovery Capital Fund	10,773	-
Nonmajor Funds	<u>1,816,402</u>	<u>994,639</u>
Total Governmental Funds	15,140,569	15,991,797
<u>Proprietary Funds:</u>		
Nonmajor Enterprise Funds	845,020	20,046
Nonmajor Internal Service Funds	<u>26,254</u>	<u>-</u>
Grand Total	<u>\$16,011,843</u>	<u>\$16,011,843</u>

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

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

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

Primary Government Receivable	Component Unit Payable	Amount
<u>Governmental Funds:</u>		
Drainage Lateral Cleanup Fund	Gravity Drainage District No. 7 of Ward 8	\$294,326
Drainage Lateral Cleanup Fund	Gravity Drainage District No. 8 of Ward 1	225,234
Nonmajor Internal Service Fund	Gravity Drainage District No. 4 of Ward 3	<u>978</u>
Total Governmental Funds and Government-wide Financial Statements	Due from Component Units	<u>\$520,538</u>

Primary Government Payable	Component Unit Receivable	Amount
<u>Governmental Funds:</u>		
General Fund	Community Center District No. 5 of Ward 5	\$ 5,745
General Fund	Various Special Service Districts – State Revenue Sharing Distributions	146,153
General Fund	District Attorney	<u>127</u>
Total Governmental Funds	Due to Component Units	\$ 152,025
General Fund	State Revenue Sharing Distributions for Waterworks Districts 8 of 3 & 8 (June Year End) and 7 of 6 & 4 (September Year End)	<u>(2,816)</u>
Total Government-wide Financial Statements	Due from Component Units	<u>\$ 149,209</u>

NOTE 7: INTERFUND TRANSFERS

A summary of transfers in and out at December 31, 2022, is shown below:

Primary Government	Transfers In	Transfers Out
<u>Governmental Funds:</u>		
General Fund	\$ 4,937,302	\$ 11,039,680
Public Works Operating Fund	6,585,807	5,528,045
American Rescue Plan Grant Fund	-	1,796,480
Drainage Lateral Cleanup Fund	8,963,990	-
Road Capital Improvement Fund	-	13,491,593
Disaster Recovery Capital Fund	598,920	100,000
Nonmajor Funds	<u>16,274,678</u>	<u>6,094,603</u>
Total Governmental Funds	<u>\$ 37,360,697</u>	<u>\$ 38,050,401</u>

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

<u>Primary Government</u>	<u>Transfers In</u>	<u>Transfers Out</u>
<u>Proprietary Funds:</u>		
Nonmajor Enterprise Funds	\$ 692,289	\$ 2,585
Nonmajor Internal Service Funds	<u>400,000</u>	<u>400,000</u>
Total Proprietary Funds	<u>1,092,289</u>	<u>402,585</u>
Governmental and Proprietary Reporting Total	\$ 38,452,986	\$ 38,452,986
Government-wide Elimination Entries	<u>(37,763,282)</u>	<u>(37,763,282)</u>
Government-wide Presentation	<u>\$ 689,704</u>	<u>\$ 689,704</u>

The above transfers consist of the following:

General Fund made transfers in the amount of \$11,039,680 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
\$81,119	General Fund to Human Services Fund
\$6,346	General Fund to CDBG Fund
\$318,551	General Fund to Hazard Mitigation Fund
\$99,215	General Fund to Disaster Recovery Fund
\$425,740	General Fund to Disaster Recovery Capital Fund
\$7,500,000	General Fund to Major Facilities Capital Fund

Proprietary Funds:

\$58,709	General Fund to Sewer District No. 11 of Ward 3
----------	---

Public Works Operating Fund made transfers in the amount of \$5,528,045 to the following funds for capital and operational projects:

Governmental Funds:

\$1,500,000	Public Works Operating Fund to General Fund for Park Related Activities
\$1,384,055	Public Works Operating Fund to General Fund
\$2,613,990	Public Works Operating Fund to Drainage Lateral Fund

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

Proprietary Funds:

\$30,000	General Fund to Sewer District No. 11 of Ward 3
----------	---

American Rescue Plan Grant Fund made transfers in the amount of \$1,796,480 to the following funds to subsidize operations:

Proprietary Funds:

\$435,478	American Rescue Plan Grant Fund to Major Facilities Capital Fund
\$1,361,002	American Rescue Plan Grant Fund to Stormwater Capital Fund

Road Capital Improvement Fund made transfers in the amount of \$13,491,593 to the following funds to subsidize operations:

Governmental Funds:

\$6,041,593	Road Capital Fund to Public Works Operating Fund
\$600,000	Road Capital Fund to Stormwater Capital Fund
\$500,000	Road Capital Fund to Human Services Fund for Transit Activities
\$6,350,000	Road Capital Fund to Drainage Lateral Fund

Disaster Recovery Capital Fund made transfers in the amount of \$100,000 to the following funds to subsidize operations:

Governmental Funds:

\$100,000	Disaster Recovery Capital Fund to Disaster Recovery Fund
-----------	--

Nonmajor Governmental Funds - Below is a discussion of the interfund transfers of the nonmajor funds totaling \$6,094,603.

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

Governmental Funds:

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

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

Health Unit Fund made transfers in the amount of \$4,462,723 to the following funds to subsidize operations:

Governmental Funds:

\$1,500,000	Health Unit Fund to General Fund (Animal Services)
\$78,495	Health Unit Fund to Mosquito Control Fund
\$420,500	Health Unit Fund to General Fund (Planning)
\$173,180	Health Unit Fund to Disaster Recovery Capital Fund
\$102,000	Health Unit Fund to Human Services Fund (Food for Seniors)
\$988,354	Health Unit Fund to General Fund (Prisoner Medical Care)
\$345,000	Health Unit Fund to Public Works Fund (Wastewater)
\$254,200	Health Unit Fund to Public Health Fund

Proprietary Funds:

\$600,994	Health Unit Fund to Sewer 11 of 3 Fund
-----------	--

Office of Juvenile Justice Services Fund made transfers in the amount of \$991,687 to the following funds for capital and operational projects:

Governmental Funds:

\$341,687	Office of Juvenile Justice Services Fund to the Major Facilities Fund
\$650,000	Office of Juvenile Justice Services Fund to the Major Facilities Debt Service Fund

Workforce Initiative (WIAO) made transfers in the amount of \$135,993 to the following funds to subsidize operations:

Governmental Funds:

\$135,993	WIOA Fund to Human Service (One Stop Operator)
-----------	--

Mosquito Control made transfers in the amount of \$254,200 to the following funds to subsidize projects:

Governmental Funds:

\$254,200	Mosquito Control Fund to Public Health Fund
-----------	---

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 8: CAPITAL ASSETS

A. Primary Government

Capital asset activity for the year ended December 31, 2022, was as follows:

Governmental Activities:	Beginning Balance ++	Additions	Deletions	Ending Balance
Capital Assets Not Being Depreciated:				
Land and Right of Ways ++	\$ 38,983,189	\$ 2,299,802	(\$ -)	\$ 41,282,991
Construction in Progress ++	82,150,427	56,858,074	(18,810,349)	120,198,152
Roads ++ **	<u>424,772,772</u>	<u>3,517,603</u>	<u>(4,311,892)</u>	<u>423,978,483</u>
Total Capital Assets Not Being Depreciated	545,906,388	62,675,479	(23,122,241)	585,459,626
Capital Assets Being Depreciated:				
Buildings and Improvements ++	167,032,534	13,115,312	-	180,147,846
Machinery and Equipment ++	42,495,185	2,642,938	(1,391,440)	43,746,683
Right of Use Assets++	924,898	-	-	924,898
Bridges ++	<u>45,935,775</u>	<u>5,575,920</u>	<u>(109,079)</u>	<u>51,402,616</u>
Total Capital Assets Being Depreciated	256,388,392	21,334,170	(1,500,519)	276,222,043
Less Accumulated Depreciation:				
Buildings and Improvements ++	(72,789,521)	(4,929,109)	-	(77,718,630)
Machinery and Equipment ++	(28,702,981)	(3,059,036)	1,297,655	(30,464,362)
Right of Use Assets++	(489,678)	(116,288)	-	(605,966)
Bridges ++	<u>(8,389,918)</u>	<u>(873,250)</u>	<u>108,413</u>	<u>(9,154,755)</u>
Total Accumulated Depreciation	<u>(110,372,098)</u>	<u>(8,977,683)</u>	<u>1,406,068</u>	<u>(117,943,713)</u>
Total Capital Assets Depreciated, Net	<u>146,016,294</u>	<u>12,356,487</u>	<u>(94,451)</u>	<u>158,278,330</u>
Total Governmental Activities Capital Assets, Net	<u>\$ 691,922,682</u>	<u>\$ 75,031,966</u>	<u>\$(23,216,692)</u>	<u>\$ 743,737,956</u>

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

++ The beginning balance of \$682,464,449 was restated to \$691,922,682 to properly reflect the following 2021 activity recorded in 2022:

Asset Classification	Assets +/-	Accumulated Depreciation	Description
Construction in Progress	\$3,111,176	N/A	Additional CIP Projects (8), CIP removal (1)
Roads	(\$1,712,009)	N/A	Asset cost adjustment (2), Asset abandonments (5)
Land and Right of Ways	\$19,800	N/A	Additional ROW (1)
Buildings & Improvements	\$6,332,893	\$161,452	Asset cost adjustment (5), Asset addition (1)
Right of Use Assets	\$924,898	(\$489,678)	GASB Statement 87 Implementation
Machinery & Equipment	(\$136,764)	\$114,903	Asset retirements (11), Asset addition (1)
Bridges	<u>\$ 1,348,548</u>	<u>(\$216,986)</u>	Additions (3)
Total Adjustments	<u>\$ 9,888,542</u>	<u>(\$ 430,309)</u>	

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

<u>Business-Type Activities:</u>	Beginning Balance ++	Additions	Deletions	Ending Balance
Capital Assets Not Being Depreciated:				
Land and Right of Ways	\$ 542,502	\$ -	(\$ -)	\$ 542,502
Construction in Progress	<u>5,539,050</u>	<u>2,914,465</u>	<u>(-)</u>	<u>8,453,515</u>
Total Capital Assets Not Being Depreciated	6,081,552	2,914,465	(-)	8,996,017
Capital Assets Being Depreciated:				
Non-Building Improvements	23,895,128	-	(1,500)	23,893,628
Building and Improvements	9,648	-	-	9,648
Machinery and Equipment	<u>459,325</u>	<u>34,806</u>	<u>(167,243)</u>	<u>326,888</u>
Total Capital Assets Being Depreciated	24,364,101	34,806	(168,743)	24,230,164
Less Accumulated Depreciation:				
Non-Building Improvements	(11,173,928)	(568,909)	1,500	(11,741,337)
Building and Improvements	(3,778)	(241)	-	(4,019)
Machinery and Equipment	<u>(404,446)</u>	<u>(13,030)</u>	<u>157,294</u>	<u>(260,182)</u>
Total Accumulated Depreciation	<u>(11,582,152)</u>	<u>(582,180)</u>	<u>158,794</u>	<u>(12,005,538)</u>
Total Capital Assets Depreciated, Net	<u>12,781,949</u>	<u>(547,374)</u>	<u>(9,949)</u>	<u>12,224,626</u>
Total Business-Type Activities Capital Assets, Net	<u>\$ 18,863,501</u>	<u>\$ 2,367,091</u>	<u>\$ (9,949)</u>	<u>\$ 21,220,643</u>

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

Depreciation expense was charged to the following functions as follows:

<u>Governmental Activities:</u>	
General Government	\$ 1417,333
Public Safety	1,079,842
Public Works	2,822,351
Sanitation	276,697
Health and Welfare	547,702
Culture and Recreation	2,727,494
Economic Development	88,516
Depreciation Reallocated **	<u>17,748</u>
Total Governmental Activities Depreciation Expense	<u>\$ 8,977,683</u>

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

<u>Business-Type Activities:</u>	
Water	\$ 367,106
Sewer	<u>215,074</u>
Total Business-Type Activities Depreciation Expense	<u>\$ 582,180</u>

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

B. Component Units

	Beginning Balance**	Additions	Deletions	Ending Balance
Capital Assets Not Being Depreciated:				
Land and Right of Ways	\$ 37,774,654	\$ 1,743,922	\$ -	\$ 39,518,576
Construction in Progress	<u>18,906,327</u>	<u>31,224,251</u>	<u>(18,018,551)</u>	<u>32,112,027</u>
Total Capital Assets Not Being Depreciated	56,680,981	32,968,173	(18,018,551)	71,630,603
Capital Assets Being Depreciated:				
Buildings and Improvements	178,322,287	9,414,421	(236,772)	187,499,936
Non-Building Improvements	157,726,347	9,559,475	(619,825)	166,665,997
Infrastructure	69,755,663	714,251	-	70,469,914
Machinery and Equipment	105,704,467	4,357,085	(957,207)	109,104,345
Right of Use Assets	<u>5,883,667</u>	<u>397,800</u>	<u>-</u>	<u>6,281,467</u>
Total Capital Assets Being Depreciated	517,392,431	24,443,032	(1,813,804)	540,021,659
Less Accumulated Depreciation	<u>(245,208,469)</u>	<u>(18,243,027)</u>	<u>1,377,176</u>	<u>(262,074,320)</u>
Total Capital Assets Depreciated, Net	<u>272,183,962</u>	<u>6,200,005</u>	<u>(436,628)</u>	<u>277,947,339</u>
Total Component Units' Capital Assets, Net	<u>\$ 328,864,943</u>	<u>\$ 39,168,178</u>	<u>\$ (18,455,179)</u>	<u>\$ 349,577,942</u>
** The beginning balance of \$326,396,063 was restated to \$328,864,943 to properly reflect the following 2021 activity recorded in 2022:				
Asset Classification	Assets +/-	Accumulated Depreciation	Description	
Land and Right of Ways	\$ 175,077	N/A	Gravity Drainage District No. 6 of Wards 5 and 6	
Construction in Progress	\$122,594	N/A	Gravity Drainage District No. 8 of Ward 1	
Construction in Progress	\$3,000	N/A	Recreation District No. 1 of Ward 4	
Construction in Progress	\$452,485	N/A	Recreation District No. 1 of Ward 3	
Right of Use Assets	\$765,488	(\$238,152)	Fire Protection District No. 4 of Ward 4	
Right of Use Assets	\$4,626,942	(\$3,044,556)	West Cal Cam Hospital Lease Implementation	
Right of Use Assets	\$49,437	(\$19,363)	14 th Judicial District Criminal Court	
Right of Use Assets	\$370,973	(\$183,814)	Gravity Drainage District No. 4 of Ward 3	
Right of Use Assets	\$70,827	(\$61,384)	Recreation District No. 1 of Ward 3	
Machinery & Equipment	(\$765,565)	\$238,727	Fire Protection District No. 4 of Ward 4	
Machinery & Equipment	(\$8,833)	\$8,833	Community Center No. 7 of Ward 2 Asset Retirement	
Machinery & Equipment	\$20,255	(\$933)	Community Center and Playground District No. 3 of Ward 7	
Machinery & Equipment	N/A	(\$57)	Gravity Drainage District 2 of Ward 7	
Machinery & Equipment	(\$151,519)	\$51,769	Gravity Drainage District No. 4 of Ward 3	
Machinery & Equipment	(\$7,828)	N/A	West Calcasieu Parish Community Center Authority	
Machinery & Equipment	\$7,145	N/A	Calcasieu Parish Coroner	
Buildings & Improvements	(\$8,246)	N/A	West Calcasieu Parish Community Center Authority	
Buildings & Improvements	(\$20,255)	\$933	Community Center and Playground District No.3 of Ward 7	
Non-Building Improvements	-	(\$1,175)	Fire Protection District No. 1 of Ward 6 balance correction	
Non-Building Improvements	<u>\$16,075</u>	N/A	West Calcasieu Parish Community Center Authority	
Total Adjustments	<u>\$5,718,052</u>	<u>(\$3,249,172)</u>		

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

C. Insurance Recoveries

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

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

The following capital assets have no carrying value and are were idle in 2022: (a) Wasey Building, (b) Office of Juvenile Justice Administrative Building, (c) Facility Management Building, (d) Moeling Street Property, (e) Library Facility Maintenance Building, and (e) Public Works Broad Street Storage. The first four locations were demolished towards the end of 2022 and early 2023. All six of these locations received insurance recoveries.

In 2022, the Parish recognized additional, realizable insurance recoveries that exceeded the initial estimates recorded in previous years. The following table identifies, by financial statement classification (i.e. function), the additional insurance recoveries related to impaired and non-impaired capital assets recorded in the prior year as well as other activities that were received in 2022.

Other Insurance Recoveries by Function	Additional Insurance Proceeds	Other Insurance Proceeds for Component Units ^^	Non-disaster Insurance Proceeds	All Insurance Proceeds
Governmental Activities:				
General Government	\$ 6,854,649	\$ -	\$ 137,398	\$ 6,992,047
Public Safety	1,320,261	-	-	1,320,261
Public Works	1,218,075	-	-	1,218,075
Health and Welfare	199,793	-	32,021	231,814
Economic Development	-	(116,771)	-	(116,771)
Culture and Recreation	<u>4,866,647</u>	<u>-</u>	<u>-</u>	<u>4,866,647</u>
	<u>\$14,459,425</u>	<u>(\$ 116,771)</u>	<u>\$ 169,419</u>	<u>\$14,512,073</u>
Business Type Activities:				
Public Works ++	<u>\$ (4,029)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (4,029)</u>
<p>^^Two discretely presented component units are on the Parish property policy. This amount is reflected as recoverable from the Parish property policy and Due to Component Units until paid to the Component Unit. The prior year insurance proceeds for one component unit has changed and the estimate is reflected in the current year.</p> <p>++Three blended component units received \$309,625 in insurance proceeds in 2022. After reversing the 2021 receivables of \$346,484 and accruing the 2022 receivable of \$32,830, one District reported revenue of \$56,388 while a second District reported negative insurance proceeds of \$60,417. This negative amount is a result of a change in the 2021 estimate compared to the actual revenue received and is properly reported in the current year revenue.</p>				

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 9: LEASES

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

A. Lessee Information

Under GASB Statement No. 87, *Leases*, requires that an asset be recognized for the right to use the underlying asset and a corresponding lease liability for future outflows. To be recognized under GASB Statement No. 87, the Lessee must have control of the right to use along with access to the asset, and the exchange must be representative of market value. Lease contracts that are short term (less than twelve months), or on a month-to-month basis, do not qualify. The Parish has established a \$3,000 annual cost as the materiality threshold for all leases. Contracts with an annual cost less than the threshold will not be considered a lease.

Primary Government

The Parish has the following agreements for the lease of land for parking and buildings and office space that meet GASB Statement No. 87 requirements for disclosure:

	Land Leases Downtown Parking	Health Unit West Cal-Cam Hospital Office Space	130 W. Kirby Building Lease	Total
Beginning Balance*	\$ 108,315	\$ 145,956	\$ 214,575	\$ 468,846
2022 Amortization	<u>70,852</u>	<u>10,689</u>	<u>42,574</u>	<u>124,115</u>
Ending Balance	<u>\$ 37,463</u>	<u>\$ 135,267</u>	<u>\$ 172,001</u>	<u>\$ 344,731</u>
Future Outflows	Principal	Interest**	Total	
2023	\$ 94,860	\$ 80,938	\$ 175,798	
2024	61,854	41,435	103,289	
2025	66,656	36,633	103,289	
2026	37,817	28,721	66,539	
2027	15,534	24,755	40,289	
2028 - 2032	<u>68,010</u>	<u>79,714</u>	<u>147,724</u>	
Total	<u>\$ 344,731</u>	<u>\$ 292,196</u>	<u>\$ 636,927</u>	
* Beginning balances were adjusted due to the implementation of GASB Statement No. 87.				
** Interest at contract rate if stated or at prime if not provided in contract.				

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

The Parish capitalized right to use assets in the amount of \$924,898 upon implementation of GASB Statement No. 87 and at year end. Accumulated depreciation of \$489,678 was recorded upon implementation with another \$116,288 in depreciation recorded for 2022. Ending accumulated depreciation at year end was \$605,966.

In addition to the above lease amounts, the Parish had lease payments during 2022 in the amount of \$235,300 for various agreements that did not meet the GASB Statement No. 87 disclosure requirements. The majority of this amount is for short-term agreements for parking and temporary locations for libraries due to hurricane repair work.

Component Units

Gravity Drainage District No. 4 of Ward 3, a major component unit, has leases for the purchase of an excavator and dozer which meet the GASB Statement No. 87 disclosure requirements. Other non-major component units have leases for land, office equipment and fire equipment that are required to be disclosed.

	West Calcasieu- Cameron Hospital - Buildings	Gravity Drainage District No. 4 of Ward 3 - Equipment	14 th Judicial Criminal Court Fund - Equipment	Recreation District No. 1 of Ward 3 - Land Usage	Fire District No. 4 of Ward 4 - Aerial Truck	14 th Judicial District Attorney - Equipment	Total
Beginning Balance*	\$1,779,102	\$204,683	\$ 58,244	\$ 99,575	\$546,446	\$234,464	\$2,922,514
2022 Amortization	<u>596,892</u>	<u>66,386</u>	<u>13,003</u>	<u>15,970</u>	<u>59,926</u>	<u>93,185</u>	<u>845,362</u>
Ending Balance	<u>\$1,182,210</u>	<u>\$138,297</u>	<u>\$ 45,241</u>	<u>\$ 83,605</u>	<u>\$486,520</u>	<u>\$141,279</u>	<u>\$2,077,152</u>
	Future Outflows	Principal	Interest**	Total			
	2023	\$ 818,586	\$ 235,710	\$ 1,054,296			
	2024	413,488	112,069	525,557			
	2025	239,865	76,219	316,084			
	2026	191,335	57,500	248,835			
	2027	173,504	55,026	228,530			
	2028-2032	<u>240,374</u>	<u>61,438</u>	<u>301,812</u>			
	Total	<u>\$ 2,077,152</u>	<u>\$ 597,962</u>	<u>\$2,675,114</u>			
	* Beginning balances were adjusted due to the implementation of GASB Statement No. 87.						
	** Interest at contract rate if stated or at prime if not provided in contract.						

Component units capitalized right to use assets in the amount of \$5,883,667 upon implementation of GASB Statement No. 87 with new leases issued in the amount of \$397,800 at year end. Accumulated depreciation of \$3,547,268 was recorded upon implementation with another \$628,979 in depreciation recorded for 2022. Ending accumulated depreciation at year end was \$4,176,247.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

Other Lessee Activity - The Parish did not have any sublease, sale-leaseback, or lease-leaseback transactions during 2022. The Parish did not have any lease impairment losses during 2022 nor did it have any lease commitments prior to commencement of the lease term to be disclosed.

B. Lessor Information

Under GASB Statement No. 87 the Lessor is required to recognize a lease receivable and a deferred inflow of resources at the commencement of the lease term. The lease receivable is valued at the present value of lease payments expected to be received during the term of the lease. The deferred inflow of resources is measured at the value of the lease receivable plus any payments received at or before the commencement of the lease term that relate to future periods. The Lessor should also recognize interest revenue on the lease receivable.

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

Primary Government

The Parish is the Lessor in the following agreements for the lease of office space that meet GASB Statement No. 87 requirements for disclosure:

	Scofield, Gerald, Pohorelsky, Gallaughier, & Landry, LLC - 901 Building	Calcasieu Parish Emp Federal Credit Union - Magnolia Building	Senator Jeremy Stine - Magnolia Building	Total
Beginning Receivable Balance*	\$ 1,074,312	\$ 68,099	\$ 18,777	\$ 1,161,188
2022 Inflows:				
Lease Revenue	55,142	4,861	8,938	68,941
Interest Revenue	<u>78,703</u>	<u>4,943</u>	<u>1,105</u>	<u>4,751</u>
2022 Total Inflows	<u>133,845</u>	<u>9,804</u>	<u>10,043</u>	<u>153,692</u>
Ending Receivable Balance	<u>\$ 1,019,170</u>	<u>\$ 63,238</u>	<u>\$ 9,839</u>	<u>\$ 1,092,247</u>
Total Future Inflows	Principal	Interest**	Total	
2023	\$ 77,764	\$ 79,292	\$ 157,056	
2024	73,541	73,592	147,133	
2025	82,528	67,783	150,311	
2026	89,434	61,350	150,784	
2027	99,556	54,307	153,863	
2028 – 2032	631,755	140,983	772,738	
2033 – 2037	<u>37,669</u>	<u>473</u>	<u>38,142</u>	
Total	<u>\$ 1,092,247</u>	<u>\$ 477,780</u>	<u>\$ 1,570,027</u>	
* Beginning balances were adjusted due to the implementation of GASB Statement No. 87.				
** Interest at contract rate if stated or at prime if not provided in contract.				

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

Component Units

No major component units were Lessors in a lease agreement which met GASB Statement No. 87 disclosure requirements. Two non-major component units were Lessors for qualifying agreements which are disclosed below.

	West Cal-Cam Hospital - SWLAHEC Office Space	Airport Authority District #1 - Properties	Total
Beginning Receivable Balance*	\$ 145,956	\$ 6,936,858	\$ 7,082,814
2022 Inflows:			
Lease Revenue	10,689	680,471	691,160
Interest Revenue	<u>29,600</u>	<u>194,676</u>	<u>224,276</u>
2022 Total Inflows	<u>40,289</u>	<u>875,147</u>	<u>915,436</u>
Ending Balance	<u>\$ 135,267</u>	<u>\$ 6,256,387</u>	<u>\$ 6,391,654</u>
Total Future Inflows	Principal	Interest**	Total
2023	\$ 598,097	\$ 206,512	\$ 804,609
2024	515,575	189,700	705,275
2025	464,715	174,450	639,165
2026	487,066	159,793	645,859
2027	373,233	165,280	538,513
2028 – 2032	<u>3,952,968</u>	<u>1,661,745</u>	<u>5,614,713</u>
Total	<u>\$ 6,391,654</u>	<u>\$ 2,557,480</u>	<u>\$ 8,949,134</u>
* Beginning balances were adjusted due to the implementation of GASB Statement No. 87.			
** Interest at contract rate if stated or at prime if not provided in contract.			

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

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 2022:

Governmental Activities	Beginning Balance	Additions	Deletions	Ending Balance	Due within One Year
Compensated Absences (+)	\$ 2,108,955	\$ 2,872,472	(\$ 2,883,730)	\$2,097,697	\$ 1,529,693
Claims Payable (*)	1,473,291	14,536,235	(14,267,986)	1,741,540	1,082,126
Loan Payable	31,565,000	-	(1,220,000)	30,345,000	1,280,000
Lease Obligations (#)	468,846	-	(124,115)	344,731	94,860
<u>OPEB, Pension and Sick Leave:</u>					
Sick Leave (^)	647,594	-	(25,001)	622,593	-
Other Post-Employment Benefits (OPEB) Payable (>)	40,319,003	-	(16,315,895)	24,003,108	-
Net Pension Liability (~)	<u>152,524</u>	<u>21,859,219</u>	<u>(21,705,948)</u>	<u>305,795</u>	<u>-</u>
Total Long-Term Obligations for Governmental Activities	<u>\$76,735,213</u>	<u>\$39,267,926</u>	<u>(\$56,542,675)</u>	\$59,460,464	<u>\$ 3,986,679</u>
Loan Premium				<u>3,401,207</u>	
Statement of Net Position Long Term Obligations				<u>\$62,861,671</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 27%, 16%, and 34% 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 payable amounts are reflected in the various Internal Service Funds, and as such, those funds will be responsible for liquidating these amounts.</p> <p>(^) As discussed in Note 1(C) – Compensated Absences (Sick Leave) – the Parish has recorded a liability for the actuarial calculated value of sick leave up to a maximum of six hundred hours for employees hired on or after January 1, 2007 and who retire with at least twenty years of service. This liability is long-term in nature and will be paid in the funds that report the salary of the retiring employee. The General Fund accounts for 13% of the reported liability while the Public Works Fund accounts for 30%.</p> <p>(>) See Note 12(A) for a discussion of the funding for the OPEB Liability. The Parish has elected to utilize the “pay as you go” method for funding this liability, and as such, the various funds that have employees will eventually be charged for any payments related to this liability. The General Fund accounts for 23% of the reported liability while the Public Works Fund accounts for 30%.</p> <p>(~) The beginning balance for the net pension liability was aggregated to include all three pension plans; however, for the current year, one of the plans ended with a net pension asset and is not included in the ending balance reflected above. See Note 12(B) for a discussion of the Parish’s Retirement Commitments. The above liability will be liquidated in the general fund.</p> <p>(#) As discussed further in Notes 9 and 13(B), the Parish implemented GASB Statement No. 87 – Leases in 2022. This liability will be paid in the fund that reports the leased activity.</p>					

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

Business - Type Activities	Beginning Balance	Additions	Deletions	Ending Balance	Due within One Year
<u>Nonmajor Enterprise Fund:</u>					
Claims Payable	\$ -	\$ 12,500	\$ -	\$ 12,500	\$ 12,500
Special Assessment Debt	50,036	-	(25,015)	25,021	25,015
Revenue Bonds	<u>5,873,572</u>	<u>1,290,931</u>	<u>(330,000)</u>	<u>6,834,503</u>	<u>348,000</u>
Total Long-Term Obligations for Business - Type Activities	<u>\$ 5,923,608</u>	<u>\$1,303,431</u>	<u>(\$355,015)</u>	<u>\$6,872,024</u>	<u>\$ 385,515</u>

The following is a summary of the loans outstanding as of December 31, 2022, for the governmental activities that were originally incurred for the construction of public facilities (See also Note 10(C)):

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

The following is a summary of the bonds outstanding at December 31, 2022, for business-type activities that were originally incurred to construct additional water related infrastructure (See also Note 10(C)):

Business – Type Activities	Amount of Original Issue	Original Issue Date	Range of Maturity Dates	Range of Interest Rates
<u>Nonmajor Enterprise Fund:</u>				
Special Assessment Debt with Governmental Commitment	\$ 250,156	10/17/13	2023	.05 to 5.25%**
Revenue Bonds^^	\$ 1,400,000	10/30/13	2034	2.95%
Revenue Bonds++	\$ 8,500,000	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%.				
^^ Waterworks District No. 12 of Ward 3 issued a single fully insured bond on October 30, 2013.				
++ Waterworks District No. 5 of Wards 3 & 8 issued a single fully insured bond on December 31, 2019.				

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

B. Debt Service Requirements - Primary Government

Governmental Activities			
<u>Revenue Loan</u>			
Year	Principal	Interest	Total
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	1,485,000	1,315,250	2,800,250
2027	1,560,000	1,241,000	2,801,000
2028-32	9,045,000	4,954,750	13,999,750
2033-37	11,550,000	2,455,000	14,005,000
2038-42	<u>2,665,000</u>	<u>133,250</u>	<u>2,798,250</u>
Total	\$30,345,000	<u>\$14,455,750</u>	<u>\$44,800,750</u>
	<u>3,401,207</u>	Loan Premium	
	<u>\$33,746,207</u>	Total Revenue Loan Outstanding	

Business-Type Activities						
Year	<u>Special Assessment Debt</u>			<u>Revenue Bonds</u>		
	Principal	Interest	Total	Principal	Interest	Total
2023	\$ 25,015	\$ 1,314	\$ 26,329	\$ 348,000	\$ 142,783	\$ 490,783
2024	6	-	6	358,000	135,347	493,347
2025	-	-	-	367,000	127,685	494,685
2026	-	-	-	377,000	119,829	496,829
2027	-	-	-	387,000	111,758	498,758
2028-32	-	-	-	2,093,000	429,844	2,522,844
2033-37	-	-	-	2,080,000	201,233	2,281,233
2038-42	<u>-</u>	<u>-</u>	<u>-</u>	<u>824,503</u>	<u>24,219</u>	<u>848,722</u>
Total	<u>\$ 25,021</u>	<u>\$ 1,314</u>	<u>\$ 26,335</u>	<u>\$6,834,503</u>	<u>\$ 1,292,698</u>	<u>\$8,127,201</u>

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

C. Other Required Disclosures - Primary Government

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

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

Revenue Loan Covenants and Federal Arbitrage Applicability

The 2018 LCDA Revenue Loan Issuance pledged all "lawfully available funds" for the repayment of this debt. The Parish has pledged two million annually, beginning in 2018, from Gaming proceeds (about 19% of 2022 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, 2022, there have been thirty-six monthly installments (corresponding to the thirty-six months of construction costs that are reimbursable under the Revolving Loan Agreement), totaling \$6,350,503, which is inclusive of a receivable of \$190,006. A debt service payment of \$467,000 has been made.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

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, 2022, 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 \$5,883,503 and \$951,000, respectively. Waterworks District No. 5 of Wards 3 & 8 had operating income of \$54,838 exclusive of depreciation of \$145,475 while the current year principal payment was \$267,000 and interest was \$100,841. Waterworks District No. 12 of Ward 3 had an operating loss of (\$258,743), exclusive of depreciation of \$181,056 while the current year principal payment was \$63,000 and interest was \$29,913. The following condensed statement information includes the required disclosure for these two entities’ activities as a result of its revenue bond activity.

CONDENSED STATEMENT OF NET POSITION		
	Waterworks District No. 5 of 3 & 8	Waterworks District No. 12 of 3
Assets:		
Current assets	\$ 4,918,224	\$ 6,935,699
Restricted assets	858,388	198,355
Noncurrent capital assets	<u>11,190,966</u>	<u>5,705,935</u>
Total Assets	16,967,578	12,839,989
Liabilities:		
Current liabilities	1,055,388	32,042
Current liabilities payable from restricted assets	639,081	90,787
Long term liabilities	<u>5,600,509</u>	<u>886,000</u>
Total Liabilities	7,294,978	1,008,829
Net Position:		
Net investment in capital assets	4,532,147	4,754,935
Restricted	337,316	172,568
Unrestricted	<u>4,803,137</u>	<u>6,903,657</u>
Total Net Position	<u>\$ 9,672,600</u>	<u>\$ 11,831,160</u>

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

CONDENSED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION		
	Waterworks District No. 5 of 3 & 8	Waterworks District No. 12 of 3
Charges for services	\$ 1,428,367	\$ 329,287
Other Operating Revenue	9,859	13,500
Operating expenses	(1,237,913)	(420,474)
Depreciation	<u>(145,475)</u>	<u>(181,056)</u>
Operating Income (Loss)	54,838	(258,743)
Nonoperating Revenues (Expenses):		
Property taxes	158,927	1,405,388
Investment earnings	(105,309)	(158,202)
Interest expense	(128,904)	(34,361)
Insurance proceeds	<u>(60,417)</u>	<u>-</u>
Total Nonoperating Revenues (Expenses)	<u>(135,703)</u>	<u>1,212,825</u>
Income (Loss) Before Capital Contributions and Transfers	(80,865)	954,082
Capital grant	577,920	-
Transfer in	<u>2,585</u>	<u>-</u>
Total Capital Contributions and Transfers	<u>580,505</u>	<u>-</u>
Change in Net Position	499,640	954,082
Net Position – January 1 as restated	<u>9,172,960</u>	<u>10,877,078</u>
Net Position – December 31	<u>\$ 9,672,600</u>	<u>\$ 11,831,160</u>

CONDENSED STATEMENT OF CASH FLOWS		
	Waterworks District No. 5 of 3 & 8	Waterworks District No. 12 of 3
Net Cash Provided By (Used For):		
Operating activities	\$ 264,919	(\$ 10,296)
Noncapital financing activities	165,000	1,491,304
Capital related financing activities	(887,626)	(143,991)
Investing activities	<u>(436,075)</u>	<u>(1,544,418)</u>
Net Increase (Decrease)	(893,782)	(207,401)
Cash and Cash Equivalents, January 1	<u>2,181,799</u>	<u>1,878,694</u>
Cash and Cash Equivalents, December 31	<u>\$ 1,288,017</u>	<u>\$ 1,671,293</u>

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

D. Changes in Long-Term Debt - Component Units

Component Units	Beginning Balance	Additions	Deletions	Ending Balance	Due within One Year
Compensated Absences	\$ 2,445,779	\$ 1,635,127	(\$ 1,475,669)	\$ 2,605,237	\$ 2,605,237
Lease Obligations (#)	2,573,903	397,800	(894,551)	2,077,152	818,586
<u>Contracts and Notes Payable:</u>					
Contracts Payable	319,473	3,274,218	(319,473)	3,274,218	3,274,219
Certificates of Indebtedness	106,000	-	(26,500)	79,500	26,500
<u>Bonds Payable:</u>					
General Obligation Bonds	36,625,000	9,500,000	(3,020,000)	43,105,000	3,480,000
Revenue Bonds	13,054,321	4,645,000	(5,787,503)	11,911,818	993,886
<u>OPEB, Pension and Sick Leave:</u>					
Other Liabilities – Sick Leave (^)	150,031	10,306	-	160,337	-
Other Post-Employment Benefits (OPEB) Payable	46,453,253	2,426,474	(14,651,181)	34,228,546	-
Pension Liability	<u>3,471,885</u>	<u>7,577,895</u>	<u>(1,902,092)</u>	<u>9,147,688</u>	<u>-</u>
Total Long-Term Obligations for Component Units	<u>\$105,199,645</u>	<u>\$ 29,466,820</u>	<u>(\$28,076,969)</u>	\$106,589,496	<u>\$ 11,198,428</u>
Bond Discounts and Premiums				<u>2,061,421</u>	
Statement of Net Position Long Term Obligations				<u>\$108,650,917</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>(#) As discussed further in Notes 9 and 13(B), the Parish implemented GASB Statement No. 87 – <i>Leases</i> in 2022. This liability will be paid in the component units that report the leased activity.</p>					

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

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
2023	\$ 3,480,000	\$ 1,705,800	\$ 5,185,800	\$ 993,886	\$ 292,764	\$ 1,286,650
2024	3,735,000	1,452,601	5,187,601	1,017,279	270,607	1,287,886
2025	3,895,000	1,314,377	5,209,377	1,035,684	257,073	1,292,757
2026	4,025,000	1,180,941	5,205,941	1,074,102	211,401	1,285,503
2027	2,290,000	1,063,032	3,353,032	876,534	183,968	1,060,502
2028-32	11,890,000	3,910,494	15,800,494	4,839,671	730,739	5,570,410
2033-37	11,415,000	1,507,153	12,922,153	662,827	247,782	910,609
2038-42	2,375,000	141,464	2,516,464	573,301	175,144	748,445
2043-47	-	-	-	661,501	87,219	748,720
2048-52	-	-	-	<u>177,033</u>	<u>5,639</u>	<u>182,672</u>
Total	\$43,105,000	<u>\$12,275,862</u>	<u>\$55,380,862</u>	\$11,911,818	<u>\$2,462,336</u>	<u>\$14,374,154</u>
Premium and/or Discount	<u>2,092,512</u>			<u>(31,091)</u>		
Total Bonds Outstanding	<u>\$45,197,512</u>			<u>\$11,880,727</u>		

F. Legal Debt Margin

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

Louisiana Revised Statute 39:562 limits the Parish's debt, defined as bonds or bonded debt payable solely from ad valorem taxation, to 10% of the assessed valuation of the taxable property of the Parish including homestead exempt property and nonexempt property. The calculated debt limit is \$310,236,886. As of December 31, 2022, the Parish had no outstanding bonded debt for the primary government that is secured by ad valorem taxes.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 11: OTHER INFORMATION

A. Risk Management

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

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

The Parish purchases commercial stop-loss insurance for worker's compensation, health insurance, and certain general liability risks. The retention levels for the Parish's 2022 stop-loss insurance coverages were not significantly different from the prior year. For the past three years, settlement amounts for claims covered by the applicable commercial policies discussed below, have not exceeded the policy limit on stop-loss coverages procured by the Parish.

The workmen's compensation fund purchases commercial excess insurance to provide specific stop-loss coverage. All 2022 claims are paid by the Parish until an individual claim reaches \$600,000 cumulatively. In prior years, the individual claim limit has been \$400,000 to \$500,000 depending on the year of the claim except for one older claim from 1993 that had a limit of \$250,000. The Parish received no refunds or recoveries for 2022 and \$26,569 for second injury fund reimbursements for the workmen's compensation fund. An additional receivable in the amount of \$64,728 was recorded for stop-loss coverages, second injury fund claims and other reimbursements that were received, or expected to be received, in 2023 for reimbursement of claims paid prior to December 31, 2022. This receivable is netted with claims payable.

With regard to the health insurance, the Parish has purchased both specific stop-loss coverage and aggregate stop-loss coverage. For any one participant, the Parish is liable for the first \$225,000 of claims in any calendar year. The aggregate stop-loss coverage will pay all claims over a maximum amount, which is calculated by multiplying the number of employees covered each month by the monthly stop-loss unit, which is determined by the insurance underwriter. The Parish received no stop-loss coverages for health claims in 2022 that related to 2022 claims, \$30,049 in subrogation and other third-party reimbursement claims, and \$1,035,047 in prescription rebates in 2022. Additional accruals in the amount of \$54,209 and \$420,764 were recorded to offset the year-end liability for stop-loss reimbursements and prescription rebates that were received or expected to be received in 2023 but that related to claims incurred prior to December 31, 2022. Transactions for the dental insurance are included in the health insurance fund.

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

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

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

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

The claims liability reported in each of the Self-Insured Funds is based on the requirements of GASB Statement No. 10, *Accounting and Financial Reporting for Risk Financing and Related Insurance Issues*, which requires a liability for claims to be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount can be reasonably estimated. Claims liability amounts are derived as follows: (1) workmen’s compensation claims are recorded based on both the contract administrator’s and the Parish risk manager’s estimate of each claim’s value, as well as actual subsequent payments, (2) health/dental/prescription insurance and unemployment claims liabilities are estimated based on subsequent disbursement/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, 2022, the Parish is a defendant in numerous lawsuits. Twenty-two (22) lawsuits are being defended by or expected to be defended by outside counsel or by appropriate insurance defense counsel. The suits have arisen in the normal course of operations by the Parish. The lawsuits and claims cover a variety of allegations. Additional automobile claims have occurred in 2022 with no resulting lawsuit. However, expenses that have been incurred in 2023 for these 2022 claim dates have been accrued.

The Parish and its outside counsel believe it is probable that the Parish will be held liable for approximately \$979,832 in claims for the twenty-two lawsuits and claims. This amount is reflected in the Self-Insured General Liability Internal Service Fund and is after consideration of settlements that should be covered by subrogation or stop-loss coverages.

GASB Statement No. 30, *Risk Financing Omnibus*, requires that incremental claim adjustment expenses be accrued when applicable. For general liability claims, management has estimated that approximately \$100,000 of incremental expenses will be incurred as a result of potential claim settlements. The majority of these expenses will be incurred for outside legal counsel. This amount has been reflected in the self-insured claims liability account. Estimated incremental expenses of \$28,485 for two workmen’s compensation cases have been recorded in lieu of any other liability for these cases since they involve third party stop-loss coverages or the State’s second injury fund reimbursement. Management does not anticipate significant incremental claim adjustment expenses for any health or unemployment claims and has accordingly not recorded any additional liability.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

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

	Beginning of Year Liability	Current Year Claims and Changes In Estimates	Claim Payments Net of Recoveries	End of Year Liability
<u>(1) Workmen's Compensation Fund</u>				
2022	\$ 187,874	396,010	(540,307)	\$ 43,577
2021	\$ 464,508	196,490	(473,124)	\$ 187,874
<u>(2) Health Insurance Fund</u>				
2022	\$ 259,641	14,054,501	(13,591,255)	\$ 722,887
2021	\$ 283,153	13,353,728	(13,377,240)	\$ 259,641
<u>(3) General Liability/Property Fund</u>				
2022	\$1,015,753	53,798	(102,219)	\$ 967,332
2021	\$ 955,453	135,038	(74,738)	\$1,015,753
<u>(4) Unemployment Insurance Fund</u>				
2022	\$ 10,023	23,926	(26,205)	\$ 7,744
2021	\$ 11,307	21,222	(22,506)	\$ 10,023

B. Contingent Liabilities and Commitments

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

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

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

The Calcasieu Parish Police Jury has the following construction or other commitments as of December 31, 2022:

SWLA Contractors & Development, LLC – Lorraine Park Keeper’s House	\$ 22,689
Miller & Associates Development Company, Inc. – 2207 Iowa Library	662,036
Pat Williams Construction, Inc. – DeQuincy Library Renovation & Hurricane Repair	120,527
RE Heidt Construction – Overlaying of Roads in Calcasieu Parish, Wards 1 & 8	4,488,239
HD Truck & Tractor, LLC – Coach Williams Blvd	5,504,800
HD Truck & Tractor, LLC – Farm Rd. Multi Bridge Replacement	227,942
Merrick, LLC – Niblett’s Bluff Bridge Replacement	3,499,301
Apeck Construction, Inc. – Project 19-203-0003	4,750,868
RE Heidt Construction – Overlaying of Roads in Calcasieu Parish, Wards 2 & 3	612,663
Keiland Construction – CPPJ BFP Upgrades	85,641
Dunhill Development & Construction, LLC – Downtown Elevator Replacement	788,744
Shannon Smith Construction, Inc. – 2 nd Floor Government Building Reno Project	27,200
Diamond B Construction Co., LLC – Amoco Bridge Replacement Project	2,371,905
Williams Equipment Services, LLC – Project 21-302-0008	2,280,862
Guinn Construction, LLC – Alta Rd. Bridge Replacement Project	157,033
Merrick, LLC – Johnny Breaux Rd. Extension	2,100,921
Kraus Construction, Inc – Mallard Junction Park Lot Clearing	178,800
Triton Construction, LLC – LA Ave Regional Detention Basin Project, Ward 3	4,330,543
Trahan Construction, LLC – Calcasieu Parish Office of Juvenile Justice Services	189,728
Alfred Palma, LLC – Calcasieu Parish Forensic Center Project	14,820,742
Trahan Construction, LLC – Burton HVAC, Generator, and Improvements Project	6,980,742
Seth Priola Construction, LLC – 901 Lakeshore Drive Hurricane Repairs	4,774,000
Ryder & Ryder LTD – Old Courthouse Repairs	3,486,882
Ratcliff Construction Co., LLC – Magnolia Building Hurricane Repair Project	6,763,807
Pat Williams Construction, Inc. – CPSO Admin & CCC Hurricane Repairs	7,168
Trahan Construction, LLC – OJJS Hurricane Repair Project	479,000
Dunhill Development & Construction – Public Works E & W Hurricane Repairs	626,857
Seth Priola Construction, LLC – Lake Charles Health Unit	683,200
K & J Development of SWLA, LLC – Mosquito Control Hurricane Repairs Project	68,904
Alfred Palma, LLC – Animal Incinerator	246,279
Alfred Palma, LLC – CPPJ Hurricane Demo Project	41,250
Shannon Smith Construction, Inc. – Sulphur Library Hurricane Repair Project	21,622
Shannon Smith Construction, Inc. – Central Library Hurricane Repair Project	13,927
Ryder & Ryder, LTD – Carnegie Library Hurricane Repair Project	679,999

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

K & J Development of SWLA, LLC – Moss Bluff Library	42,972
Shannon Smith Construction, Inc. – Maplewood Library	9,700
Keiland Construction, LLC	474,063
Alfred Palma, LLC – Prien Lake Park	2,728,493
Trahan Construction, LLC – Burton Hurricane Repairs	6,349,835
Alfred Palma, LLC – 3001 Industrial Ave. Hurricane Laura Repairs	2,750,772
Alfred Palma, LLC – CPPJ 1032 Ryan St. Demo Project	29,850
Bernhard MCC, LLC – 901 Lakeshore Drive Generator Replacement	<u>71,000</u>
Total Primary Government Construction or Other Commitments	<u>\$ 84,551,506</u>

C. Joint Service Agreements

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

Animal Services Activities: The Parish and the City of Lake Charles entered into a joint service agreement, with an effective date of January 1, 2013, regarding operational responsibility for a consolidated animal control services and shelter program. The original agreement was in effect for 2019, 2020, and 2021 with a provision for an additional renewal period of three years. The additional three-year provision was exercised by amendment on August 4, 2022, extending the agreement to December 31, 2024. The City agreed to fund its share of the annual operating budget after the reduction for self-generated revenue and other specified grant revenue. The City’s share of the operating costs are allocated on a percentage basis of population served as defined by the latest available written adjustments to the most current Federal Census count disseminated by the Louisiana Department of the Treasury. The 2021 payment of \$343,527 was received in January of 2022, and the 2022 payment of \$183,534 was received in October of 2022. There are also other agreements with various municipalities for animal control services.

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 previous 2010 agreement expired on December 31, 2021. The parties entered into a new agreement effective April 1, 2022, for a one year period through March 31, 2023, with automatic renewal for successive one-year periods unless either party gives notice. The Parish agrees to pay the Sheriff an annual amount of \$1,900,000 in equal quarterly installments. In the fifth year of the agreement, the CPI-U will apply for the most recent twelve-month period, subject to a maximum increase of four percent (4%). The parties agreed to a payment of \$364,084 for the first quarter of 2022 until the new agreement was effective. The Parish paid \$934,188 for the second and third quarters. The fourth quarter amount of \$475,000 was paid in 2023.

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

The Parish has also entered into three other joint service agreements with the Sheriff related to providing nursing and health service administrator services, mental health services to the Parish inmates as well as medical director and nurse practitioner services for the Parish inmates. Prior to July 1, 2020, the Parish, and the Sheriff each contributed fifty percent (50%) of all costs incurred to provide these services. Effective July 1, 2020, the Parish has agreed to contribute sixty percent (60%) of all costs incurred to provide these services while the Sheriff will contribute forty percent (40%). For 2022, the Parish paid the Sheriff \$79,629 in nursing service payments, \$46,710 in health service administrator service payments, and \$39,131 in mental health coordinator payments. In addition, the Sheriff reimbursed the Parish \$231,722 for medical director, nurse practitioner services and nursing service payments.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

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, 2021, the parties entered into a new agreement for a one-year period through December 31, 2021, 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 \$3,600 for mental services provided in 2022 as a partial offset to the \$52,245 payment made by the Parish to the mental health provider during this same period. Additionally, the City of Lake Charles reimbursed the Parish \$1,800 for mental services provided by the Parish mental health services provider in 2022 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. For 2022, the Parish paid DHHR directly \$123,646 while paying direct nursing and utility costs for the Health Unit in the amount of \$415,930 and \$424 respectively.

Court and Marshal Activities: The City of Lake Charles and the City of Sulphur are statutorily required to fund the operations of the Ward Three and Ward Four Courts and Marshal's Offices with the Parish agreeing to contribute funds to both Wards 3 and 4. The Parish paid \$371,155 in 2022 under the funding agreements for the Wards 3 and 4 Courts and Marshals.

Fire Protection Activities: On July 20, 2004, the Parish entered into a joint services agreement with the City of Lake Charles regarding the management of Fire Protection District No. 2 of Ward 3. In that agreement, the Parish dissolved the existing board of directors and assumed that responsibility. The City of Lake Charles assumed the day-to-day management of those operations, which would be inclusive of any budgetary decision-making requirements. The Parish would continue to collect the property tax revenue on behalf of the District while paying the City of Lake Charles for its management services. The ownership of the District's assets would not be transferred under this joint services agreement, and any costs associated with major improvements or capital expenditures would remain the responsibility of the District. The fee for the management services provided by the City of Lake Charles is the full amount of the property tax collections and the state revenue sharing collections paid to the District. For 2022, the Parish remitted \$4,553,265 to the City of Lake Charles.

Burton Coliseum and Agricultural Activities: The Parish and the West Calcasieu Parish Community Center Authority entered into a cooperative endeavor agreement effective for a ten-year period beginning January 1, 2014. The agreement provided \$225,000 from the Parish's Burton Coliseum and Agricultural Services Tax to the Authority in the first year for the purpose of building, maintaining, and operating a rodeo arena, sports complex, or community center, and/or for funding of agricultural and community services. In the subsequent years, the Parish will appropriate ten percent of the estimated tax collections to the Authority. In no year will the appropriation exceed twenty-five percent of the Authority's gross operating revenue as determined by the Authority's previous fiscal year audit. The payment for 2022 was \$362,657.

The Parish has entered into a cooperative endeavor agreement with the Louisiana Cooperative Extension Service to provide funding for the Parish Agricultural Center located at the Burton Complex. For 2022, the Parish paid \$160,947 specifically for salary and fringe benefit supplements. The Parish also directly paid \$117,725 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 2022.

Infrastructure Activities: In 2015, the Parish entered into an agreement with Sasol for the construction of a road whereby Sasol was required to make payments when certain milestones were met. While work on the project continued into 2021, the Parish had not yet met the required sixth milestone for creating any additional legal right to the funds. This resulted in the reporting of a receivable in the amount of \$1,000,097 for Sasol's portion of the funds expended by the Parish toward the sixth milestone of project.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

D. Termination Benefits

At December 31, 2022, 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 2022, the State paid supplemental salaries to the following elected or appointed officials: district judges, certain district judges' employees, constables and justices of the peace, and employees of the Registrar of Voters' Office. The State also paid supplemental salaries for certain employees of the 14th Judicial District Attorney's Office as well as to firemen who are employees of the various fire protection district component units.

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

- | |
|---|
| 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 |

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

On-behalf payments recorded as revenues and expenditures (expenses) in the 2022 financial statements are as follows:

	State Supplemented Salaries	Retirement Contributions	Total 2022 On- Behalf Payments
<u>Primary Government:</u>			
Governmental Activities	\$ 285,589	\$ 2,391,335	\$ 2,676,924
Business-Type Activities	<u>-</u>	<u>77,513</u>	<u>77,513</u>
Total Primary Government	285,589	2,468,848	2,754,437
<u>Component Units:</u>			
14th Judicial District Attorney	1,404,794	137,587	1,542,381
14 th Judicial District Criminal Court Fund	2,243,546	114,990	2,358,536
Fire Protection Districts	269,892	394,908	664,800
Other Component Units	<u>-</u>	<u>1,516,532</u>	<u>1,516,532</u>
Total Component Units	<u>3,918,232</u>	<u>2,164,017</u>	<u>6,082,249</u>
Total On-Behalf Payments	<u>\$ 4,203,821</u>	<u>\$ 4,632,865</u>	<u>\$ 8,836,686</u>

F. Restricted Assets

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

<u>Restricted Account</u>	Nonmajor Enterprise Fund
Cash for Customer Deposits	\$ 292,640
Investments for Customer Deposits and Accrued Interest	526,922
Special Assessments Receivable for Construction Debt	68,775
Intergovernmental Receivable for Revolving Loan Bond Proceeds	<u>190,006</u>
Total Primary Government	<u>\$ 1,078,343</u>

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

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

A. Other Postemployment Benefits (OPEB)

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

The Parish contracted with a third-party consultant to perform the actuarial valuation required by GASB Statement No. 75. The consultant performed a full valuation for 2022 using a valuation date of January 1, 2022, and a measurement date of December 31, 2022. For the Parish plan, a full actuarial valuation is required every other year; therefore, the 2022 actuarial valuation prepared will be utilized for the two-year periods of 2022 and 2023 with the inclusion of the appropriate second year adjustments. The 2022 valuation included a change in assumption for an increase in the discount rate (described in the table below).

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

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

14 th Judicial District Attorney	Gravity Drainage Dist. No. 2 of Ward 7
Calcasieu Parish Coroner	Gravity Drainage Dist. No. 8 of Ward 1
Community and Playground District No. 4 of Ward 1	Gravity Drainage Dist. No. 6 of Wards 5 & 6
Sulphur Parks and Recreation	Gravity Drainage Dist. No. 9 of Ward 2
Airport Authority Dist. No. 1	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 th 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

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

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

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

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

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

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

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

The total OPEB liability for the 2021, actuarial valuation, with a measurement date of December 31, 2022, was determined using the following actuarial assumptions and other inputs, unless otherwise specified:

Inflation Rate	Not utilized by the actuary – see discount rate information.
Discount Rate	4.18% using an average of following two 20-year municipal bond indices and rounded to the nearest 0.1%: (a) S&P Municipal Bond 20 Year High Grade Rate Index – 4.31%, and (b) Fidelity GO AA 20 Years – 4.05%. The discount rate of 4.18% was increased from 2.05% utilized in 2021.
Healthcare Cost Trend Rates	7% for pre-65 and post 65-retirees decreasing .25% per year to an ultimate rate of 4.5% in 2034 and later.
Salary Increases	3.5%
Cost of Living Increases	Not applicable
Mortality Rate Table Used for Current Valuation	Society of Actuaries Pub-2010 Public Retirement Plans Healthy Male and Female Total Dataset Headcount-Weighted Mortality tables based on Employee and Healthy Annuitant Tables for both pre- and post-retirement projected with mortality improvements using the most current Society of Actuaries Mortality Improvement Scale MP-2021.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

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	\$ 40,319,003	\$ 40,319,003	\$ 17,098,845	\$ 57,417,848
Current Period Changes:				
Service Cost	297,474	297,474	195,131	492,605
Interest on Total OPEB Liability	1,659,626	1,659,626	702,356	2,361,982
Changes in Assumptions**	(17,042,847)	(17,042,847)	(3,731,643)	(20,774,490)
Benefit Payments	<u>(1,230,148)</u>	<u>(1,230,148)</u>	<u>(592,075)</u>	<u>(1,822,223)</u>
Net Change in Total OPEB Liability	<u>(16,315,895)</u>	<u>(16,315,895)</u>	<u>(3,426,231)</u>	<u>(19,742,126)</u>
Total OPEB Liability at End of Year – Measurement Date	<u>\$ 24,003,108</u>	<u>\$ 24,003,108</u>	<u>\$ 13,672,614</u>	<u>\$ 37,675,722</u>
** Changes in assumptions reflect an increase of 2.13% in the discount rate from 2.05% for 2021 to 4.18% for 2022.				

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate: The following presents the total OPEB liability of the Parish, as well as what the Parish's total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (3.18%) or one percentage point higher (5.18%) than the current discount rate of 4.18%:

	1% Decrease (3.18%)	Discount Rate (4.18%)	1% Increase (5.18%)
Primary Government	\$28,686,956	\$24,003,108	\$20,679,253
Component Units	\$16,136,412	\$13,672,614	\$11,632,080

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	\$20,770,854	\$24,003,108	\$28,392,388
Component Units	\$11,683,606	\$13,672,614	\$15,970,719

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

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, 2022, the Parish recognized OPEB expense of \$1,657,382 for the primary government and \$658,349 for component units. At December 31, 2022, the Parish reported deferred outflows of resources related to OPEB from the following sources:

Deferred Outflows and Inflows of Resources			
	Primary Government	Component Units**	Total Plan
Deferred Outflows of Resources:			
Changes in Assumptions	<u>\$ 9,134,693</u>	<u>\$ 737,647</u>	<u>\$ 9,872,340</u>
Deferred Inflows of Resources:			
Changes in Assumptions	<u>\$ 15,313,429</u>	<u>\$ 3,408,845</u>	<u>\$ 18,722,274</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:

Fiscal Year	Primary Government	Component Units	Total Plan
2023	\$ (299,718)	\$ (239,138)	\$ (538,856)
2024	(299,718)	(239,138)	(538,856)
2025	(299,718)	(239,138)	(538,856)
2026	(299,718)	(239,138)	(538,856)
2027	(353,916)	(278,077)	(631,993)
Thereafter	<u>(4,625,948)</u>	<u>(1,436,569)</u>	<u>(6,062,517)</u>
Total	<u>\$ (6,178,736)</u>	<u>\$ (2,671,198)</u>	<u>\$ (8,849,934)</u>

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

B. Retirement Commitments

(1) Plan Descriptions

Parochial Employees' Retirement System of Louisiana (PERS)

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

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

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

PERS has issued a stand-alone audit report on their financial statements for the year ended December 31, 2021, which is used for the Parish's 2022 calculations included herein. Access to the report can be found on the Louisiana Legislative Auditor's website at www.la.la.gov.

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

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

ROV has issued a stand-alone audit report on their financial statements for the year ended June 30, 2022, which is used for the Parish's 2022 calculations included herein. Access to the report can be found on the Louisiana Legislative Auditor's website at www.la.la.gov.

Louisiana State Employees' Retirement System (LASERS)

The Parish funds a portion of the salaries of two municipal court judges, and those judges are provided with pensions through a cost-sharing multiple-employer defined benefit pension plan administered by the Louisiana State Employees' Retirement System (LASERS). Section 401 of Title 11 of the Louisiana Revised Statutes (La. R.S. 11:401) grants to the LASERS Board of Trustees and the Louisiana Legislature the authority to review administration, benefit terms, investments, and funding of the plan. The projection of benefit payments in the calculation of the total pension liability includes all benefits to be provided to current active and inactive employees through LASERS in accordance with the benefit terms and any additional legal agreements to provide benefits that are in force at the measurement date. LASERS issues a publicly available financial report that can be obtained at www.lasersonline.org. The LASERS financial report issued for the year ended June 30, 2022, is used for the Parish's 2022 calculation included herein.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

(2) Retirement Benefits Provided

PERS

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

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

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

ROV

Any member of ROV can retire providing they meet one of the following criteria:	
<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"> • Any age with thirty (30) or more years of creditable service • Age 55 with twenty (20) years of creditable service • Age 60 with a minimum of ten (10) years of creditable service 	<ul style="list-style-type: none"> • Age 55 with thirty (30) years of creditable service • Age 60 with twenty (20) years of creditable service • Age 62 with ten (10) years of creditable service

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

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

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

LASERS

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

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

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

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

(3) Deferred Retirement Benefits

PERS

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

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

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

ROV

In lieu of terminating employment and accepting a service retirement allowance, any member with ten (10) or more years of service at age sixty (60), twenty (20) or more years of service at age fifty-five (55), or thirty (30) or more years of service at any age may elect to participate in the Deferred Retirement Option Plan (DROP) for up to three (3) years and defer the receipt of benefits. Upon commencement of participation in the plan, membership in ROV terminates. During participation in the plan, employer contributions are payable but employee contributions cease. The monthly retirement benefits that would have been payable, had the person elected to cease employment and receive a service retirement allowance, are paid into the DROP fund. This fund does not earn interest. In addition, no cost of living increases 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 their option, a lump sum from the account equal to the payments into the account, a true annuity based upon their account balance in that fund, or any other method of payment if approved by the Board of Trustees. The monthly benefits that were being paid into the DROP fund will begin to be paid to the retiree. If the participant dies during participation in the plan, a lump sum equal to their account balance in the plan fund shall be paid to their named beneficiary or, if none, to their estate. If employment is not terminated at the end of the three (3) years, payments into the plan fund cease and the person resumes active contributing membership in ROV.

LASERS

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

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

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

(4) Disability Benefits

PERS

For Plan A, a member shall be eligible to retire and receive a disability benefit if they were hired prior to January 1, 2007, and has at least five (5) years of creditable service or if hired after January 1, 2007, has seven (7) years of creditable service. Disabled members receive a normal retirement allowance if eligible. Upon retirement caused by disability, a member of Plan A shall be paid a disability benefit equal to the lesser of an amount equal to three percent (3%) of the member's final average compensation multiplied by their years of service, not to be less than fifteen (15), or three percent (3%) of final compensation multiplied by years of service assuming continued service to age sixty (60) for those members who were enrolled prior to January 1, 2007, and to age sixty-two (62) for those members who were enrolled January 1, 2007, and later.

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

ROV

Disability benefits are provided to active contributing members with at least ten (10) years of service established in ROV and who have been officially certified as disabled by the State Medical Disability Board. The disabled member who has attained the age of sixty (60) years shall be entitled to a regular retirement allowance. The disabled member who has not yet attained age sixty (60) shall be entitled to a disability benefit equal to the lesser of three percent (3%) of their average final compensation multiplied by the number of creditable years of service, not to be less than fifteen percent (15%), or three and one-third percent (3-1/3%) of average final compensation multiplied by the years of service assuming continued service to age sixty (60). Disability benefits may not exceed two-thirds of earnable compensation.

LASERS

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

For injuries sustained in the line of duty, hazardous duty personnel in the Hazardous Duty Services Plan will receive a disability benefit equal to seventy-five percent (75%) of final average compensation or one hundred percent (100%) of final average compensation if the injury was the result of an intentional act of violence.

(5) Survivor's Benefits

PERS

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

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

time of death receives an Option 2 benefit payable at attainment of age fifty (50). Upon the death of any member of Plan B who is eligible for normal retirement, the plan provides for an automatic Option 2 benefit to the surviving spouse.

ROV

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

LASERS

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

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

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

PERS

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

ROV

Cost of living provisions for ROV allows the Board of Trustees to provide an annual cost of living increase of the eligible retiree's original benefit if certain funding criteria are met. Members are eligible to receive a two percent (2%) cost of living adjustment once they have reached the age of sixty-five (65) and a three percent (3%) adjustment to those retired at least two (2) years if certain funding criteria are met. Funding criteria for granting cost of living adjustments to members over sixty (60) is dependent on the funded ratio.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

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, 2021, the actuarially determined contribution rate was 10.38% of member's compensation for Plan A and 7.07% of member's compensation for Plan B. However, the actual rate for the fiscal year ended December 31, 2021 was 12.25% for Plan A and 7.5% for Plan B.

According to state statute, PERS also receives one-fourth (1/4) of one percent (1%) of ad valorem taxes collected by the Parish. PERS also receives revenue sharing funds each year as appropriated by the Legislature. Tax monies and revenue sharing monies are apportioned between Plan A and Plan B in proportion to the member's compensation. These additional sources of income are used as additional employer contributions and are considered support from non-employer contributing entities. These amounts total \$8,272,216 for Plan A and \$1,467,409 for Plan B.

ROV

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ending June 30, 2022, 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, 2022.

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, 2022, were 43.7% for Judges hired before January 1, 2011, and 43.0% for Judges hired after December 31, 2010. The aggregate rate for the entire system was 40.2%.

Employer contributions to the PERS, ROV, and LASERS as of December 31, 2022 are as follows:

	PERS	ROV	LASERS	Total
2022 Employer Contributions	\$3,797,654	\$12,245	\$34,456	\$3,844,355
Contribution Percentage	12.25%	18.0%	Pre- 6-30-21: 43.7% and 43.0%	N/A
			Post 6-30-21: 44.8% and 43.8%	N/A

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

(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, 2021, June 30, 2022, and June 30, 2022, respectively with the appropriate adjustments made for 2021. The net pension liability for each of the three plans was measured as the portion of the present value of projected benefit payments to be provided through the pension plan to current active and inactive employees that is attributed to those employees' past periods of service, less the amount of the pension plans' fiduciary net position. The allocation percentages were used in calculating each employer's proportionate share of each of the three pension liability amounts.

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

	PERS **	ROV	LASERS	Total
<u>Pension Liability (Asset):</u>				
Total Pension Plan Liability	\$4,504,994,211	\$139,836,162	\$20,798,321,945	\$25,443,152,318
Plan Fiduciary Net Position	<u>(4,976,037,622)</u>	<u>(115,315,889)</u>	<u>(13,238,580,140)</u>	<u>(18,329,933,651)</u>
Total Net Pension Plan Liability/(Asset)	<u>(\$471,043,411)</u>	<u>\$24,520,273</u>	<u>\$7,559,741,805</u>	<u>\$7,113,218,667</u>
Total Parish Portion of Net Pension Liability/(Asset)	<u>(\$21,683,154)</u>	<u>\$119,977</u>	<u>\$185,818</u>	<u>(\$21,377,359)</u>
Percentage of Parish Liability/(Asset) to Pension Liability/(Asset) for all Employers	(4.60%)	.49%	.0024%	N/A
Measurement Date	12-31-21	6-30-22	6-30-22	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, 2022, are as follows:

	PERS	ROV	LASERS	Total
<u>Pension Expense:</u>				
Pension Expense	(\$3,539,898)	\$5,137	\$36,907	(3,497,854)
Percentage of Parish Pension Expense to Pension Expense for all Employers	4.44%	(.0014%)	.00025%	N/A

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

The Parish reported the deferred outflows of resources related to pensions in the 2022 financial statements as follows:

	PERS	ROV	LASERS	Total
<u>Deferred Outflows of Resources:</u>				
Changes in assumptions	\$ 1,130,986	\$ 10,009	\$ 3,378	\$ 1,144,373
Net difference between projected and actual earnings on pension plan	-	41,607	14,967	56,574
Differences between expected and actual economic experience	1,310,231	5,365	507	1,316,103
Changes in proportion and differences between employer contributions and proportionate share of contributions and deferred outflows and inflows of resources	575,839	(254)	(1,336)	574,249
Employer contributions subsequent to the measurement date	<u>3,797,654</u>	<u>6,540</u>	<u>10,563</u>	<u>3,814,757</u>
Total Deferred Outflows of Resources	<u>\$ 6,814,710</u>	<u>\$ 63,267</u>	<u>\$ 28,079</u>	<u>\$ 6,906,056</u>

The Parish reported the deferred inflows of resources related to pensions in the 2022 financial statements as follows:

	PERS	ROV	LASERS	Total
<u>Deferred Inflows of Resources:</u>				
Differences between expected and actual economic experience	\$ 1,571,520	\$ 8,966	\$ -	\$ 1,580,486
Net difference between projected and actual investment earnings on pension plan	18,755,559	-	-	18,755,559
Changes in proportion	<u>502,184</u>	<u>27,741</u>	<u>-</u>	<u>529,925</u>
Total Deferred Inflows of Resources	<u>\$ 20,829,263</u>	<u>\$ 36,707</u>	<u>\$ -</u>	<u>\$ 20,865,970</u>

During 2022, employer contributions of \$3,797,654, \$6,540, and \$10,563 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, 2023. 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
2023	(\$ 3,398,996)	(\$ 8,794)	\$ 8,819	(\$ 3,398,971)
2024	(7,285,825)	1,966	2,628	(7,281,231)
2025	(5,120,713)	4,249	(4,062)	(5,120,526)
2026	<u>(2,006,673)</u>	<u>22,599</u>	<u>10,131</u>	<u>(1,973,943)</u>
Total	<u>(\$17,812,207)</u>	<u>\$ 20,020</u>	<u>\$ 17,516</u>	<u>(\$17,774,671)</u>

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

(9) Actuarial Assumptions

PERS

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

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the Capital Asset Pricing Model (CAPM) (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward-looking basis in equilibrium, in which best-estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.10% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.00% for the year ended December 31, 2021, which is the most recent actuarial calculation date.

ROV

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

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

LASERS

The discount rate used to measure the total pension liability was 7.40%. 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.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

A summary of the actuarial methods and assumptions used in determining the total pension liability presented in the 2022 financial statements are as follows:

Assumptions	PERS	ROV	LASERS
Valuation Date	December 31, 2021	June 30, 2022	June 30, 2022
Actuarial Cost Method	Entry Age Normal	Entry Age Normal	Entry Age Normal
Expected Remaining Service Lives	4 years	5 years	2 years
Discount Rate	6.40%	6.25%	7.25%
Investment Rate of Return	6.40% per annum	6.25%, net of investment expense	7.25% per annum
Projected Salary Increases	4.75% (2.30% Inflation, 2.45% Merit)	5.25% (2.30% Inflation, 2.95% Merit)	See table below
Inflation Rate	2.30% per annum	2.30% per annum	2.30% per annum

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

Additional assumptions include the following:

Mortality – PERS

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

Mortality – ROV

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

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

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

Mortality – LASERS

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

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

Cost of Living Adjustments – PERS, ROV, & LASERS

The present value of future retirement benefits is based on benefits currently being paid by the system and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not 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, 2021, and ROV and LASERS as of June 30, 2022, are summarized in the following tables:

PERS	Target Asset Allocations	Long-Term Expected Real Rate of Return
<u>Asset Class:</u>	(%)	(%)
Fixed Income	33	0.85
Equity	51	3.23
Alternatives	14	0.71
Real Assets	<u>2</u>	<u>0.11</u>
Total	<u>100</u>	4.90
Inflation Adjustment		<u>2.10</u>
Expected Arithmetic Nominal Return		<u>7.00%</u>

ROV	Target Asset Allocations	Long-Term Expected Real Rate of Return
<u>Asset Class:</u>	(%)	(%)
Domestic Equities	37.5	2.81
International Equities	20.0	1.70
Domestic Fixed Income	12.5	0.31
International Fixed Income	10.0	0.35
Real Estate	10.0	0.45
Alternative Investments	<u>10.0</u>	<u>0.63</u>
Total	<u>100.0</u>	6.25
Inflation Adjustment		<u>2.50</u>
Expected Arithmetic Nominal Return		<u>8.75%</u>

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

LASERS	Target Asset Allocations	Long-Term Expected Real Rate of Return
<u>Asset Class:</u>	(%)	(%)
Cash	1	0.39
Domestic Equities	31	4.57
International Equities	23	5.76
Domestic Fixed Income	3	1.48
International Fixed Income	18	5.04
Alternative Investments	<u>24</u>	8.30
Total	<u>100</u>	
Weighted Long-Term Expected Real Rate of Return		5.91
Inflation Adjustment		<u>2.30</u>
Expected Arithmetic Nominal Return		<u>8.21%</u>

Sensitivity to Changes in Discount Rate

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

	PERS (6.40%)	ROV (6.25%)	LASERS (7.25%)	Total
<u>Employer's Proportionate Share of Net Pension Liability (Asset):</u>				
1.0% Decrease	\$ 3,865,691	\$ 193,971	\$ 233,184	\$ 4,292,846
Current Discount Rate	(\$21,683,154)	\$ 119,977	\$ 185,818	(\$21,377,359)
1.0% Increase	(\$43,085,010)	\$ 57,037	\$ 142,052	(\$42,885,921)

C. Retirement Commitments – Component Units

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

(1) Plan Descriptions

Firefighters' Retirement System (FRS)

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

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

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

FRS has issued a stand-alone audit report on their financial statements for the year ended June 30, 2022. Access to the report can be found on the Legislative Auditor's website at www.lla.la.gov.

District Attorneys' Retirement System (DARS)

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

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

DARS has issued a stand-alone audit report on their financial statements for the year ended June 30, 2022. Access to the report can be found on the Legislative Auditor's website at www.lla.la.gov.

(2) Retirement Benefits Provided

FRS

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

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

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

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

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

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

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

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

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

DARS

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

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

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

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

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

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

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

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

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

(3) Deferred Retirement Benefits

FRS

In lieu of terminating employment and accepting a service retirement allowance, any member of the system who has at least twenty years of creditable service and who is eligible to receive a service retirement allowance may elect to participate in the deferred retirement option plan for up to thirty-six months and defer the receipt of benefits. Upon commencement of participation in the plan, membership in the system terminates and neither the employee nor employer contributions are payable. Compensation and creditable service will remain as they existed on the effective date of commencement of

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

participation in the plan. The monthly retirement benefits that would have been payable, had the member elected to cease employment and receive a service retirement allowance, are paid into the deferred retirement option plan account. Upon termination of employment at the end of the specified period of participation, a participant in the program may receive, at their option, a lump sum payment from the account equal to the payments to the account, or a true annuity based upon their account, or they may elect any other method of payment if approved by the board of trustees. The monthly benefits that were being paid into the fund during the period of participation will begin to be paid to the retiree. If employment is not terminated at the end of the thirty-six months, payments into the account cease and the member resumes active contributing membership in the system. If the participant dies during the period of participation in the program, a lump sum payment equal to their account balance is paid to their named beneficiary or, if none, to their estate; in addition, normal survivor benefits are payable to survivors of retirees.

DARS

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

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

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

(4) Disability Benefits

FRS

Any member who has been officially certified as totally disabled solely as the result of injuries sustained in the performance of their official duties, or for any cause, provided the member has a least five years of creditable service and provided that the disability was incurred while the member was an active contributing member, is entitled to disability benefits. Any member under the age of fifty who becomes totally disabled will receive a disability benefit equal to 60% of final compensation for an injury received in the line of duty; or 75% of their accrued retirement benefit with a minimum of 25% of average salary for any injury received, even though not in the line of duty. Any member age fifty or older who becomes totally disabled from an injury sustained in the line of duty is entitled to a disability benefit equal to the greater of 60% of

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

final compensation or their accrued retirement benefit. Any member age fifty or older who becomes totally disabled as a result of any injury, even though not in the line of duty, is entitled to a disability benefit equal to their accrued retirement benefit with a minimum of 25% of average salary. The surviving spouse of a member who was on disability retirement at the time of death receives a benefit of \$200 per month. When the member takes disability retirement, they may in addition take an actuarially reduced benefit in which case the member's surviving spouse receives 50% of the disability benefit being paid immediately prior to the death of the disability retiree. The retirement system may reduce benefits paid to a disability retiree who is also receiving workers compensation payments.

DARS

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

(5) Survivor's Benefits

FRS

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

DARS

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

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

FRS

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

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

DARS

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

(7) Contributions

FRS

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

According to state statute, employer contributions are actuarially-determined each year. For the year ended June 30, 2022, employer and employee contribution rates for members above the poverty line were 33.75% and 10.00%, respectively. The employer and employee contribution rates for those members below the poverty line were 35.75% and 8.00%, respectively.

According to state statute, the System receives insurance premium assessments from the state of Louisiana. The assessment is considered support from a non-employer contributing entity and appropriated by the legislature each year based on an actuarial study. Non-employer contributions were recognized as revenue during the year ended June 30, 2022, and were excluded from pension expense. Non-employer contributions received by the System during the year ended June 30, 2022, were \$28,465,639.

DARS

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ending June 30, 2022, the actual employer contribution rate was 9.5%. Employer contributions for the year ended June 30, 2022, were \$6,162,292.

In accordance with state statute, the System receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities but are not considered special funding situations. Non-employer contributions were recognized as revenue during the year ended June 30, 2022 and excluded from pension expense. Non-employer contributions for the year ended June 30, 2022, were \$10,348,867.

Component unit employer contributions to the PERS, FRS, and DARS as of December 31, 2022 are as follows:

	PERS	FRS	DARS	Total
2022 Employer Contributions	\$5,459,715	\$1,585,991	\$868,647	\$7,914,353
Contribution Percentage	12.25%	Pre- 6-30-22: 33.75%	Pre- 6-30-22: 9.5%	N/A
		Post- 6-30-22: 33.25%	Post- 6-30-22: 9.5%	N/A

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

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

Component units reported liabilities for its proportionate share of the net pension liability for the PERS, FRS, and DARS plans. The net pension liability for the plans were measured and determined by actuarial valuations as of December 31, 2021, June 30, 2022, and June 30, 2022, respectively with the appropriate adjustments made for 2021. The net pension liability for each of the three plans was measured as the portion of the present value of projected benefit payments to be provided through the pension plan to current active and inactive employees that is attributed to those employees' past periods of service, less the amount of the pension plans' fiduciary net position. The allocation percentages were used in calculating each employer's proportionate share of each of the three pension liability amounts.

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

	PERS **	FRS	DARS	Total
<u>Pension Liability (Asset):</u>				
Total Pension Plan Liability	\$4,504,994,211	\$2,784,575,318	\$586,876,907	\$7,876,446,436
Plan Fiduciary Net Position	<u>(4,976,037,622)</u>	<u>(2,079,446,096)</u>	<u>(479,155,679)</u>	<u>(7,534,639,397)</u>
Total Net Pension Plan Liability/(Asset)	<u>(\$471,043,411)</u>	<u>\$705,129,222</u>	<u>\$107,721,228</u>	<u>\$341,807,039</u>
Total Component Unit Portion of Net Pension Liability/(Asset)	<u>(\$32,373,492)</u>	<u>\$6,584,370</u>	<u>\$2,563,318</u>	<u>(\$23,225,804)</u>
Percentage of Component Unit Liability/(Asset) to Pension Liability/(Asset) for all Employers	(6.87%)	.93%	2.38%	N/A
Measurement Date	12-31-21	6-30-22	6-30-22	N/A
** PERS Plan A which is the Plan in which the component units participate.				

The components of pension expense of the PERS, FRS, and DARS as of December 31, 2022, are as follows:

	PERS	FRS	DARS	Total
<u>Pension Expense:</u>				
Pension Expense	\$2,575,618	(\$51,518)	\$656,331	\$3,180,431
Percentage of Component Unit Pension Expense to Pension Expense for all Employers	(3.23%)	(.046%)	2.05%	N/A

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

Component units reported the deferred outflows of resources related to pensions in the 2022 financial statements as follows:

	PERS	FRS	DARS	Total
<u>Deferred Outflows of Resources:</u>				
Changes in assumptions	\$ 1,688,342	\$ 542,929	\$ 556,012	\$ 2,787,283
Net difference between projected and actual earnings on pension plan	1,955,958	1,530,885	946,514	4,433,357
Changes in proportion and differences between employer contributions and proportionate share of contributions and deferred outflows and inflows of resources	344,907	659,148	92,620	1,096,675
Employer contributions subsequent to the measurement date	<u>5,434,992</u>	<u>822,364</u>	<u>65,587</u>	<u>6,322,943</u>
Total Deferred Outflows of Resources	<u>\$ 9,424,199</u>	<u>\$ 3,555,326</u>	<u>\$ 1,660,733</u>	<u>\$ 14,640,258</u>

Component units reported the deferred inflows of resources related to pensions in the 2022 financial statements as follows:

	PERS	FRS	DARS	Total
<u>Deferred Inflows of Resources:</u>				
Differences between expected and actual experience	\$ 2,346,324	\$ 310,350	\$ 80,184	\$ 2,736,858
Net difference between projected and actual earnings on pension plan	28,002,490	-	-	28,002,490
Changes in proportion	<u>266,749</u>	<u>-</u>	<u>3,497</u>	<u>270,246</u>
Total Deferred Inflows of Resources	<u>\$ 30,615,563</u>	<u>\$ 310,350</u>	<u>\$ 83,681</u>	<u>\$ 31,009,594</u>

During 2022, employer contributions of \$5,434,992, \$822,364, and \$65,587 were made subsequent to the measurement date for PERS, FRS, and DARS, respectively. These contributions are reported as deferred outflows of resources related to pensions and will be recognized as reductions of the net pension liability in the year ended December 31, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year	PERS	FRS	DARS	Total
2023	(\$ 5,226,840)	\$ 581,104	\$451,784	\$ (4,193,952)
2024	(10,952,971)	466,712	322,635	(10,163,624)
2025	(7,454,292)	311,789	291,223	(6,851,280)
2026	(2,992,253)	926,929	445,823	(1,619,501)
2027	-	108,751	-	108,751
Thereafter	<u>-</u>	<u>27,327</u>	<u>-</u>	<u>27,327</u>
Total	<u>\$(26,626,356)</u>	<u>\$2,422,612</u>	<u>\$1,511,465</u>	<u>\$(22,692,279)</u>

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

(9) Actuarial Assumptions

FRS

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

For each year, the actuary determines the reasonable range of the actuarial valuation interest rate, an expected long-term portfolio rate of return and standard deviation based upon the FRS target asset allocation and a thirty-year time horizon. These rates were based on an analysis of the FRS portfolio along with expected long-term rates of return, standard deviations of return, and correlations between asset classes collected from a number of investment consulting firms in addition to the FRS investment consultant, NEPC, L.L.C. Using these values and assuming that future portfolio returns are normally distributed, ten thousand trials of returns over the upcoming thirty years was performed. The results of these trials were organized into percentiles and a reasonable range, equal to the 40th through 60th percentiles, was set. For the fiscal year ended June 30, 2022, the reasonable range was set at 6.03% through 7.18% and the Board of Trustees elected to set the FRS assumed rate of return at 6.90% for the fiscal year ended June 30, 2022. Additional details are given in the actuary's complete 2020 Experience Report for the period July 1, 2014 – June 30, 2019, which can be obtained from the Firefighters' Retirement System website at www.ffret.com under the Finance tab, Actuarial Valuations section.

DARS

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

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The resulting long-term rate of return is 7.69% for the year ended June 30, 2022.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

A summary of the actuarial methods and assumptions used in determining the total pension liability presented in the 2022 financial statements are as follows:

Assumptions	PERS	FRS	DARS
Valuation Date	December 31, 2021	June 30, 2022	June 30, 2022
Actuarial Cost Method	Entry Age Normal	Entry Age Normal	Entry Age Normal
Expected Remaining Service Lives	4 years	7 years, closed period	5 years
Discount Rate	6.40%	6.90%	6.10%
Investment Rate of Return	6.40% per annum	6.90% per annum, net of investment expense, including inflation	6.10%, net of pension plan investment expense, including inflation
Projected Salary Increases	4.75% (2.30% Inflation, 2.45% Merit)	14.10% in the first two years of service and 5.20% with 3 or more years of service; includes Inflation and Merit increases	5.00% (2.20% Inflation, 2.80% Merit)
Inflation Rate	2.30% per annum	2.50% per annum	2.20% per annum

Additional assumptions include the following:

Mortality – FRS

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

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

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

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

Mortality – DARS

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

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

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

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

Cost of Living Adjustments – FRS & DARS

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

Best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation for FRS and DARS as of June 30, 2022, are summarized in the following tables:

FRS	Target Asset Allocations	Long-Term Expected Real Rate of Return
<u>Asset Class:</u>	(%)	(%)
U.S. Equity	27.5	5.64
Non-U.S. Equity	11.5	5.89
Global Equity	10.0	5.99
Emerging Market Equity	7.0	7.75
U.S. Core Fixed Income	18.0	0.84
U.S. TIPS	3.0	0.51
Emerging Market Debt	5.0	2.99
Global Tactical Asset Allocation	0.0	3.14
Risk Parity	0.0	3.14
Private Equity	9.0	8.99
Real Estate	6.0	4.57
Real Assets	<u>3.0</u>	<u>4.89</u>
Total	<u>100.0</u>	

DARS	Target Asset Allocations	Long-Term Expected Real Rate of Return
<u>Asset Class:</u>	(%)	(%)
Equities	57.11	10.57
Fixed Income	30.19	2.95
Alternatives	12.67	6.00
Cash	<u>0.03</u>	0.00
Total	<u>100.00</u>	
Weighted Long-Term Expected Real Rate of Return		5.01
Inflation Adjustment		<u>2.68</u>
Expected Arithmetic Nominal Return		<u>7.69%</u>

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

Sensitivity to Changes in Discount Rate

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

	PERS (6.40%)	FRS (6.90%)	DARS (6.10%)	Total
Employer's Proportionate Share of Net Pension Liability (Asset):				
1.0% Decrease	\$ 5,771,567	\$ 9,740,844	\$ 4,298,915	\$19,811,326
Current Discount Rate	(\$32,373,492)	\$ 6,584,370	\$ 2,563,318	(\$23,225,804)
1.0% Increase	(\$64,326,447)	\$ 3,951,647	\$ 1,107,493	(\$59,267,307)

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 the definition of a special revenue fund as required by GASB Statement No. 54. The 2022 activity related to these previously presented nonmajor governmental funds has been reflected in the table below as a perspective budgetary reporting difference in order to present the legally adopted budget for the major funds which as stated before did not include the budgetary information for the nonmajor governmental fund activity. As discussed previously in the Note 1(E), the Parish has elected to present the budgetary comparison information in the basic financial statements even though there are minor perspective and basis differences which are further reconciled below.

	General Fund	Public Works Operating Fund	American Rescue Plan Grant Fund
Net Change in Fund Balance (GAAP)	\$ 4,640,456	\$ 20,799,720	(\$ 1,627,857)
<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)	(2,635,080)	(19,335,047)	-
<u>Adjustment for Basis Differences:</u>			
To Adjust for Revenues and Deferrals	(1,358,220)	700,694	18,889,280
To Adjust for Expenditures and Accruals	<u>1,034,004</u>	<u>(17,131)</u>	<u>2,656,290</u>
Net Change in Fund Balance (Budgetary Basis)	<u>\$ 1,681,160</u>	<u>\$ 2,148,236</u>	<u>\$19,917,713</u>

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

	Calcasieu Parish Library Fund	Drainage Lateral Cleanup Fund
Net Change in Fund Balance (GAAP)	\$ 1,082,849	(\$ 146,634)
<u>Adjustment for Perspective Differences:</u>		
To Adjust for Activity Related to GASB Statement No. 54 Implementation for Funds with Separate Legally Adopted Budgets (See Discussion Above)	-	-
<u>Adjustment for Basis Differences:</u>		
To Adjust for Revenues and Deferrals	644,767	(18,204,211)
To Adjust for Expenditures and Accruals	<u>1,366,516</u>	<u>18,198,530</u>
Net Change in Fund Balance (Budgetary Basis)	<u>\$ 3,094,132</u>	<u>(\$ 152,315)</u>

B. Fund Balance / Net Position Information

Net Position Restatements – Governmental Activities - Primary Government

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

	Ending 12/31/21 Net Position Balance	Prior Period Adjustments / Change in Accounting Principle	Beginning 1/1/22 Net Position Balance as Restated
Governmental Activities Net Position	<u>\$1,116,363,960</u>	<u>\$9,173,546</u>	<u>\$1,125,537,506</u>

Prior Period Adjustments - The following prior period adjustments were made to the December 31, 2021, ending balance:

- The beginning net position of the Human Services fund was increased by \$6,822 to account for voided checks. Both net position and change in net position for 2021 were increased by \$6,822.
- The net capital asset beginning balance for governmental activities of \$682,464,449 was increased by \$9,458,233 to \$691,922,682 to properly reflect the January 1, 2022, beginning net position for governmental activities and was comprised of the following:
 - Land and Right of Ways was increased by \$19,800 to properly reflect the addition of one right of way not previously recorded. Both net position and change in net position for 2021 increased by \$19,800.
 - Buildings and Improvements was increased by \$6,332,893 and the related accumulated depreciation decreased by \$161,452 to properly adjust the costs of five assets and to record one previously unrecorded asset. Both net position and change in net position for 2021 increased by \$6,494,345.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

- Machinery and Equipment was decreased by \$136,764 and the related accumulated depreciation decreased by \$114,903 to properly record the retirement eleven assets and the addition of one asset in the prior year. Both net position and change in net position for 2021 decreased by \$21,861.
- Bridges was increased by \$1,348,548 to account for three previously unrecorded bridges. Accumulated depreciation increased by \$216,986. Both net position and change in net position for 2021 were increased by \$1,131,562.
- Roads was decreased by \$1,712,009 to account for the cost adjustment of two roads and the abandonment of five roads in previous years. The Parish uses the modified approach therefore there is no depreciation recorded. As a result, net position and change in net position for 2021 decreased by \$1,712,009.
- Construction in Progress was increased by \$3,111,176 to account for the addition of eight projects as well as the removal of one project. Both net position and change in net position for 2021 were increased by \$3,111,176.
- Right of Use Assets was increased by \$924,898 and the related accumulated depreciation increased \$468,846. See change in accounting principle section below for more information.

Change in Accounting Principle - The Parish implemented GASB Statement No. 87, *Leases*, in 2022. The Statement establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about an entity's leasing activities. As a result of implementing this standard, the Parish increased its right of use assets by \$924,898, increased its accumulated depreciation by \$489,678, increased its lease liability by \$468,846, increased its lease receivable by \$1,161,187 and increased its deferred inflow by \$983,851. Both net position and change in net position for 2021 increased by \$143,711.

Fund Balance Restatement - Governmental Funds - Primary Government

The following table discloses restatements of fund balance for the primary government:

	Ending 12/31/21 Fund Balance	Prior Period Adjustments / Change in Accounting Principle	Beginning 1/1/22 Fund Balance as Restated
Governmental Activities Net Position	<u>\$471,848,061</u>	<u>\$6,822</u>	<u>\$471,854,883</u>

Prior Period Adjustments - The following prior period adjustments were made to the December 31, 2021, ending balance:

- The beginning net position of the Human Services fund was increased by \$6,822 to account for voided checks. Both net position and change in net position for 2021 were increased by \$6,822.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

Net Position Restatements - Discretely Presented Component Units

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

	Ending 12/31/21 Net Position Balance	Prior Period Adjustments and Change in Accounting Principle **	Beginning 1/1/22 Net Position Balance as Restated
Net Position – Component Units	<u>\$447,156,761</u>	<u>\$1,022,582</u>	<u>\$448,179,343</u>

Prior Period Adjustments - The following adjustments were made to the December 31, 2021, ending balance:

- Gravity Drainage District No. 6 of Wards 5 and 6 had a prior period adjustment in the amount of \$175,077 to account for additional land and right of ways not recorded in the prior year. As a result, net position and change in net position for 2021 increased by \$175,077.
- Gravity Drainage District No. 8 of Ward 1 had a prior period adjustment in the amount of \$122,594 to account for a construction in progress project not previously recorded. As a result, net position and change in net position for 2021 increased by \$122,594.
- Gravity Drainage District No. 2 of Ward 7 had a prior period adjustment in the amount of \$57 to account for accumulated depreciation for machinery and equipment not properly recorded in the prior year. Accumulated depreciation increased by \$57. As a result, net position and change in net position for 2021 decreased by \$57.
- Recreation District No. 1 of Ward 3 had a prior period adjustment in the amount of \$452,485 to account for a construction in progress project not properly recorded in the prior year. As a result, net position and change in net position increased for 2021 in the amount of \$452,485.
- Recreation District No. 1 of Ward 4 had a prior period adjustment in the amount of \$3,000 to account for a construction in progress project not properly recorded in the prior year. As a result, net position and change in net position increased for 2021 in the amount of \$3,000.
- Fire Protection District No. 4 of Ward 4 had a prior period adjustment in the amount of \$496 to correct the cost reporting for a retired asset. Machinery and equipment was reduced by \$78 while accumulated depreciation decreased \$573. As a result, net position and change in net position increased by \$495.
- Fire Protection District No. 1 of Ward 6 had a prior period adjustment in the amount of \$1,175 to correct accumulated depreciation. Accumulated depreciation increased by \$1,175. As a result, net position and change in net position decreased by \$1,175.
- Calcasieu Parish Coroner had a prior period adjustment in the amount of \$7,145 to properly record machinery and equipment. Machinery and equipment increased by \$7,145. As a result, net position and change in net position increased by \$7,145.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

Change in Accounting Principle - The discretely presented component units below implemented GASB Statement No. 87, *Leases*, in 2022.

- Gravity Drainage District No. 4 of Ward 3 increased its right-to-use assets in the amount of \$219,454, increased accumulated amortization of \$132,045 and increased related liabilities of \$97,646. Capital lease liabilities of \$106,962 were reclassified to lease obligations upon implementation. As a result, net position and change in net position for 2021 was decreased by \$10,237.
- Airport Authority for Airport District #1 increased its lease receivable in the amount of \$5,641,426 and increased deferred inflows related to leases in the amount of \$5,540,026. As a result, net position and change in net position for 2021 was increased by \$101,400.
- Recreation District No. 1 of Ward 3 increased its right-to-use assets in the amount of \$70,827, increased accumulated amortization of \$61,384, and increased related liabilities of \$11,041. As a result, net position and change in net position for 2021 was decreased by \$1,598.
- West Calcasieu Cameron Hospital increased its right-to-use assets in the amount of \$4,626,942 and accumulative amortization of \$3,044,556. Liabilities related to right-to-use assets increased by \$1,406,374 while capital lease liabilities of \$372,728 were reclassified to lease obligations upon implementation. As a result, net position and change in net position for 2021 was increased by \$176,012.
- 14th Judicial District Criminal Court Fund increased its right-to-use assets in the amount of \$49,437, increased accumulated amortization of \$19,363 and increased related liabilities of \$32,633. As a result, net position and change in net position for 2021 was decreased by \$2,559.
- Fire Protection District No. Four of Ward Four reclassified capital lease liabilities of \$546,519 to lease obligation upon implementation of GASB No. 87. There is no change in net position as a result of this reclassification.

Fund Balance Restrictions

The face of the Balance Sheet for the fund financial statements identifies the details associated with the categories of fund balance except for the line item “Other Restrictions” under the Restricted Fund Balances. The details of the “Other Restrictions” line items are as follows:

	Governmental Funds
<u>External Legal Constraints:</u>	
Dedicated Property Taxes Authorized by Electorate to Specific Special Revenue Funds and Purposes	\$ 46,515,858
Dedicated Sales Tax for Solid Waste	2,788,853
Grant Funds Restricted for Specific Programs	2,268,944
Debt Service	2,411,550
Dedicated Court Fees for Law Library	<u>175,512</u>
Total Restricted Fund Balance – “Other Restrictions”	<u>\$ 54,160,717</u>

Deficit Fund Balance/Net Position

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

- American Rescue Plan Fund – (\$1,680,301)
- Drainage Lateral Cleanup Fund – (\$1,300,884)

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

The Drainage Lateral Cleanup Fund reported a deficit fund balance of \$15,090,219 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 Drainage Lateral Cleanup 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 deficit fund balance for the American Rescue Fund is due to the investment market adjustment at year end. This is a temporary issue.

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

- The Calcasieu Parish Coroner (a nonmajor component unit) has a deficit net position of \$144,302.
- The Consolidated Gravity Drainage District No. 2 (a nonmajor component unit) reported a deficit net position of \$897,776 at the year end.

Net Position Restrictions

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

	Primary Government	Component Units
<u>Capital Projects:</u>		
Dedicated Sales Tax for Road Construction and Improvement	\$ 155,260,809	\$ -
Various Sources of Revenue and Debt Specifically Issued for Construction and Improvement Projects	-	<u>1,406,917</u>
Total Net Position Restricted for Capital Projects	155,260,809	1,406,917
<u>Debt Service:</u>		
Dedicated Property Tax Revenue and Other Revenue Allocated for Debt Repayment	<u>2,794,996</u>	<u>4,307,032</u>
Total Net Position Restricted for Debt Service	2,794,996	4,307,032
<u>External Legal Constraints:</u>		
Net pension asset from Parochial Employee Retirement System (PERS)	21,683,154	32,373,492
Dedicated Property Taxes Authorized by Electorate to Specific Special Revenue Funds and Purposes	62,071,663	-
Dedicated Sales Tax for Road Maintenance and Construction	96,892,289	-
State Road Funds Dedicated for Transportation	17,623,488	-
Dedicated Sales Tax for Solid Waste	2,774,913	-
Grant Funds Restricted for Specific Programs	<u>2,194,120</u>	<u>-</u>
Total Net Position Restricted for External Legal Constraints	<u>203,239,627</u>	<u>32,373,492</u>
Total Restricted Net Position	<u>\$ 361,295,432</u>	<u>\$ 38,087,441</u>

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022**

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 2022 is as follows:

Brian Abshire	\$ 19,200	Chris Landry	19,200
Joe Andrepont	19,200	Eddie Lewis	19,200
Judd Bares	19,200	Roger Marcantel	19,200
Anthony Bartie	19,200	Ashton Richard	19,200
Guy Brame	19,200	Mike Smith	19,200
Randy Burleigh	19,200	Tony Stelly, President	21,600
Tony Guillory	19,200	Tony Tramonte	<u>19,200</u>
Ron Hayes	19,200	Total	<u>\$290,400</u>

B. Communication District Wireless E911 Service

Act 1029 of the 1999 Louisiana Revised Statutes authorizes the Parish governing authority of a Communication District to levy an emergency telephone service charge on wireless communication systems to pay the costs of implementing Federal Communication Commission (FCC) ordered enhancements to the E911 system. The Act further requires those governing authorities to disclose in the audited financial statements the information on the revenues derived from the service charge, the use of such revenues, and the status of implementation of wireless E911 service. An emergency telephone service charge of \$1.25 per month per subscriber is currently being collected. This revenue will be used to pay the costs of technological enhancements to the E911 system. A total of \$28,889,226 has been spent thus far with \$2,207,758 being spent in 2022. The Communication District has collected the following revenues:

Year	Collected Amount	Year	Collected Amount
2000	\$ 349,549	2012	1,199,497
2001	815,785	2013	1,670,700
2002	611,274	2014	1,373,540
2003	610,828	2015	1,341,293
2004	628,089	2016	1,462,288
2005	955,337	2017	2,063,731
2006	1,159,430	2018	2,039,587
2007	1,188,033	2019	2,032,121
2008	1,334,823	2020	2,219,247
2009	1,421,192	2021	2,286,540
2010	1,304,981	2022	<u>2,062,230</u>
2011	1,378,444	Total	<u>\$31,508,539</u>



**CALCASIEU PARISH POLICE JURY
 MODIFIED APPROACH FOR REPORTING INFRASTRUCTURE ASSETS -
 ROAD INFRASTRUCTURE CONDITION ASSESSMENT AND MAINTENANCE DATA
 FOR THE YEAR ENDED DECEMBER 31, 2022**

Completed Condition Assessments (Note 1):

<u>Year</u>	<u>Asphalt Road Infrastructure</u>
December 31, 2022	5.812
December 31, 2021	5.732
December 31, 2020	5.832

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

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

<u>Year</u>	<u>Budget (Estimated)</u>	<u>Actual</u>
December 31, 2022	\$9,825,070	\$12,101,407
December 31, 2021	\$13,913,151	\$14,855,352
December 31, 2020	\$15,169,021	\$10,615,538
December 31, 2019	\$17,723,192	\$18,061,384
December 31, 2018	\$17,900,910	\$18,145,957

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, 2022

Note 1 - Modified Approach

Calcasieu Parish maintains a comprehensive inventory of road infrastructure. This includes approximately 1,200 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 2022 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 eighteen percent (18%) in 2022 as compared to 2021, increased forty percent (40%) in 2021 as compared to 2020 and decreased forty-one percent (41%) in 2020 as compared to 2019. The 2022 decrease was related to supply chain issues and inclement weather resulting in delays in completion of 2021 projects and starting of 2022 projects. The 2021 increase was related to the completion of overlay projects that were postponed in 2020 because of the effects of the pandemic and Hurricanes Laura and Delta in Calcasieu Parish. 2019 overlays decreased only slightly (0.5%) as compared to 2018.

With respect to the variances between the actual maintenance expenditures and the budgeted expenditures, 2022 actual expenditures were twenty-three percent (23%) more than budgeted because of the completion of projects previously delayed due to supply chain issues and weather delays. 2020 actual expenditures were thirty percent (30%) less than budgeted due to two (2) overlay projects, budgeted at approximately \$5 million, being postponed because of the effects of the pandemic and Hurricanes Laura and Delta. 2021, 2019, and 2018 amounts were reasonable given that the variance was approximately seven percent (7%) in 2021, two percent (2%) in 2019, and one percent (1%) in 2018.

**CALCASIEU PARISH POLICE JURY
OTHER POSTEMPLOYMENT BENEFITS –
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
FOR THE YEAR ENDED DECEMBER 31, 2022⁽¹⁾**

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

Notes to the Schedule:

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

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

	Measurement Period	Employer Proportion of the Net Pension Liability (Asset)	Employer's Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a percentage of its Covered Payroll	Plan Fiduciary Net Position as a percentage of the Total Pension Liability
(1) PERS:	12/31/21	4.60%	(\$21,683,154)	\$30,883,604	(70.21%)	110.5%
	12/31/20	5.42%	(\$9,510,205)	\$36,204,666	(26.3%)	104.0%
	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%
(2) ROV:	6/30/22	0.49%	\$119,977	\$69,565	172.5%	82.5%
	6/30/21	0.52%	\$16,411	\$68,295	24.0%	97.7%
	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%	
(3) LASERS:	6/30/22	0.0024%	\$185,818	\$47,483	391.3%	63.7%
	6/30/21	.0024%	\$136,113	\$47,483	286.7%	72.8%
	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%	

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

- (1) Parochial Employees' Retirement System – December 31, 2021 report
- (2) Registrar of Voters Employees' Retirement System – June 30, 2022 report
- (3) Louisiana State Employees' Retirement System – June 30, 2022 report

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

	Fiscal Year End	Contractually Required Contribution	Contributions in Relation to Contractually Required Contribution	Contribution Deficiency (Excess)	Employer's Covered Payroll	Employer's Proportionate Share of the Contributions as a percentage of Covered Payroll
(1) PERS:	2022	\$3,797,654	\$3,797,654	\$-	\$33,015,205	11.5%
	2021	\$3,783,247	\$3,783,247	\$ -	\$30,883,604	12.25%
	2020	\$4,435,067	\$4,435,067	\$ -	\$36,204,666	12.25%
	2019	\$3,398,384	\$3,398,384	\$ -	\$29,551,181	11.5%
	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%
(2) ROV:	2022	\$12,245	\$12,245	\$-	\$69,565	17.6%
	2021	\$12,293	\$12,293	\$ -	\$68,295	18.0%
	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%
(3) LASERS:	2022	\$34,456	\$34,456	\$-	\$47,483	72.6%
	2021	\$20,494	\$20,494	\$ -	\$47,483	43.2%
	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%

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

- (1) Parochial Employees' Retirement System – December 31, 2021 report
- (2) Registrar of Voters Employees' Retirement System – June 30, 2022 report
- (3) Louisiana State Employees' Retirement System – June 30, 2022 report



NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

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

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

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

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

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

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

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

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

Community Development Block Grant (CDBG) Fund accounts for the disaster related grant funding received from the U.S. Department of Housing and Urban Development for 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 14th Judicial District Family and Juvenile Court Facility, the Calcasieu Parish Office of Juvenile Justice Services Complex, the Calcasieu Parish Animal Services Center, the Calcasieu Parish Coroner's Office and the Burton Coliseum Improvements. The major source of revenue is the transfers from other funds to be utilized to retire future debt including current year bond debt requirements, as well as, local revenue saved for debt retirement purposes.

Capital Projects Funds

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

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

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

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

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

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

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

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

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

**CALCASIEU PARISH POLICE JURY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2022**

	Special Revenue			
	Health Unit Fund	Solid Waste Fund	Office of Juvenile Justice Services Fund	Mosquito Control Fund
ASSETS				
Cash and cash equivalents	\$ 3,972,197	\$ 652,599	\$ 3,009,612	\$ 5,308,820
Investments	9,746,988	1,636,660	7,385,345	10,610,556
Receivable (net of allowances for uncollectibles):				
Property	6,062,256	-	8,523,376	5,107,023
Sales	-	625,000	-	-
Interest receivable	16,765	2,863	12,746	17,631
Other receivables	-	6,423	100	-
Intergovernmental receivable	38,331	8,228	260,707	96,526
Due from other funds	-	-	-	-
Prepaid items	-	-	48,115	4,360
Inventory	-	-	-	441,920
Total assets	<u>19,836,537</u>	<u>2,931,773</u>	<u>19,240,001</u>	<u>21,586,836</u>
DEFERRED OUTFLOWS OF RESOURCES				
Unavailable insurance payment	-	-	-	-
Total assets and deferred outflows of resources	<u>\$ 19,836,537</u>	<u>\$ 2,931,773</u>	<u>\$ 19,240,001</u>	<u>\$ 21,586,836</u>
LIABILITIES				
Accounts payable	\$ 222,246	\$ 128,588	\$ 102,276	\$ 13,264
Accrued liabilities	1,280	14,332	94,182	14,026
Intergovernmental payable	-	-	-	-
Due to other funds	142,678	-	1,125	-
Unearned revenue	-	-	-	-
Retainage payable	-	-	-	-
Other liabilities	-	-	-	-
Total liabilities	<u>366,204</u>	<u>142,920</u>	<u>197,583</u>	<u>27,290</u>
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for the next fiscal year	6,283,031	-	8,833,786	5,292,972
Unavailable revenue	-	-	-	-
Total deferred inflows of resources	<u>6,283,031</u>	<u>-</u>	<u>8,833,786</u>	<u>5,292,972</u>
FUND BALANCES				
Nonspendable:				
Prepaid items	-	-	48,115	4,360
Inventories	-	-	-	441,920
Restricted	13,187,302	2,788,853	10,160,517	15,820,294
Assigned:				
Capital improvement projects	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	<u>13,187,302</u>	<u>2,788,853</u>	<u>10,208,632</u>	<u>16,266,574</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 19,836,537</u>	<u>\$ 2,931,773</u>	<u>\$ 19,240,001</u>	<u>\$ 21,586,836</u>

Special Revenue

Coliseum Tax Fund	Housing Fund	Human Services Grant Funds	Calcasieu Workforce Center Fund	CDBG Fund	Hazard Mitigation Fund
\$ 404,060	\$ 1,228,325	\$ 874,614	\$ 50,775	\$ 462,434	\$ -
935,012	1,389,480	84,607	-	15	-
3,652,941	-	-	-	-	-
-	-	-	-	-	-
1,874	2,141	163	-	3	-
-	-	-	-	-	15,525
5,171	99,367	455,105	307,077	-	868,687
-	-	1,232	90	-	1,033
2,689	4,600	22,531	18,393	-	-
-	-	-	-	-	-
<u>5,001,747</u>	<u>2,723,913</u>	<u>1,438,252</u>	<u>376,335</u>	<u>462,452</u>	<u>885,245</u>
-	-	-	-	-	-
<u>\$ 5,001,747</u>	<u>\$ 2,723,913</u>	<u>\$ 1,438,252</u>	<u>\$ 376,335</u>	<u>\$ 462,452</u>	<u>\$ 885,245</u>
\$ 103,909	\$ 48,270	\$ 92,954	\$ 95,198	\$ -	\$ 148,595
20,750	13,260	24,111	26,442	-	10,352
-	3,121	-	-	-	-
-	29,205	171,048	-	-	648,354
-	1,979,708	92,381	18,393	461,577	-
-	-	-	-	-	-
-	42,514	14,200	-	-	-
<u>124,659</u>	<u>2,116,078</u>	<u>394,694</u>	<u>140,033</u>	<u>461,577</u>	<u>807,301</u>
3,785,971	-	-	-	-	-
-	-	-	-	-	-
<u>3,785,971</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
2,689	4,600	22,531	18,393	-	-
-	-	-	-	-	-
1,088,428	603,235	1,021,027	217,909	875	77,944
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,091,117</u>	<u>607,835</u>	<u>1,043,558</u>	<u>236,302</u>	<u>875</u>	<u>77,944</u>
<u>\$ 5,001,747</u>	<u>\$ 2,723,913</u>	<u>\$ 1,438,252</u>	<u>\$ 376,335</u>	<u>\$ 462,452</u>	<u>\$ 885,245</u>

continued

**CALCASIEU PARISH POLICE JURY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2022**

	Special Revenue				
	Coastal Impact Assistance Fund	Homeland Security Fund	Parish Road and Drainage Trust Fund	Calcasieu Parish Law Library Commission	Fire Protection District No. 2 of Ward 3
ASSETS					
Cash and cash equivalents	\$ 1,798,058	\$ 1,401	\$ 1,645,413	\$ 51,472	\$ 202,808
Investments	4,412,495	3,439	4,037,900	126,264	497,698
Receivable (net of allowances for uncollectibles):					
Property	-	-	1,000,000	-	2,688,916
Sales	-	-	-	-	-
Interest receivable	7,121	6	6,690	201	744
Other receivables	-	-	-	-	96,439
Intergovernmental receivable	4,017	-	-	2,102	-
Due from other funds	-	-	-	-	17,567
Prepaid items	-	-	-	-	-
Inventory	-	-	-	-	-
Total assets	<u>6,221,691</u>	<u>4,846</u>	<u>6,690,003</u>	<u>180,039</u>	<u>3,504,172</u>
DEFERRED OUTFLOWS OF RESOURCES					
Unavailable insurance payment	-	-	-	-	14,897
Total assets and deferred outflows of resources	<u>\$ 6,221,691</u>	<u>\$ 4,846</u>	<u>\$ 6,690,003</u>	<u>\$ 180,039</u>	<u>\$ 3,519,069</u>
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ 46,627	\$ 4,527	\$ 3,615
Accrued liabilities	-	-	-	-	-
Intergovernmental payable	-	-	-	-	14,897
Due to other funds	-	-	-	-	2,229
Unearned revenue	5,878,583	-	-	-	-
Retainage payable	-	-	-	-	63,529
Other liabilities	-	-	-	-	-
Total liabilities	<u>5,878,583</u>	<u>-</u>	<u>46,627</u>	<u>4,527</u>	<u>84,270</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for the next fiscal year	-	-	1,000,000	-	2,797,922
Unavailable revenue	-	-	-	-	20,936
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>1,000,000</u>	<u>-</u>	<u>2,818,858</u>
FUND BALANCES					
Nonspendable:					
Prepaid items	-	-	-	-	-
Inventories	-	-	-	-	-
Restricted	343,108	4,846	5,643,376	175,512	615,941
Assigned:					
Capital improvement projects	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	<u>343,108</u>	<u>4,846</u>	<u>5,643,376</u>	<u>175,512</u>	<u>615,941</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 6,221,691</u>	<u>\$ 4,846</u>	<u>\$ 6,690,003</u>	<u>\$ 180,039</u>	<u>\$ 3,519,069</u>

Debt Service	Capital Projects				
Major Facilities Debt Service Fund	Courthouse Complex Fund	Parks Capital Improvement Fund	Coliseum Capital Improvement Fund	South Ward 3 Sewer Main Fund	Human Services Capital Fund
\$ 874,771	\$ 1,047,983	\$ 784,950	\$ 282,713	\$ 779,416	\$ 229
1,533,863	2,571,787	1,926,293	693,787	1,912,713	563
-	-	-	-	-	-
-	-	-	-	-	-
2,916	4,872	1,983	1,119	3,121	1
-	-	-	-	-	-
-	-	-	-	-	318
-	-	-	-	-	-
-	-	-	-	-	-
<u>2,411,550</u>	<u>3,624,642</u>	<u>2,713,226</u>	<u>977,619</u>	<u>2,695,250</u>	<u>1,111</u>
-	-	-	-	-	-
<u>\$ 2,411,550</u>	<u>\$ 3,624,642</u>	<u>\$ 2,713,226</u>	<u>\$ 977,619</u>	<u>\$ 2,695,250</u>	<u>\$ 1,111</u>
\$ -	\$ 165,503	\$ 4,950	\$ -	\$ 11,925	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	276,201	550	-	-	-
-	-	-	-	-	-
-	<u>441,704</u>	<u>5,500</u>	<u>-</u>	<u>11,925</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
2,411,550	-	-	-	-	-
-	3,182,938	2,707,726	977,619	2,683,325	1,111
-	-	-	-	-	-
<u>2,411,550</u>	<u>3,182,938</u>	<u>2,707,726</u>	<u>977,619</u>	<u>2,683,325</u>	<u>1,111</u>
<u>\$ 2,411,550</u>	<u>\$ 3,624,642</u>	<u>\$ 2,713,226</u>	<u>\$ 977,619</u>	<u>\$ 2,695,250</u>	<u>\$ 1,111</u>

continued



**CALCASIEU PARISH POLICE JURY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2022**

	Capital Projects				Total Nonmajor Governmental Funds
	Fire Training Center Capital Fund	Major Facilities Capital Improvement Fund	Stormwater Capital Fund	State Transportation Fund	
ASSETS					
Cash and cash equivalents	\$ 33,237	\$ 24,149,394	\$ 2,134,936	\$ -	\$ 49,750,217
Investments	81,565	5,053,082	5,239,205	-	59,879,317
Receivable (net of allowances for uncollectibles):					
Property	-	-	-	-	27,034,512
Sales	-	-	-	-	625,000
Interest receivable	132	72,899	9,318	-	165,309
Other receivables	-	-	-	-	118,487
Intergovernmental receivable	-	-	61,330	145,989	2,352,955
Due from other funds	-	435,478	1,361,002	-	1,816,402
Prepaid items	-	-	-	-	100,688
Inventory	-	-	-	-	441,920
Total assets	<u>114,934</u>	<u>29,710,853</u>	<u>8,805,791</u>	<u>145,989</u>	<u>142,284,807</u>
DEFERRED OUTFLOWS OF RESOURCES					
Unavailable insurance payment	-	-	-	-	14,897
Total assets and deferred outflows of resources	<u>\$ 114,934</u>	<u>\$ 29,710,853</u>	<u>\$ 8,805,791</u>	<u>\$ 145,989</u>	<u>\$ 142,299,704</u>
LIABILITIES					
Accounts payable	\$ -	\$ 1,147,210	\$ 1,490,709	\$ -	\$ 3,830,366
Accrued liabilities	-	-	-	-	218,735
Intergovernmental payable	-	-	-	-	18,018
Due to other funds	-	-	-	-	994,639
Unearned revenue	-	-	-	-	8,430,642
Retainage payable	-	1,180,783	141,645	-	1,662,708
Other liabilities	-	-	-	-	56,714
Total liabilities	<u>-</u>	<u>2,327,993</u>	<u>1,632,354</u>	<u>-</u>	<u>15,211,822</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for the next fiscal year	-	-	-	-	27,993,682
Unavailable revenue	-	-	-	-	20,936
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>28,014,618</u>
FUND BALANCES					
Nonspendable:					
Prepaid items	-	-	-	-	100,688
Inventories	-	-	-	-	441,920
Restricted	-	-	-	-	54,160,717
Assigned:					
Capital improvement projects	114,934	27,382,860	7,173,437	145,989	44,369,939
Unassigned	-	-	-	-	-
Total fund balances	<u>114,934</u>	<u>27,382,860</u>	<u>7,173,437</u>	<u>145,989</u>	<u>99,073,264</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 114,934</u>	<u>\$ 29,710,853</u>	<u>\$ 8,805,791</u>	<u>\$ 145,989</u>	<u>\$ 142,299,704</u>

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>Special Revenue</u>			
	<u>Health Unit Fund</u>	<u>Solid Waste Fund</u>	<u>Office of Juvenile Justice Services Fund</u>	<u>Mosquito Control Fund</u>
REVENUES				
Taxes:				
Property	\$ 6,161,037	\$ -	\$ 8,662,342	\$ 5,441,193
Sales	-	7,700,000	-	-
Intergovernmental revenues	111,936	41,098	1,389,100	487,617
Charges for services	-	-	11,450	-
Fines and forfeitures	-	-	4,489	-
Investment earnings	(341,670)	(48,292)	(256,126)	(382,330)
Sale of assets	377	224,424	1,688	2,110
Donations	-	-	-	-
Miscellaneous revenues	639	3,953	1,044	565
Total revenues	<u>5,932,319</u>	<u>7,921,183</u>	<u>9,813,987</u>	<u>5,549,155</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	7,705,864	-
Public works	-	-	-	-
Sanitation	-	8,982,297	-	-
Health and welfare	1,522,059	-	-	3,426,319
Culture and recreation	-	-	-	-
Capital outlay	171,854	4,503	196,892	15,295
Intergovernmental	-	-	30,000	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	<u>1,693,913</u>	<u>8,986,800</u>	<u>7,932,756</u>	<u>3,441,614</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4,238,406</u>	<u>(1,065,617)</u>	<u>1,881,231</u>	<u>2,107,541</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	78,495
Transfers out	(4,462,723)	-	(991,687)	(254,200)
Insurance proceeds	-	-	-	32,021
Total other financing sources and uses	<u>(4,462,723)</u>	<u>-</u>	<u>(991,687)</u>	<u>(143,684)</u>
Net change in fund balances	(224,317)	(1,065,617)	889,544	1,963,857
Fund balances at beginning of year, as restated	13,411,619	3,854,470	9,319,088	14,302,717
Fund balances at end of year	<u>\$ 13,187,302</u>	<u>\$ 2,788,853</u>	<u>\$ 10,208,632</u>	<u>\$ 16,266,574</u>

Special Revenue

Coliseum Tax Fund	Housing Fund	Human Services Grant Funds	Calcasieu Workforce Center Fund	CDBG Fund	Hazard Mitigation Fund
\$ 3,712,411	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
26,708	7,250,673	6,098,074	3,505,572	8,227	3,552,874
1,130,947	205	21,199	-	-	207,098
-	-	-	-	-	-
(21,854)	(19,084)	13,704	917	25	178
1,020	-	-	2,798	-	-
-	38	21,000	-	-	-
718	-	2,735	-	-	-
<u>4,849,950</u>	<u>7,231,832</u>	<u>6,156,712</u>	<u>3,509,287</u>	<u>8,252</u>	<u>3,760,150</u>
-	-	-	-	-	-
-	-	-	-	-	4,000,757
-	-	-	-	8,228	-
-	-	-	-	-	-
-	7,455,980	6,570,270	3,277,518	-	-
4,413,273	-	-	-	-	-
67,696	10,492	12,512	-	-	-
362,657	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>4,843,626</u>	<u>7,466,472</u>	<u>6,582,782</u>	<u>3,277,518</u>	<u>8,228</u>	<u>4,000,757</u>
<u>6,324</u>	<u>(234,640)</u>	<u>(426,070)</u>	<u>231,769</u>	<u>24</u>	<u>(240,607)</u>
-	30,146	652,973	-	6,346	318,551
(250,000)	-	-	(135,993)	-	-
-	-	-	-	-	-
<u>(250,000)</u>	<u>30,146</u>	<u>652,973</u>	<u>(135,993)</u>	<u>6,346</u>	<u>318,551</u>
(243,676)	(204,494)	226,903	95,776	6,370	77,944
1,334,793	812,329	816,655	140,526	(5,495)	-
<u>\$ 1,091,117</u>	<u>\$ 607,835</u>	<u>\$ 1,043,558</u>	<u>\$ 236,302</u>	<u>\$ 875</u>	<u>\$ 77,944</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, 2022

	Special Revenue				
	Coastal Impact Assistance Fund	Homeland Security Fund	Parish Road and Drainage Trust Fund	Calcasieu Parish Law Library Commission	Fire Protection District No. 2 of Ward 3
REVENUES					
Taxes:					
Property	\$ -	\$ -	\$ 1,000,000	\$ -	\$ 2,892,190
Sales	-	-	-	-	-
Intergovernmental revenues	16,067	90,716	-	-	245,822
Charges for services	-	-	-	74,925	-
Fines and forfeitures	-	-	-	-	-
Investment earnings	(169,910)	(127)	(146,226)	(4,861)	(17,710)
Sale of assets	-	-	-	-	-
Donations	-	-	-	-	-
Miscellaneous revenues	-	-	-	-	-
Total revenues	<u>(153,843)</u>	<u>90,589</u>	<u>853,774</u>	<u>70,064</u>	<u>3,120,302</u>
EXPENDITURES					
Current:					
General government	-	-	-	62,153	-
Public safety	72,401	-	-	-	101,357
Public works	-	-	-	-	-
Sanitation	-	-	-	-	-
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Capital outlay	-	90,716	-	-	583,240
Intergovernmental	-	-	727,219	-	2,834,701
Debt service:					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total expenditures	<u>72,401</u>	<u>90,716</u>	<u>727,219</u>	<u>62,153</u>	<u>3,519,298</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(226,244)</u>	<u>(127)</u>	<u>126,555</u>	<u>7,911</u>	<u>(398,996)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Insurance proceeds	-	-	-	-	442,620
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>442,620</u>
Net change in fund balances	(226,244)	(127)	126,555	7,911	43,624
Fund balances at beginning of year, as restated	569,352	4,973	5,516,821	167,601	572,317
Fund balances at end of year	<u>\$ 343,108</u>	<u>\$ 4,846</u>	<u>\$ 5,643,376</u>	<u>\$ 175,512</u>	<u>\$ 615,941</u>

<u>Debt Service</u>	<u>Capital Projects</u>				
	<u>Major Facilities Debt Service Fund</u>	<u>Courthouse Complex Fund</u>	<u>Parks Capital Improvement Fund</u>	<u>Coliseum Capital Improvement Fund</u>	<u>South Ward 3 Sewer Main Fund</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	1,137
-	-	-	-	-	-
(31,635)	(56,883)	(91,224)	(26,865)	(67,994)	(38)
-	-	-	-	-	-
-	-	-	-	-	-
<u>(31,635)</u>	<u>(56,883)</u>	<u>(91,224)</u>	<u>(26,865)</u>	<u>(67,994)</u>	<u>1,099</u>
30	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	11	6	20	-
-	3,639,094	354,788	-	271,317	-
-	-	-	-	-	-
1,220,000	-	-	-	-	-
<u>1,582,750</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>2,802,780</u>	<u>3,639,094</u>	<u>354,799</u>	<u>6</u>	<u>271,337</u>	<u>-</u>
<u>(2,834,415)</u>	<u>(3,695,977)</u>	<u>(446,023)</u>	<u>(26,871)</u>	<u>(339,331)</u>	<u>1,099</u>
3,200,000	-	1,500,000	250,000	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>3,200,000</u>	<u>-</u>	<u>1,500,000</u>	<u>250,000</u>	<u>-</u>	<u>-</u>
365,585	(3,695,977)	1,053,977	223,129	(339,331)	1,099
2,045,965	6,878,915	1,653,749	754,490	3,022,656	12
<u>\$ 2,411,550</u>	<u>\$ 3,182,938</u>	<u>\$ 2,707,726</u>	<u>\$ 977,619</u>	<u>\$ 2,683,325</u>	<u>\$ 1,111</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, 2022

	Fire Training Center Construction Fund	Major Facilities Capital Improvement Fund	Stormwater Capital Fund	State Transportation Fund	Total Nonmajor Governmental Funds
REVENUES					
Taxes:					
Property	\$ -	\$ -	\$ -	\$ -	\$ 27,869,173
Sales	-	-	-	-	7,700,000
Intergovernmental revenues	-	-	181,475	145,989	23,153,085
Charges for services	-	-	-	-	1,445,824
Fines and forfeitures	-	-	-	-	4,489
Investment earnings	(2,901)	(1,630)	(155,661)	-	(1,828,197)
Sale of assets	-	-	-	-	232,417
Donations	-	-	-	-	21,038
Miscellaneous revenues	-	-	-	-	9,654
Total revenues	<u>(2,901)</u>	<u>(1,630)</u>	<u>25,814</u>	<u>145,989</u>	<u>58,607,483</u>
EXPENDITURES					
Current:					
General government	-	-	-	-	62,183
Public safety	-	-	-	-	11,880,379
Public works	-	-	75	-	8,303
Sanitation	-	-	-	-	8,982,297
Health and welfare	371	-	-	-	22,252,517
Culture and recreation	-	-	-	-	4,413,310
Capital outlay	-	4,795,128	4,936,410	-	15,149,937
Intergovernmental	-	-	-	-	3,954,577
Debt service:					
Principal retirement	-	-	-	-	1,220,000
Interest and fiscal charges	-	-	-	-	1,582,750
Total expenditures	<u>371</u>	<u>4,795,128</u>	<u>4,936,485</u>	<u>-</u>	<u>69,506,253</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,272)</u>	<u>(4,796,758)</u>	<u>(4,910,671)</u>	<u>145,989</u>	<u>(10,898,770)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	8,277,165	1,961,002	-	16,274,678
Transfers out	-	-	-	-	(6,094,603)
Insurance proceeds	-	-	-	-	474,641
Total other financing sources and uses	<u>-</u>	<u>8,277,165</u>	<u>1,961,002</u>	<u>-</u>	<u>10,654,716</u>
Net change in fund balances	(3,272)	3,480,407	(2,949,669)	145,989	(244,054)
Fund balances at beginning of year, as restated	118,206	23,902,453	10,123,106	-	99,317,318
Fund balances at end of year	<u>\$ 114,934</u>	<u>\$ 27,382,860</u>	<u>\$ 7,173,437</u>	<u>\$ 145,989</u>	<u>\$ 99,073,264</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, 2022**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Ad valorem	\$ 5,891,000	\$ 5,891,000	\$ 6,140,770	\$ 249,770
Intergovernmental revenues	109,850	109,850	74,287	(35,563)
Investment income	40,000	40,000	196,007	156,007
Sale of assets	-	-	377	377
Miscellaneous revenues	-	-	639	639
Total revenues	<u>6,040,850</u>	<u>6,040,850</u>	<u>6,412,080</u>	<u>371,230</u>
EXPENDITURES				
Current:				
Health and welfare	<u>1,831,744</u>	<u>2,165,627</u>	<u>1,960,345</u>	<u>205,282</u>
Excess (deficiency) of revenues over expenditures	<u>4,209,106</u>	<u>3,875,223</u>	<u>4,451,735</u>	<u>576,512</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(3,085,983)</u>	<u>(3,993,372)</u>	<u>(3,917,051)</u>	<u>76,321</u>
Total other financing sources (uses)	<u>(3,085,983)</u>	<u>(3,993,372)</u>	<u>(3,917,051)</u>	<u>76,321</u>
Net change in fund balances	1,123,123	(118,149)	534,684	652,833
Fund balances beginning of year	<u>13,688,112</u>	<u>13,688,112</u>	<u>13,807,901</u>	<u>119,789</u>
Fund balances end of year	<u>\$ 14,811,235</u>	<u>\$ 13,569,963</u>	<u>\$ 14,342,585</u>	<u>\$ 772,622</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, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Sales	\$ 7,500,000	\$ 7,500,000	\$ 7,500,000	\$ -
Intergovernmental revenue	13,730	32,145	32,870	725
Investment income	15,000	24,000	35,603	11,603
Miscellaneous revenue	125,000	228,000	232,806	4,806
Total revenues	<u>7,653,730</u>	<u>7,784,145</u>	<u>7,801,279</u>	<u>17,134</u>
EXPENDITURES				
Current:				
Public works	<u>9,919,968</u>	<u>9,989,168</u>	<u>8,995,696</u>	<u>993,472</u>
Net change in fund balances	(2,266,238)	(2,205,023)	(1,194,417)	1,010,606
Fund balances beginning of year	<u>3,552,171</u>	<u>3,552,171</u>	<u>3,588,402</u>	<u>36,231</u>
Fund balances end of year	<u>\$ 1,285,933</u>	<u>\$ 1,347,148</u>	<u>\$ 2,393,985</u>	<u>\$ 1,046,837</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, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Ad valorem	\$ 8,283,000	\$ 8,283,000	\$ 8,633,848	\$ 350,848
Intergovernmental revenues	1,163,100	1,163,100	1,366,302	203,202
Charges for services	20,005	20,005	11,450	(8,555)
Fines and forfeitures	-	-	4,489	4,489
Investment income	26,500	26,500	156,409	129,909
Sale of assets	-	-	1,688	1,688
Miscellaneous revenues	150	150	1,044	894
Total revenues	<u>9,492,755</u>	<u>9,492,755</u>	<u>10,175,230</u>	<u>682,475</u>
EXPENDITURES				
Current:				
Public safety	<u>8,496,532</u>	<u>8,154,842</u>	<u>7,822,574</u>	<u>332,268</u>
Excess (deficiency) of revenues over expenditures	<u>996,223</u>	<u>1,337,913</u>	<u>2,352,656</u>	<u>1,014,743</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(685,000)</u>	<u>(1,026,690)</u>	<u>(1,026,687)</u>	<u>3</u>
Total other financing sources (uses)	<u>(685,000)</u>	<u>(1,026,690)</u>	<u>(1,026,687)</u>	<u>3</u>
Net change in fund balances	311,223	311,223	1,325,969	1,014,746
Fund balances beginning of year	<u>8,246,891</u>	<u>8,246,891</u>	<u>9,446,482</u>	<u>1,199,591</u>
Fund balances end of year	<u>\$ 8,558,114</u>	<u>\$ 8,558,114</u>	<u>\$ 10,772,451</u>	<u>\$ 2,214,337</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, 2022**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Ad valorem	\$ 5,212,000	\$ 5,212,000	\$ 5,422,939	\$ 210,939
Intergovernmental revenues	86,560	86,560	391,090	304,530
Investment income	82,760	82,760	207,668	124,908
Sale of assets	-	-	2,110	2,110
Miscellaneous revenue	-	-	565	565
Total revenues	<u>5,381,320</u>	<u>5,381,320</u>	<u>6,024,372</u>	<u>643,052</u>
EXPENDITURES				
Current:				
Health and welfare	<u>5,198,089</u>	<u>5,198,089</u>	<u>3,366,773</u>	<u>1,831,316</u>
Excess (deficiency) of revenues over expenditures	<u>183,231</u>	<u>183,231</u>	<u>2,657,599</u>	<u>2,474,368</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	148,951	148,951	78,495	(70,456)
Transfers out	(254,200)	(254,200)	(254,200)	-
Insurance proceeds	-	-	32,021	32,021
Total other financing sources (uses)	<u>(105,249)</u>	<u>(105,249)</u>	<u>(143,684)</u>	<u>(38,435)</u>
Net change in fund balances	77,982	77,982	2,513,915	2,435,933
Fund balances beginning of year	<u>13,653,113</u>	<u>13,653,113</u>	<u>14,083,473</u>	<u>430,360</u>
Fund balances end of year	<u>\$ 13,731,095</u>	<u>\$ 13,731,095</u>	<u>\$ 16,597,388</u>	<u>\$ 2,866,293</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, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Ad valorem	\$ 3,550,000	\$ 3,550,000	\$ 3,700,199	\$ 150,199
Rent	70,000	70,000	82,311	12,311
Concessions	350,000	350,000	392,791	42,791
Program sales	2,500	2,500	-	(2,500)
Admissions	800,000	800,000	655,640	(144,360)
Intergovernmental	7,720	7,720	21,537	13,817
Investment income	6,000	6,000	28,052	22,052
Sale of assets	-	-	1,020	1,020
Miscellaneous revenue	-	-	718	718
Total revenues	<u>4,786,220</u>	<u>4,786,220</u>	<u>4,882,268</u>	<u>96,048</u>
EXPENDITURES				
Current:				
Recreation	<u>4,881,533</u>	<u>4,881,533</u>	<u>4,906,455</u>	<u>(24,922)</u>
Excess (deficiency) of revenues over expenditures	<u>(95,313)</u>	<u>(95,313)</u>	<u>(24,187)</u>	<u>71,126</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(250,000)</u>	<u>(250,000)</u>	<u>(250,000)</u>	<u>-</u>
Net change in fund balances	(345,313)	(345,313)	(274,187)	71,126
Fund balances beginning of year	<u>1,100,697</u>	<u>1,100,697</u>	<u>1,673,326</u>	<u>572,629</u>
Fund balances end of year	<u>\$ 755,384</u>	<u>\$ 755,384</u>	<u>\$ 1,399,139</u>	<u>\$ 643,755</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, 2022**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ 10,119,065	\$ 4,098,171	\$ 3,969,109	\$ (129,062)
Investment income	18,926	18,926	41,274.00	22,348
Miscellaneous revenues	1,050	1,050	230.00	(820)
Total revenues	<u>10,139,041</u>	<u>4,118,147</u>	<u>4,010,613</u>	<u>(107,534)</u>
EXPENDITURES				
Current:				
Health and welfare	<u>12,471,606</u>	<u>8,028,451</u>	<u>7,607,504</u>	<u>420,947</u>
Excess (deficiency) of revenues over expenditures	<u>(2,332,565)</u>	<u>(3,910,304)</u>	<u>(3,596,891)</u>	<u>313,413</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>38,435</u>	<u>122,483</u>	<u>114,194</u>	<u>(8,289)</u>
Total other financing sources (uses)	<u>38,435</u>	<u>122,483</u>	<u>114,194</u>	<u>(8,289)</u>
Net change in fund balances	(2,294,130)	(3,787,821)	(3,482,697)	305,124
Fund balances beginning of year	<u>5,096,460</u>	<u>5,096,460</u>	<u>\$ 6,110,911</u>	<u>1,014,451</u>
Fund balances end of year	<u>\$ 2,802,330</u>	<u>\$ 1,308,639</u>	<u>\$ 2,628,214</u>	<u>\$ 1,319,575</u>

**CALCASIEU PARISH POLICE JURY
HUMAN SERVICES GRANT FUNDS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2022**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ 3,598,502	\$ 5,785,167	\$ 5,939,527	\$ 154,360
Charges for services	14,000	14,000	21,061	7,061
Investment income	3,521	3,774	15,765	11,991
Miscellaneous revenues	441	2,941	2,735	(206)
Total revenues	<u>3,616,464</u>	<u>5,805,882</u>	<u>5,979,088</u>	<u>173,206</u>
EXPENDITURES				
Current:				
Health and welfare	<u>4,492,361</u>	<u>6,755,966</u>	<u>6,534,996</u>	<u>220,970</u>
Excess (deficiency) of revenues over expenditures	<u>(875,897)</u>	<u>(950,084)</u>	<u>(555,908)</u>	<u>394,176</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	797,329	859,180	859,974	794
Transfers out	<u>-</u>	<u>-</u>	<u>(156,288)</u>	<u>(156,288)</u>
Total other financing sources (uses)	<u>797,329</u>	<u>859,180</u>	<u>703,686</u>	<u>(155,494)</u>
Net change in fund balances	(78,568)	(90,904)	147,778	238,682
Fund balances beginning of year	<u>621,760</u>	<u>621,760</u>	<u>624,607</u>	<u>2,847</u>
Fund balances end of year	<u>\$ 543,192</u>	<u>\$ 530,856</u>	<u>\$ 772,385</u>	<u>\$ 241,529</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, 2022**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental revenues	\$ 3,971,057	\$ 3,422,997	\$ 3,360,970	\$ (62,027)
Investment income	378	875	917	42
Sale of assets	-	-	2,798	2,798
Total revenues	<u>3,971,435</u>	<u>3,423,872</u>	<u>3,364,685</u>	<u>(59,187)</u>
EXPENDITURES				
Current:				
Health and welfare	<u>3,823,847</u>	<u>3,272,488</u>	<u>3,226,792</u>	<u>45,696</u>
Excess (deficiency) of revenues over expenditures	<u>147,588</u>	<u>151,384</u>	<u>137,893</u>	<u>(13,491)</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(147,588)</u>	<u>(151,384)</u>	<u>(135,993)</u>	<u>15,391</u>
Total other financing sources (uses)	<u>(147,588)</u>	<u>(151,384)</u>	<u>(135,993)</u>	<u>15,391</u>
Net change in fund balances	-	-	1,900	1,900
Fund balances beginning of year	<u>83,444</u>	<u>83,444</u>	<u>48,875</u>	<u>(34,569)</u>
Fund balances end of year	<u>\$ 83,444</u>	<u>\$ 83,444</u>	<u>\$ 50,775</u>	<u>\$ (32,669)</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, 2022**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental revenues	\$ -	\$ 8,228	\$ 8,228	\$ -
Investment income	-	-	25	25
Total revenues	<u>-</u>	<u>8,228</u>	<u>8,253</u>	<u>25</u>
EXPENDITURES				
Current:				
Public safety	<u>40,000</u>	<u>8,228</u>	<u>8,228</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(40,000)</u>	<u>-</u>	<u>25</u>	<u>25</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	6,346	6,346	6,346	-
Transfers out	<u>(422,428)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(416,082)</u>	<u>6,346</u>	<u>6,346</u>	<u>-</u>
Net change in fund balances	(456,082)	6,346	6,371	25
Fund balances beginning of year	<u>456,082</u>	<u>456,082</u>	<u>456,082</u>	<u>-</u>
Fund balances end of year	<u>\$ -</u>	<u>\$ 462,428</u>	<u>\$ 462,453</u>	<u>\$ 25</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, 2022**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental revenues	\$ 5,042,966	\$ 2,988,580	\$ 2,974,279	\$ (14,301)
Charges for services	132,375	101,960	214,709	112,749
Investment income	65	65	177	112
Total revenues	<u>5,175,406</u>	<u>3,090,605</u>	<u>3,189,165</u>	<u>98,560</u>
EXPENDITURES				
Current:				
Public safety	<u>3,375,300</u>	<u>4,192,057</u>	<u>4,211,821</u>	<u>(19,764)</u>
Excess (deficiency) of revenues over expenditures	<u>1,800,106</u>	<u>(1,101,452)</u>	<u>(1,022,656)</u>	<u>78,796</u>
OTHER FINANCING SOURCES (USES)				
Interfund loan	-	722,176	648,355	(73,821)
Transfers in	253,557	761,287	752,962	(8,325)
Transfers out	<u>(2,050,313)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(1,796,756)</u>	<u>1,483,463</u>	<u>1,401,317</u>	<u>(82,146)</u>
Net change in fund balances	3,350	382,011	378,661	(3,350)
Fund balances beginning of year	<u>8,554</u>	<u>8,554</u>	<u>(378,661)</u>	<u>(387,215)</u>
Fund balances end of year	<u>\$ 11,904</u>	<u>\$ 390,565</u>	<u>\$ -</u>	<u>\$ (390,565)</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, 2022**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ 1,216,066	\$ 1,228,711	\$ 1,228,711	\$ -
Investment income	15,000	66,381	78,346	11,965
Total revenues	<u>1,231,066</u>	<u>1,295,092</u>	<u>1,307,057</u>	<u>11,965</u>
EXPENDITURES				
Current:				
Public safety	<u>2,950</u>	<u>850</u>	<u>660</u>	<u>190</u>
Excess (deficiency) of revenues over expenditures	<u>1,228,116</u>	<u>1,294,242</u>	<u>1,306,397</u>	<u>12,155</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(68,500)</u>	<u>(80,425)</u>	<u>(80,068)</u>	<u>357</u>
Net change in fund balances	1,159,616	1,213,817	1,226,329	12,512
Fund balances beginning of year	<u>5,254,606</u>	<u>5,254,606</u>	<u>5,265,970</u>	<u>11,364</u>
Fund balances end of year	<u>\$ 6,414,222</u>	<u>\$ 6,468,423</u>	<u>\$ 6,492,299</u>	<u>\$ 23,876</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, 2022**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ 298,352	\$ 90,716	\$ 90,716	\$ -
Investment income	15	15	62	47
Total revenues	<u>298,367</u>	<u>90,731</u>	<u>90,778</u>	<u>47</u>
EXPENDITURES				
Current:				
Public safety	<u>298,352</u>	<u>90,716</u>	<u>90,716</u>	<u>-</u>
Net change in fund balances	15	15	62	47
Fund balances beginning of year	<u>4,993</u>	<u>4,993</u>	<u>4,998</u>	<u>5</u>
Fund balances end of year	<u>\$ 5,008</u>	<u>\$ 5,008</u>	<u>\$ 5,060</u>	<u>\$ 52</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, 2022**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Ad valorem	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ -
Investment income	<u>15,000</u>	<u>15,000</u>	<u>77,284</u>	<u>62,284</u>
Total revenues	<u>1,015,000</u>	<u>1,015,000</u>	<u>1,077,284</u>	<u>62,284</u>
EXPENDITURES				
Current:				
Intergovernmental	<u>4,110,189</u>	<u>4,110,189</u>	<u>687,857</u>	<u>3,422,332</u>
Net change in fund balances	(3,095,189)	(3,095,189)	389,427	3,484,616
Fund balances beginning of year	<u>3,391,189</u>	<u>3,391,189</u>	<u>5,551,887</u>	<u>2,160,698</u>
Fund balances end of year	<u>\$ 296,000</u>	<u>\$ 296,000</u>	<u>\$ 5,941,314</u>	<u>\$ 5,645,314</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, 2022**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Fines and forfeitures	\$ 60,500	\$ 60,500	\$ 78,823	\$ 18,323
Investment income	450	450	2,178	1,728
Total revenues	<u>60,950</u>	<u>60,950</u>	<u>81,001</u>	<u>20,051</u>
EXPENDITURES				
Current:				
General government	<u>58,805</u>	<u>58,805</u>	<u>58,961</u>	<u>(156)</u>
Net change in fund balances	2,145	2,145	22,040	19,895
Fund balances beginning of year	<u>160,658</u>	<u>160,658</u>	<u>163,755</u>	<u>3,097</u>
Fund balances end of year	<u>\$ 162,803</u>	<u>\$ 162,803</u>	<u>\$ 185,795</u>	<u>\$ 22,992</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, 2022**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Ad valorem	\$ 2,780,000	\$ 2,780,500	\$ 2,894,274	\$ 113,774
Intergovernmental revenues	151,700	152,150	228,255	76,105
Investment income	1,800	3,200	10,411	7,211
Total revenues	<u>2,933,500</u>	<u>2,935,850</u>	<u>3,132,940</u>	<u>197,090</u>
EXPENDITURES				
Current:				
Public safety	<u>2,648,550</u>	<u>3,380,400</u>	<u>3,355,157</u>	<u>25,243</u>
Excess (deficiency) of revenues over expenditures	<u>284,950</u>	<u>(444,550)</u>	<u>(222,217)</u>	<u>222,333</u>
OTHER FINANCING SOURCES (USES)				
Insurance proceeds	<u>-</u>	<u>372,000</u>	<u>367,117</u>	<u>(4,883)</u>
Net change in fund balances	284,950	(72,550)	144,900	217,450
Fund balances beginning of year	<u>568,231</u>	<u>568,231</u>	<u>587,327</u>	<u>19,096</u>
Fund balances end of year	<u>\$ 853,181</u>	<u>\$ 495,681</u>	<u>\$ 732,227</u>	<u>\$ 236,546</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, 2022

	Waterworks District No. 5 of Wards 3 and 8	Waterworks District No. 2 of Ward 4	Waterworks District No. 12 of Ward 3	Sewer District No. 11 of Ward 3	Sewer District No. 8 of Ward 4	Total Nonmajor Enterprise Funds
ASSETS						
Current assets:						
Cash and cash equivalents	\$ 1,016,977	\$ 879,531	\$ 1,671,293	\$ 58,610	\$ 127,924	\$ 3,754,335
Investments	2,830,130	2,210,794	3,903,274	143,552	313,971	9,401,721
Accounts receivable - net	191,648	55,448	40,204	98,353	1,381	387,034
Taxes receivable - net	152,778	596,682	1,302,473	194,553	-	2,246,486
Interest receivable	34,865	3,567	6,622	366	506	45,926
Intergovernmental receivable	-	35	-	206,835	101	206,971
Other receivable	-	32,830	-	-	-	32,830
Due from other funds	577,920	-	-	267,070	30	845,020
Prepaid insurance	22,020	10,325	11,833	5,284	-	49,462
Inventory	91,886	-	-	306,037	-	397,923
Restricted assets:						
Cash and cash equivalents	271,040	21,450	-	150	-	292,640
Investments	328,567	-	198,355	-	-	526,922
Intergovernmental receivable	190,006	-	-	-	-	190,006
Restricted special assessments receivable - net	68,775	-	-	-	-	68,775
Total current assets	<u>5,776,612</u>	<u>3,810,662</u>	<u>7,134,054</u>	<u>1,280,810</u>	<u>443,913</u>	<u>18,446,051</u>
Noncurrent assets:						
Capital assets:						
Land and improvements	233,582	-	105,000	179,334	24,586	542,502
Buildings	-	-	9,648	-	-	9,648
Improvements other than buildings	6,538,917	1,544,010	8,065,513	5,174,861	2,570,328	23,893,629
Construction in progress	7,837,021	177,496	171,787	267,211	-	8,453,515
Equipment	70,913	36,481	-	213,805	5,688	326,887
Total capital assets	14,680,433	1,757,987	8,351,948	5,835,211	2,600,602	33,226,181
Accumulated depreciation	(3,489,467)	(1,163,423)	(2,646,013)	(3,728,625)	(978,010)	(12,005,538)
Net capital assets	<u>11,190,966</u>	<u>594,564</u>	<u>5,705,935</u>	<u>2,106,586</u>	<u>1,622,592</u>	<u>21,220,643</u>
Total noncurrent assets	<u>11,190,966</u>	<u>594,564</u>	<u>5,705,935</u>	<u>2,106,586</u>	<u>1,622,592</u>	<u>21,220,643</u>
Total assets	<u>16,967,578</u>	<u>4,405,226</u>	<u>12,839,989</u>	<u>3,387,396</u>	<u>2,066,505</u>	<u>39,666,694</u>
LIABILITIES						
Current liabilities:						
Accounts payable	722,183	47,622	32,042	453,795	1,071	1,256,713
Due to other funds	150	30	-	19,866	-	20,046
Due to other governments	-	-	-	54,797	-	54,797
Retainage payable	330,555	-	-	13,361	-	343,916
Liabilities payable from restricted assets:						
Accrued interest payable	2,499	-	9,377	-	-	11,876
Refundable customer deposits	328,567	21,450	16,410	150	-	366,577
Claims payable	2,500	-	-	10,000	-	12,500
Bonds payable	308,015	-	65,000	-	-	373,015
Total current liabilities	<u>1,694,469</u>	<u>69,102</u>	<u>122,829</u>	<u>551,969</u>	<u>1,071</u>	<u>2,439,440</u>
Noncurrent liabilities:						
Bonds payable	<u>5,600,509</u>	<u>-</u>	<u>886,000</u>	<u>-</u>	<u>-</u>	<u>6,486,509</u>
Total noncurrent liabilities	<u>5,600,509</u>	<u>-</u>	<u>886,000</u>	<u>-</u>	<u>-</u>	<u>6,486,509</u>
Total liabilities	<u>7,294,978</u>	<u>69,102</u>	<u>1,008,829</u>	<u>551,969</u>	<u>1,071</u>	<u>8,925,949</u>
NET POSITION						
Net investment in capital assets	4,532,147	576,666	4,754,935	1,839,374	1,622,592	13,325,714
Restricted for:						
Debt service	337,316	-	172,568	-	-	509,884
Unrestricted	<u>4,803,137</u>	<u>3,759,458</u>	<u>6,903,657</u>	<u>996,053</u>	<u>442,842</u>	<u>16,905,147</u>
Total net position	<u>\$ 9,672,600</u>	<u>\$ 4,336,124</u>	<u>\$ 11,831,160</u>	<u>\$ 2,835,427</u>	<u>\$ 2,065,434</u>	<u>\$ 30,740,745</u>

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022**

	Waterworks District No. 5 of Wards 3 and 8	Waterworks District No. 2 of Ward 4	Waterworks District No. 12 of Ward 3	Sewer District No. 11 of Ward 3	Sewer District No. 8 of Ward 4	Total Nonmajor Enterprise Funds
OPERATING REVENUES						
Charges for services	\$ 1,428,367	\$ 276,241	\$ 329,287	\$ 481,278	\$ 8,248	\$ 2,523,421
Other operating revenues	9,859	10,222	13,500	206,835	928	241,344
Total operating revenues	<u>1,438,226</u>	<u>286,463</u>	<u>342,787</u>	<u>688,113</u>	<u>9,176</u>	<u>2,764,765</u>
OPERATING EXPENSES						
Supplies	47,440	172,126	101,366	45,627	16,806	383,365
Contractual services	1,190,473	157,313	319,108	1,275,171	34,895	2,976,960
Depreciation	145,475	40,575	181,056	136,689	78,385	582,180
Total operating expenses	<u>1,383,388</u>	<u>370,014</u>	<u>601,530</u>	<u>1,457,487</u>	<u>130,086</u>	<u>3,942,505</u>
Operating income (loss)	<u>54,838</u>	<u>(83,551)</u>	<u>(258,743)</u>	<u>(769,374)</u>	<u>(120,910)</u>	<u>(1,177,740)</u>
NONOPERATING REVENUES (EXPENSES)						
Property taxes	158,927	628,425	1,405,388	204,856	-	2,397,596
Investment earnings	(105,309)	(83,437)	(158,202)	(4,946)	(11,483)	(363,377)
Miscellaneous revenue	-	-	-	-	17,909	17,909
Gain on sale of capital assets	-	35	-	(3,203)	-	(3,168)
Interest expense	(128,904)	-	(34,361)	-	-	(163,265)
Insurance proceeds	(60,417)	56,388	-	-	-	(4,029)
Total nonoperating revenues (expenses)	<u>(135,703)</u>	<u>601,411</u>	<u>1,212,825</u>	<u>196,707</u>	<u>6,426</u>	<u>1,881,666</u>
Income (loss) before capital contributions and transfers	<u>(80,865)</u>	<u>517,860</u>	<u>954,082</u>	<u>(572,667)</u>	<u>(114,484)</u>	<u>703,926</u>
CAPITAL CONTRIBUTIONS AND TRANSFERS						
Capital contribution	577,920	-	-	253,848	-	831,768
Transfers in	2,585	-	-	689,704	-	692,289
Transfers out	-	-	-	(2,585)	-	(2,585)
Total capital contributions and transfers	<u>580,505</u>	<u>-</u>	<u>-</u>	<u>940,967</u>	<u>-</u>	<u>1,521,472</u>
Change in net position	499,640	517,860	954,082	368,300	(114,484)	2,225,398
Net position - beginning of year, as restated	<u>9,172,960</u>	<u>3,818,264</u>	<u>10,877,078</u>	<u>2,467,127</u>	<u>2,179,918</u>	<u>28,515,347</u>
Net position - end of year	<u>\$ 9,672,600</u>	<u>\$ 4,336,124</u>	<u>\$ 11,831,160</u>	<u>\$ 2,835,427</u>	<u>\$ 2,065,434</u>	<u>\$ 30,740,745</u>

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022**

	Waterworks District No. 5 of Wards 3 and 8	Waterworks District No. 2 of Ward 4	Waterworks District No. 12 of Ward 3	Sewer District No. 11 of Ward 3	Sewer District No. 8 of Ward 4	Total Nonmajor Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES						
Receipt from customers	\$ 1,422,324	\$ 243,845	\$ 324,670	\$ 445,303	\$ 8,242	\$ 2,444,384
Other operating receipts	-	-	-	15,840	4,089	19,929
Receipts from other governments	14,156	12,432	13,500	-	-	40,088
Payments to suppliers for goods and services	(808,125)	(210,111)	(173,690)	(853,963)	(37,821)	(2,083,710)
Payments to interfund provider of services	(363,436)	(71,459)	(174,776)	(278,663)	(192)	(888,526)
Net cash provided by (used for) operating activities	<u>264,919</u>	<u>(25,293)</u>	<u>(10,296)</u>	<u>(671,483)</u>	<u>(25,682)</u>	<u>(467,835)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES						
Receipts from general property taxes	165,000	470,445	1,491,304	204,253	-	2,331,002
Transfers in from other funds for noncapital related activity	-	-	-	399,994	-	399,994
Net cash provided by (used for) noncapital financing activities	<u>165,000</u>	<u>470,445</u>	<u>1,491,304</u>	<u>604,247</u>	<u>-</u>	<u>2,730,996</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES						
Receipt of capital grant	-	-	-	289,708	17,910	307,618
Insurance proceeds or sale of assets	99,202	140,240	70,183	-	-	309,625
Acquisition and construction of capital assets	(2,427,373)	(147,471)	(116,191)	(16,984)	-	(2,708,019)
Bond proceeds	1,848,657	-	-	-	-	1,848,657
Principal and interest received on special assessment levy	13,103	-	-	-	-	13,103
Principal paid on debt	(292,015)	-	(63,000)	-	-	(355,015)
Interest and fiscal charges paid on debt	(129,200)	-	(34,983)	-	-	(164,183)
Net cash provided by (used for) capital and related financing activities	<u>(887,626)</u>	<u>(7,231)</u>	<u>(143,991)</u>	<u>272,724</u>	<u>17,910</u>	<u>(748,214)</u>
CASH FLOWS FROM INVESTING ACTIVITIES						
Purchase of investments	(1,706,626)	(908,527)	(2,267,946)	(486,194)	(132,645)	(5,501,938)
Proceeds from sales and maturities of investments	1,210,357	204,587	653,115	333,719	74,187	2,475,965
Interest received on investments	60,194	38,574	70,413	3,626	5,531	178,338
Net cash provided by (used for) investing activities	<u>(436,075)</u>	<u>(665,366)</u>	<u>(1,544,418)</u>	<u>(148,849)</u>	<u>(52,927)</u>	<u>(2,847,635)</u>
Net increase (decrease) in cash and cash equivalents	(893,782)	(227,445)	(207,401)	56,639	(60,699)	(1,332,688)
Cash and cash equivalents at beginning of year	<u>2,181,799</u>	<u>1,128,426</u>	<u>1,878,694</u>	<u>2,121</u>	<u>188,623</u>	<u>5,379,663</u>
Cash and cash equivalents at end of year	<u>\$ 1,288,017</u>	<u>\$ 900,981</u>	<u>\$ 1,671,293</u>	<u>\$ 58,760</u>	<u>\$ 127,924</u>	<u>\$ 4,046,975</u>
Classified as:						
Current assets	\$ 1,016,977	\$ 879,531	\$ 1,671,293	\$ 58,610	\$ 127,924	\$ 3,754,335
Restricted assets	271,040	21,450	-	150	-	292,640
Totals	<u>\$ 1,288,017</u>	<u>\$ 900,981</u>	<u>\$ 1,671,293</u>	<u>\$ 58,760</u>	<u>\$ 127,924</u>	<u>\$ 4,046,975</u>

	<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>
Reconciliation of operating income to net cash provided by (used for) operating activities						
Operating income (loss)	\$ 54,838	\$ (83,551)	\$ (258,743)	\$ (769,374)	\$ (120,910)	\$ (1,177,740)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:						
Depreciation	145,475	40,575	181,056	136,689	78,284	582,079
Bad debt expense	1,410	-	-	-	-	1,410
Changes in assets and liabilities:						
Decrease (increase) in accounts receivable	(31,230)	(20,619)	(4,333)	(19,986)	24	(76,144)
Decrease (increase) in due from other governments	4,584	2,800	-	(206,835)	22,344	(177,107)
Decrease (increase) in due from other funds	6,331	-	-	(13,219)	(30)	(6,918)
Decrease (increase) in prepaid items	(4,454)	(1,150)	241	(3,335)	-	(8,698)
Decrease (increase) in inventory	(13,744)	-	-	(25,973)	-	(39,717)
Increase (decrease) in accounts payable	85,533	14,342	26,263	161,304	(5,176)	282,266
Increase (decrease) in due to other funds	(10,136)	(560)	-	21,472	(218)	10,558
Increase (decrease) in due to other governments	(1,050)	(56)	(14)	41,150	-	40,030
Increase (decrease) in refundable customer deposits	22,127	2,806	(301)	-	-	24,632
Increase (decrease) in on-behalf payments	5,235	20,120	45,535	6,624	-	77,514
Total adjustments	<u>210,081</u>	<u>58,258</u>	<u>248,447</u>	<u>97,891</u>	<u>95,228</u>	<u>709,905</u>
Net cash provided by (used for) operating activities	<u>\$ 264,919</u>	<u>\$ (25,293)</u>	<u>\$ (10,296)</u>	<u>\$ (671,483)</u>	<u>\$ (25,682)</u>	<u>\$ (467,835)</u>
Non cash investing, capital, and financing activities						
Net increase (decrease) in fair value of investments	<u>\$ (196,591)</u>	<u>\$ (137,596)</u>	<u>\$ (255,278)</u>	<u>\$ (8,934)</u>	<u>\$ (19,541)</u>	<u>\$ (617,940)</u>
Transfer of capital asset	<u>\$ 2,585</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,585)</u>	<u>\$ -</u>	<u>\$ -</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, 2022

ASSETS	Self-Insured Workmen's Compensation Fund	Self-Insured Health Insurance Fund	Self-Insured Liability/Property Insurance Fund	Self-Insured Unemployment Insurance Fund	Total Internal Service Funds
ASSETS					
Current assets:					
Cash and cash equivalents	\$ 1,187,220	\$ 2,687,824	\$ 178,083	\$ 16,523	\$ 4,069,650
Investments	2,901,207	6,597,678	437,023	40,547	9,976,455
Accounts receivable	-	5,172	-	-	5,172
Interest receivable	4,812	11,531	800	69	17,212
Intergovernmental receivable	-	48,210	-	-	48,210
Due from other funds	-	26,254	-	-	26,254
Due from component units	978	-	-	-	978
Prepaid items	14,829	8,073	440,488	-	463,390
Total current assets	<u>4,109,046</u>	<u>9,384,742</u>	<u>1,056,394</u>	<u>57,139</u>	<u>14,607,321</u>
Noncurrent assets:					
Restricted net pension assets	-	294,593	-	-	294,593
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	(13,906)	(186,047)	(17,462)	-	(217,415)
Net capital assets	<u>2,615</u>	<u>284,232</u>	<u>4,215</u>	<u>-</u>	<u>291,062</u>
Total noncurrent assets	<u>2,615</u>	<u>578,825</u>	<u>4,215</u>	<u>-</u>	<u>585,655</u>
Total assets	<u>4,111,661</u>	<u>9,963,567</u>	<u>1,060,609</u>	<u>57,139</u>	<u>15,192,976</u>
DEFERRED OUTFLOWS OF RESOURCES					
Deferred outflows - OPEB	-	21,474	-	-	21,474
Pension related deferred outflows of resources	-	92,588	-	-	92,588
Total deferred outflows of resources	<u>-</u>	<u>114,062</u>	<u>-</u>	<u>-</u>	<u>114,062</u>
LIABILITIES					
Current liabilities:					
Accounts payable	7,626	141,868	13,024	-	162,518
Accrued liabilities	-	10,236	-	-	10,236
Intergovernmental payable	-	897,342	-	-	897,342
Unearned revenue	-	7,098	-	-	7,098
Claims payable	29,051	722,887	322,444	7,744	1,082,126
Total current liabilities	<u>36,677</u>	<u>1,779,431</u>	<u>335,468</u>	<u>7,744</u>	<u>2,159,320</u>
Noncurrent liabilities:					
Claims payable	14,526	-	644,888	-	659,414
Compensated absences	-	24,590	-	-	24,590
Sick leave payable	-	13,622	-	-	13,622
OPEB payable	-	85,129	-	-	85,129
Total noncurrent liabilities	<u>14,526</u>	<u>123,341</u>	<u>644,888</u>	<u>-</u>	<u>782,755</u>
Total liabilities	<u>51,203</u>	<u>1,902,772</u>	<u>980,356</u>	<u>7,744</u>	<u>2,942,075</u>
DEFERRED INFLOWS OF RESOURCES					
Deferred inflows - OPEB	-	48,563	-	-	48,563
Pension related deferred inflows of resources	-	282,992	-	-	282,992
Total deferred inflows of resources	<u>-</u>	<u>331,555</u>	<u>-</u>	<u>-</u>	<u>331,555</u>
NET POSITION					
Net investment in capital assets	2,615	284,232	4,215	-	291,062
Unrestricted	4,057,843	7,559,070	76,038	49,395	11,742,346
Total net position	<u>\$ 4,060,458</u>	<u>\$ 7,843,302</u>	<u>\$ 80,253</u>	<u>\$ 49,395</u>	<u>\$ 12,033,408</u>

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	Self-Insured Workmen's Compensation Fund	Self-Insured Health Insurance Fund	Self-Insured Liability/Property Insurance Fund	Self-Insured Unemployment Insurance Fund	Totals
OPERATING REVENUES					
Charges for services	\$ 948,686	\$ 17,597,835	\$ 3,785,876	\$ 47,754	\$ 22,380,151
Total operating revenues	<u>948,686</u>	<u>17,597,835</u>	<u>3,785,876</u>	<u>47,754</u>	<u>22,380,151</u>
OPERATING EXPENSES					
Personal services	-	445,301	-	-	445,301
Employee benefits	-	37,973	-	-	37,973
Supplies	-	118,215	-	-	118,215
Contractual services	245,958	2,533,272	761,027	1	3,540,258
Depreciation	1,652	12,483	3,613	-	17,748
Insurance premiums	178,302	1,791,135	3,967,705	-	5,937,142
Claims	366,141	13,532,708	179,100	23,926	14,101,875
Total operating expenses	<u>792,053</u>	<u>18,471,087</u>	<u>4,911,445</u>	<u>23,927</u>	<u>24,198,512</u>
Operating income (loss)	<u>156,633</u>	<u>(873,252)</u>	<u>(1,125,569)</u>	<u>23,827</u>	<u>(1,818,361)</u>
NONOPERATING REVENUES (EXPENSES)					
Investment earnings	(103,720)	(205,400)	(9,306)	731	(317,695)
Gain of sale of capital assets	-	-	9,019	-	9,019
Total nonoperating revenues	<u>(103,720)</u>	<u>(205,400)</u>	<u>(287)</u>	<u>731</u>	<u>(308,676)</u>
Income (loss) before transfers	<u>52,913</u>	<u>(1,078,652)</u>	<u>(1,125,856)</u>	<u>24,558</u>	<u>(2,127,037)</u>
TRANSFERS					
Transfers in	-	-	400,000	-	400,000
Transfers out	-	-	-	(400,000)	(400,000)
Total transfers	<u>-</u>	<u>-</u>	<u>400,000</u>	<u>(400,000)</u>	<u>-</u>
Change in net position	52,913	(1,078,652)	(725,856)	(375,442)	(2,127,037)
Net position - beginning of year as restated	<u>4,007,545</u>	<u>8,921,954</u>	<u>806,109</u>	<u>424,837</u>	<u>14,160,445</u>
Net position - end of year	<u>\$ 4,060,458</u>	<u>\$ 7,843,302</u>	<u>\$ 80,253</u>	<u>\$ 49,395</u>	<u>\$ 12,033,408</u>

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022**

	Self-Insured Workmen's Compensation Fund	Self-Insured Health Insurance Fund	Self-Insured Liability/Property Insurance Fund	Self-Insured Unemployment Insurance Fund	Totals
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from interfund users	\$ 948,686	\$ 13,319,908	\$ 3,532,228	\$ 47,754	\$ 17,848,576
Receipts from insured	-	4,258,793	253,648	-	4,512,441
Receipts from other governments	-	119	-	-	119
Payments for claims	(509,833)	(13,591,255)	(189,776)	(26,205)	(14,317,069)
Payments to employees for services and benefits	-	(574,342)	-	-	(574,342)
Payments to suppliers for goods and services	(471,451)	(3,924,708)	(4,859,117)	(1)	(9,255,277)
Net cash provided by (used for) operating activities	<u>(32,598)</u>	<u>(511,485)</u>	<u>(1,263,017)</u>	<u>21,548</u>	<u>(1,785,552)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Receipts from noncapital grants or subsidies	-	1,552,888	400,000	-	1,952,888
Noncapital cash payments on behalf of local government	-	(2,488,004)	-	(400,000)	(2,888,004)
Net cash provided by (used for) noncapital financing activities	<u>-</u>	<u>(935,116)</u>	<u>400,000</u>	<u>(400,000)</u>	<u>(935,116)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Proceeds from sales of capital assets	-	-	9,019	-	9,019
Net cash provided by (used for) capital and related financing activities	<u>-</u>	<u>-</u>	<u>9,019</u>	<u>-</u>	<u>9,019</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
Purchase of investments	(1,411,627)	(3,318,932)	(569,172)	(26,430)	(5,326,161)
Proceeds from sales and maturities of investments	839,002	2,850,473	986,257	242,437	4,918,169
Interest received on investments	53,735	116,419	10,594	1,292	182,040
Net cash provided by (used for) investing activities	<u>(518,890)</u>	<u>(352,040)</u>	<u>427,679</u>	<u>217,299</u>	<u>(225,952)</u>
Net increase (decrease) in cash and and cash equivalents	(551,488)	(1,798,641)	(426,319)	(161,153)	(2,937,601)
Cash and cash equivalents at beginning of year	1,738,708	4,486,465	604,402	177,676	7,007,251
Cash and cash equivalents at end of year	<u>\$ 1,187,220</u>	<u>\$ 2,687,824</u>	<u>\$ 178,083</u>	<u>\$ 16,523</u>	<u>\$ 4,069,650</u>

	<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>
Reconciliation of operating income to net cash provided by (used for) operating activities					
Operating income (loss)	\$ 156,633	\$ (873,252)	\$ (1,125,569)	\$ 23,827	\$ (1,818,361)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:					
Depreciation	1,652	12,484	3,613	-	17,749
Changes in assets and liabilities:					
Decrease (increase) in accounts receivable	-	40,539	-	-	40,539
Decrease (increase) in due from other governments	-	(48,210)	-	-	(48,210)
Decrease (increase) in due from other funds	-	(9,109)	-	-	(9,109)
Decrease (increase) in due from component units	(978)	-	-	-	(978)
Decrease (increase) in other receivables	1,752	1,233	17,389	-	20,374
Decrease (increase) in prepaid items	(489)	(1,862)	(116,889)	-	(119,240)
Decrease (increase) in net pension asset	-	(179,378)	-	-	(179,378)
Decrease (increase) in OPEB related deferred outflows	-	4,241	-	-	4,241
Decrease (increase) in pension related deferred outflows	-	30,260	-	-	30,260
Increase (decrease) in accounts payable	(46,871)	(27,368)	9,617	-	(64,622)
Increase (decrease) in accrued liabilities	-	843	-	-	843
Increase (decrease) in due to other funds/governments	-	24,597	(2,758)	-	21,839
Increase (decrease) in unearned revenue	-	2,458	-	-	2,458
Increase (decrease) in other liabilities	-	1,778	-	-	1,778
Increase (decrease) in claims payable	(144,297)	463,246	(48,420)	(2,279)	268,250
Increase (decrease) in OPEB payable	-	(45,585)	-	-	(45,585)
Increase (decrease) in OPEB related deferred inflows	-	47,280	-	-	47,280
Increase (decrease) in pension related deferred inflows	-	44,320	-	-	44,320
Total adjustments	<u>(189,231)</u>	<u>361,767</u>	<u>(137,448)</u>	<u>(2,279)</u>	<u>32,809</u>
Net cash provided by (used for) operating activities	<u>\$ (32,598)</u>	<u>\$ (511,485)</u>	<u>\$ (1,263,017)</u>	<u>\$ 21,548</u>	<u>\$ (1,785,552)</u>
Noncash investing, capital, and financing activities					
Net increase (decrease) in fair value of investments	<u>\$ (180,566)</u>	<u>\$ (371,616)</u>	<u>\$ (27,199)</u>	<u>\$ (2,524)</u>	<u>\$ (581,905)</u>



FIDUCIARY FUNDS

The Parish currently has the following fiduciary funds:

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

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

**CALCASIEU PARISH POLICE JURY
 COMBINING STATEMENT OF FIDUCIARY NET POSITION
 FIDUCIARY FUNDS
 DECEMBER 31, 2022**

	<u>Fire Insurance Rebate Fund</u>	<u>Gaming Activities Fund</u>	<u>Total Custodial Funds</u>
ASSETS			
Due from other entities	\$ -	\$ 4,180,871	\$ 4,180,871
	<u> </u>	<u> </u>	<u> </u>
LIABILITIES			
Due to other governments	\$ -	\$ 4,180,871	\$ 4,180,871
	<u> </u>	<u> </u>	<u> </u>

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>Fire Insurance Rebate Fund</u>	<u>Gaming Activities Fund</u>	<u>Total Custodial Funds</u>
ADDITIONS			
Fire insurance rebate collections for other governments	\$ 865,439	\$ -	\$ 865,439
Gaming collections for other entities	-	6,626,854	6,626,854
Total additions	<u>865,439</u>	<u>6,626,854</u>	<u>7,492,293</u>
DEDUCTIONS			
Payments of fire rebates to other governments	865,439	-	865,439
Gaming distributions to other entities	-	6,626,854	6,626,854
Total deductions	<u>865,439</u>	<u>6,626,854</u>	<u>7,492,293</u>
Net increase (decrease) in fiduciary net position	-	-	-
Net position at beginning of year	-	-	-
Net position at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



COMBINING STATEMENTS OF NONMAJOR COMPONENT UNITS

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF NET POSITION
NONMAJOR COMPONENT UNITS
DECEMBER 31, 2022

	Fire Protection District						
	No. 1 of Ward 1	No. 1 of Ward 2	No. 2 of Ward 4	No. 3 of Ward 4	No. 4 of Ward 4	No. 1 of Ward 5	No. 1 of Ward 6
ASSETS							
Cash and cash equivalents	\$ 559,065	\$ 155,751	\$ 983,108	\$ 1,124,087	\$ 459,145	\$ 107,674	\$ 416,848
Investments	1,371,229	382,219	2,412,580	2,758,548	1,126,759	264,236	1,022,222
Receivables (net of allowance for uncollectibles)							
Taxes	1,925,608	360,599	3,407,826	2,244,870	959,699	254,118	795,433
Accounts	-	-	-	-	-	-	-
Other	4,347	120	743	215,268	-	-	956,326
Accrued interest receivable	2,289	795	4,368	4,554	1,864	451	1,730
Intergovernmental receivable	107,845	2,245	-	-	-	2,732	37,777
Due from primary government	12,602	4,887	4,735	2,979	840	-	3,780
Prepaid items and other assets	8,575	13,233	97,536	1,306	31,156	35,309	21,345
Inventory	-	-	-	-	-	-	-
Restricted assets:							
Cash and cash equivalents	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-
Net pension asset	-	-	-	-	-	-	-
Capital assets:							
Non-depreciable	37,336	507,980	497,936	45,000	203,155	52,915	207,947
Depreciable, net	1,691,282	1,478,197	1,509,932	885,629	5,387,486	1,011,432	5,719,668
Total assets	<u>5,720,178</u>	<u>2,906,026</u>	<u>8,918,764</u>	<u>7,282,241</u>	<u>8,170,104</u>	<u>1,728,867</u>	<u>9,183,076</u>
DEFERRED OUTFLOWS OF RESOURCES							
Pension related	1,462,625	-	1,848,319	-	-	-	132,530
OPEB related	109,929	-	154,335	-	-	-	18,490
Deferred amount on debt refunding	-	21,796	-	-	-	-	-
Total deferred outflows of resources	<u>1,572,554</u>	<u>21,796</u>	<u>2,002,654</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>151,020</u>
LIABILITIES							
Accounts payable and accruals	56,992	71,022	89,543	320,979	22,441	8,266	44,031
Intergovernmental payable	-	-	-	-	-	-	-
Due to primary government	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-	-
Liabilities payable from restricted assets:							
Accrued interest payable	-	11,952	-	-	72,039	-	44,115
Refundable customer deposits	-	-	-	-	-	-	-
Current portion of long-term liabilities:							
Compensated absences	434	-	78,210	-	559	-	4,062
Lease obligations	-	-	-	-	62,148	-	-
Bonds, contracts and notes payable	-	100,000	-	-	190,000	-	150,000
Noncurrent portion of long-term liabilities:							
Lease obligations	-	-	-	-	424,372	-	-
Bonds, contracts and notes payable	-	556,691	-	-	4,517,727	-	3,269,387
OPEB, pension and sick leave liability	3,390,663	-	4,504,730	-	-	-	305,436
Total liabilities	<u>3,448,089</u>	<u>739,665</u>	<u>4,672,483</u>	<u>320,979</u>	<u>5,289,286</u>	<u>8,266</u>	<u>3,817,031</u>
DEFERRED INFLOWS OF RESOURCES							
Property taxes levied for the next fiscal year	2,087,035	373,527	3,505,813	2,272,456	988,655	256,523	844,162
Pension related	127,675	-	161,343	-	-	-	11,569
OPEB related	137,721	-	197,882	-	-	-	7,746
Deferred amount on debt refunding	-	-	-	-	-	-	-
Total deferred inflows of resources	<u>2,352,431</u>	<u>373,527</u>	<u>3,865,038</u>	<u>2,272,456</u>	<u>988,655</u>	<u>256,523</u>	<u>863,477</u>
NET POSITION							
Net investment in capital assets	1,705,108	1,290,898	1,992,934	930,629	557,928	1,064,347	2,508,228
Restricted for:							
Net pension asset	-	-	-	-	-	-	-
Debt service	-	39,068	-	-	-	-	-
Unrestricted	(212,896)	484,664	390,963	3,758,177	1,334,235	399,731	2,145,360
Total net position	<u>\$ 1,492,212</u>	<u>\$ 1,814,630</u>	<u>\$ 2,383,897</u>	<u>\$ 4,688,806</u>	<u>\$ 1,892,163</u>	<u>\$ 1,464,078</u>	<u>\$ 4,653,588</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)
\$ 3,878,064	\$ 195,345	\$ 801,591	\$ 221,357	\$ 692,501	\$ 232,619	\$ 303,185	\$ 44,751	\$ 184,524
-	479,384	1,967,035	543,218	1,699,422	570,856	744,026	109,821	452,828
769,660	474,109	1,344	661	702	5,060	(9,597)	6,665,447	6,219,850
-	-	-	-	-	-	-	-	-
-	6,704	-	-	-	-	-	-	-
432	830	3,653	909	3,340	915	1,484	585	791
-	-	-	656	-	-	222,913	-	-
2,362	1,757	-	-	-	-	-	23,785	42,072
7,181	44,514	2,130	-	-	-	2,088	160,868	-
-	-	-	-	-	-	-	-	-
51,846	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	898,941	901,731
3,931	561,456	577,984	-	264,577	-	88,612	-	-
1,613,495	1,708,575	5,550,254	325,260	2,302,160	350,835	1,260,078	-	-
6,326,971	3,472,674	8,903,991	1,092,061	4,962,702	1,160,285	2,612,789	7,904,198	7,801,796
-	111,854	-	-	-	-	-	282,525	283,402
-	1,014	-	-	-	-	-	193,429	95,504
-	-	-	-	-	-	-	-	-
-	112,868	-	-	-	-	-	475,954	378,906
43,974	108,493	3,848	19	(18)	-	5,056	80,129	263,562
-	-	-	-	-	-	-	-	-
-	-	225,234	-	-	-	294,326	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	1,000	-	-	-	-
5,807	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	357	-	-	-	-	-	54,755	61,396
-	-	-	-	-	-	-	-	-
50,000	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,035,000	-	-	-	-	-	-	-	-
-	211,473	-	-	-	-	-	386,980	924,287
1,134,781	320,323	229,082	19	982	-	299,382	521,864	1,249,245
-	494,119	1,536	661	584	4,839	2,724	6,796,730	6,589,906
-	9,764	-	-	-	-	-	863,540	866,220
-	3,401	-	-	-	-	-	1,664	373,107
-	-	-	-	-	-	-	-	-
-	507,284	1,536	661	584	4,839	2,724	7,661,934	7,829,233
532,426	2,214,036	6,128,238	325,260	2,566,737	350,835	1,343,634	-	-
-	-	-	-	-	-	-	898,941	901,731
151,750	-	-	-	-	-	-	-	-
4,508,014	543,899	2,545,135	766,121	2,394,399	804,611	967,049	(702,587)	(1,799,507)
\$ 5,192,190	\$ 2,757,935	\$ 8,673,373	\$ 1,091,381	\$ 4,961,136	\$ 1,155,446	\$ 2,310,683	\$ 196,354	\$ (897,776)

continued

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF NET POSITION
NONMAJOR COMPONENT UNITS
DECEMBER 31, 2022

	Recreation District			Community Center & Playground District				
	No. 1 of Ward 3	No. 1 of Ward 4	No. 1 of Ward 8	No. 4 of Ward 1	No. 7 of Ward 2	No. 5 of Ward 5	No. 1 of Ward 6	No. 3 of Ward 7
ASSETS								
Cash and cash equivalents	\$ 257,216	\$ 6,463,807	\$ 1,169	\$ 1,289,631	\$ -	\$ 6	\$ 294,732	\$ 2,449,684
Investments	631,091	15,862,524	2,868	3,164,798	-	14	723,633	-
Receivables (net of allowance for uncollectibles)								
Taxes	6,593,203	7,452,872	-	1,745,377	-	-	208,971	1,401,896
Accounts	-	-	-	-	-	-	-	-
Other	7,713,529	28,883	-	212,776	-	-	-	-
Accrued interest receivable	1,288	27,050	5	5,510	-	5	1,242	-
Intergovernmental receivable	-	-	-	-	-	-	6,881	-
Due from primary government	-	-	-	7,303	-	5,745	1,155	2,362
Prepaid items and other assets	89,002	191,111	-	33,060	-	-	6,958	89,547
Inventory	-	-	-	-	-	-	-	-
Restricted assets:								
Cash and cash equivalents	-	-	-	-	-	-	-	2,438,514
Investments	-	-	-	-	-	-	-	-
Net pension asset	660,883	672,392	-	95,534	-	-	-	-
Capital assets:								
Non-depreciable	661,726	8,175,670	-	3,276,687	10,000	25,500	119,562	307,030
Depreciable, net	27,816,587	8,775,420	58,940	4,511,598	254,054	37,709	29,448	6,851,838
Total assets	<u>44,424,525</u>	<u>47,649,729</u>	<u>62,982</u>	<u>14,342,274</u>	<u>264,054</u>	<u>68,979</u>	<u>1,392,582</u>	<u>13,540,871</u>
DEFERRED OUTFLOWS OF RESOURCES								
Pension related	207,706	211,323	-	30,025	-	-	-	-
OPEB related	69,823	124,830	-	15,339	-	-	1,920	-
Deferred amount on debt refunding	-	-	-	-	-	-	-	-
Total deferred outflows of resources	<u>277,529</u>	<u>336,153</u>	<u>-</u>	<u>45,364</u>	<u>-</u>	<u>-</u>	<u>1,920</u>	<u>-</u>
LIABILITIES								
Accounts payable and accruals	322,764	728,679	-	491,634	-	5,770	38,515	86,517
Intergovernmental payable	-	-	-	-	-	-	-	-
Due to primary government	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	103,473
Other liabilities	-	400	-	1,100	-	-	775	-
Liabilities payable from restricted assets:								
Accrued interest payable	93,063	589,349	-	-	-	-	-	81,593
Refundable customer deposits	-	-	-	-	-	-	-	-
Current portion of long-term liabilities:								
Compensated absences	859	39,995	-	1,429	-	-	-	-
Lease obligations	15,545	-	-	-	-	-	-	-
Bonds, contracts and notes payable	1,745,000	895,000	-	-	-	-	-	270,000
Noncurrent portion of long-term liabilities:								
Lease obligations	68,060	-	-	-	-	-	-	-
Bonds, contracts and notes payable	5,733,811	18,490,475	-	-	-	-	-	6,556,777
OPEB, pension and sick leave liability	445,316	582,527	-	22,370	-	-	2,793	-
Total liabilities	<u>8,424,418</u>	<u>21,326,425</u>	<u>-</u>	<u>516,533</u>	<u>-</u>	<u>5,770</u>	<u>42,083</u>	<u>7,098,360</u>
DEFERRED INFLOWS OF RESOURCES								
Property taxes levied for the next fiscal year	6,969,685	7,506,439	-	1,891,692	-	-	224,307	-
Pension related	634,858	645,913	-	91,771	-	-	-	-
OPEB related	143,075	394,165	-	59,878	-	-	-	-
Deferred amount on debt refunding	311,276	-	-	-	-	-	-	-
Total deferred inflows of resources	<u>8,058,894</u>	<u>8,546,517</u>	<u>-</u>	<u>2,043,341</u>	<u>-</u>	<u>-</u>	<u>224,307</u>	<u>-</u>
NET POSITION								
Net investment in capital assets	20,395,981	5,047,028	58,940	7,337,932	264,054	63,209	134,472	2,770,605
Restricted for:								
Net pension asset	660,883	672,392	-	95,534	-	-	-	-
Debt service	346,507	-	-	-	-	-	-	2,438,514
Unrestricted	6,815,371	12,393,520	4,042	4,394,298	-	-	993,640	1,233,392
Total net position	<u>\$ 28,218,742</u>	<u>\$ 18,112,940</u>	<u>\$ 62,982</u>	<u>\$ 11,827,764</u>	<u>\$ 264,054</u>	<u>\$ 63,209</u>	<u>\$ 1,128,112</u>	<u>\$ 6,442,511</u>

West Calcasieu Parish Community Center Authority	Sewer District No. 12 of Ward 4	Calcasieu Parish		Calcasieu Parish Public Trust Authority	Calcasieu Parish Coroner	14th Judicial District	
		Public Safety Communications District				Criminal Court Fund	District Attorney
\$ 1,486,464	\$ 7,983	\$ 1,994,930	\$ 2,125,589	\$ 17,168	\$ 4,206,815	\$ 2,095,589	
2,359,171	19,591	4,896,116	2,342,412	42,130	6,307,877	6,161,091	
-	-	-	-	-	3,537,332	4,183,012	
1,332	-	-	-	-	-	-	
248,390	-	579,582	56,800	7,699	-	15,799	
-	32	8,055	1,112	115	15,182	1,437	
-	-	151,621	-	66,529	174,922	274,033	
-	-	-	-	-	-	127	
28,902	-	10,035	-	6,377	9,121	81,549	
18,024	-	-	-	-	-	-	
271,799	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	1,018,832	-	276,480	1,543,363	2,155,192	
3,469,833	-	-	-	-	-	-	
15,873,103	47,940	1,869,852	-	41,624	117,447	438,515	
23,757,018	75,546	10,529,023	4,525,913	458,122	15,912,059	15,406,344	
-	-	320,205	-	86,894	485,057	2,338,080	
-	-	214,259	-	43,573	276,147	613,367	
-	-	-	-	-	-	-	
-	-	534,464	-	130,467	761,204	2,951,447	
53,843	-	184,177	3,121	43,310	101,027	198,124	
-	-	-	-	-	19,150	-	
-	-	-	-	-	-	-	
-	-	-	-	-	62,362	-	
-	-	-	-	-	-	-	
30,967	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	62,118	-	17,789	98,728	434,969	
-	-	-	-	-	15,984	59,549	
450,000	-	-	-	-	-	-	
-	-	-	-	-	29,257	81,730	
4,195,000	-	-	-	-	-	-	
195,427	-	1,073,077	-	294,667	2,481,973	5,983,536	
4,925,237	-	1,319,372	3,121	355,766	2,808,481	6,757,908	
-	-	-	-	-	3,666,155	4,335,351	
-	-	978,710	-	265,592	1,482,585	2,154,000	
1,337	-	643,298	-	111,533	431,822	1,397,471	
-	-	-	-	-	-	-	
1,337	-	1,622,008	-	377,125	5,580,562	7,886,822	
14,697,936	47,940	1,869,852	-	41,624	72,206	297,236	
-	-	1,018,832	-	276,480	1,543,363	2,155,192	
271,799	-	-	-	-	-	-	
3,860,709	27,606	5,233,423	4,522,792	(462,406)	6,668,651	1,260,633	
\$ 18,830,444	\$ 75,546	\$ 8,122,107	\$ 4,522,792	\$ (144,302)	\$ 8,284,220	\$ 3,713,061	

continued

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF NET POSITION
NONMAJOR COMPONENT UNITS
DECEMBER 31, 2022

	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
ASSETS					
Cash and cash equivalents	\$ 4,563,026	\$ 58,422	\$ 165,403	\$ 958,582	\$ 261,272
Investments	-	-	-	5,436,582	-
Receivables (net of allowance for uncollectibles)					
Taxes	-	787	-	539,447	-
Accounts	420,883	140,648	129,329	354,360	130,776
Other	-	-	-	-	582
Accrued interest receivable	-	-	-	-	-
Intergovernmental receivable	-	-	-	-	-
Due from primary government	-	-	-	1,607	-
Prepaid items and other assets	-	22,397	-	28,579	41,548
Inventory	144,626	-	-	332,921	-
Restricted assets:					
Cash and cash equivalents	273,726	135,009	406,263	-	301,812
Investments	-	-	-	226,054	243,987
Net pension asset	-	-	-	-	-
Capital assets:					
Non-depreciable	1,407,826	233,743	26,857	1,254,610	21,364
Depreciable, net	12,090,478	4,222,670	2,644,318	7,733,719	4,155,591
Total assets	<u>18,900,565</u>	<u>4,813,676</u>	<u>3,372,170</u>	<u>16,866,461</u>	<u>5,156,932</u>
DEFERRED OUTFLOWS OF RESOURCES					
Pension related	-	-	-	-	-
OPEB related	-	-	-	76,650	-
Deferred amount on debt refunding	-	-	-	-	-
Total deferred outflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>76,650</u>	<u>-</u>
LIABILITIES					
Accounts payable and accruals	85,819	414,354	35,288	210,872	59,302
Intergovernmental payable	1,106,008	-	-	-	-
Due to primary government	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Other liabilities	-	-	-	-	-
Liabilities payable from restricted assets:					
Accrued interest payable	-	24,735	9,155	-	2,735
Refundable customer deposits	273,726	177,970	107,525	-	214,420
Current portion of long-term liabilities:					
Compensated absences	-	-	-	-	-
Lease obligations	-	-	-	-	-
Bonds, contracts and notes payable	-	107,000	95,000	-	211,500
Noncurrent portion of long-term liabilities:					
Lease obligations	-	-	-	-	-
Bonds, contracts and notes payable	-	1,802,000	1,240,000	-	653,000
OPEB, pension and sick leave liability	-	-	-	168,874	280,189
Total liabilities	<u>1,465,553</u>	<u>2,526,059</u>	<u>1,486,968</u>	<u>379,746</u>	<u>1,421,146</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for the next fiscal year	-	-	-	-	-
Pension related	-	-	-	-	-
OPEB related	-	-	-	247,985	2,105
Deferred amount on debt refunding	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>247,985</u>	<u>2,105</u>
NET POSITION					
Net investment in capital assets	13,498,304	2,547,413	1,336,175	8,988,329	3,312,455
Restricted for:					
Net pension asset	-	-	-	-	-
Debt service	-	-	194,583	-	117,144
Unrestricted	3,936,708	(259,796)	354,444	7,327,051	304,082
Total net position	<u>\$ 17,435,012</u>	<u>\$ 2,287,617</u>	<u>\$ 1,885,202</u>	<u>\$ 16,315,380</u>	<u>\$ 3,733,681</u>

Waterworks District			Total
No. 7 of Wards 6 & 4	No. 14 of Ward 5	No. 10 of Ward 7	Nonmajor Component Units
\$ 2,425,851	\$ 8,254	\$ 18,795	\$ 41,510,003
-	1,217,934	195,076	65,267,291
-	772,587	509,946	51,020,819
54,512	32,711	10,801	1,275,352
-	-	-	10,047,548
-	2,058	393	92,474
80,000	-	-	1,128,154
-	-	-	118,098
35,375	27,758	6,452	1,133,012
-	-	-	495,571
131,702	607,952	60,400	4,679,023
-	30,548	-	500,589
202,478	122,435	96,989	8,645,250
50,480	84,204	28,747	22,202,668
1,668,995	8,813,620	3,761,091	142,608,840
<u>4,649,393</u>	<u>11,720,061</u>	<u>4,688,690</u>	<u>350,724,692</u>
57,990	38,480	30,482	7,927,497
-	10,208	12,629	2,031,446
-	5,868	-	27,664
<u>57,990</u>	<u>54,556</u>	<u>43,111</u>	<u>9,986,607</u>
64,359	76,512	53,010	4,375,334
-	-	-	1,125,158
-	-	-	519,560
100,002	-	-	265,837
-	-	-	3,275
-	11,282	18,598	995,390
31,674	54,450	60,400	920,165
-	11,919	4,199	871,778
-	-	-	153,226
-	161,886	75,000	4,500,386
-	-	-	603,419
-	3,032,004	1,575,480	52,657,352
82,693	59,748	21,624	21,418,383
<u>278,728</u>	<u>3,407,801</u>	<u>1,808,311</u>	<u>88,409,263</u>
-	-	-	48,812,899
190,134	117,614	93,169	8,694,457
525	32,137	124	4,186,976
-	-	-	311,276
<u>190,659</u>	<u>149,751</u>	<u>93,293</u>	<u>62,005,608</u>
1,719,475	5,709,802	2,139,358	115,861,564
202,478	122,435	96,989	8,645,250
-	572,782	174,885	4,307,032
2,316,043	1,812,046	418,965	81,482,582
<u>\$ 4,237,996</u>	<u>\$ 8,217,065</u>	<u>\$ 2,830,197</u>	<u>\$ 210,296,428</u>

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF ACTIVITIES
NONMAJOR COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2022**

	Fire Protection District						
	No. 1 of Ward 1	No. 1 of Ward 2	No. 2 of Ward 4	No. 3 of Ward 4	No. 4 of Ward 4	No. 1 of Ward 5	No. 1 of Ward 6
EXPENSES	\$ 2,226,208	\$ 399,218	\$ 3,463,071	\$ 1,749,104	\$ 933,306	\$ 274,147	\$ 1,249,304
PROGRAM REVENUES							
Charges for services	-	3,971	100,563	-	-	-	1,174,084
Operating grants and contributions	118,800	873	140,033	-	-	-	63,306
Capital grants and contributions	-	-	-	-	-	-	-
Total program revenues	<u>118,800</u>	<u>4,844</u>	<u>240,596</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,237,390</u>
Net program (expenses) revenues	<u>(2,107,408)</u>	<u>(394,374)</u>	<u>(3,222,475)</u>	<u>(1,749,104)</u>	<u>(933,306)</u>	<u>(274,147)</u>	<u>(11,914)</u>
GENERAL REVENUES							
Property taxes	2,058,898	430,650	3,240,774	2,229,764	930,950	246,297	878,344
Sales taxes	-	-	-	-	-	-	-
Grants and contributions not restricted to specific program	204,967	34,377	98,995	59,215	46,619	21,572	55,900
Investment earnings	(48,336)	(11,268)	(78,270)	(101,471)	(35,968)	(9,558)	(42,268)
Gain on sale of capital assets	1,008	120	-	32,110	-	26,108	-
Miscellaneous revenue	<u>118,832</u>	<u>-</u>	<u>153,941</u>	<u>-</u>	<u>10,000</u>	<u>-</u>	<u>95,875</u>
Total general revenues	<u>2,335,369</u>	<u>453,879</u>	<u>3,415,440</u>	<u>2,219,618</u>	<u>951,601</u>	<u>284,419</u>	<u>987,851</u>
Change in net position	227,961	59,505	192,965	470,514	18,295	10,272	975,937
Net position beginning of year as restated	<u>1,264,251</u>	<u>1,755,125</u>	<u>2,190,932</u>	<u>4,218,292</u>	<u>1,873,868</u>	<u>1,453,806</u>	<u>3,677,651</u>
Net position end of year	<u>\$ 1,492,212</u>	<u>\$ 1,814,630</u>	<u>\$ 2,383,897</u>	<u>\$ 4,688,806</u>	<u>\$ 1,892,163</u>	<u>\$ 1,464,078</u>	<u>\$ 4,653,588</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)
\$ 520,071	\$ 532,407	\$ 1,455,073	\$ 212,517	\$ 1,323,092	\$ 852,493	\$ 1,114,548	\$ 2,863,385	\$ 3,652,443
-	49,310	-	-	5,000	-	-	-	-
-	6,600	-	-	363,276	179,121	-	2,790,932	2,529,696
-	-	537,723	-	-	-	195,780	-	-
-	55,910	537,723	-	368,276	179,121	195,780	2,790,932	2,529,696
<u>(520,071)</u>	<u>(476,497)</u>	<u>(917,350)</u>	<u>(212,517)</u>	<u>(954,816)</u>	<u>(673,372)</u>	<u>(918,768)</u>	<u>(72,453)</u>	<u>(1,122,747)</u>
777,311	478,543	1,168,650	503,650	831,164	673,595	675,555	228,933	224,082
-	-	-	-	-	-	-	-	-
61,189	60,380	26,408	5,985	12,566	4,655	2,141	23,785	42,072
16,997	(15,644)	(62,665)	(19,362)	(55,081)	(20,033)	(22,534)	2,193	(18,580)
-	240	19,072	-	-	-	1,502	-	-
6	8,363	-	-	-	-	-	15,786	17,085
<u>855,503</u>	<u>531,882</u>	<u>1,151,465</u>	<u>490,273</u>	<u>788,649</u>	<u>658,217</u>	<u>656,664</u>	<u>270,697</u>	<u>264,659</u>
335,432	55,385	234,115	277,756	(166,167)	(15,155)	(262,104)	198,244	(858,088)
4,856,758	2,702,550	8,439,258	813,625	5,127,303	1,170,601	2,572,787	(1,890)	(39,688)
<u>\$ 5,192,190</u>	<u>\$ 2,757,935</u>	<u>\$ 8,673,373</u>	<u>\$ 1,091,381</u>	<u>\$ 4,961,136</u>	<u>\$ 1,155,446</u>	<u>\$ 2,310,683</u>	<u>\$ 196,354</u>	<u>\$ (897,776)</u>

continued

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF ACTIVITIES
NONMAJOR COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2022**

	Recreation District			Community Center & Playground District				
	No. 1 of Ward 3	No. 1 of Ward 4	No. 1 of Ward 8	No. 4 of of Ward 1	No. 7 of Ward 2	No. 5 of Ward 5	No. 1 of Ward 6	No. 3 of Ward 7
EXPENSES	\$ 6,862,820	\$ 5,106,199	\$ 4,491	\$ 1,249,920	\$ 69,722	\$ 29,176	\$ 423,846	\$ 1,363,361
PROGRAM REVENUES								
Charges for services	508,861	213,629	-	-	-	-	21,042	89,629
Operating grants and contributions	-	53,732	-	-	5,885	66,870	-	3,155
Capital grants and contributions	191,924	(13,500)	-	-	-	-	-	-
Total program revenues	<u>700,785</u>	<u>253,861</u>	<u>-</u>	<u>-</u>	<u>5,885</u>	<u>66,870</u>	<u>21,042</u>	<u>92,784</u>
Net program (expenses) revenues	<u>(6,162,035)</u>	<u>(4,852,338)</u>	<u>(4,491)</u>	<u>(1,249,920)</u>	<u>(63,837)</u>	<u>37,694</u>	<u>(402,804)</u>	<u>(1,270,577)</u>
GENERAL REVENUES								
Property taxes	7,169,744	5,586,299	-	1,866,140	-	-	224,691	1,461,344
Sales taxes	-	-	-	-	-	-	-	-
Grants and contributions not restricted to specific program	-	-	-	21,610	-	-	3,418	6,942
Investment earnings	(53,381)	(572,597)	(105)	(91,440)	-	15	(22,945)	95,498
Gain on sale of capital assets	8,029	467	-	7,064	-	-	-	-
Miscellaneous revenue	18,662	13,022	-	2,349	-	-	1,000	8,963
Total general revenues	<u>7,143,054</u>	<u>5,027,191</u>	<u>(105)</u>	<u>1,805,723</u>	<u>-</u>	<u>15</u>	<u>206,164</u>	<u>1,572,747</u>
Change in net position	981,019	174,853	(4,596)	555,803	(63,837)	37,709	(196,640)	302,170
Net position beginning of year as restated	<u>27,237,723</u>	<u>17,938,087</u>	<u>67,578</u>	<u>11,271,961</u>	<u>327,891</u>	<u>25,500</u>	<u>1,324,752</u>	<u>6,140,341</u>
Net position end of year	<u>\$ 28,218,742</u>	<u>\$ 18,112,940</u>	<u>\$ 62,982</u>	<u>\$ 11,827,764</u>	<u>\$ 264,054</u>	<u>\$ 63,209</u>	<u>\$ 1,128,112</u>	<u>\$ 6,442,511</u>

West Calcasieu Parish Community Center Authority	Sewer District No. 12 of Ward 4	Calcasieu Parish Public Safety Communications District	Calcasieu Parish Public Trust Authority	Calcasieu Parish Coroner	14th Judicial District	
					Criminal Court Fund	District Attorney
\$ 3,174,194	\$ 2,427	\$ 3,597,485	\$ 53,456	\$ 1,098,426	\$ 7,444,923	\$ 9,747,317
1,409,835	-	3,801,007	76,261	648,673	1,223,225	2,375,371
-	-	561,249	-	503,183	3,436,691	2,198,684
-	-	-	-	-	-	-
<u>1,409,835</u>	<u>-</u>	<u>4,362,256</u>	<u>76,261</u>	<u>1,151,856</u>	<u>4,659,916</u>	<u>4,574,055</u>
<u>(1,764,359)</u>	<u>(2,427)</u>	<u>764,771</u>	<u>22,805</u>	<u>53,430</u>	<u>(2,785,007)</u>	<u>(5,173,262)</u>
384,637	-	-	-	-	3,594,862	4,251,290
1,292,593	-	-	-	-	-	-
-	-	-	-	-	77,650	31,032
6,245	(722)	(182,062)	9,740	(1,086)	(212,036)	15,917
-	-	8,800	-	-	223	(1,462)
-	-	24,734	117	9,655	28,008	358,571
<u>1,683,475</u>	<u>(722)</u>	<u>(148,528)</u>	<u>9,857</u>	<u>8,569</u>	<u>3,488,707</u>	<u>4,655,348</u>
(80,884)	(3,149)	616,243	32,662	61,999	703,700	(517,914)
<u>18,911,328</u>	<u>78,695</u>	<u>7,505,864</u>	<u>4,490,130</u>	<u>(206,301)</u>	<u>7,580,520</u>	<u>4,230,975</u>
<u>\$ 18,830,444</u>	<u>\$ 75,546</u>	<u>\$ 8,122,107</u>	<u>\$ 4,522,792</u>	<u>\$ (144,302)</u>	<u>\$ 8,284,220</u>	<u>\$ 3,713,061</u>

continued

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF ACTIVITIES
NONMAJOR COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2022**

Waterworks District

	No. 1 of Ward 1	No. 8 of Wards 3 & 8	No. 4 of Ward 4	No. 9 of Ward 4	No. 11 of Wards 4 & 7
EXPENSES	\$ 3,105,241	\$ 1,714,537	\$ 897,486	\$ 2,042,980	\$ 1,089,740
PROGRAM REVENUES					
Charges for services	3,809,040	1,092,479	798,912	2,458,515	968,460
Operating grants and contributions	-	-	-	-	-
Capital grants and contributions	-	-	-	-	49,275
Total program revenues	<u>3,809,040</u>	<u>1,092,479</u>	<u>798,912</u>	<u>2,458,515</u>	<u>1,017,735</u>
Net program (expenses) revenues	<u>703,799</u>	<u>(622,058)</u>	<u>(98,574)</u>	<u>415,535</u>	<u>(72,005)</u>
GENERAL REVENUES					
Property taxes	-	141,030	-	560,612	343,139
Sales taxes	-	-	-	-	-
Grants and contributions not restricted to specific program	245,691	-	-	3,336	-
Investment earnings	22	-	202	99,030	584
Gain on sale of capital assets	-	-	-	-	-
Miscellaneous revenue	-	35,178	9,084	148,800	13,404
Total general revenues	<u>245,713</u>	<u>176,208</u>	<u>9,286</u>	<u>811,778</u>	<u>357,127</u>
Change in net position	949,512	(445,850)	(89,288)	1,227,313	285,122
Net position beginning of year as restated	<u>16,485,500</u>	<u>2,733,467</u>	<u>1,974,490</u>	<u>15,088,067</u>	<u>3,448,559</u>
Net position end of year	<u>\$ 17,435,012</u>	<u>\$ 2,287,617</u>	<u>\$ 1,885,202</u>	<u>\$ 16,315,380</u>	<u>\$ 3,733,681</u>

Waterworks District			Total Nonmajor Component Units
No. 7 of Wards 6 & 4	No. 14 of Ward 5	No. 10 of Ward 7	
\$ 799,049	\$ 935,853	\$ 530,894	\$ 74,163,930
446,886	304,813	88,127	21,667,693
-	20,311	-	13,042,397
80,000	-	342,242	1,383,444
526,886	325,124	430,369	36,093,534
(272,163)	(610,729)	(100,525)	(38,070,396)
489,798	830,659	538,398	43,019,803
-	-	-	1,292,593
4,090	-	1,703	1,156,298
1,238	(44,257)	(3,527)	(1,477,515)
-	7,308	-	110,589
628	11,545	4,074	1,107,682
495,754	805,255	540,648	45,209,450
223,591	194,526	440,123	7,139,054
4,014,405	8,022,539	2,390,074	203,157,374
\$ 4,237,996	\$ 8,217,065	\$ 2,830,197	\$ 210,296,428



CALCASIEU PARISH POLICE JURY
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY SOURCE (1)
DECEMBER 31, 2022

	<u>2022</u>
Governmental funds capital assets:	
Land and right-of-way	\$ 41,282,991
Buildings	79,638,683
Improvements other than buildings	100,093,009
Roads	423,978,483
Bridges	51,402,616
Right of use assets	924,898
Equipment	43,654,360
Construction in progress	<u>120,198,152</u>
 Total governmental funds capital assets	 <u><u>\$ 861,173,192</u></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 (\$217,415 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 \$117,943,713 (inclusive of \$217,415 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, 2022

<u>Function and Activity</u>	<u>Land and Right of Way</u>	<u>Buildings</u>	<u>Improvements (Other than Buildings)</u>	<u>Roads</u>
General government:				
Administrative	\$ 2,453,825	\$ 9,890,439	\$ 3,657,972	\$ -
Finance	-	-	-	-
Facility Management	3,659,661	11,599,745	18,337,644	-
Human Resources	-	-	-	-
Elections	-	-	-	-
Cable Access Channel	-	-	-	-
Other	<u>500,000</u>	<u>580,793</u>	<u>174,569</u>	<u>-</u>
Total general government	6,613,487	22,070,978	22,170,185	-
Public safety:				
Office of Emergency Preparedness	-	-	-	-
Office of Juvenile Justice Services	137,725	1,785,400	713,413	-
Animal Control	-	745,695	563,497	-
Fire protection	18,000	254,948	1,066,217	-
Correctional	306,777	13,817,268	6,810,209	-
Other	<u>100,000</u>	<u>2,619,686</u>	<u>249,218</u>	<u>-</u>
Total public safety	562,502	19,222,996	9,402,553	-
Public works	25,294,038	4,818,217	21,577,809	423,978,483
Sanitation	-	-	6,763,910	-
Health and welfare	536,989	9,339,600	3,257,355	-
Culture and recreation	8,275,976	23,785,406	36,921,198	-
Economic development	<u>-</u>	<u>401,486</u>	<u>-</u>	<u>-</u>
Total governmental funds capital assets allocated to functions	<u>\$ 41,282,991</u>	<u>\$ 79,638,683</u>	<u>\$ 100,093,009</u>	<u>\$ 423,978,483</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 (\$217,415 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 \$117,943,713 (inclusive of \$217,415 for internal services funds) which is included in the statement of net position.

	Right of Use		
<u>Bridges</u>	<u>Assets</u>	<u>Equipment</u>	<u>Total</u>
\$ -	\$ -	\$ 94,359	\$ 16,096,596
-	-	294,340	294,340
-	775,553	1,538,806	35,911,409
-	-	47,594	47,594
-	-	38,172	38,172
-	-	384,656	384,656
-	-	<u>1,024,679</u>	<u>2,280,041</u>
-	775,553	3,422,606	55,052,808
-	-	2,360,107	2,360,107
-	-	926,645	3,563,183
-	-	1,196,734	2,505,926
-	-	1,506,771	2,845,936
-	-	1,402,164	22,336,418
-	-	<u>490,371</u>	<u>3,459,274</u>
-	-	7,882,791	37,070,843
51,402,616	-	20,073,683	547,144,845
-	-	673,453	7,437,362
-	149,345	3,735,548	17,018,836
-	-	7,194,117	76,176,697
-	-	<u>672,161</u>	<u>1,073,648</u>
<u>\$ 51,402,616</u>	<u>\$ 924,898</u>	<u>\$ 43,654,360</u>	<u>\$ 740,975,040</u>
			<u>120,198,152</u>
			<u>\$ 861,173,192</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, 2022

<u>Function and Activity</u>	Governmental Funds Capital Assets			Governmental Funds Capital Assets
	<u>January 1, 2022</u>	<u>Additions</u>	<u>Deletions</u>	<u>December 31, 2022</u>
General government:				
Administrative	\$ 13,253,777	\$ 2,851,801	\$ 8,982	\$ 16,096,596
Finance	313,644	26,588	45,891	294,341
Facility Management	38,337,373	7,564,496	90,937	45,810,932
Human Resources	56,930	-	9,336	47,594
Elections	38,172	-	-	38,172
Cable Access Channel	384,656	-	-	384,656
Other	<u>2,915,404</u>	<u>1,493,895</u>	<u>54,195</u>	<u>4,355,104</u>
Total general government	<u>55,299,956</u>	<u>11,936,780</u>	<u>209,341</u>	<u>67,027,395</u>
Public safety:				
Office of Emergency Preparedness	2,528,597	45,665	214,155	2,360,107
Office of Juvenile Justice Services	25,975,975	1,500,922	80,490	27,396,407
Animal Control	2,869,564	1,100,361	85,125	3,884,800
Fire protection	2,403,128	567,537	124,730	2,845,935
Correctional institution	30,035,553	3,448,834	13,506	33,470,882
Other	<u>3,364,270</u>	<u>124,730</u>	<u>-</u>	<u>3,489,000</u>
Total public safety	<u>67,177,087</u>	<u>6,788,049</u>	<u>518,006</u>	<u>73,447,130</u>
Public works				
Sanitation	578,536,737	29,230,160	4,672,519	603,094,378
Health and welfare	7,686,534	52,329	301,501	7,437,362
Culture and recreation	17,076,199	4,086,464	57,527	21,105,136
Economic development	74,917,732	12,874,412	374,631	87,417,513
Other functions	<u>1,092,058</u>	<u>578,808</u>	<u>26,588</u>	<u>1,644,278</u>
Total other functions	<u>679,309,260</u>	<u>46,822,173</u>	<u>5,432,766</u>	<u>720,698,667</u>
Total governmental funds capital assets allocated to functions	<u>\$ 801,786,303</u>	<u>\$ 65,547,002</u>	<u>\$ 6,160,113</u>	<u>\$ 861,173,192</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 (\$217,415 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 \$117,943,713 (inclusive of \$217,415 for internal services funds) which is included in the statement of net position.

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

SUPPLEMENTARY INFORMATION

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

<u>Contents</u>	<u>Page</u>
Selected Component Unit Governmental Fund Statements	208
Chief Executive Officer Disclosure - Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer	260
Justice System Funding Disclosure – Justice System Funding Schedule – Receiving Entity	261



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

Component Units Included in the Primary Government Audit

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

<p><u><i>Nonmajor Discretely Presented Component Units</i></u></p> <p><u>Fire Protection Districts:</u> No. 1 of Ward 1 No. 1 of Ward 2 No. 2 of Ward 4 No. 3 of Ward 4 No. 4 of Ward 4 No. 1 of Ward 5 No. 1 of Ward 6 No. 2 of Ward 8</p> <p><u>Gravity Drainage Districts:</u> No. 8 of Ward 1 No. 9 of Ward 2 No. 6 of Wards 5 & 6 No. 2 of Ward 7 No. 7 of Ward 8 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>14th Judicial District:</u> Criminal Court Fund (Note 1) District Attorney (Note 2)</p> <p>Calcasieu Parish Gaming Revenue District</p>

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

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

CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
BALANCE SHEET
DECEMBER 31, 2022

	Fire Protection District			
	No. 1 of Ward 1	No. 1 of Ward 2	No. 2 of Ward 4	No. 3 of Ward 4
ASSETS				
Cash and cash equivalents	\$ 559,065	\$ 155,751	\$ 983,108	\$ 1,124,087
Investments	1,371,229	382,219	2,412,580	2,758,548
Receivables (net of allowances for uncollectibles):				
Taxes	1,925,608	360,599	3,407,826	2,244,870
Interest receivable	2,289	795	4,368	4,554
Other receivables	4,347	-	743	215,268
Intergovernmental receivable	107,845	2,245	-	-
Due from primary government	12,602	4,887	4,735	2,979
Prepaid items	8,575	13,233	97,536	1,306
Total assets	<u>\$ 3,991,560</u>	<u>\$ 919,729</u>	<u>\$ 6,910,896</u>	<u>\$ 6,351,612</u>
LIABILITIES				
Accounts payable	\$ 31,471	\$ 46,042	\$ 46,980	\$ 277,700
Accrued liabilities	21,598	2,650	41,959	-
Intergovernmental payable	-	-	-	-
Retainage payable	-	22,127	-	-
Other liabilities	-	-	-	-
Total liabilities	<u>53,069</u>	<u>70,819</u>	<u>88,939</u>	<u>277,700</u>
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for the next fiscal year	2,087,035	373,527	3,505,813	2,272,456
Unavailable revenues	-	-	-	215,268
Total deferred inflows of resources	<u>2,087,035</u>	<u>373,527</u>	<u>3,505,813</u>	<u>2,487,724</u>
FUND BALANCES				
Nonspendable	8,575	13,233	97,536	1,306
Restricted for:				
Debt service	-	51,020	-	-
Capital improvement	-	-	-	-
Unassigned	1,842,881	411,130	3,218,608	3,584,882
Total fund balances	<u>1,851,456</u>	<u>475,383</u>	<u>3,316,144</u>	<u>3,586,188</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 3,991,560</u>	<u>\$ 919,729</u>	<u>\$ 6,910,896</u>	<u>\$ 6,351,612</u>

Fire Protection District

No. 4 of Ward 4	No. 1 of Ward 5	No. 1 of Ward 6	No. 2 of Ward 8
\$ 459,145	\$ 107,674	\$ 416,848	\$ 195,345
1,126,759	264,236	1,022,222	479,384
959,699	254,118	795,433	474,109
1,864	451	1,730	830
-	-	956,326	6,464
-	2,732	37,777	-
840	-	3,780	1,757
6,441	35,309	21,345	44,514
<u>\$ 2,554,748</u>	<u>\$ 664,520</u>	<u>\$ 3,255,461</u>	<u>\$ 1,202,403</u>
\$ 16,070	\$ 5,472	\$ 19,263	\$ 10,896
1,564	2,675	6,140	2,998
-	-	-	-
-	-	-	55,995
-	-	-	-
<u>17,634</u>	<u>8,147</u>	<u>25,403</u>	<u>69,889</u>
988,655	256,523	844,162	494,119
-	-	-	6,464
<u>988,655</u>	<u>256,523</u>	<u>844,162</u>	<u>500,583</u>
6,441	35,309	21,345	44,514
47,440	-	44,988	-
262,014	-	1,217,931	-
<u>1,232,564</u>	<u>364,541</u>	<u>1,101,632</u>	<u>587,417</u>
<u>1,548,459</u>	<u>399,850</u>	<u>2,385,896</u>	<u>631,931</u>
<u>\$ 2,554,748</u>	<u>\$ 664,520</u>	<u>\$ 3,255,461</u>	<u>\$ 1,202,403</u>

continued

**CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
BALANCE SHEET
DECEMBER 31, 2022**

	Gravity Drainage District			
	No. 8 of Ward 1	No. 9 of Ward 2	No. 6 of Ward 5 & 6	No. 2 of Ward 7
ASSETS				
Cash and cash equivalents	\$ 801,591	\$ 221,357	\$ 692,501	\$ 232,619
Investments	1,967,035	543,218	1,699,422	570,856
Receivables (net of allowances for uncollectibles):				
Taxes	1,344	661	702	5,060
Interest receivable	3,653	909	3,340	915
Other receivables	-	-	-	-
Intergovernmental receivable	-	656	-	-
Due from primary government	-	-	-	-
Prepaid items	2,130	-	-	-
Total assets	<u>\$ 2,775,753</u>	<u>\$ 766,801</u>	<u>\$ 2,395,965</u>	<u>\$ 809,450</u>
LIABILITIES				
Accounts payable	\$ 1,785	\$ -	\$ -	\$ -
Accrued liabilities	-	-	-	-
Due to primary government	225,234	-	-	-
Intergovernmental payable	-	-	-	-
Retainage payable	-	-	-	-
Other liabilities	-	-	1,000	-
Total liabilities	<u>227,019</u>	<u>-</u>	<u>1,000</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for the next fiscal year	1,536	661	584	4,839
Unavailable revenues	-	-	-	-
Total deferred inflows of resources	<u>1,536</u>	<u>661</u>	<u>584</u>	<u>4,839</u>
FUND BALANCES				
Nonspendable	2,130	-	-	-
Restricted for:				
Debt service	-	-	-	-
Capital improvement	94,170	-	-	-
Unassigned	2,450,898	766,140	2,394,381	804,611
Total fund balances	<u>2,547,198</u>	<u>766,140</u>	<u>2,394,381</u>	<u>804,611</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 2,775,753</u>	<u>\$ 766,801</u>	<u>\$ 2,395,965</u>	<u>\$ 809,450</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>
\$ 303,185	\$ 6,333,114	\$ 5,350,743	\$ 44,751	\$ 184,524
744,026	15,541,677	13,130,904	109,821	452,828
(9,597)	103,788	19,411	6,665,447	6,219,850
1,484	25,728	21,553	585	791
-	-	-	-	-
222,913	491,206	-	-	-
-	-	-	23,785	42,072
<u>2,088</u>	<u>14,448</u>	<u>2,025</u>	<u>160,868</u>	<u>-</u>
<u>\$ 1,264,099</u>	<u>\$ 22,509,961</u>	<u>\$ 18,524,636</u>	<u>\$ 7,005,257</u>	<u>\$ 6,900,065</u>
\$ -	\$ 60,741	\$ 138,521	\$ 32,779	\$ 149,426
-	-	-	42,903	45,087
294,326	979	-	-	-
-	-	-	-	-
3,656	-	242,436	-	30,025
-	-	56,000	-	-
<u>297,982</u>	<u>61,720</u>	<u>436,957</u>	<u>75,682</u>	<u>224,538</u>
2,724	103,307	19,705	6,796,730	6,589,906
-	-	-	-	-
<u>2,724</u>	<u>103,307</u>	<u>19,705</u>	<u>6,796,730</u>	<u>6,589,906</u>
2,088	14,448	2,025	160,868	-
-	-	-	-	-
-	-	-	-	-
<u>961,305</u>	<u>22,330,486</u>	<u>18,065,949</u>	<u>(28,023)</u>	<u>85,621</u>
<u>963,393</u>	<u>22,344,934</u>	<u>18,067,974</u>	<u>132,845</u>	<u>85,621</u>
<u>\$ 1,264,099</u>	<u>\$ 22,509,961</u>	<u>\$ 18,524,636</u>	<u>\$ 7,005,257</u>	<u>\$ 6,900,065</u>

continued

CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
BALANCE SHEET
DECEMBER 31, 2022

	Recreation District		
	No. 1 of Ward 3	No. 1 of Ward 4	No. 1 of Ward 8
ASSETS			
Cash and cash equivalents	\$ 257,216	\$ 6,463,807	\$ 1,169
Investments	631,091	15,862,524	2,868
Receivables (net of allowances for uncollectibles):			
Taxes	6,593,203	7,452,872	-
Interest receivable	1,288	27,050	5
Other receivables	7,708,852	28,875	-
Intergovernmental receivable	-	-	-
Due from primary government	-	-	-
Prepaid items	81,999	128,148	-
Total assets	<u>\$ 15,273,649</u>	<u>\$ 29,963,276</u>	<u>\$ 4,042</u>
LIABILITIES			
Accounts payable	\$ 274,962	\$ 401,613	\$ -
Accrued liabilities	28,387	27,789	-
Intergovernmental payable	-	-	-
Retainage payable	15,550	293,993	-
Other liabilities	-	400	-
Total liabilities	<u>318,899</u>	<u>723,795</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES			
Property taxes levied for the next fiscal year	6,969,685	7,506,439	-
Unavailable revenues	<u>7,708,802</u>	<u>28,625</u>	<u>-</u>
Total deferred inflows of resources	<u>14,678,487</u>	<u>7,535,064</u>	<u>-</u>
FUND BALANCES			
Nonspendable	81,999	128,148	-
Restricted for:			
Debt service	439,570	280,928	-
Senior center	-	-	-
Capital improvement	-	10,099,813	-
Unassigned	<u>(245,306)</u>	<u>11,195,528</u>	<u>4,042</u>
Total fund balances	<u>276,263</u>	<u>21,704,417</u>	<u>4,042</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 15,273,649</u>	<u>\$ 29,963,276</u>	<u>\$ 4,042</u>

Community Center and Playground District

No. 4 of Ward 1	No. 7 of Ward 2	No. 5 of Ward 5	No. 1 of Ward 6
\$ 1,289,631	\$ -	\$ 6	\$ 294,732
3,164,798	-	14	723,633
1,745,377	-	-	208,971
5,510	-	5	1,242
212,307	-	-	-
-	-	-	6,881
7,303	-	5,745	1,155
33,060	-	-	6,958
<u>\$ 6,457,986</u>	<u>\$ -</u>	<u>\$ 5,770</u>	<u>\$ 1,243,572</u>
\$ 239,425	\$ -	\$ 5,770	\$ 15,664
4,995	-	-	4,561
-	-	-	-
201,565	-	-	14,538
1,100	-	-	775
<u>447,085</u>	<u>-</u>	<u>5,770</u>	<u>35,538</u>
1,891,692	-	-	224,307
212,307	-	-	-
<u>2,103,999</u>	<u>-</u>	<u>-</u>	<u>224,307</u>
33,060	-	-	6,958
-	-	-	-
790,533	-	-	-
958,953	-	-	-
2,124,356	-	-	976,769
<u>3,906,902</u>	<u>-</u>	<u>-</u>	<u>983,727</u>
<u>\$ 6,457,986</u>	<u>\$ -</u>	<u>\$ 5,770</u>	<u>\$ 1,243,572</u>

continued

CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
BALANCE SHEET
DECEMBER 31, 2022

	<u>Sewer District No. 12 of Ward 4</u>	<u>Calcasieu Parish Public Safety Communications District</u>	<u>Calcasieu Parish Coroner</u>
ASSETS			
Cash and cash equivalents	\$ 7,983	\$ 1,994,930	\$ 17,168
Investments	19,591	4,896,116	42,130
Receivables (net of allowances for uncollectibles):			
Taxes	-	-	-
Interest receivable	32	8,055	115
Other receivables	-	579,570	7,699
Intergovernmental receivable	-	151,621	65,729
Due from primary government	-	-	-
Prepaid items	-	10,035	6,377
Total assets	<u>\$ 27,606</u>	<u>\$ 7,640,327</u>	<u>\$ 139,218</u>
LIABILITIES			
Accounts payable	\$ -	\$ 138,443	\$ 32,662
Accrued liabilities	-	45,036	10,648
Intergovernmental payable	-	-	-
Unearned revenue	-	-	-
Retainage payable	-	-	-
Other liabilities	-	-	-
Total liabilities	<u>-</u>	<u>183,479</u>	<u>43,310</u>
DEFERRED INFLOWS OF RESOURCES			
Property taxes levied for the next fiscal year	-	-	-
Unavailable revenues	-	-	7,699
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>7,699</u>
FUND BALANCES			
Nonspendable	-	10,035	6,377
Restricted for:			
Debt service	-	-	-
Capital improvement	-	-	-
Unassigned	27,606	7,446,813	81,832
Total fund balances	<u>27,606</u>	<u>7,456,848</u>	<u>88,209</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 27,606</u>	<u>\$ 7,640,327</u>	<u>\$ 139,218</u>

14th Judicial District		
Criminal Court Fund	District Attorney	Calcasieu Parish Gaming Revenue District
\$ 4,206,815	\$ 2,095,589	\$ 2,810
6,307,877	6,161,091	6,895
3,537,332	4,183,012	-
15,182	1,437	33
-	15,799	13,273,451
174,922	274,033	-
-	127	-
9,121	81,549	-
<u>\$ 14,251,249</u>	<u>\$ 12,812,637</u>	<u>\$ 13,283,189</u>
\$ 34,894	\$ 92,134	\$ -
58,292	100,528	-
19,150	-	13,273,451
62,362	-	-
-	-	-
-	-	-
<u>174,698</u>	<u>192,662</u>	<u>13,273,451</u>
3,666,155	4,335,351	-
-	-	-
<u>3,666,155</u>	<u>4,335,351</u>	<u>-</u>
9,121	81,549	-
-	-	-
-	-	-
<u>10,401,275</u>	<u>8,203,075</u>	<u>9,738</u>
<u>10,410,396</u>	<u>8,284,624</u>	<u>9,738</u>
<u>\$ 14,251,249</u>	<u>\$ 12,812,637</u>	<u>\$ 13,283,189</u>

**CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
RECONCILIATION OF THE BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2022**

	Fire Protection District			
	No. 1 of	No. 1 of	No. 2 of	No. 3 of
	Ward 1	Ward 2	Ward 4	Ward 4
Fund balances - total governmental funds	\$ 1,851,456	\$ 475,383	\$ 3,316,144	\$ 3,586,188
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	4,269,096	3,625,828	4,370,345	2,771,241
Less accumulated depreciation	(2,540,478)	(1,639,651)	(2,362,477)	(1,840,612)
Some revenues were collected more than sixty days after year end and therefore, are not available soon enough to pay for current-period expenditures.				
	-	120	-	-
Prepaid assets relating to issuance of debt				
	-	-	-	-
Net pension assets are not reported in the governmental funds				
	-	-	-	-
Some liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds. These liabilities consist of the following:				
Bonds payable	-	(660,000)	-	-
Deferred premium and discount	-	3,309	-	-
Deferred amount on refunding	-	21,796	-	-
Lease obligations	-	-	-	-
Compensated absences	(434)	-	(78,210)	-
Accrued interest payable	-	(11,952)	-	-
Other liabilities	-	-	-	-
OPEB liability	(681,923)	-	(1,081,693)	-
Pension liability	(2,708,740)	-	(3,423,037)	-
Some payables do not meet the criteria for reporting under the modified accrual basis of accounting and are not reported in the fund level statements.				
	(3,923)	(203)	(604)	(43,279)
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>1,307,158</u>	<u>-</u>	<u>1,643,429</u>	<u>215,268</u>
Total net position of governmental activities	<u>\$ 1,492,212</u>	<u>\$ 1,814,630</u>	<u>\$ 2,383,897</u>	<u>\$ 4,688,806</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>
\$ 1,548,459	\$ 399,850	\$ 2,385,896	\$ 631,931
7,248,796 (1,658,155)	1,834,229 (769,882)	7,842,888 (1,915,273)	4,102,742 (1,832,711)
-	-	-	240
24,715	-	-	-
-	-	-	-
(4,540,000) (167,727) - (486,520) (559) (72,039) - - -	- - - - - - - -	(3,300,000) (119,387) - - (4,062) (44,115) - (59,994) (245,442)	- - - - (357) - - (4,322) (207,151)
(4,807)	(119)	(18,628)	(38,604)
-	-	131,705	106,167
<u>\$ 1,892,163</u>	<u>\$ 1,464,078</u>	<u>\$ 4,653,588</u>	<u>\$ 2,757,935</u>

continued

**CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
RECONCILIATION OF THE BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2022**

	Gravity Drainage District			
	No. 8 of Ward 1	No. 9 of Ward 2	No. 6 of Ward 5 & 6	No. 2 of Ward 7
Fund balances - total governmental funds	\$ 2,547,198	\$ 766,140	\$ 2,394,381	\$ 804,611
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	7,384,990	721,688	4,263,271	704,337
Less accumulated depreciation	(1,256,752)	(396,428)	(1,696,534)	(353,502)
Some revenues were collected more than sixty days after year end and therefore, are not available soon enough to pay for current-period expenditures.				
	-	-	-	-
Prepaid assets relating to issuance of debt				
	-	-	-	-
Net pension assets are not reported in the governmental funds				
	-	-	-	-
Some liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds. These liabilities consist of the following:				
Bonds payable	-	-	-	-
Deferred premium and discount	-	-	-	-
Deferred amount on refunding	-	-	-	-
Lease obligations	-	-	-	-
Compensated absences	-	-	-	-
Accrued interest payable	-	-	-	-
Other liabilities	-	-	-	-
OPEB liability	-	-	-	-
Pension liability	-	-	-	-
Some payables do not meet the criteria for reporting under the modified accrual basis of accounting and are not reported in the fund level statements.				
	(2,063)	(19)	18	-
Deferred outflows and inflows of resources are not available to pay current period expenditures and therefore are not reported in the fund level statements.				
	-	-	-	-
Total net position of governmental activities	<u>\$ 8,673,373</u>	<u>\$ 1,091,381</u>	<u>\$ 4,961,136</u>	<u>\$ 1,155,446</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>
\$ 963,393	\$ 22,344,934	\$ 18,067,974	\$ 132,845	\$ 85,621
2,198,249	31,771,953	26,861,188	-	-
(849,559)	(15,586,431)	(9,208,244)	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	898,941	901,731
-	-	-	-	-
-	-	-	-	-
-	(138,296)	-	-	-
-	-	-	(54,755)	(61,396)
-	-	-	-	-
-	-	-	(13,014)	(16,518)
-	-	-	(373,966)	(907,769)
-	-	-	-	-
(1,400)	(212,329)	(12,569)	(4,447)	(39,024)
-	-	-	(389,250)	(860,421)
<u>\$ 2,310,683</u>	<u>\$ 38,179,831</u>	<u>\$ 35,708,349</u>	<u>\$ 196,354</u>	<u>\$ (897,776)</u>

continued

**CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
RECONCILIATION OF THE BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2022**

	<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	\$ 276,263	\$ 21,704,417	\$ 4,042
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	39,910,194	22,198,221	205,573
Less accumulated depreciation	(11,431,881)	(5,247,131)	(146,633)
Some revenues were collected more than sixty days after year end and therefore, are not available soon enough to pay for current-period expenditures.			
	4,677	8	-
Prepaid assets relating to issuance of debt	7,003	62,963	-
Net pension assets are not reported in the governmental funds	660,883	672,392	-
Some liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds. These liabilities consist of the following:			
Bonds payable	(7,455,000)	(18,080,000)	-
Deferred premium and discount	(23,811)	(1,305,475)	-
Deferred amount on refunding	-	-	-
Lease obligations	(83,605)	-	-
Compensated absences	(859)	(39,995)	-
Accrued interest payable	(93,063)	(589,349)	-
Other liabilities	(31,265)	(24,464)	-
OPEB liability	(414,051)	(558,063)	-
Pension liability	-	-	-
Some payables do not meet the criteria for reporting under the modified accrual basis of accounting and are not reported in the fund level statements.			
	(3,865)	(5,284)	-
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>6,897,122</u>	<u>(675,300)</u>	<u>-</u>
Total net position of governmental activities	<u>\$ 28,218,742</u>	<u>\$ 18,112,940</u>	<u>\$ 62,982</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>
\$ 3,906,902	\$ -	\$ -	\$ 983,727
10,886,327 (3,098,042)	339,021 (74,967)	76,738 (13,529)	255,491 (106,481)
469	-	-	-
-	-	-	-
95,534	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
(1,429)	-	-	-
-	-	-	-
(758)	-	-	(249)
(21,612)	-	-	(2,544)
-	-	-	-
(45,649)	-	-	(3,752)
<u>106,022</u>	<u>-</u>	<u>-</u>	<u>1,920</u>
<u>\$ 11,827,764</u>	<u>\$ 264,054</u>	<u>\$ 63,209</u>	<u>\$ 1,128,112</u>

continued

**CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
RECONCILIATION OF THE BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2022**

	<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	\$ 27,606	\$ 7,456,848	\$ 88,209
Total net position reported for governmental activities in the statement of net position is different because:			
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in governmental funds.			
Governmental capital assets	121,364	6,098,728	231,578
Less accumulated depreciation	(73,424)	(4,228,876)	(189,954)
Some revenues were collected more than sixty days after year end and therefore, are not available soon enough to pay for current-period expenditures.			
	-	12	800
Prepaid assets relating to issuance of debt	-	-	-
Net pension assets are not reported in the governmental funds	-	1,018,832	276,480
Some liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds. These liabilities consist of the following:			
Bonds payable	-	-	-
Deferred premium and discount	-	-	-
Deferred amount on refunding	-	-	-
Lease obligations	-	-	-
Compensated absences	-	(62,118)	(17,789)
Accrued interest payable	-	-	-
Other liabilities	-	(33,617)	(1,689)
OPEB liability	-	(1,039,460)	(292,978)
Pension liability	-	-	-
Some payables do not meet the criteria for reporting under the modified accrual basis of accounting and are not reported in the fund level statements.			
	-	(698)	-
Deferred outflows and inflows of resources are not available to pay current period expenditures and therefore are not reported in the fund level statements.			
	-	(1,087,544)	(238,959)
Total net position of governmental activities	<u>\$ 75,546</u>	<u>\$ 8,122,107</u>	<u>\$ (144,302)</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>	
\$ 10,410,396	\$ 8,284,624	\$ 9,738	
512,351	2,476,755	-	
(394,904)	(2,038,240)	-	
-	-	-	
-	-	-	
1,543,363	2,155,192	-	
-	-	-	
-	-	-	
-	-	-	
(45,241)	(141,279)	-	
(98,728)	(434,969)	-	
-	-	-	
(32,721)	-	-	
(2,449,252)	(3,420,218)	-	
-	(2,563,318)	-	
(7,841)	(5,462)	-	
<u>(1,153,203)</u>	<u>(600,024)</u>	<u>-</u>	
<u>\$ 8,284,220</u>	<u>\$ 3,713,061</u>	<u>\$ 9,738</u>	

CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2022

	Fire Protection District			
	No. 1 of Ward 1	No. 1 of Ward 2	No. 2 of Ward 4	No. 3 of Ward 4
REVENUES				
Taxes:				
Ad valorem	\$ 2,058,898	\$ 430,650	\$ 3,240,774	\$ 2,229,764
Intergovernmental revenues	542,493	37,495	239,028	59,215
Charges for services	-	-	82,793	-
Fines and forfeitures	-	-	-	-
Investment income	(48,336)	(11,268)	(78,270)	(101,471)
Gaming revenue	-	-	-	-
Sale of assets	1,008	-	-	32,110
Donations	-	-	15,750	-
Miscellaneous revenues	9,482	-	5	-
Total revenues	<u>2,563,545</u>	<u>456,877</u>	<u>3,500,080</u>	<u>2,219,618</u>
EXPENDITURES				
General government	-	-	-	-
Public safety	2,159,903	1,066,519	3,398,132	1,653,898
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	5,123	2,980	46,129	26,032
Intergovernmental	-	-	-	-
Debt service:				
Principal retirement	-	95,000	-	-
Interest and fiscal charges	-	31,774	-	-
Total expenditures	<u>2,165,026</u>	<u>1,196,273</u>	<u>3,444,261</u>	<u>1,679,930</u>
Excess (deficiency) of revenues over (under) expenditures	<u>398,519</u>	<u>(739,396)</u>	<u>55,819</u>	<u>539,688</u>
OTHER FINANCING SOURCES (USES)				
Insurance proceeds	4,347	700,725	18,999	-
Total other financing sources (uses)	<u>4,347</u>	<u>700,725</u>	<u>18,999</u>	<u>-</u>
Net change in fund balances	402,866	(38,671)	74,818	539,688
Fund balance at beginning of year	<u>1,448,590</u>	<u>514,054</u>	<u>3,241,326</u>	<u>3,046,500</u>
Fund balance at end of year	<u>\$ 1,851,456</u>	<u>\$ 475,383</u>	<u>\$ 3,316,144</u>	<u>\$ 3,586,188</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>
\$	930,950	\$ 246,297	\$ 878,344	\$ 478,543
	46,619	24,304	489,323	99,807
	-	-	-	-
	-	-	-	-
	(35,968)	(9,558)	(42,268)	(15,644)
	-	-	-	-
	-	26,108	-	-
	10,000	-	-	-
	-	-	85,967	-
	<u>951,601</u>	<u>287,151</u>	<u>1,411,366</u>	<u>562,706</u>
	-	-	-	-
	422,645	159,056	713,592	1,194,198
	-	-	-	-
	-	-	-	-
	482,780	44,920	162,137	59,532
	-	-	-	-
	185,000	-	145,000	-
	193,369	-	139,595	-
	<u>1,283,794</u>	<u>203,976</u>	<u>1,160,324</u>	<u>1,253,730</u>
	<u>(332,193)</u>	<u>83,175</u>	<u>251,042</u>	<u>(691,024)</u>
	<u>2,523</u>	<u>-</u>	<u>1,668,324</u>	<u>711,544</u>
	<u>2,523</u>	<u>-</u>	<u>1,668,324</u>	<u>711,544</u>
	(329,670)	83,175	1,919,366	20,520
	<u>1,878,129</u>	<u>316,675</u>	<u>466,530</u>	<u>611,411</u>
\$	<u>1,548,459</u>	<u>\$ 399,850</u>	<u>\$ 2,385,896</u>	<u>\$ 631,931</u>

continued

CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2022

	Gravity Drainage District			
	No 8 of Ward 1	No. 9 of Ward 2	No. 6 of Wards 5 & 6	No. 2 of Ward 7
REVENUES				
Taxes:				
Ad valorem	\$ 1,168,650	\$ 503,650	\$ 831,164	\$ 673,595
Intergovernmental revenues	564,131	6,641	375,842	183,776
Charges for services	-	-	5,000	-
Fines and forfeitures	-	-	-	-
Investment income	(62,665)	(19,362)	(55,081)	(20,033)
Gaming revenue	-	-	-	-
Sale of assets	19,072	-	-	-
Donations	-	-	-	-
Miscellaneous revenues	-	-	-	-
Total revenues	<u>1,689,188</u>	<u>490,929</u>	<u>1,156,925</u>	<u>837,338</u>
EXPENDITURES				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	1,766,258	443,021	1,253,719	823,276
Culture and recreation	-	-	-	-
Capital outlay	687,062	-	77,927	1,272
Intergovernmental	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	<u>2,453,320</u>	<u>443,021</u>	<u>1,331,646</u>	<u>824,548</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(764,132)</u>	<u>47,908</u>	<u>(174,721)</u>	<u>12,790</u>
OTHER FINANCING SOURCES (USES)				
Insurance proceeds	<u>14,402</u>	<u>-</u>	<u>-</u>	<u>1,952</u>
Total other financing sources (uses)	<u>14,402</u>	<u>-</u>	<u>-</u>	<u>1,952</u>
Net change in fund balances	(749,730)	47,908	(174,721)	14,742
Fund balance at beginning of year	<u>3,296,928</u>	<u>718,232</u>	<u>2,569,102</u>	<u>789,869</u>
Fund balance at end of year	<u>\$ 2,547,198</u>	<u>\$ 766,140</u>	<u>\$ 2,394,381</u>	<u>\$ 804,611</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>
\$ 675,555	\$ 5,338,432	\$ 5,710,147	\$ 228,933	\$ 224,082
225,054	685,666	894,611	2,814,717	2,571,768
-	-	-	-	-
-	-	-	-	-
(22,534)	(568,212)	(479,019)	2,193	(18,580)
-	-	-	-	-
-	64	-	-	-
-	-	-	-	-
1,502	-	5,476	-	1,250
<u>879,577</u>	<u>5,455,950</u>	<u>6,131,215</u>	<u>3,045,843</u>	<u>2,778,520</u>
-	-	-	-	-
-	-	-	-	-
1,076,287	2,880,357	3,109,553	2,691,393	2,589,956
-	-	-	-	-
-	797,631	2,106,870	228,075	67,639
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>1,076,287</u>	<u>3,677,988</u>	<u>5,216,423</u>	<u>2,919,468</u>	<u>2,657,595</u>
<u>(196,710)</u>	<u>1,777,962</u>	<u>914,792</u>	<u>126,375</u>	<u>120,925</u>
-	9,353	12,005	-	-
-	9,353	12,005	-	-
(196,710)	1,787,315	926,797	126,375	120,925
1,160,103	20,557,619	17,141,177	6,470	(35,304)
<u>\$ 963,393</u>	<u>\$ 22,344,934</u>	<u>\$ 18,067,974</u>	<u>\$ 132,845</u>	<u>\$ 85,621</u>

continued

CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2022

	Recreation District		
	No. 1 of Ward 3	No. 1 of Ward 4	No. 1 of Ward 8
REVENUES			
Taxes:			
Ad valorem	\$ 7,169,744	\$ 5,586,299	\$ -
Intergovernmental revenues	191,924	53,732	-
Charges for services	222,816	112,339	-
Fines and forfeitures	-	-	-
Investment income	(53,381)	(572,597)	(105)
Gaming revenue	-	-	-
Sale of assets	7,225	1,304	-
Donations	2,000	94	-
Miscellaneous revenues	5,056	1,120	-
Total revenues	<u>7,545,384</u>	<u>5,182,291</u>	<u>(105)</u>
EXPENDITURES			
General government	-	-	-
Public safety	-	-	-
Public works	-	-	-
Culture and recreation	5,931,761	3,913,698	-
Capital outlay	1,075,679	7,226,035	-
Intergovernmental	-	-	-
Debt service:			
Principal retirement	1,778,667	525,000	-
Interest and fiscal charges	159,203	460,767	-
Total expenditures	<u>8,945,310</u>	<u>12,125,500</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,399,926)</u>	<u>(6,943,209)</u>	<u>(105)</u>
OTHER FINANCING SOURCES (USES)			
Bond proceeds	-	9,836,065	-
Bond issue costs	-	(156,168)	-
Insurance proceeds	292,515	101,548	-
Lease proceeds	88,534	-	-
Total other financing sources (uses)	<u>381,049</u>	<u>9,781,445</u>	<u>-</u>
Net change in fund balances	(1,018,877)	2,838,236	(105)
Fund balance at beginning of year	1,295,140	18,866,181	4,147
Fund balance at end of year	<u>\$ 276,263</u>	<u>\$ 21,704,417</u>	<u>\$ 4,042</u>

Community Center and Playground District

No. 4 of Ward 1	No. 7 of Ward 2	No. 5 of Ward 5	No. 1 of Ward 6
\$ 1,866,140	\$ -	\$ -	\$ 224,691
21,610	5,885	66,870	10,299
-	-	-	21,042
-	-	-	-
(91,440)	-	15	(22,945)
-	-	-	-
6,595	-	-	-
-	-	-	1,000
671	-	-	-
<u>1,803,576</u>	<u>5,885</u>	<u>66,885</u>	<u>234,087</u>
-	-	-	-
-	-	-	-
-	-	-	-
754,563	5,885	66,885	398,374
3,347,706	-	-	139,859
-	-	-	-
165,300	-	-	-
5,143	-	-	-
<u>4,272,712</u>	<u>5,885</u>	<u>66,885</u>	<u>538,233</u>
(2,469,136)	-	-	(304,146)
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
(2,469,136)	-	-	(304,146)
6,376,038	-	-	1,287,873
<u>\$ 3,906,902</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 983,727</u>

continued

CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>Sewer District No. 12 of Ward 4</u>	<u>Calcasieu Parish Public Safety Communications District</u>	<u>Calcasieu Parish Coroner</u>
REVENUES			
Taxes:			
Ad valorem	\$ -	\$ -	\$ -
Intergovernmental revenues	-	561,249	503,564
Charges for services	-	3,827,842	631,696
Fines and forfeitures	-	-	-
Investment income	(722)	(182,062)	(1,086)
Gaming revenue	-	-	-
Sale of assets	-	8,788	-
Donations	-	-	-
Miscellaneous revenues	-	6,842	4,800
Total revenues	<u>(722)</u>	<u>4,222,659</u>	<u>1,138,974</u>
EXPENDITURES			
General government	-	-	1,180,820
Public safety	-	3,359,562	-
Public works	-	-	-
Culture and recreation	-	-	-
Capital outlay	-	449,828	2,170
Intergovernmental	-	-	-
Debt service:			
Principal retirement	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	<u>-</u>	<u>3,809,390</u>	<u>1,182,990</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(722)</u>	<u>413,269</u>	<u>(44,016)</u>
OTHER FINANCING SOURCES (USES)			
Insurance proceeds	-	-	43,621
Lease proceeds	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>43,621</u>
Net change in fund balances	(722)	413,269	(395)
Fund balance at beginning of year	<u>28,328</u>	<u>7,043,579</u>	<u>88,604</u>
Fund balance at end of year	<u>\$ 27,606</u>	<u>\$ 7,456,848</u>	<u>\$ 88,209</u>

14th Judicial District			Calcasieu Parish
Criminal	District		Gaming Revenue
Court	Attorney		District
Fund			
\$ 3,594,862	\$ 4,251,290	\$ -	-
3,514,341	2,229,716	-	-
591,023	570,847	-	-
632,202	1,635,881	-	-
(212,036)	15,917	5,245	-
-	-	24,645,862	-
223	290	-	-
-	-	-	-
904	243,106	-	-
<u>8,121,519</u>	<u>8,947,047</u>	<u>24,651,107</u>	
7,994,217	10,226,410	20,837	
-	-	-	
-	-	-	
-	-	-	
-	-	24,625,043	
-	-	-	
-	-	-	
<u>7,994,217</u>	<u>10,226,410</u>	<u>24,645,880</u>	
<u>127,302</u>	<u>(1,279,363)</u>	<u>5,227</u>	
-	-	-	
<u>25,447</u>	<u>283,819</u>	<u>-</u>	
<u>25,447</u>	<u>283,819</u>	<u>-</u>	
152,749	(995,544)	5,227	
<u>10,257,647</u>	<u>9,280,168</u>	<u>4,511</u>	
<u>\$ 10,410,396</u>	<u>\$ 8,284,624</u>	<u>\$ 9,738</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, 2022**

	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	\$ 402,866	\$ (38,671)	\$ 74,818	\$ 539,688
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	94,279	835,689	137,985	92,438
Depreciation expense	(153,366)	(137,461)	(151,705)	(125,139)
The net effect of various miscellaneous transactions involving capital assets such as sales, trade-ins, and donations, is to decrease:				
	-	-	-	-
Because some revenues will not be collected for several months after year-end, they are not considered "available" revenues in the governmental funds.				
	(218,726)	(691,926)	-	-
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.				
	-	90,020	-	-
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	(2,478)	327	3,578	(36,473)
Accrued interest payable	-	1,527	-	-
Lease obligations	-	-	-	-
Compensated absences	(147)	-	(6,989)	-
Other liabilities	-	-	-	-
Other post employment benefits	103,205	-	47,080	-
Pension liability	(1,419,607)	-	(1,815,489)	-
Deferred outflows and inflows of resources are not available to pay current period expenditures and therefore are not reported in the fund level statements.				
	1,421,935	-	1,903,687	-
Change in net position of governmental activities	<u>\$ 227,961</u>	<u>\$ 59,505</u>	<u>\$ 192,965</u>	<u>\$ 470,514</u>

Fire Protection District

No. 4 of Ward 4	No. 1 of Ward 5	No. 1 of Ward 6	No. 2 of Ward 8
\$ (329,670)	\$ 83,175	\$ 1,919,366	\$ 20,520
423,423 (337,585)	- (77,957)	146,914 (389,000)	776,082 (127,764)
-	-	-	-
-	(2,732)	(847,277)	(630,662)
202,780	-	156,759	-
(3,499) 3,478 59,927 (559)	7,786 - - -	(1,531) 1,705 - (2,408)	7,204 - - (357)
-	-	-	-
-	-	(15,146)	1,902
-	-	(145,492)	(109,368)
-	-	152,047	117,828
<u>\$ 18,295</u>	<u>\$ 10,272</u>	<u>\$ 975,937</u>	<u>\$ 55,385</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, 2022**

	<u>Gravity Drainage District</u>			
	<u>No 8 of Ward 1</u>	<u>No. 9 of Ward 2</u>	<u>No. 6 of Wards 5 & 6</u>	<u>No. 2 of Ward 7</u>
Net change in fund balances - total governmental funds	\$ (749,730)	\$ 47,908	\$ (174,721)	\$ 14,742
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	676,839	-	82,380	-
Depreciation expense	(201,999)	(65,293)	(167,340)	(67,004)
The net effect of various miscellaneous transactions involving capital assets such as sales, trade-ins, and donations, is to decrease net position				
	-	-	-	-
Because some revenues will not be collected for several months after year-end, they are not considered "available" revenues in the governmental funds.				
	(14,402)	(656)	-	-
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	(283)	194	18	-
Accrued interest payable	-	-	-	-
Lease obligations	-	-	-	-
Compensated absences	18,646	912	4,295	11,678
Other liabilities	6,909	890	3,068	3,249
Other post employment benefits	450,921	266,062	73,366	27,815
Pension liability	(101,392)	(43,262)	(34,073)	-
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>148,606</u>	<u>71,001</u>	<u>46,840</u>	<u>(5,635)</u>
Change in net position of governmental activities	<u>\$ 234,115</u>	<u>\$ 277,756</u>	<u>\$ (166,167)</u>	<u>\$ (15,155)</u>

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)</u>		<u>No. 2 (East)</u>	
\$	(196,710)	\$	1,787,315	\$	926,797	\$	126,375	\$	120,925
	66,692		898,610		2,207,268		-		-
	(108,301)		(830,031)		(866,364)		-		-
	-		-		-		-		-
	(27,133)		-		(4,703)		-		-
	-		-		-		-		-
	(1,384)		(204,014)		(585)		(2,930)		(39,024)
	-		176		-		-		-
	-		66,385		-		-		-
	2,999		27,024		17,050		(51,031)		(60,591)
	608		9,123		4,528		(12,380)		(16,518)
	2,507		229,441		147,389		(367,510)		(892,305)
	-		(244,535)		(369,113)		869,151		888,908
	(1,382)		466,170		272,704		(363,431)		(859,483)
<u>\$</u>	<u>(262,104)</u>	<u>\$</u>	<u>2,205,664</u>	<u>\$</u>	<u>2,334,971</u>	<u>\$</u>	<u>198,244</u>	<u>\$</u>	<u>(858,088)</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, 2022**

	<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>
Net change in fund balances - total governmental funds	\$ (1,018,877)	\$ 2,838,236	\$ (105)
The total net change in net position reported for governmental activities in the statement of activities is different because:			
Governmental funds report capital outlays as expenditures. However in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.			
Capital outlay	1,194,832	7,284,813	-
Depreciation expense	(1,290,346)	(530,914)	(4,491)
The net effect of various miscellaneous transactions involving capital assets such as sales, trade-ins, and donations, is to decrease net position			
	(3,873)	(845)	-
Because some revenues will not be collected for several months after year-end, they are not considered "available" revenues in the governmental funds.			
	4,677	(13,493)	-
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.			
	1,856,797	(9,226,479)	-
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	2,397	27,293	-
Accrued interest payable	26,185	(453,947)	-
Lease obligations	(72,564)	-	-
Compensated absences	66,014	(2,116)	-
Other liabilities	(3,279)	(4,722)	-
Other post employment benefits	60,418	213,971	-
Pension liability	398,849	395,772	-
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>(240,211)</u>	<u>(352,716)</u>	<u>-</u>
Change in net position of governmental activities	<u>\$ 981,019</u>	<u>\$ 174,853</u>	<u>\$ (4,596)</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>
\$ (2,469,136)	\$ -	\$ -	\$ (304,146)
3,094,172	-	38,348	124,400
(251,999)	(14,666)	(639)	(6,356)
(144,404)	(49,171)	-	-
469	-	-	(6,881)
165,000	-	-	-
122,884	-	-	(2,784)
1,351	-	-	-
-	-	-	-
(1,251)	-	-	-
726	-	-	(249)
2,892	-	-	(2,544)
56,500	-	-	-
<u>(21,401)</u>	<u>-</u>	<u>-</u>	<u>1,920</u>
<u>\$ 555,803</u>	<u>\$ (63,837)</u>	<u>\$ 37,709</u>	<u>\$ (196,640)</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, 2022**

	<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	\$ (722)	\$ 413,269	\$ (395)
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	-	119,233	6,358
Depreciation expense	(2,427)	(232,986)	(14,123)
The net effect of various miscellaneous transactions involving capital assets such as sales, trade-ins, and donations, is to decrease net position			
	-	-	-
Because some revenues will not be collected for several months after year-end, they are not considered "available" revenues in the governmental funds.			
	-	(26,823)	(27,025)
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	-	(698)	-
Accrued interest payable	-	-	-
Lease obligations	-	-	-
Compensated absences	-	(23,177)	(2,718)
Other liabilities	-	(5,002)	(67)
Other post employment benefits	-	330,463	69,425
Pension liability	-	516,609	133,137
Deferred outflows and inflows of resources are not available to pay current period expenditures and therefore are not reported in the fund level statements.			
	-	(474,645)	(102,593)
Change in net position of governmental activities	<u>\$ (3,149)</u>	<u>\$ 616,243</u>	<u>\$ 61,999</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>
\$ 152,749	\$ (995,544)	\$ 5,227
25,447	464,492	-
(33,148)	(154,521)	-
(1,641)	(1,752)	-
-	-	-
-	(141,279)	-
(3,339)	(5,462)	-
-	-	-
(9,627)	-	-
2,658	(7,905)	-
1,445	-	-
238,848	1,174,143	-
969,579	(874,449)	-
<u>(639,271)</u>	<u>24,363</u>	<u>-</u>
<u>\$ 703,700</u>	<u>\$ (517,914)</u>	<u>\$ 5,227</u>

**CALCASIEU PARISH POLICE JURY
FIRE PROTECTION DISTRICT NO. 1 OF WARD 2
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2022**

	General Fund	Debt Service Fund	Totals
ASSETS			
Cash and cash equivalents	\$ 139,971	\$ 15,780	\$ 155,751
Investments	343,494	38,725	382,219
Taxes receivable - net	261,675	98,924	360,599
Interest receivable	735	60	795
Intergovernmental receivable	2,245	-	2,245
Due from primary government	4,887	-	4,887
Prepaid items	13,233	-	13,233
Total assets	<u>\$ 766,240</u>	<u>\$ 153,489</u>	<u>\$ 919,729</u>
LIABILITIES			
Accounts payable	\$ 46,042	\$ -	\$ 46,042
Accrued liabilities	2,650	-	2,650
Retainage Payable	22,127	-	22,127
Total liabilities	<u>70,819</u>	<u>-</u>	<u>70,819</u>
DEFERRED INFLOWS OF RESOURCES			
Property taxes levied for the next fiscal year	<u>271,058</u>	<u>102,469</u>	<u>373,527</u>
FUND BALANCES			
Nonspendable	13,233	-	13,233
Restricted	-	51,020	51,020
Unassigned	411,130	-	411,130
Total fund balances	<u>424,363</u>	<u>51,020</u>	<u>475,383</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 766,240</u>	<u>\$ 153,489</u>	<u>\$ 919,729</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, 2022**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
REVENUES			
Taxes:			
Ad valorem	\$ 289,464	\$ 141,186	\$ 430,650
Intergovernmental revenues	37,495	-	37,495
Investment income	(9,735)	(1,533)	(11,268)
Total revenues	<u>317,224</u>	<u>139,653</u>	<u>456,877</u>
EXPENDITURES			
Current:			
Public safety	1,066,519	-	1,066,519
Capital outlay	2,980	-	2,980
Debt service:			
Principal retirement	-	95,000	95,000
Interest and fiscal charges	-	31,774	31,774
Total expenditures	<u>1,069,499</u>	<u>126,774</u>	<u>1,196,273</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(752,275)</u>	<u>12,879</u>	<u>(739,396)</u>
OTHER FINANCING SOURCES (USES)			
Insurance proceeds	<u>700,725</u>	<u>-</u>	<u>700,725</u>
Net change in fund balances	(51,550)	12,879	(38,671)
Fund balance at beginning of year	<u>475,913</u>	<u>38,141</u>	<u>514,054</u>
Fund balance at end of year	<u>\$ 424,363</u>	<u>\$ 51,020</u>	<u>\$ 475,383</u>

**CALCASIEU PARISH POLICE JURY
FIRE PROTECTION DISTRICT NO. 4 OF WARD 4
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2022**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
ASSETS				
Cash and cash equivalents	\$ 363,631	\$ 78,372	\$ 17,142	\$ 459,145
Investments	892,364	192,328	42,067	1,126,759
Taxes receivable - net	567,362	-	392,337	959,699
Interest receivable	1,459	342	63	1,864
Due from primary government	840	-	-	840
Prepaid items	6,441	-	-	6,441
Total assets	<u>\$ 1,832,097</u>	<u>\$ 271,042</u>	<u>\$ 451,609</u>	<u>\$ 2,554,748</u>
LIABILITIES				
Accounts payable	\$ 7,042	\$ 9,028	\$ -	\$ 16,070
Accrued liabilities	1,564	-	-	1,564
Total liabilities	<u>8,606</u>	<u>9,028</u>	<u>-</u>	<u>17,634</u>
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for the next fiscal year	584,486	-	404,169	988,655
Total deferred inflows of resources	<u>584,486</u>	<u>-</u>	<u>404,169</u>	<u>988,655</u>
FUND BALANCES				
Nonspendable	6,441	-	-	6,441
Restricted:				
Debt service	-	-	47,440	47,440
Capital improvement	-	262,014	-	262,014
Unassigned	1,232,564	-	-	1,232,564
Total fund balances	<u>1,239,005</u>	<u>262,014</u>	<u>47,440</u>	<u>1,548,459</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,832,097</u>	<u>\$ 271,042</u>	<u>\$ 451,609</u>	<u>\$ 2,554,748</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, 2022**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
REVENUES				
Taxes:				
Ad valorem	\$ 589,955	\$ -	\$ 340,995	\$ 930,950
Intergovernmental revenues	46,619	-	-	46,619
Investment income	(33,348)	(1,550)	(1,070)	(35,968)
Donations	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>10,000</u>
Total revenues	<u>613,226</u>	<u>(1,550)</u>	<u>339,925</u>	<u>951,601</u>
EXPENDITURES				
Current:				
Public safety	422,645	-	-	422,645
Capital outlay	14,502	468,278	-	482,780
Debt service:				
Principal retirement	-	-	185,000	185,000
Interest and fiscal charges	<u>-</u>	<u>-</u>	<u>193,369</u>	<u>193,369</u>
Total expenditures	<u>437,147</u>	<u>468,278</u>	<u>378,369</u>	<u>1,283,794</u>
Excess (deficiency) of revenues over (under) expenditures	<u>176,079</u>	<u>(469,828)</u>	<u>(38,444)</u>	<u>(332,193)</u>
OTHER FINANCING SOURCES (USES)				
Insurance proceeds	<u>2,523</u>	<u>-</u>	<u>-</u>	<u>2,523</u>
Total other financing sources (uses)	<u>2,523</u>	<u>-</u>	<u>-</u>	<u>2,523</u>
Net change in fund balances	178,602	(469,828)	(38,444)	(329,670)
Fund balance at beginning of year	<u>1,060,403</u>	<u>731,842</u>	<u>85,884</u>	<u>1,878,129</u>
Fund balance at end of year	<u>\$ 1,239,005</u>	<u>\$ 262,014</u>	<u>\$ 47,440</u>	<u>\$ 1,548,459</u>

**CALCASIEU PARISH POLICE JURY
FIRE PROTECTION DISTRICT NO. 1 OF WARD 6
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2022**

	<u>General Fund</u>	<u>Sales Tax #3 Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
ASSETS				
Cash and cash equivalents	\$ 323,433	\$ 75,760	\$ 17,655	\$ 416,848
Investments	792,978	185,918	43,326	1,022,222
Taxes receivable - net	533,145	-	262,288	795,433
Interest receivable	1,357	313	60	1,730
Other receivables	-	956,326	-	956,326
Intergovernmental receivable	37,777	-	-	37,777
Due from primary government	3,780	-	-	3,780
Prepaid items	21,345	-	-	21,345
Total assets	<u>\$ 1,713,815</u>	<u>\$ 1,218,317</u>	<u>\$ 323,329</u>	<u>\$ 3,255,461</u>
LIABILITIES				
Accounts payable	\$ 18,877	\$ 386	\$ -	\$ 19,263
Accrued liabilities	6,140	-	-	6,140
Total liabilities	<u>25,017</u>	<u>386</u>	<u>-</u>	<u>25,403</u>
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for the next fiscal year	565,821	-	278,341	844,162
Total deferred inflows of resources	<u>565,821</u>	<u>-</u>	<u>278,341</u>	<u>844,162</u>
FUND BALANCES				
Nonspendable	21,345	-	-	21,345
Restricted				
Debt service	-	-	44,988	44,988
Capital improvement	-	1,217,931	-	1,217,931
Unassigned	1,101,632	-	-	1,101,632
Total fund balances	<u>1,122,977</u>	<u>1,217,931</u>	<u>44,988</u>	<u>2,385,896</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,713,815</u>	<u>\$ 1,218,317</u>	<u>\$ 323,329</u>	<u>\$ 3,255,461</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, 2022**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Sales Tax #3 Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
REVENUES					
Taxes:					
Ad valorem	\$ 569,280	\$ -	\$ -	\$ 309,064	\$ 878,344
Intergovernmental revenues	489,323	-	-	-	489,323
Investment income	(34,144)	-	(6,476)	(1,648)	(42,268)
Miscellaneous revenue	85,967	-	-	-	85,967
Total revenues	<u>1,110,426</u>	<u>-</u>	<u>(6,476)</u>	<u>307,416</u>	<u>1,411,366</u>
EXPENDITURES					
Current:					
Public safety	713,203	-	389	-	713,592
Capital outlay	136,942	-	25,195	-	162,137
Debt service:					
Principal retirement	-	-	-	145,000	145,000
Interest and fiscal charges	-	-	-	139,595	139,595
Total expenditures	<u>850,145</u>	<u>-</u>	<u>25,584</u>	<u>284,595</u>	<u>1,160,324</u>
Excess (deficiency) of revenues over (under) expenditures	<u>260,281</u>	<u>-</u>	<u>(32,060)</u>	<u>22,821</u>	<u>251,042</u>
OTHER FINANCING SOURCES (USES)					
Insurance proceeds	711,998	-	956,326	-	1,668,324
Transfers in	-	23,990	-	-	23,990
Transfers out	(23,990)	-	-	-	(23,990)
Total other financing sources (uses)	<u>688,008</u>	<u>23,990</u>	<u>956,326</u>	<u>-</u>	<u>1,668,324</u>
Net change in fund balances	948,289	23,990	924,266	22,821	1,919,366
Fund balance at beginning of year	<u>174,688</u>	<u>(23,990)</u>	<u>293,665</u>	<u>22,167</u>	<u>466,530</u>
Fund balance at end of year	<u>\$ 1,122,977</u>	<u>\$ -</u>	<u>\$ 1,217,931</u>	<u>\$ 44,988</u>	<u>\$ 2,385,896</u>

**CALCASIEU PARISH POLICE JURY
GRAVITY DRAINAGE DISTRICT NO. 8 OF WARD 1
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2022**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
ASSETS			
Cash and cash equivalents	\$ 773,817	\$ 27,774	\$ 801,591
Investments	1,898,876	68,159	1,967,035
Taxes receivable - net	1,344	-	1,344
Interest receivable	3,631	22	3,653
Prepaid expense	2,130	-	2,130
Total assets	<u>\$ 2,679,798</u>	<u>\$ 95,955</u>	<u>\$ 2,775,753</u>
LIABILITIES			
Accounts payable	\$ -	\$ 1,785	\$ 1,785
Due to primary government	225,234	-	225,234
Total liabilities	<u>225,234</u>	<u>1,785</u>	<u>227,019</u>
DEFERRED INFLOWS OF RESOURCES			
Property taxes levied for the next fiscal year	<u>1,536</u>	<u>-</u>	<u>1,536</u>
FUND BALANCES			
Nonspendable	2,130	-	2,130
Restricted:			
Capital improvement	-	94,170	94,170
Unassigned	2,450,898	-	2,450,898
Total fund balances	<u>2,453,028</u>	<u>94,170</u>	<u>2,547,198</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 2,679,798</u>	<u>\$ 95,955</u>	<u>\$ 2,775,753</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, 2022**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
REVENUES			
Taxes:			
Ad valorem	\$ 1,168,650	\$ -	\$ 1,168,650
Intergovernmental revenues	26,408	537,723	564,131
Investment income	(59,480)	(3,185)	(62,665)
Sale of assets	<u>19,072</u>	<u>-</u>	<u>19,072</u>
Total revenues	<u>1,154,650</u>	<u>534,538</u>	<u>1,689,188</u>
EXPENDITURES			
Current:			
Public works	1,766,258	-	1,766,258
Capital outlay	<u>90,214</u>	<u>596,848</u>	<u>687,062</u>
Total expenditures	<u>1,856,472</u>	<u>596,848</u>	<u>2,453,320</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(701,822)</u>	<u>(62,310)</u>	<u>(764,132)</u>
OTHER FINANCING SOURCES (USES)			
Insurance proceeds	<u>14,402</u>	<u>-</u>	<u>14,402</u>
Total other financing sources (uses)	<u>14,402</u>	<u>-</u>	<u>14,402</u>
Net change in fund balances	(687,420)	(62,310)	(749,730)
Fund balance at beginning of year	<u>3,140,448</u>	<u>156,480</u>	<u>3,296,928</u>
Fund balance at end of year	<u>\$ 2,453,028</u>	<u>\$ 94,170</u>	<u>\$ 2,547,198</u>

**CALCASIEU PARISH POLICE JURY
GRAVITY DRAINAGE DISTRICT NO. 5 OF WARD 4
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2022**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
ASSETS			
Cash and cash equivalents	\$ 5,343,731	\$ 7,012	\$ 5,350,743
Investments	13,113,697	17,207	13,130,904
Taxes receivable - net	19,411	-	19,411
Interest receivable	21,525	28	21,553
Prepaid expense	2,025	-	2,025
Total assets	<u>\$ 18,500,389</u>	<u>\$ 24,247</u>	<u>\$ 18,524,636</u>
LIABILITIES			
Accounts payable	\$ -	\$ 138,521	\$ 138,521
Other liabilities	56,000	-	56,000
Retainage payable	-	242,436	242,436
Total liabilities	<u>56,000</u>	<u>380,957</u>	<u>436,957</u>
DEFERRED INFLOWS OF RESOURCES			
Property taxes levied for the next fiscal year	<u>19,705</u>	<u>-</u>	<u>19,705</u>
FUND BALANCES			
Nonspendable	2,025	-	2,025
Unassigned	<u>18,422,659</u>	<u>(356,710)</u>	<u>18,065,949</u>
Total fund balances	<u>18,424,684</u>	<u>(356,710)</u>	<u>18,067,974</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 18,500,389</u>	<u>\$ 24,247</u>	<u>\$ 18,524,636</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, 2022**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
REVENUES			
Taxes:			
Ad valorem	\$ 5,710,147	\$ -	\$ 5,710,147
Intergovernmental revenues	891,326	3,285	894,611
Investment income	(478,385)	(634)	(479,019)
Miscellaneous revenue	<u>5,476</u>	<u>-</u>	<u>5,476</u>
Total revenues	<u>6,128,564</u>	<u>2,651</u>	<u>6,131,215</u>
EXPENDITURES			
Current:			
Public works	3,109,553	-	3,109,553
Capital outlay	<u>22,296</u>	<u>2,084,574</u>	<u>2,106,870</u>
Total expenditures	<u>3,131,849</u>	<u>2,084,574</u>	<u>5,216,423</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,996,715</u>	<u>(2,081,923)</u>	<u>914,792</u>
OTHER FINANCING SOURCES (USES)			
Insurance proceeds	12,005	-	12,005
Transfers in	-	2,067,524	2,067,524
Transfers out	<u>(2,067,524)</u>	<u>-</u>	<u>(2,067,524)</u>
Total other financing sources (uses)	<u>(2,055,519)</u>	<u>2,067,524</u>	<u>12,005</u>
Net change in fund balances	941,196	(14,399)	926,797
Fund balance at beginning of year, as restated	<u>17,483,488</u>	<u>(342,311)</u>	<u>17,141,177</u>
Fund balance at end of year	<u>\$ 18,424,684</u>	<u>\$ (356,710)</u>	<u>\$ 18,067,974</u>

**CALCASIEU PARISH POLICE JURY
RECREATION DISTRICT NO. 1 OF WARD 3
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2022**

	<u>General Fund</u>	<u>Disaster Recovery Capital Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
ASSETS				
Cash and cash equivalents	\$ 103,051	\$ -	\$ 154,165	\$ 257,216
Investments	252,766	-	378,325	631,091
Taxes receivable - net	4,951,784	-	1,641,419	6,593,203
Interest receivable	757	-	531	1,288
Due from other funds	2,579,925	-	-	2,579,925
Prepaid items	81,999	-	-	81,999
Other receivable	<u>7,708,852</u>	-	-	<u>7,708,852</u>
Total assets	<u>\$ 15,679,134</u>	<u>\$ -</u>	<u>\$ 2,174,440</u>	<u>\$ 17,853,574</u>
LIABILITIES				
Accounts payable	\$ 131,101	\$ 143,861	\$ -	\$ 274,962
Accrued liabilities	28,387	-	-	28,387
Due to other funds	-	2,579,925	-	2,579,925
Retainage payable	-	<u>15,550</u>	-	<u>15,550</u>
Total liabilities	<u>159,488</u>	<u>2,739,336</u>	<u>-</u>	<u>2,898,824</u>
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for the next fiscal year	5,234,815	-	1,734,870	6,969,685
Unavailable revenues	<u>7,708,802</u>	-	-	<u>7,708,802</u>
Total deferred inflows of resources	<u>12,943,617</u>	<u>-</u>	<u>1,734,870</u>	<u>14,678,487</u>
FUND BALANCES				
Nonspendable	81,999	-	-	81,999
Restricted:				
Debt service	-	-	439,570	439,570
Unassigned	<u>2,494,030</u>	<u>(2,739,336)</u>	-	<u>(245,306)</u>
Total fund balances	<u>2,576,029</u>	<u>(2,739,336)</u>	<u>439,570</u>	<u>276,263</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 15,679,134</u>	<u>\$ -</u>	<u>\$ 2,174,440</u>	<u>\$ 17,853,574</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, 2022**

	General Fund	Disaster Recovery Capital Fund	Debt Service Fund	Totals
REVENUES				
Taxes:				
Ad valorem	\$ 5,241,448	\$ -	\$ 1,928,296	\$ 7,169,744
Intergovernmental revenues	-	191,924	-	191,924
Charges for services	222,816	-	-	222,816
Investment income	10,119	98	(63,598)	(53,381)
Donations	2,000	-	-	2,000
Sale of assets	7,225	-	-	7,225
Miscellaneous revenues	5,056	-	-	5,056
Total revenues	<u>5,488,664</u>	<u>192,022</u>	<u>1,864,698</u>	<u>7,545,384</u>
EXPENDITURES				
Current:				
Recreation	5,327,057	604,704	-	5,931,761
Capital outlay	129,485	946,194	-	1,075,679
Debt service:				
Principal retirement	75,000	-	1,703,667	1,778,667
Interest and fiscal charges	17,094	-	142,109	159,203
Total expenditures	<u>5,548,636</u>	<u>1,550,898</u>	<u>1,845,776</u>	<u>8,945,310</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(59,972)</u>	<u>(1,358,876)</u>	<u>18,922</u>	<u>(1,399,926)</u>
OTHER FINANCING SOURCES (USES)				
Insurance proceeds	6,470	286,045	-	292,515
Lease proceeds	88,534	-	-	88,534
Total other financing sources (uses)	<u>95,004</u>	<u>286,045</u>	<u>-</u>	<u>381,049</u>
Net change in fund balances	35,032	(1,072,831)	18,922	(1,018,877)
Fund balance at beginning of year	<u>2,540,997</u>	<u>(1,666,505)</u>	<u>420,648</u>	<u>1,295,140</u>
Fund balance at end of year	<u>\$ 2,576,029</u>	<u>\$ (2,739,336)</u>	<u>\$ 439,570</u>	<u>\$ 276,263</u>

**CALCASIEU PARISH POLICE JURY
RECREATION DISTRICT NO. 1 OF WARD 4
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2022**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
ASSETS				
Cash and cash equivalents	\$ 3,274,073	\$ 3,104,222	\$ 85,512	\$ 6,463,807
Investments	8,034,808	7,617,866	209,850	15,862,524
Taxes receivable - net	5,396,830	-	2,056,042	7,452,872
Interest receivable	13,350	13,360	340	27,050
Prepaid items	128,148	-	-	128,148
Other receivable	28,875	-	-	28,875
Total assets	<u>\$ 16,876,084</u>	<u>\$ 10,735,448</u>	<u>\$ 2,351,744</u>	<u>\$ 29,963,276</u>
LIABILITIES				
Accounts payable	\$ 59,971	\$ 341,642	\$ -	\$ 401,613
Accrued liabilities	27,789	-	-	27,789
Retainage payable	-	293,993	-	293,993
Other liabilities	400	-	-	400
Total liabilities	<u>88,160</u>	<u>635,635</u>	<u>-</u>	<u>723,795</u>
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for the next fiscal year	5,435,623	-	2,070,816	7,506,439
Unavailable revenues	28,625	-	-	28,625
Total deferred inflows of resources	<u>5,464,248</u>	<u>-</u>	<u>2,070,816</u>	<u>7,535,064</u>
FUND BALANCES				
Nonspendable	128,148	-	-	128,148
Restricted:				
Debt service	-	-	280,928	280,928
Capital improvement	-	10,099,813	-	10,099,813
Unassigned	11,195,528	-	-	11,195,528
Total fund balances	<u>11,323,676</u>	<u>10,099,813</u>	<u>280,928</u>	<u>21,704,417</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 16,876,084</u>	<u>\$ 10,735,448</u>	<u>\$ 2,351,744</u>	<u>\$ 29,963,276</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, 2022**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
REVENUES				
Taxes:				
Ad valorem	\$ 4,870,859	\$ -	\$ 715,440	\$ 5,586,299
Intergovernmental revenues	53,732	-	-	53,732
Charges for services	112,339	-	-	112,339
Investment income	(290,522)	(276,789)	(5,286)	(572,597)
Donations	94	-	-	94
Sale of assets	1,304	-	-	1,304
Miscellaneous revenues	1,120	-	-	1,120
Total revenues	<u>4,748,926</u>	<u>(276,789)</u>	<u>710,154</u>	<u>5,182,291</u>
EXPENDITURES				
Current:				
Recreation	3,913,694	-	4	3,913,698
Capital outlay	153,295	7,072,740	-	7,226,035
Debt service:				
Principal retirement	-	-	525,000	525,000
Interest and fiscal charges	-	-	460,767	460,767
Total expenditures	<u>4,066,989</u>	<u>7,072,740</u>	<u>985,771</u>	<u>12,125,500</u>
Excess (deficiency) of revenues over (under) expenditures	<u>681,937</u>	<u>(7,349,529)</u>	<u>(275,617)</u>	<u>(6,943,209)</u>
OTHER FINANCING SOURCES (USES)				
Bond proceeds	-	9,836,065	-	9,836,065
Bond issue costs	-	(156,168)	-	(156,168)
Insurance proceeds	101,548	-	-	101,548
Total other financing sources (uses)	<u>101,548</u>	<u>9,679,897</u>	<u>-</u>	<u>9,781,445</u>
Net change in fund balances	783,485	2,330,368	(275,617)	2,838,236
Fund balance at beginning of year	<u>10,540,191</u>	<u>7,769,445</u>	<u>556,545</u>	<u>18,866,181</u>
Fund balance at end of year	<u>\$ 11,323,676</u>	<u>\$ 10,099,813</u>	<u>\$ 280,928</u>	<u>\$ 21,704,417</u>

**CALCASIEU PARISH POLICE JURY
COMMUNITY CENTER AND PLAYGROUND DISTRICT NO. 4 OF WARD 1
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2022**

	General Fund	Capital Projects Fund	Senior Center	Totals
ASSETS				
Cash and cash equivalents	\$ 632,993	\$ 422,609	\$ 234,029	\$ 1,289,631
Investments	1,553,386	1,037,096	574,316	3,164,798
Taxes receivable - net	470,823	1,069,277	205,277	1,745,377
Interest receivable	2,552	2,031	927	5,510
Due from other funds	33,374	-	-	33,374
Due from primary government	7,303	-	-	7,303
Other receivables	212,307	-	-	212,307
Prepaid items	3,524	23,436	6,100	33,060
Total assets	<u>\$ 2,916,262</u>	<u>\$ 2,554,449</u>	<u>\$ 1,020,649</u>	<u>\$ 6,491,360</u>
LIABILITIES				
Accounts payable	\$ 13,524	\$ 224,693	\$ 1,208	\$ 239,425
Accrued liabilities	4,673	-	322	4,995
Retainage payable	-	201,565	-	201,565
Due to other funds	-	33,374	-	33,374
Other liabilities	1,100	-	-	1,100
Total liabilities	<u>19,297</u>	<u>459,632</u>	<u>1,530</u>	<u>480,459</u>
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for the next fiscal year	556,778	1,112,428	222,486	1,891,692
Unavailable revenues	212,307	-	-	212,307
Total deferred inflows of resources	<u>769,085</u>	<u>1,112,428</u>	<u>222,486</u>	<u>2,103,999</u>
FUND BALANCES				
Nonspendable	3,524	23,436	6,100	33,060
Restricted:				
Senior center	-	-	790,533	790,533
Capital improvement	-	958,953	-	958,953
Unassigned	2,124,356	-	-	2,124,356
Total fund balances	<u>2,127,880</u>	<u>982,389</u>	<u>796,633</u>	<u>3,906,902</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 2,916,262</u>	<u>\$ 2,554,449</u>	<u>\$ 1,020,649</u>	<u>\$ 6,491,360</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, 2022**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Senior Center Fund</u>	<u>Totals</u>
REVENUES				
Taxes:				
Ad valorem	\$ 511,626	\$ 1,135,034	\$ 219,480	\$ 1,866,140
Intergovernmental revenues	21,610	-	-	21,610
Investment income	(55,803)	(14,030)	(21,607)	(91,440)
Sale of assets	6,595	-	-	6,595
Miscellaneous revenues	<u>671</u>	<u>-</u>	<u>-</u>	<u>671</u>
Total revenues	<u>484,699</u>	<u>1,121,004</u>	<u>197,873</u>	<u>1,803,576</u>
EXPENDITURES				
Current:				
Recreation	527,906	130,705	95,952	754,563
Debt service:				
Principal retirement	-	165,300	-	165,300
Interest and fiscal charges	-	5,143	-	5,143
Capital outlay	<u>222</u>	<u>3,343,572</u>	<u>3,912</u>	<u>3,347,706</u>
Total expenditures	<u>528,128</u>	<u>3,644,720</u>	<u>99,864</u>	<u>4,272,712</u>
Net change in fund balances	<u>(43,429)</u>	<u>(2,523,716)</u>	<u>98,009</u>	<u>(2,469,136)</u>
Fund balance at beginning of year	<u>2,171,309</u>	<u>3,506,105</u>	<u>698,624</u>	<u>6,376,038</u>
Fund balance at end of year	<u>\$ 2,127,880</u>	<u>\$ 982,389</u>	<u>\$ 796,633</u>	<u>\$ 3,906,902</u>

CALCASIEU PARISH POLICE JURY
14TH JUDICIAL DISTRICT CRIMINAL COURT FUND
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2022

	<u>Criminal Court Fund</u>	<u>Adult Drug Court Fund</u>	<u>Indigent Transcript Fund</u>	<u>Judicial Expense Fund</u>	<u>Child Support Fund</u>	<u>Totals</u>
ASSETS						
Cash and cash equivalents	\$ 2,392,618	\$ -	\$ 57,583	\$ 130,960	\$ 1,625,654	\$ 4,206,815
Investments	5,845,188	-	141,310	321,379	-	6,307,877
Taxes receivable - net	3,537,332	-	-	-	-	3,537,332
Interest receivable	9,880	-	228	520	4,554	15,182
Intergovernmental receivable	78,455	21,043	6,017	11,536	57,871	174,922
Prepaid items	9,121	-	-	-	-	9,121
Total assets	<u>\$ 11,872,594</u>	<u>\$ 21,043</u>	<u>\$ 205,138</u>	<u>\$ 464,395</u>	<u>\$ 1,688,079</u>	<u>\$ 14,251,249</u>
LIABILITIES						
Accounts payable	\$ 31,559	\$ -	\$ -	\$ 1,678	\$ 1,657	\$ 34,894
Accrued liabilities	55,925	963	1,404	-	-	58,292
Intergovernmental payable	-	19,150	-	-	-	19,150
Unearned revenue	62,362	-	-	-	-	62,362
Total liabilities	<u>149,846</u>	<u>20,113</u>	<u>1,404</u>	<u>1,678</u>	<u>1,657</u>	<u>174,698</u>
DEFERRED INFLOWS OF RESOURCES						
Property taxes levied for the next fiscal year	<u>3,666,155</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,666,155</u>
FUND BALANCES						
Nonspendable	9,121	-	-	-	-	9,121
Unassigned	8,047,472	930	203,734	462,717	1,686,422	10,401,275
Total fund balances	<u>8,056,593</u>	<u>930</u>	<u>203,734</u>	<u>462,717</u>	<u>1,686,422</u>	<u>10,410,396</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 11,872,594</u>	<u>\$ 21,043</u>	<u>\$ 205,138</u>	<u>\$ 464,395</u>	<u>\$ 1,688,079</u>	<u>\$ 14,251,249</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, 2022**

	<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>
REVENUES						
Taxes:						
Ad valorem	\$ 3,594,862	\$ -	\$ -	\$ -	\$ -	\$ 3,594,862
Intergovernmental revenues	3,134,779	177,774	-	-	201,788	3,514,341
Charges for services	82,228	-	-	-	508,795	591,023
Fines and forfeitures	409,345	5,955	91,541	125,361	-	632,202
Investment income	(199,982)	40	(5,187)	(12,192)	5,285	(212,036)
Sale of assets	223	-	-	-	-	223
Miscellaneous revenues	904	-	-	-	-	904
Total revenues	<u>7,022,359</u>	<u>183,769</u>	<u>86,354</u>	<u>113,169</u>	<u>715,868</u>	<u>8,121,519</u>
EXPENDITURES						
Current:						
General government	<u>6,879,681</u>	<u>182,970</u>	<u>92,054</u>	<u>86,719</u>	<u>752,793</u>	<u>7,994,217</u>
OTHER FINANCING SOURCES (USES)						
Lease proceeds	-	-	-	-	25,447	25,447
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>25,447</u>	<u>25,447</u>
Net change in fund balances	<u>142,678</u>	<u>799</u>	<u>(5,700)</u>	<u>26,450</u>	<u>(11,478)</u>	<u>152,749</u>
Fund balance at beginning of year	<u>7,913,915</u>	<u>131</u>	<u>209,434</u>	<u>436,267</u>	<u>1,697,900</u>	<u>10,257,647</u>
Fund balance at end of year	<u>\$ 8,056,593</u>	<u>\$ 930</u>	<u>\$ 203,734</u>	<u>\$ 462,717</u>	<u>\$ 1,686,422</u>	<u>\$ 10,410,396</u>

**CALCASIEU PARISH POLICE JURY
14TH JUDICIAL DISTRICT ATTORNEY
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2022**

	District Attorney Criminal Court Fund	Separately Audited District Attorney Financials	Totals
	<u> </u>	<u> </u>	<u> </u>
ASSETS			
Cash and cash equivalents	\$ 275,659	\$ 1,819,930	\$ 2,095,589
Investments	650,100	5,510,991	6,161,091
Taxes receivable - net	4,183,012	-	4,183,012
Interest receivable	1,437	-	1,437
Other receivable	-	15,799	15,799
Intergovernmental receivable	257,385	16,648	274,033
Due from primary government	127	-	127
Prepaid items	-	81,549	81,549
Total assets	<u>\$ 5,367,720</u>	<u>\$ 7,444,917</u>	<u>\$ 12,812,637</u>
LIABILITIES			
Accounts payable	\$ 13,155	\$ 78,979	\$ 92,134
Accrued liabilities	<u>100,528</u>	<u>-</u>	<u>100,528</u>
Total liabilities	<u>113,683</u>	<u>78,979</u>	<u>192,662</u>
DEFERRED INFLOWS OF RESOURCES			
Property taxes levied for the next fiscal year	<u>4,335,351</u>	<u>-</u>	<u>4,335,351</u>
FUND BALANCES			
Nonspendable	-	81,549	81,549
Unassigned	<u>918,686</u>	<u>7,284,389</u>	<u>8,203,075</u>
Total fund balances	<u>918,686</u>	<u>7,365,938</u>	<u>8,284,624</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 5,367,720</u>	<u>\$ 7,444,917</u>	<u>\$ 12,812,637</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, 2022**

	District Attorney Criminal Court Fund	Separately Audited District Attorney Financials	Totals
REVENUES			
Taxes:			
Ad valorem	\$ 4,251,290	\$ -	\$ 4,251,290
Intergovernmental revenues	2,229,716	-	2,229,716
Charges for services	287,483	283,364	570,847
Fines and forfeitures	747,334	888,547	1,635,881
Investment income	(14,375)	30,292	15,917
Sale of assets	290	-	290
Miscellaneous revenues	-	243,106	243,106
Total revenues	<u>7,501,738</u>	<u>1,445,309</u>	<u>8,947,047</u>
EXPENDITURES			
Current:			
General government	<u>8,601,856</u>	<u>1,624,554</u>	<u>10,226,410</u>
Excess (deficiency) of revenues over expenditures	<u>(1,100,118)</u>	<u>(179,245)</u>	<u>(1,279,363)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	550,000	-	550,000
Transfers out	-	(550,000)	(550,000)
Lease proceeds	-	283,819	283,819
Total other financing sources (uses)	<u>550,000</u>	<u>(266,181)</u>	<u>283,819</u>
Net change in fund balance	<u>(550,118)</u>	<u>(445,426)</u>	<u>(995,544)</u>
Fund balance at beginning of year	<u>1,468,804</u>	<u>7,811,364</u>	<u>9,280,168</u>
Fund balance at end of year	<u>\$ 918,686</u>	<u>\$ 7,365,938</u>	<u>\$ 8,284,624</u>

**SUPPLEMENTARY INFORMATION
 SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS TO AGENCY HEAD OR CHIEF
 EXECUTIVE OFFICER
 FOR THE YEAR ENDED DECEMBER 31, 2022**

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	\$228,318
Benefits – insurance	\$13,535
Benefits – retirement	\$25,649
Benefits – fitness	\$540
Cell phone	\$754
Car allowance	\$2,619
Travel	\$2,554

**SUPPLEMENTARY INFORMATION
JUSTICE SYSTEM FUNDING SCHEDULE – RECEIVING ENTITY
FOR THE YEAR ENDED DECEMBER 31, 2022**

Act 87 of the 2020 Regular Legislative Session requires the Louisiana Legislative Auditor (LLA) and the Louisiana Supreme Court (LSC) to develop a uniform reporting format for local and state entities that assess, collect, or receive revenue from pre- or post-adjudication costs, fines, and fees. In compliance with this requirement, the following disclosure is provided:

IDENTIFYING INFORMATION	
Entity Name	Calcasieu Parish Police Jury
LLA Entity ID #	2501
Date that reporting period ended	12/31/2022

CASH BASIS PRESENTATION		
<u>Primary Government:</u>	01/01/2022	07/01/2022
	through	through
Receipts from:	<u>06/30/2022</u>	<u>12/31/2022</u>
<u>General Fund:</u>		
<i>Lake Charles City Court, Criminal Fines - Other</i>	\$ 12,396	\$ 9,245
<i>Sulphur City Court, Criminal Fines - Other</i>	<u>54,736</u>	<u>84,354</u>
Total General Fund Receipts	<u>\$ 67,132</u>	<u>\$ 93,599</u>
<u>Calcasieu Parish Law Library Commission:</u>		
<i>Fourteenth Judicial District Court, Criminal Fines – Other</i>	\$ 24,225	\$ 27,489
<i>Lake Charles City Court, Criminal Fines - Other</i>	7,965	11,393
<i>Sulphur City Court, Criminal Fines - Other</i>	<u>3,158</u>	<u>3,293</u>
Total Calcasieu Parish Law Library Commission Receipts	<u>\$ 35,348</u>	<u>\$ 42,175</u>
Total Receipts	<u>\$ 102,480</u>	<u>\$ 135,774</u>

**SUPPLEMENTARY INFORMATION
JUSTICE SYSTEM FUNDING SCHEDULE – RECEIVING ENTITY
FOR THE YEAR ENDED DECEMBER 31, 2022**

CASH BASIS PRESENTATION		
<u>Component Units:</u>	01/01/2022 through <u>06/30/2022</u>	07/01/2022 through <u>12/31/2022</u>
Receipts from:		
<u>14th Judicial District – Criminal Court Fund:</u>		
<i>District Judges, Supervision Fees</i>	\$ 900	\$ 400
<i>Calcasieu Parish Sheriff, Criminal Court Costs/Fees</i>	16,240	13,773
<i>Calcasieu Parish Sheriff, Criminal Fines - Other</i>	236,132	202,546
<i>Fourteenth Judicial District Court, Civil Fees</i>	29,335	30,832
<i>Lake Charles City Court, Criminal Fines - Other</i>	1,004	762
<i>Sulphur City Court, Criminal Fines - Other</i>	<u>3,370</u>	<u>4,675</u>
Total 14 th Judicial District – Criminal Court Fund Receipts	<u>\$ 286,981</u>	<u>\$ 252,988</u>
<u>14th Judicial District – District Attorney:</u>		
<i>Calcasieu Parish Sheriff, Bond Fees</i>	\$ 170,243	\$ 115,702
<i>District Attorney, Probation Fees</i>	<u>2,662</u>	<u>2,886</u>
Total 14 th Judicial District – District Attorney Receipts	<u>\$ 172,905</u>	<u>\$ 118,588</u>
<u>Judicial Expense Fund:</u>		
<i>Calcasieu Parish Sheriff, Criminal Court Costs/Fees</i>	\$ 9,951	\$ 9,246
<i>District Attorney, Criminal Court Costs/Fees</i>	-	-
<i>Fourteenth Judicial District Court, Criminal Court Costs/Fees</i>	<u>53,158</u>	<u>50,550</u>
Total Judicial Expense Fund Receipts	<u>\$ 63,109</u>	<u>\$ 59,796</u>
<u>Adult Drug Program:</u>		
<i>District Attorney, Probation/Parole/Supervision Fees</i>	\$ 834	\$ 1,765
<i>Fourteenth Judicial District Court, Probation/Parole/Supervision Fees</i>	<u>2,776</u>	<u>580</u>
Total Adult Drug Program Receipts	<u>\$ 3,610</u>	<u>\$ 2,345</u>
Total Receipts	<u>\$ 526,605</u>	<u>\$ 433,717</u>

STATISTICAL SECTION

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

<u>Contents</u>	<u>Page</u>
Financial Trends	264
These schedules contain trend information to help the reader understand how the Parish's financial performance and well-being have changed over time.	
Revenue Capacity	278
These schedules contain information to help the reader assess the factors affecting the Parish's ability to generate its significant own-source revenue – sales and property taxes.	
Debt Capacity	288
These schedules present information to help the reader assess the affordability of the Parish's current levels of outstanding debt and the Parish's ability to issue additional debt in the future.	
Demographic and Economic Information	296
These schedules offer demographic and economic indicators to help the reader understand the environment within which the Parish's financial activities take place and to help make comparisons over time and with other governments.	
Operating Information	299
These schedules contain information about the Parish's operations and resources to help the reader understand how the Parish's financial information relates to the services the Parish provides and the activities it performs.	

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

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

	2022	2021	2020	2019
Governmental activities:				
Net investment in capital assets	\$ 721,809,527	\$ 675,307,064	\$ 641,723,314	\$ 626,006,683
Restricted	360,785,548	331,043,310	283,075,384	306,062,460
Unrestricted	<u>114,626,655</u>	<u>119,187,132</u>	<u>80,208,749</u>	<u>118,483,496</u>
Total governmental activities net position	<u>\$ 1,197,221,730</u>	<u>\$ 1,125,537,506</u>	<u>\$ 1,005,007,447</u>	<u>\$ 1,050,552,639</u>
Business-type activities:				
Net investment in capital assets	\$ 13,325,714	\$ 12,561,375	\$ 12,585,266	\$ 13,059,318
Restricted	509,884	439,942	327,505	228,877
Unrestricted	<u>16,905,147</u>	<u>15,514,030</u>	<u>12,850,879</u>	<u>10,678,865</u>
Total business-type activities net position	<u>\$ 30,740,745</u>	<u>\$ 28,515,347</u>	<u>\$ 25,763,650</u>	<u>\$ 23,967,060</u>
Primary government:				
Net investment in capital assets	\$ 735,135,241	\$ 687,868,439	\$ 654,308,580	\$ 639,066,001
Restricted	361,295,432	331,483,252	283,402,889	306,291,337
Unrestricted	<u>131,531,802</u>	<u>134,701,162</u>	<u>93,059,628</u>	<u>129,162,361</u>
Total primary government net position	<u>\$ 1,227,962,475</u>	<u>\$ 1,154,052,853</u>	<u>\$ 1,030,771,097</u>	<u>\$ 1,074,519,699</u>

Notes:

- (1) Prior year amounts have been restated for any subsequent year's prior period adjustments that are not related to blended component unit presentations.
- (2) In 2015, the reporting of Waterworks District No. 2 of Ward 4 was changed from a discretely presented component unit to a blended component unit when the Parish dissolved the separate governing board and began serving as the governing board. Prior years amounts were not restated for this change in presentation as provided by current accounting and auditing pronouncements.
- (3) In 2015, the Parish implemented Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions*. This statement requires that adjustments to the basic financial statements be made in order to provide information about the effects of pension related transactions on current year and future year resources. Net position was increased by \$3,072,302 as of January 1, 2015. Prior year restatement amounts are not available; therefore, only the 2015 effect has been presented in this section.
- (4) In 2018, the Parish implemented Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. This statement requires that adjustments to the basic financial statements be made in order to provide information about the effects of post-employment benefits transactions on current year and future year resources. Net position was decreased by \$15,385,749 as of January 1, 2018. Prior year restatement amounts are not available; therefore, only the 2018 effect has been presented in this section.
- (5) From 2013 until 2018, Waterworks District No. 12 of Ward 3 was a discretely presented component unit. In 2019, the Parish dissolved the separate governing board; therefore, the financial presentation was changed to a blended component unit presentation. Prior year amounts were not restated for this change in presentation as provided by current accounting and auditing pronouncements.
- (6) In 2022, the Parish implemented Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*. This statement requires certain leases to be reported as right-to-use assets and amortized over the term of the lease. Adjustments to the basic financial statements were made to facilitate implementation of GASB 87. Net position was increased by \$143,711 as of January 1, 2022 to reflect the calculated value of the leases at the beginning of the reporting period. Prior year restatement amounts are not available; therefore, only the 2022 effect has been presented in this section.

Table 1

2018	2017	2016	2015	2014	2013
\$ 612,570,767	\$ 597,666,565	\$ 558,206,220	\$ 536,375,466	\$ 524,746,943	\$ 513,948,705
301,093,299	285,129,411	237,623,992	208,997,863	178,229,841	163,778,365
99,113,467	83,029,546	88,002,691	87,080,534	78,140,656	79,598,869
<u>\$ 1,012,777,533</u>	<u>\$ 965,825,522</u>	<u>\$ 883,832,903</u>	<u>\$ 832,453,863</u>	<u>\$ 781,117,440</u>	<u>\$ 757,325,939</u>
\$ 8,152,946	\$ 8,500,669	\$ 8,373,964	\$ 8,629,993	\$ 7,739,121	\$ 7,839,790
107,990	153,101	167,910	287,228	305,212	103,710
6,287,331	4,830,662	3,625,508	2,272,623	1,709,260	1,518,935
<u>\$ 14,548,267</u>	<u>\$ 13,484,432</u>	<u>\$ 12,167,382</u>	<u>\$ 11,189,844</u>	<u>\$ 9,753,593</u>	<u>\$ 9,462,435</u>
\$ 620,723,713	\$ 606,167,234	\$ 566,580,184	\$ 545,005,459	\$ 532,486,064	\$ 521,788,495
301,201,289	285,282,512	237,791,902	209,285,091	178,535,053	163,882,075
105,400,798	87,860,208	91,628,199	89,353,157	79,849,916	81,117,804
<u>\$ 1,027,325,800</u>	<u>\$ 979,309,954</u>	<u>\$ 896,000,285</u>	<u>\$ 843,643,707</u>	<u>\$ 790,871,033</u>	<u>\$ 766,788,374</u>

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

	2022	2021	2020	2019
Expenses				
Governmental activities:				
General government	\$ 31,005,948	\$ 31,998,297	\$ 30,842,633	\$ 28,907,231
Public safety	29,841,723	24,539,072	19,657,031	21,691,458
Public works	155,494,998	87,159,923	164,791,275	58,784,543
Sanitation	9,583,803	8,047,948	7,652,743	7,455,913
Health and welfare	24,695,165	20,275,079	17,244,518	15,839,635
Culture and recreation	24,022,746	20,109,937	18,656,858	19,461,728
Economic development	2,320,816	4,584,459	3,953,930	4,134,482
Interest and fiscal charges	1,249,290	1,302,547	1,353,852	1,406,579
Total governmental activities	<u>278,214,489</u>	<u>198,017,262</u>	<u>264,152,840</u>	<u>157,681,569</u>
Business-type activities:				
Water	2,483,836	1,995,047	1,809,861	2,017,139
Sewer	1,621,934	1,189,835	901,269	848,090
Total business-type activities	<u>4,105,770</u>	<u>3,184,882</u>	<u>2,711,130</u>	<u>2,865,229</u>
Total primary government expenses	<u>\$ 282,320,259</u>	<u>\$ 201,202,144</u>	<u>\$ 266,863,970</u>	<u>\$ 160,546,798</u>
Program revenues				
Governmental activities:				
Charges for services:				
General government	\$ 22,513,730	\$ 14,579,025	\$ 30,296,240	\$ 15,345,729
Public safety	2,688,391	2,471,702	7,640,520	1,265,709
Public works	2,582,246	675,286	1,510,561	1,494,323
Sanitation	-	3,964	3,665	-
Health and welfare	337,511	144,319	1,798,422	145,818
Culture and recreation	6,176,849	1,417,211	7,310,715	1,580,029
Economic development	2,981,367	4,161,555	2,817,286	2,966,342
Operating grants and contributions	166,848,248	145,742,723	15,766,189	11,074,416
Capital grants and contributions	5,629,456	5,079,919	14,213,838	10,157,489
Total governmental activities program revenues	<u>209,757,798</u>	<u>174,275,704</u>	<u>81,357,436</u>	<u>44,029,855</u>
Business-type activities:				
Charges for services:				
Water	2,063,447	2,246,688	1,761,760	1,763,238
Sewer	490,454	441,342	463,941	441,865
Operating grants and contributions	206,835	-	-	-
Capital grants and contributions	831,768	560,000	-	-
Total business-type activities program revenues	<u>3,592,504</u>	<u>3,248,030</u>	<u>2,225,701</u>	<u>2,205,103</u>
Total primary government program revenues	<u>\$ 213,350,302</u>	<u>\$ 177,523,734</u>	<u>\$ 83,583,137</u>	<u>\$ 46,234,958</u>
Net (expense)/revenue				
Governmental activities	\$ (68,456,691)	\$ (23,741,558)	\$ (182,795,404)	\$ (113,651,714)
Business-type activities	(513,266)	63,148	(485,429)	(660,126)
Total primary government net expense	<u>\$ (68,969,957)</u>	<u>\$ (23,678,410)</u>	<u>\$ (183,280,833)</u>	<u>\$ (114,311,840)</u>

Table 2

	2018	2017	2016	2015	2014	2013
\$	25,998,017	\$ 25,544,401	\$ 26,426,432	\$ 23,274,564	\$ 23,718,292	\$ 19,551,386
	22,379,767	20,994,932	21,361,190	18,298,614	15,315,891	14,500,178
	58,444,123	44,946,830	35,204,347	29,584,706	36,430,882	35,496,602
	7,165,048	6,829,854	6,887,778	5,948,848	6,993,188	6,166,860
	15,566,243	15,415,316	14,390,797	14,714,757	14,834,996	14,842,859
	19,786,757	18,879,541	16,004,854	16,052,156	15,996,312	13,726,013
	3,334,156	3,627,098	3,802,051	3,482,258	3,883,483	16,911,643
	52,760	-	-	-	-	-
	152,726,871	136,237,972	124,077,449	111,355,903	117,173,044	121,195,541
	1,023,113	1,074,435	1,177,333	933,100	653,601	1,134,077
	960,156	850,051	748,944	782,476	889,889	943,606
	1,983,269	1,924,486	1,926,277	1,715,576	1,543,490	2,077,683
\$	154,710,140	\$ 138,162,458	\$ 126,003,726	\$ 113,071,479	\$ 118,716,534	\$ 123,273,224
\$	13,897,276	\$ 14,569,828	\$ 13,368,634	\$ 11,874,891	\$ 11,462,762	\$ 9,743,468
	1,504,315	1,187,585	1,218,963	1,115,001	985,494	1,175,120
	979,217	762,065	679,802	695,584	755,722	218,293
	34	40	80	40	183	240
	107,568	106,957	108,134	123,004	140,126	135,432
	1,660,108	1,659,705	1,708,756	1,692,246	1,478,785	511,155
	3,236,596	2,013,138	2,320,286	2,675,785	1,425,178	794,458
	10,956,233	11,360,630	11,508,555	9,899,941	14,516,307	14,744,290
	13,224,906	26,234,031	15,050,589	6,862,569	3,970,800	7,927,699
	45,566,253	57,893,979	45,963,799	34,939,061	34,735,357	35,250,155
	1,487,064	1,453,722	1,284,036	1,124,565	711,779	972,811
	550,520	503,795	451,808	408,480	293,890	303,496
	-	-	-	-	-	-
	-	-	-	20,000	-	-
	2,037,584	1,957,517	1,735,844	1,553,045	1,005,669	1,276,307
\$	47,603,837	\$ 59,851,496	\$ 47,699,643	\$ 36,492,106	\$ 35,741,026	\$ 36,526,462
\$	(107,160,618)	\$ (78,343,993)	\$ (78,113,650)	\$ (76,416,842)	\$ (82,437,687)	\$ (85,945,386)
	54,315	33,031	(190,433)	(162,531)	(537,821)	(801,376)
\$	(107,106,303)	\$ (78,310,962)	\$ (78,304,083)	\$ (76,579,373)	\$ (82,975,508)	\$ (86,746,762)

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

	2022	2021	2020	2019
General revenues and other changes in net position				
Governmental activities:				
Taxes				
Property taxes	\$ 70,888,432	\$ 65,477,460	\$ 64,263,220	\$ 58,580,022
Sales taxes	64,463,412	62,912,234	54,826,686	64,327,416
Franchise taxes	461,093	630,730	652,028	781,498
Gaming revenues	12,377,844	12,144,942	9,013,614	11,548,653
Grants and contributions not restricted	3,074,508	2,649,252	2,230,834	2,542,094
Investment earnings	(13,572,070)	(536,193)	5,130,193	12,542,580
Miscellaneous	3,137,400	1,326,178	1,259,228	1,189,006
Transfers	(689,704)	(332,986)	(125,941)	(84,449)
Total governmental activities	<u>140,140,915</u>	<u>144,271,617</u>	<u>137,249,862</u>	<u>151,426,820</u>
Business-type activities:				
Property taxes	2,397,596	2,354,339	2,043,330	1,947,754
Investment earnings	(363,377)	(3,549)	113,098	234,550
Miscellaneous	14,741	4,773	-	8,615
Transfers	689,704	332,986	125,941	84,449
Total business-type activities	<u>2,738,664</u>	<u>2,688,549</u>	<u>2,282,369</u>	<u>2,275,368</u>
Total primary government	<u>\$ 142,879,579</u>	<u>\$ 146,960,166</u>	<u>\$ 139,532,231</u>	<u>\$ 153,702,188</u>
Changes in net position				
Governmental activities	\$ 71,684,224	\$ 120,530,059	\$ (45,545,542)	\$ 37,775,106
Business-type activities	<u>2,225,398</u>	<u>2,751,697</u>	<u>1,796,940</u>	<u>1,615,242</u>
Total primary government	<u>\$ 73,909,622</u>	<u>\$ 123,281,756</u>	<u>\$ (43,748,602)</u>	<u>\$ 39,390,348</u>

Notes:

- (1) Prior year amounts have been restated for any subsequent year's prior period adjustments that are not related to blended component unit presentations.
- (2) In 2015, the reporting of Waterworks District No. 2 of Ward 4 was changed from a discretely presented component unit to a blended component unit when the Parish dissolved the separate governing board and began serving as the governing board. Prior years amounts were not restated for this change in presentation as provided by current accounting and auditing pronouncements.
- (3) In 2015, the Parish implemented Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions*. This statement requires that adjustments to the basic financial statements be made in order to provide information about the effects of pension related transactions on current year and future year resources. Prior year restatement amounts are not available; therefore, only the 2015 effect has been presented in this section.
- (4) In 2018, the Parish implemented Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. This statement requires that adjustments to the basic financial statements be made in order to provide information about the effects of post-employment benefits transactions on current year and future year resources. Net position was decreased by \$15,385,749 as of January 1, 2018. Prior year restatement amounts are not available; therefore, only the 2018 effect has been presented in this section.
- (5) From 2013 until 2018, Waterworks District No. 12 of Ward 3 was a discretely presented component unit. In 2019, the Parish dissolved the separate governing board; 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

	2018	2017	2016	2015	2014	2013
\$	55,122,835	\$ 53,641,205	\$ 51,577,461	\$ 49,344,920	\$ 44,934,024	\$ 42,281,923
	74,661,471	102,546,998	59,516,161	54,860,252	42,716,206	38,649,679
	797,346	825,571	870,316	968,324	963,051	957,265
	12,502,453	12,144,635	12,153,400	12,532,524	11,894,569	11,424,986
	2,450,791	2,431,024	2,645,008	4,895,740	3,123,894	2,384,511
	7,557,798	3,510,943	2,170,150	1,861,188	2,715,708	48,263
	1,058,841	970,119	802,990	780,015	321,869	312,100
	(38,906)	(348,135)	(242,797)	(562,000)	(440,133)	(263,947)
	<u>154,112,629</u>	<u>175,722,360</u>	<u>129,492,689</u>	<u>124,680,963</u>	<u>106,229,188</u>	<u>95,794,780</u>
	876,029	895,693	889,963	379,957	366,670	339,531
	89,081	40,191	24,152	28,502	21,576	8,615
	5,504	-	11,060	-	600	22,002
	<u>38,906</u>	<u>348,135</u>	<u>242,797</u>	<u>562,000</u>	<u>440,133</u>	<u>263,947</u>
	<u>1,009,520</u>	<u>1,284,019</u>	<u>1,167,972</u>	<u>970,459</u>	<u>828,979</u>	<u>634,095</u>
\$	<u>155,122,149</u>	<u>\$ 177,006,379</u>	<u>\$ 130,660,661</u>	<u>\$ 125,651,422</u>	<u>\$ 107,058,167</u>	<u>\$ 96,428,875</u>
\$	46,952,011	\$ 97,378,367	\$ 51,379,039	\$ 48,264,121	\$ 23,791,501	\$ 9,849,394
	<u>1,063,835</u>	<u>1,317,050</u>	<u>977,539</u>	<u>807,928</u>	<u>291,158</u>	<u>(167,281)</u>
\$	<u>48,015,846</u>	<u>\$ 98,695,417</u>	<u>\$ 52,356,578</u>	<u>\$ 49,072,049</u>	<u>\$ 24,082,659</u>	<u>\$ 9,682,113</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
2022	\$ 70,888,432	\$ 64,463,412	\$ 461,093	\$ 135,812,937
2021	65,477,460	62,912,234	630,730	129,020,424
2020	64,263,220	54,737,528	652,028	119,652,776
2019	58,580,022	64,327,416	781,498	123,688,936
2018	55,122,835	74,750,629	797,346	130,670,810
2017	53,641,205	102,546,998	825,571	157,013,774
2016	51,577,461	59,516,161	870,316	111,963,938
2015	49,344,920	54,860,252	968,324	105,173,496
2014	44,934,024	42,716,206	963,051	88,613,281
2013	42,281,923	38,649,679	957,265	81,888,867

Notes:

- (1) Prior year amounts have been restated for any subsequent year's prior period adjustments that are not related to blended component unit presentations.
- (2) In addition to regular sales tax collection on taxable sales, the Parish also collects sales tax on purchases, made by various entities, of materials, equipment, etc. that are subject to use tax. Normally the purchases subject to use tax do not fluctuate significantly from year to year; however, 2017 seems to be the exception. In 2017, the purchases subject to Parish sales use tax were \$2.6 billion compared to \$1.1 billion in 2016 and \$1.7 billion in 2018 with these amounts leveling off in 2019. In 2017, there was also a large audit collection in October 2017. Sales tax revenue for 2020 decreased as a result of business closures for COVID-19 and the 2020 Hurricane Season. Increased spending by the manufacturing segment and for disaster recovery have contributed to higher sales tax revenues in 2021 and 2022.
- (3) Franchise tax revenue is primarily related to cable usage. The Parish has experienced a decrease over the past several years for this revenue source which is indicative of the trend of citizens electing to use other forms of entertainment over traditional cable television.
- (4) Property tax revenue increased 8.3% in 2022 fueled primarily by a 17% increase in assessed valuations of residential property.

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
General fund :				
Nonspendable	\$ 34,881	\$ 32,569	\$ 23,751	\$ 102,873
Restricted	-	-	-	-
Assigned	60,106,768	55,868,644	47,710,409	44,458,686
Unassigned	42,600,145	42,200,125	46,949,720	42,504,472
Total general fund	<u>\$ 102,741,794</u>	<u>\$ 98,101,338</u>	<u>\$ 94,683,880</u>	<u>\$ 87,066,031</u>
All other governmental funds:				
Nonspendable	\$ 1,708,558	\$ 1,610,932	\$ 1,656,785	\$ 1,655,704
Restricted	340,127,084	321,933,898	284,536,870	314,600,625
Assigned	70,112,963	51,420,904	63,339,835	65,731,962
Unassigned	(2,981,185)	(1,212,189)	(40,086,715)	-
Total all other governmental funds	<u>\$ 408,967,420</u>	<u>\$ 373,753,545</u>	<u>\$ 309,446,775</u>	<u>\$ 381,988,291</u>

Notes:

- (1) Prior year amounts have been restated for any subsequent year's prior period adjustments that are not related to blended component unit presentations.
- (2) Unassigned fund balance as reported in 2020 is primarily attributable to disaster related debris removal activities reported in the Public Works Operating Fund. The majority of these disaster related costs were reimbursed under a federal grant in 2021.
- (3) Unassigned fund balance as reported in 2021 is primarily attributable to disaster related debris removal activities reported in the Drainage Lateral Cleanup Fund. These disaster efforts were ongoing throughout 2022. Costs are being reimbursed under a federal grant.

Table 4

2018	2017	2016	2015	2014	2013
\$ 2,214	\$ 2,059	\$ 16,415	\$ 26,990	\$ 25,764	\$ 59,585
-	-	-	-	250,780	569,470
44,703,459	37,242,878	31,278,371	37,421,522	34,754,212	32,223,821
40,065,654	37,535,676	36,708,645	32,568,575	29,512,743	28,055,004
<u>\$ 84,771,327</u>	<u>\$ 74,780,613</u>	<u>\$ 68,003,431</u>	<u>\$ 70,017,087</u>	<u>\$ 64,543,499</u>	<u>\$ 60,907,880</u>
\$ 1,250,100	\$ 3,047,470	\$ 7,135,249	\$ 1,309,324	\$ 1,241,317	\$ 1,151,584
339,809,676	283,346,818	231,837,552	214,051,726	182,438,873	171,839,614
29,928,576	21,270,622	17,790,079	12,918,446	14,062,780	13,060,237
(637)	-	-	(2,599)	-	(25,511)
<u>\$ 370,987,715</u>	<u>\$ 307,664,910</u>	<u>\$ 256,762,880</u>	<u>\$ 228,276,897</u>	<u>\$ 197,742,970</u>	<u>\$ 186,025,924</u>

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

	2022	2021	2020	2019
Revenues				
Taxes	\$ 135,890,040	\$ 128,773,424	\$ 119,838,626	\$ 123,794,395
Licenses and permits	3,220,404	3,165,464	3,060,967	3,421,551
Intergovernmental	191,495,625	136,795,003	22,459,244	18,982,051
Charges for services	9,922,132	9,043,388	8,526,266	10,489,692
Fines and forfeitures	222,750	145,986	141,312	535,759
Investment earnings	(13,254,375)	(527,477)	4,999,171	12,222,767
Gaming	12,377,844	12,144,942	9,022,588	11,568,787
Miscellaneous	2,735,118	1,052,099	2,860,947	2,955,792
Total revenues	<u>342,609,538</u>	<u>290,592,829</u>	<u>170,909,121</u>	<u>183,970,794</u>
Expenditures				
General government	26,338,225	21,862,758	19,500,911	15,609,916
Public safety	27,293,802	30,473,964	19,556,715	19,788,993
Public works	155,548,906	77,454,443	107,242,746	22,347,806
Sanitation	8,982,297	7,609,736	7,351,154	7,249,323
Health and welfare	27,894,463	19,432,854	16,608,036	14,891,961
Culture and recreation	25,145,425	17,715,049	16,360,141	15,980,564
Economic development	4,152,412	3,507,027	3,789,931	3,638,422
Debt service:				
Principal	1,220,000	1,165,000	1,105,000	1,165,000
Interest and fiscal charges	1,582,750	1,641,000	1,696,250	1,640,069
Debt issuance cost	-	-	-	-
Intergovernmental	14,617,029	10,135,735	5,042,261	5,999,257
Capital outlay	56,299,823	43,535,832	52,504,550	62,279,754
Total expenditures	<u>349,075,132</u>	<u>234,533,398</u>	<u>250,757,695</u>	<u>170,591,065</u>
Excess of revenues over (under) expenditures	(6,465,594)	56,059,431	(79,848,574)	13,379,729
Other financing sources (uses)				
Issuance of debt	-	-	-	-
Issuance of debt - premium	-	-	-	-
Transfers in	37,360,697	21,152,752	16,125,316	28,381,608
Transfers out	(38,050,401)	(21,485,738)	(16,251,257)	(28,466,057)
Special assessments / insurance / lease proceeds	47,009,629	11,997,783	15,050,848	-
Total other financing sources (uses)	<u>46,319,925</u>	<u>11,664,797</u>	<u>14,924,907</u>	<u>(84,449)</u>
Net change in fund balance	<u>\$ 39,854,331</u>	<u>\$ 67,724,228</u>	<u>\$ (64,923,667)</u>	<u>\$ 13,295,280</u>
Debt service as a percentage of noncapital expenditures	<u>0.99%</u>	<u>1.40%</u>	<u>1.32%</u>	<u>2.04%</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

	2018	2017	2016	2015	2014	2013
\$	130,624,521	\$ 157,030,507	\$ 111,984,004	\$ 105,198,531	\$ 88,638,726	\$ 81,919,126
	3,527,894	3,581,455	3,566,039	3,177,572	3,071,053	2,636,723
	20,461,914	26,032,265	22,278,680	19,819,698	21,082,122	23,546,009
	9,390,826	8,895,538	7,517,066	7,051,160	6,701,217	5,554,628
	227,240	273,439	316,766	392,070	344,589	390,742
	7,381,011	3,432,789	2,129,467	1,831,106	2,655,909	39,351
	12,482,319	12,144,635	12,153,400	12,532,524	11,896,391	11,278,145
	1,319,409	1,750,047	2,443,189	2,562,460	584,129	436,965
	<u>185,415,134</u>	<u>213,140,675</u>	<u>162,388,611</u>	<u>152,565,121</u>	<u>134,974,136</u>	<u>125,801,689</u>
	15,630,563	15,250,735	14,620,563	13,305,132	13,126,958	12,284,941
	20,383,965	19,559,855	18,148,344	16,840,155	14,010,640	13,667,679
	21,964,449	20,315,930	17,792,910	17,896,210	15,761,751	14,486,890
	6,706,519	6,913,382	6,753,216	5,943,044	7,106,097	6,236,109
	15,203,537	15,461,419	15,192,528	14,363,934	14,357,864	14,033,834
	16,091,486	16,025,504	13,371,856	13,865,040	13,195,724	11,877,720
	3,238,371	3,313,592	3,198,859	3,253,909	2,953,453	2,717,148
	-	-	-	-	-	15,957
	-	-	-	-	-	250
	461,645	-	-	-	-	-
	6,219,899	5,111,822	9,250,121	5,018,309	10,542,651	8,980,535
	<u>46,131,776</u>	<u>53,273,679</u>	<u>37,482,996</u>	<u>25,540,445</u>	<u>28,823,452</u>	<u>30,703,246</u>
	<u>152,032,210</u>	<u>155,225,918</u>	<u>135,811,393</u>	<u>116,026,178</u>	<u>119,878,590</u>	<u>115,004,309</u>
	33,382,924	57,914,757	26,577,218	36,538,943	15,095,546	10,797,380
	35,000,000	-	-	-	-	-
	4,732,391	-	-	-	-	-
	28,670,328	18,582,037	26,089,312	16,329,678	13,177,465	10,801,277
	(28,513,680)	(18,930,172)	(26,332,109)	(16,889,758)	(13,371,385)	(11,065,224)
	41,556	112,590	137,906	28,652	451,039	40,836
	<u>39,930,595</u>	<u>(235,545)</u>	<u>(104,891)</u>	<u>(531,428)</u>	<u>257,119</u>	<u>(223,111)</u>
\$	<u>73,313,519</u>	<u>\$ 57,679,212</u>	<u>\$ 26,472,327</u>	<u>\$ 36,007,515</u>	<u>\$ 15,352,665</u>	<u>\$ 10,574,269</u>
	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.01%</u>



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

Year	Property Taxes	Sales Taxes	Other Taxes	Total Taxes
2022	\$ 70,888,432	\$ 64,466,956	\$ 534,652	\$ 135,890,040
2021	65,477,460	62,538,839	757,125	128,773,424
2020	64,263,220	54,737,528	748,720	119,749,468
2019	58,580,022	64,327,416	886,957	123,794,395
2018	55,122,835	74,750,629	840,215	130,713,679
2017	53,641,205	102,546,998	842,304	157,030,507
2016	51,577,461	59,516,161	890,382	111,984,004
2015	49,344,921	54,860,252	993,358	105,198,531
2014	44,934,024	42,716,206	988,496	88,638,726
2013	42,281,923	38,649,679	987,524	81,919,126

Notes:

- (1) Prior year amounts have been restated for any subsequent year's prior period adjustments that are not related to blended component unit presentations.
- (2) In addition to regular sales tax collection on taxable sales, the Parish also collects sales tax on purchases, made by various entities, of materials, equipment, etc. that are subject to use tax. Normally the purchases subject to use tax do not fluctuate significantly from year to year; however, 2017 seems to be the exception. In 2017, the purchases subject to Parish sales use tax were \$2.6 billion compared to \$1.1 billion in 2016 and \$1.7 billion in 2018 with these amounts leveling off in 2019. In 2017, there was also a large audit collection in October 2017. Sales tax revenue for 2020 decreased as a result of business closures for COVID-19 and the 2020 Hurricane Season. Increased spending by the manufacturing segment and for disaster recovery have contributed to higher sales tax revenues in 2021 and 2022.
- (3) Other Taxes revenue is primarily related to franchise revenue for cable usage. The Parish has experienced a decrease over the past several years for this revenue source which is indicative of the trend of citizens electing to use other forms of entertainment over traditional cable television.
- (4) Property tax revenue increased 8.3% in 2022 fueled primarily by a 17% increase in assessed valuations of residential property.

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

Standard Industrial Classification Code	2022	2021	2020	2019
Food group classification	\$ 200,087,722	\$ 208,501,381	\$ 175,645,241	\$ 174,755,718
Apparel group classification	6,517,652	6,338,920	5,160,968	5,412,892
Gen. merchandise group classification	317,522,937	246,727,949	168,078,510	167,699,310
Automotive group classification	412,474,537	487,777,013	384,875,401	374,079,700
Home furnishings group classification	64,144,005	66,609,548	49,637,501	51,921,887
Building group classification	284,209,457	280,503,977	211,081,270	297,684,549
Service group classification	165,655,295	148,354,752	147,502,398	198,383,224
Manufacturer group classification	1,279,873,532	1,073,515,414	923,114,508	1,302,808,779
Utilities group classification	93,693,077	171,304,413	100,455,688	185,339,849
Miscellaneous group classification	42,526,760	49,945,776	45,738,699	72,654,651
Other group classification	<u>28,079</u>	<u>2,709</u>	<u>4,796</u>	<u>9,743</u>
Totals	<u>\$ 2,866,733,053</u>	<u>\$ 2,739,581,852</u>	<u>\$ 2,211,294,980</u>	<u>\$ 2,830,750,302</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 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 has positively impacted taxable sales in 2021.
- (7) Taxable sales for 2021 showed improvement in all major categories as disaster recovery spending and improving COVID-19 conditions provided positive impacts.
- (8) Taxable sales for 2022 increased 5% over the prior year primarily fueled by higher purchases by the Manufacturing Group.

Table 7

	2018	2017	2016	2015	2014	2013
\$	157,201,727	\$ 153,513,114	\$ 155,281,905	\$ 146,694,455	\$ 118,829,930	\$ 116,693,070
	4,398,884	4,312,204	3,507,126	3,233,158	3,019,259	3,120,552
	177,664,719	148,488,484	112,212,595	87,568,330	73,541,067	74,021,502
	386,169,718	343,595,827	346,313,060	356,910,654	306,343,805	281,366,554
	48,636,300	45,691,113	45,056,006	39,209,249	34,398,755	27,846,534
	607,857,602	708,511,768	412,157,044	316,141,048	157,463,244	133,052,795
	263,102,977	202,773,972	180,107,076	156,086,705	126,224,997	113,377,120
	1,358,502,778	2,330,278,136	1,116,366,776	996,169,975	891,227,477	850,358,709
	244,357,036	127,443,883	87,198,789	92,842,269	81,033,572	46,862,059
	60,997,351	72,360,609	60,604,009	69,138,048	18,091,398	19,213,668
	-	8,699	12,354	10,465	28,875	12,073
	<u>\$ 3,308,889,092</u>	<u>\$ 4,136,977,809</u>	<u>\$ 2,518,816,740</u>	<u>\$ 2,264,004,356</u>	<u>\$ 1,810,202,379</u>	<u>\$ 1,665,924,636</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	Calcasieu Parish	Calcasieu Parish	Calcasieu Parish	Total Sales Tax	Total Sales Tax
	Police Jury	Police Jury	Police Jury	Police Jury	Rate in the	Rate in the
	District 1A	District 1A	District 4A	Total	Unincorporated	Incorporated
	Operating Tax	Capital Tax	Capital Tax	Tax Rate	Areas of	Areas of
	<u>(Unincorp. Area)</u>	<u>(Unincorp. Area)</u>	<u>(Unincorp. Area)</u>	<u>(Unincorp. Area)</u>	<u>Calcasieu Parish</u>	<u>Calcasieu Parish</u>
2022	0.67%	0.33%	1.50%	2.50%	10.20%	10.20%
2021	0.67%	0.33%	1.50%	2.50%	10.20%	10.20%
2020	0.67%	0.33%	1.50%	2.50%	10.20%	10.20%
2019	0.67%	0.33%	1.50%	2.50%	10.20%	10.20%
2018	0.67%	0.33%	1.50%	2.50%	10.20%	10.20%
2017	0.67%	0.33%	1.50%	2.50%	10.75%	10.75%
2016	0.67%	0.33%	1.50%	2.50%	10.75%	10.75%
2015	0.67%	0.33%	1.50%	2.50%	9.75%	9.75%
2014	0.67%	0.33%	1.50%	2.50%	9.25%	9.25%
2013	0.67%	0.33%	1.50%	2.50%	9.25%	9.25%

<u>Year</u>	<u>-----Overlapping Rates-----</u>						
	Calcasieu Parish	Calcasieu Parish	City of Lake	City of	City of	Towns of	City of
	Sheriff	School Board	Charles Salary &	Sulphur	Westlake	Iowa and Vinton	Dequincy
	Law Enf Tax	Salary Tax	Operations Tax	Operations Tax	Operations Tax	Operations Tax	Operations Tax
	<u>(Parishwide)</u>	<u>(Parishwide)</u>	<u>(City Only)</u>	<u>(City Only)</u>	<u>(City Only)</u>	<u>(City Only)</u>	<u>(City Only)</u>
2022	0.75%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
2021	0.75%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
2020	0.75%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
2019	0.75%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
2018	0.75%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
2017	0.75%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
2016	0.75%	2.50%	2.25%	2.50%	2.50%	2.50%	2.50%
2015	0.75%	2.00%	2.25%	2.50%	2.50%	2.50%	2.50%
2014	0.75%	2.00%	2.25%	2.50%	2.50%	2.50%	2.50%
2013	0.75%	2.00%	2.25%	2.50%	2.50%	2.50%	2.50%

Notes:

- (1) Source: Calcasieu Parish School Board Sales Tax Collection Office
- (2) In addition to the above local sales tax rate, the sales tax rate assessed on behalf of the State of Louisiana on all taxable sales within the Parish is 4.45% (previously 5%). The Louisiana Legislature passed a 1% sales tax increase from 4% to 5% during the 2016 First Extraordinary Session ending March 9, 2016. The tax increase became effective April 1, 2016. Effective July 1, 2018, the 1% sales tax was reduced to 0.45% resulting in the current 4.45% sales tax rate.
- (3) The Calcasieu Parish Police Jury District 4A tax is applicable to all Wards in the Parish except for Ward 1. Sales in Ward 1 are not assessed the 2.50% Police Jury tax rate. Effective 10/1/2020, Ward 1 sales are assessed at a 1.00% rate for a total effective sales tax rate of 8.70%, which is not reflected in the Overlapping Rates listed above.

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

Tax Remitter Industry (Note 2)	-----2022-----			-----2013-----		
	Tax Liability	Rank	Percentage of Total	Tax Liability	Rank	Percentage of Total
Manufacturing	\$ 6,203,148	1	9.62%	\$ 5,046,752	1	13.06%
Manufacturing	4,965,038	2	7.70%	639,841	10	1.65%
Manufacturing	4,198,321	3	6.51%	3,540,043	2	9.16%
Manufacturing	2,698,265	4	4.19%			
Manufacturing	2,217,408	5	3.44%	2,464,027	4	6.38%
Utilities	2,078,270	6	3.22%	1,284,285	5	3.32%
Manufacturing	1,433,418	7	2.23%			
Manufacturing	877,922	8	1.36%			
Manufacturing	838,229	9	1.30%	2,492,847	3	6.45%
Manufacturing	675,410	10	1.05%			
Manufacturing	-	-	-	1,026,628	6	2.66%
Manufacturing	-	-	-	941,408	7	2.44%
Manufacturing	-	-	-	734,829	8	1.90%
Gaming	-	-	-	657,520	9	1.70%
Total tax liability	<u>\$ 26,185,429</u>		<u>40.62%</u>	<u>\$ 18,828,180</u>		<u>48.71%</u>
Total sales tax revenue	<u>\$ 64,463,412</u>			<u>\$ 38,649,679</u>		

Notes:

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

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Residential Property (Assessed @ 10%)	\$ 996,491,761	\$ 901,249,553	\$ 903,297,559	\$ 876,172,539
Less Homestead Exemption	<u>(304,596,150)</u>	<u>(297,203,071)</u>	<u>(298,051,530)</u>	<u>(293,671,017)</u>
Taxable Residential Net of Homestead Exemption	691,895,611	604,046,482	605,246,029	582,501,522
Commercial Property (Assesses @ 15%)	355,457,510	288,783,780	361,569,400	347,419,490
Less RTA Exemption	(85,660)	(68,530)	(22,660)	(27,990)
New ITEP Property (016 MFG-PLANT from Residential Property)	27,984,540	-	-	-
Less ITEP Exemption @ 80%	(22,387,630)	-	-	-
Pre-2018 Industrial Tax Exemption Program (ITEP) Property	1,361,113,550	867,800,820	452,069,390	408,902,460
Less ITEP Exemption	<u>(1,361,113,550)</u>	<u>(867,800,820)</u>	<u>(452,069,390)</u>	<u>(408,902,460)</u>
Taxable ITEP Property Net of Exemptions	360,968,760	288,715,250	361,546,740	347,391,500
Public Services Property (Assessed @ 25%)	419,539,550	397,236,650	359,148,720	320,493,310
Personal Other Property (Assessed @ 15%)	<u>1,178,209,840</u>	<u>1,290,446,240</u>	<u>1,132,897,340</u>	<u>992,161,470</u>
Total Taxable Assessed Value	<u>\$ 2,650,613,761</u>	<u>\$ 2,580,444,622</u>	<u>\$ 2,458,838,829</u>	<u>\$ 2,242,547,802</u>
Estimated Actual Taxable Value	<u>\$ 20,061,534,177</u>	<u>\$ 19,119,538,853</u>	<u>\$ 18,657,171,503</u>	<u>\$ 17,195,313,260</u>
% Taxable Assessed Value to Estimated Actual Value	13.21%	13.50%	13.18%	13.04%
Total Millage Rate (Note 3)	27.43	27.60	27.07	27.24

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. 2022 property tax activity is based upon the 2021 levy).
- (2) Property taxes are assessed on land and residential property at 10% of the assessed value after homestead exemption, on public services property at 25% of the assessed value and on personal or other property at 15% of the assessed value. Millage rates are per \$1,000 of assessed value. Assessed values above are for parish-wide assessments as opposed to possible assessments for smaller districts within the Parish.
- (3) Because the Parish and its blended component units have different individual millage rates that are applied to different taxable assessed values, the above rate is a calculated weighted average rate of the individual rates and taxable assessed values (see Table 11).
- (4) Prior year amounts have been restated for any subsequent year's prior period adjustments or where deemed necessary.
- (5) Assessed valuations for residential properties (excluding land) were reduced for the 2021 revenue year to account for damages incurred by the 2020 hurricanes. Property assessments returned to normal levels for 2022.
- (6) From its inception until 2016, the Louisiana Industrial Tax Exemption Program (ITEP) offered a 100% tax exemption for as long as ten years. The Louisiana Department of Economic Development issued executive orders in 2016 changing the ITEP program to a 100% exemption for five years and a renewal at 80% for three years. In 2018 the ITEP program was amended to an 80% exemption for five years with five year renewal at 80%.

Table 10

2018	2017	2016	2015	2014	2013
\$ 841,447,802	\$ 804,537,466	\$ 740,188,407	\$ 718,153,770	\$ 699,404,740	\$ 686,973,800
<u>(289,666,531)</u>	<u>(286,244,526)</u>	<u>(282,882,849)</u>	<u>(280,489,213)</u>	<u>(280,328,009)</u>	<u>(278,756,995)</u>
551,781,271	518,292,940	457,305,558	437,664,557	419,076,731	408,216,805
321,416,230	305,860,190	277,596,830	232,724,210	219,430,420	213,453,700
(5,190)	(5,190)	(9,180)	(9,180)	(6,650)	(6,770)
-	-	-	-	-	-
-	-	-	-	-	-
510,694,010	510,374,170	499,527,050	3,336,574,130	3,336,574,130	3,129,005,610
<u>(510,694,010)</u>	<u>(510,374,170)</u>	<u>(499,527,050)</u>	<u>(3,336,574,130)</u>	<u>(3,336,574,130)</u>	<u>(3,129,005,610)</u>
321,411,040	305,855,000	277,587,650	232,715,030	219,423,770	213,446,930
311,764,800	290,914,620	272,800,460	274,647,080	279,392,890	276,717,820
<u>958,251,400</u>	<u>933,852,540</u>	<u>892,679,550</u>	<u>873,736,250</u>	<u>806,815,440</u>	<u>753,295,780</u>
<u>\$ 2,143,208,511</u>	<u>\$ 2,048,915,100</u>	<u>\$ 1,900,373,218</u>	<u>\$ 1,818,762,917</u>	<u>\$ 1,724,708,831</u>	<u>\$ 1,651,677,335</u>
<u>\$ 16,367,324,977</u>	<u>\$ 15,630,821,480</u>	<u>\$ 14,391,330,920</u>	<u>\$ 13,627,292,523</u>	<u>\$ 12,881,346,170</u>	<u>\$ 12,345,480,497</u>
13.09%	13.11%	13.20%	13.35%	13.39%	13.38%
26.85	26.88	27.73	27.43	26.12	25.94

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

Fiscal Year	Calcasieu Parish Police Jury (Notes 4, 5 & 6)	Calcasieu Parish School Board	Law Enforcement	Fire Protection	Gravity Drainage (Note 7)	Recreation and Community Centers
2022	27.43	24.22	11.85	13.98	5.04	10.58
2021	27.60	26.04	11.85	14.01	5.89	10.05
2020	27.07	29.75	9.85	14.11	5.90	10.24
2019	27.24	27.91	9.85	13.58	5.92	9.78
2018	26.85	27.75	9.85	13.30	5.92	9.65
2017	26.88	27.51	9.85	12.90	5.90	9.77
2016	27.73	29.93	9.85	13.49	5.83	9.49
2015	27.43	31.38	9.85	13.58	5.82	8.75
2014	26.12	30.81	9.85	13.97	5.81	8.97
2013	25.94	31.75	9.85	13.52	5.82	9.52

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. 2022 property tax activity is based upon the 2021 levy). Because there are different individual millage rates that are applied to different taxable assessed values, the above rates are calculated as a weighted average rate of the individual rates and taxable assessed values.
- (4) The Calcasieu Parish Police Jury column includes the millage information for Fire Protection District No. 2 of Ward 3, Waterworks District No. 5 of Wards 3 & 8, and Sewer District No. 11 of Ward 3 which are reported as blended component units for financial reporting purposes since the governing board for the legally separate entities are the same as the Parish. This presentation is the same for all reporting periods above.
- (5) In 2015, the reporting of Waterworks District No. 2 of Ward 4 was changed from a discretely presented component unit to a blended component unit when the Parish dissolved the separate governing board and began serving as the governing board. In 2016, the District passed its first ad valorem tax levy with a 6.38 millage which is included in the Calcasieu Parish Police Jury column for 2016 and later years.
- (6) From 2013 until 2018, Waterworks District No. 12 of Ward 3 was a discretely presented component unit. In 2019, the Parish dissolved the separate governing board and began serving as the governing board; therefore, the financial presentation was changed to a blended component unit presentation and the millage information is included in the Calcasieu Parish Police Jury column from 2019 forward.
- (7) Gravity Drainage Districts were consolidated from seven districts into two districts (Consolidated Drainage Districts 1 & 2). In 2022 the millage rates for the former, unconsolidated Districts were replaced with new millage rates established by the voters for each of the new consolidated Districts.
- (8) Prior year amounts have been restated for any subsequent year's prior period adjustments or where deemed necessary.

Table 11

Airport and Harbor & Terminals	Water and Sewerage (Notes 4, 5 & 6)	Criminal Court Activities	Hospital Service District	Cities (Note 2)	Other	Total
7.49	6.20	2.98	6.95	15.26	1.32	133.30
7.48	6.24	2.98	6.95	15.25	1.32	135.66
7.64	6.79	3.02	6.95	15.19	1.34	137.85
7.64	6.34	3.02	6.95	15.17	1.34	134.74
7.65	7.02	3.02	9.61	15.26	1.34	137.22
7.66	6.65	3.02	9.61	15.21	1.27	136.23
7.28	6.23	3.16	9.70	14.69	1.35	138.73
7.21	6.39	2.88	10.15	14.40	1.36	139.20
7.23	6.14	2.88	3.17	14.38	1.36	130.69
7.23	6.52	2.88	3.26	14.37	1.36	132.02

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

Entity (Note 3)	2022 (2021 Assessed Valuation)			2013 (2012 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.	\$ 205,247,750	1	7.74%	\$ 109,512,920	1	6.63%
Entergy Gulf States Louisiana, Inc.	114,964,450	2	4.34%	82,417,260	2	4.99%
Citgo Petroleum	102,136,560	3	3.85%	41,376,510	4	2.51%
Sasol Chemicals (USA) LLC / Sasol	76,444,430	4	2.88%	37,503,430	8	2.27%
Eagle US 2 LLC (Axiall) / PPG Industries	75,253,450	5	2.84%	-	-	-
Lake Charles LNG Co.	60,951,350	6	2.30%	-	-	-
Golden Nugget Lake Charles	60,440,850	7	2.28%	-	-	-
Enterprise TE Products Pipeline Co., LLC	36,861,530	8	1.39%	-	-	-
PNK (Lake Charles) LLC	39,895,030	9	1.51%	41,295,060	6	2.50%
Excel Paralubes	37,691,740	10	1.42%	39,568,140	7	2.40%
PPG Industries	-	-	-	44,981,230	3	2.72%
Kinder Morgan Louisiana	-	-	-	36,048,170	5	2.18%
Cameron Interstate Pipe	-	-	-	23,004,320	9	1.39%
Entergy Texas, Inc.	-	-	-	18,524,100	10	1.12%
Total for principal taxpayers	<u>\$ 809,887,140</u>		<u>30.55%</u>	<u>\$ 474,231,140</u>		<u>28.71%</u>
Total for all taxpayers	<u>\$ 2,650,613,761</u>			<u>\$ 1,651,677,335</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. 2022 property tax activity is based upon the 2021 levy).
- (3) Related entities were combined for comparability purposes between 2022 and 2013.

**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
2022	\$ 72,444,104	\$ 72,270,204	99.76%	\$ -	\$ 72,270,204	99.76%
2021	68,344,068	67,925,818	99.39%	147,340	68,073,158	99.60%
2020	65,966,429	65,797,871	99.74%	45,835	65,843,706	99.81%
2019	60,551,531	60,365,209	99.69%	78,764	60,443,973	99.82%
2018	56,574,967	56,515,491	99.89%	(6,884)	56,508,607	99.88%
2017	54,450,508	54,370,596	99.85%	21,946	54,392,542	99.89%
2016	52,292,804	52,174,631	99.77%	42,442	52,217,073	99.86%
2015	49,544,686	49,438,514	99.79%	34,433	49,472,947	99.86%
2014	44,713,737	44,590,201	99.72%	38,364	44,628,565	99.81%
2013	42,637,630	42,490,966	99.66%	67,084	42,558,050	99.81%

Notes:

- (1) Source: Calcasieu Parish Sheriff's Office as Tax Collector
- (2) Property taxes are levied in October of each year and are used to finance the budget for the upcoming year; therefore, the prior year levy collections are used for each of the fiscal year disclosures (i.e. 2022 property tax collections are based upon the 2021 levy).
- (3) The Tax Collector utilizes the original levy as provided by the Assessor's Office. However, there are minor supplemental adjustments that are made by the Tax Assessor and Tax Collector and are included in the above amounts. In 2019, the tax year 2017 levy (2018 revenues) had an unusually high number of tax cancellations/adjustments that resulted in higher than normal refunds being issued thus creating a negative amount of subsequent collections for 2019.
- (4) In 2015, the reporting of Waterworks District No. 2 of Ward 4 was changed from a discretely presented component unit to a blended component unit when the Parish dissolved the separate governing board and began serving as the governing board. In 2016, the District passed its first ad valorem tax levy with a 6.38 millage which is included in the Calcasieu Parish Police Jury column for 2016 and later years.
- (5) From 2013 until 2018, Waterworks District No. 12 of Ward 3 was a discretely presented component unit. In 2019, the Parish dissolved the separate governing board and began serving as the governing board; therefore, the financial presentation was changed to a blended component unit presentation and the millage information is included in the Calcasieu Parish Police Jury column from 2019 forward.

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

Year	Governmental Activities		Business-Type Activities		
	Revenue Loan	Lease Obligations	General Obligation Bonds	Special Assessment Bonds	Water Revenue Bonds
2022	\$ 33,746,207	\$ 344,731	\$ -	\$ 25,021	\$ 6,834,503
2021	35,294,584	-	-	50,036	5,873,573
2020	36,793,183	-	-	75,051	3,341,921
2019	38,235,977	-	-	100,066	1,675,586
2018	39,722,686	-	-	125,081	-
2017	-	-	10,185	150,096	-
2016	-	-	15,857	175,111	-
2015	-	-	21,259	200,126	53,075
2014	-	-	26,404	225,141	64,541
2013	-	-	31,304	250,156	75,461

Year	Total Primary Government	Percentage of Personal Income	Net Outstanding Debt Per Capita
2022	\$ 40,950,462	0.60%	\$ 199.72
2021	41,218,193	0.67%	198.40
2020	40,210,155	0.62%	196.15
2019	40,011,629	0.72%	195.83
2018	39,847,767	0.68%	195.53
2017	160,281	0.00%	0.79
2016	190,968	0.00%	0.96
2015	274,460	0.01%	1.40
2014	316,086	0.01%	1.62
2013	356,921	0.01%	1.82

Notes:

- (1) Details regarding the Parish's outstanding debt can be found in the notes to the financial statements.
- (2) See Table 19 - Demographic and Economic Statistics for personal income and population data.
- (3) In 2018, the Parish received loan proceeds from the Louisiana Local Government Environmental Facilities and Community Development Authority (LCDA) for the purpose of financing costs for certain additions, acquisitions, repairs and/or expansions to Parish owned facilities.
- (4) From 2013 until 2018, Waterworks District No. 12 of Ward 3 was a discretely presented component unit. In 2019, the Parish dissolved the separate governing board and began serving as the governing board; therefore, the financial presentation was changed to a blended component unit presentation from 2019 forward. The District had \$1,134,000 in bonds outstanding at December 31, 2019.
- (5) The Parish implemented the new GASB Statement No. 87, *Leases*, effective with the 2022 reporting period. The new standard requires reporting certain leases as right to use assets and recording a liability for future cash outflows. The liabilities for current qualifying leases have been restated for the 2022 reporting period as part of the GASB Statement No. 87 implementation.

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

Year	General Obligation Bonds	Assessed Value (Note 1)	Percentage of Estimated Actual Taxable Value of Property	Population	Net Bonded Debt Per Capita
2022	\$ -	\$ 3,102,368,861	0.000%	205,035	\$ -
2021	-	2,650,613,761	0.000%	207,749	0.00
2020	-	2,580,444,622	0.000%	204,993	0.00
2019	-	2,458,838,829	0.000%	204,318	0.00
2018	-	2,242,547,802	0.000%	203,795	0.00
2017	10,185	2,143,208,511	0.000%	202,506	0.05
2016	15,857	2,048,915,100	0.001%	199,025	0.08
2015	21,259	1,900,373,218	0.001%	196,529	0.11
2014	26,404	1,818,762,917	0.001%	195,486	0.14
2013	31,304	1,724,708,831	0.002%	195,616	0.16

Notes:

- (1) The 2022 assessed value is the taxable assessed value from the Assessor's Millage Totals report for 2022. The 2022 report was utilized for this schedule since the Parish's December 31, 2022, debt is limited to the most recent assessment value. Other statistical presentations are using the prior year's assessed value due to the fact that the Parish budgets the assessment levies in the subsequent year as opposed to the levy year.
- (2) These amounts include only general obligation bonds that are being repaid by an Enterprise Fund. See also Note 3 about the blended component units.
- (3) From 2013 until 2018, Waterworks District No. 12 of Ward 3 was a discretely presented component unit. In 2019, the Parish dissolved the separate governing board and began serving as the governing board; therefore, the financial presentation was changed to a blended component unit presentation from 2019 forward.



CALCASIEU PARISH POLICE JURY
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF DECEMBER 31, 2022

<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	\$ 34,090,939	100%	\$ 34,090,939
Total direct debt			34,090,939
Overlapping:			
Calcasieu Parish Police Jury Discrete Component Units:			
Fire Protection District No. 1 of Ward 2	634,895	100%	634,895
Fire Protection District No. 4 of Ward 4	5,194,247	100%	5,194,247
Fire Protection District No. 1 of Ward 6	3,419,387	100%	3,419,387
Fire Protection District No. 1 of Ward 7	1,085,000	100%	1,085,000
Recreation District No. 1 of Ward 3	7,873,692	100%	7,873,692
Recreation District No. 1 of Ward 4	19,385,475	100%	19,385,475
Gravity Drainage District No. 4 of Ward 3	138,297	100%	138,297
Community Center District No. 3 of Ward 7	6,826,777	100%	6,826,777
14th Judicial District Criminal Court Fund	45,241	100%	45,241
14th Judicial District - District Attorney Fund	141,279	100%	141,279
West Calcasieu Parish Community Center Authority	4,645,000	100%	4,645,000
Total overlapping debt for component units			49,389,290
Cities and towns:			
Calcasieu Parish School Board	336,134,349	100%	336,134,349
City of Lake Charles	51,059,274	100%	51,059,274
City of Sulphur	1,985,000	100%	1,985,000
City of Dequincy	325,618	100%	325,618
City of Westlake	620,617	100%	620,617
Town of Iowa	102,045	100%	102,045
Town of Vinton	634,953	100%	634,953
Total overlapping debt for cities and towns			390,861,856
Total overlapping debt			440,251,146
Total direct and overlapping debt			\$ 474,342,085

Notes:

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

	2022	2021	2020	2019
Debt limit	\$ 310,236,886	\$ 297,768,320	\$ 287,771,622	\$ 275,691,302
Total net debt applicable to limit	-	-	-	-
Legal debt margin	<u>\$ 310,236,886</u>	<u>\$ 297,768,320</u>	<u>\$ 287,771,622</u>	<u>\$ 275,691,302</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 2022

Assessed value (2022 Assessed Valuation)	\$ 2,796,243,804
Add back: exempt real property	<u>306,125,057</u>
Total assessed value	<u>\$ 3,102,368,861</u>
Debt limitation - 10 percent of total assessed value	\$ 310,236,886
Debt applicable to limitation:	
Total bonded debt	25,021
Less: Special assessment bonds	<u>(25,021)</u>
Total debt applicable to limit	<u>-</u>
Legal debt margin	<u>\$ 310,236,886</u>

Notes:

- (1) The 2022 assessed value was utilized for this schedule since the Parish's December 31, 2022 debt is limited to the most recent assessment value. Other statistical presentations are using the prior year's assessed value due to the fact that the Parish budgets the assessment levies in the subsequent year as opposed to the levy year.
- (2) The legal debt margin statutory limitation only applies to bonded debt payable solely from ad valorem taxes.
- (3) From 2013 until 2018, Waterworks District No. 12 of Ward 3 was a discretely presented component unit. In 2019, the Parish dissolved the separate governing board and began serving as the governing board; therefore, the financial presentation was changed to a blended component unit presentation from 2019 forward.

Table 17

2018	2017	2016	2015	2014	2013
\$ 253,624,681	\$ 243,288,023	\$ 233,516,482	\$ 218,326,525	\$ 209,926,131	\$ 200,504,349
<u>-</u>	<u>10,185</u>	<u>15,857</u>	<u>21,259</u>	<u>26,404</u>	<u>31,304</u>
<u>\$ 253,624,681</u>	<u>\$ 243,277,838</u>	<u>\$ 233,500,625</u>	<u>\$ 218,305,266</u>	<u>\$ 209,899,727</u>	<u>\$ 200,473,045</u>
<u>0.00%</u>	<u>0.00%</u>	<u>0.01%</u>	<u>0.01%</u>	<u>0.01%</u>	<u>0.02%</u>

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

-----Governmental Activities Revenue Loan-----

Year	Gross Revenue (2)	Operating Expenses (3)	Net Revenue Available for Debt Service	Debt Service Requirements			Coverage
				Principal (6)	Interest	Total	
2022	\$ 3,254,716	\$ 29	\$ 3,254,687	\$ 1,220,000	\$ 1,578,250	\$ 2,798,250	1.16
2021	3,211,561	-	3,211,561	1,165,000	1,636,500	2,801,500	1.15
2020	2,581,629	-	2,581,629	1,105,000	1,728,288	2,833,288	0.91
2019	3,251,847	-	3,251,847	1,165,000	1,635,569	2,800,569	1.16
2018	2,000,000	-	2,000,000	-	-	-	(Note 6)
2017	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-
2014	-	-	-	-	-	-	-
2013	-	-	-	-	-	-	-

-----Business Activities - Special Assessment Bonds-----

Year	Special Assessment Collections	Debt Service Requirements			Coverage
		Principal	Interest	Total	
2022	\$ -	\$ 25,015	\$ 2,502	\$ 27,517	0.00
2021	19,148	25,015	3,565	28,580	0.67
2020	4,145	25,015	4,503	29,518	0.14
2019	6,099	25,015	5,316	30,331	0.20
2018	14,228	25,015	6,066	31,081	0.46
2017	15,207	25,015	6,754	31,769	0.48
2016	14,300	25,015	7,317	32,332	0.44
2015	36,300	25,015	7,630	32,645	1.11
2014	28,304	25,015	7,410	32,425	0.87
2013	108,060	-	-	-	(Note 4)

-----Business Activities - Revenue Bonds-----

Year	Gross Revenue (2)	Operating Expenses (3)	Net Revenue Available for Debt Service	Debt Service Requirements			Coverage (7)
				Principal (5/8)	Interest	Total	
2022	\$ 1,737,839	\$ 1,681,887	\$ 55,952	\$ 281,000	\$ 143,672	\$ 424,672	0.13
2021	1,428,451	1,104,992	323,459	156,000	79,555	235,555	1.37
2020	1,534,463	964,264	570,199	101,000	72,243	173,243	3.29
2019	376,334	365,236	11,098	57,000	35,135	92,135	0.12
2018	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-
2016	978,711	681,685	297,026	53,075	2,952	56,027	5.30
2015	914,672	471,493	443,179	11,466	3,227	14,693	30.16
2014	706,322	496,747	209,575	10,920	3,773	14,693	14.26
2013	646,779	966,112	(319,333)	10,407	4,286	14,693	(21.73)

Notes:

- (1) Details regarding the government's outstanding debt can be found in the notes to the financial statements.
- (2) Gross revenue for the revenue loan includes the gaming revenue pledge discussed in Note 6 below along with investment earnings and transfers of other Parish revenue dedicated for the repayment of revenue loan on an annual basis. In addition, excess revenues set aside from previous years are available for debt service. Gross revenue for the revenue bonds includes total operating revenues (including investment earnings) exclusive of tap in fees. A rate increase affecting the revenue bonds was implemented in 2015 and 2016.
- (3) For the governmental activities revenue loan, there are no corresponding operating costs due to the nature of this loan being secured primarily by gaming revenue and investment earnings. Operating expenses for the business activities revenue bonds include total operating expenses exclusive of depreciation. 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) The revenue bonds, reflected above from 2013 to 2016 for Waterworks District No. 5 of Wards 3 & 8, were paid off in 2016 which was before their maturity date of 2020.
- (6) The revenue loan proceeds were received by the Parish in December 2018 with the first debt service payment scheduled for 2019. All "lawfully available funds" of the Parish will be used for the repayment of this debt; however, the Parish has specifically pledged two million annually from Gaming proceeds, beginning in 2018, to be used for debt repayment which is reflected as pledged in the table above. The Parish received \$9 million, \$12.1 million and \$12.4 million in gaming proceeds in 2020, 2021 and 2022 respectively.
- (7) From 2013 until 2018, Waterworks District No. 12 of Ward 3 was a discretely presented component unit. In 2019, the Parish dissolved the separate governing board and began serving as the governing board; therefore, the financial presentation was changed to a blended component unit presentation from 2019 forward. While the District has an ad valorem property tax millage that supports the operations of this District, the revenue bond covenant does not reflect the pledging of this revenue stream and thus the property tax revenue is not reported above. However, the reader should be aware that property tax revenue is utilized in the support of this District.
- (8) Waterworks District No. 5 of Wards 3 & 8 recorded a receivable for revenue loan proceeds as of December 31, 2019 which was the closing date of the bond issuance. Since there were no principal or interest payments in 2019 the corresponding revenue of \$1,294,143 and expenses of \$557,403 for 2019 have been excluded from this schedule for debt coverage calculations.

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

Year	Population	Personal Income	Per Capita Income	Median Age	Public School Enrollment	Unemployment Rate
2022	205,035	\$ 6,858,975,965	\$ 33,453	37	27,588	3.10%
2021	207,749	6,182,851,224	29,761	36	27,584	3.50%
2020	204,993	6,492,183,600	31,670	37	31,952	7.10%
2019	204,318	5,519,127,375	27,012	37	32,946	4.00%
2018	203,795	5,837,490,000	28,644	37	32,932	3.50%
2017	202,506	5,228,240,054	25,818	36	32,946	3.30%
2016	199,025	5,078,149,570	25,515	37	32,748	4.10%
2015	196,529	4,717,183,064	24,002	36	32,565	4.40%
2014	195,486	4,541,769,309	23,233	36	30,488	5.50%
2013	195,616	4,391,436,390	22,449	36	32,563	4.70%

Notes:

- (1) Census information for *Population, Personal Income, Per Capital Income and Median Age* was obtained from the Louisiana Workforce Commission, 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 Director of Accounting & Budget.
- (3) Information for the 2022 *Unemployment Rate* was obtained from the Louisiana Workforce Commission. The 2022 rate reflects that the Parish continues to recover and employment continues to move back to the level preceding the COVID-19 pandemic and 2020 hurricanes.
- (4) Personal income rebounded in 2022 as average household income increased 10.6% over the prior year and the level of unemployment dropped. Personal income had decreased in 2021, partially as a result of government assistance provided during 2020 not being renewed for 2021. The increase in personal income level for 2020 was significantly impacted by additional government assistance in the form of personal transfer receipts (including pandemic-related government assistance, expanded unemployment benefits, and other social assistance).
- (5) Public School enrollment dropped by over 4,000 students for 2021 due to negative housing impacts from Hurricanes Laura and Delta.

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

Employer (Note 1)	-----2022-----			-----2013-----			Type of Business
	Number of Employees (Note 3)	Rank	Percentage of Total Parish Employment	Number of Employees	Rank	Percentage of Total Parish Employment	
Calcasieu Parish School Board	4900+	1	5.56%	4,840	1	5.43%	Education
Lake Charles Memorial Health System	2600+	2	2.95%	1,194	6	1.34%	Health Care
Turner Industries, LLC	2100+	3	2.38%	1,650	3	1.85%	Contractor
Westlake Chemical Corp.	2000+	4	2.27%	-	-	-	Manufacturing
Golden Nugget, LLC Casino & Hotel	1700+	5	1.93%	-	-	-	Gaming
L'auberge du Lac Casino & Hotel	1600+	6	1.81%	1,308	4	1.47%	Gaming
Christus St. Patrick Hospital	1000+	7	1.13%	939	10	1.05%	Health Care
Citgo Petroleum Corporation	1000+	8	1.13%	1,200	5	1.35%	Petroleum Refinery
Calcasieu Parish Sheriff's Office	930+	9	1.05%	-	-	-	Law Enforcement
City of Lake Charles	850+	10	0.96%	1,093	9	1.23%	Local Municipality
Brock Services, LLC	-	-	-	2,000	2	2.24%	Specialty Industrial Service
Axiall Corporation (formerly PPG Industries)	-	-	-	1,190	7	1.34%	Manufacturing
Isle of Capri Casino & Hotel	-	-	-	1,155	8	1.30%	Gaming
Parish Employment (Note 2)	<u>88,181</u>			<u>89,093</u>			

Note:

- (1) Source: Southwest Louisiana Economic Development Alliance
- (2) Source: Louisiana Workforce Commission Area 5 Average Employment & Wages report for the fourth quarter of 2022
- (3) 2022 employment is reported at estimated threshold levels. Percentage of total Parish employment is calculated using threshold amounts.



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

Function	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Governmental activities:										
General government (8)	130	123	126	122	118	117	118	112	107	109
Public safety (9)	160	152	143	137	137	133	125	119	117	115
Public works (10)	219	217	233	230	227	222	219	207	201	185
Sanitation (4)	14	13	13	12	9	8	9	8	4	6
Health and welfare (5)	106	101	108	103	92	88	86	77	82	81
Culture and recreation (6/8)	120	119	118	117	117	117	114	120	117	111
Economic development (7)	41	40	42	42	42	43	43	42	40	38
Business-type activities:										
Water (3)	-	-	-	-	-	-	-	-	-	-
Sewer (3)	-	-	-	-	-	-	-	-	-	-
Total full-time employees	<u>790</u>	<u>765</u>	<u>783</u>	<u>763</u>	<u>742</u>	<u>728</u>	<u>714</u>	<u>685</u>	<u>668</u>	<u>645</u>

Notes:

- (1) Sources: Various Parish Departments' Budgeted Summary of Personnel Allotments
- (2) Indicators are not available for the interest/fiscal charges or intergovernmental functions.
- (3) The Parish currently manages the following water and sewer districts through separate management agreements therefore the Districts have no full-time Parish Police Jury employees: Waterworks District No. 5 of Wards 3 and 8, Waterworks District No. 2 of Ward 4, Waterworks District No. 12 of Ward 3, Sewer District No. 11 of Ward 3 and Sewer District No. 8 of Ward 4. The Police Jury is the governing board for these Districts and, as such, the financial presentation of each District is reflected as a blended component unit.
- (4) The Parish opened two solid waste centers in December 2011. Initially the Parish contracted with 3rd party vendors but hired full-time employees in 2012. Staffing of the centers increased to nine through 2018. In 2019 and 2020, the Parish expanded its litter abatement initiative requiring an increase in employee count. A new position was added in 2022 to assist with citizen calls and with a new program tracking litter in GIS.
- (5) For the health and welfare function, the Parish Health Clinic was opened in 2013. The numbers decreased in 2015 primarily due to retirements. In 2016, the Human Services Department increased staff to manage other parish community service offices. Human Services increased its employee count during 2018 to address increased service levels in the Transit Department and for an additional administrative person to handle various grant compliance issues. In 2019 and 2020, positions were added in the workforce programs as well as other Human Service programs. In 2021, Human Services experienced reductions in the Transit Group and Mosquito Control. The Human Services Department added four employees for COVID recovery activity (ERA fund) and also underwent some restructuring during 2022 with the creation of a new Public Health Services Department. With the ERA additions and restructuring, headcount increased to a total of 106 employees for the Human Services Department in 2022.
- (6) For the culture and welfare function, the Parish began operating the Burton Coliseum in 2013, increasing the headcount for positions added in 2014. The employee count dropped in 2016 with the transfer of the Parks Department to the General Government group. In 2017, the library created two more positions. In 2020, Burton Coliseum added a maintenance technician to assist with operational needs after the Parish discontinued using prisoner labor programs for the work. The library added one position in 2021 and another in 2022.
- (7) The Parish added a new department in 2015 related to the economic development function - The Southwest Louisiana Task Force for Growth and Opportunity. This department accomplished its primary mission and was closed at the end of 2017. The sewer program within Planning & Development was reduced by two positions during 2021. Planning added one position in 2022.
- (8) In 2016, the Parks Department was moved under the Facility Management Department increasing the number of employees in the general government category. In 2019, the Administrator's Office and Information Technology (IT) added full-time staff. In 2020, Human Resources, the Administrator's Office and Facility Management added positions due to increased service levels within the organization. Facility Management and Communications lost positions during 2021, while Risk Management and IT each added a position during 2021. In 2022 Communications (1), Facility Management (2), Finance (3) and Risk Management (1) all added positions increasing the number of employees in the general government group to 130.
- (9) The public safety headcount increases in 2016 and 2017 represent Animal Services staff additions required after the Parish discontinued the use of prisoner labor to assist with cleaning and care of the animals. The Office of Juvenile Justice Services (OJJS) hired additional employees in 2016 thru 2020 due to increased service levels and increased work hours. In 2020, Animal Services added one position as a result of increased service levels under an agreement with a municipality within the Parish. In 2020-21 the Correctional Center Medical staff increased by fourteen as LPN's transferred from CPSO to CPPJ employees. Animal Services, Medical staff, Hazard Mitigation, OHSEP and OJJS all had slight increases in employee headcounts for public safety in 2022.
- (10) The Parish Public Works (Wastewater) and Engineering Divisions have experienced increased service levels and have added new full time positions from 2014 thru 2020. The new positions were attributed to the Parish implementing a new drainage initiative in 2016 and the significant increase in construction activity over the past several years related to the economic growth in the Parish. Public Works lost fourteen positions during 2021 (primarily in Vegetation Control). Engineering dropped two positions during 2021 but added back two positions in 2022.

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

Table 22

Function	2022	2021	2020	2019	2018
Governmental activities:					
Public safety					
Number of animals handled through animal shelter (2)	5,500	3,717	4,762	10,787	9,566
Public works					
Road miles constructed / overlaid (3)	48	48	67	68	81
Sanitation					
Refuse collected (tons/day) (10)	179	154	159	139	138
Number of residents served	25,335	25,341	25,329	25,283	25,521
Solid Waste Centers refuse collected (yards/month) (10)	6,576	6,391	4,745	5,718	5,078
Solid Waste Centers recyclables collected (yards/month) (10)	1,344	1,280	959	902	736
Health and welfare					
Number of aerial mosquito control assignments (4)	42	34	56	28	63
Number of ground mosquito control assignments (4)	1,232	1,367	1,300	1,275	1,800
Number of workforce center clients assisted through grants (9)	243	238	85	217	136
Number of clients assisted with energy and utility payments (5)	12,903	3,519	3,191	5,408	3,200
Number of housing assistance clients (households)	282	243	355	398	418
Culture and recreation					
Number of park pavilion rentals (6)	236	123	122	470	491
Total circulation for library materials (11)	908,572	941,343	526,758	1,166,713	1,205,306
Number of library visits by patrons (11)	235,959	206,950	218,259	591,696	614,844
Economic development					
Number of occupational licenses issued (13)	2,440	2,509	2,444	2,515	2,466
Number of zoning variances and zoning exceptions	26/30	37/27	21 / 20	42 / 22	29 / 29
Business-type activities:					
Active water customers at year end (7)	2,671	2,623	2,631	2,613	1,767
New water connections (7)	371	479	386	318	286
Average daily consumption of water (gallons/day) (7/8)	596,085	573,966	700,409	636,260	515,349
Active sewer customers at year end	827	817	752	828	884
Average daily sewerage treatment (12)	182,681	171,832	203,535	168,604	296,705

Notes:

- (1) Prior year amounts have been restated for any subsequent year's prior period adjustments that are not related to blended component unit presentations.
- (2) The Animal Services Department instituted a new model for animal related complaints in 2012, focusing on resolutions that may avoid transporting the animal back to the shelter. This model has been successful in reducing the number of complaints and the number of animals transported to the shelter. The trend reversed itself in 2018 and 2019 when there was an increase in cases due in part to an expansion of Parish services into another municipality. The lower numbers for 2020 and 2021 are attributable to the COVID-19 pandemic and Hurricanes Laura and Delta. The increase for 2022 reflects a movement toward the pre-covid and hurricanes case levels.
- (3) Since the majority of roads were initially overlaid within a few years of the passage of sales tax in 1992, the future overlays will be cyclical in nature and completed approximately every thirteen years. In addition to the cyclical nature of the timing of the overlays, the area's economic growth is also impacting the timing and necessity of road overlay construction activity as reflected in the statistics since 2016. During 2022, there were 2.8 miles of new construction plus another 45.4 miles of overlays.
- (4) The number of aerial and ground assignments fluctuate from year to year based on rainfall volumes and higher incidents of mosquito populations, West Nile virus, and human cases of mosquito borne diseases. In 2018, the Parish 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. Aerial spray missions decreased in 2021 due to lower mosquito populations.
- (5) Funding allocations vary from year to year impacting the number of clients served. Grant funding increases in 2016 and 2017 enabled more clients to be served. Clients served declined in 2018 due to issues with staffing of applications. In 2019, heating allocation funds were moved to cooling allocation, increasing the number of clients served. In 2020, the number of applications processed dropped due to COVID-19 pandemic closures, which required all applications to be received by mail. Hurricanes Laura and Delta resulted in the displacement of many citizens from Calcasieu Parish who were no longer present to apply for assistance. A new federal program, Low Income Household Water Assistance Program (LIHWAP) was approved during 2021. This program along with increased funding for the energy assistance program (LIHEAP) plus the higher number of people who became eligible under pandemic and disaster relief programs all resulted in more than double the number of clients receiving assistance under various Parish programs.
- (6) In 2016, overall park rentals increased primarily due to higher usage by the public of the Prien Lake Park facilities. Prior year decreases and increases were partly due to park closures for renovations and subsequent re-openings of those facilities. Other rental decreases in 2019 were attributable to parkkeeper issues. The decrease in 2020 is attributable to mandated park closures in response to the COVID-19 pandemic. Rentals remained down for 2021 due to COVID and also as a result of damages to the parks from hurricanes Laura and Delta. Alligator Park reopened in September, 2021 but Prien Lake Park and Intracoastal Park have remained closed for rentals for all of 2021 and 2022. The number of park rentals almost doubled in 2022 as Alligator, Holbrook and White Oak Parks all experienced significant increases in their number of rentals.

Table 22

2017	2016	2015	2014	2013
9,459	9,443	10,042	10,740	11,062
105	61	34	35	49
131	124	124	118	116
25,502	25,452	25,392	25,313	25,299
4,386	4,499	4,403	4,725	3,179
739	681	647	466	393
47	51	57	54	52
1,680	1,724	2,256	2,015	1,491
36	92	139	216	134
4,081	4,048	3,429	3,194	3,632
413	448	466	498	500
471	515	475	453	486
1,240,611	1,237,589	1,250,000	1,225,612	1,124,945
636,194	780,850	777,443	762,159	753,160
2,801	2,429	2,462	2,455	2,494
45 / 26	39 / 33	38 / 40	41 / 42	31 / 32
1,667	1,611	1,581	1,611	1,439
211	373	376	506	340
483,205	480,282	467,407	436,422	537,498
826	787	794	885	860
178,100	290,333	181,408	168,138	187,108

- (7) In 2019, the Parish dissolved the separate governing board for Waterworks District No. 12 of Ward 3 and began serving as the governing board, changing the financial presentation to a blended component unit presentation from 2019 forward. The 2019 statistics include Waterworks District No. 12 of Ward 3. Water consumption reported for 2020 was impacted by damages from the hurricanes. The increased level of new water connections reported for 2021 and 2020 is attributed to new construction and hurricane repairs.
- (8) In 2014, a large industrial customer for the Water District ceased operations causing a drop in average daily consumption. Water consumption increased from 2015 thru 2019 in line with the increase in active customers. The 2020 average daily consumption increased due to subdivision expansion within the districts and widespread leaks in the water system caused by the 2020 hurricanes. Average consumption dropped significantly in 2021 as leaks were repaired and lingering impacts from unrepaired hurricane damages to many homes and businesses.
- (9) In 2013, service levels for workforce center activity decreased due lower availability of grant and program funding. Assistance picked up in 2014 as a result of recruiting efforts for the youth providers program and from an increased number of youth entering the Center on their own initiative. Workforce initiative laws changed the eligibility requirements resulting in decreases for 2015 thru 2017. In 2018 and 2019, there was a push to increase participation (enrollment) in the programs which also affected grant funding allocations (revenue). The sharp decline in 2020 was attributable to COVID-19 impacts and prevention measures, resulting in applications being received solely through the mail. Assistance rebounded in 2021 and 2022 as federal recovery programs were initiated to offset the negative economic impacts caused by the pandemic.
- (10) The Parish opened two Solid Waste Convenience Centers in 2011 for residents to dispose of waste and recyclable materials at no cost. In 2020, refuse collected was impacted by Hurricanes Laura and Delta, with the solid waste centers closed from mid-August thru mid-November. Many area recycling centers were damaged or destroyed, leading to an increase in recyclables collected at the Parish centers. Collection of both refuse and recyclables show a significant increases for 2021 and 2022. Hurricane damage recovery and repair activity along with a high amount of white goods being recycled and increased education of the population regarding the services provided by the centers are the main drivers for the increases. The tons per day metric for refuse collected is representative for both residential collection and waste center activity.
- (11) In 2018, patrons started shifting to online usage of the library services, increasing online circulation counts and decreasing physical material circulation counts. Circulation of library materials for 2022 consisted of 559,685 physical items and 348,885 e-content items. Patron visits during 2022 were below historical trends as the library system continues to recover from the impacts of the pandemic and the 2020 hurricanes. The Epps Memorial and Iowa locations remained closed through 2022 and several others offer reduced services as they continue to recover.
- (12) The average gallons per day for sewage treatment for Sewer District No. 11 of Ward 3 reflects amounts reported to the Department of Environmental Quality for sewer discharge permit purposes. This average is affected by higher rain volumes in 2016, 2018 and 2020. In 2019, several industrial customers changed the water/sewer configurations so that water used in production areas that are not discharged into the sewer system would not be billed for sewer purposes. Leaks from hurricane damage caused a spike in sewer volumes during 2020.
- (13) Economic growth in Calcasieu Parish impacted occupational licenses in 2017 but the number of licenses issued since 2017 are consistent with the relative number issued from 2011 to 2016. 2022 is down approximately 3% from 2021 but remains close to the 2011-2016 trend line.

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

Function	2022	2021	2020	2019
General government				
Number of general government buildings (5)	9	9	9	10
Public safety				
Number of correctional facilities (adult and juvenile) (15)	5	4	4	5
Public works				
Paved road miles (12)	1,200	1,206	1,205	1,196
Unpaved road miles (12)	65	67	67	67
Sanitation				
Number of solid waste centers (6)	2	2	2	2
Health and welfare				
Number of health and welfare buildings (3)	7	7	7	7
Number mosquito control airplanes/spray trucks (7)	15	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)	13	13	12	12
Economic development				
Number of planning inspection vehicles (13)	15	16	17	16
Business-type activities:				
Water				
Water mains (miles) (8/9/11)	90	90	88	85
Maximum daily capacity (thousands of gallons) (8/9/11)	2,870	2,870	2,870	2,870
Sewer				
Maximum daily capacity (thousands of gallons) (10)	300	300	300	300

Notes:

- (1) Sources: Various Parish Departments and Parish Fixed Asset Records
- (2) Indicators are not available for the interest/fiscal charges or intergovernmental functions.
- (3) The Garrick Memorial Community Center was sold in 2016.
- (4) The 2021 branches include the Maplewood Library and Vinton Express locations. The new Vinton Library opened in 2022. The
- (5) In 2015, the building used as the District Attorney's Office was transferred from a component unit building to a general government building because it was no longer used by the District Attorney. It was demolished in 2019. Also in 2015, the Parish acquired the Industrial Avenue warehouse to use for the Facility Management department. In 2020, the Facility Management Administrative Building was destroyed by Hurricane Laura.
- (6) The Parish opened two Solid Waste Convenience Centers in 2011 for residents to dispose of waste and recyclable materials at no cost.
- (7) Purchased a new spray truck for Mosquito Control in 2021, but is still down two vehicles. Mosquito Control had 13 spray trucks and two aircraft (King Air and Islander) at the end of 2022.
- (8) From 2013 until 2018, Waterworks District No. 12 of Ward 3 was a discretely presented component unit. In 2019, the Parish dissolved the separate governing board and began serving as the governing board; therefore, the financial presentation was changed to a blended component unit presentation from 2019 forward. These statistics include this Water District beginning with 2019.
- (9) From 2013 through 2015, Waterworks District No. 2 of Ward 4 was a discretely presented component unit. In 2015, the Parish dissolved the separate governing board and began serving as the governing board; therefore, the financial presentation was changed to a blended component unit presentation. These statistics have been restated from 2015 through 2019 to include this Water District.

Table 23

2018	2017	2016	2015	2014	2013
11	11	11	11	9	9
5	5	5	5	5	5
1,190	1,188	1,189	1,191	1,188	1,170
70	69	70	70	76	71
2	2	2	2	2	2
7	7	7	8	8	8
16	16	16	16	16	15
11	11	11	11	11	11
21	21	21	21	21	21
12	12	12	13	13	13
15	16	16	16	16	16
65	65	65	60	47	43
2,150	2,150	2,150	2,150	1,150	1,150
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 decrease in paved road miles experienced in 2022 is attributed to annexation by the City of Lake Charles in Ward 3 and abandonment of some roads in Ward 4 related to LNG projects in the Ward. New pavement accounts for the decline in gravel roads noted for 2022.
- (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. One vehicle was transferred out of Planning to the pool in both 2021 and 2022.
- (14) The number of boat launches for years through 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. The Parish moved into the newly constructed Juvenile Detention Facility in October, 2022. Restated all periods to include OJJS Annex on E. Prien Lake.



CALCASIEU PARISH POLICE JURY
UNIFORM GUIDANCE
SUPPLEMENTARY COMPLIANCE REPORT
DECEMBER 31, 2022

CALCASIEU PARISH POLICE JURY
December 31, 2022

TABLE OF CONTENTS

	<u>Page Numbers</u>
<u>GOVERNMENTAL ACCOUNTING REPORTS:</u>	
Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	3 - 5
Independent Auditors' Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance	6 - 10
Schedule 1 - Schedule of Expenditures of Federal Awards	11 - 26
Schedule 2a - Schedule of Findings and Questioned Costs - Summary of Auditor Results	27 - 28
Schedule 2b - Schedule of Findings and Questioned Costs - Internal Control Over Financial Reporting and Compliance and Other Matters	29 - 35
Schedule 2c - Schedule of Findings and Questioned Costs - Compliance and Internal Control in Accordance With the Uniform Guidance	36
Schedule 3 - Summary Schedule of Prior Year Findings	37 - 41
Schedule 4 - Management's Corrective Action Plan for Current Year Findings (Unaudited)	42 - 43
<u>SUPPLEMENTARY INFORMATION:</u>	
Schedule 5 - Schedule of Component Units	44 - 45
Schedule 6 - Schedule of Insurance in Effect	46 - 48
Schedule 7 - Miscellaneous Supplementary Information Related to Component Unit Waterworks District 14 of Ward 5 Revenue Bond Issuance	49 - 55
Schedule 8 - Miscellaneous Supplementary Information Related to Component Unit Waterworks District 12 of Ward 3 Drinking Water Revolving Loan Fund	56 - 58
Schedule 9 - Miscellaneous Supplementary Information Related to Component Unit Waterworks District 5 of Ward 3 and 8 Drinking Water State Revolving Loan Fund	59 - 62
Schedule 10 - Miscellaneous Supplementary Information Related to Component Unit Recreation District 1 of Ward 4	63
Schedule 11 - Schedule of Revenues and Expenditures - LIHEAP	64

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Calcasieu Parish Police Jury as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the Calcasieu Parish Police Jury's basic financial statements and have issued our report thereon dated June 26, 2023. Our report includes a reference to other auditors who audited the financial statements of certain discretely presented component units of the Policy Jury, as described in Schedule 5. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Report On Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as Items 2022-001 through 2022-005, that we consider to be a material weaknesses. Item 2022-006 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 2022-006 is required for discussion of these deficiencies.

Report On Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Calcasieu Parish Police Jury's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as Items 2022-007 through 2022-008. Item 2022-009 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 2022-009 is required for the discussion of the compliance findings.

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

Calcasieu Parish Police Jury's Responses to Findings

Government Auditing Standards require the auditor to perform limited procedures on the Calcasieu Parish Police Jury's responses to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The Police Jury's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

Purpose of this Report

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

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

Ms. Tracy Quil - Beach

Lake Charles, Louisiana
June 26, 2023

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

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Calcasieu Parish Police Jury's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Calcasieu Parish Police Jury's major federal programs for the year ended December 31, 2022. Calcasieu Parish Police Jury's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

The Calcasieu Parish Police Jury's financial statements include the operations of one discretely presented component unit disclosed in Schedule 5 which received \$11,371,570 in federal awards, which is not included in the Police Jury's Schedule of Expenditures of Federal Awards during the year ended December 31, 2022. Our audit, described below, did not include the operations of these component units because these entities engaged separate audits of their financial statements in accordance with the Uniform Guidance, where applicable.

In our opinion, Calcasieu Parish Police Jury complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Calcasieu Parish Police Jury and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Calcasieu Parish Police Jury's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Calcasieu Parish Police Jury's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Calcasieu Parish Police Jury's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, Government Auditing Standards, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Calcasieu Parish Police Jury's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Calcasieu Parish Police Jury's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Calcasieu Parish Police Jury's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Calcasieu Parish Police Jury's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2022-010. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on Calcasieu Parish Police Jury's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. Calcasieu Parish Police Jury's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

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

deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Calcasieu Parish Police Jury, as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise Calcasieu Parish Police Jury's basic financial statements. We issued our report thereon dated June 26, 2023, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

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

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

Ms. Cheryl Quil - Beach

Lake Charles, Louisiana
June 26, 2023

CALCASIEU PARISH POLICE JURY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2022

<u>Grant Type</u>	<u>Assistance Listing Number</u>	<u>Grant Number</u>	<u>Disbursement in the Twelve Months Ended (Note B)</u>
U.S. DEPARTMENT OF AGRICULTURE			
Child Nutrition Center Cluster:			
Direct Program:			
School Breakfast Program	10.553		\$ 19,481
National School Lunch Program	10.555		42,666
Passed Through Louisiana Department of Education:			
Summer Food Services Program for Children	10.559		344,310
Total Child Nutrition Center Cluster			<u>406,457</u>
SNAP Cluster:			
Passed Through Louisiana Department of Children and Family Services:			
Supplemental Nutrition Assistance Education and Training Program	10.561	LA420142-FY2019	21,936
Supplemental Nutrition Assistance Education and Training Program	10.561	LA420142-FY2022	7,114
Total SNAP Cluster			<u>29,050</u>
Passed Through Louisiana Department of Education:			
Child and Adult Care Food Program	10.558	2022-050905348	262,410
Child and Adult Care Food Program	10.558	2023-050905348	91,380
Total Assistance Listing Number 10.558			<u>353,790</u>
Total U.S. Department of Agriculture			<u>789,297</u>

CALCASIEU PARISH POLICE JURY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2022

<u>Grant Type</u>	<u>Assistance Listing Number</u>	<u>Grant Number</u>	<u>Disbursement in the Twelve Months Ended (Note B)</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
Direct Program:			
Housing Counseling Program	14.169	2021 Grant	16,380
Housing Counseling Program	14.169	2022 Grant	8,256
Total Assistance Listing Number 14.169			<u>24,636</u>
Supportive Housing Program	14.235	LA0001L6H091805	43,048
Supportive Housing Program	14.235	LA0001L6H092108	49,392
Total Assistance Listing Number 14.235			<u>92,440</u>
Continuum of Care Program	14.267	LA0291L6H092004	60,113
Continuum of Care Program	14.267	LA0291L6H092105	97,596
Total Assistance Listing Number 14.267			<u>157,709</u>
PIH Family Self-Sufficiency Program	14.896		26,000
Emergency Solutions Grants Program	14.231		117,534
Housing Voucher Cluster.			
Housing Choice Vouchers	14.871		2,057,609
Passed Through Louisiana Office of Community Development:			
Community Development Block Grant-DR Regional Capacity Building Grant	14.228	B-16-DL-22-0001	94,861
Total U.S. Department of Housing and Urban Development			<u>2,570,789</u>

CALCASIEU PARISH POLICE JURY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2022

<u>Grant Type</u>	<u>Assistance Listing Number</u>	<u>Grant Number</u>	<u>Disbursement in the Twelve Months Ended (Note B)</u>
U.S. DEPARTMENT OF LABOR			
Workforce Innovation and Opportunity Act Cluster:			
Passed Through Louisiana Department of Labor:			
Workforce Innovation and Opportunity Act	17.258	Adult	1,603,702
Workforce Innovation and Opportunity Act	17.259	Youth	1,057,172
Workforce Innovation and Opportunity Act	17.278	Dislocated Worker	632,277
Total WIOA Cluster			<u>3,293,151</u>
WIOA - National Emergency Grant	17.277	DW-34679-20-60-A-22	212,421
Total U.S. Department of Labor			<u>3,505,572</u>
U.S. DEPARTMENT OF JUSTICE			
Passed Through Louisiana Commission on Law Enforcement:			
Child Abuse Counseling & Advocacy Program	16.575	2019-VA-03/04-5822	57,850
Child Abuse Counseling & Advocacy Program	16.575	2020-VA-03/04-6441	49,486
Total U.S. Department of Justice			<u>107,336</u>

CALCASIEU PARISH POLICE JURY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2022

<u>Grant Type</u>	<u>Assistance Listing Number</u>	<u>Grant Number</u>	<u>Disbursement in the Twelve Months Ended (Note B)</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Passed Through Louisiana Housing Finance Agency:			
Low Income Home Energy Assistance Program	93.568	2021 DHHS Cooling	910,425
Low Income Home Energy Assistance Program	93.568	2021 LIHWAP	198,175
Low Income Home Energy Assistance Program	93.568	2021 DHHS Crisis	14,107
Low Income Home Energy Assistance Program	93.568	2021 DHHS ARP Act	757,407
Low Income Home Energy Assistance Program	93.568	Admin/Program Support	242,009
Low Income Home Energy Assistance Program	93.568	2022 DHHS Crisis	339,192
Low Income Home Energy Assistance Program	93.568	2022 DHHS Cooling	1,039,950
Low Income Home Energy Assistance Program	93.568	2022 DHHS Heating	187,500
Total Passed Through Louisiana Housing Finance Agency			<u>3,688,765</u>
477 Cluster:			
Passed Through Louisiana Department of Labor:			
Community Services Block Grant	93.569	2021P0002	418,135
Community Services Block Grant	93.569	2022P0002	80,038
Community Services Block Grant	93.569	2001LACSC3	224,166
Total Assistance Listing Number 93.569			<u>722,339</u>

CALCASIEU PARISH POLICE JURY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2022

<u>Grant Type</u>	<u>Assistance Listing Number</u>	<u>Grant Number</u>	<u>Disbursement in the Twelve Months Ended (Note B)</u>
Passed Through Louisiana Supreme Court:			
Drug Court - SCDC Temporary Assistance for Needy Families (TANF)	93.558	7/1/21-6/30/22	25,994
Drug Court - SCDC Temporary Assistance for Needy Families (TANF)	93.558	7/1/22-6/30/23	<u>63,722</u>
Total Assistance Listing Number 93.558			<u>89,716</u>
Total 477 Cluster			<u>812,055</u>
Passed Through Louisiana Department of Public Safety:			
Title IV-E Federal Foster Care Program	93.658	2000277042	345,326
Total U.S. Department of Health and Human Services			<u>4,846,146</u>
U.S. DEPARTMENT OF HOMELAND SECURITY			
Direct Program:			
Housing DHAP IKE	97.048		379,043
Passed Through Louisiana Office of Homeland Security and Emergency Preparedness:			
Emergency Management Performance Grant (EMPG)	97.042	EMT-2022-EP-00003-S01	61,089

CALCASIEU PARISH POLICE JURY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2022

<u>Grant Type</u>	<u>Assistance Listing 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:			
Hazard Mitigation Grant Program	97.039	1792-019-0001	252,331
Hazard Mitigation Grant Program	97.039	4345-019-0002	10,255
Hazard Mitigation Grant Program	97.039	4345-019-0004	4,999
Hazard Mitigation Grant Program	97.039	4236-019-0001	687
Total Assistance Listing Number 97.039			<u>268,272</u>
Flood Mitigation Assistance Program	97.029	FMA PJ-06-LA-2018-009	408,797
Flood Mitigation Assistance Program	97.029	FMA PJ-06-LA-2019-011	2,270,991
Flood Mitigation Assistance Program	97.029	EMT 2020-FM-053-0016	570,946
Total Assistance Listing Number 97.029			<u>3,250,734</u>
State Homeland Security Grant	97.067	2019-SS-00014-S01	90,716
Disaster Grants Public Assistance:			
Hurricane Laura	97.036	4559	140,503,009
Hurricane Delta	97.036	4570	397,697
Winter Storm	97.036	4590	109,502
Flood	97.036	4606	462,787
Hurricane Ida	97.036	4611	94,956
Total Assistance Listing Number 97.036			<u>141,567,951</u>
Total Passed Through Louisiana Office of Homeland Security and Emergency Preparedness			<u>145,177,673</u>
Total U.S. Department of Homeland Security			<u>145,617,805</u>

CALCASIEU PARISH POLICE JURY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2022

<u>Grant Type</u>	<u>Assistance Listing Number</u>	<u>Grant Number</u>	<u>Disbursement in the Twelve Months Ended (Note B)</u>
U.S. DEPARTMENT OF INTERIOR			
Passed Through the Louisiana Department of Commerce, Community and Economic Development: Payment in Lieu of Taxes Program	15.226	PILT 2020	368
Total U.S. Department of Interior			<u>368</u>
U.S. DEPARTMENT OF TRANSPORTATION			
Public Transportation Assistance Program Non-Urbanized Area (Rural)	20.509	RU-18-10-22	239,406
Public Transportation Assistance Program Non-Urbanized Area (Rural)	20.509	RU-18-10-23	<u>269,753</u>
Total Assistance Listing Number 20.509			<u>509,159</u>
Transit Services Program Cluster:			
Job Access Reverse Commute Program	20.516	JA37-10-22	106,150
Job Access Reverse Commute Program	20.516	JA37-10-23	<u>108,284</u>
Total Transit Services Program Cluster			<u>214,434</u>
Total Passed Through Louisiana Department of Transportation			<u>723,593</u>
Total U.S. Department of Transportation			<u>723,593</u>

CALCASIEU PARISH POLICE JURY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2022

<u>Grant Type</u>	<u>Assistance Listing Number</u>	<u>Grant Number</u>	<u>Disbursement in the Twelve Months Ended (Note B)</u>
U.S. DEPARTMENT OF TREASURY			
Emergency Rental Assistance Program	21.023	ERAP1	3,285,063
Emergency Rental Assistance Program	21.023	ERAP2	<u>1,420,751</u>
Total Assistance Listing Number 21.023			<u>4,705,814</u>
 Coronavirus State and Local Fiscal Recovery Funds	 21.027		 <u>2,449,380</u>
Total U.S. Department of Treasury			<u>7,155,194</u>
 U.S. DEPARTMENT OF COMMERCE			
Passed Through Louisiana Department of Natural Resources: Coastal Zone Management	11.419	2000426628	<u>8,033</u>
Total U.S. Department of Commerce			<u>8,033</u>
 Total Primary Government			 <u>\$ 165,324,133</u>

CALCASIEU PARISH POLICE JURY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2022

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

<u>Grant Type</u>	<u>Assistance Listing Number</u>	<u>Grant Number</u>	<u>Disbursement in the Twelve Months Ended (Note B)</u>
U.S. DEPARTMENT OF AGRICULTURE			
Direct Program:			
Waterworks District No. 14 of Ward 5:			
Waste & Water Disposal Systems-Rural Community	10.760	USDA Loan Outstanding	\$ 507,818
Total U.S. Department of Agriculture			<u>507,818</u>
U.S. DEPARTMENT OF JUSTICE			
Direct Program:			
Fourteenth Judicial District Attorney:			
Drug Court Discretionary Grant-Veterans Treatment Court Grant	16.585	15PBJA-21-GG-04236- VTCX	121,405
Passed Through Louisiana Commission on Law Enforcement:			
Fourteenth Judicial District Attorney:			
Crime Victims' Assistance Grant-Severe Child Abuse	16.575	6496	133,461
Crime Victims' Assistance Grant-Severe Child Abuse	16.575	5896	77,124
Total Assistance Listing Number 16.575			<u>210,585</u>

CALCASIEU PARISH POLICE JURY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2022

<u>Grant Type</u>	<u>Assistance Listing Number</u>	<u>Grant Number</u>	<u>Disbursement in the Twelve Months Ended (Note B)</u>
Domestic Violence Prosecution	16.588	6652	54,724
Total Passed Through Louisiana Commission on Law Enforcement			<u>265,309</u>
Total U.S. Department of Justice			<u>386,714</u>
U.S. DEPARTMENT OF TRANSPORTATION			
Highway Safety Cluster:			
Passed Through Louisiana Highway Safety Commission:			
Fourteenth Judicial District Attorney:			
DWI Prosecution Grant	20.600	2022-10-21	74,759
DWI Prosecution Grant	20.600	2023-10-21	19,021
Total DWI Prosecution Grant			<u>93,780</u>
Total U.S. Department of Transportation			<u>93,780</u>
U.S. DEPARTMENT OF ENVIRONMENTAL PROTECTION AGENCY			
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	1,290,930
Total U.S. Department of Environmental Protection Agency			<u>1,290,930</u>

CALCASIEU PARISH POLICE JURY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2022

<u>Grant Type</u>	<u>Assistance Listing Number</u>	<u>Grant Number</u>	<u>Disbursement in the Twelve Months Ended (Note B)</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
477 Cluster:			
Passed Through Louisiana Supreme Court:			
Fourteenth Judicial District Court:			
Temporary Assistance for Needy Families (TANF)- Adult Drug Court Program	93.558	7/1/21-6/30/22	15,547
Temporary Assistance for Needy Families (TANF)- Adult Drug Court Program	93.558	7/1/22-6/30/23	<u>14,138</u>
Total U.S. Department of Health and Human Services			<u>29,685</u>
U.S. DEPARTMENT OF HOMELAND SECURITY			
Passed Through Louisiana Office of Homeland Security and Emergency Preparedness:			
Fire District 1 of Ward 2:			
Hurricane Delta	97.036	4570	873
Fire District 2 of Ward 4:			
Hurricane Delta	97.036	4570	5,841
Fire District 1 of Ward 6:			
Hurricane Laura	97.036	4559	16,763
Fire District 1 of Ward 6:			
Hurricane Delta	97.036	4570	12,323
Gravity Drainage District 2 of Ward 7:			
Hurricane Laura	97.036	4559	179,121
Gravity Drainage District 4 of Ward 3:			
Hurricane Laura	97.036	4559	631,795

CALCASIEU PARISH POLICE JURY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2022

<u>Grant Type</u>	<u>Assistance Listing Number</u>	<u>Grant Number</u>	<u>Disbursement in the Twelve Months Ended (Note B)</u>
U.S. DEPARTMENT OF HOMELAND SECURITY			
Passed Through Louisiana Office of Homeland Security and Emergency Preparedness:			
Gravity Drainage District 5 of Ward 4: Hurricane Laura	97.036	4559	867,938
Gravity Drainage District 6 of Ward 5 & 6: Hurricane Laura	97.036	4559	363,276
Gravity Drainage District 7 of Ward 8: Hurricane Laura	97.036	4559	195,780
Recreation District 1 of Ward 4: Hurricane Laura	97.036	4559	40,232
Recreation District 1 of Ward 3: Hurricane Laura	97.036	4559	191,924
Waterworks District 2 of Ward 4: LA Severe Winter Storm	97.036	4590	525
Waterworks District 2 of Ward 4: Hurricane Laura	97.036	4559	9,282
Sewer District 8 of Ward 4: LA Severe Winter Storm	97.036	4590	653
Waterworks District 5 of Wards 3 & 8: LA Severe Winter Storm	97.036	4590	859
Waterworks District 5 of Wards 3 & 8: Hurricane Laura	97.036	4559	9,000

CALCASIEU PARISH POLICE JURY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2022

<u>Grant Type</u>	<u>Assistance Listing Number</u>	<u>Grant Number</u>	<u>Disbursement in the Twelve Months Ended (Note B)</u>
U.S. DEPARTMENT OF HOMELAND SECURITY			
Passed Through Louisiana Office of Homeland Security and Emergency Preparedness:			
Calcasieu Parish Communication District:			
Hurricane Laura	97.036	4559	217,325
Waterworks District 12 of Ward 3:			
Hurricane Laura	97.036	4559	13,500
Waterworks District 14 of Ward 5:			
Hurricane Delta	97.036	4570	511
Sewer District 11 of Ward 3			
Hurricane Laura	97.036	4559	206,835
Calcasieu Parish Coroner's Office:			
Flood	97.036	4606	<u>7,237</u>
Total U.S. Department of Homeland Security			<u>2,971,593</u>
Total Component Units			<u>\$ 5,280,520</u>

CALCASIEU PARISH POLICE JURY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2022

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

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

Schedule of Insurance in Effect - See Schedule 6.

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

Disaster Grants Public Assistance 97.036 - According to the 2022 Compliance Supplement, nonfederal entities must record expenditures on the Schedule of Expenditures of Federal Awards (SEFA) when (1) FEMA has approved the nonfederal entity's Project Worksheet and (2) the nonfederal entity has incurred the eligible expenditures. The Police Jury's 2022 SEFA contains \$34,695,679 of expenditures which were incurred and reported in 2020 and 2021 for financial statement purposes, but were not obligated by FEMA until 2022 and are therefore included in this year's SEFA.

Coronavirus State and Local Fiscal Recovery Funds (ARPA) 21.027 - Reporting to U.S. Treasury for American Rescue Plan is completed using the cash basis of accounting.

Cash Basis Expenditures	\$1,143,511
Accrual of Expenditures	<u>\$1,305,869</u>
Total 2022 Schedule of Federal Expenditures	<u>\$2,449,380</u>

Note C: Subrecipient Payments:

1. The Police Jury's Drug Court Grant had subrecipient payments in the amount of \$118,980 to the Education and Treatment Council, Inc.

2. The Police Jury's State Homeland Security Grant had subrecipient payments to the Calcasieu Parish Sheriff's Office in the amount of \$90,716.
3. The Police Jury's Community Development Block Grant had subrecipient payments to the Imperial Calcasieu Regional Planning and Development Commission in the amount of \$ 66,596.
4. The Policy Jury's Coronavirus State and Local Fiscal Recovery Funds had subrecipient payments to Waterworks District No. 5 of Wards 3 & 8 and Sewer District No. 11 of Ward 3 in the amounts of \$577,920 and \$253,851, respectively.

Note D: Indirect Cost Rate

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

Note E: Unearned Federal Grant Revenue:

The following funds received federal grant revenue that had not been expended by December 31, 2022 and therefore are not reported on the Schedule of Expenditures of Federal Awards:

1. The American Rescue Plan Grant Fund - \$37,065,679 - Projects are currently being designed and funding will be used primarily for improvements to utility infrastructure as deemed eligible by the grant requirements.
2. The Emergency Rental Assistance Grant Fund - \$1,979,708 - This advanced funding will be used to assist eligible tenants experiencing housing related financial difficulties due to the COVID-19 pandemic.
3. The Community Development Block Grant Fund - \$461,577 - These funds are carry-over funds from the U.S. Department of Housing and Urban Development for Hurricanes Katrina, Rita, Gustav, and Ike, and will be used for recovery and rebuilding efforts related specifically to disasters.
4. The Coastal Impact Assistance Grant Fund - \$5,878,583 - These funds were received from the Gulf of Mexico Energy Security Act (GOMESA) and are multi-year awards that will be used specifically for the conservation, protection, and preservation of coastal areas, including wetlands. The Parish will likely partner with other local governmental entities to fund a coordinated project.
5. The Low Income Home Energy Assistance Program (Liheap) Grant Fund - \$15,493 - These funds are to be used to provide services that encourage and enable households to reduce home energy needs and thereby reduce the need for energy assistance.
6. The General Fund - \$50,000 - These funds are from the Treasury - American Rescue Plan, Local Assistance and Tribal Consistency Fund, which are allocated to eligible revenue sharing counties and eligible

Tribal governments across fiscal years 2022 and 2023 for use on any governmental purpose except for a lobbying activity.

7. The Emergency Solutions Grants Fund - \$13,051 - These funds were received from the U.S. Department of Housing and Urban Development and will be used to assist eligible clients to quickly regain stability in permanent housing after experiencing a housing crisis and/or homelessness.

CALCASIEU PARISH POLICE JURY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
SUMMARY OF AUDITOR RESULTS
FOR THE YEAR ENDED DECEMBER 31, 2022

1. Type of Auditors' Report on Financial Statements

Unmodified opinion

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

Schedule 2b, items 2022-001 through 2022-005 list deficiencies noted. Items 2022-001 through 2022-005 were considered to be material weaknesses. Reference to the separately issued audit reports of the component units listed in item 2022-006 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 2022-007 through 2022-008 list instances of noncompliance. Reference to the separately issued audit reports of the component units listed in item 2022-009 is required for the discussion of the compliance findings. Item 2022-007 is not considered material but is included for reference purposes only.

All of these noncompliance items are related to discretely presented component units and not the primary government.

4. Significant Deficiencies and Material Weaknesses Over Major Programs

None noted.

5. Type of Auditors' Report on Compliance for Major Programs

Unmodified opinion

(Continuation of Summary of Auditor Results)

6. Identification of Major Programs

U.S. Department of Homeland Security

Disaster Grants - Public Assistance 97.036

Flood Mitigation Assistance 97.029

U.S. Department of Health and Human Services

Low-Income Home Energy Assistance 93.568

U.S. Department of Labor

WIOA Cluster 17.278, 17.258, & 17.259

Environmental Protection Agency

Drinking Water State Revolving Funds Cluster 66.468

7. Dollar Threshold Used to Distinguish Type A Programs

Type A programs are the programs with total program expended funds of \$3,000,000 or more.

8. Compliance Findings and Questioned Costs for Federal Awards

Schedule 2c lists item 2022-010 as a compliance finding.

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, 2022

I. INTERNAL CONTROL - FINANCIAL STATEMENT AUDIT

PRIMARY GOVERNMENT

No internal control findings to report for the primary government.

COMPONENT UNITS

Component Units Audited by Principal Auditors

2022-001 Waterworks District 14 of Ward 5

Finding: Lack of Segregation of Duties - Because of the Districts' size and the limited number of personnel, there is a lack of segregation of duties with respect to accounts receivable collections and other cash transactions.

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

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

Cause: Because of the Districts' size, it is not feasible to segregate duties to achieve effective internal accounting control.

Recommendation: To the extent cost effective, duties should be segregated, and management should attempt to mitigate this weakness by supervision and review procedures.

Management's Response: Because there is limited staffing, segregation of duties simply is not feasible. The cash handling policy of Calcasieu Parish Police Jury was adopted by the District. Further, petty cash reports are prepared monthly and each office employee maintains their own locked cash box.

(Continuation of Internal Control-Financial Statement)

2022-002 Waterworks District 10 of Ward 7

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

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

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

Cause: Because of the District's size, it is not feasible to segregate duties to achieve effective internal accounting control.

Recommendation: To the extent cost effective, duties should be segregated, and management should attempt to mitigate this weakness by supervision and review procedures.

Management's Response: Because there is limited staffing, segregation of duties simply is not feasible. The cash handling policy of Calcasieu Parish Police Jury was adopted by the District. Further, petty cash reports are prepared monthly.

2022-003 Waterworks District 10 of Ward 7

Finding: In the first quarter of 2022, a large number of accounts had estimated meter readings.

Criteria: Effective management of the water district's resources requires effective metering of customer consumption. Without accurate readings customers could be charged significantly less or more than they actually owe.

Effect: Without timely and accurate meter readings, the risk of financial loss to the District increases significantly.

Cause: Readings were estimated in error. Meter readings were estimated due to the improper use of the software.

Recommendation: The District should not use estimated readings and should recalculate any previous estimated readings and correct them.

(Continuation of Internal Control-Financial Statement)

Management's Response: Readings were estimated in error. Meter readings were estimated due to the improper use of the software. All bills were recalculated, and the correct amounts were posted to applicable accounts. The "estimate" function in the billing software has been disabled and all meters have been properly read since the 1st quarter of 2022.

2022-004 Fire Protection District 2 of Ward 8

Finding: The District's payroll documentation of time worked was inadequate, which left the documentation subject to manipulation.

Criteria: Payroll records such as timecards and timesheets should be prepared and maintained in a manner that will ensure that all time recorded represents actual time worked. There should also be adequate segregation of the preparation and approval process to prevent manipulation and abuse.

Effect: The District may have paid wages for time not worked or represented that wages were worked to other agencies that were not worked.

Cause: During 2022, the District's only source of payroll records consisted of hand kept manual timecards. The timecards were prepared by the employees and no evidence of review or approval was noted on the timecards themselves. Additionally, the person who was responsible for reporting payroll information to the Police Jury for processing reported his own time without oversight or review.

Recommendation: The District should consider other timekeeping controls such as an automated time clock. If not considered cost effective due to the size of the District (there are only 2 employees), the District should implement review procedures where someone other than the employee reviews and approves the time entered, placing evidence of that review on the timecard each day. The reviewer should be the direct supervisor of the individual and a board member may be used to review the records of the fire chief. The District should also enhance it's level of documentation with supplemental timesheets that would contain descriptions of activities for each day with an estimate of time for each task so there is an additional historical record created that may be checked by someone outside the organization.

Management's Response: The District agrees that the payroll documentation is inadequate and has made the following changes: each employee will fill out a time sheet with a summary of each day's duties, the Chief will approve each employee's time sheet and the Board President will approve the Chief's time sheet. In addition, time clocks will be purchased for the stations. Employees will clock in and out on their own timecard. In emergency dispatches, employees

(Continuation of Internal Control-Financial Statement)

may write their time in when they arrive back at the station and their immediate supervisor must initial that time. Employees' timesheets must be turned in with their timecard. An immediate supervisor must sign each employee's timesheet. At least one Board member must sign the payroll sheet.

2022-005 Fire Protection District 2 of Ward 8 and Fire Protection District 1 of Ward 2

Finding: Wages may have been paid for duplicated time for one employee that was employed by two separate fire districts.

Criteria: Each district should have adequate internal controls to ensure that if wages are paid for work performed for one district then they should not be paid by the other district.

Effect: The District may have duplicated wages for time worked due to internal control deficiencies at each district.

Cause: During our audit, we became aware that an individual was employed by two separate fire districts. We also became aware of deficiencies in the payroll recordkeeping at one of those districts discussed in finding 2022-004. In response to this risk, we summarized all the hours worked by the individual for both districts to see if any wages may have been duplicated. We noted 27 hours of wages, valued at \$540, that may have been duplicate wages paid by both Districts. We also noted several clerical mathematical errors in computing time from the timecards. Due to the internal control deficiencies, we could not determine if the potential duplicated time was the result of fraud or error.

Recommendation: We recommend that District's not share employees without rigorous internal controls in place. Given the size of these Districts, even with improved timekeeping and recordkeeping controls, it would likely not be sufficient to prevent duplicate wages from being paid in the future. In this case, we recommend that the individual in question be employed by only one of the Districts that he is currently employed.

Management's Response: The District agrees that the payroll documentation is inadequate and has made the following changes: each employee will fill out a time sheet with a summary of each day's duties, the Chief will approve each employee's time sheet and the Board President will approve the Chief's time sheet. In addition, time clocks will be purchased for the stations. Employees will clock in and out on their own timecard. In emergency dispatches, employees may write their time in when they arrive back at the station and their immediate supervisor must initial that time. Employees' timesheets must be turned in with their timecard. An immediate supervisor must sign each employee's timesheet. At least one Board

(Continuation of Internal Control-Financial Statement)

member must sign the payroll sheet. The referenced employee has been a member of both departments for 28 years, 24 of which as a volunteer. The employee has agreed to repay any duplicate payments. Since both departments will have an immediate supervisor for this person to report to, and with the changes mentioned above, the District feels that the employee can be employed by both departments.

2022-006 Component Units with Separately Issued Audit Reports

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

<u>Component Unit</u>	<u>Auditor</u>	<u>Date of Report</u>
14 th Judicial District		
Court Child Support Enforcement Fund	McElroy, Quirk & Burch, CPAs	6/20/23
Community Center		
District 3 of 7	Langley, Williams & Company, LLC	6/27/23
District Attorney of the 14 th Judicial District	Langley, Williams & Company, LLC	5/19/23
Fire Protection 1 of 7	Langley, Williams & Company, LLC	6/3/23
Waterworks 8 of 3 & 8	Steven M. DeRouen, CPA	5/4/23
Waterworks 11 of 4 & 7	Steven M. DeRouen, CPA	12/17/22
Waterworks 4 of 4	Steven M. DeRouen, CPA	8/8/22
Waterworks 7 of 6 & 4	Steven M. DeRouen, CPA	3/7/23

II. Compliance with Laws and Regulations - Financial Statement Audit2022-007 Waterworks District 10 of Ward 7

Finding: Filing of Monthly Sales Tax Returns - The District failed to timely file required sales tax returns for 10 months of 2022.

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

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

Cause: The District became operational during the second half of 2021, a system for capturing and filing sales tax was not implemented prior to the end of the year.

(Continuation of Compliance - Financial Statement)

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

Management's Response: The District will submit timely reports with best estimates or available information and follow with an amended return, if necessary.

2022-008

Recreation District 1 of Ward 4

Finding: The District may have violated R.S. 38-2212 The Louisiana Public Bid Law.

Criteria: All public works projects exceeding \$250,000 to be done by a public entity shall be advertised and let by contract to the lowest responsive bidder who bid according to the bid documents as advertised.

Effect: The District may have awarded the contract to a contractor that might not have been the low bidder, had the project been properly bid.

Cause: In the fall of 2021, The District went out for bids for the "Pinderosa and Recreation Complex, Water Park Project." At the District's meeting on February 9, 2022, the board was informed by its design professional that he was "hearing that the bids are going to be way over budget." He recommended that the District accept the low bidder as advertised and sign the contract with them and then proceed to make changes and deletions to get to a price the District could afford. They accepted a bid from a contractor with a base bid of \$26,687,000 and then proceeded to negotiate change orders that brought the price down to \$20,000,000 that were executed at the same time the contract was executed. During this process they consulted an attorney and were advised by that attorney that this was compliant with the Louisiana Public Bid Law as the change orders did not increase the price or scope of the project. Relying on the advice of its design professional and attorney's opinion, the District has gone forward with this construction project.

It is our position that the District accepted a bid that it knowingly could not afford and then materially changed the scope of the project without re-bidding the project as prescribed by the bid law. Had the project been re-bid with the reduced scope, additional contractors may have bid on the project and a lower price may have been achieved. The fact that the negotiated price was less than the original bid does not ensure that the lowest price was achieved.

Recommendation: The District should consult with its legal counsel and the Legislative Auditor's office to determine what remedial action is required.

(Continuation of Compliance - Financial Statement)

Management's Response: The District will no longer rely on outside design professionals for managing the formal procurement process. The District will utilize the assistance of the Calcasieu Parish Police Jury's Finance Division for the various aspects of the bid procurement process, including advertising, bid opening, and coordinating with the District on the awarding of the contract. The District will begin using the standard public bid forms provided by the Finance Division and consult with its own legal counsel when necessary.

2022-009

Component Units with Separately Issued Audit Reports

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

<u>Component Unit</u>	<u>Auditor</u>	<u>Date of Report</u>
Fire Protection 1 of 7	Langley, Williams & Company, LLC	6/3/23
Waterworks 8 of 3 & 8	Steven M. DeRouen, CPA	5/4/23
Community Center District 3 of 7	Langley, Williams & Company, LLC	6/27/23

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, 2022

I. INTERNAL CONTROL - FEDERAL AWARDS (Uniform Guidance)

No internal control findings to report for the primary government or component units.

II. COMPLIANCE - FEDERAL AWARDS (Uniform Guidance)

2022-010 Workforce Innovation and Opportunity Act - Youth Activities - Assistance Listing Number 17.259; Year Ended December 31, 2022 - Matching, Level of Effort, Earmarking

Condition: The Police Jury did not meet the earmarking grant requirement related to paid and unpaid work experience.

Criteria: Not less than 20 percent of Youth Activity funds allocated to the local area, except for the local area expenditures for administration, must be used to provide paid and unpaid work experience (Section 129(c)(4)), WIOA, 128 Stat. 1510).

Effect: Inadequate federal funds may have been dedicated to the work experience objective of the WIOA Youth Activities grant.

Cause: Calcasieu Parish has experienced unprecedented disruption since 2020. Not only was the Parish impacted by the COVID related business shutdowns, but it was also devastated by two major hurricanes in the fall of 2020 which caused widespread devastation and damage to nearly all homes and businesses in the Parish. Consequently, the opportunities to partner with businesses for work experience has been severely limited and so the Parish has allocated more funds toward education and training.

Context: The Police Jury expenditures for work experience was 12% of the local area's Youth Activity funds.

Recommendation: As recovery continues, the Parish should comply with the work experience earmarking requirements and properly track its compliance with the earmarking requirements.

CALCASIEU PARISH POLICE JURY
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
DECEMBER 31, 2022

SECTION I - INTERNAL CONTROL - FINANCIAL STATEMENT AUDIT

<u>No.</u>	<u>Finding</u>	<u>Status</u>
	<u>PRIMARY GOVERNMENT</u>	
	No prior year internal control findings were reported for the primary government.	
	<u>COMPONENT UNITS</u>	
2021-001	<u>Waterworks District 14 of Ward 5</u>	
Summary of Prior Year Finding:	Due to the District's size, we found a lack of segregation of duties.	
Current Status:	This remains a finding for the District and is fully explained in current year finding 2022-001.	
2021-002	<u>Waterworks District 10 of Ward 7</u>	
Summary of Prior Year Finding:	Due to the District's size, we found a lack of segregation of duties.	
Current Status:	This remains a finding for the District and is fully explained in current year finding 2022-002.	
2021-003	<u>Waterworks District 10 of Ward 7</u>	
Summary of Prior Year Finding:	The District did not adopt a policy to assess late fees or establish a disconnect timeline policy. Accordingly, it also did not assess any late payment fees or disconnect any customers for nonpayment during 2021.	
Current Status	The District adopted appropriate policies and began assessing late payment penalties and conducting disconnections in 2022. This finding is resolved for the current year.	

(Continuation of Prior Year's Findings)

2021-004 Waterworks District 10 of Ward 7

Summary of Prior Year Finding: The District billed accounts based on estimated meter readings.

Current Status During 2022, the District discovered that there was a setup error in their billing software which was causing estimated usage to be used for bills. The software error was fixed in the second quarter of 2022. Because the problem continued into 2022, this remains a finding as described in finding 2022-003.

2021-005 Waterworks District 10 of Ward 7

Summary of Prior Year Finding: The District did not reconcile its customer deposits causing the general ledger to not agree with its supporting schedule of customer deposits.

Current Status During 2022, the District implemented a procedure of reconciling customer deposits on a monthly basis and the amounts reconciled at year end. The finding is resolved for the current year.

2021-006 Calcasieu Parish Coroner

Summary of Prior Year Finding: The Coroner billed and collected Cremation Permit fees throughout the year and did not remit or report the related transactions on a timely basis.

Current Status Once identified, these fees were remitted and reported on a timely basis. The finding is resolved for the current year.

2021-007 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.

(Continuation of Prior Year's Findings)

<u>Component Unit</u>	<u>Auditor</u>	<u>Date of Report</u>
14 th Judicial District Court Child Support Enforcement Fund	McElroy, Quirk & Burch, CPAs	6/15/22
Community Center District 3 of 7	Langley, Williams & Company, LLC	5/7/22
District Attorney of the 14 th Judicial District	Langley, Williams & Company, LLC	4/26/22
Fire Protection 1 of 7	Langley, Williams & Company, LLC	5/10/22
Waterworks 8 of 3 & 8	Steven M. DeRouen, CPA	3/28/22
Waterworks 11 of 4 & 7	Steven M. DeRouen, CPA	11/29/21
Waterworks 4 of 4	Steven M. DeRouen, CPA	9/13/21
Waterworks 7 of 6 & 4	Steven M. DeRouen, CPA	3/8/22

Current Status:

The prior year findings referenced above were included in separately issued financial reports of the component units listed above. Any updates to the current year status of those findings would be provided in the current year separately issued financial reports of those component units. None of these component units are included in Calcasieu Parish Police Jury's Schedule of Expenditures of Federal Awards (SEFA). Those financial reports may be found on the Louisiana Legislative Auditor's website at www.lla.la.gov

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

<u>No.</u>	<u>Finding</u>	<u>Status</u>
------------	----------------	---------------

PRIMARY GOVERNMENT

No prior year compliance findings were reported for the primary government.

(Continuation of Prior Year's Findings)

COMPONENT UNITS2021-008 Waterworks District 10 of Ward 7

Filing of Monthly Sales Tax Returns - The District failed to file required sales tax returns during 2021.

Summary of Prior Year Finding: The District failed to file require sales tax returns during 2021.

Current Status During 2022, the District filed sales tax returns, but 10 of the 12 sales tax returns were not filed timely. This is further explained at current year finding 2022-007.

2021-009 Calcasieu Parish Coroner

Summary of Prior Year Finding: The Coroner failed to provide timely information for audit.

Current Status During 2022, financial information was provided timely for audit. This finding is resolved for the current year.

2021-010 Calcasieu Parish Coroner

Summary of Prior Year Finding: The Coroner's lack of timely reporting resulted in inaccurate IRS payroll reports being filed.

Current Status This condition did not exist in 2022. This finding is resolved for the current year.

2021-011 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.

(Continuation of Prior Year's Findings)

<u>Component Unit</u>	<u>Auditor</u>	<u>Date of Report</u>
Fire Protection 1 of 7	Langley, Williams & Company, LLC	5/10/22
Waterworks 8 of 3 & 8	Steven M. DeRouen, CPA	3/28/22
Community Center District 3 of 7	Langley, Williams & Company, LLC	5/7/22

Current Status:

The prior year findings referenced above were included in separately issued financial reports of the component units listed above. Any updates to the current year status of those findings would be provided in the current year separately issued financial reports of those component units. None of these component units are included in Calcasieu Parish Police Jury's Schedule of Expenditures of Federal Awards (SEFA). Those financial reports may be found on the Louisiana Legislative Auditor's website at www.lla.la.gov

SECTION III - INTERNAL CONTROL - FEDERAL AWARDS (Uniform Guidance)

There were no internal control findings for federal awards in the prior year for either the primary government or the component units.

SECTION IV - COMPLIANCE - FEDERAL AWARDS (Uniform Guidance)

There were no compliance findings for federal awards in the prior year for either the primary government or the component units.



CALCASIEU PARISH POLICE JURY
GOVERNING AUTHORITY OF CALCASIEU PARISH, LOUISIANA

DIVISION OF FINANCE
PO Box 3287
Lake Charles, Louisiana 70602-3287
337/721-3650
Fax 337/721-4151
www.calcasieu.gov

Schedule 4

**MANAGEMENT'S CORRECTIVE ACTION PLAN FOR CURRENT YEAR FINDINGS (UNAUDITED)
DECEMBER 31, 2022**

Section I - Internal Control and Compliance Material to the Financial Statements

PRIMARY GOVERNMENT

There are no internal control findings for the Primary Government.

COMPONENT UNITS

2022-001 Waterworks District 14 of Ward 5:

Because there is limited staffing, segregation of duties simply is not feasible. The cash handling policy of the Calcasieu Parish Police Jury was adopted by the District. Further, petty cash reports are prepared monthly and each office employee maintains their own locked cash box.

2022-002 Waterworks District 10 of Ward 7:

Because there is limited staffing, segregation of duties simply is not feasible. The cash handling policy of the Calcasieu Parish Police Jury was adopted by the District. Further, petty cash reports are prepared monthly.

2022-003 Waterworks District 10 of Ward 7:

Readings were estimated in error. Meter readings were estimated due to the improper use of the software. All bills were recalculated, and the correct amounts were posted to applicable accounts. The "estimate" function in the billing software has been disabled and all meters have been properly read since the 1st quarter of 2022.

2022-004 Fire Protection District 2 of Ward 8:

The District agrees that the payroll documentation is inadequate and has made the following changes: each employee will fill out a time sheet with a summary of each day's duties, the Chief will approve each employee's time sheet and the Board President will approve the Chief's time sheet. In addition, time clocks will be purchased for the stations. Employees will clock in and out on their own timecard. In emergency dispatches, employees may write their time in when they arrive back at the station and their immediate supervisor must initial that time. Employees' timesheets must be turned in with their timecard. An immediate supervisor must sign each employee's timesheet. At least one Board member must sign the payroll sheet.

2022-005 Fire Protection District 2 of Ward 8:

The District agrees that the payroll documentation is inadequate and has made the following changes: each employee will fill out a time sheet with a summary of each day's duties, the Chief will approve each employee's time sheet and the Board President will approve the Chief's time sheet. In addition, time clocks will be purchased for the stations. Employees will clock in and out on their own timecard. In emergency dispatches, employees may write their time in when they arrive back at the station and their immediate supervisor must initial that time. Employees' timesheets must be turned in with their timecard. An immediate supervisor must sign each employee's timesheet. At least one Board member must sign the payroll sheet. The referenced employee has been a member of both departments for 28 years, 24 of which as a volunteer. The employee has agreed to repay

any duplicate payments. Since both departments will have an immediate supervisor for this person to report to, and with the changes mentioned above, the District feels that the employee can be employed by both departments.

2022-006:

Reference to the separately issued audit reports of these component units is required to identify each individual component unit's corrective action plan. Those financial reports may be found on the Louisiana Legislative Auditor's website at www.la.la.gov.

2022-007 Waterworks District 7 of Ward 10:

The District will submit timely reports with the best estimates or available information and follow with an amended return, if necessary.

2022-008 Recreation District 1 of Ward 4:

The District will no longer rely on outside design professionals for managing the formal procurement process. The District will utilize the assistance of the Calcasieu Parish Police Jury's Finance Division for the various aspects of the bid procurement process, including advertising, bid opening, and coordinating with the District on the awarding of the contract. The District will begin using the standard public bid forms provided by the Finance Division and consult with its own legal counsel when necessary.

2022-009:

Reference to the separately issued audit reports of these component units is required to identify each individual component unit's corrective action plan. Those financial reports may be found on the Louisiana Legislative Auditor's website at www.la.la.gov.

Section II - Internal Control and Compliance Material to the Federal Awards

PRIMARY GOVERNMENT

2022-010 Workforce Innovation and Opportunity Act – Youth Activities:

While all funds were expended on eligible costs, the Local Workforce Development Board #51 has modified its timesheets to better differentiate time spent in recruiting youth, recruiting employers to utilize the Work Experience, Apprenticeship, and On the Job Training (OJT) components of WIOA, as well as case management of participants. The Board will more closely monitor the expenditure breakdown of youth education versus youth occupational skills training. As recovery efforts from various disasters continue, the Board will enroll additional youth into occupational skills training to achieve the 20% earmarking requirement.

Anticipated Completion Date

12/31/2022

Contact

Kelly Fontenot, CPA, CFE
Director of Finance
1015 Pithon Street
Lake Charles, LA 70602
(337) 721-3500

CALCASIEU PARISH POLICE JURY
SCHEDULE OF COMPONENT UNITS
DECEMBER 31, 2022

As required by generally accepted accounting principles, the basic financial statements (bound separately from these reports) present the Calcasieu Parish Police Jury (the primary government) and its component units. The component units listed below are included in the Police Jury's reporting entity because of the significance of their operations or financial relationship with the Police Jury. These supplemental compliance reports have also been drafted on a "reporting entity" basis. However, reference to the outside auditors' reports is necessary to obtain detail compliance or internal control comments. The "reporting entity" reports have simply made reference to the "outside auditors'" reports when compliance or internal control comments were made.

The component units audited by McElroy, Quirk & Burch (APC) (the principal auditor) are denoted with an asterisk (*). Any comments with respect to the entities with an asterisk have been included in detail in these reports, except where separately issued financial statements were issued, where indicated.

- * Calcasieu Parish Public Safety Communications District
- * Calcasieu Parish Gaming Revenue District
- Calcasieu Parish Public Trust Authority
- Fourteenth Judicial District Attorney
- * Fourteenth Judicial District Criminal Court Fund
- * Calcasieu Parish Coroner
- * Fire Protection District No. 1 of Ward 1
- * Fire Protection District No. 1 of Ward 2
- * Fire Protection District No. 2 of Ward 3
- * Fire Protection District No. 2 of Ward 4
- * Fire Protection District No. 3 of Ward 4
- * Fire Protection District No. 4 of Ward 4
- * Fire Protection District No. 1 of Ward 5
- * Fire Protection District No. 1 of Ward 6
- Fire Protection District No. 1 of Ward 7
- * Fire Protection District No. 2 of Ward 8
- * Gravity Drainage District No. 8 of Ward 1
- * Gravity Drainage District No. 9 of Ward 2
- * Gravity Drainage District No. 4 of Ward 3
- * Gravity Drainage District No. 5 of Ward 4
- * Gravity Drainage District No. 6 of Wards 5 & 6
- * Gravity Drainage District No. 2 of Ward 7
- * Gravity Drainage District No. 7 of Ward 8
- * Recreation District No. 1 of Ward 3
- * Recreation District No. 1 of Ward 4
- * Recreation District No. 1 of Ward 8

(Continuation of Schedule of Component Units)

- * Community Center and Playground District No. 4 of Ward 1
- * Community Center and Playground District No. 7 of Ward 2
- Community Center and Playground District No. 2 of Ward 4
(Sulphur Parks and Recreation)
- * Community Center and Playground District No. 5 of Ward 5
- * Community Center and Playground District No. 1 of Ward 6
- Community Center and Playground District No. 3 of Ward 7
- Airport Authority for Airport District No.1 of Calcasieu Parish
- West Calcasieu Cameron Hospital
- Waterworks District No. 1 of Ward 1
- Waterworks District No. 8 of Wards 3 & 8
- Waterworks District No. 4 of Ward 4
- Waterworks District No. 9 of Ward 4
- * Waterworks District No. 10 of Ward 7
- Waterworks District No. 11 of Ward 4 & 7
- Waterworks District No. 7 of Wards 6 & 4
- * Waterworks District No. 14 of Ward 5
- * Sewer District No. 12 of Ward 4
- West Calcasieu Community Center Authority
- * Consolidated Gravity Drainage District #1
- * Consolidated Gravity Drainage District #2

The following component unit had federal funds during 2022. However, their financial statements were audited separately from the Police Jury's and, therefore, any information respective to their federal awards (federal funds, findings, etc.) are not required to be presented in these reports:

Airport Authority for Airport District No. 1 of Calcasieu Parish

CALCASIEU PARISH POLICE JURY
SCHEDULE OF INSURANCE IN EFFECT
DECEMBER 31, 2022

The following is a summary of the major insurance policies in effect for the primary government and its component units that are included in the self insurance fund:

Name of Insurer	Period Covered	Type of Coverage Coverage Amount
Hudson Euclid	1/31/22- 1/31/23	<u>Automobile:</u> \$3,000,000 Per Occurrence SIR \$500,000
		<u>Public Officials & Law Enforcement</u> \$3,000,000 Per Occurrence SIR \$200,000
		<u>General Liability:</u> <u>Health and Wellness Gym</u> <u>and Sewer Subdivisions,</u> \$1,000,000 Each Occurrence \$3,000,000 Aggregate SIR \$50,000 per occurrence
		<u>Employee Benefits and Burton</u> <u>Complex Only:</u> \$3,000,000 per occurrence SIR \$200,000 SIR \$25,000 (Employee Benefits Liability
		<u>Automobile Physical Damage:</u> \$1,000,000 Total Limit SIR \$25,000 per occurrence \$500,000 each accident
Travelers Casualty & Surety of America	1/31/22- 1/31/23	<u>Crime:</u> \$1,000,000 limit \$5,000 deductible
Midlands	1/31/22- 1/31/23	<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	1/31/22- 1/31/23	<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	1/31/22- 1/31/23	<u>Property:</u> \$100,000,000 limit, \$100,000 deductibles all other peril 5% named storm wind/hail deductible
Travelers Casualty & Surety of America	1/31/22- 1/31/23	<u>Inland Marine:</u> \$14,239,935 limit - All equipment- Named storm is 3% of TIV subject to \$50,000; all other \$2,500.
Lloyds	1/31/22- 1/31/23	<u>Maritime Employers Liability:</u> \$1,000,000 combined single limit \$2,500 deductible
Lloyds	1/31/22- 1/31/23	<u>Terrorism Policy:</u> \$10,000,000 terrorism liability \$1,000,000 active shooter \$50,000,000 aggregate limit \$100,000 deductible
Lloyds	1/31/22- 1/31/23	<u>Cyber Liability:</u> \$1,000,000 limit \$200,000 deductible
Liberty	1/31/22- 1/31/23	<u>Boiler and Machinery:</u> \$100,000,000 limit \$25,000 deductible
Great American	1/31/22- 1/31/23	<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, 2022

In compliance with the Bond Indenture, the following information is provided:

Section I:

A current list of Board Members, offices held, terms of office, and phone numbers:

Greg Gillis, President
5152 Greg Gillis Road
Starks, LA 70661
(337) 309-0149
Term Expires: February 2025

Ruth Sparks, Vice President
151 Scales Road
Starks, LA 70661
(337) 764-0146
Term Expires: February 2024

Brian Corbello, Commissioner
1433 Hwy 109 South
Vinton, LA 70668
(337) 912-1583
Term Expires: February 2026

Jeremy Istre, Commissioner
2313 Garrie Cutoff
Vinton, LA 70668
(337) 764-2323
Term Expires: February 2023

George Miller, Commissioner
4897 Alligator Park Road
Starks, LA 70661
(337) 743-6278
Term Expires: February 2027

Section II:

There were 17 commercial customers, 10 governmental customers, 15 civic/non-profit customers, 963 residential customers for Ward 5, and 41 residential customers for Ward 7 on the system at December 31, 2022.

Section III:

Present Rates:

Water Rate Classification and Schedule:

Residential - Ward 5

- \$ 11.85 up to 2,000 gallons
- \$ 2.50 per 1,000 gallons or part thereof all over 2,000 gallons
- \$ 1.50 per 1,000 gallons or part thereof all over 4,000 gallons

(Continuation of Miscellaneous Supplementary Information related to Component Unit Waterworks District 14 of Ward 5)

Residential - Ward 7

\$ 14.99 up to 2,000 gallons
 \$ 2.50 per 1,000 gallons or part thereof all over 2,000 gallons
 \$ 1.50 per 1,000 gallons or part thereof all over 4,000 gallons

Commercial

\$34.73 up to 10,000 gallons
 \$ 2.50 per 1,000 gallons or part thereof all over 10,000 gallons

Churches, Fire Department & Lions Club

\$11.85 Flat rate per month

Commercial Contractor

\$100.00 up to 2,000 gallons
 \$ 3.00 per 1,000 gallons or part thereof all over 2,000 gallons

Section IV:

A Schedule of Insurance with expiration dates:

Midvale Indemnity Company APWMP00294-01	12/10/22- 12/10/23	<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
Midvale Indemnity Company APWAU00294-01	12/10/22- 12/10/23	<u>Automobile Liability:</u> \$1,000,000 Combined Single Limit (Each accident) \$5,000 Medical Payments
Midvale Indemnity Company APWMP00294-01	12/10/22- 12/10/23	<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)

Midvale Indemnity Company APWMP00294-01	12/10/22- 12/10/23	<u>Property:</u> \$1,710,952 Building & Equipment (Old River Rd) \$382,456 Equipment for 2 nd Well (Old River Rd) \$863,941 Tower & Equipment (Hwy 109 South) \$500,000 Office (Hwy 109 South) \$26,000 Shop (Hwy 109 South)
Midvale Indemnity Company APWXS00294-01	12/10/22- 12/10/23	<u>Excess/Umbrella Liability:</u> \$1,000,000 Each Occurrence
Midvale Indemnity Company APWMP00294-01	12/10/22- 12/10/23	<u>Public Officials and Management Liability:</u> \$3,000,000 Aggregate Limit \$1,000,000 Wrongful Acts per Act \$1,000,000 Employment Practices per Offense \$1,000,000 Employee Benefit Plans per Act
LA Workers Comp Corp 144958-A	7/29/22- 7/29/23	<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, 2022:

<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>\$ 18,898</u>	<u>\$ (329)</u>	<u>\$ (730)</u>	<u>\$ (2,524)</u>	<u>\$ 17,396</u>	<u>\$ 32,711</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, 2022:

Reserve Fund Requirement	\$ 28,589
Contingency Fund Requirement	79,347
Depreciation of Short Lived Assets Fund Requirement (Letter of Conditions)	197,278
Depreciation of Short Lived Assets Fund Requirement (Letter of Conditions)	98,594
Sinking Fund Requirement	2,351
Series 2012 Sinking fund	42,996
Series 2021 Sinking Fund	10,369
Series 2021 Reserve Fund	<u>124,525</u>
 Total Reserves	 <u>\$584,049</u>

Section VII:

The following are the ten largest customers of the District:

<u>Name of Customer</u>	<u>Amount billed, 2022</u>
Waterworks District No. 10 of 7	\$ 54,461
Southwestern Graphite, Inc.	4,126
Starks Truck Stop	3,181
Michels Pipeline Inc	2,793
Calcasieu Parish School Board	1,461
Tim Sedlock	929
Elizabeth Myers	911
Aimee Morrison	805
Hance Robbins	779
Gary Wilson	699

(Continuation of Miscellaneous Supplementary Information related to Component Unit Waterworks District 14 of Ward 5)

Section VIII:

The following represents the consumption data from the System for the past five years:

<u>Year</u>	<u>Water Sold</u>	<u>Water Produced</u>
2018	61,255,596	68,620,500
2019	59,179,977	67,415,900
2020	59,054,394	67,916,000
2021	73,145,828	83,951,500
2022	79,686,774	99,046,900

The District provides water to Waterworks District 10 of Ward 7. The distribution lines for Waterworks District 10 of Ward 7 were completed and became operational in 2021.

Section IV:

The District's Pledged Revenues for its fiscal year ending December 31, 2022 were \$584,050. Estimated maximum annual debt service for the Series 2021 Bonds, the Series 2010 Bonds, and the Series 2012 Bonds is \$252,595, which equates to a Debt Service Coverage Ratio of 2.31 for the fiscal year 2022.

(Continuation of Miscellaneous Supplementary Information related to Component Unit Waterworks District 14 of Ward 5)

Section X: Operating History

WATERWORKS DISTRICT NO. 14 OF WARD 5 OF CALCASIEU PARISH
STATEMENT OF NET POSITION NONMAJOR COMPONENT UNIT
FOR THE FISCAL YEARS ENDED DECEMBER 31, 2018 THROUGH 2022

	2018	2019	2020	2021	2022
ASSETS					
Cash and cash equivalents	\$ 64,640	\$ 394,734	\$ 651,506	\$ 102,257	\$ 8,254
Investments	901,106	835,007	195,147	822,281	1,217,934
Receivables (net of allowance for uncollectibles):					
Taxes	616,391	681,251	689,047	715,592	772,587
Accounts	24,710	-	28,590	25,877	32,711
Other	564	-	-	-	-
Accrued interest receivables	3,286	2,665	301	1,004	2,058
Intergovernmental receivable	-	22,873	-	-	-
Due from primary government	20,346	-	-	-	-
Prepaid items and other assets	15,333	16,024	17,614	24,733	27,758
Restricted assets:					
Cash and cash equivalents	219,380	292,434	339,162	658,868	607,952
Investments	282,611	130,380	151,202	18,969	30,548
Net pension asset	16,414	-	-	53,125	122,435
Capital assets:					
Non-depreciable	122,344	113,743	63,204	63,204	84,204
Depreciable, net	9,464,239	9,200,947	9,454,896	9,105,949	8,813,620
Total assets	\$ 11,751,364	\$ 11,690,058	\$ 11,590,669	\$ 11,591,859	\$ 11,720,061
DEFERRED OUTFLOWS OF RESOURCES					
Deferred amount of refunding	\$ 5,341	\$ 4,684	\$ 4,027	\$ 6,947	\$ 5,868
Deferred outflows-OPEB	-	16,565	14,357	12,283	10,208
Pension related deferred outflow of resources	36,796	90,175	43,699	56,644	38,480
Total deferred outflows of Resources	42,137	111,515	62,083	75,574	54,556
LIABILITIES					
Accounts payable and accruals	40,599	22,938	61,279	18,478	76,512
Intergovernmental payable	-	-	-	165	-
Liabilities payable from restricted assets:					
Accrued interest payable	16,561	15,557	14,365	13,203	11,282
Refundable customer deposits	55,136	54,700	55,288	54,432	54,450
Current portion of long-term liabilities:					
Compensated absences	10,589	12,795	17,355	11,464	11,919
Bond payable	146,750	153,675	160,675	151,507	161,886
Noncurrent portion of long-term liabilities:					
Bonds payable	3,567,675	3,414,688	3,254,719	3,192,005	3,032,004
OPEB, pension and sick leave liability	63,034	186,458	83,296	85,335	59,748
Total liabilities	3,900,344	3,860,811	3,646,977	3,526,589	3,407,801
DEFERRED INFLOWS OF RESOURCES					
OPEB related deferred inflows of resources	-	-	8,858	8,254	32,137
Pension related deferred inflows of resources	48,562	6,002	59,042	110,051	117,614
Total deferred inflow of resources	48,562	6,002	67,900	118,305	149,751
NET POSITION					
Net investment in capital assets	5,862,436	5,745,538	6,061,056	5,832,288	5,709,802
Restricted for:					
Debt service	430,234	352,557	420,711	609,892	572,782
Pension	16,414	-	-	53,125	122,435
Unrestricted	1,535,451	1,836,565	1,456,108	1,527,234	1,812,046
Total net pension	\$ 7,844,595	\$ 7,934,660	\$ 7,937,875	\$ 8,022,539	\$ 8,217,065

(Continuation of Miscellaneous Supplementary Information related to Component Unit Waterworks District 14 of Ward 5)

WATERWORKS DISTRICT NO. 14 OF WARD 5 OF CALCASIEU PARISH
COMBINING STATEMENT OF ACTIVITIES FOR THE YEAR ENDED
DECEMBER 31, 2022 THROUGH 2021

	<u>2021</u>	<u>2022</u>
EXPENSES	<u>\$ 1,009,379</u>	<u>\$ 935,853</u>
PROGRAM REVENUES		
Changes for services	287,789	304,813
Operating grants and contributions	59,746	20,311
Total operating revenues	<u>347,625</u>	<u>325,124</u>
Net program (expenses) revenues	<u>(661,754)</u>	<u>(610,729)</u>
GENERAL REVENUES		
Property taxes	740,116	830,659
Investment earnings	(366)	(44,257)
Gain on sale of capital assets	100	7,308
Miscellaneous revenue	6,568	11,545
Total general revenues	<u>746,418</u>	<u>805,255</u>
Change in net position	84,664	194,526
Net position - beginning of year	<u>7,937,875</u>	<u>8,022,539</u>
Net position - end of year	<u>\$ 8,022,539</u>	<u>\$ 8,217,065</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, 2022

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 Insurance Corporation GPNU-PF-002110001	10/17/22- 10/17/23	<u>General Liability:</u> \$1,000,000 Each Occurrence \$1,000,000 Each Occurrence for Damage to Rented Premises \$10,000 Medical expense (Any one person) \$1,000,000 Personal & Advertising Injury \$3,000,000 General Aggregate \$3,000,000 Products-Completed Operations Aggregate <u>Property:</u> \$1,998,869 <u>Crime:</u> \$10,000 Employee Theft
---	-----------------------	--

Section II:

There were 674 residential users, 5 industrial users, 3 commercial users, and 2 governmental users on the system at December 31, 2022.

(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	12/31/21 Balance	Additions (Deletions)	12/31/22 Balance
Land and Right of Ways	\$ 105,000	\$ -	\$ 105,000
Construction in Progress	57,291	114,496	171,787
Building and Improvements	9,648	-	9,648
Improvements Other than buildings	8,065,513	-	8,065,513
Machinery and Equipment	-	-	-
Net Value	<u>\$8,237,452</u>	<u>\$ 114,496</u>	8,351,948
Accumulated Depreciation			(2,646,013)
Net Cost			<u>\$ 5,705,935</u>

Section IV:

The following are the calculated balances of reserves per bond covenant at December 31, 2022:

Debt Service Requirement	\$ 32,603
Reserve Fund Requirement	49,284
Contingency Fund Requirement	<u>100,000</u>
Total Reserves	<u>\$ 181,887</u>

Section V:

Schedule of User Fees; Aggregate Dollars Billed for Services; Average Monthly Billing Per User:

Water Rate Schedule:

Residential

\$18.85 up to 2,000 gallons
\$ 3.30 every 1,000 gallons after

(Continuation of Miscellaneous Supplementary Information related to Component Unit Waterworks District 12 of Ward 3)

Commercial and Light Industrial

\$70.30 up to 10,000 gallons
\$ 3.97 every 1,000 gallons after

Industrial

\$ 85.49 up to 10,000 gallons up to 2"
\$127.53 up to 10,000 gallons up to 3"
\$213.79 up to 10,000 gallons up to 4"
\$426.98 up to 10,000 gallons up to 6"
\$688.59 up to 10,000 gallons up to 8"
\$920.20 up to 10,000 gallons up to 10" or larger
\$ 3.97 every 1,000 gallons after

The aggregate dollar billed for services for the year ended December 31, 2022 is \$253,164 for residential customers.

The aggregate dollar billed for services for the year ended December 31, 2022 is \$45,381 for industrial customers.

The aggregate dollar billed for services for the year ended December 31, 2022 is \$8,777 for commercial customers.

The aggregate dollar billed for services for the year ended December 31, 2022 is \$2,733 for government customers.

The average billed per residential user for the year ended December 31, 2022 is \$31.30.

The average billed for industrial user for the year ended December 31, 2022 is \$756.35.

The average billed per commercial user for the year ended December 31, 2022 is \$243.81.

The average billed per government user for the year ended December 31, 2022 is \$113.88.

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, 2022

In compliance with the Bond Indenture, the following information is provided:

Section I:

A Schedule of Insurance with expiration dates:

Tokio Marine Specialty Ins Co PPK2419014	6/1/22 6/1/23	<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
Tokio Marine Specialty Ins Co PPK2419014	6/1/22 6/1/23	<u>Automobile Liability:</u> \$1,000,000 Combined Single Limit Hired Non-owned Auto
Tokio Marine Specialty Ins Co PPK2419014	6/1/22 6/1/23	<u>Property</u> \$5,410,016 Building & Contents
XL Insurance America US00075467PR22A	6/1/22 6/1/23	<u>Boiler and Equipment Breakdown</u> \$5,410,016 Maximum for Any One Breakdown
Wright National Flood NFIP 171151019857	\$3,112 11/13/22 11/13/23	<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 213 in-district commercial customers, 12 out-of-district commercial customers, 25 governmental in-district customers, 1 out-of-district governmental customer, 2 multi-residential customers, 1,008 in-district residential customers, and 452 out-of-district residential customers for Ward 3 of the system at December 31, 2022.

Section III:

Analysis of additions, deletion and replacements to the physical properties of the system:

Asset	12/31/21 Balance	Additions (Deletions)	12/31/22 Balance
Land and right of Ways	\$ 233,582	-	\$ 233,582
Construction in Progress	5,469,631	2,367,390	7,837,021
Improvements Other than Buildings	6,538,917	-	6,538,917
Machinery and Equipment	85,605	(14,691)	70,913
Net value	<u>\$ 12,327,735</u>	<u>\$ 2,352,699</u>	14,680,433
Accumulated depreciation			(3,489,467)
Net Cost			<u>\$ 11,190,966</u>

Section IV:

The following are the calculated balances of reserves per bond indenture at December 31, 2022:

Reserve Fund Requirement	\$ 158,700
Contingency Fund Requirement	76,718
Debt Service Requirement	35,622
Total Reserves	<u>\$ 271,040</u>

(Continuation of Miscellaneous Supplementary Information related to Component Unit Waterworks District 5 of Wards 3 and 8)

Section V:

Water Rate Schedule:

<u>First 2,000 Gallons</u>	<u>In District</u>	<u>Out of District</u>
3/4" Residential	\$ 20.23	\$ 30.35
1" Residential	30.20	45.30
3/4" Commercial	65.29	97.94
1" Commercial	92.95	139.42
1 1/2" Commercial	107.76	161.64
2" Commercial	140.41	210.60
3" Commercial	280.81	421.23
4" Commercial	421.23	631.84
6" Commercial	651.62	977.40
2,001 to 100,000 gallons per 1,000 gallons	3.52	5.29
Above 100,000 gallons	3.54	5.33

The aggregate dollar billed for services for the year ended December 31, 2022 is \$359,491 for in-district residential customers.

The aggregate dollar billed for services for the year ended December 31, 2022 is \$239,093 for out-of-district residential customers.

The aggregate dollar billed for services for the year ended December 31, 2022 is \$1,947 for in-district multi-residential customers.

The aggregate dollar billed for services for the year ended December 31, 2022 is \$338,377 for in-district commercial customers.

The aggregate dollar billed for services for the year ended December 31, 2022 is \$40,219 for out-of-district commercial customers.

The aggregate dollar billed for services for the year ended December 31, 2022 is \$105,614 for in-district governmental customers.

The aggregate dollar billed for services for the year ended December 31, 2022 is \$1,181 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, 2022 is \$29.72.

The average billed per out-of-district residential user for the year ended December 31, 2022 is \$44.08.

The average billed per in-district multi-residential user for the year ended December 31, 2022 is \$81.13.

The average billed per in-district commercial user for the year ended December 31, 2022 is \$132.39.

The average billed per out-of-district commercial user for the year ended December 31, 2022 is \$279.30.

The average billed per in-district governmental user for the year ended December 31, 2022 is \$352.05.

The average billed per out-of-district governmental user for the year ended December 31, 2022 is \$98.42.

CALCASIEU PARISH POLICE JURY
 MISCELLANEOUS SUPPLEMENTARY INFORMATION RELATED TO
 COMPONENT UNIT RECREATION DISTRICT 1 OF WARD 4
 DECEMBER 31, 2022

In compliance with the Bond Indenture's "Provisions Relating to the Security for the Bonds" disclosure requirements the following information is provided:

Section I:

Assessed Valuation of the District: \$525,157,685

Section II:

Leading Taxpayers:

The following are the ten leading taxpayers of the District:

- Phillips 66 Company
- Sasol Chemicals (USA) LLC
- Entergy Louisiana LLC
- Excel Paralubes
- Entergy Texas Inc.
- Axiall Chemical Company
- Nisco
- Air Products and Chemicals
- Cameron LNG, LLC
- East Texas Electric Coop

Section III:

Millage Rates:

Maintenance assessment	10.89 mills
Sinking Fund Assessment	4.15 mills

Section IV:

Taxes Collected:

Maintenance Assessment:	\$ 4,870,859
Sinking Fund Assessment:	\$ 715,440

CALCASIEU PARISH POLICE JURY
LIHEAP FUND

SCHEDULE OF REVENUES AND EXPENDITURES
YEAR ENDED DECEMBER 31, 2022

REVENUES	
Intergovernmental revenues	\$ 3,688,765
Investment income	50
Total revenues	<u>3,688,815</u>
EXPENDITURES	
Salaries	133,073
Benefits	54,258
Other operational expenses	58,672
Direct services	3,440,331
Total expenditures	<u>3,686,334</u>
Excess of revenues over expenditures	2,481
OTHER FINANCING SOURCES (USES)	
Transfers out	<u>0</u>
Net change in fund balance	2,481
Fund balance, beginning of year	<u>17,058</u>
Fund balance, end of year	<u>\$ 19,539</u>

Various indirect costs are allocated or calculated based on utilized workspace area or the number of employees. Administrative costs are allocated based on a percentage of revenues.

**INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES**

To the Calcasieu Parish Police Jury
Lake Charles, Louisiana, and the
Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the control and compliance (C/C) areas of Calcasieu Parish Police Jury identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2022 through December 31, 2022. The Entity's management is responsible for those C/C areas identified in the SAUPs.

The Entity has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period January 1, 2022 through December 31, 2022. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

1) *Written Policies and Procedures*

A. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:

*i. **Budgeting**, including preparing, adopting, monitoring, and amending the budget.*

No exceptions noted.

- ii. Purchasing**, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the Public Bid Law; and (5) documentation required to be maintained for all bids and price quotes.

No exceptions noted.

- iii. Disbursements**, including processing, reviewing, and approving.

No exceptions noted.

- iv. Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g. periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).

No exceptions noted.

- v. Payroll/Personnel**, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee rates of pay or approval and maintenance of pay rate schedules.

No exceptions noted.

- vi. Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.

No exceptions noted.

- vii. Travel and Expense Reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.

No exceptions noted.

- viii. Credit Cards (and debit cards, fuel cards, purchase cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, and (4) required approvers of statements, and (5) monitoring card usage (e.g. determining the reasonableness of fuel card purchases).

No exceptions noted.

- ix. Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.

No exceptions noted.

- x. Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

No exceptions noted.

- xi. Information Technology Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

No exceptions noted.

- xii. Prevention of Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

No exceptions noted.

2) Board or Finance Committee

- A.** Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:

- i.** Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws or other equivalent document.

No exceptions noted.

- ii.** For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the

general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds.

No exceptions noted.

- iii. For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.

No exceptions noted.

- iv. Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

No exceptions noted.

3) Bank Reconciliations

- A. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for selected each account, and observe that:

- i. Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged).

No exceptions noted.

- ii. Bank reconciliations include evidence that a member of management or a board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged).

No exceptions noted.

- iii. Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

No exceptions noted.

4) Collections (excluding electronic funds transfers)

- A. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5):

No exceptions noted.

- B. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (e.g., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if there are no written policies or procedures, then inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:

- i. Employees responsible for cash collections do not share cash drawers/registers.

No exceptions noted.

- ii. Each employee responsible for collecting cash is not also responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.

No exceptions noted.

- iii. Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.

No exceptions noted.

- iv. The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions is (are) not responsible for collecting cash, unless another employee/official verifies the reconciliation.

No exceptions noted.

- C. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe the bond or insurance policy for theft was in force during the fiscal period.

No exceptions noted.

D. Randomly select two deposit dates for each of the 5 bank accounts selected for Bank Reconciliations procedure #3A (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). Obtain supporting documentation for each of the 10 deposits and:

i. Observe that receipts are sequentially pre-numbered.

No exceptions noted.

ii. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.

No exceptions noted.

iii. Trace the deposit slip total to the actual deposit per the bank statement.

No exceptions noted.

iv. Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).

No exceptions noted.

v. Trace the actual deposit per the bank statement to the general ledger.

No exceptions noted.

5) *Non-Payroll Disbursements (excluding credit card purchases/payments, travel reimbursements, and petty-cash purchases)*

A. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).

No exceptions noted.

B. For each location selected under procedure #5A above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, then inquire of employees about their job duties), and observe that job duties are properly segregated such that:

- i. At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order or making the purchase.

No exceptions noted.

- ii. At least two employees are involved in processing and approving payments to vendors.

No exceptions noted.

- iii. The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.

No exceptions noted.

- iv. Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.

No exceptions noted.

- v. Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.

No exceptions noted.

- C. For each location selected under procedure #5A above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and:

- i. Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates deliverables included on the invoice were received by the entity.

No exceptions noted.

- ii. Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under procedure #5B above, as applicable.

No exceptions noted.

- D. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3A, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy. Note: If no electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.

No exceptions noted.

6) Credit Cards/Debit Cards/Fuel Cards/Purchase Cards

- A. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and purchase cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.

No exceptions noted.

- B. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement). Obtain supporting documentation, and:

- i. Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved) by someone other than the authorized card holder.

No exceptions noted.

- ii. Observe that finance charges and late fees were not assessed on the selected statements.

No exceptions noted.

- C. Using the monthly statements or combined statements selected under procedure #7B above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (e.g., each card should have 10 transactions subject to inspection). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and observe whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

No exceptions noted.

7) Travel and Expense Reimbursement

- A. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements and obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:

- i. If reimbursed using a per diem, observe that the approved reimbursement rate is no more than those rates established by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).

No exceptions noted.

- ii. If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.

No exceptions noted.

- iii. Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by Written Policies and Procedures procedure #1A(vii).

No exceptions noted.

- iv. Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

No exceptions noted.

8) Contracts

A. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:

- i. Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.

No exceptions noted.

- ii. Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g. Lawrason Act, Home Rule Charter).

No exceptions noted.

- iii. If the contract was amended (e.g. change order), observe that the original contract terms provided for such an amendment: and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, the documented approval).

No exceptions noted.

- iv. Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

No exceptions noted.

9) Payroll and Personnel

A. Obtain a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly select five employees or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.

No exceptions noted.

B. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under procedure #9A above, obtain attendance records and leave documentation for the pay period, and:

- i. Observe that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory).

No exceptions noted.

- ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials:

No exceptions noted.

- iii. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records:

No exceptions noted.

- iv. Observe the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.

No exceptions noted.

- C. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials and obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employee's or official's cumulate leave records, agree the pay rates to the employee/officials' authorized pay rates in the employee's or official's personnel files, and agree the termination payment to entity policy.

No exceptions noted.

- D. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, and workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.

No exceptions noted.

10) **Ethics**

- A. Using the five randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain ethics documentation from management and:

- i. Observe whether the documentation demonstrates each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170.

No exceptions noted.

- ii. Observe whether the entity maintains documentation which demonstrates that each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable:

No exceptions noted.

- B. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.

No exceptions noted.

11) Debt Service

- A. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each debt instrument issued as required by Article VII, Section 8 of the Louisiana Constitution.

No exceptions noted.

- B. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants):

No exceptions noted.

12) Fraud Notice

- A. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and The Entity attorney of the parish in which the entity is domiciled as required by R.S. 24:523.

No misappropriations of assets during the fiscal period.

- B. Observe that the entity has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds:

No exceptions noted.

13) Information Technology Disaster Recovery/Business Continuity

- A. Perform the following procedures, verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."

- i. Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the government's local server or network, and (c) was encrypted.

We performed the procedure and discussed the results with management.

- ii. Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.

We performed the procedure and discussed the results with management.

- iii. Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

We performed the procedure and discussed the results with management.

- B. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in procedure #9C. Observe evidence that the selected terminated employees have been removed or disabled from the network.

We performed the procedure and discussed the results with management.

14) Prevention of Sexual Harassment

- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain sexual harassment training documentation from management, and observe the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343.

No exceptions noted.

- B. Observe the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).

No exceptions noted.

- C. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe that the report includes the applicable requirements of R.S. 42:344:

- i. Number and percentage of public servants in the agency who have completed the training requirements.

No exceptions noted.

- ii. Number of sexual harassment complaints received by the agency.

No exceptions noted.

- iii. Number of complaints which resulted in a finding that sexual harassment occurred.

No exceptions noted.

- iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action.

No exceptions noted.

- v. Amount of time it took to resolve each complaint.

No exceptions noted.

We were engaged by the Calcasieu Parish Police Jury to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Calcasieu Parish Police Jury and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.

Mr. Tracy Quirk + Beach

Lake Charles, Louisiana
June 26, 2023