

Annual Comprehensive Financial Report



For the Fiscal Year Ended December 31, 2021

Vision • Collaboration • Dependability • Financial Stewardship

THE POLICE JURY

**CALCASIEU PARISH
LOUISIANA**



**Annual Comprehensive
Financial Report**

For the Fiscal Year Ended December 31, 2021

Prepared by:

Division of Finance

Vision • Collaboration • Dependability • Financial Stewardship

**Annual Comprehensive Financial Report
For the Year Ended December 31, 2021**

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Bryan C. Beam
Parish Administrator

CALCASIEU PARISH POLICE JURY

GOVERNING AUTHORITY OF CALCASIEU PARISH, LOUISIANA

OFFICE OF THE ADMINISTRATOR

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June 27, 2022

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, 2021. 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, 2021, are free of material misstatements. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified (“clean”) opinion on these financial statements. The independent auditor’s report is presented as the first component of the financial section of this report.

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

PROFILE OF THE GOVERNMENT

The Calcasieu Parish Police Jury, incorporated in 1840, is located in the southwestern part of the state. The parish currently occupies a land area of 1,094 square miles and serves a population of 207,749. 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 the GASB Statement 14 – *The Financial Reporting Entity* and as amended by GASB Statement 61 – *The Financial Reporting Entity: Omnibus* and GASB Statement 80 – *Blending Requirements for Certain Component Units*. A complete explanation of the financial entity is included in the Summary of Significant Accounting Policies in the Notes to the Financial Statements.

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

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

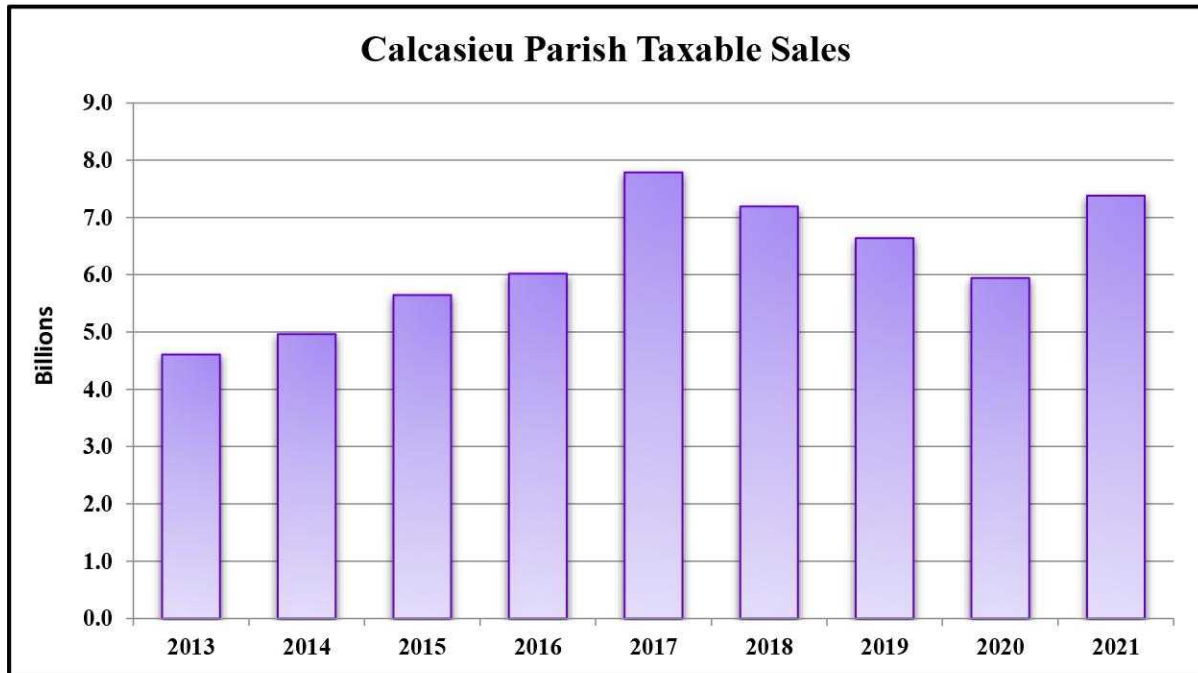
LOCAL ECONOMY

As mentioned in last year's letter, it is hard to overstate the significance of a chain of weather-related events that impacted Calcasieu Parish between August 2020 and May 2021, affecting not only our physical infrastructure, but also our social and health services, educational system, and of course our local economy.

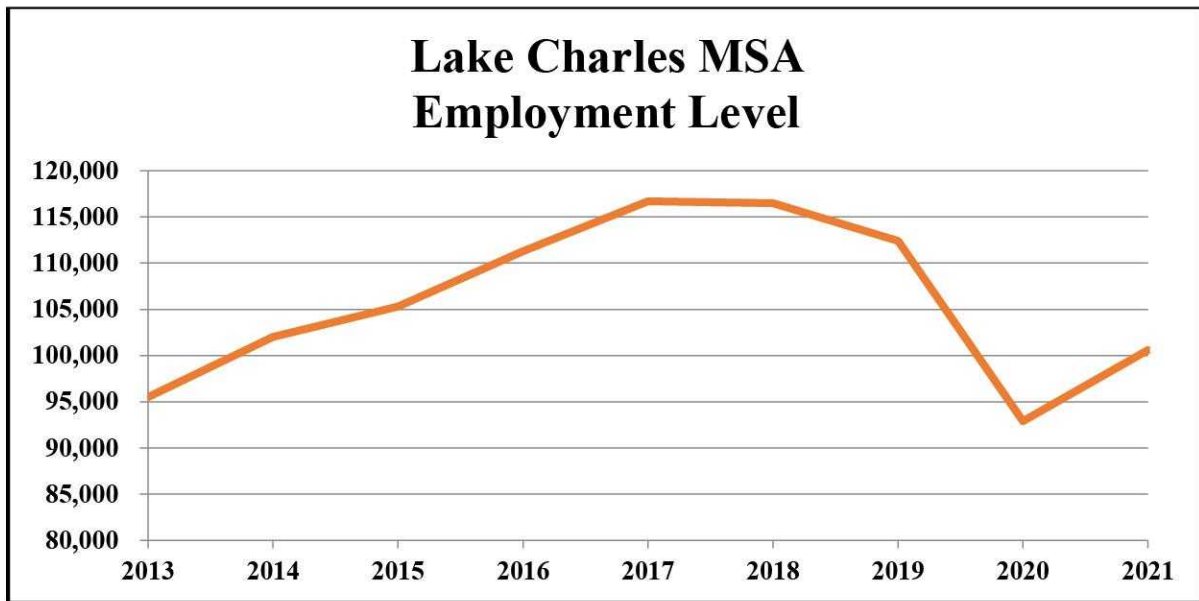
Separate from impacts related to the COVID-19 pandemic, Calcasieu Parish experienced multiple federally declared disasters during this period. In August 2020, our parish was struck by Hurricane Laura (tying the strongest storm to ever hit the state of Louisiana). This was followed just six weeks later by a direct hit from Hurricane Delta. In February 2021, Winter Storm Uri covered the parish in a blanket of ice for several days. And in May 2021, the Lake Charles area experienced the third highest level of rainfall in its history.

Since that time, the local economic picture is that of a region on the rebound. Money spent to repair and restore homes and businesses after the hurricanes has been substantial, resulting in sustained higher sales tax revenue. Our petrochemical sector has also remained a stable economic driver throughout the recovery period, and net gaming proceeds from local casinos have begun to reach pre-COVID and pre-hurricane levels.

The chart below shows taxable sales amounts from 2013 through 2021 for Calcasieu Parish. Between 2013 and 2018, taxable sales increased by an average of 11.2% annually, which is reflective of a sustained period of significant economic growth for our parish, primarily related to several multi-billion-dollar construction projects in the petrochemical sector. In 2019, the construction boom began levelling off, then the 2020-2021 disasters mentioned above took place. During the period from 2021 through mid-2022, sales tax revenues have remained strong.



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 previously. Since that time, employment has been on the upswing, although insufficient housing stock and labor shortages have stymied a more robust economic recovery.



The local economy is headed in a positive direction, and this trend matches the economic forecast of Dr. Loren C. Scott, Professor Emeritus in Economics at Louisiana State University. In his annual report last fall, he predicted that the Lake Charles MSA would experience employment growth of 9,000 jobs (+9.5%) in 2022 and another 6,000 jobs (+5.8%) in 2023. This forecast is attributable primarily to two multi-billion-dollar Liquified Natural Gas (LNG) projects beginning over the next year, and also to the completion of an expanded casino complex in place of the Isle of Capri that was completely destroyed by Hurricane Laura. The new complex, owned by Caesars Entertainment, is expected to open by the end of this year, and it will be named the Horseshoe Casino.

MAJOR INITIATIVES

Along with continued efforts to repair substantial damages to our many Parish-owned buildings, the Police Jury has many capital projects and other initiatives well underway in 2022.

Transportation and Drainage

- The Division of Engineering & Public Works has budgeted \$73.1 million in road and bridge projects this year. This consists of several road overlays, eight bridge replacements, and construction for new roads such as Coach Williams Drive, Ham Reid Road Extension and the Johnny Breau Road Extension.
- Capital expenditures on priority drainage improvement projects are budgeted at \$12 million this year. In addition, the Division has recently completed a multi-year, \$10 million state-of-the-art hydraulic modeling initiative for all Calcasieu

Parish watersheds. This investment will enable the Parish to apply sophisticated techniques in choosing optimal approaches to stormwater management, and it will provide benefits for the next generation and beyond.

Buildings and Facilities

- Construction of a new Office of Juvenile Justices complex will be completed this summer.
- The design and specifications for a new Calcasieu Parish Forensic Center are complete, and the Parish is currently in the process of bidding out the project for construction. The facility will include the Southwest Louisiana Crime Lab.
- The design and specifications for a new Animal Services facility are complete, and the Parish is currently in the process of bidding out the project for construction. This complex has been designed to incorporate best practices nationally in this field of service.
- A full replacement of the HVAC system at the Burton Coliseum is currently underway. The project will also include new digital signage at the roadway and a generator installed that can power the whole coliseum in the event of a sustained electrical outage.
- All of the new projects listed above will be administered by our Facility Management staff, which is also overseeing between \$60 million and \$80 million in building repairs needed due to damage from the two hurricanes in 2020.

Specialized Federal Funding Revenues

As a result of the Police Jury's completion and approval of a Long-Term Community Recovery Plan in August 2021, a significant level of federal funding has been allocated to the Parish for hurricane recovery. This includes approximately \$150 million in funding from the Hazard Mitigation Grant Program. This will be a multi-year effort that will include many uses such as home elevations and buyouts in repetitive flood areas, infrastructure hardening, the purchase and installation of generators for high-priority emergency response facilities, and safe house projects for public agencies. The State of Louisiana is also administering funding from the Community Development Block Grant – Disaster Recovery program, much of which will be invested in Calcasieu Parish. These monies can be used for residential hurricane repairs, new housing units, business recovery, offsets to local funding matches for disaster response costs, and other applications. Lastly, Calcasieu Parish is utilizing funding from the American Rescue Plan for improvements to utility infrastructure such as waterworks, stormwater systems, and sewerage.

Strategic Plan Priorities

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

1. Develop a framework and processes that lead to more efficient Parish operations, drive more effective and responsive services and programs, and maintain strong confidence in local government.
2. Create, 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 and implement projects and initiatives that leverage partnerships and funding sources at all levels.
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 that consider the specific needs of all areas of the parish.
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.

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

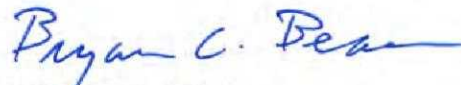
The Government Finance Officers Association (GFOA) of the United States and Canada awarded a Certificate of Achievement for Excellence in Financial Reporting to the Calcasieu Parish Police Jury for its Annual Comprehensive Financial Report for the fiscal year ended December 31, 2020. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

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

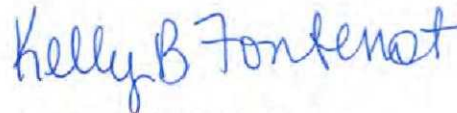
A Certificate of Achievement is valid for one year only. The Parish has received this award each year for the 30-year period ended December 31, 2020. We believe our current report conforms to the Certificate of Achievement Program requirements, and we are submitting it to the GFOA to determine its eligibility for a certificate.

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

Sincerely,

A handwritten signature in blue ink that reads "Bryan C. Beam". The signature is fluid and cursive, with a long horizontal stroke at the end.

BRYAN C. BEAM
Parish Administrator

A handwritten signature in blue ink that reads "Kelly B. Fontenot". The signature is cursive, with the first letters of each word being capitalized and prominent.

KELLY B. FONTENOT
Parish Treasurer

jdb



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Calcasieu Parish Police Jury
Louisiana**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2020

Christopher P. Morill

Executive Director/CEO





PEOPLE OF CALCASIEU PARISH

Population 207,749

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

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

ORGANIZATIONAL CHART

November, 2021



LIST OF PRINCIPAL OFFICIALS

Calcasieu Parish Police Jury
As of December 31, 2021

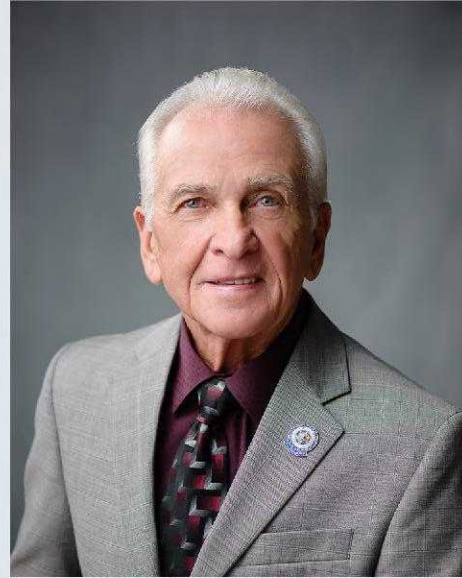
<u>Title</u>	<u>Name</u>
Police Jury President	Brian Abshire
Police Jury Vice President	Guy Brame
Police Juror	Ashton Richard
Police Juror	Mike Smith
Police Juror	Eddie Lewis, Jr.
Police Juror	Tony Guillory
Police Juror	Ron Hayes
Police Juror	Chris Landry
Police Juror	Anthony Bartie
Police Juror	Tony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





2020 - 2024

Calcasieu Parish Police Jury



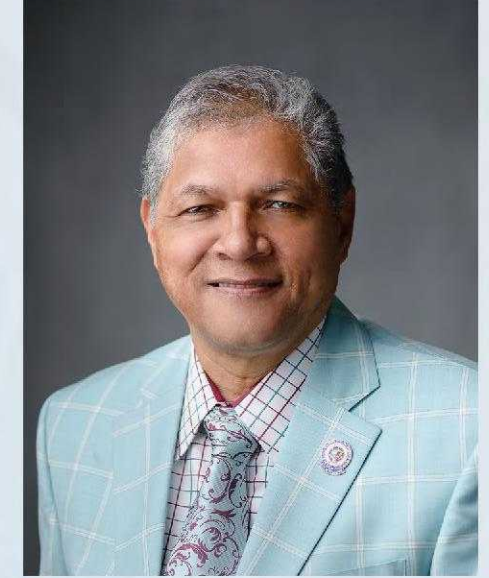
Ashton Richard
District 1



Mike Smith
District 2



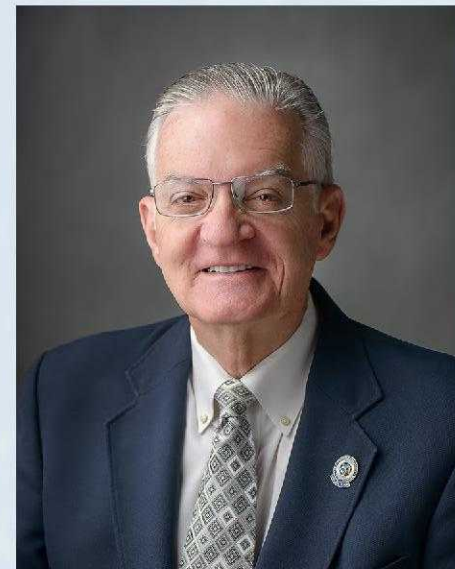
Eddie Lewis, Jr.
District 3



Tony Guillory
District 4



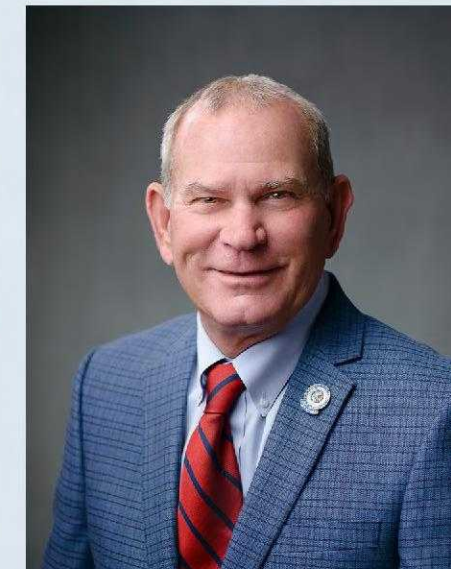
Brian Abshire
District 5



Ron Hayes
District 6



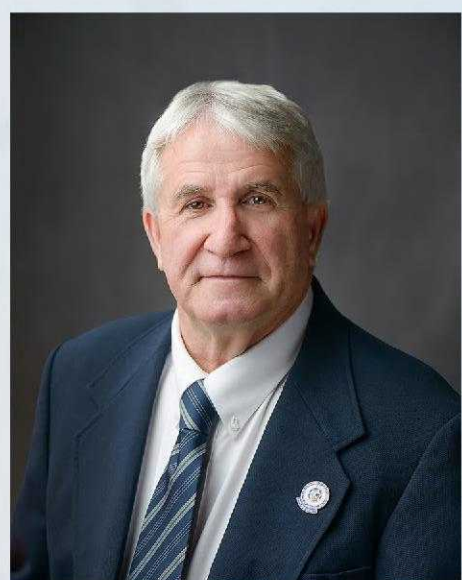
Chris Landry
District 7



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, 2021, 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, 2021, 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 52.02 percent, 57.66 percent and 59.94 percent, respectively, of the assets, the net position, and the revenues of the discretely presented component units, as of December 31, 2021 and the respective changes in financial position, and where applicable, cash flows thereof for the year then ended. Those statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for such discretely presented component units, is based solely on the reports of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, 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

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 other forms 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 27, 2022, 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.

Mr. Elroy Quirk & Bunch

Lake Charles, Louisiana
June 27, 2022

MANAGEMENT'S DISCUSSION AND ANALYSIS

As of and for the year ended December 31, 2021

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, 2021. 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.

In 2021, like 2020, the Parish has had another unprecedented year. Not only has the Parish continued to address the impacts of the COVID-19 outbreak along with the rest of the country, but while the Parish was in the process of recovering from two major hurricanes (Hurricane Laura and Hurricane Delta) that occurred in 2020, the Parish was impacted by more disasters in 2021. In February 2021, wintry precipitation and some of the lowest temperatures ever recorded in the region caused major power outages, building damages, and outages to water systems throughout the Parish. In May 2021, a flood event where more than twelve inches of rain impacted parts of the Parish caused major flooding and damages to numerous residential areas and Parish assets. These events have all had an effect on the financial position of the Parish and many of the component units in our financial reporting entity. Decreased revenue and increased expenses in 2020 were a direct result of these events. Revenues increased in 2021, partly due to revenues and accruals of revenue from the Federal Emergency Management Agency (FEMA) for the above referenced 2020 and 2021 disasters. In 2021, approximately \$114.8 million in FEMA revenue was received and an additional \$15.9 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.

FINANCIAL HIGHLIGHTS - PRIMARY GOVERNMENT

Financial highlights as of and for the year ended December 31, 2021 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 \$1.14 billion (net position). Unrestricted net position for governmental activities is approximately \$119.5 million, while unrestricted net position for business-type activities is approximately \$15.5 million.
- The primary government's total net position increased by \$114.7 million during 2021.
- As of the close of the current fiscal year, the Parish's governmental funds reported combined ending fund balances of \$471.8 million, an increase of \$67.7 million in comparison with the prior year. Approximately 8.7% of the fund balances, or \$41.0 million, is considered unassigned fund balance.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

Government-Wide Financial Statements

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

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

Both government-wide statements report three types of activities:

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

Fund Financial Statements

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

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

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

The focus of governmental fund financial statements has shifted from fund types to major funds. The Parish implemented Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, in 2011, which provided new definitions and requirements for the use of certain funds. As such, there were several previously presented nonmajor governmental funds that are now combined with the General Fund, the Public Works Operating Fund, or other nonmajor governmental funds because the activity in the aforementioned funds no longer met the definition of a special revenue or capital projects fund as required by GASB Statement No. 54. In 2021, the Parish accounted for its activities in forty-two (42) funds, five (5) of which are considered major funds. Of the forty-two (42) funds with 2021 activity, thirty-one (31) 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 five funds determined to be major funds. The remaining non-major governmental funds are presented in a single column on these statements. Combining statements for these non-major funds are presented on pages 138-149 of this report.

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

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

Proprietary funds apply the accrual basis of accounting utilized by private sector businesses. The internal service funds of the Parish are used to accumulate and allocate costs associated with the self-insurance programs internally among the various funds of the Parish. Because the internal service funds mainly benefit governmental rather than business-type functions, they are included in the governmental activities in the government-wide financial statements. Combining statements for the non-major individual enterprise and internal service funds can be found in the Combining and Individual Fund Statements and Schedules section following the basic financial statements (pages 168-171 and 174-177, respectively).

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

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 45-128 of this report.

Required Supplementary Information (RSI)

In addition to the basic financial statements and accompanying notes, this report also presents a section that includes a discussion of the "modified approach" for accounting for infrastructure that is not being depreciated as well as schedule of changes in total OPEB (other postemployment benefits) liability and related ratios and schedules of

employer's proportionate share of the net pension liability and contributions for retirement plans. This required supplementary information can be found on pages 129-133 of this report.

Other Information

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

Statistical Section

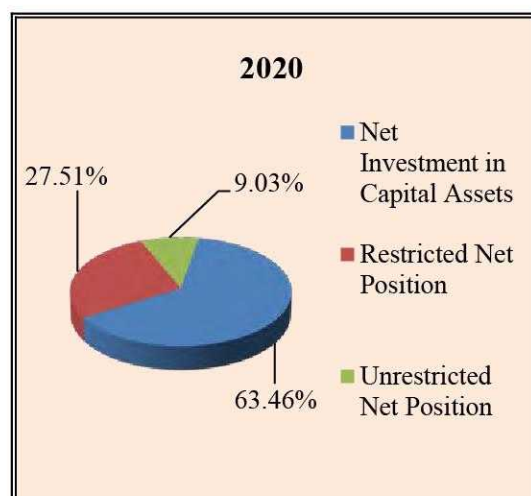
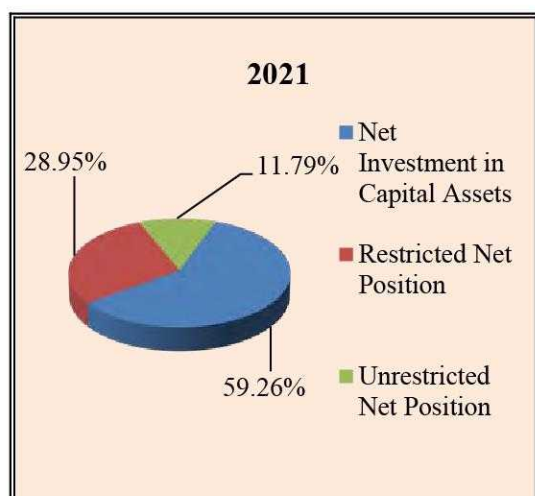
This section contains primarily trend data and nonfinancial information about the Parish's various activities.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The following table reflects the Condensed Comparative Statement of Net Position as of December 31, 2021 and 2020:

Calcasieu Parish Police Jury Condensed Comparative Statement of Net Position December 31, 2021 and 2020 (In Thousands)						
	<u>Governmental Activities</u>		<u>Business Activities</u>		<u>Totals</u>	
	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>
Assets:						
Current and Other Assets	\$ 660,827	\$ 606,216	\$ 15,499	\$ 12,956	\$ 676,326	\$ 619,172
Restricted Assets	9,510	-	1,542	1,529	11,052	1,529
Capital Assets	<u>682,464</u>	<u>656,837</u>	<u>18,864</u>	<u>16,237</u>	<u>701,328</u>	<u>673,074</u>
Total Assets	1,352,801	1,263,053	35,905	30,722	1,388,706	1,293,775
Deferred Outflows of Resources	20,984	20,206	-	-	20,984	20,206
Liabilities:						
Current Liabilities	93,071	123,725	1,417	1,377	94,488	125,102
Restricted Liabilities	-	-	355	345	355	345
Non-Current Liabilities	<u>76,449</u>	<u>78,719</u>	<u>5,618</u>	<u>3,236</u>	<u>82,067</u>	<u>81,955</u>
Total Liabilities	169,520	202,444	7,390	4,958	176,910	207,402
Deferred Inflows of Resources	87,901	76,364	-	-	87,901	76,364
Net Position:						
Net Investment in Capital Assets	665,849	641,167	12,561	12,585	678,410	653,752
Restricted	331,036	283,075	440	328	331,476	283,403
Unrestricted	<u>119,479</u>	<u>80,209</u>	<u>15,514</u>	<u>12,851</u>	<u>134,993</u>	<u>93,060</u>
Total Net Position	<u>\$1,116,364</u>	<u>\$1,004,451</u>	<u>\$ 28,515</u>	<u>\$ 25,764</u>	<u>\$1,144,879</u>	<u>\$1,030,215</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 2020 amounts reported above are inclusive of prior period adjustments made in 2021. A discussion of those changes is provided on pages 122-123 of the notes to the financial statements.



In 2021, approximately 59.26% 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 28.95% of the government's net position for 2021 is subject to external restrictions on how they may be used, such as sales or property taxes approved by the electorate for specific purposes. The remaining 11.79% of net position in 2021, 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, 2021 and 2020:

Calcasieu Parish Police Jury Condensed Comparative Statement of Activities For the Years Ended December 31, 2021 and 2020 (In Thousands)						
	<u>Governmental Activities</u>		<u>Business Activities</u>		<u>Totals</u>	
	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>
Revenues:						
Program Revenues:						
Charges for Services	\$ 23,276	\$ 51,377	\$ 2,688	\$ 2,226	\$ 25,964	\$ 53,603
Operating Grants	145,743	15,766	-	-	145,743	15,766
Capital Grants	5,080	14,214	560	-	5,640	14,214
General Revenues:						
Property Taxes	65,477	64,263	2,354	2,043	67,831	66,306
Sales Taxes	62,912	54,827	-	-	62,912	54,827
Gaming Revenues	12,145	9,014	-	-	12,145	9,014
Unrestricted Grants and Contributions	2,649	2,231	-	-	2,649	2,231
Other	<u>1,421</u>	<u>7,041</u>	<u>1</u>	<u>113</u>	<u>1,422</u>	<u>7,154</u>
Total Revenues	318,703	218,733	5,603	4,382	324,306	223,115
Expenses:						
General Government	(31,965)	(30,843)	-	-	(31,965)	(30,843)
Public Safety	(24,537)	(19,657)	-	-	(24,537)	(19,657)
Public Works	(95,611)	(164,772)	(3,185)	(2,711)	(98,796)	(167,483)
Sanitation	(8,048)	(7,652)	-	-	(8,048)	(7,652)
Health & Welfare	(20,282)	(17,244)	-	-	(20,282)	(17,244)
Culture and Recreation	(20,127)	(18,657)	-	-	(20,127)	(18,657)
Economic Development	(4,584)	(3,954)	-	-	(4,584)	(3,954)
Interest on Long-Term Debt	<u>(1,303)</u>	<u>(1,354)</u>	<u>-</u>	<u>-</u>	<u>(1,303)</u>	<u>(1,354)</u>
Total Expenses	<u>(206,457)</u>	<u>(264,133)</u>	<u>(3,185)</u>	<u>(2,711)</u>	<u>(209,642)</u>	<u>(266,844)</u>
Excess (Deficiency) of Revenues over Expenses	112,246	(45,400)	2,418	1,671	114,664	(43,729)
Transfers	<u>(333)</u>	<u>(126)</u>	<u>333</u>	<u>126</u>	<u>-</u>	<u>-</u>
Change in Net Position	111,913	(45,526)	2,751	1,797	114,664	(43,729)
Net Position, January 1	<u>1,004,451</u>	<u>1,049,977</u>	<u>25,764</u>	<u>23,967</u>	<u>1,030,215</u>	<u>1,073,944</u>
Net Position, December 31	<u>\$1,116,364</u>	<u>\$1,004,451</u>	<u>\$ 28,515</u>	<u>\$ 25,764</u>	<u>\$1,144,879</u>	<u>\$1,030,215</u>

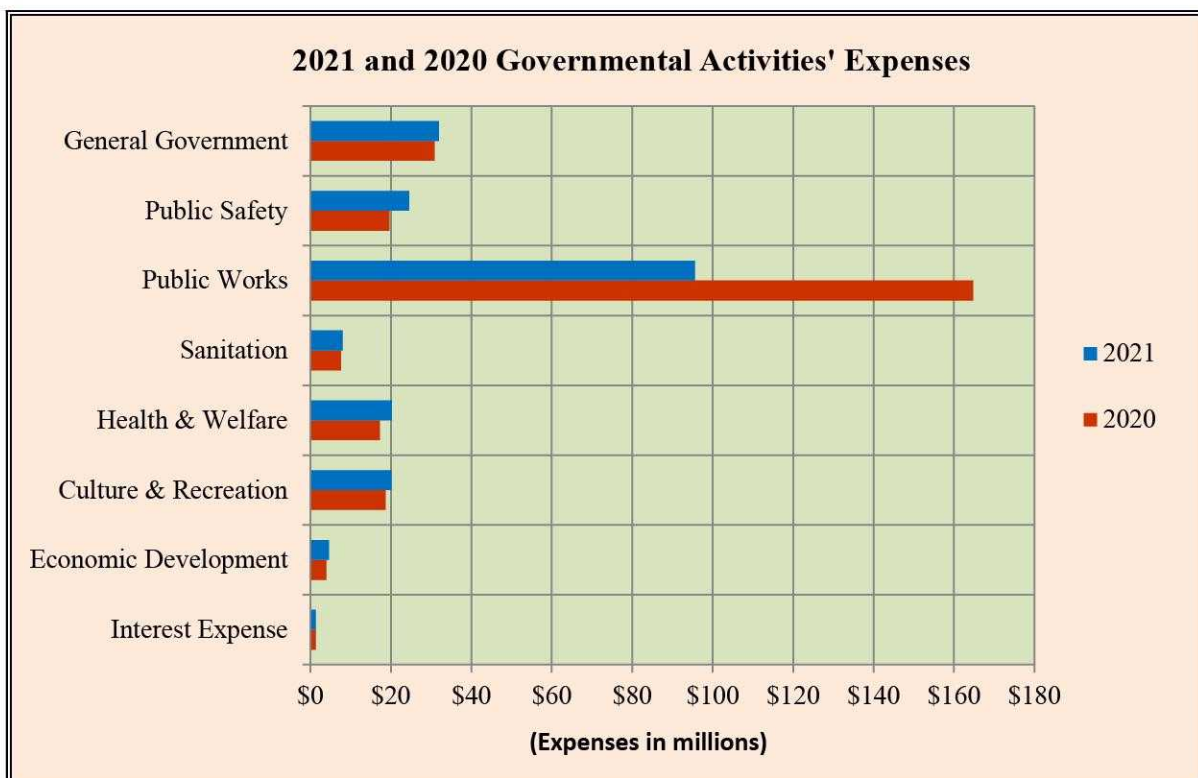
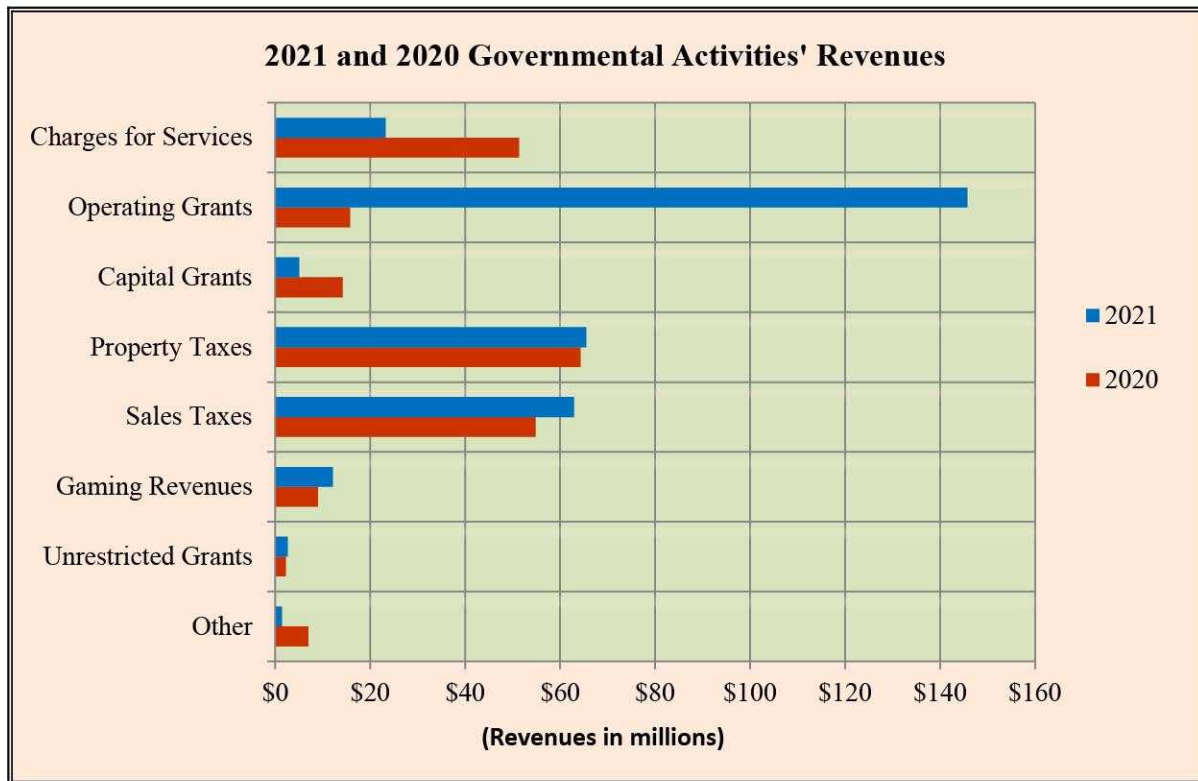
Governmental Activities - As reflected in the previous table, the change in net position increased by \$157.4 million from (\$45.5) million in 2020 to \$111.9 million in 2021. There were both positive and negative impacts which resulted in this increase. Below are some the more significant items:

- Charges for services decreased \$28.1 million as compared to 2020. The majority of this decrease relates to the 2020 amount of insurance proceeds realizable from the insurance carrier after the impairment of the related assets have been removed, as well as insurance proceeds for remediation, restoration, and emergency work.
- Operating grant revenues increased in 2021 by \$130 million as compared to 2020. \$131 million relates to FEMA revenues for the disasters included in this reporting. The Emergency Rental Assistance grant was awarded in 2021 resulting in a \$2.7 million increase. The CARES Act grant (\$3.9 million) was created by Congress as a response to the COVID-19 pandemic, and only impacted 2020.
- Capital grant revenues decreased by \$9.1 million as compared to 2020. This decrease related to non-recurring transfers in 2020 for privately constructed roads in the amount of \$6.4 million and \$2.4 million in donated assets.
- Property tax revenue increased by \$1.2 million as compared to 2020. The value of all categories of property increased which indicates growth in our area. The taxes collected in 2021 are derived from taxes levied in 2020 but collected in early 2021.
- Sales tax revenues increased by \$8.1 million as compared to 2020. This increase is attributable to businesses re-opening after closures during the COVID-19 pandemic and hurricane disaster periods. There were few areas unaffected by these disasters.
- Gaming revenue increased by \$3.1 million as compared to 2020. COVID-19 significantly affected the gaming industry. Beginning at the end of March of 2020, the gaming establishments were shut down completely for two months. When they reopened, it was at a limited operation. In addition, during Hurricane Laura, the Isle of Capri, one of the three riverboats in Calcasieu Parish sustained major damage to the extent that they decided to rebuild part of the casino. They are in the process of rebuilding and have remained closed during the construction period.
- Other revenues have decreased by \$5.6 million as compared to 2020 and is primarily due to a lower investment income attributable to the overall volatility with interest rates being experienced nationwide. The Parish earned an average investment rate of .393% in 2021 as opposed to .94% in 2020.
- Public Safety category of expenses increased by \$4.9 million as compared to 2020. This increase is attributed to increased 2021 expenditures for housing inmates who were evacuated after the 2020 hurricanes offset by decreased operating costs associated with the correctional facilities.
- Public Works category of expenses decreased by \$69.1 million as compared to 2020. \$46.7 million of debris removal expenses were included in this category for 2021 vs \$115.5 million in 2020.

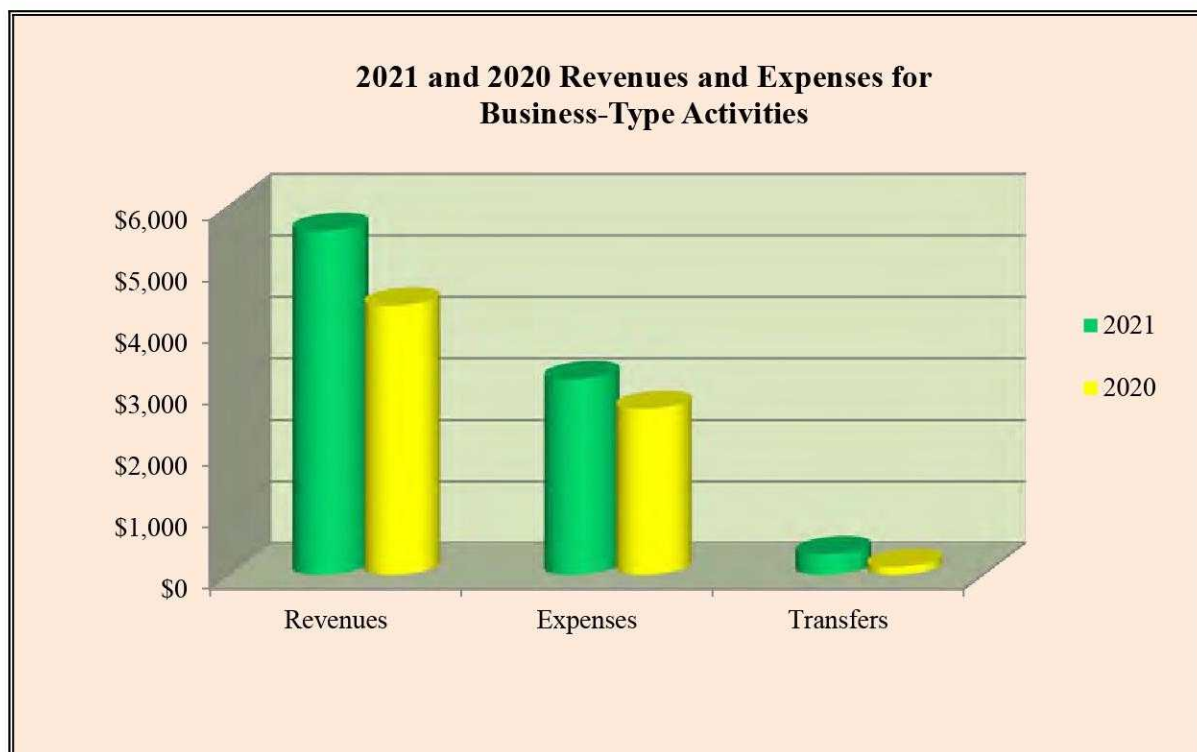
Business-Type Activities – As reflected in the previous table, the change in net position increased from \$1.8 million in 2020 to \$2.8 million in 2021. This is an increase of \$1 million for all of the enterprise funds and was attributable to the following 2021 specific increases of revenues and expenses including:

- Charges for services increased \$462 thousand, property taxes increased \$311 thousand, and investment earnings decreased \$116 thousand in 2021 as compared to 2020. In addition, Sewer District 8 of Ward 4 received funding through an executed agreement with Sasol in the amount of \$560 thousand for Sewer Development. Expenses increased \$474 thousand for all enterprise funds, but Sewer District 11 of Ward 3 experienced a significant increase in expenditures associated with sewer pump repairs.

The following two charts depict the governmental activities' revenues and expenses for 2021 and 2020:



The following chart depicts business-type activities' revenues and expenses for 2021 and 2020:



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, 2021, the Parish's governmental funds reported combined fund balances of \$471.8 million, an increase of \$67.7 million in comparison with the prior year. Approximately 8.7% (or \$41.0 million) of the \$471.8 million fund balance constitutes unassigned fund balance, which is available for spending at the Parish's discretion. The remainder of the fund balance is either nonspendable, restricted, or assigned to indicate that it is (1) not in spendable form (\$1.6 million), (2) restricted for particular purposes (\$321.9 million) or (3) assigned for particular purposes (\$107.3 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, 2021, unassigned fund balance of the General Fund was \$42.2 million compared to \$46.9 million in 2020. The assigned amount in the General Fund in 2021 was \$55.8 million compared to \$47.7 million in 2020. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to total General Fund expenditures. In previous years, liquidity has been good with the Parish having reserves that should at least cover one year's expenditures. However, as of December 31, 2021, this is no longer the case. In 2021, the Parish had total expenditures (plus transfers out) reported in the General Fund of \$43.2 million, and an unassigned fund balance in the General Fund of \$42.2 million, a difference of (\$1) million. The General Fund has been affected, to a large degree, by the negative impact on the economy in terms of gaming revenue, property tax revenue, an increase in expenditures, and short-falls in revenue collections as a result of the COVID-19 pandemic, the 2020 hurricanes, the 2021 Winter storm, and the 2021 May flood.

The Parish's General Fund reported a total fund balance of \$98.1 million at the end of 2021 compared to \$94.7 million at the end of 2020. The net change in fund balance for the current year reflects an increase of \$3.4 million in 2021 as compared to an increase of \$7.6 million in 2020. The majority of the \$4.2 million variance relates to increased 2021 expenditures for housing evacuated inmates, offset by decreased operating costs associated with the correctional facilities. The Parish has received reimbursements from FEMA for the majority of the prisoner evacuation costs.

The Public Works Fund, a major special revenue fund reported a fund balance of \$23.5 million at the end of 2021 compared to a deficit of \$39.3 million at the end of 2020. The net change in fund balance for the current year reflects an increase of \$62.8 million, while in 2020 the net change in fund balance was a decrease of \$84.1 million. The increase in fund balance is directly attributable to FEMA revenues for the disasters included in this reporting offset by 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 \$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 Road Capital Improvement Fund, a major capital projects fund, reported a total fund balance of \$231.3 million at the end of 2021 compared to \$221.9 million at the end of 2020. Fund balance increased by \$9.4 million in 2021 and increased by \$6.4 million in 2020. This increase is comprised primarily of a \$8.7 million increase in sales tax revenue and an increase in operating and capital transfers out of \$890 thousand.

The Disaster Recovery Capital Fund, a major special revenue fund, reported total fund balance of \$5 million at the end of 2021 compared to \$11.6 million at the end of 2020. This fund was established in 2020 to account for all the major repairs and remediation expenditures as a result of Hurricanes Laura and Delta as well as the insurance proceeds to cover such costs. This decrease relates to increased capital outlay expenditures and decreased insurance proceeds associated with these major repairs.

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 \$15.5 million at the end of 2021 compared to \$12.9 million at the end of 2020. The unrestricted revenues of Waterworks District No. 5 of Wards 3 and 8, Waterworks District No. 2 of Ward 4, Waterworks District No. 12 of Ward 3, and Sewer District No. 8 of Ward 4 exceeded the expenses of the Districts by \$515 thousand, \$550 thousand, \$1.3 million, and \$407 thousand respectively. These additions to net position will provide funding necessary for future maintenance and capital outlays as well as any future expansion of waterlines.

General Fund Budgetary Highlights

Total budgeted expenditures of \$23.9 million exceeded the actual expenditures of \$21.8 million by \$2.1 million. The reduction in actual expenditures over budgeted expenditures resulted primarily from the following activities:

- 70% of the total \$2.1 million variance, or \$1.5 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 remained there through 2021. The budget was amended to make provisions for this additional cost. While \$8 million was budgeted, only \$7.1 million was paid before year end. Budgeted jail maintenance costs of \$317 thousand was not paid before year end, and budgeted costs of feeding prisoners and utilities were under budget by \$164 thousand.
- 9% of the total \$2.1 million variance, or \$190 thousand, was attributed to the Facility Management Department. This variance primarily is from the following operating line items of the department's budget: (a) \$330 thousand was due to unfilled budgeted positions, (b) \$194 thousand came from the utilities budget line item, (c) \$91 thousand was due to fewer non-disaster related repairs and maintenance expenditures, and (d) \$243 thousand was attributed to lower capital expenditures. These positive variances were offset by increased disaster related expenditures of \$581 thousand, an increase in materials and supplies of \$61 thousand, and increased communications costs of \$33 thousand.
- 9% of the total \$2.1 million variance, or \$192 thousand, was attributed to the Office of Emergency Preparedness activity. This variance primarily is from the following operating line items of the department's budget: (a) \$152 thousand came from the communications budget line item, (b) \$66 thousand was attributed to lower capital expenditures, (c) \$44 thousand was due to donation expenditures budgeted but not made in 2021, (d) \$18 thousand was due to fewer materials and supplies, (e) \$13 thousand was due to less education and training expenditures, and \$10 thousand was due to software maintenance costs not paid before year end. These positive variances were offset by increased disaster related expenditures of \$93 thousand, an increase in employee salaries and fringes of \$21 thousand caused by various staffing changes during 2021.
- 5% of the total \$2.1 million variance, or \$104 thousand, was attributed to the Communications and Media Department. This variance primarily is from the following operating line items of the department's budget: (a) \$74 thousand was attributed to lower capital expenditures, (b) \$14 thousand was due to fewer materials and supplies, (c) \$8 thousand was due to an unfilled part-time employee position, (d) \$4 thousand was due to fewer repairs and maintenance expenditures, and (e) \$2 thousand was due to education and training expenditures budgeted but not spent.

Capital Asset and Debt Administration

Capital Assets: The Parish's investment in capital assets for its governmental activities as of December 31, 2021 totaled approximately \$682.5 million (net of accumulated depreciation) as compared to \$656.8 million (net of accumulated depreciation) as of December 31, 2020. This investment in capital assets includes land, buildings, improvements, machinery and equipment, roads, and bridges. Movable assets that have initial useful lives greater than two years and exceed the Parish's capitalization threshold are recorded as capital assets. See Notes 1(C) and 8 for a discussion of the Parish's capital asset policy.

To reflect the Parish's commitment to preserve and maintain infrastructure assets as it relates to roads, the Parish selected the "modified approach" for the accounting of those assets. Under this approach, the physical conditions of the roads are inspected annually and rated with a scale referenced as the "Asphalt Sufficiency Rating." In lieu of recording depreciation, the Parish is committed to incurring the maintenance expenditures necessary to preserve its paved roadway miles at a minimum Asphalt Sufficiency Rating of 4 on a scale of 1 through 10, with 10 as the highest level. The average ratings for 2019, 2020, and 2021 have met this Parish minimum level. As to actual expenditures, the 2021 expenditures increased due to projects being completed in 2021 that were postponed in 2020 because of the effects of the pandemic and Hurricanes Laura and Delta. See the Required Supplementary Information (pages 129-130) for a discussion of the "modified approach" for infrastructure assets.

The net increase in the Parish's total capital assets for governmental activities before depreciation for the current year was \$33 million. Major capital asset events during the current year included the following:

- Purchase of rights of way (\$196 thousand)
- Various road and bridge projects – construction in progress (\$17.6 million)
- Sheriff Office Administration Building and Correction Backflow Preventor (\$1.0 million)
- New Family and Juvenile Court (\$436 thousand)
- Juvenile Justice Complex – construction in progress (\$2.4 million)
- Correction Center door replacement project – construction in progress (\$402 thousand)
- Parish Government building – construction in progress (\$281 thousand)
- Disaster recovery projects (\$8.3 Million)

The Parish's investment in capital assets for its business-type activities as of December 31, 2021 totaled approximately \$18.9 million (net of accumulated depreciation) as compared to \$16.2 million (net of accumulated depreciation) as of December 31, 2020. This increase relates primarily to water treatment plant and other water district construction in progress offset by depreciation. At the end of 2021, the Parish had on-going capital projects with construction commitments totaling \$38.4 million. Additional information on the Parish's construction commitments can be found in Note 11 (B) which begins on page 88 of this report.

The following is a schedule of capital assets as of December 31, 2021 and 2020:

Calcasieu Parish Police Jury Capital Assets, Net of Depreciation December 31, 2021 and 2020 (In Thousands)						
	<u>Governmental Activities</u>		<u>Business Activities</u>		<u>Totals</u>	
	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>
Land	\$ 38,963	\$ 38,768	\$ 543	\$ 494	\$ 39,506	\$ 39,262
Buildings & Improvements	87,749	86,627	6	6	87,755	86,633
Non-Building Improvements	-	-	12,721	13,314	12,721	13,314
Roads and Infrastructure	426,485	425,475	-	-	426,485	425,475
Bridges	36,414	32,238	-	-	36,414	32,238
Machinery & Equipment	13,814	15,313	55	68	13,869	15,381
Construction in Progress	<u>79,039</u>	<u>58,417</u>	<u>5,539</u>	<u>2,355</u>	<u>84,578</u>	<u>60,772</u>
Total	<u>\$ 682,464</u>	<u>\$ 656,838</u>	<u>\$ 18,864</u>	<u>\$ 16,237</u>	<u>\$ 701,328</u>	<u>\$ 673,075</u>

Please note that the 2020 amounts reported above are inclusive of prior period adjustments made in 2021. A discussion of those changes is provided on pages 122-123 of the notes to the financial statements. Additional information on the Parish's capital assets can be found in Note 8 which begins on page 71 of this report.

Long-Term Debt: At the end of the current fiscal year, the Parish had \$35.3 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 2022. The Parish also had long-term debt of \$5.9 million for its business-type activities related to special assessment debt and revenue bonds for water services.

A recap of the secured outstanding debt is presented below.

Calcasieu Parish Police Jury Outstanding Debt December 31, 2021 and 2020 (In Thousands)						
	<u>Governmental Activities</u>		<u>Business Activities</u>		<u>Totals</u>	
	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>
Special Assessment Debt	\$ -	\$ -	\$ 50	\$ 75	\$ 50	\$ 75
Revenue Loan, Including Premium	35,295	36,793	-	-	35,295	36,793
Revenue Bonds	-	-	5,874	3,342	5,874	3,342
Total Outstanding Debt	<u>\$ 35,295</u>	<u>\$ 36,793</u>	<u>\$ 5,924</u>	<u>\$ 3,417</u>	<u>\$ 41,219</u>	<u>\$ 40,210</u>

Additional information on the Parish's long-term debt can be found in Note 10 which begins on page 78 of this report. Included in this referenced information is a discussion about the 2015 approval of a revenue loan not to exceed \$60 million through the Louisiana Local Government Environmental Facilities and Community Development Authority (LCDA). The Parish issued \$35 million of the \$60 million approved in December 2018. The second issue for the remaining \$25 million is anticipated to be issued in 2022. The proceeds will be used for several capital projects.

Economic Factors and Next Year's Budget

The following are currently known Calcasieu Parish economic factors being considered going into the 2022 fiscal year.

- At the end of 2021, the unemployment rate for the Parish was 3.5% compared to the State rate of 4.4% and the national average of 3.9%. In April 2022, the unemployment rates were 3.4% for the Parish, 4.1% for the State and 3.6% for the nation. These rates are at pre-pandemic and pre-disaster levels for the State and the nation, while the Parish unemployment rate of 3.4% remains only slightly higher than the April 2019 rate of 3%, indicating significant progress in the Parish's economic recovery.
- For the sales tax revenue budget estimates for 2022, the Parish projected a 17% increase over 2021 budget amounts. The actual 2022 collections for the first five months are 6% more than the collections for the first five months in 2021.
- For property tax revenue, the 2022 budget estimates projected a 41.9% parish-wide increase over 2021 budget amounts. In 2021 a reduction of 25% was budgeted in light of the potential damages to property as a result of the 2020 Hurricane Season. Actual collections through May 2022 as compared to 2021 collections are approximately 110%.
- As of the date of this report \$50.8 million has been received from FEMA for the expenditures relating to the 2020 and 2021 Calcasieu Parish disasters.

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, 2021

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
ASSETS				
Cash and cash equivalents	\$ 232,061,416	\$ 5,139,244	\$ 237,200,660	\$ 80,099,022
Investments	294,318,627	6,982,393	301,301,020	82,658,416
Receivables (net of allowance for uncollectibles)	114,294,566	2,951,728	117,246,294	108,037,006
Intergovernmental receivable	18,161,706	29,728	18,191,434	3,481,588
Internal balances	3,156	(3,156)	-	-
Due from primary government	-	-	-	1,793,961
Prepaid items	719,009	40,764	759,773	3,814,445
Inventory	1,268,642	358,206	1,626,848	2,923,363
Restricted assets:				
Cash and cash equivalents	-	240,419	240,419	7,291,561
Investments	-	474,688	474,688	14,744,663
Intergovernmental receivable	-	747,733	747,733	-
Receivables - net	-	79,574	79,574	-
Net pension assets	9,510,205	-	9,510,205	11,993,960
Capital assets:				
Non-depreciable	544,487,421	6,081,552	550,568,973	55,927,826
Depreciable, net	137,977,028	12,781,950	150,758,978	270,468,237
Total assets	<u>1,352,801,776</u>	<u>35,904,823</u>	<u>1,388,706,599</u>	<u>643,234,048</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred amount on debt refunding	-	-	-	32,766
Deferred outflows - OPEB	10,799,099	-	10,799,099	8,622,839
Pension related deferred outflows of resources	10,184,427	-	10,184,427	15,699,552
Total deferred outflows of resources	<u>20,983,526</u>	<u>-</u>	<u>20,983,526</u>	<u>24,355,157</u>
LIABILITIES				
Accounts payable and other accrued liabilities	54,770,067	1,096,361	55,866,428	16,830,755
Intergovernmental payable	2,465,382	14,767	2,480,149	13,599,084
Due to component units	1,793,961	-	1,793,961	-
Unearned revenue	30,225,621	-	30,225,621	481,676
Other liabilities	269,071	-	269,071	53,550
Liabilities payable from restricted assets	-	354,739	354,739	1,639,826
Noncurrent liabilities:				
Due within one year	3,546,887	306,015	3,852,902	7,331,622
Due in more than one year	76,449,064	5,617,594	82,066,658	98,228,545
Total liabilities	<u>169,520,053</u>	<u>7,389,476</u>	<u>176,909,529</u>	<u>138,165,058</u>
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for the next fiscal year	67,802,690	-	67,802,690	46,878,109
Deferred amount on debt refunding	-	-	-	439,130
Deferred inflows - OPEB	234,705	-	234,705	5,780,758
Pension related deferred inflows of resources	19,863,894	-	19,863,894	29,169,389
Total deferred inflows of resources	<u>87,901,289</u>	<u>-</u>	<u>87,901,289</u>	<u>82,267,386</u>
NET POSITION				
Net investment in capital assets	665,848,831	12,561,375	678,410,206	281,676,575
Restricted for:				
Net pension assets	9,510,205	-	9,510,205	11,993,960
Debt service	1,914,444	439,942	2,354,386	5,780,178
External legal constraints	152,019,753	-	152,019,753	-
Capital improvement projects	167,592,086	-	167,592,086	1,305,095
Unrestricted	119,478,641	15,514,030	134,992,671	146,400,953
Total net position	<u>\$ 1,116,363,960</u>	<u>\$ 28,515,347</u>	<u>\$ 1,144,879,307</u>	<u>\$ 447,156,761</u>

The accompanying notes are an integral part of this statement.

**CALCASIEU PARISH POLICE JURY
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2021**

<u>FUNCTIONS/PROGRAMS</u>	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
PRIMARY GOVERNMENT				
Governmental activities:				
General government	\$ 31,964,671	\$ 14,401,688	\$ 118,894,227	\$ -
Public safety	24,536,895	2,471,702	1,680,137	1,921,132
Public works	95,611,461	675,286	15,496,934	3,158,787
Sanitation	8,047,948	3,964	107,215	-
Health and welfare	20,281,901	144,319	9,500,386	-
Culture and recreation	20,127,080	1,417,211	63,824	-
Economic development	4,584,459	4,161,555	-	-
Interest on long-term debt	1,302,547	-	-	-
Total governmental activities	206,456,962	23,275,725	145,742,723	5,079,919
Business-type activities:				
Water	1,995,047	2,246,688	-	-
Sewer	1,189,835	441,342	-	560,000
Total business-type activities	3,184,882	2,688,030	-	560,000
Total primary government	\$ 209,641,844	\$ 25,963,755	\$ 145,742,723	\$ 5,639,919
COMPONENT UNITS				
West Calcasieu Cameron Hospital	\$ 87,321,862	\$ 73,876,477	\$ 1,535,275	\$ -
Sulphur Parks and Recreation	14,008,535	4,940,433	-	-
Gravity Drainage District No. 5 of Ward 4	3,216,937	43,890	-	12,772
Gravity Drainage District No. 4 of Ward 3	4,397,492	4,000	-	-
Airport Authority District No. 1	6,298,209	2,952,954	3,260,754	3,028,753
Calcasieu Parish Gaming Revenue District	23,686,014	-	23,686,014	-
Other component units	65,200,403	30,660,540	9,264,873	904,614
Total component units	\$ 204,129,452	\$ 112,478,294	\$ 37,746,916	\$ 3,946,139

General revenues:

Taxes:

Property

Sales

Franchise

Gaming revenues

Grants and contributions not restricted to specific programs

Investment earnings

Gain on sale of capital assets

Miscellaneous

Transfers

Total general revenues and transfers

Change in net position

Net position - beginning of year, as restated

Net position - end of year

The accompanying notes are an integral part of this statement.

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

Primary Government			
Governmental Activities	Business-type Activities	Total	Component Units
\$ 101,331,244		\$ 101,331,244	
(18,463,924)		(18,463,924)	
(76,280,454)		(76,280,454)	
(7,936,769)		(7,936,769)	
(10,637,196)		(10,637,196)	
(18,646,045)		(18,646,045)	
(422,904)		(422,904)	
<u>(1,302,547)</u>		<u>(1,302,547)</u>	
(32,358,595)		(32,358,595)	
-	251,641	251,641	
<u>-</u>	<u>(188,493)</u>	<u>(188,493)</u>	
-	63,148	63,148	
<u>\$ (32,358,595)</u>	<u>\$ 63,148</u>	<u>\$ (32,295,447)</u>	
			\$ (11,910,110)
			(9,068,102)
			(3,160,275)
			(4,393,492)
			2,944,252
			-
			<u>(24,370,376)</u>
			<u>\$ (49,958,103)</u>
65,477,460	2,354,339	67,831,799	69,981,155
62,912,234	-	62,912,234	1,292,593
630,730	-	630,730	-
12,144,942	-	12,144,942	-
2,649,252	-	2,649,252	1,019,452
(536,193)	(3,549)	(539,742)	209,962
381,491	4,773	386,264	69,666
944,687	-	944,687	3,996,414
<u>(332,986)</u>	<u>332,986</u>	<u>-</u>	<u>-</u>
144,271,617	2,688,549	146,960,166	76,569,242
111,913,022	2,751,697	114,664,719	26,611,139
<u>1,004,450,938</u>	<u>25,763,650</u>	<u>1,030,214,588</u>	<u>420,545,622</u>
<u>\$ 1,116,363,960</u>	<u>\$ 28,515,347</u>	<u>\$ 1,144,879,307</u>	<u>\$ 447,156,761</u>

**CALCASIEU PARISH POLICE JURY
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2021**

	General Fund	Public Works Operating Fund	American Rescue Plan Grant Fund
ASSETS			
Cash and cash equivalents	\$ 39,325,938	\$ 15,852,528	\$ 8,051,257
Investments	55,000,327	22,890,907	11,640,747
Receivable (net of allowances for uncollectibles):			-
Property taxes	16,245,737	-	-
Sales taxes	-	1,757,435	-
Franchise taxes	222,454	-	-
Interest receivable	64,458	24,601	13,081
Other receivables	5,698,769	4,536	-
Intergovernmental receivable	905,021	15,853	-
Due from other funds	493,473	8,394	-
Prepaid items	32,569	1,656	-
Inventory	-	930,178	-
Total assets	<u>117,988,746</u>	<u>41,486,088</u>	<u>19,705,085</u>
DEFERRED OUTFLOWS OF RESOURCES			
Unavailable insurance payments	-	-	-
Total assets and deferred outflows of resources	<u>\$ 117,988,746</u>	<u>\$ 41,486,088</u>	<u>\$ 19,705,085</u>
LIABILITIES			
Accounts payable	\$ 2,088,781	\$ 925,754	\$ -
Accrued liabilities	265,545	189,303	-
Intergovernmental payable	133	-	-
Due to other funds	355,724	10,266,220	-
Due to component units	9,713	-	-
Unearned revenue	5,274	-	19,757,529
Retainage payable	-	6,487,243	-
Other liabilities	172,493	-	-
Total liabilities	<u>2,897,663</u>	<u>17,868,520</u>	<u>19,757,529</u>
DEFERRED INFLOWS OF RESOURCES			
Property taxes levied for the next fiscal year	16,918,287	-	-
Unavailable revenue	71,458	73,251	-
Total deferred inflows of resources	<u>16,989,745</u>	<u>73,251</u>	<u>-</u>
FUND BALANCES			
Nonspendable:			
Prepaid items	32,569	1,656	-
Inventories	-	930,178	-
Restricted:			
Roads and infrastructure	-	-	-
Other restrictions	-	-	-
Public works operations	-	22,612,483	-
Assigned:			
Animal services	1,083,191	-	-
Training center operations	328,957	-	-
Future capital needs	38,159,843	-	-
Future debt service payments	2,000,000	-	-
Matching funds for capital grants	10,500,000	-	-
Cooperative endeavor agreements	3,796,653	-	-
Unassigned	42,200,125	-	(52,444)
Total fund balances	<u>98,101,338</u>	<u>23,544,317</u>	<u>(52,444)</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 117,988,746</u>	<u>\$ 41,486,088</u>	<u>\$ 19,705,085</u>

The accompanying notes are an integral part of this statement.

Road Capital Improvement Fund	Disaster Recovery Capital Fund	Nonmajor Governmental Funds	Total Governmental Funds
\$ 90,406,843	\$ 2,609,907	\$ 68,807,692	\$ 225,054,165
130,712,922	3,853,350	60,117,068	284,215,321
8,683,858	-	41,942,213	66,871,808
3,988,212	-	425,000	6,170,647
-	-	-	222,454
136,655	5,360	74,987	319,142
25,235	33,087,122	663,936	39,479,598
270,928	-	1,029,234	2,221,036
10,260,048	-	350,659	11,112,574
247,534	-	93,100	374,859
-	-	338,464	1,268,642
<u>244,732,235</u>	<u>39,555,739</u>	<u>173,842,353</u>	<u>637,310,246</u>
-	1,782,436	14,917	1,797,353
<u>\$ 244,732,235</u>	<u>\$ 41,338,175</u>	<u>\$ 173,857,270</u>	<u>\$ 639,107,599</u>
\$ 2,551,887	\$ 1,118,023	\$ 2,860,778	\$ 9,545,223
-	-	298,430	753,278
-	-	15,179	15,312
-	-	501,860	11,123,804
-	1,782,436	1,812	1,793,961
-	-	10,458,178	30,220,981
1,977,317	383,277	2,838,670	11,686,507
-	-	96,578	269,071
<u>4,529,204</u>	<u>3,283,736</u>	<u>17,071,485</u>	<u>65,408,137</u>
8,733,613	-	42,150,790	67,802,690
189,953	33,087,122	626,927	34,048,711
<u>8,923,566</u>	<u>33,087,122</u>	<u>42,777,717</u>	<u>101,851,401</u>
247,534	-	93,100	374,859
-	-	338,464	1,268,642
231,031,931	-	-	231,031,931
-	-	68,282,662	68,282,662
-	-	-	22,612,483
-	-	-	1,083,191
-	-	-	328,957
-	4,967,317	46,453,587	89,580,747
-	-	-	2,000,000
-	-	-	10,500,000
-	-	-	3,796,653
-	-	(1,159,745)	40,987,936
<u>231,279,465</u>	<u>4,967,317</u>	<u>114,008,068</u>	<u>471,848,061</u>
<u>\$ 244,732,235</u>	<u>\$ 41,338,175</u>	<u>\$ 173,857,270</u>	<u>\$ 639,107,599</u>



**CALCASIEU PARISH POLICE JURY
RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2021**

Fund balances - total governmental funds	\$	471,848,061
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Total net position reported for governmental activities in the
statement of net position is different because:

Capital assets used in governmental activities are not financial
resources and, therefore, are not reported in governmental funds.

Governmental capital assets	791,897,761	
Less accumulated depreciation	<u>(109,742,122)</u>	682,155,639

Some revenues were collected more than sixty days after year end and therefore, are not available soon enough to pay for current-period expenditures.	17,140,391
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Net pension assets are not reported in the governmental funds	9,394,990
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Some liabilities are not due and payable in the current period and,
therefore, are not reported in the governmental funds. These
liabilities consist of the following:

Loan payable	(31,565,000)	
Loan premium	(3,729,584)	
Accrued interest payable	(131,521)	
Compensated absences	(2,085,086)	
Sick leave	(635,030)	
Net pension liability	(152,524)	
OPEB payable	<u>(40,188,289)</u>	(78,487,034)

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.	(33,076,210)
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Internal service funds are used by management to charge the cost of its self insured insurance programs to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.	14,160,445
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Deferred outflows and inflows of resources are not available to pay current period expenditures and therefore are not not reported in the fund level statements.	<u>33,227,678</u>
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Total net position of governmental activities	\$	<u><u>1,116,363,960</u></u>
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The accompanying notes are an integral part of this statement.

CALCASIEU PARISH POLICE JURY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	General Fund	Public Works Operating Fund	American Rescue Plan Grant Fund
REVENUES			
Taxes:			
Property	\$ 16,059,705	\$ -	\$ -
Sales	-	17,870,826	-
Other taxes	757,125	-	-
Licenses and permits	3,133,218	32,246	-
Intergovernmental revenues	3,312,977	115,042,041	-
Charges for services	6,893,372	939,351	-
Fines and forfeitures	122,027	-	-
Investment earnings	(33,516)	(54,096)	(52,386)
Gaming revenue	12,144,942	-	-
Sale of assets	125,741	34,529	-
Donations	4,087	-	-
Miscellaneous revenues	66,537	1,629	-
Total revenues	<u>42,586,215</u>	<u>133,866,526</u>	<u>(52,386)</u>
EXPENDITURES			
Current:			
General government	17,619,045	-	-
Public safety	13,749,988	-	-
Public works	-	74,187,304	58
Sanitation	-	-	-
Health and welfare	1,069,301	-	-
Culture and recreation	1,813,642	-	-
Economic development	3,507,027	-	-
Capital outlay	785,866	336,701	-
Intergovernmental	1,359,325	500,000	-
Debt service:			
Principal retirement	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	<u>39,904,194</u>	<u>75,024,005</u>	<u>58</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,682,021</u>	<u>58,842,521</u>	<u>(52,444)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	3,741,809	5,511,125	-
Transfers out	(3,381,766)	(1,520,000)	-
Insurance proceeds	375,394	15,014	-
Total other financing sources and uses	<u>735,437</u>	<u>4,006,139</u>	<u>-</u>
Net change in fund balances	3,417,458	62,848,660	(52,444)
Fund balances at beginning of year, as restated	94,683,880	(39,304,343)	-
Fund balances at end of year	<u>\$ 98,101,338</u>	<u>\$ 23,544,317</u>	<u>\$ (52,444)</u>

The accompanying notes are an integral part of this statement.

Road Capital Improvement Fund	Disaster Recovery Capital Fund	Nonmajor Governmental Funds	Total Governmental Funds
\$ 8,486,319	\$ -	\$ 40,931,436	\$ 65,477,460
39,568,013	-	5,100,000	62,538,839
-	-	-	757,125
-	-	-	3,165,464
2,411,566	-	16,028,419	136,795,003
-	-	1,210,665	9,043,388
-	-	23,959	145,986
(367,221)	7,131	(27,389)	(527,477)
-	-	-	12,144,942
-	-	221,222	381,492
-	-	189,167	193,254
56,235	-	352,952	477,353
<u>50,154,912</u>	<u>7,131</u>	<u>64,030,431</u>	<u>290,592,829</u>
-	4,189,120	54,593	21,862,758
-	7,054,714	9,669,262	30,473,964
1,582,666	173,579	1,510,836	77,454,443
-	-	7,609,736	7,609,736
-	402,931	17,967,444	19,439,676
-	1,941,073	13,960,334	17,715,049
-	-	-	3,507,027
29,111,669	-	13,301,596	43,535,832
403,269	4,473,995	3,399,146	10,135,735
-	-	1,165,000	1,165,000
-	-	1,641,000	1,641,000
<u>31,097,604</u>	<u>18,235,412</u>	<u>70,278,947</u>	<u>234,540,220</u>
<u>19,057,308</u>	<u>(18,228,281)</u>	<u>(6,248,516)</u>	<u>56,052,609</u>
-	-	11,899,818	21,152,752
(9,636,125)	-	(6,947,847)	(21,485,738)
<u>1,269</u>	<u>11,603,699</u>	<u>2,407</u>	<u>11,997,783</u>
<u>(9,634,856)</u>	<u>11,603,699</u>	<u>4,954,378</u>	<u>11,664,797</u>
9,422,452	(6,624,582)	(1,294,138)	67,717,406
<u>221,857,013</u>	<u>11,591,899</u>	<u>115,302,206</u>	<u>404,130,655</u>
<u>\$ 231,279,465</u>	<u>\$ 4,967,317</u>	<u>\$ 114,008,068</u>	<u>\$ 471,848,061</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, 2021

Net change in fund balances - total governmental funds \$ 67,717,406

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	33,912,636	
Depreciation expense	<u>(8,276,512)</u>	25,636,124

The net effect of various miscellaneous transactions involving capital assets such as sales, trade-ins, and donations, is to decrease net position. 8,488

Because some revenues will not be collected for several months after year-end, they are not considered "available" revenues in the governmental funds. 16,574,012

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. 1,498,599

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	6,399,831	
Accrued interest payable	4,854	
Compensated absences	355,761	
Other liabilities	(75,537)	
Pension liabilities	9,777,088	
Other post employment benefits	<u>357,586</u>	16,819,583

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. (906,229)

Deferred outflows and inflows of resources are not available to pay current period expenditures and therefore are not reported in the fund level statements. (15,434,961)

Change in net position of governmental activities \$ 111,913,022

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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
Ad valorem	\$ 11,730,000	\$ 15,775,000	\$ 16,175,332	\$ 400,332
Other taxes, penalties and interest	675,000	675,000	702,545	27,545
Intergovernmental revenues	4,596,000	1,946,000	2,045,291	99,291
Charges for services	369,500	369,500	387,379	17,879
Gaming	750,000	1,000,000	1,467,463	467,463
Fines and court costs	106,000	106,000	109,499	3,499
Investment income	165,000	165,000	98,728	(66,272)
Sale of assets	-	-	55,068	55,068
Miscellaneous revenues	1,500	1,500	384,680	383,180
Total revenues	<u>18,393,000</u>	<u>20,038,000</u>	<u>21,425,985</u>	<u>1,387,985</u>
EXPENDITURES				
Current:				
General government				
Legislative	614,686	614,686	615,328	(642)
Registrar of Voters	215,888	215,888	144,345	71,543
Facility Management	7,173,756	7,173,756	6,984,042	189,714
Communications and Media	657,550	657,550	553,102	104,448
Public safety:				
Emergency Preparedness	1,640,265	1,467,117	1,275,072	192,045
Correctional	5,224,236	11,042,204	9,558,918	1,483,286
Nondepartmental:				
Intergovernmental grants	2,097,969	2,097,969	2,019,472	78,497
Miscellaneous	628,676	628,676	644,620	(15,944)
Total expenditures	<u>18,253,026</u>	<u>23,897,846</u>	<u>21,794,899</u>	<u>2,102,947</u>
Excess (deficiency) of revenues over expenditures	<u>139,974</u>	<u>(3,859,846)</u>	<u>(368,914)</u>	<u>3,490,932</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	300,000	300,000	300,000	-
Transfers out	<u>(2,158,000)</u>	<u>(2,158,000)</u>	<u>(2,166,190)</u>	<u>(8,190)</u>
Total other financing sources (uses)	<u>(1,858,000)</u>	<u>(1,858,000)</u>	<u>(1,866,190)</u>	<u>(8,190)</u>
Net change in fund balances	(1,718,026)	(5,717,846)	(2,235,104)	3,482,742
Fund balances beginning of year	<u>22,968,608</u>	<u>22,968,608</u>	<u>25,856,069</u>	<u>2,887,461</u>
Fund balances end of year	<u>\$ 21,250,582</u>	<u>\$ 17,250,762</u>	<u>\$ 23,620,965</u>	<u>\$ 6,370,203</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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
Sales	\$ 14,400,000	\$ 14,400,000	\$ 17,966,752	\$ 3,566,752
Intergovernmental revenues	500,000	-	-	-
Investment income	234,200	230,700	127,088	(103,612)
Charges for services	-	-	8,203	8,203
Sale of assets	-	-	18,429	18,429
Miscellaneous revenues	-	-	1,630	1,630
Total revenues	<u>15,134,200</u>	<u>14,630,700</u>	<u>18,122,102</u>	<u>3,491,402</u>
EXPENDITURES				
Current:				
Public works:				
Division of Engineering/Public Works	20,754,690	20,754,690	17,686,477	3,068,213
Nondepartmental:				
Enterprise Zone Rebate	<u>500,025</u>	<u>496,525</u>	<u>12</u>	<u>496,513</u>
Total expenditures	<u>21,254,715</u>	<u>21,251,215</u>	<u>17,686,489</u>	<u>3,564,726</u>
Excess (deficiency) of revenues over expenditures	<u>(6,120,515)</u>	<u>(6,620,515)</u>	<u>435,613</u>	<u>7,056,128</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	6,099,384	6,099,384	5,011,115	(1,088,269)
Transfers out	<u>(4,096,000)</u>	<u>(3,596,000)</u>	<u>(1,360,000)</u>	<u>2,236,000</u>
Total other financing sources (uses)	<u>2,003,384</u>	<u>2,503,384</u>	<u>3,651,115</u>	<u>1,147,731</u>
Net change in fund balances	(4,117,131)	(4,117,131)	4,086,728	8,203,859
Fund balances beginning of year	<u>35,582,954</u>	<u>35,582,954</u>	<u>33,562,751</u>	<u>(2,020,203)</u>
Fund balances end of year	<u>\$ 31,465,823</u>	<u>\$ 31,465,823</u>	<u>\$ 37,649,479</u>	<u>\$ 6,183,656</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, 2021**

	Budgeted Amounts			Variance with Final Budget- Positive (Negative)
	Original	Final	Actual	
REVENUES				
Intergovernmental revenues	\$ -	\$ 19,757,529	\$ 19,757,529	\$ -
Investment income	-	41,000	46,784	5,784
Total revenues	-	19,798,529	19,804,313	5,784
EXPENDITURES				
Current:				
Public works	-	1,000	58	942
Total expenditures	-	1,000	58	942
Net change in fund balances	-	19,797,529	19,804,255	6,726
Fund balances beginning of year	-	-	-	-
Fund balances end of year	\$ -	\$ 19,797,529	\$ 19,804,255	\$ 6,726

The accompanying notes are an integral part of this statement.

CALCASIEU PARISH POLICE JURY
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2021

	Business-type Activities Nonmajor Enterprise Funds	Governmental Activities Internal Service Funds
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 5,139,244	\$ 7,007,251
Investments	6,982,393	10,103,306
Accounts receivable - net	310,890	45,711
Taxes receivable - net	2,257,404	-
Interest receivable	36,950	11,846
Intergovernmental receivable	29,728	-
Other receivable	346,484	20,374
Due from other funds	6,331	17,145
Prepaid items	40,764	344,150
Inventory	358,206	-
Restricted assets:		
Cash and cash equivalents	240,419	-
Investments	474,688	-
Intergovernmental receivable	747,733	-
Special assessment receivable - net	79,574	-
Total current assets	<u>17,050,808</u>	<u>17,549,783</u>
Noncurrent assets:		
Net pension assets	-	115,215
Capital assets:		
Land and improvements	542,502	-
Buildings	9,648	40,881
Improvements other than buildings	23,895,129	375,275
Construction in progress	5,539,050	-
Equipment	459,325	92,321
Total capital assets	30,445,654	508,477
Accumulated depreciation	<u>(11,582,152)</u>	<u>(199,667)</u>
Net capital assets	<u>18,863,502</u>	<u>308,810</u>
Total noncurrent assets	<u>18,863,502</u>	<u>424,025</u>
Total assets	<u>35,914,310</u>	<u>17,973,808</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows - OPEB	-	25,715
Pension related deferred outflows of resources	-	122,848
Total deferred outflows of resources	<u>-</u>	<u>148,563</u>

The accompanying notes are an integral part of this statement.

	Business-type Activities Nonmajor Enterprise Funds	Governmental Activities Internal Service Funds
LIABILITIES		
Current liabilities:		
Accounts payable	\$ 864,166	\$ 227,140
Accrued liabilities	-	9,393
Due to other funds	9,488	2,758
Intergovernmental payable	14,767	1,837,601
Retainage payable	232,194	-
Unearned revenue	-	4,640
Claims payable	-	733,497
Liabilities payable from restricted assets:		
Accrued interest payable	12,794	-
Refundable customer deposits	341,945	-
Bonds payable	306,015	-
Total current liabilities	<u>1,781,369</u>	<u>2,815,029</u>
Noncurrent long-term liabilities:		
Claims payable	-	739,794
Bonds payable	5,617,594	-
Compensated absences	-	23,869
Other liabilities	-	12,564
OPEB payable	-	130,714
Total noncurrent liabilities	<u>5,617,594</u>	<u>906,941</u>
Total liabilities	<u>7,398,963</u>	<u>3,721,970</u>
DEFERRED INFLOWS OF RESOURCES		
OPEB related deferred inflows of resources	-	1,284
Pension related deferred inflows of resources	-	238,672
Total deferred inflows of resources	<u>-</u>	<u>239,956</u>
NET POSITION		
Net investment in capital assets	12,561,375	308,810
Restricted for:		
Debt Service	439,942	-
Unrestricted	15,514,030	13,851,635
Total net position	<u>\$ 28,515,347</u>	<u>\$ 14,160,445</u>



CALCASIEU PARISH POLICE JURY
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN
NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Business-type Activities	Governmental Activities
	Nonmajor Enterprise Funds	Internal Service Funds
OPERATING REVENUES		
Charges for services	\$ 2,259,590	\$ 21,092,682
Other operating income	10,185	-
Total operating revenues	<u>2,269,775</u>	<u>21,092,682</u>
OPERATING EXPENSES		
Personal services	-	414,845
Employee benefits	-	144,313
Supplies	344,660	124,071
Contractual services	2,125,783	2,512,805
Depreciation	606,544	17,748
Insurance premiums	-	4,970,109
Claims	-	13,806,303
Total operating expenses	<u>3,076,987</u>	<u>21,990,194</u>
Operating income (loss)	<u>(807,212)</u>	<u>(897,512)</u>
NONOPERATING REVENUES (EXPENSES)		
Property taxes	2,354,339	-
Investment earnings	(3,549)	(8,717)
Gain on sale of capital assets	4,773	-
Insurance proceeds	418,255	-
Interest expense	(107,895)	-
Capital grant	560,000	-
Total nonoperating revenues (expenses)	<u>3,225,923</u>	<u>(8,717)</u>
Income (loss) before transfers	<u>2,418,711</u>	<u>(906,229)</u>
TRANSFERS		
Transfers in	332,986	-
Total transfers	<u>332,986</u>	<u>-</u>
Change in net position	2,751,697	(906,229)
Net position - beginning	<u>25,763,650</u>	<u>15,066,674</u>
Net position - ending	<u>\$ 28,515,347</u>	<u>\$ 14,160,445</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, 2021

	Business-type Activities Nonmajor Enterprise Funds	Governmental Activities Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers/insured	\$ 2,331,862	\$ 4,412,026
Other operating receipts	109,378	-
Receipts from interfund users	-	16,640,101
Payments for claims	-	(14,087,471)
Payments to employees for services and benefits	-	(549,644)
Payments to suppliers for goods and services	(1,807,603)	(7,673,098)
Payments to interfund provider of services	(867,169)	-
Net cash provided by (used for) operating activities	(233,532)	(1,258,086)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Receipts from general property taxes	1,973,205	-
Transfers in from other funds for non capital related activity	332,986	-
Receipts from noncapital grants or subsidies	-	1,602,421
Noncapital cash payments on behalf of local government	-	(2,107,845)
Net cash provided by (used for) noncapital financing activities	2,306,191	(505,424)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Receipt of capital related interfund activity	560,000	-
Insurance proceeds or sale of assets	76,544	-
Acquisition and construction of capital assets	(3,259,019)	-
Bond proceeds	2,858,406	-
Principal and interest received on special assessment levy	27,698	-
Principal paid on debt	(244,015)	-
Interest and fiscal charges paid on debt	(105,701)	-
Net cash provided by (used for) capital and related financing activities	(86,087)	-
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of investments	(7,904,558)	(13,170,387)
Proceeds from sales and maturities of investments	3,599,912	8,565,062
Interest received on investments	41,456	59,529
Net cash provided by (used for) investing activities	(4,263,190)	(4,545,796)
Net increase (decrease) in cash and cash equivalents	(2,276,618)	(6,309,306)
Cash and cash equivalents at beginning of year	7,656,281	13,316,557
Cash and cash equivalents at end of year	\$ 5,379,663	\$ 7,007,251
Classified as:		
Current assets	\$ 5,139,244	\$ 7,007,251
Restricted assets	240,419	-
Totals	\$ 5,379,663	\$ 7,007,251

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)	\$ (807,212)	\$ (897,512)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:		
Depreciation	606,544	17,748
Changes in assets and liabilities:		
Decrease (increase) in accounts receivable	142,798	(41,491)
Decrease (increase) in due from other governments	(19,801)	-
Decrease (increase) in due from other funds	(5,994)	10,447
Decrease (increase) in prepaid items	(3,374)	(133,486)
Decrease (increase) in other receivable	24,410	(19,141)
Decrease (increase) in inventory	(118,171)	-
Decrease (increase) in net pension asset	-	(115,215)
Decrease (increase) in OPEB related deferred outflows	-	4,241
Decrease (increase) in pension related deferred outflows	-	(23,957)
Increase (decrease) in accounts payable	(38,023)	93,358
Increase (decrease) in accrued liabilities	-	2,069
Increase (decrease) in due to other funds	(80,360)	50
Increase (decrease) in due to other governments	(19,335)	-
Increase (decrease) in unearned revenue	-	(4,868)
Increase (decrease) in other liabilities	-	(6,817)
Increase (decrease) in refundable customer deposits	10,048	-
Increase (decrease) in retainage payable (operating expense)	(1,113)	-
Increase (decrease) in claims payable	-	(251,153)
Increase (decrease) in compensated absences payable and on-behalf payments	76,051	-
Increase (decrease) in OPEB payable	-	4,176
Increase (decrease) in OPEB related deferred inflows	-	1,284
Increase (decrease) in pension related deferred inflows	-	105,059
Increase (decrease) in net pension liability	-	(2,878)
Total adjustments	<u>573,680</u>	<u>(360,574)</u>
 Net cash provided by (used for) operating activities	 <u>\$ (233,532)</u>	 <u>\$ (1,258,086)</u>
Non cash investing, capital, and financing activities		
Net decrease in fair value of investments	<u>\$ (63,528)</u>	<u>\$ (76,829)</u>

**CALCASIEU PARISH POLICE JURY
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2021**

	<u>Custodial Funds</u>
ASSETS	
Due from other entities	\$ 4,009,923
LIABILITIES	
Due to other governments	\$ 4,009,923

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, 2021

	Custodial Funds
ADDITIONS	
Fire insurance rebate collections for other governments	\$ 802,478
Gaming collections for other entities	<u>6,293,163</u>
Total additions	7,095,641
DEDUCTIONS	
Payments of fire rebates to other governments	802,478
Gaming distributions to other entities	<u>6,293,163</u>
Total deductions	7,095,641
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, 2021

	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	\$ 3,066,747	\$ 11,092,862	\$ 7,135,608	\$ 8,512,228
Investments	-	828,906	10,375,151	12,268,288
Receivables (net of allowance for uncollectibles)				
Taxes	9,988,577	8,261,598	5,624,610	5,362,615
Accounts	9,411,068	-	-	-
Other	2,326,624	2,101,207	4,703	-
Accrued interest receivable	3,436	-	12,227	14,327
Intergovernmental receivable	-	52,245	-	-
Due from primary government	-	-	-	-
Prepaid items and other assets	2,877,181	-	25,946	12,228
Inventory	2,535,731	21,999	-	-
Restricted assets:				
Cash and cash equivalents	-	-	52,000	-
Investments	14,289,619	-	-	-
Net pension asset	7,639,445	496,162	369,113	244,535
Capital assets:				
Non-depreciable	3,912,653	23,649,455	4,035,392	1,881,215
Depreciable, net	29,891,383	29,507,879	12,276,648	14,148,319
Total assets	<u>85,942,464</u>	<u>76,012,313</u>	<u>39,911,398</u>	<u>42,443,755</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred amount on debt refunding	-	-	-	-
Deferred outflows - OPEB	5,728,851	668,993	99,811	7,321
Pension related deferred outflows of resources	8,484,848	531,802	393,563	260,733
Total deferred outflows of resources	<u>14,213,699</u>	<u>1,200,795</u>	<u>493,374</u>	<u>268,054</u>
LIABILITIES				
Accounts payable and accruals	11,158,854	765,391	398,201	219,262
Intergovernmental payable	-	-	-	-
Unearned revenue	73,370	-	-	-
Other liabilities	-	-	52,000	-
Liabilities from restricted assets				
Accrued interest payable	-	-	-	176
Refundable customer deposits	-	-	-	-
Current portion of long-term liabilities:				
Compensated absences	1,582,484	-	17,050	27,024
Capital lease obligations	182,077	-	-	19,378
Contracts and notes payable	-	-	-	-
Bonds payable	-	-	-	-
Noncurrent portion of long-term liabilities:				
Capital lease obligations	190,651	-	-	87,658
Bonds payable	-	-	-	-
OPEB, pension and sick leave liability	29,364,178	1,905,749	151,917	238,564
Total liabilities	<u>42,551,614</u>	<u>2,671,140</u>	<u>619,168</u>	<u>592,062</u>
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for the next fiscal year	-	-	5,646,148	5,401,119
Deferred amount on debt refunding	-	-	-	-
OPEB related deferred inflows of resources	3,706,816	-	1,451	227,662
Pension related deferred inflows of resources	16,796,250	1,049,078	764,627	506,562
Total deferred inflows of resources	<u>20,503,066</u>	<u>1,049,078</u>	<u>6,412,226</u>	<u>6,135,343</u>
NET POSITION				
Net investment in capital assets	33,431,308	53,157,334	15,957,393	16,015,102
Restricted for:				
Capital improvement projects	-	-	-	-
Net pension assets	7,639,445	496,162	369,113	244,535
Debt service	-	-	-	-
Unrestricted	(3,969,270)	19,839,394	17,046,872	19,724,767
Total net position	<u>\$ 37,101,483</u>	<u>\$ 73,492,890</u>	<u>\$ 33,373,378</u>	<u>\$ 35,984,404</u>

The accompanying notes are an integral part of this statement.

Airport Authority District No. 1	Calcasieu Parish Gaming Revenue District	Nonmajor Component Units	Total Component Units
\$ 4,169,563	\$ 1,843	\$ 46,120,171	\$ 80,099,022
-	2,665	59,183,406	82,658,416
955,350	-	39,423,821	69,616,571
253,745	-	1,087,913	10,752,726
-	12,482,110	10,672,078	27,586,722
-	3	50,994	80,987
1,893,556	-	1,535,787	3,481,588
1,782,436	-	11,525	1,793,961
48,029	-	851,061	3,814,445
-	-	365,633	2,923,363
1,300,648	-	5,938,913	7,291,561
-	-	455,044	14,744,663
225,587	-	3,019,118	11,993,960
7,449,899	-	14,999,212	55,927,826
48,284,616	-	136,359,392	270,468,237
<u>66,363,429</u>	<u>12,486,621</u>	<u>320,074,068</u>	<u>643,234,048</u>
-	-	32,766	32,766
-	-	2,117,863	8,622,839
<u>243,959</u>	<u>-</u>	<u>5,784,647</u>	<u>15,699,552</u>
<u>243,959</u>	<u>-</u>	<u>7,935,276</u>	<u>24,355,157</u>
294,653	-	3,994,394	16,830,755
-	12,482,110	1,116,974	13,599,084
-	-	408,306	481,676
-	-	1,550	53,550
-	-	580,032	580,208
71,250	-	988,368	1,059,618
-	-	819,221	2,445,779
-	-	62,908	264,363
319,473	-	-	319,473
-	-	4,302,007	4,302,007
-	-	486,520	764,829
-	-	47,388,547	47,388,547
<u>649,158</u>	<u>-</u>	<u>17,765,603</u>	<u>50,075,169</u>
<u>1,334,534</u>	<u>12,482,110</u>	<u>77,914,430</u>	<u>138,165,058</u>
-	-	35,830,842	46,878,109
-	-	439,130	439,130
5,241	-	1,839,588	5,780,758
<u>469,485</u>	<u>-</u>	<u>9,583,387</u>	<u>29,169,389</u>
<u>474,726</u>	<u>-</u>	<u>47,692,947</u>	<u>82,267,386</u>
55,415,042	-	107,700,396	281,676,575
1,305,095	-	-	1,305,095
225,587	-	3,019,118	11,993,960
-	-	5,780,178	5,780,178
<u>7,852,404</u>	<u>4,511</u>	<u>85,902,275</u>	<u>146,400,953</u>
<u>\$ 64,798,128</u>	<u>\$ 4,511</u>	<u>\$ 202,401,967</u>	<u>\$ 447,156,761</u>

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF ACTIVITIES
COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2021

	West Calcasieu Cameron Hospital	Sulphur Parks and Recreation	Gravity Drainage District No. 5 of Ward 4	Gravity Drainage District No. 4 of Ward 3
EXPENSES	\$ 87,321,862	\$ 14,008,535	\$ 3,216,937	\$ 4,397,492
PROGRAM REVENUES				
Charges for services	73,876,477	4,940,433	43,890	4,000
Operating grants and contributions	1,535,275	-	-	-
Capital grants and contributions	-	-	12,772	-
Total program revenues	<u>75,411,752</u>	<u>4,940,433</u>	<u>56,662</u>	<u>4,000</u>
Net program (expenses) revenues	<u>(11,910,110)</u>	<u>(9,068,102)</u>	<u>(3,160,275)</u>	<u>(4,393,492)</u>
GENERAL REVENUES				
Property taxes	9,116,422	8,135,465	5,936,680	4,804,716
Sales taxes	-	-	-	-
Grants and contributions not restricted to specific program	-	78,397	34,940	80,480
Investment earnings	100,531	(457)	(15,920)	(18,021)
Gain on sale of capital assets	(55,495)	(40,440)	38,350	3,008
Miscellaneous revenue	<u>2,917,119</u>	<u>37,054</u>	<u>23,244</u>	<u>11,725</u>
Total general revenues	<u>12,078,577</u>	<u>8,210,019</u>	<u>6,017,294</u>	<u>4,881,908</u>
Change in net position	168,467	(858,083)	2,857,019	488,416
Net position beginning of year as restated	<u>36,933,016</u>	<u>74,350,973</u>	<u>30,516,359</u>	<u>35,495,988</u>
Net position end of year	<u>\$ 37,101,483</u>	<u>\$ 73,492,890</u>	<u>\$ 33,373,378</u>	<u>\$ 35,984,404</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
\$ 6,298,209	\$ 23,686,014	\$ 65,200,403	\$ 204,129,452
2,952,954	-	30,660,540	112,478,294
3,260,754	23,686,014	9,264,873	37,746,916
3,028,753	-	904,614	3,946,139
<u>9,242,461</u>	<u>23,686,014</u>	<u>40,830,027</u>	<u>154,171,349</u>
<u>2,944,252</u>	<u>-</u>	<u>(24,370,376)</u>	<u>(49,958,103)</u>
1,001,293	-	40,986,579	69,981,155
-	-	1,292,593	1,292,593
13,049	-	812,586	1,019,452
1,890	(9)	141,948	209,962
-	-	124,243	69,666
<u>37,305</u>	<u>-</u>	<u>969,967</u>	<u>3,996,414</u>
<u>1,053,537</u>	<u>(9)</u>	<u>44,327,916</u>	<u>76,569,242</u>
3,997,789	(9)	19,957,540	26,611,139
<u>60,800,339</u>	<u>4,520</u>	<u>182,444,427</u>	<u>420,545,622</u>
<u>\$ 64,798,128</u>	<u>\$ 4,511</u>	<u>\$ 202,401,967</u>	<u>\$ 447,156,761</u>



**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021**

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**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Financial Reporting Entity

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

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

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

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

(1) Blended Component Units

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

- | |
|---|
| <ul style="list-style-type: none">* Waterworks District No. 5 of Wards 3 & 8* Waterworks District No. 2 of Ward 4* 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, 2021**

(2) Discretely Presented Component Units

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

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

West Calcasieu Cameron Hospital is a rural medical facility owned and operated by the Calcasieu-Cameron Hospital Service District. The hospital is a nonprofit corporation organized by the Calcasieu and Cameron Parish Police Juries. The Parish does appoint a voting majority for the governing board and can impose its will by removing the board members and possibly modifying board decisions with respect to approving debt, major capital activity, or any new tax financed activity. The District must obtain the Parish's approval to issue any debt or pass any new tax. The fiscal year presented for the Hospital is the calendar year 2021.

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 2021 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 2021 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 2021 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 2021 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, 2021**

(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 2021 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, 2021.

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 2021 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, 2021.

14th Judicial District Criminal Court Fund * encompasses several different funds of the 14th Judicial District Court, which is considered a legally separate entity who is fiscally dependent on the Parish as defined by GASB Statements No. 14 and 61. The 14th Judicial District Court is fiscally dependent on the Parish due to the fact that they must obtain the Parish's approval to issue any debt or pass any new tax. In addition, a significant portion of the Criminal Court Fund's annual operating budget is determined and approved by the Parish through the Parish Criminal Court fund ad valorem tax which was originally issued to fund the operations of the 14th Judicial District Court as well as the 14th Judicial District Attorney. The financial information presented for these entities is for the calendar year 2021. The 14th Judicial District Criminal Court Fund Related Activity consists of the following funds:

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

14th Judicial District Attorney * is fiscally dependent on the Parish due to the fact that they must obtain the Parish's approval to issue any debt or pass any new tax. In addition, a significant portion of the District Attorney's annual operating budget is determined and approved by the Parish through the Parish Criminal Court Fund ad valorem tax which was originally issued to fund the operations of the 14th Judicial District Attorney's Office as well as the 14th Judicial District Court. The District Attorney also has other funds that are managed solely by the District Attorney and included in separately issued financial statements. All of the financial information presented for the District Attorney is for the calendar year 2021.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021**

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 2021, unless otherwise denoted.

Other Special Districts consist of:

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

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(3) Related Organization

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

(4) Other Component Unit Information

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

B. Basis of Presentation

The accompanying basic financial statements of the Parish have been prepared in conformity with generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board (GASB). The financial section of the 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.

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FUND FINANCIAL STATEMENTS:

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

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

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

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

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

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

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

Governmental Funds

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

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

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

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.

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

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

Proprietary Funds

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

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

Fiduciary Fund

The Parish currently has the following fiduciary funds:

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

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

CALCASIEU PARISH POLICE JURY
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C. Assets, Deferred Outflows, Liabilities, Deferred Inflows and Net Position, Equity or Net Fund Balance

Cash, Cash Equivalents and Investments

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

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

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

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

Restricted Assets

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

Inventories and Prepaid Items

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

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements utilizing the consumption method of accounting. There were also several infrastructure projects, reported in the Road Capital Improvement Fund, between the Parish and the Louisiana Department of Transportation and Development (LaDOTD) that created prepaid items resulting from the payment of match requirements for federal grants available to the LaDOTD prior to the initiation or completion of the construction or other activity.

Internal Activity - Interfund Balances and Transfers

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

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

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Accounts Receivable

Accounts 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 and sewer fees and insurance premium amounts for the internal service funds of the Parish.

Capital Assets

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

Capitalization thresholds are defined by the Parish as follows:

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

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

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

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

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

**CALCASIEU PARISH POLICE JURY
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Long-Term Debt

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

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

Compensated Absences

All Parish full-time employees earn vacation leave and sick leave in varying amounts according to the employee's number of years of continuous service. Only one hundred and twenty hours of vacation leave is allowed to be carried over to the beginning of the next fiscal year except for the employees of the Calcasieu Parish Library System, presented herein as a major special revenue fund, the Registrar of Voters, and Ward 4 City Court, both presented herein as part of the General Fund. Library employees hired prior to August 1, 2009 may carry over four hundred hours of vacation leave. Any earned vacation leave in excess of the four hundred hours will be unavailable for use but will be tracked until separation from the Library occurs. If the separation occurs due to retirement and the employee was hired prior to January 1, 2007, the employee may request for these excess hours to be converted into service credit through the Parochial Employees' Retirement System. Any other separation or a lack of request upon retirement will result in the employee being paid for the earned excess hours monetarily. Employees hired after August 1, 2009 may carry over four hundred hours of vacation leave. Any hours in excess of the four hundred hour limit are lost and cannot be paid monetarily. Part-time employees may carry over the equivalent to the scheduled number of hours worked in five pay periods. The Registrar of Voters may carry over three hundred hours of vacation leave and Ward 4 City Court has an unlimited carry over amount. 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 as of December 31, 2021. The previous cap of one hundred and twenty hours will be 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.

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.

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Net Position

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

Fund Balance Policy and Flow Assumptions

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

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

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

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

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

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

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

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

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Special Items

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

Estimates

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

D. Reconciliation of Government-Wide and Fund Financial Statements

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

E. Budgetary Information

Adoption Process

The basis of budgeting for the Parish is the cash basis. The Parish is legally required to adopt budgets for the General Fund and all special revenue funds. The Finance Division compiles for the Administrator estimates of revenues and requests for appropriations of the annual budget. No later than November 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 2021, the Public Works Operating 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) Solid Waste Fund \$58,168, (2) Housing Fund \$10,188, (3) Calcasieu Workforce Center \$39,570, (4) Assets for Independence Fund \$14,647, (5) Summer Food Service Program Fund \$3,368, (6) One Stop Fund \$3,082, (7) Parish Parks Fund \$6,601, and (8) Information Technology Fund \$16,645. While these nonmajor funds had expenditures that exceeded budgeted amounts, state law provided an exemption from any amendment requirement for various reasons. In addition, the previously referenced funds (numbers (4) through (8) listed above) have legally adopted budgets but which do not individually meet the definition of a special revenue fund under Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definition*. As such, the activity in these funds is now combined with other funds thus eliminating the requirement to present the legally adopted budget. However, the above disclosure requirement is applied to all legally adopted funds whether presented separately or not in the financial statements.

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NOTE 2: DEPOSITS AND INVESTMENTS

A. Cash and Cash Equivalents

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

Custodial Credit Risk - Deposits

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

Deposits are listed in terms of whether they are exposed to custodial credit risk. The following chart represents bank balances for the primary government and its component units as of December 31, 2021.

	Insured or Collateralized with Securities held by the Entity's Agent or the Pledging Institution's Trust Department in the Entity's Name	Uninsured and Collateralized with Securities Held by Pledging Institution or it's Trust Department/ Agent but not in the Entity's Name	Uninsured and Uncollateralized	Total Bank Balances - All Deposits	Total Carrying Value - All Deposits
<u>Primary Government:</u>					
Cash & Cash Equivalents	<u>\$ 244,318,066</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 244,318,066</u>	<u>\$ 237,407,615</u>
Total	<u>\$ 244,318,066</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 244,318,066</u>	<u>\$ 237,407,615</u>
The carrying amount of deposits does not include cash on hand of \$23,755. Cash on hand includes petty cash and cash received but not yet deposited at year-end.					

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	Insured or Collateralized with Securities Held by the Entity's Agent or the Pledging Institution's Trust Department in the Entity's Name	Uninsured and Collateralized with Securities Held by Pledging Institution or it's Trust Department/ Agent but in the Entity's Name	Uninsured and Collateralized with Securities Held by Pledging Institution or it's Trust Department/ Agent but not in the Entity's Name	Uninsured and Uncollatera- lized	Total Bank Balances - All Deposits	Total Carrying Value - All Deposits
<u>Component Units:</u>						
Cash & Cash Equivalents	\$48,813,678	\$19,195,958	\$20,810,636	\$ -	\$88,820,272	\$86,824,473
Certificates of Deposit	<u>250,000</u>	<u>308,020</u>	<u>-</u>	<u>-</u>	<u>558,020</u>	<u>558,020</u>
Total	<u>\$49,063,678</u>	<u>\$19,503,978</u>	<u>\$20,810,636</u>	<u>\$ -</u>	<u>\$89,378,292</u>	<u>\$87,382,493</u>
The carrying amount of deposits does not include cash on hand of \$6,079. 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
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The Parish has the following recurring fair value measurements as of December 31, 2021:

<u>Investments by Fair Value Level:</u>	
Federal Farm Credit Bank (Level 2)	\$14,697,002
Federal Home Loan Mortgage Corporation (Level 2)	16,323,151
Federal National Mortgage Association (Level 2)	4,121,107
Federal Home Loan Bank (Level 2)	<u>236,981,512</u>
Subtotal for Investments by Fair Value	\$272,122,772
<u>Investments Excluded from Fair Value Assessment:</u>	
LAMP (Rule 2a7 Like Pool (Net Asset Value)	9,709
CDARS (Non-participating Interest Earning Contract – Cost)	<u>29,652,936</u>
Subtotal for Investments Excluded from Fair Value	<u>29,662,645</u>
Total for Investments	<u><u>\$301,785,417</u></u>

Credit Risk – Investments

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

The Parish’s investments in U.S. Agency Securities were primarily rated AA+ by Standard & Poor’s, AAA by Fitch Ratings and AAA by Moody’s Investors Services. Of the U.S. Agency Securities held by the Parish at December 31, 2021, the following concentration amounts were identified:

- (a) approximately five percent (5%) 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 five percent (5%) of those securities were invested in three (3) Federal Farm Credit Bank (FFCB) securities with varying maturity dates.
- (d) Approximately seventy-nine percent (79%) of those securities were invested in fifty-nine (59) Federal Home Loan Bank (FHLB) securities with varying maturity dates.

Custodial Credit Risk - Investments

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

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The following chart presents the custodial credit risk for investments for the primary government and its component units as of December 31, 2021.

	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	\$ -	\$ -	\$272,122,772	\$272,122,772
Certificate of Deposit Account Registry Service (CDARS) See Note 1(B)	-	-	29,652,936	\$29,652,936
<u>Investments Not Categorized:</u>				
LAMP (Net Asset Value)	-	-	9,709	\$9,709
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$301,785,417</u>	<u>\$301,785,417</u>

	Uninsured, Unregistered and Underlying Securities Held by the Counterparty	Uninsured, Unregistered and Held by the Counterparty's Trust Dept. or Agent but not in the Entity's Name	All Investments - Reported Amount	All Investments - Fair Value
<u>Component Units:</u>				
U.S. Agency Obligations	\$ -	\$ -	\$ 56,931,459	\$56,931,459
U.S. Treasury Bills			2,396,352	2,396,352
Mortgage-Backed Securities	-	-	1,076,739	1,076,739
Certificates of Deposit and Certificate of Deposit Account Registry Service (CDARS)	-	-	7,871,807	7,871,807
<u>Investments Not Categorized:</u>				
Money Market and Mutual Fund Accounts	-	-	15,826,423	15,826,423
LAMP	-	-	13,302,310	13,302,310
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 97,405,090</u>	<u>\$ 97,405,090</u>

CALCASIEU PARISH POLICE JURY
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Interest Rate Risk - Investments

Interest rate risk is defined as the risk that changes in interest rates will adversely affect the fair value of investments. Investments can be highly sensitive to changes in interest rates due to their terms or characteristics. The Parish's investment policy regarding interest rate risk is to match cash flow requirements with cash flows from investments. This matching allows for securities to be held to maturity thereby avoiding realizing losses due to the liquidation of securities prior to maturity, especially in a rising interest rate environment. Investing in longer term maturities that contain a "step-up" in coupon interest rates will also contribute to the reduction of interest rate risk. Historically, the Parish has always maintained "step up" provisions in the investment portfolio. At the end of 2021 there were twenty-eight (28) "step-up" provisions in the sixty-seven (67) investments held.

Investments, classified by maturity dates, at December 31, 2021 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	\$272,122,772	\$ -	\$272,122,772
Certificate of Deposit Account Registry Service (CDARS)	29,652,936	29,652,936	-
LAMP	<u>9,709</u>	<u>9,709</u>	<u>-</u>
Total	<u>\$301,785,417</u>	<u>\$29,662,645</u>	<u>\$272,122,772</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	\$ 56,931,459	\$ -	\$ 56,931,459	\$ -
U.S. Treasury Bills	2,396,352	2,396,352	-	-
Mortgage-Backed Securities	1,076,739	-	1,000,330	76,409
Certificates of Deposit and Certificate of Deposit Account Registry Service (CDARS)	7,871,807	1,744,628	6,127,179	-
LAMP	<u>13,302,310</u>	<u>13,302,310</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 81,578,667</u>	<u>\$ 17,443,290</u>	<u>\$ 64,058,968</u>	<u>\$ 76,409</u>
Money Market and Mutual Fund Accounts	<u>15,826,423</u>			
Total	<u>\$ 97,405,090</u>			

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

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

	Primary Government	Component Units
<u>Carrying Values Per Note 2:</u>		
Deposits	\$237,407,615	\$ 87,382,493
Cash on Hand	23,755	6,079
CDARS or Certificates of Deposit	29,652,936	7,871,807
Investments	272,122,772	76,230,973
Louisiana Asset Management Pool	<u>9,709</u>	<u>13,302,310</u>
Total	<u>\$539,216,787</u>	<u>\$184,793,662</u>
<u>Per Statement of Net Position:</u>		
Cash and Cash Equivalents	\$237,200,660	\$ 80,099,022
Investments	301,301,020	82,658,416
Restricted Cash and Cash Equivalents	240,419	7,291,561
Restricted Investments	<u>474,688</u>	<u>14,744,663</u>
Total	<u>\$539,216,787</u>	<u>\$184,793,662</u>

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

A. Property Taxes

The 1974 Louisiana Constitution (Article 7, Section 18) provides that land and improvements for residential purposes are assessed at 10% of fair market value; other property and electric cooperative properties, excluding land, are to be assessed at 15%; and public service properties, excluding land, are to be assessed at 25% of fair market value. Fair market value is determined by the elected Assessor of the Parish on all property subject to taxation except public service properties, which are valued by the Louisiana Tax Commission. The correctness of assessments by the Assessor is subject to review and certification by the Louisiana Tax Commission. The Assessor is required to reappraise all property subject to taxation at intervals of not more than four years. 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 2021 property tax calendar is as follows:

	Regular Tax Calendar
Levy Date:	July, 2021
Billing Date:	November 2021
Due Date:	December 31, 2021
Assessment (Lien) Date:	March 25, 2021
Collection Dates:	November 2021 to March 25, 2022

The 2021 tax levy is used to finance the 2022 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 2022, the receivable and any collections made on the 2021 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 2021 tax levy (less an amount for estimated uncollectible taxes based on historical collections) as both a receivable and a deferred inflow of resources. An estimate for back taxes for uncollected prior year taxes has been reflected in the property tax receivable presentations.

B. Tax Revenue Abatements

As authorized by Article 7, Section 21(F) of the Louisiana Constitution, the Louisiana Industrial Tax Exemption Program (ITEP) is a state incentive program which abates, up to ten years, local ad valorem taxes on a manufacturer's new investment and annual capitalized additions related to the manufacturing site in an effort to generate economic development/growth. Applications to exempt qualified property prior to June 24, 2016 were approved by the Louisiana Board of Commerce and Industry with a total of 10 years exemption. In 2016, the ITEP requirements were revised to include input from local governments prior to any property tax exemption being approved by the State. In 2018, the Louisiana Department of Economic Development amended the rules for ITEP to limit the exemption to eighty percent (80%) for the initial term of five years and a renewal of an additional five years based on the performance during the initial term. These percentage exemptions are ninety-three percent (93%) for mega projects. For the year ended December 31, 2021, the Parish had \$36,089,389 in property tax abatements for governmental activities and \$120,298 for business type activities. Under ITEP, there are currently no provisions for recapturing abated taxes.

**CALCASIEU PARISH POLICE JURY
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The Parish has also instituted an Enterprise Zone Program which provides a company located in a specifically designated Enterprise Zone area a rebate of local sales taxes on the purchase of the material used in the construction of a building, or any addition or improvement thereon, for housing and legitimate business enterprise, and machinery and equipment used in that enterprise. As with the ITEP, this Program is designed to generate economic development/growth in specific areas of the Parish. This sales tax rebate would be on materials, construction, and equipment used by that business in that "economic zone" site only. The sales tax rebate is calculated on the lesser 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, 2021, 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, 2021:

RECEIVABLES:			
Primary Government:	Governmental Activities	Business-Type Activities	Total
Property Taxes	\$66,871,808	\$ 2,257,404	\$69,129,212
Sales Taxes	6,170,647	-	6,170,647
Franchise Taxes	222,454	-	222,454
Accounts	2,328	310,890	313,218
Interest	330,988	36,950	367,938
Other Receivables ++	<u>40,696,341</u>	<u>346,484</u>	<u>41,042,825</u>
Total Receivables	<u>\$114,294,566</u>	<u>\$2,951,728</u>	<u>\$117,246,294</u>
Restricted Special Assessments ^^	<u>\$ -</u>	<u>\$79,574</u>	<u>\$79,574</u>
Restricted Intergovernmental Receivable ~~	<u>\$ -</u>	<u>\$747,733</u>	<u>\$747,733</u>
Amounts Not Expected To Be Collected Within One Year	<u>\$ -</u>	<u>\$60,429</u>	<u>\$60,429</u>
Allowance for Doubtful Accounts Included Above **	<u><u>\$3,577,026</u></u>	<u><u>\$182,413</u></u>	<u><u>\$3,759,439</u></u>
^^ Special assessments receivable above includes \$40,180 in delinquent special assessments.			
** For the governmental activities, the allowance includes \$3,539,018 for a five percent (5%) estimated uncollectible property taxes and \$38,008 for a housing assistance recoupment receivable. For the business-type activities, \$63,606 of the allowance account relates to water and sewer accounts receivable and \$118,807 for estimated uncollectible property taxes.			
++ Includes gaming revenue receivable of \$5,596,144 and disaster related insurance proceeds of \$33,791,778 (See Note 8)			
~~ Includes Waterworks District No. 5 of Wards 3 & 8 Revolving Loan Bond Receivable (See Note 10)			

CALCASIEU PARISH POLICE JURY
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PAYABLES:			
Primary Government:	Governmental Activities	Business-Type Activities	Total
Accounts Payable	\$ 42,189,369	\$ 864,167	\$43,053,536
Accrued Liabilities	762,670	-	762,670
Accrued Interest	131,521	-	131,521
Retainage Payable	<u>11,686,507</u>	<u>232,194</u>	<u>11,918,701</u>
Accounts Payable and Other Accrued Liabilities	<u>\$54,770,067</u>	<u>\$ 1,096,361</u>	<u>\$55,866,428</u>
Refundable Customer Deposits	\$ -	\$ 341,945	\$ 341,945
Accrued Interest	<u>-</u>	<u>12,794</u>	<u>12,794</u>
Liabilities Payable from Restricted Assets	<u>\$ -</u>	<u>\$ 354,739</u>	<u>\$ 354,739</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)	\$ -	\$ 67,802,690	\$ -
Other Post-Employment Benefits (OPEB) (See Note 12(A))	10,799,099	234,705	-
GASB 68 Pension Adjustment (See Note 12(B))	10,184,427	19,863,894	-
Local, State and Federal Grants (Eligibility Requirements)	-	-	30,220,347
Other Revenue (Rent, Future Health Premiums and Other)	<u>-</u>	<u>-</u>	<u>5,274</u>
Total – Government-wide Financial Statements	20,983,526	87,901,289	30,225,621
GASB 68 Pension Adjustment (See Note 12(B))	(10,184,427)	(19,863,894)	-
Other Post-Employment Benefits (OPEB) (See Note 12(A))	(10,799,099)	(234,705)	-
Unavailable Insurance Payments	1,797,353	-	-
Unavailable Revenue – Insurance Proceeds	-	34,048,711	-
Proprietary Funds - Internal Service	<u>-</u>	<u>-</u>	<u>(4,640)</u>
Total – Governmental Fund Financial Statements	<u>\$1,797,353</u>	<u>\$101,851,401</u>	<u>\$30,220,981</u>

CALCASIEU PARISH POLICE JURY
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	Deferred Outflows of Resources	Deferred Inflows of Resources	Unearned Revenue
<u>Component Units:</u>			
Property Tax Revenue (See Also Note 3)	\$ -	\$ 46,878,109	\$ -
Deferred – Other ++	8,622,839	5,780,758	-
GASB 68 Pension Adjustment	15,699,552	29,169,389	-
Deferred Amount on Refunding	32,766	439,130	-
Other Revenue	<u>-</u>	<u>-</u>	<u>481,676</u>
Total	<u>\$24,355,157</u>	<u>\$82,267,386</u>	<u>\$ 481,676</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, 2021 consists of the following:

	Due From Other Funds	Due To Other Funds
<u>Governmental Funds:</u>		
General Fund	\$ 493,473	\$ 355,724
Public Works Operating Fund	8,394	10,266,220
Road Capital Improvement Fund	10,260,048	-
Disaster Recovery Capital Fund	-	-
Nonmajor Funds	<u>350,659</u>	<u>501,860</u>
Total Governmental Funds	11,112,574	11,123,804
<u>Proprietary Funds:</u>		
Nonmajor Enterprise Funds	6,331	9,488
Nonmajor Internal Service Funds	<u>17,145</u>	<u>2,758</u>
Grand Total	<u>\$ 11,136,050</u>	<u>\$ 11,136,050</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.

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

Primary Government Payable	Component Unit Receivable	Amount
<u>Governmental Funds:</u>		
General Fund	Community Center District No. 5 of Ward 5	\$ 268
General Fund	Community Center District No. 7 of Ward 2	561
Nonmajor Fund	Gravity Drainage District No. 6 of 5 & 6	1,812
General Fund	Gravity Drainage District No. 8 of Ward 1	8,884
Disaster Recovery Capital Fund	Airport Authority District No. 1	<u>1,782,436</u>
Total Governmental Funds	Due to Component Units	<u>\$ 1,793,961</u>

NOTE 7: INTERFUND TRANSFERS

A summary of transfers in and out at December 31, 2021 is shown below:

	<u>Primary Government</u>	
	Transfers In	Transfers Out
<u>Governmental Funds:</u>		
General Fund	\$ 3,741,809	\$ 3,381,766
Public Works Operating Fund	5,511,125	1,520,000
Road Capital Improvement Fund	-	9,636,125
Nonmajor Funds	<u>11,899,818</u>	<u>6,947,847</u>
Total Governmental Funds	21,152,752	21,485,738
<u>Proprietary Funds:</u>		
Nonmajor Enterprise Funds	<u>332,986</u>	<u>-</u>
Total Proprietary Funds	<u>332,986</u>	<u>-</u>
Governmental and Proprietary Reporting Total	21,485,738	21,485,738
Government-wide Elimination Entries	<u>(21,152,752)</u>	<u>(21,152,752)</u>
Government-wide Presentation	<u>\$ 332,986</u>	<u>\$ 332,986</u>

The above transfers consist of the following:

General Fund made transfers in the amount of \$3,381,766 to other funds for capital related items and to subsidize operations of the following funds:

**CALCASIEU PARISH POLICE JURY
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Governmental Funds:

\$2,550,000	General Fund to Major Facilities Debt Service Fund
\$187,301	General Fund to Human Services Capital Fund
\$52,165	General Fund to Human Services Fund
\$378,958	General Fund to Hazard Mitigation Fund
\$40,356	General Fund to Housing Fund

Proprietary Funds:

\$163,169	General Fund to Sewer District No. 11 of Ward 3
\$9,817	General Fund to Sewer District No. 8 of Ward 4

Public Works Operating Fund made transfers in the amount of \$1,520,000 to the following funds for capital and operational projects:

Governmental Funds:

\$1,360,000	Public Works Operating Fund to General Fund for Park Related Activities
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Proprietary Funds:

\$160,000	General Fund to Sewer District No. 11 of Ward 3
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Road Capital Improvement Fund made transfers of \$9,636,125 to the following funds to subsidize operations:

Governmental Funds:

\$5,011,114	Road Capital Fund to Public Works Operating Fund
\$3,875,000	Road Capital Fund to Stormwater Capital Fund
\$500,000	Road Capital Fund to Human Services Fund for Transit Activities
\$250,000	Road Capital Fund to Stormwater Operating Fund
\$11	Road Capital Fund to Disaster Recovery Fund

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Nonmajor Governmental Funds - Below is a discussion of the interfund transfers of the nonmajor funds totaling \$6,947,847

Health Unit Fund made transfers of \$2,689,965 to the following funds to subsidize operations:

Governmental Funds:

\$1,500,000	Health Unit Fund to General Fund (Animal Services)
\$84,435	Health Unit Fund to Mosquito Control Fund (Rodent Control)
\$376,179	Health Unit Fund to General Fund (Sewer Inspection)
\$79,351	Medical Health Fund to Public Health
\$100,000	Health Unit Fund to Human Services Fund
\$300,000	Health Unit Fund to General Fund (Prisoner Medical Care)
\$250,000	Health Unit Fund to Public Works (Wastewater)

Office of Juvenile Justice Services Fund made transfers of \$3,781,603 to the following funds for capital and operational projects:

Governmental Funds:

\$3,131,603	Office of Juvenile Justice Services Fund to the Major Facilities Capital Improvement Fund
\$650,000	Office of Juvenile Justice Services Fund to the Major Facilities Debt Service Fund

Workforce Initiative (WIAO) made transfers of \$ 126,279 to the following funds to subsidize operations:

Governmental Funds:

\$126,279	WIOA Fund to Human Service (One Stop Operator)
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Stormwater Capital made transfers of \$ 350,000 to the following funds to subsidize project:

Governmental Funds:

\$350,000	Stormwater Capital to Drainage Lateral Cleanup
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**CALCASIEU PARISH POLICE JURY
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NOTE 8: CAPITAL ASSETS

A. Primary Government

Capital asset activity for the year ended December 31, 2021 was as follows:

<u>Governmental Activities:</u>	<u>Beginning Balance ++</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Capital Assets Not Being Depreciated:				
Land and Right of Ways ++	\$ 38,767,515	\$ 195,874	(\$ -)	\$ 38,963,389
Construction in Progress	58,416,883	31,091,108	(10,468,739)	79,039,252
Roads **	<u>425,475,132</u>	<u>1,018,958</u>	<u>(9,310)</u>	<u>426,484,780</u>
Total Capital Assets Not Being Depreciated	522,659,530	32,305,940	(10,478,049)	544,487,421
Capital Assets Being Depreciated:				
Buildings and Improvements ++	155,200,369	5,499,272	-	160,699,641
Machinery and Equipment ++	41,800,484	1,639,812	(808,347)	42,631,949
Bridges	<u>39,729,299</u>	<u>4,939,444</u>	<u>(81,516)</u>	<u>44,587,227</u>
Total Capital Assets Being Depreciated	236,730,152	12,078,528	(889,863)	247,918,817
Less Accumulated Depreciation:				
Buildings and Improvements ++	(68,573,050)	(4,377,923)	-	(72,950,973)
Machinery and Equipment ++	(26,487,340)	(3,153,598)	823,054	(28,817,884)
Bridges	<u>(7,491,710)</u>	<u>(762,738)</u>	<u>81,516</u>	<u>(8,172,932)</u>
Total Accumulated Depreciation	<u>(102,552,100)</u>	<u>(8,294,259)</u>	<u>904,570</u>	<u>(109,941,789)</u>
Total Capital Assets Depreciated, Net	<u>134,178,052</u>	<u>3,784,269</u>	<u>(14,707)</u>	<u>137,977,028</u>
Total Governmental Activities Capital Assets, Net	<u>\$ 656,837,582</u>	<u>\$36,090,209</u>	<u>(\$10,463,342)</u>	<u>\$ 682,464,449</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 \$656,750,876 was restated to \$656,837,582 to properly reflect the following 2020 activity recorded in 2021:				
Asset Classification	Assets +/-	Accumulated Depreciation	Description	
Land and Right of Ways	\$ 108,200	N/A	Additional ROWs (4), removed duplicate ROW (1)	
Buildings & Improvements	(\$ 29,013)	(\$ 9,187)	Asset retirement (1)	
Machinery & Equipment	<u>(\$ 152,953)</u>	<u>(\$151,285)</u>	Asset retirements (10), Asset addition (1)	
Total Adjustments	<u>(\$ 73,766)</u>	<u>(\$160,472)</u>		

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<u>Business-Type Activities:</u>	<u>Beginning Balance ++</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Capital Assets Not Being Depreciated:				
Land and Right of Ways	\$ 494,362	\$ 48,140	(\$ -)	\$ 542,502
Construction in Progress	<u>2,354,395</u>	<u>3,184,655</u>	<u>(-)</u>	<u>5,539,050</u>
Total Capital Assets Not Being Depreciated	2,848,757	3,232,795	(-)	6,081,552
Capital Assets Being Depreciated:				
Non-Building Improvements ++	23,895,129	-	(-)	23,895,129
Building and Improvements ++	9,648	-	(-)	9,648
Machinery and Equipment ++	<u>459,325</u>	<u>-</u>	<u>(-)</u>	<u>459,325</u>
Total Capital Assets Being Depreciated	24,364,102	-	(-)	24,364,102
Less Accumulated Depreciation:				
Non-Building Improvements ++	(10,580,648)	(593,280)	-	(11,173,928)
Building and Improvements ++	(3,537)	(241)	-	(3,778)
Machinery and Equipment ++	<u>(391,423)</u>	<u>(13,023)</u>	<u>-</u>	<u>(404,446)</u>
Total Accumulated Depreciation	<u>(10,975,608)</u>	<u>(606,544)</u>	<u>-</u>	<u>(11,582,152)</u>
Total Capital Assets Depreciated, Net	<u>13,388,494</u>	<u>(606,544)</u>	<u>-</u>	<u>12,781,950</u>
Total Business-Type Activities Capital Assets, Net	<u>\$ 16,237,251</u>	<u>\$2,626,251</u>	<u>(\$ -)</u>	<u>\$ 18,863,502</u>
++ The beginning balance of \$17,108,060 was restated to \$16,237,251 to properly reflect the following 2020 activity recorded in 2021:				
<u>Asset Classification</u>	<u>Assets +/-</u>	<u>Accumulated Depreciation</u>	<u>Description</u>	
Buildings & Improvements	(\$ 111,093)	(\$101,456)	WW District 5 of 3 & 8 asset retirements	
Buildings & Improvements	(\$ 48,822)	(\$ 48,822)	WW District 2 of 4 asset transfer to Improvements	
Non-Bldg Improvements	\$5,004,111	\$2,731,146	WW District 5 of 3 & 8 asset transfers from Infrastructure	
Non-Bldg Improvements	(\$ 492,102)	(\$ 281,248)	WW District 5 of 3 & 8 asset retirements	
Non-Bldg Improvements	N/A	(\$ 626,499)	WW District 5 of 3 & 8 asset useful life adjustments	
Non-Bldg Improvements	(\$1,147,330)	(\$ 488,673)	Sewer District 11 of 3 asset retirements	
Non-Bldg Improvements	(\$ 288,056)	(\$ 259,508)	Sewer District 11 of 3 asset transfers to Equipment	
Non-Bldg Improvements	N/A	\$ 592,461	Sewer District 11 of 3 asset useful life adjustments	
Non-Bldg Improvements	(\$ 39,973)	(\$ 12,900)	Sewer District 8 of 4 asset retirements	
Non-Bldg Improvements	(\$ 5,868)	(\$ 4,171)	Sewer District 8 of 4 asset transfers to Equipment	
Non-Bldg Improvements	\$ 48,822	\$48,822	WW District 2 of 4 asset transfer from Buildings	
Infrastructure	(\$5,004,111)	(\$2,731,146)	WW District 5 of 3 & 8 asset transfers to Improvements	
Machinery & Equipment	(\$ 86,791)	(\$ 101,982)	WW District 5 of 3 & 8 asset retirements	
Machinery & Equipment	N/A	\$ 13,637	WW District 5 of 3 & 8 asset useful life adjustments	
Machinery & Equipment	\$ 288,056	\$ 259,508	Sewer District 11 of 3 asset transfers from Improvements	
Machinery & Equipment	(\$ 8,163)	(\$ 8,163)	Sewer District 8 of 4 asset retirements	
Machinery & Equipment	<u>\$ 5,688</u>	<u>\$ 4,171</u>	Sewer District 8 of 4 asset transfers from Improvements	
Total Adjustments	<u>(\$1,885,632)</u>	<u>(\$1,014,823)</u>		

**CALCASIEU PARISH POLICE JURY
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Depreciation expense was charged to the following functions as follows:

<u>Governmental Activities:</u>	
General Government	\$ 1,114,684
Public Safety	1,032,492
Public Works	2,511,616
Sanitation	312,478
Health and Welfare	527,772
Culture and Recreation	2,682,786
Economic Development	94,683
Depreciation Reallocated **	<u>17,748</u>
Total Governmental Activities	<u>\$ 8,294,259</u>
Depreciation Expense	
**Capital assets held by the internal service funds are charged to the various functions based on their usage of assets.	

<u>Business-Type Activities:</u>	
Water	\$ 390,439
Sewer	<u>216,105</u>
Total Business-Type Activities	<u>\$ 606,544</u>
Depreciation Expense	

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B. Component Units

	Beginning Balance**	Additions	Deletions	Ending Balance
Capital Assets Not Being Depreciated:				
Land and Right of Ways	\$ 37,593,576	\$ 6,000	\$ -	\$ 37,599,576
Construction in Progress	<u>22,126,513</u>	<u>17,679,610</u>	<u>(21,477,873)</u>	<u>18,328,250</u>
Total Capital Assets Not Being Depreciated	59,720,089	17,685,610	(21,477,873)	55,927,826
Capital Assets Being Depreciated:				
Buildings and Improvements	167,455,570	11,630,131	(734,913)	178,350,788
Non-Building Improvements	147,024,700	11,921,607	(1,236,035)	157,710,272
Infrastructure	64,948,808	4,806,855	-	69,755,663
Machinery and Equipment	<u>100,580,052</u>	<u>7,756,431</u>	<u>(1,725,674)</u>	<u>106,610,809</u>
Total Capital Assets Being Depreciated	480,009,130	36,115,024	(3,696,622)	512,427,532
Less Accumulated Depreciation	<u>(228,474,424)</u>	<u>(16,624,018)</u>	<u>3,139,147</u>	<u>(241,959,295)</u>
Total Capital Assets Depreciated, Net	<u>251,534,706</u>	<u>19,491,006</u>	<u>(557,475)</u>	<u>270,468,237</u>
Total Component Units' Capital Assets, Net	<u>\$ 311,254,795</u>	<u>\$ 37,176,616</u>	<u>(\$22,035,348)</u>	<u>\$ 326,396,063</u>
** The beginning balance of \$311,258,679 was restated to \$311,254,795 to properly reflect the following 2020 activity recorded in 2021:				
Asset Classification	Assets +/-	Accumulated Depreciation	Description	
Land and Right of Ways	\$ 19,800	N/A	Gravity Drainage District 8 of 1 additional ROW	
Buildings & Improvements	(\$ 5,613)	(\$ 2,058)	Fire Protection District 2 of 8 asset retirement	
Buildings & Improvements	(\$ 16,576)	(\$ 14,304)	CC & Playground District 4 of 1 asset retirement	
Non-Bldg Improvements	(\$ 110,062)	(\$ 94,808)	CC & Playground District 4 of 1 asset retirements	
Non-Bldg Improvements	(\$ 88,263)	(\$ 88,263)	Recreation District 1 of 3 asset retirements	
Machinery & Equipment	(\$ 31,557)	(\$ 28,665)	CC & Playground District 4 of 1 asset retirements	
Machinery & Equipment	(\$ 41,309)	(\$ 40,717)	Recreation District 1 of 3 asset retirements	
Machinery & Equipment	(\$ 15,276)	(\$ 14,714)	Gravity Drainage District 2 of 7 asset retirements	
Machinery & Equipment	(\$ 7,360)	(\$ 7,360)	Gravity Drainage District 7 of 8 asset retirements	
Machinery & Equipment	<u>N/A</u>	<u>(\$ 1,443)</u>	Gravity Drainage District 4 of 3 adjust depreciation	
Total Adjustments	<u>(\$ 296,216)</u>	<u>(\$292,332)</u>		

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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 scheduled to be demolished in 2022 (i.e. idle): (a) Wasey Building, (b) Office of Juvenile Justice Administrative Building, (c) Library Facility Maintenance Building, (d) Facility Management Building, (e) Public Works Broad Street Storage, and (f) Moeling Street Property. All six of these locations received insurance recoveries.

In 2021, the Parish recognized additional, realizable insurance recoveries that exceeded the initial estimates recorded as of December 31, 2020. 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.

Other Insurance Recoveries by Function	Additional Insurance Proceeds	Other Insurance Proceeds for Component Units ^{^^}	All Insurance Proceeds
General Government	\$ 2,420,748	\$ -	\$2,420,748
Public Safety	4,047,640	-	4,047,640
Public Works	157,751	-	157,751
Sanitation	560	-	560
Health and Welfare	255,768	-	255,768
Economic Development	-	4,473,995	4,473,995
Culture and Recreation	<u>641,321</u>	<u>-</u>	<u>641,321</u>
	<u>\$ 7,523,788</u>	<u>\$4,473,995</u>	<u>\$11,997,783</u>
^{^^} A discretely presented component units is on the Parish property policy. This amount is reflected as recoverable from the Parish property policy and Due to Component Units.			

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NOTE 9: LEASES

A. Operating Leases

Primary Government

Lessee Activity – The Parish has entered into multi-year leases and land rentals for use with downtown parking, park activities, and economic development signage purposes. Total rental expenditures for 2021 were \$277,264 for these multi-year leases. The future minimum lease payments for these leases are as follows:

Fiscal Year	Downtown Parking	Workforce and Sheriff's Office Space	Signage and Park Leases	Total
2022	\$ 216,164	\$ 35,500	\$ 100	\$ 251,764
2023	<u>80,182</u>	<u>-</u>	<u>100</u>	<u>80,282</u>
Total	<u>\$ 296,346</u>	<u>\$ 35,500</u>	<u>\$ 200</u>	<u>\$ 332,046</u>

In addition to the above lease amounts, the Parish had additional rental expenditures for 2021 in the amount of \$7,200 for various grazing leases that are all paid under month-to-month leases.

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

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

B. Capital Leases

Component Units

West Calcasieu Cameron Hospital, a major component unit, entered into a lease agreement for financing the acquisition of medical equipment. The capitalized cost of the equipment was \$1,000,001. The accumulated depreciation for this capital lease was \$600,000 as of December 31, 2021.

Gravity Drainage District No. 4 of Ward 3, a major component unit, entered into a capital lease for the purchase of a dozer. The capitalized cost on the dozer was \$151,519. The accumulated depreciation for this capital lease was \$36,617 as of December 31, 2021.

One nonmajor component unit entered into a capital lease for the purchase of a fire truck. The capitalized cost on the fire truck was \$765,488. The accumulated depreciation for this capital lease was \$187,119 as of December 31, 2021.

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Another nonmajor component unit entered into a lease agreement for financing the acquisition of a copier. The capitalized cost of the equipment was \$25,502. The accumulated depreciation for this capital lease was \$22,102 as of December 31, 2021.

Future Minimum Lease Payments - The following is a schedule of the future minimum lease payments under these capital leases for the component units as well as the present value of the net minimum lease payments at December 31, 2021:

Fiscal Year	Component Units		
	West Calcasieu Cameron Hospital	Gravity Drainage District No. 4 of Ward 3	Other Component Units
2022	\$ 195,445	\$ 22,545	\$ 83,164
2023	195,445	22,545	80,183
2024	-	68,813	80,183
2025	-	-	80,183
2026	-	-	80,183
Thereafter	<u>-</u>	<u>-</u>	<u>240,549</u>
Sub Total	390,890	113,903	644,445
Less: Interest	<u>(18,162)</u>	<u>(6,867)</u>	<u>(95,017)</u>
Present Value Of Minimum Lease Payments	<u>\$ 372,728</u>	<u>\$ 107,036</u>	<u>\$ 549,428</u>

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NOTE 10: LONG - TERM OBLIGATIONS

A. Changes in Long-Term Debt - Primary Government

The following is a summary of changes in long-term debt for 2021:

Governmental Activities	Beginning Balance	Additions	Deletions	Ending Balance	Due within One Year
Compensated Absences (+)	\$ 2,473,182	\$ 2,475,864	(\$ 2,840,091)	\$2,108,955	\$ 1,593,390
Claims/Judgments Payable (*)	1,714,421	13,706,478	(13,947,608)	1,473,291	733,497
Loan Payable	32,730,000	-	(1,165,000)	31,565,000	1,220,000
OPEB, Pension and Sick Leave:					
Sick Leave (^)	570,408	77,186	-	647,594	-
Other Post-Employment Benefits (OPEB) Payable (>)	40,672,413	909,795	(1,263,205)	40,319,003	-
Net Pension Liability (~)	<u>537,500</u>	<u>1,445,297</u>	<u>(1,830,273)</u>	<u>152,524</u>	<u>-</u>
Total Long-Term Obligations for Governmental Activities	<u>\$78,697,924</u>	<u>\$18,614,620</u>	<u>(\$21,046,177)</u>	<u>\$76,266,367</u>	<u>\$ 3,546,887</u>
Loan Premium				<u>3,729,584</u>	
Statement of Net Position Long Term Obligations				<u>\$79,995,951</u>	
<p>(+) This liability will be liquidated in the various funds that report the related salary expenditure. The liabilities reported in the General Fund, Public Works Special Revenue Fund, and Calcasieu Parish Library Special Revenue Fund account for 30%, 17%, 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/judgment payable amounts are reflected in the various Internal Service Funds, and as such, those funds will be responsible for liquidating these amounts.</p> <p>(^) As discussed in Note 1(C) – Compensated Absences (Sick Leave)– the Parish has recorded a liability for the actuarial calculated value of sick leave up to a maximum of six hundred hours for employees hired on or after January 1, 2007 and who retire with at least twenty years of service. This liability is long-term in nature and will be paid in the funds that report the salary of the retiring employee. The General Fund accounts for 13% of the reported liability while the Public Works Fund accounts for 28%.</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 25% of the reported liability while the Public Works Fund accounts for 29%.</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>					

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Business - Type Activities	Beginning Balance	Additions	Deletions	Ending Balance	Due within One Year
<u>Nonmajor Enterprise Fund:</u>					
Special Assessment Debt	\$ 75,051	\$ -	(\$ 25,015)	\$ 50,036	\$ 25,015
Revenue Bonds	<u>3,341,921</u>	<u>2,689,652</u>	<u>(158,000)</u>	<u>5,873,573</u>	<u>281,000</u>
Total Long-Term Obligations for Business - Type Activities	<u>\$ 3,416,972</u>	<u>\$ 2,689,652</u>	<u>(\$183,015)</u>	<u>\$5,923,609</u>	<u>\$ 306,015</u>

The following is a summary of the loans outstanding as of December 31, 2021 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, 2021 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++	\$ 2,308,921	12/31/19	2040	2.45%
** There are ten certificates issued that each have a specific interest rate assigned. The first certificate is .5% and then increases incrementally until the tenth certificate which is 5.25%.				
^^ 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.				

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B. Debt Service Requirements – Primary Government

Governmental Activities			
<u>Revenue Loan</u>			
Year	Principal	Interest	Total
2022	\$ 1,220,000	\$ 1,578,250	\$ 2,798,250
2023	1,280,000	1,517,250	2,797,250
2024	1,345,000	1,453,250	2,798,250
2025	1,415,000	1,386,000	2,801,000
2026	1,485,000	1,315,250	2,800,250
2027-31	8,615,000	5,385,550	14,000,550
2032-36	11,000,000	3,005,000	14,005,000
2037-41	<u>5,205,000</u>	<u>393,500</u>	<u>5,598,500</u>
Total	\$31,565,000	<u>\$16,034,050</u>	<u>\$47,599,050</u>
	<u>3,729,584</u>	Loan Premium	
	<u>\$35,294,584</u>	Total Revenue Loan Outstanding	

Business-Type Activities						
Year	<u>Special Assessment Debt</u>			<u>Revenue Bonds</u>		
	Principal	Interest	Total	Principal	Interest	Total
2022	\$ 25,015	\$ 2,502	\$ 27,517	\$ 281,000	\$ 143,672	\$ 424,672
2023	25,021	1,314	26,335	288,000	142,216	430,216
2024	-	-	-	297,000	134,846	431,846
2025	-	-	-	304,000	127,240	431,240
2026	-	-	-	312,000	119,454	431,454
2027-31	-	-	-	1,693,000	472,836	2,165,836
2032-36	-	-	-	1,735,000	246,365	1,981,365
2037-41	<u>-</u>	<u>-</u>	<u>-</u>	<u>963,573</u>	<u>49,535</u>	<u>1,013,108</u>
Total	<u>\$ 50,036</u>	<u>\$ 3,816</u>	<u>\$ 53,852</u>	<u>\$5,873,573</u>	<u>\$ 1,436,164</u>	<u>\$7,309,737</u>

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C. Other Required Disclosures - Primary Government

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

On November 5, 2015, the Parish approved the financing of a revenue loan through the Louisiana Local Government Environmental Facilities and Community Development Authority (LCDA) not to exceed \$60 million for the purpose of financing costs of certain additions, acquisitions, repairs, and/or expansions needed to Parish-owned works of public improvement, including but not limited to the Burton Memorial Coliseum, upgrades to the 14th Judicial District Family and Juvenile Court, construction of the Calcasieu Parish Police Jury Complex Parking Garage, construction of a new Office of Juvenile Justice Services Complex, and construction, expansion, and improvements to both the Calcasieu Parish Animal Services facilities and the Calcasieu Parish Coroner's Office. The terms of the borrowing initially approved were for interest to not exceed 6% per annum and the time period for repayment to not exceed twenty years. All lawfully available funds will be used to repay the debt. As reflected above, the Parish issued \$35 million of the \$60 million approved in December 2018. The second issue for the remaining \$25 million is anticipated to be issued in 2022.

Revenue Loan Covenants and Federal Arbitrage Applicability

The 2018 LCDA Revenue Loan Issuance pledged all "lawfully available funds" for the repayment of this debt. The Parish has pledged two million annually, beginning in 2018, from Gaming proceeds (about 26% of 2021 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, 2021, there have been twenty-seven monthly installments (corresponding to the twenty-seven months of construction costs that are reimbursable under the Revolving Loan Agreement), totaling \$5,059,502, which is inclusive of a receivable of \$747,733. A debt service payment of \$200,000 has been made.

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

As disclosed above, Waterworks District No. 5 of Wards 3 & 8 and Waterworks District No. 12 of Ward 3, both blended component units, had outstanding revenue bonds at December 31, 2021 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 \$4,859,502 and \$1,014,000, respectively. Waterworks District No. 5 of Wards 3 & 8 had income of \$343,626 exclusive of depreciation of \$168,574 while the current year principal payment was \$158,000 and interest was \$55,338. Waterworks District No. 12 of Ward 3 had an operating loss of (\$3,683), exclusive of depreciation of \$181,189 while the current year principal payment was \$61,000 and interest was \$31,712. 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	\$ 5,108,198	\$ 5,987,327
Restricted assets	1,358,167	165,453
Noncurrent capital assets	<u>8,966,466</u>	<u>5,772,495</u>
Total Assets	15,432,831	11,925,275
Liabilities:		
Current liabilities	1,284,042	70,487
Current liabilities payable from restricted assets	309,235	26,710
Long term liabilities	<u>4,666,594</u>	<u>951,000</u>
Total Liabilities	6,259,871	1,048,197
Net Position:		
Net investment in capital assets	3,804,304	4,756,800
Restricted	301,199	138,743
Unrestricted	<u>5,067,457</u>	<u>5,981,535</u>
Total Net Position	<u>\$ 9,172,960</u>	<u>\$ 10,877,078</u>

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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	\$ 1,136,088	\$ 304,549
Other Operating Revenue	4,298	-
Operating expenses	(796,760)	(308,232)
Depreciation	<u>(168,574)</u>	<u>(181,189)</u>
Operating Income (Loss)	175,052	(184,872)
Nonoperating Revenues (Expenses):		
Property taxes	169,225	1,493,867
Investment earnings	6,055	(5,252)
Sale of assets	4,773	-
Interest expense	(71,408)	(36,487)
Insurance proceeds	<u>231,390</u>	<u>70,183</u>
Total Nonoperating Revenues (Expenses)	<u>340,035</u>	<u>1,522,311</u>
Change in Net Position	515,087	1,337,439
Net Position – January 1 as restated	<u>8,657,873</u>	<u>9,539,639</u>
Net Position – December 31	<u>\$ 9,172,960</u>	<u>\$ 10,877,078</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	\$ 353,152	\$ 37,722
Noncapital financing activities	155,072	1,010,020
Capital related financing activities	(468,770)	(153,684)
Investing activities	<u>(1,367,773)</u>	<u>(1,629,218)</u>
Net Increase (Decrease)	(1,328,319)	(735,160)
Cash and Cash Equivalents, January 1	<u>3,510,118</u>	<u>2,613,854</u>
Cash and Cash Equivalents, December 31	<u>\$ 2,181,799</u>	<u>\$ 1,878,694</u>

CALCASIEU PARISH POLICE JURY
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D. Changes in Long-Term Debt - Component Units

Component Units	Beginning Balance	Additions	Deletions	Ending Balance	Due within One Year
Compensated Absences	\$ 2,455,906	\$ 1,295,020	(\$ 1,305,147)	\$2,445,779	\$ 2,445,779
Capital Lease Obligations	1,283,716	-	(254,524)	1,029,192	264,363
<u>Contracts and Notes Payable:</u>					
Contracts Payable	380,679	319,473	(380,679)	319,473	319,473
Certificates of Indebtedness	132,500	-	(26,500)	106,000	26,500
<u>Bonds Payable:</u>					
General Obligation Bonds	45,020,000	-	(8,395,000)	36,625,000	3,020,000
Revenue Bonds	14,133,588	61,733	(1,141,000)	13,054,321	1,255,507
<u>OPEB, Pension and Sick Leave:</u>					
Other Liabilities – Sick Leave (^)	183,488	17,602	(51,059)	150,031	-
Other Post-Employment Benefits (OPEB) Payable	44,427,499	2,984,772	(959,018)	46,453,253	-
Pension Liability	<u>7,781,779</u>	<u>927,526</u>	<u>(5,237,420)</u>	<u>3,471,885</u>	<u>-</u>
Total Long-Term Obligations for Component Units	<u>\$115,799,155</u>	<u>\$ 5,606,126</u>	<u>(\$17,750,347)</u>	\$103,654,934	<u>\$ 7,331,622</u>
Bond Discounts and Premiums				<u>1,905,233</u>	
Statement of Net Position Long Term Obligations				<u>\$105,560,167</u>	
(^) As discussed in Note 1(C) – Compensated Absences, the Parish and certain of its discretely component units have recorded a liability for the actuarial calculated value of sick leave up to a maximum of six hundred hours for employees hired on or after January 1, 2007 and who retire with at least twenty years of service. This liability is long-term in nature and will be paid in the funds that report the salary of the retiring employee.					

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
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E. Debt Service Requirements – Component Units

Year	<u>Component Units</u>					
	<u>General Obligation Bonds</u>			<u>Revenue Bonds</u>		
	Principal	Interest	Total	Principal	Interest	Total
2022	\$ 3,020,000	\$ 1,309,461	\$ 4,329,461	\$ 1,255,507	\$ 364,615	\$ 1,620,122
2023	3,130,000	1,204,866	4,334,866	964,886	331,282	1,296,168
2024	3,235,000	1,096,501	4,331,501	990,279	301,960	1,292,239
2025	3,375,000	978,576	4,353,576	1,015,684	285,109	1,300,793
2026	3,130,000	629,113	3,759,113	581,000	129,804	710,804
2027-31	8,520,000	3,221,221	11,741,221	5,114,978	975,614	6,090,592
2032-36	8,085,000	1,495,378	9,580,378	1,593,307	290,169	1,883,476
2037-41	4,130,000	268,636	4,398,636	556,808	193,137	749,945
2042-46	-	-	-	638,865	110,605	749,470
2047-51	-	-	-	343,007	18,139	361,146
Total	\$36,625,000	<u>\$10,203,752</u>	<u>\$46,828,752</u>	\$13,054,321	<u>\$3,000,434</u>	<u>\$16,054,755</u>
Premium and/or Discount	<u>1,937,522</u>			<u>(32,289)</u>		
Total Bonds Outstanding	<u>\$38,562,522</u>			<u>\$13,022,032</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 \$297,768,320. As of December 31, 2021, the Parish had no outstanding bonded debt for the primary government that is secured by ad valorem taxes.

**CALCASIEU PARISH POLICE JURY
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NOTE 11: OTHER INFORMATION

A. Risk Management

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

Both the Parish and York Risk Services Group, Inc. administer the claims services for the workmen's compensation fund. UMR, a United HealthCare Services, Inc. company, has been retained for administration and control services for the medical and dental claims for the health insurance fund while Southern Scripts has been retained to administer the prescription related health claims. The Parish 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 2021 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 and aggregate stop-loss coverage. All 2021 claims are paid by the Parish until an individual claim reaches \$600,000 cumulatively. In prior years, the individual claim limit has been \$400,000 to \$500,000 depending on the year of the claim except for one older claim from 1993 that had a limit of \$250,000. For each calendar year, the aggregate stop-loss coverage will pay any claims that exceed the minimum policy retention aggregate, which for 2021 is \$2,000,000. The Parish received \$15,402 in 2021 for stop-loss coverage and \$36,502 for second injury fund reimbursements for the workmen's compensation fund. An additional receivable in the amount of \$67,931 was recorded for stop-loss coverages, second injury fund claims and other reimbursements that were received, or expected to be received, in 2022 for reimbursement of claims paid prior to December 31, 2021.

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 \$583,110 in stop-loss coverages for health claims in 2021 that related to 2021 claims, \$47,200 in subrogation and other third-party reimbursement claims, and \$498,911 in prescription rebates in 2021. Additional accruals in the amount of \$157,558 and \$603,917 were recorded to offset the year-end liability for stop-loss reimbursements and prescription rebates that were received or expected to be received in 2022 but that related to claims incurred prior to December 31, 2021. 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
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On February 1, 2007, the Parish became fully self-insured as to general liability coverage with no excess stop-loss coverage. With the trend of increasing litigation activity, the Parish decided, in its fiduciary capacity to the citizens of Calcasieu Parish, action must be taken to balance the needs of all of the Parish citizens with those of a specific individual with respect to any claims and/or judgments. Since the primary source of governmental revenue is through various taxes, the taxpayers of Calcasieu Parish ultimately carry the burden of any claim or judgment. Accordingly, the Parish has adopted a policy of "paying claims as opposed to judgments." The goal of this policy is to ensure the stability of current Parish services and programs by actively negotiating the settlement of legitimate claims before litigation. This policy will enable the Parish to pay valid claims, up to a predetermined annual appropriated amount, as opposed to any and all legal judgments or claims.

For financial reporting purposes, the general liability fund also reports the activities associated with the purchase of automobile and property insurance as well as other peril related insurance such as employment, crime, aviation, and marine insurance from third party carriers. The main automobile policy for the Parish carries a \$500,000 deductible per incident for liability claims and \$25,000 deductible for automobile physical damage. Recent experience ratings resulted in higher deductibles in 2020 and 2021 as compared to 2019. The Parish's other policies have varying deductibles based on the specific covered peril but range from \$500 per incident to 3% per insured property location value.

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

As of December 31, 2021, the Parish is a defendant in numerous lawsuits. Seventeen (17) lawsuits are being defended by or expected to be defended by outside counsel or by appropriate insurance defense counsel. The suits have arisen in the normal course of operations by the Parish. The lawsuits and claims cover a variety of allegations. Additional automobile claims have occurred in 2021 with no resulting lawsuit. However, expenses that have been incurred in 2022 for these 2021 claim dates have been accrued.

The Parish and its outside counsel believe it is probable that the Parish will be held liable for approximately \$1,015,753 in claims for the seventeen lawsuits and claims. This amount is reflected in the Self-Insured General Liability Internal Service Fund and is after consideration of settlements that should be covered by 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 \$4,500 for two workmen's compensation cases have been recorded in lieu of any other liability for these cases since they involve third party stop-loss coverages or the State's second injury fund reimbursement. Management does not anticipate significant incremental claim adjustment expenses for any health or unemployment claims and has accordingly not recorded any additional liability.

**CALCASIEU PARISH POLICE JURY
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Changes in the Internal Service Funds' claims liability amounts are as follows:

	Beginning of Year Liability	Current Year Claims and Changes In Estimates	Claim Payments Net of Recoveries	End of Year Liability
<u>(1) Workmen's Compensation Fund</u>				
2021	\$ 464,508	196,490	(473,124)	\$ 187,874
2020	\$ 104,895	561,391**	(201,778)	\$ 464,508
<u>(2) Health Insurance Fund</u>				
2021	\$ 283,153	13,353,728	(13,377,240)	\$ 259,641
2020	\$ 565,676	11,218,828	(11,501,351)	\$ 283,153
<u>(3) General Liability/Property Fund</u>				
2021	\$ 955,453	135,038	(74,738)	\$ 1,015,753
2020	\$ 801,342	213,469	(59,358)	\$ 955,453
<u>(4) Unemployment Insurance Fund</u>				
2021	\$ 11,307	21,222	(22,506)	\$ 10,023
2020	(\$ 868)	21,568	(9,393)	\$ 11,307
** 2020 claims and changes in estimates for the Workmen's Compensation Fund increased because of the reevaluation of two older claims that are anticipated to be settled and four new claims during the year with ending reserve estimates of \$81,151 in the aggregate.				

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
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The Calcasieu Parish Police Jury has the following construction or other commitments as of December 31, 2021:

K & J Development – Vinton Library Renovations & Hurricane Repairs	\$ 895,559
Prairie Construction, Inc. – Project 21-102-0018	1,553,534
Diamond B. Construction Co., LLC – Project 19-303-001	324,206
RE Heidt Construction – Project 20-101-0023	323,244
Apeck Construction – Project 19-203-0003	7,683,667
RE Heidt Construction – Project 21-103-0004	604,471
Matt L. Guinn Construction – Project 20-304-0005	319,677
RE Heidt Construction – Project 21-104-0567	1,747,803
Merrick, LLC – Project 20-302-0007	6,031,803
Keiland Construction – Sheriff Office Admin Bldg & Correction Backflow Preventer	1,288,127
Alfred Palma, LLC – Chiller Replacement	29,512
HD Truck & Tractor – Project 2017-08	9,202,787
Merrick, LLC – Project 2018-10	5,000,779
Womack and Sons – Project 20-301-0004	2,417
McManus Construction – Project 19-202-1236	322,512
Garrison Industrial Services – Allen August Door Replacement	10,433
Williams Equipment – Project PW-2019-01	223,850
Trahan Construction – Project 13110	755,820
Bernhard MCC LLC – 901 Bldg Generator Replacement & Cooling Tower Repairs	672,450
Bernhard MCC LLC – Old Courthouse Chiller Replacement	111,090
Pat Williams Construction – CPSO Admin & CCC Hurricane Repairs	827,267
Alfred Palma, LLC – Animal Services Incinerator	440,800
Garrison Industrial Services – Alligator Park Keeper's House and Site Repairs	<u>13,895</u>
Total Primary Government Construction or Other Commitments	<u>\$ 38,385,703</u>

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
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C. Joint Service Agreements

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

Animal Services Activities: The Parish and the City of Lake Charles entered into a joint service agreement, with an effective date of January 1, 2013, regarding operational responsibility for a consolidated animal control services and shelter program. The agreement is in effect for 2019, 2020, and 2021 with a provision for an additional renewal period of three years. The City agreed to fund its share of the annual operating budget after the reduction for self-generated revenue and other specified grant revenue. The City's share of the operating costs are allocated on a percentage basis of population served as defined by the latest available written adjustments to the most current Federal Census count disseminated by the Louisiana Department of the Treasury. The 2021 payment of \$343,527, was received in 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 Parish agrees to pay the Sheriff an annual amount of \$528,000 beginning in 2010 with an annual inflationary adjustment for each year thereafter. The 2021 payment was \$317,379; and, \$317,379 in 2022. The term of the agreement is for one year but will be renewed on an annual basis unless notice is given otherwise. In consideration for the payments described above, the Sheriff agrees to provide utensils, clothing, and hygienic supplies to prisoners. In addition, the Sheriff agrees to provide general buildings and grounds maintenance for the Calcasieu Correctional Complex, which includes the Correctional Center and Administrative Building. The Parish has also entered into three other joint service agreements with the Sheriff related to providing nursing and health service administrator services, mental health services to the Parish inmates as well as medical director and nurse practitioner services for the Parish inmates. Prior to July 1, 2020, the Parish and the Sheriff each contributed fifty percent (50%) of all costs incurred to provide these services. Effective July 1, 2020, the Parish has agreed to contribute sixty percent (60%) of all costs incurred to provide these services while the Sheriff will contribute forty percent (40%). For 2021, the Parish paid the Sheriff \$80,902 in nursing service payments, \$46,836 in health service administrator service payments and \$32,744 in mental health coordinator payments. In addition, the Sheriff reimbursed the Parish \$353,739 for medical director, nurse practitioner services and nursing service payments.

On July 15, 2015, the Parish and the Calcasieu Parish Sheriff's Office entered into a joint services agreement to obtain mental health services for Parish inmates and other jurisdictions' inmates housed at the Calcasieu Correctional Center, including juveniles housed at the Juvenile Justice Services Facility. The original agreement was in effect until December 31, 2016 and automatically renewed for two additional one-year periods through December 31, 2018. Effective January 1, 2019, the parties entered into a new agreement for a one-year period through December 31, 2019 with an automatic renewal for two additional one-year periods. The agreement provides for a maximum monthly payment to the mental health provider of \$9,535. The Sheriff's Office reimbursed the Parish \$3,360 for mental services provided in 2021 as a partial offset to the \$26,479 payment made by the Parish to the mental health provider during this same period. Additionally, the City of Lake Charles reimbursed the Parish \$1,440 for mental services provided by the Parish mental health services provider in 2021 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 2021, the Parish paid DHHR directly \$139,252 while paying direct nursing and utility costs for the Health Unit in the amount of \$391,405 and \$9,343 respectively.

Court and Marshal Activities: The Parish and the City of Lake Charles are statutorily required to fund the operations of the Ward Three Court and Marshal's Office. The Parish paid \$229,210 in 2021 under this funding agreement.

**CALCASIEU PARISH POLICE JURY
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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 2021, the Parish remitted \$2,501,377 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 2021 was \$337,086.

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 2021, the Parish paid \$158,465 specifically for salary and fringe benefit supplements. The Parish also directly paid \$67,367 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 2021.

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 fifth milestone for creating any additional legal right to the funds. This resulted in the reporting of a receivable in the amount of \$1,117,521 for Sasol's portion of the funds expended by the Parish toward the fifth milestone of project.

D. Termination Benefits

At December 31, 2021, 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.

**CALCASIEU PARISH POLICE JURY
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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 2021, 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

On-behalf payments recorded as revenues and expenditures (expenses) in the 2021 financial statements are as follows:

	State Supplemented Salaries	Retirement Contributions	Total 2020 On- Behalf Payments
<u>Primary Government:</u>			
Governmental Activities	\$ 263,262	\$ 2,263,478	\$ 2,526,740
Business-Type Activities	-	<u>76,051</u>	<u>76,051</u>
Total Primary Government	263,262	2,339,529	2,602,791
<u>Component Units:</u>			
14th Judicial District Attorney	1,429,415	137,587	1,567,002
14 th Judicial District Criminal Court Fund	2,433,117	114,990	2,548,107
Fire Protection Districts	227,784	340,336	568,120
Other Component Units	-	<u>1,714,116</u>	<u>1,714,116</u>
Total Component Units	<u>4,090,316</u>	<u>2,307,029</u>	<u>6,397,345</u>
Total On-Behalf Payments	<u>\$ 4,353,578</u>	<u>\$ 4,646,558</u>	<u>\$ 9,000,136</u>

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F. Restricted Assets

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

<u>Restricted Account</u>	Nonmajor Enterprise Fund
Cash for Customer Deposits	\$ 240,419
Investments for Customer Deposits and Accrued Interest	474,688
Special Assessments Receivable for Construction Debt	79,574
Intergovernmental Receivable for Revolving Loan Bond Proceeds	<u>747,733</u>
Total Primary Government	<u>\$ 1,542,414</u>

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

A. Other Postemployment Benefits (OPEB)

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

The Parish contracted with a third-party consultant to perform the actuarial valuation required by GASB Statement No. 75. The consultant performed a full valuation for 2020 using a valuation date of January 1, 2020, and a measurement date of December 31, 2020. For the Parish plan, a full actuarial valuation is required every other year; therefore, using the 2020 census data and including all appropriate adjustments, a roll forward calculation was prepared for yearend 2021 disclosure information with a measurement date of December 31, 2021. The 2021 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.

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Plan Description: The Parish OPEB Plan is a single employer defined benefit “substantive” plan as understood by the employer and its employees. All 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

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

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

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

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Using the 2020 census information, the following employees were covered by the benefit terms for the 2021 valuation:

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

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

The total OPEB liability for the 2021, actuarial roll forward valuation, with a measurement date of December 31, 2021, 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	2.05% using an average of following three 20-year bond indices and rounded to the nearest 0.1%: (a) Bond Buyer 20 Bond GO – 2.06%, (b) S&P Municipal Bond 20 Year High Grade Rate Index – 2.25%, and (c) Fidelity GA AA 20 Years – 1.84%. The discount rate of 2.05% was increased from 2.02% utilized in 2020.
Healthcare Cost Trend Rates	7% for pre-65 and post 65 retirees decreasing .25% per year to an ultimate rate of 4.5% in 2032 and later.
Salary Increases	3.5%
Cost of Living Increases	Not applicable
Mortality Rate Table Used for Current Valuation	The RP 2014 Healthy Male and Female Tables based on the Employee and Healthy Annuitant Tables for both pre and post retirement with mortality improvement using the most current Society of Actuaries Mortality Improvement Scale MP-2019.

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

	Governmental Activities	Total Primary Government	Parish Plan Component Units	Total OPEB Plan
Total OPEB Liability at Beginning of Year	\$ 40,672,413	\$ 40,672,413	\$ 17,065,971	\$57,738,384
Current Period Changes:				
Service Cost	353,300	353,300	208,252	561,552
Interest on Total OPEB Liability	820,835	820,835	345,843	1,166,678
Changes in Assumptions**	(264,340)	(264,340)	(129,895)	(394,235)
Benefit Payments	<u>(1,263,205)</u>	<u>(1,263,205)</u>	<u>(391,326)</u>	<u>(1,654,531)</u>
Net Change in Total OPEB Liability	<u>(353,410)</u>	<u>(353,410)</u>	<u>32,874</u>	<u>(320,536)</u>
Total OPEB Liability at End of Year – Measurement Date	<u>\$ 40,319,003</u>	<u>\$ 40,319,003</u>	<u>\$ 17,098,845</u>	<u>\$ 57,417,848</u>
** Changes in assumptions reflect an increase of .03% in the discount rate from 2.02% for 2020 to 2.05% for 2021.				

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate. The following presents the total OPEB liability of the Parish, as well as what the Parish's total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (1.05%) or one percentage point higher (3.05%) than the current discount rate of 2.05%:

	1% Decrease (1.05%)	Discount Rate (2.05%)	1% Increase (3.05%)
Primary Government	\$50,784,614	\$40,319,003	\$32,756,578
Component Units	\$21,764,834	\$17,098,845	\$14,038,534

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	\$32,612,795	\$40,319,003	\$51,930,715
Component Units	\$13,830,727	\$17,098,845	\$22,023,244

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OPEB Expense and Deferred Outflows and Deferred Inflows of Resources Related to OPEB. Changes in Total OPEB Liability are either reported in OPEB expense in the year the change occurred or recognized as a deferred outflow of resources or a deferred inflow of resources in the year the change occurred and amortized into OPEB expense over a number of years. For the year ended December 31, 2021, the Parish recognized OPEB expense of \$2,808,906 for the primary government and \$738,526 for component units. At December 31, 2021, 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>\$10,799,099</u>	<u>\$ 936,640</u>	<u>\$11,735,738</u>
Deferred Inflows of Resources:			
Changes in Assumptions	<u>\$ 234,705</u>	<u>\$ 115,333</u>	<u>\$ 350,038</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
2022	\$ 1,634,771	\$ 184,431	\$ 1,819,202
2023	1,634,771	184,431	1,819,202
2024	1,634,771	184,431	1,819,202
2025	1,634,771	184,431	1,819,202
2026	1,634,771	83,583	1,718,354
Thereafter	<u>2,390,539</u>	<u>-</u>	<u>2,390,539</u>
Total	<u>\$ 10,564,394</u>	<u>\$ 821,307</u>	<u>\$11,385,701</u>

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B. Retirement Commitments

(1) Plan Descriptions

Parochial Employees' Retirement System of Louisiana (PERS)

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

PERS provides retirement benefits to all employees of any parish within the State of Louisiana or any governing body which employs and pays persons serving the parish. Passed by the Legislature of the State of Louisiana in 1979, Act 765 revised PERS to create Plan A and Plan B to replace the "regular plan" and the "supplemental plan". Plan A was 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, 2020 which is used for the Parish's 2021 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, 2021 which is used for the Parish's 2021 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, 2021 is used for the Parish's 2021 calculation included herein.

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(2) Retirement Benefits Provided

PERS

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

For employees hired prior to January 1, 2007:

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

For employees hired on or after January 1, 2007:

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

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

For employees hired prior to January 1, 2007:

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

For employees hired on or after January 1, 2007:

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

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

ROV

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

For employees hired prior to January 1, 2013:

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

For employees hired on or after January 1, 2013:

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

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

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

LASERS

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

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

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

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(3) Deferred Retirement Benefits

PERS

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

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

LASERS

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

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

(4) Disability Benefits

PERS

For Plan A, a member shall be eligible to retire and receive a disability benefit if they were hired prior to January 1, 2007 and has at least five (5) years of creditable service or if hired after January 1, 2007, has seven (7) years of creditable service, and is not eligible for normal retirement and has been officially certified as disabled by the State Medical Disability Board. Upon retirement caused by disability, a member of Plan A shall be paid a disability benefit equal to the lesser of an amount equal to three percent (3%) of the member's final average compensation multiplied by his years of service, not to be less than fifteen (15), or three percent (3%) 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 he/she was hired prior to January 1, 2007 and has at least five (5) years of creditable service or if hired after January 1, 2007, has seven (7) years of creditable service, and is not eligible for normal retirement and has been officially certified as disabled by the State Medical Disability Board. Upon retirement caused by disability, a member of Plan B shall be paid a disability benefit equal to the lesser of an amount equal to two percent (2%) of the member's final average compensation multiplied by his years of service, not to be less than fifteen (15), or 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 (3) percent of his average final compensation multiplied by the number of creditable years of service, not to be less than fifteen (15), or three and one third percent of average final compensation multiplied by the years of service assuming continued service to age sixty (60). Disability benefits may not exceed two-thirds of earnable compensation.

LASERS

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

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

(5) Survivor's Benefits

PERS

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

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the death of any member of Plan B with twenty (20) or more years of creditable service who is not eligible for normal retirement, the plan provides for an automatic Option 2 benefit for the surviving spouse when he/she reaches age fifty (50) and until remarriage, if the remarriage occurs before age fifty-five (55). A surviving spouse who is not eligible for Social Security survivorship or retirement benefits, and married not less than twelve (12) months immediately preceding death of the member, shall be paid an Option 2 benefit beginning at age fifty (50).

ROV

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

LASERS

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

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

(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 of members, who have been retired for at least one full year and annual cost of living increase of two percent (2%) of the retiree's original benefit and all retired members and widows 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 2% of the eligible retiree's original benefit if certain funding criteria are met. Members are eligible to receive a cost of living

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adjustment once they have reached the age of sixty (60) and have been retired at least one (1) year. Funding criteria for granting cost of living adjustments is dependent on the funded ratio.

LASERS

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

(7) Contributions

PERS

According to state statute, contributions for all employers are actuarially determined each year. For the year ended December 31, 2020, the actuarially determined contribution rate was 11.11% of member's compensation for Plan A and 7.39% of member's compensation for Plan B. However, the actual rate for the fiscal year ended December 31, 2020 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 \$8,407,288 for Plan A and \$1,515,833 for Plan B.

ROV

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ending June 30, 2021, 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, 2021.

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, 2021 were 42.5% for Judges hired before January 1, 2011 and 43.6% for Judges hired after December 31, 2010. The aggregate rate for the entire system was 40.6%.

Employer contributions to the PERS, ROV, and LASERS as of December 31, 2021 are as follows:

	PERS	ROV	LASERS	Total
2021 Employer Contributions	\$3,783,247	\$12,293	\$20,494	\$3,816,034
Contribution Percentage	12.25%	18.0%	Pre- 6-30-21: 42.5% and 43.6%	N/A
			Post 6-30-21: 43.7% and 43.0%	N/A

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(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, 2020, June 30, 2021, and June 30, 2021, respectively with the appropriate adjustments made for 2020. 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	\$4,385,659,960	\$136,928,227	\$20,220,320,534	\$24,742,908,721
Plan Fiduciary Net Position	<u>(4,561,001,343)</u>	<u>(133,756,036)</u>	<u>(14,716,344,767)</u>	<u>(19,411,102,146)</u>
Total Net Pension Plan Liability/(Asset)	<u>(\$175,341,383)</u>	<u>\$3,172,191</u>	<u>\$5,503,975,767</u>	<u>\$5,331,806,575</u>
Total Parish Portion of Net Pension Liability/(Asset)	<u>(\$9,510,205)</u>	<u>\$16,411</u>	<u>\$136,113</u>	<u>(\$9,357,681)</u>
Percentage of Parish Liability/(Asset) to Pension Liability/(Asset) for all Employers	(5.42%)	.52%	.0024%	N/A
Measurement Date	12-31-20	6-30-21	6-30-21	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, 2021 are as follows:

	PERS	ROV	LASERS	Total
<u>Pension Expense:</u>				
Pension Expense	\$1,422,154	(\$7,342)	\$13,190	\$1,428,002
Percentage of Parish Pension Expense to Pension Expense for all Employers	6.96%	.65%	.0034%	N/A

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The Parish reported the deferred outflows of resources related to pensions in the 2021 financial statements as follows:

	PERS	ROV	LASERS	Total
<u>Deferred Outflows of Resources:</u>				
Changes in assumptions	\$ 3,111,441	\$ 18,057	\$ 3,334	\$ 3,132,832
Net difference between projected and actual earnings on pension plan	2,315,411	7,563	134	2,323,108
Changes in proportion and differences between employer contributions and proportionate share of contributions and deferred outflows and inflows of resources	930,064	(195)	(1,226)	928,643
Employer contributions subsequent to the measurement date	<u>3,783,247</u>	<u>6,273</u>	<u>10,324</u>	<u>3,799,844</u>
Total Deferred Outflows of Resources	<u>\$ 10,140,163</u>	<u>\$ 31,698</u>	<u>\$ 12,566</u>	<u>\$ 10,184,427</u>

The Parish reported the deferred inflows of resources related to pensions in the 2021 financial statements as follows:

	PERS	ROV	LASERS	Total
<u>Deferred Inflows of Resources:</u>				
Differences between expected and actual experience	\$ 1,135,097	\$ 9,484	\$ 31,742	\$ 1,176,323
Net difference between projected and actual earnings on pension plan	18,561,158	80,628	-	18,641,786
Changes in proportion	<u>4,399</u>	<u>41,386</u>	<u>-</u>	<u>45,785</u>
Total Deferred Inflows of Resources	<u>\$ 19,700,654</u>	<u>\$ 131,498</u>	<u>\$ 31,742</u>	<u>\$ 19,863,894</u>

During 2021, employer contributions of \$3,783,247, \$6,273 and \$10,324 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, 2022. 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
2022	(\$ 3,660,969)	(\$ 32,648)	(\$ 2,446)	(\$3,696,063)
2023	(1,042,222)	(32,467)	(5,227)	(1,079,916)
2024	(5,618,475)	(21,493)	(7,548)	(5,647,516)
2025	<u>(3,022,072)</u>	<u>(19,465)</u>	<u>(14,279)</u>	<u>(3,055,817)</u>
Total	<u>(\$13,343,738)</u>	<u>(\$106,073)</u>	<u>(\$29,500)</u>	<u>(\$13,479,312)</u>

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(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 2.00% 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, 2020, 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.

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A summary of the actuarial methods and assumptions used in determining the total pension liability presented in the 2021 financial statements are as follows:

Assumptions	PERS	ROV	LASERS
Valuation Date	December 31, 2020	June 30, 2021	June 30, 2021
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%	7.40%
Investment Rate of Return	6.40% per annum	6.25%, net of investment expense	7.40% 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 MP2019 improvement scale.

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

Mortality – LASERS

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

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

Cost of Living Adjustments – PERS, ROV, & LASERS

The present value of future retirement benefits is based on benefits currently being paid by the system and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not 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, 2020 and ROV and LASERS as of June 30, 2021 are summarized in the following tables:

PERS	Target Asset Allocations	Long-Term Expected Real Rate of Return
<u>Asset Class:</u>	(%)	(%)
Fixed Income	33	0.86
Equity	51	3.36
Alternatives	14	0.67
Real Assets	<u>2</u>	<u>0.11</u>
Total	<u>100</u>	5.00
Inflation Adjustment		<u>2.00</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>

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LASERS	Target Asset Allocations	Long-Term Expected Real Rate of Return
<u>Asset Class:</u>	(%)	(%)
Cash	1	(0.29)
Domestic Equities	31	4.09
International Equities	23	5.12
Domestic Fixed Income	3	0.49
International Fixed Income	18	3.94
Alternative Investments	<u>24</u>	6.93
Total	<u>100</u>	
Weighted Long-Term Expected Real Rate of Return		5.31
Inflation Adjustment		<u>2.30</u>
Expected Arithmetic Nominal Return		<u>7.61%</u>

Sensitivity to Changes in Discount Rate

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

	PERS (6.40%)	ROV (6.25%)	LASERS (7.40%)	Total
<u>Employer's Proportionate Share of Net Pension Liability (Asset):</u>				
1.0% Decrease	\$ 19,940,123	\$ 93,605	\$ 184,423	\$ 20,218,151
Current Discount Rate	(\$ 9,510,205)	\$ 16,411	\$ 136,113	(\$ 9,357,681)
1.0% Increase	(\$34,174,237)	(\$49,294)	\$ 95,008	(\$34,128,523)

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.

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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, 2021. Access to the report can be found on the Legislative Auditor's website at www.la.gov.

District Attorneys' Retirement System (DARS)

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

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

DARS has issued a stand-alone audit report on their financial statements for the year ended June 30, 2021. Access to the report can be found on the Legislative Auditor's website at www.la.gov.

(2) Retirement Benefits Provided

FRS

Members with twelve years of creditable service may retire at age fifty-five; members with twenty years of service may retire at age fifty; members with twenty-five years of service may retire regardless of age, provided that they have been a member of this system for at least one year. The retirement allowance is equal to three and one-third percent of the member's average final compensation multiplied by his years of creditable service, not to exceed one hundred percent of his 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 he has received in annuity payments the present value of his member's annuity as it was at the time of retirement, the balance is paid to his 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.

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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 he is age fifty-five and has 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 he has received in annuity payments the present value of his member's annuity as it was at the time of retirement the balance is paid to his 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

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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 his option, a lump sum payment from the account equal to the payments to the account, or a true annuity based upon his account, or he 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 his account balance is paid to his named beneficiary or, if none, to his 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 his option, a lump sum from the account equal to the payments into the account or systematic disbursements from his 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 his account balance in the plan fund is paid to his named beneficiary or, if none, to his 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 his actual date of retirement. At retirement the member's maximum monthly retirement benefit is based upon his 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 his 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 his accrued retirement benefit with a minimum of 25% of average salary for any injury received, even though not in the line of duty. Any member age fifty or older who becomes totally disabled from an injury sustained in the line of duty is entitled to a disability benefit equal to the greater of 60% of final compensation or his accrued retirement benefit. Any member age fifty or older who becomes totally disabled as a result of any injury, even

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though not in the line of duty, is entitled to a disability benefit equal to his 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, he 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 his average final compensation multiplied by the lesser of his 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 his 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, his accumulated contributions and interest thereon are paid to his spouse, if he is married, or to his designated beneficiary, if he is 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, his accumulated contributions and interest are paid to his 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 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 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.

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DARS

The board of trustees is authorized to grant retired members and widows 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 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, 2021, employer and employee contribution rates for members above the poverty line were 32.25% and 10.00%, respectively. The employer and employee contribution rates for those members below the poverty line were 34.25% and 8.00%, respectively.

According to state statute, the System receives insurance premium assessments from the state of Louisiana. The assessment is considered support from a non-employer contributing entity and appropriated by the legislature each year based on an actuarial study. Non-employer contributions were recognized as revenue during the year ended June 30, 2021 and were excluded from pension expense. Non-employer contributions received by the System during the year ended June 30, 2021, were \$28,567,787.

DARS

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ending June 30, 2021, the actual employer contribution rate was 4.0%. Employer contributions for the year ended June 30, 2021, were \$2,511,625.

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, 2021 and excluded from pension expense. Non-employer contributions for the year ended June 30, 2021, were \$10,317,515.

Component unit employer contributions to the PERS, FRS, and DARS as of December 31, 2021 are as follows:

	PERS	FRS	DARS	Total
2021 Employer Contributions	\$5,812,226	\$739,540	\$102,260	\$6,654,026
Contribution Percentage	12.25%	Pre- 6-30-21: 32.25%	Pre- 6-30-21: 4.0%	N/A
		Post 6-30-21: 33.75%	Post 6-30-21: 9.5%	N/A

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(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, 2020, June 30, 2021, and June 30, 2021, respectively with the appropriate adjustments made for 2020. 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	\$4,385,659,960	\$2,681,184,069	\$555,070,371	\$7,621,914,400
Plan Fiduciary Net Position	<u>(4,561,001,343)</u>	<u>(2,326,798,869)</u>	<u>(537,267,140)</u>	<u>(7,425,067,352)</u>
Total Net Pension Plan Liability/(Asset)	<u>(\$175,341,383)</u>	<u>\$354,385,200</u>	<u>\$17,803,231</u>	<u>\$196,847,048</u>
Total Component Unit Portion of Net Pension Liability/(Asset)	<u>(\$11,993,960)</u>	<u>\$3,094,414</u>	<u>\$377,471</u>	<u>(\$8,522,075)</u>
Percentage of Component Unit Liability/(Asset) to Pension Liability/(Asset) for all Employers	(6.84%)	.87%	2.12%	N/A
Measurement Date	12-31-20	6-30-21	6-30-21	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, 2021 are as follows:

	PERS	FRS	DARS	Total
<u>Pension Expense:</u>				
Pension Expense	\$2,129,179	\$377,735	\$259,622	\$2,766,536
Percentage of Component Unit Pension Expense to Pension Expense for all Employers	10.41%	1.08%	2.45%	N/A

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Component units reported the deferred outflows of resources related to pensions in the 2021 financial statements as follows:

	PERS	FRS	DARS	Total
<u>Deferred Outflows of Resources:</u>				
Changes in assumptions	\$ 4,063,847	\$ 670,537	\$ 712,328	\$ 5,446,712
Net difference between projected and actual earnings on pension plan	3,024,155	44,160	121,100	3,189,415
Changes in proportion and differences between employer contributions and proportionate share of contributions and deferred outflows and inflows of resources	417,262	502,744	38,901	958,907
Employer contributions subsequent to the measurement date	<u>5,626,556</u>	<u>401,577</u>	<u>76,385</u>	<u>6,104,518</u>
Total Deferred Outflows of Resources	<u>\$ 13,131,820</u>	<u>\$ 1,619,018</u>	<u>\$ 948,714</u>	<u>\$ 15,699,552</u>

Component units reported the deferred inflows of resources related to pensions in the 2021 financial statements as follows:

	PERS	FRS	DARS	Total
<u>Deferred Inflows of Resources:</u>				
Differences between expected and actual experience	\$ 1,482,549	\$ 277,885	\$ 115,906	\$ 1,876,340
Net difference between projected and actual earnings on pension plan	24,242,688	1,877,871	1,026,630	27,147,189
Changes in proportion	<u>115,394</u>	<u>25,565</u>	<u>4,901</u>	<u>145,860</u>
Total Deferred Inflows of Resources	<u>\$ 25,840,631</u>	<u>\$ 2,181,321</u>	<u>\$ 1,147,437</u>	<u>\$ 29,169,389</u>

During 2021, employer contributions of \$5,626,556, \$401,577, and \$76,385 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, 2022. 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
2022	(\$5,078,905)	(\$ 208,567)	(\$ 35,339)	(\$5,322,811)
2023	(1,665,767)	(198,263)	6,591	(1,857,439)
2024	(7,569,357)	(305,763)	(109,222)	(7,984,342)
2025	<u>(4,021,338)</u>	<u>(251,287)</u>	<u>(137,138)</u>	<u>(4,409,763)</u>
Total	<u>(\$18,335,367)</u>	<u>(\$ 963,880)</u>	<u>(\$275,108)</u>	<u>(\$19,574,355)</u>

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(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, 2021, the reasonable range was set at 6.19% through 7.33% and the Board of Trustees elected to set the FRS assumed rate of return at 6.90% for the fiscal year ended June 30, 2021. 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 8.25% for the year ended June 30, 2021.

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A summary of the actuarial methods and assumptions used in determining the total pension liability presented in the 2021 financial statements are as follows:

Assumptions	PERS	FRS	DARS
Valuation Date	December 31, 2020	June 30, 2021	June 30, 2021
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.

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.

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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, 2021 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	5.86
Non-U.S. Equity	11.5	6.44
Global Equity	10.0	6.40
Emerging Market Equity	7.0	8.64
U.S. Core Fixed Income	18.0	0.97
U.S. TIPS	3.0	0.40
Emerging Market Debt	5.0	2.75
Global Tactical Asset Allocation	0.0	4.17
Risk Parity	0.0	4.17
Private Equity	9.0	9.53
Real Estate	6.0	5.31
Real Assets	<u>3.0</u>	<u>***</u>
Total	<u>100.0</u>	
***Subsequent to the actuary's calculation of the long term expected real rate of return in January 2021, the Board voted to amend the target asset allocation (which included a target weight in private real assets).		

DARS	Target Asset Allocations	Long-Term Expected Real Rate of Return
<u>Asset Class:</u>	(%)	(%)
Equities	57.11	6.43
Fixed Income	30.19	0.94
Alternatives	12.67	0.89
Cash	<u>0.03</u>	0.00
Total	<u>100.00</u>	
Weighted Long-Term Expected Real Rate of Return		5.80
Inflation Adjustment		<u>2.45</u>
Expected Arithmetic Nominal Return		<u>8.25%</u>

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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
<u>Employer's Proportionate Share of Net Pension Liability (Asset):</u>				
1.0% Decrease	\$ 26,043,749	\$ 5,936,405	\$ 1,850,816	\$33,830,970
Current Discount Rate	(\$11,993,960)	\$ 3,094,414	\$ 377,471	(\$8,522,075)
1.0% Increase	(\$44,634,892)	\$ 724,224	(\$ 856,878)	(\$44,767,546)

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 2021 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)	\$ 3,417,458	\$ 62,848,660	(\$ 52,444)
<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)	(6,060,273)	(58,791,636)	-
<u>Adjustment for Basis Differences:</u>			
To Adjust for Revenues and Deferrals	(398,313)	284,374	19,856,699
To Adjust for Expenditures and Accruals	<u>806,024</u>	<u>(254,670)</u>	<u>-</u>
Net Change in Fund Balance (Budgetary Basis)	<u>\$ (2,235,104)</u>	<u>\$4,086,728</u>	<u>\$19,804,255</u>

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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 12/31/20 Net Position Balance	Prior Period Adjustments	Beginning 1/1/2021 Net Position Balance as Restated
Governmental Activities Net Position	<u>\$1,004,523,573</u>	<u>(\$72,635)</u>	<u>\$1,004,450,938</u>

Prior Period Adjustments - The following adjustments were made to the December 31, 2020 ending balance:

- The beginning net position of the Public Works fund was decreased by \$68,715 to account for sales tax paid under protest. Both net position and change in net position for 2020 were decreased by \$68,715.
- The beginning net position of the Public Works Capital fund was decreased by \$34,358 to account for sales tax paid under protest. Both net position and change in net position for 2020 were decreased by \$34,358.
- The beginning net position of the Road & Drainage Capital fund was decreased by \$155,595 to account for sales tax paid under protest. Both net position and change in net position for 2020 were decreased by \$155,595.
- The beginning net position of the Disaster Recovery Capital fund was increased by \$76,006 to account for an insurance receivable. Both net position and change in net position for 2020 were increased by \$76,006.
- The beginning net position of the Disaster Recovery Capital fund was increased by \$23,319 to correct and expenditure not properly accounted for in the prior year. Both net position and change in net position for 2020 were increased by \$23,319.
- The net capital asset beginning balance for governmental activities of \$656,750,874 was increased by \$86,708 to \$656,837,582 to properly reflect the January 1, 2021 beginning net position for governmental activities and was comprised of the following:
 - Land and Right of Ways was increased by \$108,200 to properly reflect the addition of Right of Ways not previously recorded. Both net position and change in net position for 2020 increased by \$108,200.
 - Buildings and Improvements was decreased by \$29,013 and the related accumulated depreciation decreased by \$9,187 to properly reflect the retirement of an asset in the prior year. Both net position and change in net position for 2020 decreased by \$19,826.
 - Machinery and Equipment was decreased by \$152,953 and the related accumulated depreciation decreased by \$151,287 to properly reflect the retirement of multiple assets and addition of one asset in the prior year. Both net position and change in net position for 2020 decreased by \$1,666.

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Net Position Restatements – Business-Type Activities - Primary Government

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

	Ending 12/31/20 Net Position Balance	Prior Period Adjustments **	Beginning 1/1/2021 Net Position Balance as Restated
Business-Type Activities Net Position	<u>\$26,634,809</u>	<u>(\$871,159)</u>	<u>\$25,763,650</u>

Prior Period Adjustments - The following adjustments were made to the December 31, 2020 ending balance:

- Waterworks District 5 of Wards 3 & 8 had the following prior period adjustments in the amount of \$407,213:
 - Buildings was decreased by \$111,093 to account for disposal of buildings not properly recorded in the prior year and accumulated depreciation decreased by \$101,456. As a result, net position and change in net position for 2020 were decreased by \$9,637.
 - Improvements was increased by \$4,512,010 to account for reclassification of assets from Infrastructure and disposal of improvements not properly recorded in the prior year. Accumulated depreciation increased by \$1,823,399. Both net position and change in net position for 2020 were increased by \$2,688,611.
 - Infrastructure was decreased by \$5,004,111 to account for reclassification of assets to Improvements and accumulated depreciation decreased by \$2,731,146. As a result, net position and change in net position for 2020 decreased by \$2,272,965.
 - Machinery and Equipment was decreased by \$86,791 to account for disposal of equipment not properly recorded in the prior year and accumulated depreciation decreased by \$88,345. As a result, net position and change in net position for 2020 increased by \$1,554.
 - Interest Receivable was decreased by \$350 as a correction. As a result, net position and change in net position for 2020 decreased by \$350.
- Sewer District 11 of Ward 3 had the following prior period adjustments in the amount of (\$1,251,118):
 - Improvements was decreased by \$1,435,386 to account for reclassification of assets to equipment and disposal of improvements not properly recorded in the prior year. Accumulated depreciation decreased by \$155,720. Both net position and change in net position for 2020 were decreased by \$1,279,666.
 - Machinery and Equipment was increased by \$288,056 to account for reclassification of assets from Improvements not properly recorded in the prior year and accumulated depreciation increased by \$259,508. As a result, net position and change in net position for 2020 increased by \$28,548.
- Sewer District 8 of Ward 4 had the following prior period adjustments in the amount of (\$27,254):
 - Improvements was decreased by \$45,842 to account for reclassification of assets to equipment and disposal of improvements not properly recorded in the prior year. Accumulated depreciation decreased by \$17,071. Both net position and change in net position for 2020 were decreased by \$28,771.
 - Machinery and Equipment was decreased by \$2,475 to account for reclassification of assets from Improvements and disposal of assets not properly recorded in the prior year. Accumulated depreciation decreased by \$3,992. As a result, net position and change in net position for 2020 increased by \$1,517.

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Net Position Restatements - Discretely Presented Component Units

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

	Ending 12/31/20 Net Position Balance	Prior Period Adjustments and Change in Accounting Principle **	Beginning 1/1/2021 Net Position Balance as Restated
Net Position – Component Units	<u>\$420,625,512</u>	<u>(\$79,890)</u>	<u>\$420,545,622</u>

Prior Period Adjustments - The following adjustments were made to the December 31, 2020 ending balance:

- Fire Protection District No. 2 of Ward 8 1 had a prior period adjustment in the amount of \$3,555 to account for disposal of a building not properly recorded in the prior year. Buildings decreased by \$5,613 and accumulated depreciation decreased by \$2,058. As a result, net position and change in net position for 2020 decreased by \$3,555.
- Gravity Drainage District No. 8 of Ward 1 had a prior period adjustment in the amount of \$19,800 to account for the addition of a right of way not previously recorded. As a result, net position and change in net position for 2020 increased by \$19,800.
- Gravity Drainage District No. 2 of Ward 7 had a prior period adjustment in the amount of \$562 to account for disposal of equipment not properly recorded in the prior year. Equipment decreased by \$15,276 and accumulated depreciation decreased by \$14,714. As a result, net position and change in net position for 2020 decreased by \$562.
- Recreation District No. 1 of Ward 3 had a prior period adjustment in the amount of \$593 to account for disposal of equipment not properly recorded in the prior year. Equipment decreased by \$41,309 and accumulated depreciation decreased by \$40,717. As a result, net position and change in net position for 2020 decreased by \$593.
- Gravity Drainage District No. 4 of Ward 3 had a prior period adjustment in the amount of \$1,713 to correct the accumulated depreciation for Infrastructure. As a result, net position and change in net position for 2020 was increased by \$1,713.
- Community Center No. 5 of Ward 5 had a prior period adjustment in the amount of \$76,006 to account for insurance receivable not properly recorded in the prior year. As a result, net position and change in net position for 2020 was decreased by \$76,006.
- Community Center and Playground District No. 4 of Ward 1 had the following prior period adjustments in the amount of (\$20,687):
 - \$2,541 to account for disposal of buildings. Buildings decreased by \$16,575 and accumulated depreciation decreased by \$14,035. As a result, net position and the change in net position decreased by \$2,540.
 - \$15,254 to account for disposal of improvements. Improvements decreased by \$110,062 and accumulated depreciation decreased by \$94,808. As a result, net position and the change in net position decreased by \$15,254
 - \$2,893 to account for disposal of equipment. Equipment decreased by \$31,557 and accumulated depreciation decreased by \$28,664. As a result, net position and the change in net position decreased by \$2,893.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021**

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	\$ 59,916,689
Dedicated Sales Tax for Solid Waste	3,854,470
Grant Funds Restricted for Specific Programs	2,297,937
Debt Service	2,045,965
Dedicated Court Fees for Law Library	<u>167,601</u>
Total Restricted Fund Balance – “Other Restrictions”	<u>\$ 68,282,662</u>

Deficit Fund Balance/Net Position

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

- American Rescue Plan Fund – (\$52,444)
- CDBG Fund – (\$5,495)
- Drainage Lateral Cleanup Fund – (\$1,154,250)

The Drainage Lateral Cleanup Fund reported a deficit fund balance of \$1,154,250 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 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 \$213,446.
- The Consolidated Gravity Drainage District No. 1 (a nonmajor component unit) reported a deficit net position of \$1,890 at the year end.
- The Consolidated Gravity Drainage District No. 2 (a nonmajor component unit) reported a deficit net position of \$39,688 at the year end.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021**

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	\$ 167,592,086	\$ -
Various Sources of Revenue and Debt Specifically Issued for Construction and Improvement Projects	<u>-</u>	<u>1,305,095</u>
Total Net Position Restricted for Capital Projects	167,592,086	1,305,095
<u>Debt Service:</u>		
Dedicated Property Tax Revenue and Other Revenue Allocated for Debt Repayment	<u>2,354,386</u>	<u>5,780,178</u>
Total Net Position Restricted for Debt Service	2,354,386	5,780,178
<u>External Legal Constraints:</u>		
Net pension asset from Parochial Employee Retirement System (PERS)	9,510,205	11,993,960
Dedicated Property Taxes Authorized by Electorate to Specific Special Revenue Funds and Purposes	59,665,781	-
Dedicated Sales Tax for Road Maintenance and Construction	71,373,213	-
State Road Funds Dedicated for Transportation	14,969,160	-
Dedicated Sales Tax for Solid Waste	3,841,347	-
Grant Funds Restricted for Specific Programs	<u>2,170,252</u>	<u>-</u>
Total Net Position Restricted for External Legal Constraints	<u>161,529,958</u>	<u>11,993,960</u>
Total Restricted Net Position	<u>\$ 331,476,430</u>	<u>\$ 19,079,233</u>

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021**

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 2021 is as follows:

Brian Abshire, President	\$ 21,600	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	19,200
Tony Guillory	19,200	Tony Tramonte	<u>19,200</u>
Ron Hayes	19,200	Total	<u>\$290,400</u>

CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

B. Communication District Wireless E911 Service

Act 1029 of the 1999 Louisiana Revised Statutes authorizes the Parish governing authority of a Communication District to levy an emergency telephone service charge on wireless communication systems to pay the costs of implementing Federal Communication Commission (FCC) ordered enhancements to the E911 system. The Act further requires those governing authorities to disclose in the audited financial statements the information on the revenues derived from the service charge, the use of such revenues, and the status of implementation of wireless E911 service. The emergency telephone service charge of \$1.25 per month per subscriber is currently being collected. This revenue will be used to pay the costs of technological enhancements to the E911 system. A total of \$26,681,467 has been spent thus far with \$2,006,972 being spent in 2021. The Communication District has collected the following revenues:

Year	Collected Amount	Year	Collected Amount
2000	\$ 349,549	2011	1,378,444
2001	815,785	2012	1,199,497
2002	611,274	2013	1,670,700
2003	610,828	2014	1,373,540
2004	628,089	2015	1,341,293
2005	955,337	2016	1,462,288
2006	1,159,430	2017	2,063,731
2007	1,188,033	2018	2,039,587
2008	1,334,823	2019	2,032,121
2009	1,421,192	2020	2,219,247
2010	1,304,981	2021	<u>2,286,540</u>
		Total	<u>\$29,446,309</u>

CALCASIEU PARISH POLICE JURY
MODIFIED APPROACH FOR REPORTING INFRASTRUCTURE ASSETS -
ROAD INFRASTRUCTURE CONDITION ASSESSMENT AND MAINTENANCE DATA
FOR THE YEAR ENDED DECEMBER 31, 2021

Completed Condition Assessments (Note 1):

<u>Year</u>	<u>Asphalt Road Infrastructure</u>
December 31, 2021	5.732
December 31, 2020	5.832
December 31, 2019	5.804

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

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

<u>Year</u>	<u>Budget (Estimated)</u>	<u>Actual</u>
December 31, 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
December 31, 2017	\$11,236,682	\$13,764,787

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, 2021

Note 1 - Modified Approach

Calcasieu Parish maintains a comprehensive inventory of road infrastructure. This includes approximately 1,206 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 2021 have met this Parish minimum level.

Note 2 - Historical Maintenance Information

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

The number of overlays completed to maintain the asphalt sufficiency rating increased forty percent (40%) in 2021 as compared to 2020 and decreased forty-one percent (41%) in 2020 as compared to 2019, both due to the 2021 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. In 2018 maintenance expenditures increased thirty-two percent (32%) as compared to 2017 due to more time being spent on new construction projects in 2017.

With respect to the variances between the actual maintenance expenditures and the budgeted expenditures, 2020 actual expenditures were thirty percent (30%) less than budgeted due to two (2) overlay projects, budgeted at approximately \$5 million, being postponed because of the effects of the pandemic and Hurricanes Laura and Delta. 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. The 2017 actual expenditures exceeded budgeted expenditures approximately twenty-three percent (23%) due to increased weighted average asphalt prices (2016 - \$69.70 per ton; 2017 - \$78.81 per ton) and excess costs associated with project revisions which added additional roads and more asphalt than was budgeted.

**CALCASIEU PARISH POLICE JURY
OTHER POSTEMPLOYMENT BENEFITS –
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
FOR THE YEAR ENDED DECEMBER 31, 2021⁽¹⁾**

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

Notes to the Schedule:

- (1) This schedule is intended to report information for ten years. Data for the full ten year period is not available but will be reported as the additional years become available.
- (2) Changes of Benefit Terms: There were no changes in benefit terms for 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: 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 EIGHT 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:	12/31/20	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:	6/30/21	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:	6/30/21	.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, 2020 report
- (2) Registrar of Voters Employees' Retirement System – June 30, 2021 report
- (3) Louisiana State Employees' Retirement System – June 30, 2021 report

CALCASIEU PARISH POLICE JURY
SCHEDULE OF CONTRIBUTIONS – RETIREMENT PLANS
LAST EIGHT 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:	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:	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:	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, 2020 report
- (2) Registrar of Voters Employees' Retirement System – June 30, 2021 report
- (3) Louisiana State Employees' Retirement System – June 30, 2021 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.

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

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

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

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

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

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

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

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

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

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

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

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

Drainage Lateral Cleanup Fund accounts for federal grant and local funding for the disaster debris removal activities in all drainage laterals in Calcasieu Parish. The primary source of revenue is Federal Emergency Management Agency (FEMA) Public Assistance Grant Funding and local revenue.



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.

**CALCASIEU PARISH POLICE JURY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2021**

	Special Revenue				
	Health Unit Fund	Solid Waste Fund	Office of Juvenile Justice Services Fund	Mosquito Control Fund	Calcasieu Parish Library Fund
ASSETS					
Cash and cash equivalents	\$ 5,635,171	\$ 1,458,714	\$ 3,862,007	\$ 5,741,923	\$ 6,677,874
Investments	8,094,282	2,109,052	5,530,314	8,261,570	9,590,686
Receivable (net of allowances for uncollectibles):					
Property	5,916,497	-	8,318,443	5,234,973	15,132,542
Sales	-	425,000	-	-	-
Interest receivable	9,490	2,667	6,997	9,597	11,845
Other receivables	5,002	10,851	37,919	1,259	122,394
Intergovernmental receivable	677	-	235,474	-	-
Due from other funds	-	-	-	-	-
Prepaid items	1,712	-	45,676	4,077	11
Inventory	-	-	-	338,464	-
Total assets	<u>19,662,831</u>	<u>4,006,284</u>	<u>18,036,830</u>	<u>19,591,863</u>	<u>31,535,352</u>
DEFERRED OUTFLOWS OF RESOURCES					
Unavailable insurance payment	-	-	-	-	-
Total assets and deferred outflows of resources	<u>\$ 19,662,831</u>	<u>\$ 4,006,284</u>	<u>\$ 18,036,830</u>	<u>\$ 19,591,863</u>	<u>\$ 31,535,352</u>
LIABILITIES					
Accounts payable	\$ 298,011	\$ 138,811	\$ 232,168	\$ 13,625	\$ 245,762
Accrued liabilities	1,303	13,003	85,680	12,424	100,220
Intergovernmental payable	-	-	-	-	83
Due to other funds	-	-	841	-	-
Due to component units	-	-	-	-	1,812
Unearned revenue	-	-	-	-	-
Retainage payable	-	-	-	-	2,616
Other liabilities	-	-	-	-	-
Total liabilities	<u>299,314</u>	<u>151,814</u>	<u>318,689</u>	<u>26,049</u>	<u>350,493</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for the next fiscal year	5,946,896	-	8,361,184	5,261,838	15,210,643
Unavailable revenue	<u>5,002</u>	<u>-</u>	<u>37,869</u>	<u>1,259</u>	<u>122,394</u>
Total deferred inflows of resources	<u>5,951,898</u>	<u>-</u>	<u>8,399,053</u>	<u>5,263,097</u>	<u>15,333,037</u>
FUND BALANCES					
Nonspendable:					
Prepaid items	1,712	-	45,676	4,077	11
Inventories	-	-	-	338,464	-
Restricted	13,409,907	3,854,470	9,273,412	13,960,176	15,851,811
Assigned:					
Capital improvement projects	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	<u>13,411,619</u>	<u>3,854,470</u>	<u>9,319,088</u>	<u>14,302,717</u>	<u>15,851,822</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 19,662,831</u>	<u>\$ 4,006,284</u>	<u>\$ 18,036,830</u>	<u>\$ 19,591,863</u>	<u>\$ 31,535,352</u>

Special Revenue

Coliseum Tax Fund	Housing Fund	Human Services Fund	Calcasieu Workforce Center Fund	CDBG Fund	Hazard Mitigation Fund
\$ 690,918	\$ 3,046,229	\$ 455,566	\$ 48,876	\$ 462,428	\$ 19
972,853	3,114,991	273,826	-	-	26
3,565,113	-	-	-	-	-
-	-	-	-	-	-
1,266	4,012	250	-	-	3
59,511	10,386	-	-	-	15,489
-	91,196	242,246	159,533	-	290,091
-	-	-	2,292	-	346,505
2,548	3,841	19,785	15,450	-	-
-	-	-	-	-	-
<u>5,292,209</u>	<u>6,270,655</u>	<u>991,673</u>	<u>226,151</u>	<u>462,428</u>	<u>652,133</u>
-	-	-	-	-	-
<u>\$ 5,292,209</u>	<u>\$ 6,270,655</u>	<u>\$ 991,673</u>	<u>\$ 226,151</u>	<u>\$ 462,428</u>	<u>\$ 652,133</u>
\$ 293,905	\$ 80,075	\$ 32,253	\$ 42,903	\$ -	\$ 264,926
20,804	11,328	19,056	27,272	-	7,340
-	41	138	-	-	-
-	62,051	23,433	-	6,346	379,867
-	-	-	-	-	-
-	5,276,843	38,370	15,450	461,577	-
-	-	-	-	-	-
-	34,810	61,768	-	-	-
<u>314,709</u>	<u>5,465,148</u>	<u>175,018</u>	<u>85,625</u>	<u>467,923</u>	<u>652,133</u>
3,583,429	-	-	-	-	-
<u>59,278</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>3,642,707</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
2,548	3,841	19,785	15,450	-	-
-	-	-	-	-	-
1,332,245	801,666	796,870	125,076	-	-
-	-	-	-	-	-
-	-	-	-	(5,495)	-
<u>1,334,793</u>	<u>805,507</u>	<u>816,655</u>	<u>140,526</u>	<u>(5,495)</u>	<u>-</u>
<u>\$ 5,292,209</u>	<u>\$ 6,270,655</u>	<u>\$ 991,673</u>	<u>\$ 226,151</u>	<u>\$ 462,428</u>	<u>\$ 652,133</u>

continued

CALCASIEU PARISH POLICE JURY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2021

	Special Revenue				
	Coastal Impact Assistance Fund	Homeland Security Fund	Parish Road and Drainage Trust Fund	Calcasieu Parish Law Library Commission	Fire Protection District No. 2 of Ward 3
ASSETS					
Cash and cash equivalents	\$ 2,140,805	\$ 2,032	\$ 2,257,027	\$ 66,585	\$ 248,981
Investments	3,095,240	2,938	3,263,277	96,242	335,106
Receivable (net of allowances for uncollectibles):					
Property	-	-	1,000,000	-	2,774,645
Sales	-	-	-	-	-
Interest receivable	3,556	3	3,782	108	385
Other receivables	-	-	-	-	401,125
Intergovernmental receivable	4,017	-	-	6,000	-
Due from other funds	1,157	-	-	-	-
Prepaid items	-	-	-	-	-
Inventory	-	-	-	-	-
Total assets	<u>5,244,775</u>	<u>4,973</u>	<u>6,524,086</u>	<u>168,935</u>	<u>3,760,242</u>
DEFERRED OUTFLOWS OF RESOURCES					
Unavailable insurance payment	-	-	-	-	14,917
Total assets and deferred outflows of resources	<u>\$ 5,244,775</u>	<u>\$ 4,973</u>	<u>\$ 6,524,086</u>	<u>\$ 168,935</u>	<u>\$ 3,775,159</u>
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ 7,265	\$ 1,334	\$ -
Accrued liabilities	-	-	-	-	-
Intergovernmental payable	-	-	-	-	14,917
Due to other funds	9,485	-	-	-	-
Due to component units	-	-	-	-	-
Unearned revenue	4,665,938	-	-	-	-
Retainage payable	-	-	-	-	-
Other liabilities	-	-	-	-	-
Total liabilities	<u>4,675,423</u>	<u>-</u>	<u>7,265</u>	<u>1,334</u>	<u>14,917</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for the next fiscal year	-	-	1,000,000	-	2,786,800
Unavailable revenue	-	-	-	-	401,125
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>1,000,000</u>	<u>-</u>	<u>3,187,925</u>
FUND BALANCES					
Nonspendable:					
Prepaid items	-	-	-	-	-
Inventories	-	-	-	-	-
Restricted	569,352	4,973	5,516,821	167,601	572,317
Assigned:					
Capital improvement projects	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	<u>569,352</u>	<u>4,973</u>	<u>5,516,821</u>	<u>167,601</u>	<u>572,317</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 5,244,775</u>	<u>\$ 4,973</u>	<u>\$ 6,524,086</u>	<u>\$ 168,935</u>	<u>\$ 3,775,159</u>

<u>Drainage Lateral Cleanup Fund</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>
\$ 61,910	\$ 974,706	\$ 3,049,682	\$ 676,373	\$ 308,275	\$ 1,237,639
89,511	1,069,781	4,409,321	977,920	445,714	1,789,416
-	-	-	-	-	-
-	-	-	-	-	-
132	1,478	5,326	1,182	501	2,094
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>151,553</u>	<u>2,045,965</u>	<u>7,464,329</u>	<u>1,655,475</u>	<u>754,490</u>	<u>3,029,149</u>
-	-	-	-	-	-
<u>\$ 151,553</u>	<u>\$ 2,045,965</u>	<u>\$ 7,464,329</u>	<u>\$ 1,655,475</u>	<u>\$ 754,490</u>	<u>\$ 3,029,149</u>
\$ 36,176	\$ -	\$ 312,668	\$ 1,726	\$ -	\$ 6,493
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,269,627	-	272,746	-	-	-
-	-	-	-	-	-
<u>1,305,803</u>	<u>-</u>	<u>585,414</u>	<u>1,726</u>	<u>-</u>	<u>6,493</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	2,045,965	-	-	-	-
-	-	6,878,915	1,653,749	754,490	3,022,656
(1,154,250)	-	-	-	-	-
<u>(1,154,250)</u>	<u>2,045,965</u>	<u>6,878,915</u>	<u>1,653,749</u>	<u>754,490</u>	<u>3,022,656</u>
<u>\$ 151,553</u>	<u>\$ 2,045,965</u>	<u>\$ 7,464,329</u>	<u>\$ 1,655,475</u>	<u>\$ 754,490</u>	<u>\$ 3,029,149</u>

continued



CALCASIEU PARISH POLICE JURY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2021

	Human Services Capital Fund	Fire Training Center Capital Fund	Major Facilities Capital Improvement Fund	Stormwater Capital Fund	Total Nonmajor Governmental Funds
ASSETS					
Cash and cash equivalents	\$ -	\$ 55,305	\$ 25,082,484	\$ 4,566,163	\$ 68,807,692
Investments	-	79,962	-	6,515,040	60,117,068
Receivable (net of allowances for uncollectibles):					
Property	-	-	-	-	41,942,213
Sales	-	-	-	-	425,000
Interest receivable	12	92	2,130	8,079	74,987
Other receivables	-	-	-	-	663,936
Intergovernmental receivable	-	-	-	-	1,029,234
Due from other funds	705	-	-	-	350,659
Prepaid items	-	-	-	-	93,100
Inventory	-	-	-	-	338,464
Total assets	<u>717</u>	<u>135,359</u>	<u>25,084,614</u>	<u>11,089,282</u>	<u>173,842,353</u>
DEFERRED OUTFLOWS OF RESOURCES					
Unavailable insurance payment	-	-	-	-	14,917
Total assets and deferred outflows of resources	<u>\$ 717</u>	<u>\$ 135,359</u>	<u>\$ 25,084,614</u>	<u>\$ 11,089,282</u>	<u>\$ 173,857,270</u>
LIABILITIES					
Accounts payable	\$ -	\$ 17,153	\$ 122,992	\$ 712,532	\$ 2,860,778
Accrued liabilities	-	-	-	-	298,430
Intergovernmental payable	-	-	-	-	15,179
Due to other funds	-	-	19,837	-	501,860
Due to component units	-	-	-	-	1,812
Unearned revenue	-	-	-	-	10,458,178
Retainage payable	705	-	1,039,332	253,644	2,838,670
Other liabilities	-	-	-	-	96,578
Total liabilities	<u>705</u>	<u>17,153</u>	<u>1,182,161</u>	<u>966,176</u>	<u>17,071,485</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for the next fiscal year	-	-	-	-	42,150,790
Unavailable revenue	-	-	-	-	626,927
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>42,777,717</u>
FUND BALANCES					
Nonspendable:					
Prepaid items	-	-	-	-	93,100
Inventories	-	-	-	-	338,464
Restricted	-	-	-	-	68,282,662
Assigned:					
Capital improvement projects	12	118,206	23,902,453	10,123,106	46,453,587
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,159,745)</u>
Total fund balances	<u>12</u>	<u>118,206</u>	<u>23,902,453</u>	<u>10,123,106</u>	<u>114,008,068</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 717</u>	<u>\$ 135,359</u>	<u>\$ 25,084,614</u>	<u>\$ 11,089,282</u>	<u>\$ 173,857,270</u>

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Special Revenue				
	Health Unit Fund	Solid Waste Fund	Office of Juvenile Justice Services Fund	Mosquito Control Fund	Calcasieu Parish Library Fund
REVENUES					
Taxes:					
Property	\$ 5,795,802	\$ -	\$ 8,148,828	\$ 5,127,152	\$ 14,835,661
Sales	-	5,100,000	-	-	-
Intergovernmental revenues	163,541	107,215	1,022,119	82,927	171,980
Charges for services	-	-	5,550	-	33,563
Fines and forfeitures	-	673	3,282	-	20,004
Investment earnings	(13,777)	768	(2,300)	(13,271)	(11,421)
Sale of assets	24	216,916	79	-	200
Donations	-	-	-	-	3,133
Miscellaneous revenues	-	586	62	-	11,710
Total revenues	<u>5,945,590</u>	<u>5,426,158</u>	<u>9,177,620</u>	<u>5,196,808</u>	<u>15,064,830</u>
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Public safety	-	-	7,075,666	-	-
Public works	-	-	-	-	-
Sanitation	-	7,609,736	-	-	-
Health and welfare	1,899,151	-	-	3,018,873	-
Culture and recreation	-	-	-	-	10,267,705
Capital outlay	2,259	11,371	10,648	139,583	314,621
Intergovernmental	-	-	30,000	-	-
Debt service:					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total expenditures	<u>1,901,410</u>	<u>7,621,107</u>	<u>7,116,314</u>	<u>3,158,456</u>	<u>10,582,326</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4,044,180</u>	<u>(2,194,949)</u>	<u>2,061,306</u>	<u>2,038,352</u>	<u>4,482,504</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	1	84,435	-
Transfers out	(2,689,965)	-	(3,781,603)	-	-
Insurance proceeds	-	-	-	-	-
Total other financing sources and uses	<u>(2,689,965)</u>	<u>-</u>	<u>(3,781,602)</u>	<u>84,435</u>	<u>-</u>
Net change in fund balances	1,354,215	(2,194,949)	(1,720,296)	2,122,787	4,482,504
Fund balances at beginning of year	12,057,404	6,049,419	11,039,384	12,179,930	11,369,318
Fund balances at end of year	<u>\$ 13,411,619</u>	<u>\$ 3,854,470</u>	<u>\$ 9,319,088</u>	<u>\$ 14,302,717</u>	<u>\$ 15,851,822</u>

Special Revenue					
Coliseum Tax Fund	Housing Fund	Human Services Fund	Calcasieu Workforce Center Fund	CDBG Fund	Hazard Mitigation Fund
\$ 3,492,362	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	4,676,980	4,668,374	2,864,234	-	1,921,132
947,101	264	18,114	-	-	135,481
-	-	-	-	-	-
(467)	1,795	2,634	317	-	163
-	-	2	4,001	-	-
-	-	186,034	-	-	-
17	2,863	1,449	500	-	-
4,439,013	4,681,902	4,876,607	2,869,052	-	2,056,776
-	-	-	-	-	-
-	-	-	-	-	2,435,734
-	-	-	-	6,623	-
-	-	-	-	-	-
-	5,323,858	5,161,779	2,546,173	-	-
3,692,588	-	-	-	-	-
47,586	7,068	27,708	141,245	-	-
330,480	-	149,300	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
4,070,654	5,330,926	5,338,787	2,687,418	6,623	2,435,734
368,359	(649,024)	(462,180)	181,634	(6,623)	(378,958)
-	49,093	643,426	-	-	378,958
-	-	-	(126,279)	-	-
-	-	2,407	-	-	-
-	49,093	645,833	(126,279)	-	378,958
368,359	(599,931)	183,653	55,355	(6,623)	-
966,434	1,405,438	633,002	85,171	1,128	-
\$ 1,334,793	\$ 805,507	\$ 816,655	\$ 140,526	\$ (5,495)	\$ -

continued

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	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	\$ -	\$ 2,531,631
Sales	-	-	-	-	-
Intergovernmental revenues	18,566	-	-	-	151,862
Charges for services	-	-	-	70,592	-
Fines and forfeitures	-	-	-	-	-
Investment earnings	(5,896)	(4)	(4,818)	(183)	(357)
Sale of assets	-	-	-	-	-
Donations	-	-	-	-	-
Miscellaneous revenues	-	-	-	-	-
Total revenues	<u>12,670</u>	<u>(4)</u>	<u>995,182</u>	<u>70,409</u>	<u>2,683,136</u>
EXPENDITURES					
Current:					
General government	-	-	-	54,569	-
Public safety	63,747	-	-	-	94,115
Public works	-	-	-	-	-
Sanitation	-	-	-	-	-
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Capital outlay	-	-	-	-	-
Intergovernmental	-	-	416,258	-	2,473,108
Debt service:					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total expenditures	<u>63,747</u>	<u>-</u>	<u>416,258</u>	<u>54,569</u>	<u>2,567,223</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(51,077)</u>	<u>(4)</u>	<u>578,924</u>	<u>15,840</u>	<u>115,913</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Insurance proceeds	-	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(51,077)	(4)	578,924	15,840	115,913
Fund balances at beginning of year	620,429	4,977	4,937,897	151,761	456,404
Fund balances at end of year	<u>\$ 569,352</u>	<u>\$ 4,973</u>	<u>\$ 5,516,821</u>	<u>\$ 167,601</u>	<u>\$ 572,317</u>

<u>Drainage Lateral Cleanup Fund</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>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
(144)	2,621	(3,499)	(1,296)	(1,414)	(2,496)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	335,765	-
<u>(144)</u>	<u>2,621</u>	<u>(3,499)</u>	<u>(1,296)</u>	<u>334,351</u>	<u>(2,496)</u>
-	24	-	-	-	-
-	-	-	-	-	-
1,504,106	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	13	5	23
-	-	1,873,789	130,291	-	159,172
-	-	-	-	-	-
-	-	-	-	-	-
-	1,165,000	-	-	-	-
-	1,641,000	-	-	-	-
<u>1,504,106</u>	<u>2,806,024</u>	<u>1,873,789</u>	<u>130,304</u>	<u>5</u>	<u>159,195</u>
<u>(1,504,250)</u>	<u>(2,803,403)</u>	<u>(1,877,288)</u>	<u>(131,600)</u>	<u>334,346</u>	<u>(161,691)</u>
350,000	3,200,000	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>350,000</u>	<u>3,200,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(1,154,250)	396,597	(1,877,288)	(131,600)	334,346	(161,691)
-	1,649,368	8,756,203	1,785,349	420,144	3,184,347
<u>\$ (1,154,250)</u>	<u>\$ 2,045,965</u>	<u>\$ 6,878,915</u>	<u>\$ 1,653,749</u>	<u>\$ 754,490</u>	<u>\$ 3,022,656</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, 2021

	Capital Projects				
	Human Services Capital Fund	Fire Training Center Construction Fund	Major Facilities Capital Improvement Fund	Stormwater Capital Fund	Total Nonmajor Governmental Funds
REVENUES					
Taxes:					
Property	\$ -	\$ -	\$ -	\$ -	40,931,436
Sales	-	-	-	-	5,100,000
Intergovernmental revenues	-	-	-	179,489	16,028,419
Charges for services	-	-	-	-	1,210,665
Fines and forfeitures	-	-	-	-	23,959
Investment earnings	22	(133)	25,400	367	(27,389)
Sale of assets	-	-	-	-	221,222
Donations	-	-	-	-	189,167
Miscellaneous revenues	-	-	-	-	352,952
Total revenues	<u>22</u>	<u>(133)</u>	<u>25,400</u>	<u>179,856</u>	<u>64,030,431</u>
EXPENDITURES					
Current:					
General government	-	-	-	-	54,593
Public safety	-	-	-	-	9,669,262
Public works	-	-	-	107	1,510,836
Sanitation	-	-	-	-	7,609,736
Health and welfare	457	17,153	-	-	17,967,444
Culture and recreation	-	-	-	-	13,960,334
Capital outlay	133,661	-	3,220,211	7,082,383	13,301,596
Intergovernmental	-	-	-	-	3,399,146
Debt service:					
Principal retirement	-	-	-	-	1,165,000
Interest and fiscal charges	-	-	-	-	1,641,000
Total expenditures	<u>134,118</u>	<u>17,153</u>	<u>3,220,211</u>	<u>7,082,490</u>	<u>70,278,947</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(134,096)</u>	<u>(17,286)</u>	<u>(3,194,811)</u>	<u>(6,902,634)</u>	<u>(6,248,516)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	187,302	-	3,131,603	3,875,000	11,899,818
Transfers out	-	-	-	(350,000)	(6,947,847)
Insurance proceeds	-	-	-	-	2,407
Total other financing sources and uses	<u>187,302</u>	<u>-</u>	<u>3,131,603</u>	<u>3,525,000</u>	<u>4,954,378</u>
Net change in fund balances	53,206	(17,286)	(63,208)	(3,377,634)	(1,294,138)
Fund balances at beginning of year	<u>(53,194)</u>	<u>135,492</u>	<u>23,965,661</u>	<u>13,500,740</u>	<u>115,302,206</u>
Fund balances at end of year	<u>\$ 12</u>	<u>\$ 118,206</u>	<u>\$ 23,902,453</u>	<u>\$ 10,123,106</u>	<u>\$ 114,008,068</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, 2021

	Budgeted Amounts			Variance with Final Budget- Positive (Negative)
	Original	Final	Actual	
REVENUES				
Taxes:				
Ad valorem	\$ 4,125,000	\$ 4,125,000	\$ 5,630,594	\$ 1,505,594
Intergovernmental revenues	162,568	168,568	163,541	(5,027)
Investment income	73,000	73,000	52,832	(20,168)
Sale of assets	-	-	24	24
Total revenues	<u>4,360,568</u>	<u>4,366,568</u>	<u>5,846,991</u>	<u>1,480,423</u>
EXPENDITURES				
Current:				
Health and welfare	<u>1,689,957</u>	<u>1,689,957</u>	<u>1,437,105</u>	<u>252,852</u>
Excess (deficiency) of revenues over expenditures	<u>2,670,611</u>	<u>2,676,611</u>	<u>4,409,886</u>	<u>1,733,275</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	209,765	209,765
Transfers out	<u>(3,263,602)</u>	<u>(3,263,602)</u>	<u>(2,825,614)</u>	<u>437,988</u>
Total other financing sources (uses)	<u>(3,263,602)</u>	<u>(3,263,602)</u>	<u>(2,615,849)</u>	<u>647,753</u>
Net change in fund balances	(592,991)	(586,991)	1,794,037	2,381,028
Fund balances beginning of year	<u>11,851,276</u>	<u>11,851,276</u>	<u>12,013,864</u>	<u>162,588</u>
Fund balances end of year	<u>\$ 11,258,285</u>	<u>\$ 11,264,285</u>	<u>\$ 13,807,901</u>	<u>\$ 2,543,616</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, 2021

	Budgeted Amounts			Variance with Final Budget- Positive (Negative)
	Original	Final	Actual	
REVENUES				
Taxes:				
Sales	\$ 5,100,000	\$ 5,100,000	\$ 5,100,000	\$ -
Intergovernmental revenue	-	107,215	107,215	-
Investment income	33,000	25,000	18,022	(6,978)
Miscellaneous revenue	125,000	125,000	206,650	81,650
Total revenues	<u>5,258,000</u>	<u>5,357,215</u>	<u>5,431,887</u>	<u>74,672</u>
EXPENDITURES				
Current:				
Public works	<u>7,512,988</u>	<u>7,612,203</u>	<u>7,670,371</u>	<u>(58,168)</u>
Net change in fund balances	(2,254,988)	(2,254,988)	(2,238,484)	16,504
Fund balances beginning of year	<u>5,504,265</u>	<u>5,504,265</u>	<u>5,826,886</u>	<u>322,621</u>
Fund balances end of year	<u>\$ 3,249,277</u>	<u>\$ 3,249,277</u>	<u>\$ 3,588,402</u>	<u>\$ 339,125</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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
Ad valorem	\$ 5,800,000	\$ 7,818,000	\$ 7,916,546	\$ 98,546
Intergovernmental revenues	502,871	402,871	424,699	21,828
Charges for services	20,005	20,005	5,550	(14,455)
Fines and forfeitures	-	-	3,282	3,282
Investment income	75,000	75,000	41,692	(33,308)
Miscellaneous revenues	200	200	5	(195)
Total revenues	<u>6,398,076</u>	<u>8,316,076</u>	<u>8,391,774</u>	<u>75,698</u>
EXPENDITURES				
Current:				
Public safety	<u>7,937,693</u>	<u>7,216,648</u>	<u>7,118,035</u>	<u>98,613</u>
Excess (deficiency) of revenues over expenditures	<u>(1,539,617)</u>	<u>1,099,428</u>	<u>1,273,739</u>	<u>174,311</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(725,000)</u>	<u>(4,198,290)</u>	<u>(2,856,603)</u>	<u>1,341,687</u>
Net change in fund balances	(2,264,617)	(3,098,862)	(1,582,864)	1,515,998
Fund balances beginning of year	<u>6,903,553</u>	<u>6,903,553</u>	<u>10,581,531</u>	<u>3,677,978</u>
Fund balances end of year	<u>\$ 4,638,936</u>	<u>\$ 3,804,691</u>	<u>\$ 8,998,667</u>	<u>\$ 5,193,976</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, 2021

	Budgeted Amounts			Variance with Final Budget- Positive (Negative)
	Original	Final	Actual	
REVENUES				
Taxes:				
Ad valorem	\$ 3,650,000	\$ 3,650,000	\$ 4,981,014	\$ 1,331,014
Intergovernmental revenues	82,000	82,000	82,927	927
Investment income	80,000	80,000	55,675	(24,325)
Total revenues	<u>3,812,000</u>	<u>3,812,000</u>	<u>5,119,616</u>	<u>1,307,616</u>
EXPENDITURES				
Current:				
Health and welfare	<u>4,105,856</u>	<u>4,105,856</u>	<u>2,850,952</u>	<u>1,254,904</u>
Excess (deficiency) of revenues over expenditures	<u>(293,856)</u>	<u>(293,856)</u>	<u>2,268,664</u>	<u>2,562,520</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>118,020</u>	<u>118,020</u>	<u>84,435</u>	<u>(33,585)</u>
Net change in fund balances	(175,836)	(175,836)	2,353,099	2,528,935
Fund balances beginning of year	<u>11,331,362</u>	<u>11,331,362</u>	<u>11,730,374</u>	<u>399,012</u>
Fund balances end of year	<u>\$ 11,155,526</u>	<u>\$ 11,155,526</u>	<u>\$ 14,083,473</u>	<u>\$ 2,927,947</u>

**CALCASIEU PARISH POLICE JURY
CALCASIEU PARISH LIBRARY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Budgeted Amounts			Variance with Final Budget- Positive (Negative)
	Original	Final	Actual	
REVENUES				
Taxes:				
Ad valorem	\$ 10,650,000	\$ 10,650,000	\$ 14,412,420	\$ 3,762,420
Intergovernmental	123,000	123,000	171,980	48,980
Fines and fees	25,000	25,000	42,629	17,629
Investment income	87,000	87,000	68,859	(18,141)
Sale of assets	-	-	200	200
Miscellaneous revenue	16,000	16,000	25,781	9,781
Total revenues	10,901,000	10,901,000	14,721,869	3,820,869
EXPENDITURES				
Current:				
Cultural and recreation	11,083,340	11,083,340	9,750,802	1,332,538
Capital improvements	3,015,200	3,015,200	258,070	2,757,130
Total expenditures	14,098,540	14,098,540	10,008,872	4,089,668
Net change in fund balances	(3,197,540)	(3,197,540)	4,712,997	7,910,537
Fund balances beginning of year	9,444,422	9,444,422	11,649,406	2,204,984
Fund balances end of year	\$ 6,246,882	\$ 6,246,882	\$ 16,362,403	\$ 10,115,521

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, 2021

	Budgeted Amounts			Variance with Final Budget- Positive (Negative)
	Original	Final	Actual	
REVENUES				
Taxes:				
Ad valorem	\$ 2,500,000	\$ 3,308,000	\$ 3,392,816	\$ 84,816
Rent	85,000	85,000	77,319	(7,681)
Concessions	200,000	200,000	236,635	36,635
Program sales	5,000	5,000	900	(4,100)
Admissions	500,000	500,000	613,064	113,064
Investment income	10,000	10,000	7,688	(2,312)
Sale of assets	-	-	19,384	19,384
Miscellaneous revenue	-	-	18	18
Total revenues	<u>3,300,000</u>	<u>4,108,000</u>	<u>4,347,824</u>	<u>239,824</u>
EXPENDITURES				
Current:				
Recreation	<u>3,621,312</u>	<u>3,818,312</u>	<u>3,442,195</u>	<u>376,117</u>
Excess (deficiency) of revenues over expenditures	<u>(321,312)</u>	<u>289,688</u>	<u>905,629</u>	<u>615,941</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(250,000)</u>	<u>(330,479)</u>	<u>(330,479)</u>	<u>-</u>
Net change in fund balances	(571,312)	(40,791)	575,150	615,941
Fund balances beginning of year	<u>1,031,693</u>	<u>1,031,693</u>	<u>1,098,176</u>	<u>66,483</u>
Fund balances end of year	<u>\$ 460,381</u>	<u>\$ 990,902</u>	<u>\$ 1,673,326</u>	<u>\$ 682,424</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, 2021

	Budgeted Amounts			Variance with Final Budget- Positive (Negative)
	Original	Final	Actual	
REVENUES				
Intergovernmental revenues	\$ 2,309,207	\$ 1,872,456	\$ 2,032,960	\$ 160,504
Investment income	7,370	7,370	5,006.00	(2,364)
Miscellaneous revenues	550	550	2,241.00	1,691
Total revenues	<u>2,317,127</u>	<u>1,880,376</u>	<u>2,040,207</u>	<u>159,831</u>
EXPENDITURES				
Current:				
Health and welfare	<u>2,481,913</u>	<u>2,626,632</u>	<u>2,636,820</u>	<u>(10,188)</u>
Excess (deficiency) of revenues over expenditures	<u>(164,786)</u>	<u>(746,256)</u>	<u>(596,613)</u>	<u>149,643</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>14,857</u>	<u>59,876</u>	<u>49,374</u>	<u>(10,502)</u>
Total other financing sources (uses)	<u>14,857</u>	<u>59,876</u>	<u>49,374</u>	<u>(10,502)</u>
Net change in fund balances	(149,929)	(686,380)	(547,239)	139,141
Fund balances beginning of year	<u>1,177,632</u>	<u>1,177,632</u>	<u>\$ 1,358,195</u>	<u>180,563</u>
Fund balances end of year	<u>\$ 1,027,703</u>	<u>\$ 491,252</u>	<u>\$ 810,956</u>	<u>\$ 319,704</u>

CALCASIEU PARISH POLICE JURY
HUMAN SERVICES FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2021

	Budgeted Amounts			Variance with Final Budget- Positive (Negative)
	Original	Final	Actual	
REVENUES				
Intergovernmental revenues	\$ 3,343,180	\$ 4,907,360	\$ 4,789,723	\$ (117,637)
Charges for services	21,000	21,000	18,252	(2,748)
Investment income	5,520	5,615	4,515	(1,100)
Sale of assets	-	-	2	2
Miscellaneous revenues	250	250	3,857	3,607
Total revenues	<u>3,369,950</u>	<u>4,934,225</u>	<u>4,816,349</u>	<u>(117,876)</u>
EXPENDITURES				
Current:				
Health and welfare	<u>4,202,419</u>	<u>5,718,366</u>	<u>5,398,380</u>	<u>319,986</u>
Excess (deficiency) of revenues over expenditures	<u>(832,469)</u>	<u>(784,141)</u>	<u>(582,031)</u>	<u>202,110</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	833,166	767,661	775,233	7,572
Transfers out	<u>(20,000)</u>	<u>(20,000)</u>	<u>(5,528.00)</u>	<u>14,472</u>
Total other financing sources (uses)	<u>813,166</u>	<u>747,661</u>	<u>769,705</u>	<u>22,044</u>
Net change in fund balances	(19,303)	(36,480)	187,674	224,154
Fund balances beginning of year	<u>478,565</u>	<u>478,565</u>	<u>436,933</u>	<u>(41,632)</u>
Fund balances end of year	<u>\$ 459,262</u>	<u>\$ 442,085</u>	<u>\$ 624,607</u>	<u>\$ 182,522</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, 2021**

	Budgeted Amounts			Variance with Final Budget- Positive (Negative)
	Original	Final	Actual	
REVENUES				
Intergovernmental revenues	\$ 4,082,815	\$ 2,805,815	\$ 2,798,718	\$ (7,097)
Investment income	200	200	316	116
Sale of assets	-	-	4,001	4,001
Miscellaneous revenues	-	-	500	500
Total revenues	<u>4,083,015</u>	<u>2,806,015</u>	<u>2,803,535</u>	<u>(2,480)</u>
EXPENDITURES				
Current:				
Health and welfare	<u>4,075,533</u>	<u>2,798,533</u>	<u>2,838,103</u>	<u>(39,570)</u>
Excess (deficiency) of revenues over expenditures	7,482	7,482	(34,568)	(42,050)
Fund balances beginning of year	<u>137,190</u>	<u>137,190</u>	<u>83,444</u>	<u>(53,746)</u>
Fund balances end of year	<u>\$ 144,672</u>	<u>\$ 144,672</u>	<u>\$ 48,876</u>	<u>\$ (95,796)</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, 2021**

	Budgeted Amounts			Variance with Final Budget- Positive (Negative)
	Original	Final	Actual	
REVENUES				
Intergovernmental revenues	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Current:				
Public safety	-	-	-	-
Net change in fund balances	-	-	-	-
Fund balances beginning of year	456,082	456,082	456,082	-
Fund balances end of year	\$ 456,082	\$ 456,082	\$ 456,082	\$ -

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, 2021

	Budgeted Amounts			Variance with Final Budget- Positive (Negative)
	Original	Final	Actual	
REVENUES				
Intergovernmental revenues	\$ 2,561,736	\$ 2,561,736	\$ 2,204,305	\$ (357,431)
Investment income	40	40	159	119
Miscellaneous revenue	63,235	63,235	134,231	70,996
Total revenues	<u>2,625,011</u>	<u>2,625,011</u>	<u>2,338,695</u>	<u>(286,316)</u>
EXPENDITURES				
Current:				
Public safety	<u>2,833,758</u>	<u>2,833,758</u>	<u>2,555,703</u>	<u>278,055</u>
Excess (deficiency) of revenues over expenditures	<u>(208,747)</u>	<u>(208,747)</u>	<u>(217,008)</u>	<u>(8,261)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>208,747</u>	<u>208,747</u>	<u>198,909</u>	<u>(9,838)</u>
Net change in fund balances	-	-	(18,099)	(18,099)
Fund balances beginning of year	-	-	<u>(360,562)</u>	<u>(360,562)</u>
Fund balances end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (378,661)</u>	<u>\$ (378,661)</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, 2021

	Budgeted Amounts			Variance with Final Budget- Positive (Negative)
	Original	Final	Actual	
REVENUES				
Intergovernmental revenues	\$ 1,721,066	\$ 1,178,993	\$ 1,183,010	\$ 4,017
Investment income	40,000	40,000	19,974	(20,026)
Total revenues	<u>1,761,066</u>	<u>1,218,993</u>	<u>1,202,984</u>	<u>(16,009)</u>
EXPENDITURES				
Current:				
Public safety	<u>3,050</u>	<u>3,050</u>	<u>650</u>	<u>2,400</u>
Excess (deficiency) of revenues over expenditures	<u>1,758,016</u>	<u>1,215,943</u>	<u>1,202,334</u>	<u>(13,609)</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(88,500)</u>	<u>(16,941)</u>	<u>(14,951)</u>	<u>1,990</u>
Net change in fund balances	1,669,516	1,199,002	1,187,383	(11,619)
Fund balances beginning of year	<u>4,084,755</u>	<u>4,084,755</u>	<u>4,078,587</u>	<u>(6,168)</u>
Fund balances end of year	<u>\$ 5,754,271</u>	<u>\$ 5,283,757</u>	<u>\$ 5,265,970</u>	<u>\$ (17,787)</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, 2021

	Budgeted Amounts			Variance with Final Budget- Positive (Negative)
	Original	Final	Actual	
REVENUES				
Intergovernmental revenues	\$ 164,424	\$ -	\$ -	\$ -
Investment income	25	17	20	3
Total revenues	<u>164,449</u>	<u>17</u>	<u>20</u>	<u>3</u>
EXPENDITURES				
Current:				
Public safety	<u>164,424</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	25	17	20	3
Fund balances beginning of year	<u>4,987</u>	<u>4,987</u>	<u>4,978</u>	<u>(9)</u>
Fund balances end of year	<u>\$ 5,012</u>	<u>\$ 5,004</u>	<u>\$ 4,998</u>	<u>\$ (6)</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, 2021**

	Budgeted Amounts			Variance with Final Budget- Positive (Negative)
	Original	Final	Actual	
REVENUES				
Taxes:				
Ad valorem	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ -
Investment income	<u>30,000</u>	<u>30,000</u>	<u>22,333</u>	<u>(7,667)</u>
Total revenues	<u>1,030,000</u>	<u>1,030,000</u>	<u>1,022,333</u>	<u>(7,667)</u>
EXPENDITURES				
Current:				
Intergovernmental	<u>2,545,225</u>	<u>2,545,225</u>	<u>772,796</u>	<u>1,772,429</u>
Net change in fund balances	(1,515,225)	(1,515,225)	249,537	1,764,762
Fund balances beginning of year	<u>1,942,200</u>	<u>1,942,200</u>	<u>5,302,350</u>	<u>3,360,150</u>
Fund balances end of year	<u>\$ 426,975</u>	<u>\$ 426,975</u>	<u>\$ 5,551,887</u>	<u>\$ 5,124,912</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, 2021**

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Fines and forfeitures	\$ 60,100	\$ 60,100	\$ 69,159	\$ 9,059
Investment income	800	800	620	(180)
Total revenues	<u>60,900</u>	<u>60,900</u>	<u>69,779</u>	<u>8,879</u>
EXPENDITURES				
Current:				
General government	<u>98,101</u>	<u>98,101</u>	<u>56,933</u>	<u>41,168</u>
Net change in fund balances	(37,201)	(37,201)	12,846	50,047
Fund balances beginning of year	<u>136,331</u>	<u>136,331</u>	<u>150,909</u>	<u>14,578</u>
Fund balances end of year	<u>\$ 99,130</u>	<u>\$ 99,130</u>	<u>\$ 163,755</u>	<u>\$ 64,625</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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
Ad valorem	\$ 1,890,000	\$ 2,437,000	\$ 2,449,966	\$ 12,966
Intergovernmental revenues	151,000	151,000	151,862	862
Investment income	2,500	2,500	2,440	(60)
Total revenues	<u>2,043,500</u>	<u>2,590,500</u>	<u>2,604,268</u>	<u>13,768</u>
EXPENDITURES				
Current:				
Public safety	<u>1,943,500</u>	<u>2,478,806</u>	<u>2,473,111</u>	<u>5,695</u>
Net change in fund balances	100,000	111,694	131,157	19,463
Fund balances beginning of year	<u>405,675</u>	<u>405,675</u>	<u>456,170</u>	<u>50,495</u>
Fund balances end of year	<u>\$ 505,675</u>	<u>\$ 517,369</u>	<u>\$ 587,327</u>	<u>\$ 69,958</u>

CALCASIEU PARISH POLICE JURY
DRAINAGE LATERAL CLEANUP FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2021

	Budgeted Amounts			Variance with Final Budget- Positive (Negative)
	Original	Final	Actual	
REVENUES				
Intergovernmental revenues	\$ 21,562,500	\$ -	\$ -	\$ -
Charges for services	6,837,500	-	-	-
Investment income	-	-	619	619
Total revenues	<u>28,400,000</u>	<u>-</u>	<u>619</u>	<u>619</u>
EXPENDITURES				
Current:				
Public works	<u>28,750,000</u>	<u>350,000</u>	<u>198,304</u>	<u>151,696</u>
Total expenditures	<u>28,750,000</u>	<u>350,000</u>	<u>198,304</u>	<u>151,696</u>
Excess (deficiency) of revenues over expenditures	<u>(350,000)</u>	<u>(350,000)</u>	<u>(197,685)</u>	<u>152,315</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>350,000</u>	<u>350,000</u>	<u>350,000</u>	<u>-</u>
Total other financing sources (uses)	<u>350,000</u>	<u>350,000</u>	<u>350,000</u>	<u>-</u>
Net change in fund balances	-	-	152,315	152,315
Fund balances beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 152,315</u>	<u>\$ 152,315</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, 2021

	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	\$ 1,960,174	\$ 1,109,782	\$ 1,878,694	\$ 1,971	\$ 188,623	\$ 5,139,244
Investments	2,525,634	1,630,558	2,553,459	11	272,731	6,982,393
Accounts receivable - net	160,418	34,829	35,871	78,367	1,405	310,890
Taxes receivable - net	164,086	458,822	1,433,923	200,573	-	2,257,404
Interest receivable	31,644	1,875	3,123	5	303	36,950
Intergovernmental receivable	4,584	2,800	-	-	22,344	29,728
Other receivable	159,619	116,682	70,183	-	-	346,484
Due from other funds	6,331	-	-	-	-	6,331
Prepaid insurance	17,566	9,175	12,074	1,949	-	40,764
Inventory	78,142	-	-	280,064	-	358,206
Restricted assets:						
Cash and cash equivalents	221,625	18,644	-	150	-	240,419
Investments	309,235	-	165,453	-	-	474,688
Intergovernmental receivable	747,733	-	-	-	-	747,733
Restricted special assessments receivable - net	79,574	-	-	-	-	79,574
Total current assets	<u>6,466,365</u>	<u>3,383,167</u>	<u>6,152,780</u>	<u>563,090</u>	<u>485,406</u>	<u>17,050,808</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	1,545,510	8,065,513	5,174,861	2,570,328	23,895,129
Construction in progress	5,469,631	12,128	57,291	-	-	5,539,050
Equipment	<u>85,605</u>	<u>37,302</u>	<u>-</u>	<u>330,730</u>	<u>5,688</u>	<u>459,325</u>
Total capital assets	12,327,735	1,594,940	8,237,452	5,684,925	2,600,602	30,445,654
Accumulated depreciation	<u>(3,361,269)</u>	<u>(1,125,169)</u>	<u>(2,464,957)</u>	<u>(3,731,132)</u>	<u>(899,625)</u>	<u>(11,582,152)</u>
Net capital assets	<u>8,966,466</u>	<u>469,771</u>	<u>5,772,495</u>	<u>1,953,793</u>	<u>1,700,977</u>	<u>18,863,502</u>
Total noncurrent assets	<u>8,966,466</u>	<u>469,771</u>	<u>5,772,495</u>	<u>1,953,793</u>	<u>1,700,977</u>	<u>18,863,502</u>
Total assets	<u>15,432,831</u>	<u>3,852,938</u>	<u>11,925,275</u>	<u>2,516,883</u>	<u>2,186,383</u>	<u>35,914,310</u>
LIABILITIES						
Current liabilities:						
Accounts payable	807,497	15,384	7,473	27,565	6,247	864,166
Due to other funds	286	590	-	8,394	218	9,488
Due to other governments	1,050	56	14	13,647	-	14,767
Retainage payable	232,194	-	-	-	-	232,194
Liabilities payable from restricted assets:						
Accrued interest payable	2,795	-	9,999	-	-	12,794
Refundable customer deposits	306,440	18,644	16,711	150	-	341,945
Bonds payable	<u>243,015</u>	<u>-</u>	<u>63,000</u>	<u>-</u>	<u>-</u>	<u>306,015</u>
Total current liabilities	<u>1,593,277</u>	<u>34,674</u>	<u>97,197</u>	<u>49,756</u>	<u>6,465</u>	<u>1,781,369</u>
Noncurrent liabilities:						
Bonds payable	<u>4,666,594</u>	<u>-</u>	<u>951,000</u>	<u>-</u>	<u>-</u>	<u>5,617,594</u>
Total noncurrent liabilities	<u>4,666,594</u>	<u>-</u>	<u>951,000</u>	<u>-</u>	<u>-</u>	<u>5,617,594</u>
Total liabilities	<u>6,259,871</u>	<u>34,674</u>	<u>1,048,197</u>	<u>49,756</u>	<u>6,465</u>	<u>7,398,963</u>
NET POSITION						
Net investment in capital assets	3,804,304	345,501	4,756,800	1,953,793	1,700,977	12,561,375
Restricted for:						
Debt service	301,199	-	138,743	-	-	439,942
Unrestricted	<u>5,067,457</u>	<u>3,472,763</u>	<u>5,981,535</u>	<u>513,334</u>	<u>478,941</u>	<u>15,514,030</u>
Total net position	<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>

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	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	\$ 1,136,088	\$ 380,873	\$ 304,549	\$ 430,079	\$ 8,001	\$ 2,259,590
Other operating revenues	<u>4,298</u>	<u>2,625</u>	<u>-</u>	<u>-</u>	<u>3,262</u>	<u>10,185</u>
Total operating revenues	<u>1,140,386</u>	<u>383,498</u>	<u>304,549</u>	<u>430,079</u>	<u>11,263</u>	<u>2,269,775</u>
OPERATING EXPENSES						
Supplies	68,985	230,951	40,315	4,409	-	344,660
Contractual services	727,775	160,770	267,917	874,521	94,800	2,125,783
Depreciation	<u>168,574</u>	<u>40,676</u>	<u>181,189</u>	<u>137,720</u>	<u>78,385</u>	<u>606,544</u>
Total operating expenses	<u>965,334</u>	<u>432,397</u>	<u>489,421</u>	<u>1,016,650</u>	<u>173,185</u>	<u>3,076,987</u>
Operating income (loss)	<u>175,052</u>	<u>(48,899)</u>	<u>(184,872)</u>	<u>(586,571)</u>	<u>(161,922)</u>	<u>(807,212)</u>
NONOPERATING REVENUES (EXPENSES)						
Property taxes	169,225	485,499	1,493,867	205,748	-	2,354,339
Investment earnings	6,055	(3,229)	(5,252)	230	(1,353)	(3,549)
Gain on sale of capital assets	4,773	-	-	-	-	4,773
Interest expense	(71,408)	-	(36,487)	-	-	(107,895)
Insurance proceeds	231,390	116,682	70,183	-	-	418,255
Capital grant	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>560,000</u>	<u>560,000</u>
Total nonoperating revenues (expenses)	<u>340,035</u>	<u>598,952</u>	<u>1,522,311</u>	<u>205,978</u>	<u>558,647</u>	<u>3,225,923</u>
Income (loss) before transfers	<u>515,087</u>	<u>550,053</u>	<u>1,337,439</u>	<u>(380,593)</u>	<u>396,725</u>	<u>2,418,711</u>
TRANSFERS						
Transfers in	<u>-</u>	<u>-</u>	<u>-</u>	<u>323,169</u>	<u>9,817</u>	<u>332,986</u>
Change in net position	515,087	550,053	1,337,439	(57,424)	406,542	2,751,697
Net position - beginning of year, as restated	<u>8,657,873</u>	<u>3,268,211</u>	<u>9,539,639</u>	<u>2,524,551</u>	<u>1,773,376</u>	<u>25,763,650</u>
Net position - end of year	<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>

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	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	\$ 1,154,147	\$ 428,473	\$ 304,081	\$ 436,841	\$ 8,320	\$ 2,331,862
Other operating receipts	67,716	-	24,090	17,572	-	109,378
Payments to suppliers for goods and services	(470,864)	(310,947)	(156,449)	(754,436)	(114,907)	(1,807,603)
Payments to interfund provider of services	(397,847)	(77,101)	(134,000)	(258,000)	(221)	(867,169)
Net cash provided by (used for) operating activities	353,152	40,425	37,722	(558,023)	(106,808)	(233,532)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES						
Receipts from general property taxes	155,072	607,770	1,010,020	200,343	-	1,973,205
Transfers in from other funds for noncapital related activity	-	-	-	323,169	9,817	332,986
Net cash provided by (used for) noncapital financing activities	155,072	607,770	1,010,020	523,512	9,817	2,306,191
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES						
Receipt of capital grant	-	-	-	-	560,000	560,000
Insurance proceeds or sale of assets	76,544	-	-	-	-	76,544
Acquisition and construction of capital assets	(3,179,790)	(23,633)	(55,596)	-	-	(3,259,019)
Bond proceeds	2,858,406	-	-	-	-	2,858,406
Principal and interest received on special assessment levy	27,698	-	-	-	-	27,698
Principal paid on debt	(183,015)	-	(61,000)	-	-	(244,015)
Interest and fiscal charges paid on debt	(68,613)	-	(37,088)	-	-	(105,701)
Net cash provided by (used for) capital and related financing activities	(468,770)	(23,633)	(153,684)	-	560,000	(86,087)
CASH FLOWS FROM INVESTING ACTIVITIES						
Purchase of investments	(3,317,105)	(1,547,456)	(2,521,141)	(188,435)	(330,421)	(7,904,558)
Proceeds from sales and maturities of investments	1,933,040	535,642	876,702	199,161	55,367	3,599,912
Interest received on investments	16,292	9,034	15,221	241	668	41,456
Net cash provided by (used for) investing activities	(1,367,773)	(1,002,780)	(1,629,218)	10,967	(274,386)	(4,263,190)
Net increase (decrease) in cash and cash equivalents	(1,328,319)	(378,218)	(735,160)	(23,544)	188,623	(2,276,618)
Cash and cash equivalents at beginning of year	3,510,118	1,506,644	2,613,854	25,665	-	7,656,281
Cash and cash equivalents at end 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>
Classified as:						
Current assets	\$ 1,960,174	\$ 1,109,782	\$ 1,878,694	\$ 1,971	\$ 188,623	\$ 5,139,244
Restricted assets	221,625	18,644	-	150	-	240,419
Totals	<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>

	Waterworks District No. 5 of Wards 3 and 8	Waterworks District No. 2 of Ward 4	Waterworks District No. 12 of Ward 3	Sewer District No. 11 of Ward 3	Sewer District No. 8 of Ward 4	Total Nonmajor Enterprise Funds
Reconciliation of operating income to net cash provided by (used for) operating activities						
Operating income (loss)	\$ 175,052	\$ (48,899)	\$ (184,872)	\$ (586,571)	\$ (161,922)	\$ (807,212)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:						
Depreciation	168,574	40,676	181,189	137,720	78,385	606,544
Changes in assets and liabilities:						
Decrease (increase) in accounts receivable	69,571	47,502	3,792	21,667	266	142,798
Decrease (increase) in due from other governments	(4,584)	(2,800)	-	9,875	(22,292)	(19,801)
Decrease (increase) in other receivable	320	-	24,090	-	-	24,410
Decrease (increase) in due from other funds	(6,245)	42	56	153	-	(5,994)
Decrease (increase) in prepaid items	(1,898)	(984)	(371)	(121)	-	(3,374)
Decrease (increase) in inventory	(39,761)	-	-	(78,410)	-	(118,171)
Increase (decrease) in accounts payable	10,805	(1,940)	(16,065)	(36,378)	5,555	(38,023)
Increase (decrease) in due to other funds	(38,312)	(8,988)	(14,319)	(18,959)	218	(80,360)
Increase (decrease) in due to other governments	1,050	56	14	(13,437)	(7,018)	(19,335)
Increase (decrease) in refundable customer deposits	13,595	1,044	(4,342)	(249)	-	10,048
Increase (decrease) in retainage payable (operating expense)	(511)	(602)	-	-	-	(1,113)
Increase (decrease) in on-behalf payments	5,496	15,318	48,550	6,687	-	76,051
Total adjustments	178,100	89,324	222,594	28,548	55,114	573,680
Net cash provided by (used for) operating activities	<u>\$ 353,152</u>	<u>\$ 40,425</u>	<u>\$ 37,722</u>	<u>\$ (558,023)</u>	<u>\$ (106,808)</u>	<u>\$ (233,532)</u>
Non cash investing, capital, and financing activities						
Net increase (decrease) in fair value of investments	<u>\$ (24,151)</u>	<u>\$ (13,891)</u>	<u>\$ (23,163)</u>	<u>\$ -</u>	<u>\$ (2,323)</u>	<u>\$ (63,528)</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, 2021

	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	\$ 1,738,708	\$ 4,486,465	\$ 604,402	\$ 177,676	\$ 7,007,251
Investments	2,487,952	6,484,602	873,863	256,889	10,103,306
Accounts receivable	-	45,711	-	-	45,711
Interest receivable	2,897	7,708	946	295	11,846
Other receivables	1,752	1,233	17,389	-	20,374
Due from other funds	-	17,145	-	-	17,145
Prepaid items	14,340	6,211	323,599	-	344,150
Total current assets	<u>4,245,649</u>	<u>11,049,075</u>	<u>1,820,199</u>	<u>434,860</u>	<u>17,549,783</u>
Noncurrent assets:					
Net pension asset	-	115,215	-	-	115,215
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	(12,254)	(173,564)	(13,849)	-	(199,667)
Net capital assets	<u>4,267</u>	<u>296,715</u>	<u>7,828</u>	<u>-</u>	<u>308,810</u>
Total noncurrent assets	<u>4,267</u>	<u>411,930</u>	<u>7,828</u>	<u>-</u>	<u>424,025</u>
Total assets	<u>4,249,916</u>	<u>11,461,005</u>	<u>1,828,027</u>	<u>434,860</u>	<u>17,973,808</u>
DEFERRED OUTFLOWS OF RESOURCES					
Deferred outflows - OPEB	-	25,715	-	-	25,715
Pension related deferred outflows of resources	-	122,848	-	-	122,848
Total deferred outflows of resources	<u>-</u>	<u>148,563</u>	<u>-</u>	<u>-</u>	<u>148,563</u>
LIABILITIES					
Current liabilities:					
Accounts payable	54,497	169,236	3,407	-	227,140
Accrued liabilities	-	9,393	-	-	9,393
Due to other funds	-	-	2,758	-	2,758
Intergovernmental payable	-	1,837,601	-	-	1,837,601
Unearned revenue	-	4,640	-	-	4,640
Claims payable	125,249	259,641	338,584	10,023	733,497
Total current liabilities	<u>179,746</u>	<u>2,280,511</u>	<u>344,749</u>	<u>10,023</u>	<u>2,815,029</u>
Noncurrent liabilities:					
Claims payable	62,625	-	677,169	-	739,794
Compensated absences	-	23,869	-	-	23,869
Other liabilities	-	12,564	-	-	12,564
OPEB payable	-	130,714	-	-	130,714
Total noncurrent liabilities	<u>62,625</u>	<u>167,147</u>	<u>677,169</u>	<u>-</u>	<u>906,941</u>
Total liabilities	<u>242,371</u>	<u>2,447,658</u>	<u>1,021,918</u>	<u>10,023</u>	<u>3,721,970</u>
DEFERRED INFLOWS OF RESOURCES					
Deferred inflows - OPEB	-	1,284	-	-	1,284
Pension related deferred inflows of resources	-	238,672	-	-	238,672
Total deferred inflows of resources	<u>-</u>	<u>239,956</u>	<u>-</u>	<u>-</u>	<u>239,956</u>
NET POSITION					
Net investment in capital assets	4,267	296,715	7,828	-	308,810
Unrestricted	<u>4,003,278</u>	<u>8,625,239</u>	<u>798,281</u>	<u>424,837</u>	<u>13,851,635</u>
Total net position	<u>\$ 4,007,545</u>	<u>\$ 8,921,954</u>	<u>\$ 806,109</u>	<u>\$ 424,837</u>	<u>\$ 14,160,445</u>

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	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	\$ 947,310	\$ 17,640,847	\$ 2,452,600	\$ 51,925	\$ 21,092,682
Total operating revenues	<u>947,310</u>	<u>17,640,847</u>	<u>2,452,600</u>	<u>51,925</u>	<u>21,092,682</u>
OPERATING EXPENSES					
Personal services	-	414,845	-	-	414,845
Employee benefits	-	144,313	-	-	144,313
Supplies	-	124,071	-	-	124,071
Contractual services	284,138	1,588,652	640,012	3	2,512,805
Depreciation	1,652	12,483	3,613	-	17,748
Insurance premiums	201,347	1,842,855	2,925,907	-	4,970,109
Claims	158,255	13,353,608	273,217	21,223	13,806,303
Total operating expenses	<u>645,392</u>	<u>17,480,827</u>	<u>3,842,749</u>	<u>21,226</u>	<u>21,990,194</u>
Operating income (loss)	<u>301,918</u>	<u>160,020</u>	<u>(1,390,149)</u>	<u>30,699</u>	<u>(897,512)</u>
NONOPERATING REVENUES (EXPENSES)					
Investment earnings	<u>(3,363)</u>	<u>(5,020)</u>	<u>99</u>	<u>(433)</u>	<u>(8,717)</u>
Total nonoperating revenues	<u>(3,363)</u>	<u>(5,020)</u>	<u>99</u>	<u>(433)</u>	<u>(8,717)</u>
Change in net position	298,555	155,000	(1,390,050)	30,266	(906,229)
Net position - beginning of year as restated	<u>3,708,990</u>	<u>8,766,954</u>	<u>2,196,159</u>	<u>394,571</u>	<u>15,066,674</u>
Net position - end of year	<u>\$ 4,007,545</u>	<u>\$ 8,921,954</u>	<u>\$ 806,109</u>	<u>\$ 424,837</u>	<u>\$ 14,160,445</u>

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	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	\$ 947,310	\$ 13,379,641	\$ 2,261,225	\$ 51,925	\$ 16,640,101
Receipts from insured	-	4,220,651	191,375	-	4,412,026
Payments for claims	(437,654)	(13,378,627)	(248,684)	(22,506)	(14,087,471)
Payments to employees for services and benefits	-	(549,644)	-	-	(549,644)
Payments to suppliers for goods and services	(434,048)	(3,532,318)	(3,706,729)	(3)	(7,673,098)
Net cash provided by (used for) operating activities	<u>75,608</u>	<u>139,703</u>	<u>(1,502,813)</u>	<u>29,416</u>	<u>(1,258,086)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Receipts from noncapital grants or subsidies	-	1,602,421	-	-	1,602,421
Noncapital cash payments on behalf of local government	-	(2,107,845)	-	-	(2,107,845)
Net cash provided by (used for) noncapital financing activities	<u>-</u>	<u>(505,424)</u>	<u>-</u>	<u>-</u>	<u>(505,424)</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
Purchase of investments	(2,768,327)	(8,402,475)	(1,752,856)	(246,729)	(13,170,387)
Proceeds from sales and maturities of investments	1,484,112	5,219,938	1,753,337	107,675	8,565,062
Interest received on investments	<u>15,435</u>	<u>35,616</u>	<u>6,970</u>	<u>1,508</u>	<u>59,529</u>
Net cash provided by (used for) investing activities	<u>(1,268,780)</u>	<u>(3,146,921)</u>	<u>7,451</u>	<u>(137,546)</u>	<u>(4,545,796)</u>
Net increase (decrease) in cash and and cash equivalents	(1,193,172)	(3,512,642)	(1,495,362)	(108,130)	(6,309,306)
Cash and cash equivalents at beginning of year	<u>2,931,880</u>	<u>7,999,107</u>	<u>2,099,764</u>	<u>285,806</u>	<u>13,316,557</u>
Cash and cash equivalents at end of year	<u>\$ 1,738,708</u>	<u>\$ 4,486,465</u>	<u>\$ 604,402</u>	<u>\$ 177,676</u>	<u>\$ 7,007,251</u>

	Self-Insured Workmen's Compensation Fund	Self-Insured Health Insurance Fund	Self-Insured Liability/Property Insurance Fund	Self-Insured Unemployment Insurance Fund	Totals
Reconciliation of operating income to net cash provided by (used for) operating activities					
Operating income (loss)	\$ 301,918	\$ 160,020	\$ (1,390,149)	\$ 30,699	\$ (897,512)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:					
Depreciation	1,652	12,483	3,613	-	17,748
Changes in assets and liabilities:					
Decrease (increase) in accounts receivable	-	(41,491)	-	-	(41,491)
Decrease (increase) in due from other funds	-	10,447	-	-	10,447
Decrease (increase) in other receivables	(1,752)	-	(17,389)	-	(19,141)
Decrease (increase) in prepaid items	(2,766)	2,128	(132,848)	-	(133,486)
Decrease (increase) in net pension asset	-	(115,215)	-	-	(115,215)
Decrease (increase) in OPEB related deferred outflows	-	4,241	-	-	4,241
Decrease (increase) in pension related deferred outflows	-	(23,957)	-	-	(23,957)
Increase (decrease) in accounts payable	53,190	57,076	(26,932)	10,024	93,358
Increase (decrease) in accrued liabilities	-	2,069	-	-	2,069
Increase (decrease) in due to other funds/governments	-	(542)	592	-	50
Increase (decrease) in unearned revenue	-	(4,868)	-	-	(4,868)
Increase (decrease) in other liabilities	-	(6,817)	-	-	(6,817)
Increase (decrease) in claims payable	(276,634)	(23,512)	60,300	(11,307)	(251,153)
Increase (decrease) in OPEB payable	-	4,176	-	-	4,176
Increase (decrease) in OPEB related deferred inflows	-	1,284	-	-	1,284
Increase (decrease) in pension related deferred inflows	-	105,059	-	-	105,059
Increase (decrease) in net pension liability	-	(2,878)	-	-	(2,878)
Total adjustments	<u>(226,310)</u>	<u>(20,317)</u>	<u>(112,664)</u>	<u>(1,283)</u>	<u>(360,574)</u>
Net cash provided by (used for) operating activities	<u>\$ 75,608</u>	<u>\$ 139,703</u>	<u>\$ (1,502,813)</u>	<u>\$ 29,416</u>	<u>\$ (1,258,086)</u>
Noncash investing, capital, and financing activities					
Net increase (decrease) in fair value of investments	<u>\$ (21,196)</u>	<u>\$ (45,999)</u>	<u>\$ (7,445)</u>	<u>\$ (2,189)</u>	<u>\$ (76,829)</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, but for which are not considered revenues of the Gaming District but are for the benefit of other local governmental entities as required by state law.

By definition and in accordance with the implementation of GASB Statement No. 84, *Fiduciary Activities*, these 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, 2021

	<u>Fire Insurance Rebate Fund</u>	<u>Gaming Activities Fund</u>	<u>Total Custodial Funds</u>
ASSETS			
Due from other entities (gaming establishments)	\$ -	\$ 4,009,923	\$ 4,009,923
	<u> </u>	<u> </u>	<u> </u>
LIABILITIES			
Due to other governments (port and educ entities)	\$ -	\$ 4,009,923	\$ 4,009,923
	<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, 2021

	<u>Fire Insurance Rebate Fund</u>	<u>Gaming Activities Fund</u>	<u>Total Custodial Funds</u>
ADDITIONS			
Fire insurance rebate collections for other governments	\$ 802,478	\$ -	\$ 802,478
Gaming collections for other entities	<u>-</u>	<u>6,293,163</u>	<u>6,293,163</u>
Total additions	802,478	6,293,163	7,095,641
DEDUCTIONS			
Payments of fire rebates to other governments	802,478	-	802,478
Gaming distributions to other entities	<u>-</u>	<u>6,293,163</u>	<u>6,293,163</u>
Total deductions	802,478	6,293,163	7,095,641
 Net increase (decrease) in fiduciary net position	 -	 -	 -
 Net position at beginning of year	 <u>-</u>	 <u>-</u>	 <u>-</u>
Net position at end of year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>



COMBINING STATEMENTS OF NONMAJOR COMPONENT UNITS

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF NET POSITION
NONMAJOR COMPONENT UNITS
DECEMBER 31, 2021

	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	\$ 691,630	\$ 214,040	\$ 1,298,090	\$ 1,285,327	\$ 849,284	\$ 120,052	\$ 209,167
Investments	981,699	302,545	1,870,110	1,854,145	1,226,731	173,575	296,632
Receivables (net of allowance for uncollectibles)							
Taxes	1,985,314	416,122	3,084,156	2,098,964	886,456	230,238	851,787
Accounts	-	-	-	-	-	-	-
Other	-	689,801	-	215,268	-	1,955	477,159
Accrued interest receivable	1,269	363	2,600	2,281	1,638	208	695
Intergovernmental receivable	218,726	2,245	-	4,855	-	2,732	382,318
Due from primary government	-	-	-	-	-	-	-
Prepaid items and other assets	6,705	11,740	150,371	1,030	30,412	37,030	21,033
Inventory	-	-	-	-	-	-	-
Restricted assets:							
Cash and cash equivalents	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-
Net pension asset	-	-	-	-	-	-	-
Capital assets:							
Non-depreciable	213,607	83,536	497,936	45,000	2,546,598	52,915	207,947
Depreciable, net	1,574,098	1,204,413	1,523,652	918,330	2,957,710	1,089,389	5,962,929
Total assets	<u>5,673,048</u>	<u>2,924,805</u>	<u>8,426,915</u>	<u>6,425,200</u>	<u>8,498,829</u>	<u>1,708,094</u>	<u>8,409,667</u>
DEFERRED OUTFLOWS OF RESOURCES							
Deferred amount on debt refunding	-	26,119	-	-	-	-	-
Deferred outflows - OPEB	132,272	-	185,703	-	-	-	6,870
Pension related deferred outflows of resources	674,483	-	841,080	-	-	-	52,294
Total deferred outflows of resources	<u>806,755</u>	<u>26,119</u>	<u>1,026,783</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>59,164</u>
LIABILITIES							
Accounts payable and accruals	215,503	12,951	82,556	92,497	206,541	24,461	86,760
Intergovernmental payable	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-	-
Liabilities payable from restricted assets:							
Accrued interest payable	-	13,479	-	-	75,517	-	45,820
Refundable customer deposits	-	-	-	-	-	-	-
Current portion of long-term liabilities:							
Compensated absences	287	-	71,221	-	-	-	1,654
Capital lease obligations	-	-	-	-	59,927	-	-
Bonds payable	-	95,000	-	-	185,000	-	145,000
Noncurrent portion of long-term liabilities:							
Capital lease obligations	-	-	-	-	486,520	-	-
Bonds payable	-	656,034	-	-	4,727,036	-	3,431,146
OPEB, pension and sick leave liability	2,074,261	-	2,736,321	-	-	-	144,798
Total liabilities	<u>2,290,051</u>	<u>777,464</u>	<u>2,890,098</u>	<u>92,497</u>	<u>5,740,541</u>	<u>24,461</u>	<u>3,855,178</u>
DEFERRED INFLOWS OF RESOURCES							
Property taxes levied for the next fiscal year	2,003,969	418,335	3,085,627	2,114,411	884,915	229,827	855,321
Deferred amount on debt refunding	-	-	-	-	-	-	-
OPEB related deferred inflows of resources	12,794	-	153,845	-	-	-	9,049
Pension related deferred inflows of resources	908,738	-	1,133,196	-	-	-	70,457
Total deferred inflows of resources	<u>2,925,501</u>	<u>418,335</u>	<u>4,372,668</u>	<u>2,114,411</u>	<u>884,915</u>	<u>229,827</u>	<u>934,827</u>
NET POSITION							
Net investment in capital assets	1,629,516	560,603	2,021,588	963,330	665,941	1,142,304	2,543,674
Restricted for:							
Net pension asset	-	-	-	-	-	-	-
Debt service	-	24,662	-	-	10,367	-	-
Unrestricted	(365,265)	1,169,860	169,344	3,254,962	1,197,065	311,502	1,135,152
Total net position	<u>\$ 1,264,251</u>	<u>\$ 1,755,125</u>	<u>\$ 2,190,932</u>	<u>\$ 4,218,292</u>	<u>\$ 1,873,373</u>	<u>\$ 1,453,806</u>	<u>\$ 3,678,826</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)
\$ 3,602,492	\$ 249,792	\$ 1,358,422	\$ 296,645	\$ 1,054,478	\$ 324,238	\$ 476,184	\$ 18,132	\$ 11
-	358,668	1,944,897	424,572	1,515,512	465,428	686,934	26,215	17
736,130	477,097	1,167,803	501,512	815,491	656,914	721,976	-	-
-	-	-	-	-	-	-	-	-
-	605,702	14,402	-	-	-	-	-	-
367	448	2,307	505	1,822	628	814	59	32
-	32,827	-	656	-	-	27,133	-	-
-	-	8,884	-	1,812	-	-	-	-
6,828	36,076	4,880	5,992	1,115	7,891	977	1,402	-
-	-	-	-	-	-	-	-	-
60,162	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	101,392	43,262	34,073	-	-	29,790	12,823
3,931	110,833	577,984	-	70,679	-	21,920	-	-
1,764,979	1,510,880	4,952,820	390,553	2,405,941	417,896	1,368,379	-	-
6,174,889	3,382,323	10,133,791	1,663,697	5,900,923	1,872,995	3,304,317	75,598	12,883
-	-	-	-	-	-	-	-	-
-	1,221	74,323	31,782	7,164	5,789	1,397	4,172	12,007
-	51,161	108,108	46,127	36,331	-	-	31,763	13,672
-	52,382	182,431	77,909	43,495	5,789	1,397	35,935	25,679
51,585	77,452	13,277	7,029	3,400	7,165	1,648	40,855	35,364
-	-	-	-	-	-	-	-	-
125,321	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
6,225	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	18,646	912	4,295	11,678	2,999	3,724	805
-	-	-	-	-	-	-	-	-
50,000	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,085,000	-	-	-	-	-	-	-	-
-	104,007	457,830	266,952	76,434	31,065	3,115	7,090	15,464
1,318,131	181,459	489,753	274,893	84,129	49,908	7,762	51,669	51,633
-	480,189	1,178,768	504,178	817,728	658,064	725,150	-	-
-	-	-	-	-	-	-	-	-
-	1,577	121,001	59,293	19,751	154	15	44	54
-	68,930	210,036	89,617	70,584	-	-	61,710	26,563
-	550,696	1,509,805	653,088	908,063	658,218	725,165	61,754	26,617
1,768,910	1,574,246	5,530,804	390,553	2,476,620	417,896	1,390,299	-	-
-	-	101,392	43,262	34,073	-	-	29,790	12,823
155,472	-	-	-	-	-	-	-	-
2,932,376	1,128,304	2,684,468	379,810	2,441,533	752,762	1,182,488	(31,680)	(52,511)
\$ 4,856,758	\$ 2,702,550	\$ 8,316,664	\$ 813,625	\$ 4,952,226	\$ 1,170,658	\$ 2,572,787	\$ (1,890)	\$ (39,688)

continued

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF NET POSITION
NONMAJOR COMPONENT UNITS
DECEMBER 31, 2021

	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	\$ 660,517	\$ 7,688,875	\$ 1,694	\$ 2,628,223	\$ -	\$ -	\$ 532,028	\$ 2,550,701
Investments	955,075	11,115,938	2,450	3,789,623	-	-	767,585	-
Receivables (net of allowance for uncollectibles)								
Taxes	6,972,238	5,241,340	-	1,799,510	-	-	217,386	1,363,426
Accounts	-	-	-	-	-	-	-	-
Other	7,708,852	28,625	-	212,307	-	-	-	-
Accrued interest receivable	1,988	13,133	3	4,432	-	-	875	-
Intergovernmental receivable	-	129,206	-	-	-	-	6,881	-
Due from primary government	-	-	-	-	561	268	-	-
Prepaid items and other assets	39,060	147,716	-	28,114	-	-	5,175	70,539
Inventory	-	-	-	-	-	-	-	-
Restricted assets:								
Cash and cash equivalents	-	-	-	-	-	-	-	2,723,711
Investments	-	-	-	-	-	-	-	-
Net pension asset	262,034	276,620	-	39,034	-	-	-	-
Capital assets:								
Non-depreciable	2,555,940	2,030,659	-	1,184,192	10,000	25,500	15,000	62,762
Depreciable, net	25,559,832	8,164,377	63,431	3,906,324	317,891	-	15,966	6,894,885
Total assets	<u>44,715,536</u>	<u>34,836,489</u>	<u>67,578</u>	<u>13,591,759</u>	<u>328,452</u>	<u>25,768</u>	<u>1,560,896</u>	<u>13,666,024</u>
DEFERRED OUTFLOWS OF RESOURCES								
Deferred amount on debt refunding	-	-	-	-	-	-	-	-
Deferred outflows - OPEB	84,015	150,202	-	18,456	-	-	-	-
Pension related deferred outflows of resources	279,391	294,944	-	41,620	-	-	-	-
Total deferred outflows of resources	<u>363,406</u>	<u>445,146</u>	<u>-</u>	<u>60,076</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
LIABILITIES								
Accounts payable and accruals	307,521	223,747	-	224,890	561	268	18,374	136,428
Intergovernmental payable	260	-	-	-	-	-	50	-
Unearned revenue	-	-	-	-	-	-	-	154,383
Other liabilities	-	400	-	1,100	-	-	50	-
Liabilities payable from restricted assets:								
Accrued interest payable	119,248	135,402	-	1,351	-	-	-	84,882
Refundable customer deposits	-	-	-	-	-	-	-	-
Current portion of long-term liabilities:								
Compensated absences	66,873	37,879	-	178	-	-	-	-
Capital lease obligations	-	-	-	-	-	-	-	-
Bonds payable	1,690,000	525,000	-	165,000	-	-	-	255,000
Noncurrent portion of long-term liabilities:								
Capital lease obligations	-	-	-	-	-	-	-	-
Bonds payable	7,521,143	9,591,419	-	-	-	-	-	6,894,990
OPEB, pension and sick leave liability	502,455	791,376	-	25,988	-	-	-	-
Total liabilities	<u>10,207,500</u>	<u>11,305,223</u>	<u>-</u>	<u>418,507</u>	<u>561</u>	<u>268</u>	<u>18,474</u>	<u>7,525,683</u>
DEFERRED INFLOWS OF RESOURCES								
Property taxes levied for the next fiscal year	7,021,877	5,244,970	-	1,816,407	-	-	217,670	-
Deferred amount on debt refunding	439,130	-	-	-	-	-	-	-
OPEB related deferred inflows of resources	80,788	223,328	-	64,099	-	-	-	-
Pension related deferred inflows of resources	542,811	573,027	-	80,861	-	-	-	-
Total deferred inflows of resources	<u>8,084,606</u>	<u>6,041,325</u>	<u>-</u>	<u>1,961,367</u>	<u>-</u>	<u>-</u>	<u>217,670</u>	<u>-</u>
NET POSITION								
Net investment in capital assets	18,337,961	5,633,358	63,431	4,763,498	327,891	25,500	30,966	2,531,368
Restricted for:								
Net pension asset	262,034	276,620	-	39,034	-	-	-	-
Debt service	301,400	421,143	-	-	-	-	-	2,723,711
Unrestricted	7,885,441	11,603,966	4,147	6,469,429	-	-	1,293,786	885,262
Total net position	<u>\$ 26,786,836</u>	<u>\$ 17,935,087</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>

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
\$ 1,073,566	\$ 11,574	\$ 2,718,834	\$ 106,621	\$ 13,540	\$ 5,177,587	\$ 2,876,530
4,253,491	16,735	3,931,260	4,385,309	19,577	5,072,969	6,229,611
-	-	-	-	-	3,430,298	4,104,426
11,519	-	-	-	-	-	-
-	-	409,936	-	9,571	-	4,561
-	19	4,575	1,100	36	6,143	1,270
-	-	141,142	-	116,192	117,355	330,722
-	-	-	-	-	-	-
25,242	-	11,413	-	5,351	9,042	30,832
10,174	-	-	-	-	-	-
1,018,270	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	502,223	-	143,343	573,784	843,794
1,820,325	-	75,267	-	-	-	-
16,359,381	50,367	1,908,338	-	42,244	96,715	130,296
24,571,968	78,695	9,702,988	4,493,030	349,854	14,483,893	14,552,042
-	-	-	-	-	-	-
-	-	257,808	-	52,429	332,275	738,035
-	-	535,491	-	152,838	611,791	1,848,401
-	-	793,299	-	205,267	944,066	2,586,436
444,764	-	146,716	2,900	40,139	101,866	172,270
-	-	30	-	-	10,461	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
47,753	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	38,941	-	15,071	101,386	427,064
-	-	-	-	-	2,981	-
409,000	-	-	-	-	-	-
-	-	-	-	-	-	-
4,532,000	-	-	-	-	-	-
192,588	-	1,398,538	-	364,025	2,722,266	4,971,832
5,626,105	-	1,584,225	2,900	419,235	2,938,960	5,571,166
-	-	-	-	-	3,447,922	4,125,514
-	-	-	-	-	-	-
34,535	-	365,828	-	52,394	269,389	315,444
-	-	1,040,370	-	296,938	1,188,609	2,895,379
34,535	-	1,406,198	-	349,332	4,905,920	7,336,337
12,840,706	50,367	1,976,078	-	42,244	93,734	130,296
-	-	502,223	-	143,343	573,784	843,794
1,018,270	-	-	-	-	-	-
5,052,352	28,328	5,027,563	4,490,130	(399,033)	6,915,561	3,256,885
\$ 18,911,328	\$ 78,695	\$ 7,505,864	\$ 4,490,130	\$ (213,446)	\$ 7,583,079	\$ 4,230,975

continued

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF NET POSITION
NONMAJOR COMPONENT UNITS
DECEMBER 31, 2021

	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	\$ 3,930,034	\$ 35,900	\$ 226,442	\$ 962,421	\$ 396,757
Investments	-	-	-	5,399,027	-
Receivables (net of allowance for uncollectibles)					
Taxes	-	2,841	-	489,114	-
Accounts	340,631	113,940	119,191	281,446	132,076
Other	-	158,239	135,118	-	582
Accrued interest receivable	-	-	-	-	-
Intergovernmental receivable	-	-	-	-	-
Due from primary government	-	-	-	-	-
Prepaid items and other assets	-	22,397	-	30,890	39,610
Inventory	136,067	-	-	219,392	-
Restricted assets:					
Cash and cash equivalents	273,760	307,870	393,995	-	308,629
Investments	-	-	-	192,420	243,655
Net pension asset	-	-	-	-	-
Capital assets:					
Non-depreciable	1,117,567	387,560	26,857	420,973	21,364
Depreciable, net	12,308,425	4,506,850	2,687,450	7,772,083	3,941,449
Total assets	<u>18,106,484</u>	<u>5,535,597</u>	<u>3,589,053</u>	<u>15,767,766</u>	<u>5,084,122</u>
DEFERRED OUTFLOWS OF RESOURCES					
Deferred amount on debt refunding	-	-	-	-	-
Deferred outflows - OPEB	-	-	-	-	-
Pension related deferred outflows of resources	-	-	-	-	-
Total deferred outflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
LIABILITIES					
Accounts payable and accruals	241,216	376,222	71,841	223,814	48,620
Intergovernmental payable	1,106,008	-	-	-	-
Unearned revenue	-	-	-	28,600	-
Other liabilities	-	-	-	-	-
Liabilities payable from restricted assets:					
Accrued interest payable	-	4,708	9,772	-	3,419
Refundable customer deposits	273,760	252,200	107,950	-	206,380
Current portion of long-term liabilities:					
Compensated absences	-	-	-	-	-
Capital lease obligations	-	-	-	-	-
Bonds payable	-	260,000	90,000	-	206,500
Noncurrent portion of long-term liabilities:					
Capital lease obligations	-	-	-	-	-
Bonds payable	-	1,909,000	1,335,000	-	864,500
OPEB, pension and sick leave liability	-	-	-	423,609	275,052
Total liabilities	<u>1,620,984</u>	<u>2,802,130</u>	<u>1,614,563</u>	<u>676,023</u>	<u>1,604,471</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for the next fiscal year	-	-	-	-	-
Deferred amount on debt refunding	-	-	-	-	-
OPEB related deferred inflows of resources	-	-	-	3,676	31,092
Pension related deferred inflows of resources	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,676</u>	<u>31,092</u>
NET POSITION					
Net investment in capital assets	13,425,992	2,725,410	1,289,307	8,193,056	2,891,813
Restricted for:					
Net pension asset	-	-	-	-	-
Debt service	-	39,842	186,273	-	135,985
Unrestricted	3,059,508	(31,785)	498,910	6,895,011	420,761
Total net position	<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>

Waterworks District			Total Nonmajor Component Units
No. 7 of Wards 6 & 4	No. 14 of Ward 5	No. 10 of Ward 7	
\$ 2,236,813	\$ 102,257	\$ 141,273	\$ 46,120,171
-	822,281	294,795	59,183,406
-	715,592	457,690	39,423,821
53,249	25,877	9,984	1,087,913
-	-	-	10,672,078
-	1,004	380	50,994
-	-	22,797	1,535,787
-	-	-	11,525
32,354	24,733	5,111	851,061
-	-	-	365,633
130,902	658,868	62,746	5,938,913
-	18,969	-	455,044
77,957	53,125	25,864	3,019,118
50,480	63,204	698,676	14,999,212
1,804,491	9,105,949	2,680,679	136,359,392
4,386,246	11,591,859	4,399,995	320,074,068
-	6,647	-	32,766
-	12,283	9,660	2,117,863
80,931	56,644	27,577	5,784,647
80,931	75,574	37,237	7,935,276
65,997	18,478	168,718	3,994,394
-	165	-	1,116,974
100,002	-	-	408,306
-	-	-	1,550
-	13,203	19,253	580,032
30,900	54,432	62,746	988,368
-	11,464	4,144	819,221
-	-	-	62,908
-	151,507	75,000	4,302,007
-	-	-	486,520
-	3,192,005	1,649,274	47,388,547
80,899	85,335	14,303	17,765,603
277,798	3,526,589	1,993,438	77,914,430
-	-	-	35,830,842
-	-	-	439,130
13,042	8,254	142	1,839,588
161,932	110,051	53,578	9,583,387
174,974	118,305	53,720	47,692,947
1,854,971	5,832,288	1,563,877	107,700,396
77,957	53,125	25,864	3,019,118
-	609,892	153,161	5,780,178
2,081,477	1,527,234	647,172	85,902,275
\$ 4,014,405	\$ 8,022,539	\$ 2,390,074	\$ 202,401,967

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF ACTIVITIES
NONMAJOR COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2021**

	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	\$ 2,122,647	\$ 280,152	\$ 2,851,776	\$ 1,809,621	\$ 778,204	\$ 324,749	\$ 1,150,957
PROGRAM REVENUES							
Charges for services	218,726	689,801	61,143	250,658	-	6,684	13,942
Operating grants and contributions	120,945	55,321	136,990	-	-	57,364	1,079,517
Capital grants and contributions	-	-	-	-	-	-	-
Total program revenues	339,671	745,122	198,133	250,658	-	64,048	1,093,459
Net program (expenses) revenues	(1,782,976)	464,970	(2,653,643)	(1,558,963)	(778,204)	(260,701)	(57,498)
GENERAL REVENUES							
Property taxes	1,796,414	396,213	3,170,447	2,162,389	998,901	227,303	796,249
Sales taxes	-	-	-	-	-	-	-
Grants and contributions not restricted to specific program	123,856	24,925	58,239	35,284	25,797	11,596	34,701
Investment earnings	(205)	(152)	1,180	(1,938)	2,441	(207)	2,557
Gain on sale of capital assets	2,150	7,140	-	-	-	1,955	3,358
Miscellaneous revenue	103,920	-	167,438	-	5,000	-	97,094
Total general revenues	2,026,135	428,126	3,397,304	2,195,735	1,032,139	240,647	933,959
Change in net position	243,159	893,096	743,661	636,772	253,935	(20,054)	876,461
Net position beginning of year as restated	1,021,092	862,029	1,447,271	3,581,520	1,619,438	1,473,860	2,802,365
Net position end of year	\$ 1,264,251	\$ 1,755,125	\$ 2,190,932	\$ 4,218,292	\$ 1,873,373	\$ 1,453,806	\$ 3,678,826

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)
\$ 781,509	\$ 397,679	\$ 1,024,693	\$ 390,304	\$ 929,471	\$ 768,455	\$ 495,350	\$ 302,769	\$ 242,180
47,775	620,228	14,402	-	-	10,080	3,807	-	-
-	79,600	-	53,284	52,125	-	-	263,879	208,038
-	-	-	-	50,000	-	27,133	-	-
47,775	699,828	14,402	53,284	102,125	10,080	30,940	263,879	208,038
(733,734)	302,149	(1,010,291)	(337,020)	(827,346)	(758,375)	(464,410)	(38,890)	(34,142)
710,395	433,065	1,056,629	473,675	804,666	605,779	666,505	-	-
-	-	-	-	-	-	-	-	-
18,569	34,171	39,452	8,941	18,773	6,954	3,198	-	-
15,303	(9)	(2,573)	(603)	(1,770)	115	(1,116)	284	199
-	26,362	-	-	-	20,395	5	-	-
1,388	7,883	23,804	2,074	1,634	-	-	1,428	615
745,655	501,472	1,117,312	484,087	823,303	633,243	668,592	1,712	814
11,921	803,621	107,021	147,067	(4,043)	(125,132)	204,182	(37,178)	(33,328)
4,844,837	1,898,929	8,209,643	666,558	4,956,269	1,295,790	2,368,605	35,288	(6,360)
\$ 4,856,758	\$ 2,702,550	\$ 8,316,664	\$ 813,625	\$ 4,952,226	\$ 1,170,658	\$ 2,572,787	\$ (1,890)	\$ (39,688)

continued

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF ACTIVITIES
NONMAJOR COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2021**

	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	\$ 6,090,209	\$ 4,038,628	\$ 4,492	\$ 987,880	\$ 23,015	\$ 17,692	\$ 151,817	\$ 1,231,558
PROGRAM REVENUES								
Charges for services	7,860,929	57,069	-	220,332	-	-	1,000	177,712
Operating grants and contributions	-	115,706	-	34,444	4,590	17,692	-	-
Capital grants and contributions	-	13,500	-	-	-	-	130,736	-
Total program revenues	<u>7,860,929</u>	<u>186,275</u>	<u>-</u>	<u>254,776</u>	<u>4,590</u>	<u>17,692</u>	<u>131,736</u>	<u>177,712</u>
Net program (expenses) revenues	<u>1,770,720</u>	<u>(3,852,353)</u>	<u>(4,492)</u>	<u>(733,104)</u>	<u>(18,425)</u>	<u>-</u>	<u>(20,081)</u>	<u>(1,053,846)</u>
GENERAL REVENUES								
Property taxes	6,566,701	6,571,195	-	1,628,251	-	-	215,696	1,339,688
Sales taxes	-	-	-	-	-	-	-	-
Grants and contributions not restricted to specific program	-	59,389	-	21,374	-	-	3,381	6,940
Investment earnings	13,671	(14,949)	(4)	(5,770)	-	-	(1,568)	103,174
Gain on sale of capital assets	-	-	-	1,094	-	-	-	-
Miscellaneous revenue	<u>12,883</u>	<u>10,000</u>	<u>-</u>	<u>1,872</u>	<u>640</u>	<u>-</u>	<u>-</u>	<u>4,753</u>
Total general revenues	<u>6,593,255</u>	<u>6,625,635</u>	<u>(4)</u>	<u>1,646,821</u>	<u>640</u>	<u>-</u>	<u>217,509</u>	<u>1,454,555</u>
Change in net position	8,363,975	2,773,282	(4,496)	913,717	(17,785)	-	197,428	400,709
Net position beginning of year as restated	<u>18,422,861</u>	<u>15,161,805</u>	<u>72,074</u>	<u>10,358,244</u>	<u>345,676</u>	<u>25,500</u>	<u>1,127,324</u>	<u>5,739,632</u>
Net position end of year	<u>\$ 26,786,836</u>	<u>\$ 17,935,087</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>

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
\$ 4,320,073	\$ 2,427	\$ 3,517,249	\$ 50,504	\$ 1,223,699	\$ 7,522,442	\$ 9,922,278
2,667,076	-	3,845,118	26,047	661,901	1,393,760	2,289,405
-	-	309,230	-	558,117	3,663,687	2,138,281
-	-	-	-	-	-	-
2,667,076	-	4,154,348	26,047	1,220,018	5,057,447	4,427,686
(1,652,997)	(2,427)	637,099	(24,457)	(3,681)	(2,464,995)	(5,494,592)
307,771	-	-	-	-	3,360,376	4,020,676
1,292,593	-	-	-	-	-	-
-	-	-	-	-	78,202	-
6,417	(28)	(7,030)	12,967	224	(4,624)	16,792
-	-	(570)	-	-	462	13,854
-	-	30,456	-	8,073	27,512	279,411
1,606,781	(28)	22,856	12,967	8,297	3,461,928	4,330,733
(46,216)	(2,455)	659,955	(11,490)	4,616	996,933	(1,163,859)
18,957,544	81,150	6,845,909	4,501,620	(218,062)	6,586,146	5,394,834
<u>\$ 18,911,328</u>	<u>\$ 78,695</u>	<u>\$ 7,505,864</u>	<u>\$ 4,490,130</u>	<u>\$ (213,446)</u>	<u>\$ 7,583,079</u>	<u>\$ 4,230,975</u>

continued

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF ACTIVITIES
NONMAJOR COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2021**

	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	\$ 3,056,576	\$ 1,841,211	\$ 914,559	\$ 2,213,841	\$ 1,237,057
PROGRAM REVENUES					
Charges for services	3,538,653	1,163,895	777,746	2,294,601	970,697
Operating grants and contributions	-	-	135,118	-	121,199
Capital grants and contributions	-	170,986	-	-	14,310
Total program revenues	<u>3,538,653</u>	<u>1,334,881</u>	<u>912,864</u>	<u>2,294,601</u>	<u>1,106,206</u>
Net program (expenses) revenues	<u>482,077</u>	<u>(506,330)</u>	<u>(1,695)</u>	<u>80,760</u>	<u>(130,851)</u>
GENERAL REVENUES					
Property taxes	-	130,334	-	497,001	333,762
Sales taxes	-	-	-	-	-
Grants and contributions not restricted to specific program	190,380	-	-	4,720	-
Investment earnings	1,439	2,580	380	2,518	761
Gain on sale of capital assets	47,938	-	-	-	-
Miscellaneous revenue	<u>-</u>	<u>37,256</u>	<u>16,857</u>	<u>117,259</u>	<u>2,304</u>
Total general revenues	<u>239,757</u>	<u>170,170</u>	<u>17,237</u>	<u>621,498</u>	<u>336,827</u>
Change in net position	721,834	(336,160)	15,542	702,258	205,976
Net position beginning of year as restated	<u>15,763,666</u>	<u>3,069,627</u>	<u>1,958,948</u>	<u>14,385,809</u>	<u>3,242,583</u>
Net position end of year	<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>

Waterworks District			Total Nonmajor Component Units
No. 7 of Wards 6 & 4	No. 14 of Ward 5	No. 10 of Ward 7	
\$ 754,035	\$ 1,009,379	\$ 419,266	\$ 65,200,403
464,712	287,879	24,762	30,660,540
-	59,746	-	9,264,873
-	-	497,949	904,614
464,712	347,625	522,711	40,830,027
(289,323)	(661,754)	103,445	(24,370,376)
514,846	740,116	461,536	40,986,579
-	-	-	1,292,593
3,744	-	-	812,586
1,054	(366)	804	141,948
-	100	-	124,243
605	6,568	1,240	969,967
520,249	746,418	463,580	44,327,916
230,926	84,664	567,025	19,957,540
3,783,479	7,937,875	1,823,049	182,444,427
\$ 4,014,405	\$ 8,022,539	\$ 2,390,074	\$ 202,401,967



CALCASIEU PARISH POLICE JURY
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY SOURCE (1)
DECEMBER 31, 2021

	<u>2021</u>
Governmental funds capital assets:	
Land and right-of-way	\$ 38,963,389
Buildings	78,516,001
Improvements other than buildings	81,767,485
Roads	426,484,780
Bridges	44,587,227
Equipment	42,539,627
Construction in progress	<u>79,039,252</u>
 Total governmental funds capital assets	 <u><u>\$ 791,897,761</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 (\$199,667 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 \$109,941,789 (inclusive of \$199,667 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, 2021

	Land and Right of Way	Buildings	Improvements (Other than Buildings)	Roads
<u>Function and Activity</u>				
General government:				
Administrative	\$ 2,453,825	\$ 9,890,439	\$ 802,546	\$ -
Finance	-	-	-	-
Facility Management	2,054,815	11,599,745	17,623,047	-
Human Resources	-	-	-	-
Elections	-	-	-	-
Cable Access Channel	-	-	-	-
Other	<u>500,000</u>	<u>580,793</u>	<u>174,569</u>	<u>-</u>
Total general government	5,008,640	22,070,977	18,600,162	-
Public safety:				
Office of Emergency Preparedness	-	-	-	-
Office of Juvenile Justice Services	137,725	1,785,400	713,413	-
Animal Control	-	745,695	89,355	-
Fire protection	18,000	254,948	498,680	-
Correctional	306,777	13,817,268	6,793,924	-
Other	<u>100,000</u>	<u>2,619,686</u>	<u>249,218</u>	<u>-</u>
Total public safety	562,502	19,222,997	8,344,590	-
Public works	24,724,183	4,823,506	8,791,409	426,484,780
Sanitation	-	-	6,763,909	-
Health and welfare	447,089	9,339,600	3,257,354	-
Culture and recreation	8,220,975	22,657,435	36,010,061	-
Economic development	<u>-</u>	<u>401,486</u>	<u>-</u>	<u>-</u>
Total governmental funds capital assets allocated to functions	<u>\$ 38,963,389</u>	<u>\$ 78,516,001</u>	<u>\$ 81,767,485</u>	<u>\$ 426,484,780</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 (\$199,667 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 \$109,941,789 (inclusive of \$199,667 for internal services funds) which is included in the statement of net position.

<u>Bridges</u>	<u>Equipment</u>	<u>Total</u>
\$ -	\$ 103,342	\$ 13,250,152
-	313,644	313,644
-	1,463,453	32,741,060
-	56,930	56,930
-	38,172	38,172
-	384,656	384,656
-	<u>1,003,460</u>	<u>2,258,822</u>
-	3,363,657	49,043,436
-	2,679,943	2,679,943
-	677,638	3,314,176
-	1,262,455	2,097,505
-	1,631,500	2,403,128
-	1,426,088	22,344,057
-	<u>365,641</u>	<u>3,334,545</u>
-	8,043,265	36,173,354
44,587,227	18,873,740	528,284,845
-	922,625	7,686,534
-	3,780,124	16,824,167
-	6,865,644	73,754,115
-	<u>690,572</u>	<u>1,092,058</u>
<u>\$ 44,587,227</u>	<u>\$ 42,539,627</u>	\$ 712,858,509
		<u>79,039,252</u>
		<u>\$ 791,897,761</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, 2021

	Governmental Funds Capital Assets			Governmental Funds Capital Assets
<u>Function and Activity</u>	<u>January 1, 2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>December 31, 2021</u>
General government:				
Administrative	\$ 13,263,608	\$ -	\$ 13,456	\$ 13,250,152
Finance	114,577	207,755	8,688	313,644
Facility Management	35,458,619	2,159,864	53,038	37,565,445
Human Resources	47,917	28,339	19,326	56,930
Elections	38,172	-	-	38,172
Cable Access Channel	404,570	-	19,914	384,656
Other	<u>2,954,594</u>	<u>-</u>	<u>39,190</u>	<u>2,915,404</u>
Total general government	<u>52,282,057</u>	<u>2,395,958</u>	<u>153,612</u>	<u>54,524,403</u>
Public safety:				
Office of Emergency Preparedness	2,679,579	17,092	16,728	2,679,943
Office of Juvenile Justice Services	23,582,742	2,393,233	-	25,975,975
Animal Control	2,460,035	409,529	-	2,869,564
Fire protection	2,403,128	-	-	2,403,128
Correctional institution	22,005,241	8,040,730	-	30,045,971
Other	<u>3,400,219</u>	<u>-</u>	<u>35,949</u>	<u>3,364,270</u>
Total public safety	<u>56,530,944</u>	<u>10,860,585</u>	<u>52,677</u>	<u>67,338,852</u>
Public works	550,336,869	19,116,184	180,744	569,272,309
Sanitation	7,664,701	21,833	-	7,686,534
Health and welfare	16,569,333	390,550	33,029	16,926,854
Culture and recreation	74,405,367	1,109,405	458,020	75,056,751
Economic development	<u>1,091,935</u>	<u>181,330</u>	<u>181,207</u>	<u>1,092,058</u>
Total other functions	<u>650,068,205</u>	<u>20,819,302</u>	<u>853,000</u>	<u>670,034,506</u>
Total governmental funds capital assets allocated to functions	<u>\$ 758,881,206</u>	<u>\$ 34,075,844</u>	<u>\$ 1,059,289</u>	<u>\$ 791,897,761</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 (\$199,667 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 \$109,941,789 (inclusive of \$199,667 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	204
Chief Executive Officer Disclosure - Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer	256
Justice System Funding Disclosure – Justice System Funding Schedule – Receiving Entity	257



**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:

Nonmajor Discretely Presented Component Units

Fire Protection Districts:

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

Gravity Drainage Districts:

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)

Recreation Districts:

No. 1 of Ward 3
No. 1 of Ward 4
No. 1 of Ward 8

Community and Playground Districts:

No. 4 of Ward 1
No. 7 of Ward 2
No. 5 of Ward 5
No. 1 of Ward 6

Sewer Districts:

No. 12 of Ward 4

Calcasieu Parish Public Safety Communications District

Calcasieu Parish Coroner

14th Judicial District:

Criminal Court Fund (Note 1)
District Attorney (Note 2)

Calcasieu Parish Gaming Revenue District

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, 2021

	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	\$ 691,630	\$ 214,040	\$ 1,298,090	\$ 1,285,327
Investments	981,699	302,545	1,870,110	1,854,145
Receivables (net of allowances for uncollectibles):				
Taxes	1,985,314	416,122	3,084,156	2,098,964
Interest receivable	1,269	363	2,600	2,281
Other receivables	-	-	-	-
Intergovernmental receivable	-	-	-	4,855
Due from primary government	-	-	-	-
Prepaid items	6,705	11,740	150,371	1,030
Total assets	<u>\$ 3,666,617</u>	<u>\$ 944,810</u>	<u>\$ 6,405,327</u>	<u>\$ 5,246,602</u>
LIABILITIES				
Accounts payable	\$ 168,262	\$ 8,464	\$ 37,159	\$ 85,691
Accrued liabilities	28,170	1,526	41,215	-
Intergovernmental payable	-	-	-	-
Retainage payable	17,627	2,431	-	-
Other liabilities	-	-	-	-
Total liabilities	<u>214,059</u>	<u>12,421</u>	<u>78,374</u>	<u>85,691</u>
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for the next fiscal year	2,003,968	418,335	3,085,627	2,114,411
Unavailable revenues	-	-	-	-
Total deferred inflows of resources	<u>2,003,968</u>	<u>418,335</u>	<u>3,085,627</u>	<u>2,114,411</u>
FUND BALANCES				
Nonspendable	6,705	11,740	150,371	1,030
Restricted for:				
Debt service	-	38,141	-	-
Capital improvement	-	-	-	-
Unassigned	1,441,885	464,173	3,090,955	3,045,470
Total fund balances	<u>1,448,590</u>	<u>514,054</u>	<u>3,241,326</u>	<u>3,046,500</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 3,666,617</u>	<u>\$ 944,810</u>	<u>\$ 6,405,327</u>	<u>\$ 5,246,602</u>

Fire Protection District			
No. 4 of Ward 4	No. 1 of Ward 5	No. 1 of Ward 6	No. 2 of Ward 8
\$ 849,284	\$ 120,052	\$ 209,167	\$ 249,792
1,226,731	173,575	296,632	358,668
886,456	230,238	851,787	477,097
1,638	208	695	448
-	1,955	-	1,164
-	-	12,201	-
-	-	-	-
4,168	37,030	21,033	36,076
<u>\$ 2,968,277</u>	<u>\$ 563,058</u>	<u>\$ 1,391,515</u>	<u>\$ 1,123,245</u>
\$ 82,961	\$ 14,511	\$ 12,824	\$ 26,415
-	2,045	5,785	3,378
-	-	-	-
122,272	-	51,056	1,852
-	-	-	-
<u>205,233</u>	<u>16,556</u>	<u>69,665</u>	<u>31,645</u>
884,915	229,827	855,320	480,189
-	-	-	-
<u>884,915</u>	<u>229,827</u>	<u>855,320</u>	<u>480,189</u>
4,168	37,030	21,033	36,076
41,486	-	22,167	-
248,100	-	269,675	-
<u>1,584,375</u>	<u>279,645</u>	<u>153,655</u>	<u>575,335</u>
<u>1,878,129</u>	<u>316,675</u>	<u>466,530</u>	<u>611,411</u>
<u>\$ 2,968,277</u>	<u>\$ 563,058</u>	<u>\$ 1,391,515</u>	<u>\$ 1,123,245</u>

continued

CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
BALANCE SHEET
DECEMBER 31, 2021

	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	\$ 1,358,422	\$ 296,645	\$ 1,054,478	\$ 324,238
Investments	1,944,897	424,572	1,515,512	465,428
Receivables (net of allowances for uncollectibles):				
Taxes	1,167,803	501,512	815,491	656,914
Interest receivable	2,307	505	1,822	628
Other receivables	-	-	-	-
Intergovernmental receivable	-	-	-	-
Due from primary government	8,884	-	1,812	-
Prepaid items	4,880	5,992	1,115	7,891
Total assets	<u>\$ 4,487,193</u>	<u>\$ 1,229,226</u>	<u>\$ 3,390,230</u>	<u>\$ 1,455,099</u>
LIABILITIES				
Accounts payable	\$ 11,497	\$ 6,815	\$ 3,400	\$ 7,165
Accrued liabilities	-	-	-	-
Intergovernmental payable	-	-	-	-
Retainage payable	-	-	-	-
Other liabilities	-	-	-	-
Total liabilities	<u>11,497</u>	<u>6,815</u>	<u>3,400</u>	<u>7,165</u>
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for the next fiscal year	1,178,768	504,179	817,728	658,065
Unavailable revenues	-	-	-	-
Total deferred inflows of resources	<u>1,178,768</u>	<u>504,179</u>	<u>817,728</u>	<u>658,065</u>
FUND BALANCES				
Nonspendable	4,880	5,992	1,115	7,891
Restricted for:				
Debt service	-	-	-	-
Capital improvement	156,480	-	-	-
Unassigned	3,135,568	712,240	2,567,987	781,978
Total fund balances	<u>3,296,928</u>	<u>718,232</u>	<u>2,569,102</u>	<u>789,869</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 4,487,193</u>	<u>\$ 1,229,226</u>	<u>\$ 3,390,230</u>	<u>\$ 1,455,099</u>

Gravity Drainage District

No. 7 of Ward 8	No. 4 of Ward 3	No. 5 of Ward 4	Consolidated	
			No. 1 (West)	No. 2 (East)
\$ 476,184	\$ 8,512,228	\$ 7,187,608	\$ 18,132	\$ 11
686,934	12,268,288	10,375,151	26,215	17
721,976	5,362,615	5,624,610	-	-
814	14,327	12,227	59	32
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
977	12,228	25,946	1,402	-
<u>\$ 1,886,885</u>	<u>\$ 26,169,686</u>	<u>\$ 23,225,542</u>	<u>\$ 45,808</u>	<u>\$ 60</u>
\$ 1,632	\$ 196,516	\$ 235,482	\$ 2,500	\$ 4,800
-	-	-	36,838	30,564
-	-	-	-	-
-	14,432	150,735	-	-
-	-	52,000	-	-
<u>1,632</u>	<u>210,948</u>	<u>438,217</u>	<u>39,338</u>	<u>35,364</u>
725,150	5,401,119	5,646,148	-	-
-	-	-	-	-
<u>725,150</u>	<u>5,401,119</u>	<u>5,646,148</u>	<u>-</u>	<u>-</u>
977	12,228	25,946	1,402	-
-	-	-	-	-
-	-	-	-	-
<u>1,159,126</u>	<u>20,545,391</u>	<u>17,115,231</u>	<u>5,068</u>	<u>(35,304)</u>
<u>1,160,103</u>	<u>20,557,619</u>	<u>17,141,177</u>	<u>6,470</u>	<u>(35,304)</u>
<u>\$ 1,886,885</u>	<u>\$ 26,169,686</u>	<u>\$ 23,225,542</u>	<u>\$ 45,808</u>	<u>\$ 60</u>

continued

CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
BALANCE SHEET
DECEMBER 31, 2021

	Recreation District		
	No. 1 of Ward 3	No. 1 of Ward 4	No. 1 of Ward 8
ASSETS			
Cash and cash equivalents	\$ 660,517	\$ 7,688,875	\$ 1,694
Investments	955,075	11,115,938	2,450
Receivables (net of allowances for uncollectibles):			
Taxes	6,972,238	5,241,339	-
Interest receivable	1,988	13,133	3
Other receivables	50	-	-
Intergovernmental receivable	-	115,706	-
Due from primary government	-	-	-
Prepaid items	28,668	127,330	-
Total assets	<u>\$ 8,618,536</u>	<u>\$ 24,302,321</u>	<u>\$ 4,147</u>
LIABILITIES			
Accounts payable	\$ 145,029	\$ 131,935	\$ -
Accrued liabilities	28,692	29,914	-
Intergovernmental payable	260	-	-
Retainage payable	127,538	28,921	-
Other liabilities	-	400	-
Total liabilities	<u>301,519</u>	<u>191,170</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES			
Property taxes levied for the next fiscal year	7,021,877	5,244,970	-
Unavailable revenues	-	-	-
Total deferred inflows of resources	<u>7,021,877</u>	<u>5,244,970</u>	<u>-</u>
FUND BALANCES			
Nonspendable	28,668	127,330	-
Restricted for:			
Debt service	420,648	556,545	-
Senior center	-	-	-
Capital improvement	-	7,769,445	-
Unassigned	845,824	10,412,861	4,147
Total fund balances	<u>1,295,140</u>	<u>18,866,181</u>	<u>4,147</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 8,618,536</u>	<u>\$ 24,302,321</u>	<u>\$ 4,147</u>

Community Center and Playground District

No. 4 of Ward 1	No. 7 of Ward 2	No. 5 of Ward 5	No. 1 of Ward 6
\$ 2,628,223	\$ -	\$ -	\$ 532,028
3,789,623	-	-	767,585
1,799,510	-	-	217,386
4,432	-	-	875
-	-	-	-
-	-	-	-
-	561	268	-
28,114	-	-	5,175
<u>\$ 8,249,902</u>	<u>\$ 561</u>	<u>\$ 268</u>	<u>\$ 1,523,049</u>
\$ 53,519	\$ 561	\$ 268	\$ 16,692
2,838	-	-	714
-	-	-	50
-	-	-	-
1,100	-	-	50
<u>57,457</u>	<u>561</u>	<u>268</u>	<u>17,506</u>
1,816,407	-	-	217,670
-	-	-	-
<u>1,816,407</u>	<u>-</u>	<u>-</u>	<u>217,670</u>
28,114	-	-	5,175
-	-	-	-
698,624	-	-	-
3,479,755	-	-	-
<u>2,169,545</u>	<u>-</u>	<u>-</u>	<u>1,282,698</u>
<u>6,376,038</u>	<u>-</u>	<u>-</u>	<u>1,287,873</u>
<u>\$ 8,249,902</u>	<u>\$ 561</u>	<u>\$ 268</u>	<u>\$ 1,523,049</u>

continued

CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
BALANCE SHEET
DECEMBER 31, 2021

	Sewer District No. 12 of Ward 4	Calcasieu Parish Public Safety Communications District	Calcasieu Parish Coroner
ASSETS			
Cash and cash equivalents	\$ 11,574	\$ 2,718,834	\$ 13,540
Investments	16,735	3,931,260	19,577
Receivables (net of allowances for uncollectibles):			
Taxes	-	-	-
Interest receivable	19	4,575	36
Other receivables	-	384,819	9,571
Intergovernmental receivable	-	139,424	90,239
Due from primary government	-	-	-
Prepaid items	-	11,413	5,351
Total assets	<u>\$ 28,328</u>	<u>\$ 7,190,325</u>	<u>\$ 138,314</u>
LIABILITIES			
Accounts payable	\$ -	\$ 105,540	\$ 19,500
Accrued liabilities	-	33,649	20,639
Intergovernmental payable	-	30	-
Retainage payable	-	7,527	-
Other liabilities	-	-	-
Total liabilities	<u>-</u>	<u>146,746</u>	<u>40,139</u>
DEFERRED INFLOWS OF RESOURCES			
Property taxes levied for the next fiscal year	-	-	-
Unavailable revenues	-	-	9,571
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>9,571</u>
FUND BALANCES			
Nonspendable	-	11,413	5,351
Restricted for:			
Debt service	-	-	-
Capital improvement	-	-	-
Unassigned	28,328	7,032,166	83,253
Total fund balances	<u>28,328</u>	<u>7,043,579</u>	<u>88,604</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 28,328</u>	<u>\$ 7,190,325</u>	<u>\$ 138,314</u>

14th Judicial District		
Criminal Court Fund	District Attorney	Calcasieu Parish Gaming Revenue District
\$ 5,177,587	\$ 2,876,530	\$ 1,843
5,072,969	6,229,611	2,665
3,430,298	4,104,426	-
6,143	1,270	3
-	4,561	12,482,110
117,355	330,722	-
-	-	-
9,042	30,832	-
<u>\$ 13,813,394</u>	<u>\$ 13,577,952</u>	<u>\$ 12,486,621</u>
\$ 42,558	\$ 70,007	\$ -
54,806	102,263	-
10,461	-	12,482,110
-	-	-
-	-	-
<u>107,825</u>	<u>172,270</u>	<u>12,482,110</u>
3,447,922	4,125,514	-
-	-	-
<u>3,447,922</u>	<u>4,125,514</u>	<u>-</u>
9,042	447,294	-
-	-	-
-	-	-
<u>10,248,605</u>	<u>8,832,874</u>	<u>4,511</u>
<u>10,257,647</u>	<u>9,280,168</u>	<u>4,511</u>
<u>\$ 13,813,394</u>	<u>\$ 13,577,952</u>	<u>\$ 12,486,621</u>

**CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
RECONCILIATION OF THE BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2021**

	Fire Protection District			
	No. 1 of Ward 1	No. 1 of Ward 2	No. 2 of Ward 4	No. 3 of Ward 4
Fund balances - total governmental funds	\$ 1,448,590	\$ 514,054	\$ 3,241,326	\$ 3,046,500
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	4,191,817	2,790,139	4,239,860	2,734,255
Less accumulated depreciation	(2,404,112)	(1,502,190)	(2,218,272)	(1,770,925)
Some revenues were collected more than sixty days after year end and therefore, are not available soon enough to pay for current-period expenditures.				
	218,726	692,046	-	215,268
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	-	(755,000)	-	-
Deferred premium and discount	-	3,966	-	-
Deferred amount on refunding	-	26,119	-	-
Capital lease obligations	-	-	-	-
Compensated absences	(287)	-	(71,221)	-
Accrued interest payable	-	(13,479)	-	-
Other liabilities	-	-	-	-
OPEB liability	(785,128)	-	(1,128,773)	-
Pension liability	(1,289,133)	-	(1,607,548)	-
Some payables do not meet the criteria for reporting under the modified accrual basis of accounting and are not reported in the fund level statements.				
	(1,445)	(530)	(4,182)	(6,806)
Deferred outflows and inflows of resources are not available to pay current period expenditures and therefore are not reported in the fund level statements.				
	(114,777)	-	(260,258)	-
Total net position of governmental activities	<u>\$ 1,264,251</u>	<u>\$ 1,755,125</u>	<u>\$ 2,190,932</u>	<u>\$ 4,218,292</u>

Fire Protection District			
No. 4 of Ward 4	No. 1 of Ward 5	No. 1 of Ward 6	No. 2 of Ward 8
\$ 1,878,129	\$ 316,675	\$ 466,530	\$ 611,411
6,825,451 (1,321,143)	1,900,379 (758,075)	7,695,974 (1,525,098)	3,326,660 (1,704,947)
-	2,732	847,276	637,365
26,244	-	-	-
-	-	-	-
(4,725,000)	-	(3,445,000)	-
(187,036)	-	(131,146)	-
-	-	-	-
(546,447)	-	-	-
-	-	(1,654)	-
(75,517)	-	(45,820)	-
-	-	-	-
-	-	(44,848)	(6,224)
-	-	(99,950)	(97,783)
(1,308)	(7,905)	(17,096)	(45,807)
-	-	(20,342)	(18,125)
<u>\$ 1,873,373</u>	<u>\$ 1,453,806</u>	<u>\$ 3,678,826</u>	<u>\$ 2,702,550</u>

continued

**CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
RECONCILIATION OF THE BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2021**

	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	\$ 3,296,928	\$ 718,232	\$ 2,569,102	\$ 789,869
Total net position reported for governmental activities in the statement of net position is different because:				
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in governmental funds.				
Governmental capital assets	6,652,645	721,688	4,005,814	704,337
Less accumulated depreciation	(1,121,841)	(331,135)	(1,529,194)	(286,441)
Some revenues were collected more than sixty days after year end and therefore, are not available soon enough to pay for current-period expenditures.				
	14,402	656	-	-
Prepaid assets relating to issuance of debt				
	-	-	-	-
Net pension assets are not reported in the governmental funds				
	101,392	43,262	34,073	-
Some liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds. These liabilities consist of the following:				
Bonds payable	-	-	-	-
Deferred premium and discount	-	-	-	-
Deferred amount on refunding	-	-	-	-
Capital lease obligations	-	-	-	-
Compensated absences	(18,646)	(912)	(4,295)	(11,678)
Accrued interest payable	-	-	-	-
Other liabilities	(6,909)	(890)	(3,068)	(3,249)
OPEB liability	(450,921)	(266,062)	(73,366)	(27,816)
Pension liability	-	-	-	-
Some payables do not meet the criteria for reporting under the modified accrual basis of accounting and are not reported in the fund level statements.				
	(1,780)	(213)	-	-
Deferred outflows and inflows of resources are not available to pay current period expenditures and therefore are not reported in the fund level statements.				
	(148,606)	(71,001)	(46,840)	5,636
Total net position of governmental activities	<u>\$ 8,316,664</u>	<u>\$ 813,625</u>	<u>\$ 4,952,226</u>	<u>\$ 1,170,658</u>

Gravity Drainage District				
No. 7 of Ward 8	No. 4 of Ward 3	No. 5 of Ward 4	Consolidated	
			No. 1 (West)	No. 2 (East)
\$ 1,160,103	\$ 20,557,619	\$ 17,141,177	\$ 6,470	\$ (35,304)
2,131,557	30,653,889	24,653,920	-	-
(741,258)	(14,624,355)	(8,341,880)	-	-
27,133	-	4,703	-	-
-	-	-	-	-
-	244,535	369,113	29,790	12,823
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
(2,999)	(27,024)	(17,050)	(3,724)	(805)
-	(176)	-	-	-
(608)	(9,123)	(4,528)	(634)	-
(2,507)	(229,441)	(147,389)	(6,456)	(15,464)
-	-	-	-	-
(16)	(115,350)	(11,984)	(1,517)	-
1,382	(466,170)	(272,704)	(25,819)	(938)
<u>\$ 2,572,787</u>	<u>\$ 35,984,404</u>	<u>\$ 33,373,378</u>	<u>\$ (1,890)</u>	<u>\$ (39,688)</u>

continued

**CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
RECONCILIATION OF THE BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2021**

	Recreation District		
	No. 1 of Ward 3	No. 1 of Ward 4	No. 1 of Ward 8
Fund balances - total governmental funds	\$ 1,295,140	\$ 18,866,181	\$ 4,147
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	38,401,230	14,923,091	205,573
Less accumulated depreciation	(10,285,458)	(4,728,055)	(142,142)
Some revenues were collected more than sixty days after year end and therefore, are not available soon enough to pay for current-period expenditures.			
	7,708,802	42,125	-
Prepaid assets relating to issuance of debt	10,392	20,386	-
Net pension assets are not reported in the governmental funds	262,034	276,620	-
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	(9,145,000)	(9,105,000)	-
Deferred premium and discount	(66,143)	(1,011,419)	-
Deferred amount on refunding	-	-	-
Capital lease obligations	-	-	-
Compensated absences	(66,873)	(37,879)	-
Accrued interest payable	(119,248)	(135,402)	-
Other liabilities	(27,986)	(19,342)	-
OPEB liability	(474,469)	(772,034)	-
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.			
	(6,262)	(32,976)	-
Deferred outflows and inflows of resources are not available to pay current period expenditures and therefore are not reported in the fund level statements.			
	(699,323)	(351,209)	-
Total net position of governmental activities	<u>\$ 26,786,836</u>	<u>\$ 17,935,087</u>	<u>\$ 67,578</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
\$ 6,376,038	\$ -	\$ -	\$ 1,287,873
8,297,395	437,651	38,390	131,091
(3,206,879)	(109,760)	(12,890)	(100,125)
212,307	-	-	6,881
-	-	-	-
39,034	-	-	-
(165,000)	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
(178)	-	-	-
(1,351)	-	-	-
(1,484)	-	-	-
(24,504)	-	-	-
-	-	-	-
(168,533)	-	-	(968)
(84,884)	-	-	-
<u>\$ 11,271,961</u>	<u>\$ 327,891</u>	<u>\$ 25,500</u>	<u>\$ 1,324,752</u>

continued

**CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
RECONCILIATION OF THE BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2021**

	<u>Sewer District No. 12 of Ward 4</u>	<u>Calcasieu Parish Public Safety Communications District</u>	<u>Calcasieu Parish Coroner</u>
Fund balances - total governmental funds	\$ 28,328	\$ 7,043,579	\$ 88,604
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	6,001,376	218,075
Less accumulated depreciation	(70,997)	(4,017,771)	(175,831)
Some revenues were collected more than sixty days after year end and therefore, are not available soon enough to pay for current-period expenditures.			
	-	26,835	25,953
Prepaid assets relating to issuance of debt			
	-	-	-
Net pension assets are not reported in the governmental funds			
	-	502,223	143,343
Some liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds. These liabilities consist of the following:			
Bonds payable	-	-	-
Deferred premium and discount	-	-	-
Deferred amount on refunding	-	-	-
Capital lease obligations	-	-	-
Compensated absences	-	(38,941)	(15,071)
Accrued interest payable	-	-	-
Other liabilities	-	(28,615)	(1,622)
OPEB liability	-	(1,369,923)	(362,403)
Pension liability	-	-	-
Some payables do not meet the criteria for reporting under the modified accrual basis of accounting and are not reported in the fund level statements.			
	-	-	-
Deferred outflows and inflows of resources are not available to pay current period expenditures and therefore are not reported in the fund level statements.			
	-	(612,899)	(134,494)
Total net position of governmental activities	<u>\$ 78,695</u>	<u>\$ 7,505,864</u>	<u>\$ (213,446)</u>

<u>14th Judicial District</u>		Calcasieu Parish
<u>Criminal</u>	<u>District</u>	<u>Gaming Revenue</u>
<u>Court Fund</u>	<u>Attorney</u>	<u>District</u>
\$ 10,257,647	\$ 9,280,168	\$ 4,511
462,969	2,112,728	-
(366,254)	(1,982,432)	-
-	-	-
-	-	-
573,784	843,794	-
-	-	-
-	-	-
-	-	-
(2,981)	-	-
(101,386)	(427,064)	-
-	-	-
(34,166)	-	-
(2,688,100)	(4,594,361)	-
-	(377,471)	-
(4,502)	-	-
(513,932)	(624,387)	-
<u>\$ 7,583,079</u>	<u>\$ 4,230,975</u>	<u>\$ 4,511</u>

CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2021

	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	\$ 1,796,415	\$ 396,213	\$ 3,170,447	\$ 2,162,389
Intergovernmental revenues	244,801	78,001	195,229	35,284
Charges for services	-	-	61,143	-
Fines and forfeitures	-	-	-	-
Investment income	(205)	(152)	1,180	(1,938)
Gaming revenue	-	-	-	-
Sale of assets	2,150	7,140	-	-
Donations	-	-	37,850	-
Miscellaneous revenues	-	-	-	-
Total revenues	<u>2,043,161</u>	<u>481,202</u>	<u>3,465,849</u>	<u>2,195,735</u>
EXPENDITURES				
General government	-	-	-	-
Public safety	2,209,403	274,347	2,924,610	1,682,092
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay	-	289,462	648,610	-
Intergovernmental	-	-	-	-
Debt service:				
Principal retirement	-	95,000	-	-
Interest and fiscal charges	-	36,282	-	-
Total expenditures	<u>2,209,403</u>	<u>695,091</u>	<u>3,573,220</u>	<u>1,682,092</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(166,242)</u>	<u>(213,889)</u>	<u>(107,371)</u>	<u>513,643</u>
OTHER FINANCING SOURCES (USES)				
Insurance proceeds	<u>9,374</u>	<u>-</u>	<u>-</u>	<u>35,390</u>
Total other financing sources (uses)	<u>9,374</u>	<u>-</u>	<u>-</u>	<u>35,390</u>
Net change in fund balances	(156,868)	(213,889)	(107,371)	549,033
Fund balance at beginning of year	<u>1,605,458</u>	<u>727,943</u>	<u>3,348,697</u>	<u>2,497,467</u>
Fund balance at end of year	<u>\$ 1,448,590</u>	<u>\$ 514,054</u>	<u>\$ 3,241,326</u>	<u>\$ 3,046,500</u>

Fire Protection District			
No. 4 of Ward 4	No. 1 of Ward 5	No. 1 of Ward 6	No. 2 of Ward 8
\$ 998,901	\$ 227,303	\$ 796,249	\$ 433,065
25,797	66,228	266,942	80,944
-	-	-	-
-	-	-	-
2,441	(207)	2,557	(9)
-	-	-	-
-	1,955	3,358	26,362
5,000	-	32,997	-
-	-	56,040	-
<u>1,032,139</u>	<u>295,279</u>	<u>1,158,143</u>	<u>540,362</u>
-	-	-	-
328,165	145,229	1,647,883	462,108
-	-	-	-
-	-	-	-
2,494,978	199,424	311,290	283,324
-	-	-	-
180,000	-	140,000	-
196,047	-	144,100	-
<u>3,199,190</u>	<u>344,653</u>	<u>2,243,273</u>	<u>745,432</u>
<u>(2,167,051)</u>	<u>(49,374)</u>	<u>(1,085,130)</u>	<u>(205,070)</u>
<u>56,645</u>	<u>9,914</u>	<u>616,633</u>	<u>15,690</u>
<u>56,645</u>	<u>9,914</u>	<u>616,633</u>	<u>15,690</u>
(2,110,406)	(39,460)	(468,497)	(189,380)
<u>3,988,535</u>	<u>356,135</u>	<u>935,027</u>	<u>800,791</u>
<u>\$ 1,878,129</u>	<u>\$ 316,675</u>	<u>\$ 466,530</u>	<u>\$ 611,411</u>

continued

CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2021

	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	\$ 1,056,629	\$ 473,675	\$ 804,666	\$ 605,778
Intergovernmental revenues	39,452	61,569	120,898	6,954
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	(2,573)	(603)	(1,770)	115
Gaming revenue	-	-	-	-
Sale of assets	-	-	-	22,504
Donations	-	-	-	-
Miscellaneous revenues	18,942	-	-	-
Total revenues	<u>1,112,450</u>	<u>534,641</u>	<u>923,794</u>	<u>635,351</u>
EXPENDITURES				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	745,666	342,102	532,016	712,595
Culture and recreation	-	-	-	-
Capital outlay	196,826	2,073	348,927	40,521
Intergovernmental	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	<u>942,492</u>	<u>344,175</u>	<u>880,943</u>	<u>753,116</u>
Excess (deficiency) of revenues over (under) expenditures	<u>169,958</u>	<u>190,466</u>	<u>42,851</u>	<u>(117,765)</u>
OTHER FINANCING SOURCES (USES)				
Insurance proceeds	-	-	10,979	10,080
Total other financing sources (uses)	-	-	<u>10,979</u>	<u>10,080</u>
Net change in fund balances	169,958	190,466	53,830	(107,685)
Fund balance at beginning of year	<u>3,126,970</u>	<u>527,766</u>	<u>2,515,272</u>	<u>897,554</u>
Fund balance at end of year	<u>\$ 3,296,928</u>	<u>\$ 718,232</u>	<u>\$ 2,569,102</u>	<u>\$ 789,869</u>

Gravity Drainage District

No. 7 of Ward 8	No. 4 of Ward 3	No. 5 of Ward 4	Consolidated	
			No. 1 (West)	No. 2 (East)
\$ 666,505	\$ 4,804,716	\$ 5,936,680	\$ -	\$ -
3,198	80,480	47,712	263,879	208,038
-	-	-	-	-
-	-	-	-	-
(1,116)	(18,021)	(15,920)	284	199
-	-	-	-	-
5	3,008	38,350	-	-
-	-	-	-	-
-	-	5,546	-	-
<u>668,592</u>	<u>4,870,183</u>	<u>6,012,368</u>	<u>264,163</u>	<u>208,237</u>
-	-	-	-	-
-	-	-	-	-
382,277	3,639,481	2,324,305	299,780	240,835
-	-	-	-	-
-	746,422	1,893,626	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>382,277</u>	<u>4,385,903</u>	<u>4,217,931</u>	<u>299,780</u>	<u>240,835</u>
<u>286,315</u>	<u>484,280</u>	<u>1,794,437</u>	<u>(35,617)</u>	<u>(32,598)</u>
<u>3,807</u>	<u>15,412</u>	<u>39,187</u>	<u>-</u>	<u>-</u>
<u>3,807</u>	<u>15,412</u>	<u>39,187</u>	<u>-</u>	<u>-</u>
290,122	499,692	1,833,624	(35,617)	(32,598)
<u>869,981</u>	<u>20,057,927</u>	<u>15,307,553</u>	<u>42,087</u>	<u>(2,706)</u>
<u>\$ 1,160,103</u>	<u>\$ 20,557,619</u>	<u>\$ 17,141,177</u>	<u>\$ 6,470</u>	<u>\$ (35,304)</u>

continued

CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2021

	Recreation District		
	No. 1	No. 1	No. 1
	of Ward 3	of Ward 4	of Ward 8
REVENUES			
Taxes:			
Ad valorem	\$ 6,566,701	\$ 6,571,195	\$ -
Intergovernmental revenues	-	115,706	-
Charges for services	129,133	62,163	-
Fines and forfeitures	-	-	-
Investment income	13,671	(14,949)	(4)
Gaming revenue	-	-	-
Sale of assets	-	-	-
Donations	-	10,000	-
Miscellaneous revenues	319	46,126	-
Total revenues	<u>6,709,824</u>	<u>6,790,241</u>	<u>(4)</u>
EXPENDITURES			
General government	-	-	-
Public safety	-	-	-
Public works	-	-	-
Culture and recreation	4,059,960	3,380,962	-
Capital outlay	4,876,638	1,556,262	-
Intergovernmental	-	-	-
Debt service:			
Principal retirement	7,100,000	505,000	-
Interest and fiscal charges	500,565	433,198	-
Total expenditures	<u>16,537,163</u>	<u>5,875,422</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(9,827,339)</u>	<u>914,819</u>	<u>(4)</u>
OTHER FINANCING SOURCES (USES)			
Insurance proceeds	98,117	-	-
Total other financing sources (uses)	<u>98,117</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(9,729,222)	914,819	(4)
Fund balance at beginning of year	<u>11,024,362</u>	<u>17,951,362</u>	<u>4,151</u>
Fund balance at end of year	<u>\$ 1,295,140</u>	<u>\$ 18,866,181</u>	<u>\$ 4,147</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
\$ 1,628,251	\$ -	\$ -	\$ 215,696
55,818	4,590	17,962	127,236
8,025	-	-	-
-	-	-	-
(5,770)	-	-	(1,568)
-	-	-	-
1,094	-	-	-
-	-	-	-
-	640	-	-
<u>1,687,418</u>	<u>5,230</u>	<u>17,962</u>	<u>341,364</u>
-	-	-	-
-	-	-	-
-	-	-	-
695,911	5,230	17,962	147,457
320,894	-	-	-
-	-	-	-
160,000	-	-	-
8,563	-	-	-
<u>1,185,368</u>	<u>5,230</u>	<u>17,962</u>	<u>147,457</u>
502,050	-	-	193,907
-	-	-	1,000
-	-	-	1,000
502,050	-	-	194,907
<u>5,873,988</u>	<u>-</u>	<u>-</u>	<u>1,092,966</u>
<u>\$ 6,376,038</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,287,873</u>

continued

CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2021

	Sewer District No. 12 of Ward 4	Calcasieu Parish Public Safety Communications District	Calcasieu Parish Coroner
REVENUES			
Taxes:			
Ad valorem	\$ -	\$ -	\$ -
Intergovernmental revenues	-	309,230	558,117
Charges for services	-	3,902,527	693,500
Fines and forfeitures	-	-	-
Investment income	(28)	(7,030)	224
Gaming revenue	-	-	-
Sale of assets	-	38	-
Donations	-	-	-
Miscellaneous revenues	-	6,375	1,200
Total revenues	<u>(28)</u>	<u>4,211,140</u>	<u>1,253,041</u>
EXPENDITURES			
General government	-	-	1,258,105
Public safety	-	3,259,845	-
Public works	-	-	-
Culture and recreation	-	-	-
Capital outlay	-	374,208	-
Intergovernmental	-	-	-
Debt service:			
Principal retirement	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	<u>-</u>	<u>3,634,053</u>	<u>1,258,105</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(28)</u>	<u>577,087</u>	<u>(5,064)</u>
OTHER FINANCING SOURCES (USES)			
Insurance proceeds	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(28)	577,087	(5,064)
Fund balance at beginning of year	<u>28,356</u>	<u>6,466,492</u>	<u>93,668</u>
Fund balance at end of year	<u>\$ 28,328</u>	<u>\$ 7,043,579</u>	<u>\$ 88,604</u>

14th Judicial District			
Criminal		Calcasieu Parish	
Court	District	Gaming Revenue	
Fund	Attorney	District	
\$ 3,360,376	\$ 4,020,676	\$ -	
3,741,889	2,138,281	-	
537,796	660,343	-	
855,964	1,373,757	-	
(4,624)	16,792	(9)	
-	-	23,686,014	
462	19,296	-	
-	-	-	
-	275,501	-	
<u>8,491,863</u>	<u>8,504,646</u>	<u>23,686,005</u>	
7,733,782	9,835,054	-	
-	-	-	
-	-	-	
-	-	-	
-	-	-	
-	-	23,686,014	
-	-	-	
-	-	-	
<u>7,733,782</u>	<u>9,835,054</u>	<u>23,686,014</u>	
<u>758,081</u>	<u>(1,330,408)</u>	<u>(9)</u>	
-	-	-	
-	-	-	
758,081	(1,330,408)	(9)	
9,499,566	10,610,576	4,520	
<u>\$ 10,257,647</u>	<u>\$ 9,280,168</u>	<u>\$ 4,511</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, 2021**

	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	\$ (156,868)	\$ (213,889)	\$ (107,371)	\$ 549,033
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	198,367	452,077	625,732	-
Depreciation expense	(131,888)	(129,151)	(150,925)	(121,581)
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.	209,352	692,046	-	215,268
The issuance of long-term debt (e.g.; bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.	-	90,022	-	-
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	(109)	464	(2,584)	(5,948)
Accrued interest payable	-	1,527	-	-
Capital lease payable	-	-	-	-
Compensated absences	(59)	-	(4,404)	-
Other liabilities	-	-	-	-
Other post employment benefits	(20,099)	-	(10,164)	-
Pension liability	1,005,400	-	1,518,999	-
Deferred outflows and inflows of resources are not available to pay current period expenditures and therefore are not reported in the fund level statements.	(860,937)	-	(1,125,622)	-
Change in net position of governmental activities	<u>\$ 243,159</u>	<u>\$ 893,096</u>	<u>\$ 743,661</u>	<u>\$ 636,772</u>

Fire Protection District			
No. 4 of Ward 4	No. 1 of Ward 5	No. 1 of Ward 6	No. 2 of Ward 8
\$ (2,110,406)	\$ (39,460)	\$ (468,497)	\$ (189,380)
2,387,090	128,425	1,291,687	452,381
(223,120)	(100,799)	(335,612)	(117,043)
-	-	-	-
-	2,732	847,276	637,365
196,610	-	151,265	-
(749)	(7,722)	(17,096)	460
3,370	-	1,412	-
57,785	-	-	-
-	-	1,805	-
-	-	-	-
-	-	104	(296)
-	-	69,224	85,826
(56,645)	(3,230)	(665,107)	(65,692)
\$ 253,935	\$ (20,054)	\$ 876,461	\$ 803,621

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, 2021

	Gravity Drainage District			
	No 8 of Ward 1	No. 9 of Ward 2	No. 6 of Wards 5 & 6	No. 2 of Ward 7
Net change in fund balances - total governmental funds	\$ 169,958	\$ 190,466	\$ 53,830	\$ (107,685)
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	72,744	-	145,075	63,713
Depreciation expense	(197,541)	(65,293)	(178,554)	(71,535)
The net effect of various miscellaneous transactions involving capital assets such as sales, trade-ins, and donations, is to decrease net position				
	-	-	(35,760)	(2,109)
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	(1,780)	2,201	7,137	-
Accrued interest payable	-	-	-	-
Capital lease payable	-	-	-	-
Compensated absences	6,304	937	3,266	(2,931)
Other liabilities	(751)	(233)	(505)	(814)
Other post employment benefits	10,693	7,153	1,302	(1,193)
Pension liability	103,805	44,004	34,836	-
Deferred outflows and inflows of resources are not available to pay current period expenditures and therefore are not reported in the fund level statements.				
	(70,813)	(32,824)	(34,670)	(2,578)
Change in net position of governmental activities	<u>\$ 107,021</u>	<u>\$ 147,067</u>	<u>\$ (4,043)</u>	<u>\$ (125,132)</u>

Gravity Drainage District

No. 7 of Ward 8		No. 4 of Ward 3		No. 5 of Ward 4		Consolidated			
						No. 1 (West)	No. 2 (East)		
\$	290,122	\$	499,692	\$	1,833,624	\$	(35,617)	\$	(32,598)
	-		375,545		1,818,846		-		-
	(111,428)		(733,840)		(884,574)		-		-
	-		-		-		-		-
	27,133		-		4,703		-		-
	-		-		-		-		-
	(16)		306,018		(4,720)		(1,517)		-
	-		(176)		-		-		-
	-		18,012		-		-		-
	(736)		(2,315)		5,856		1,448		1,213
	(304)		(1,464)		(1,092)		(106)		-
	(372)		(3,434)		(10,094)		(582)		(86)
	-		249,874		377,413		29,790		12,823
	(217)		(219,496)		(282,943)		(30,594)		(14,680)
\$	204,182	\$	488,416	\$	2,857,019	\$	(37,178)	\$	(33,328)

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, 2021

	Recreation District		
	No. 1 of Ward 3	No. 1 of Ward 4	No. 1 of Ward 8
Net change in fund balances - total governmental funds	\$ (9,729,222)	\$ 914,819	\$ (4)
The total net change in net position reported for governmental activities in the statement of activities is different because:			
Governmental funds report capital outlays as expenditures. However in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.			
Capital outlay	3,932,487	1,626,602	-
Depreciation expense	(1,150,853)	(502,046)	(4,492)
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.			
	7,708,802	42,125	-
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.			
	7,715,979	653,257	-
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	300,912	(23,246)	-
Accrued interest payable	27,166	5,092	-
Capital lease payable	-	-	-
Compensated absences	4,517	6,110	-
Other liabilities	(2,755)	(1,943)	-
Other post employment benefits	(10,688)	(1,137)	-
Pension liability	268,902	283,394	-
Deferred outflows and inflows of resources are not available to pay current period expenditures and therefore are not reported in the fund level statements.			
	(701,272)	(229,745)	-
Change in net position of governmental activities	<u>\$ 8,363,975</u>	<u>\$ 2,773,282</u>	<u>\$ (4,496)</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
\$ 502,050	\$ -	\$ -	\$ 194,907
273,876	-	-	-
(249,864)	(17,785)	-	(3,566)
-	-	-	-
212,307	-	-	6,881
160,000	-	-	-
(6,515)	-	-	(794)
1,311	-	-	-
-	-	-	-
4,418	-	-	-
(306)	-	-	-
(1,577)	-	-	-
39,977	-	-	-
(21,960)	-	-	-
<u>\$ 913,717</u>	<u>\$ (17,785)</u>	<u>\$ -</u>	<u>\$ 197,428</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, 2021**

	Sewer District No. 12 of Ward 4	Calcasieu Parish Public Safety Communications District	Calcasieu Parish Coroner
Net change in fund balances - total governmental funds	\$ (28)	\$ 577,087	\$ (5,064)
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	-	210,375	-
Depreciation expense	(2,427)	(243,690)	(16,282)
The net effect of various miscellaneous transactions involving capital assets such as sales, trade-ins, and donations, is to decrease net position			
	-	(608)	28,953
Because some revenues will not be collected for several months after year-end, they are not considered "available" revenues in the governmental funds.			
	-	26,835	(53,423)
The issuance of long-term debt (e.g.; bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.			
	-	-	-
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.			
Accounts payable	-	36,084	699
Accrued interest payable	-	-	-
Capital lease payable	-	-	-
Compensated absences	-	16,134	3,568
Other liabilities	-	(3,559)	(446)
Other post employment benefits	-	(10,953)	2,442
Pension liability	-	513,036	146,342
Deferred outflows and inflows of resources are not available to pay current period expenditures and therefore are not reported in the fund level statements.			
	-	(460,786)	(102,173)
Change in net position of governmental activities	<u>\$ (2,455)</u>	<u>\$ 659,955</u>	<u>\$ 4,616</u>

14th Judicial District		Calcasieu Parish
Criminal	District	Gaming Revenue
Court Fund	Attorney	District
\$ 758,081	\$ (1,330,408)	\$ (9)
26,176	19,994	-
(26,149)	(70,960)	-
-	(5,442)	-
-	-	-
-	-	-
(2,550)	-	-
-	-	-
4,837	-	-
33,959	(48,056)	-
(1,944)	51,059	-
44,855	(31,836)	-
588,745	2,177,871	-
(429,077)	(1,926,081)	-
<u>\$ 996,933</u>	<u>\$ (1,163,859)</u>	<u>\$ (9)</u>

**CALCASIEU PARISH POLICE JURY
FIRE PROTECTION DISTRICT NO. 1 OF WARD 2
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2021**

	General Fund	Debt Service Fund	Totals
ASSETS			
Cash and cash equivalents	\$ 198,157	\$ 15,883	\$ 214,040
Investments	279,581	22,964	302,545
Taxes receivable - net	279,052	137,070	416,122
Interest receivable	339	24	363
Prepaid items	11,740	-	11,740
Total assets	<u>\$ 768,869</u>	<u>\$ 175,941</u>	<u>\$ 944,810</u>
LIABILITIES			
Accounts payable	\$ 10,895	\$ -	\$ 10,895
Accrued liabilities	1,526	-	1,526
Total liabilities	<u>12,421</u>	<u>-</u>	<u>12,421</u>
DEFERRED INFLOWS OF RESOURCES			
Property taxes levied for the next fiscal year	<u>280,535</u>	<u>137,800</u>	<u>418,335</u>
FUND BALANCES			
Nonspendable	11,740	-	11,740
Restricted	-	38,141	38,141
Unassigned	464,173	-	464,173
Total fund balances	<u>475,913</u>	<u>38,141</u>	<u>514,054</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 768,869</u>	<u>\$ 175,941</u>	<u>\$ 944,810</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, 2021**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
REVENUES			
Taxes:			
Ad valorem	\$ 263,559	\$ 132,654	\$ 396,213
Intergovernmental revenues	78,001	-	78,001
Investment income	(66)	(86)	(152)
Sale of assets	7,140	-	7,140
Total revenues	<u>348,634</u>	<u>132,568</u>	<u>481,202</u>
EXPENDITURES			
Current:			
Public safety	274,347	-	274,347
Capital outlay	289,462	-	289,462
Debt service:			
Principal retirement	-	95,000	95,000
Interest and fiscal charges	-	36,282	36,282
Total expenditures	<u>563,809</u>	<u>131,282</u>	<u>695,091</u>
Net change in fund balances	(215,175)	1,286	(213,889)
Fund balance at beginning of year	<u>691,088</u>	<u>36,855</u>	<u>727,943</u>
Fund balance at end of year	<u>\$ 475,913</u>	<u>\$ 38,141</u>	<u>\$ 514,054</u>

CALCASIEU PARISH POLICE JURY
FIRE PROTECTION DISTRICT NO. 4 OF WARD 4
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2021

	General Fund	Capital Projects Fund	Debt Service Fund	Totals
ASSETS				
Cash and cash equivalents	\$ 434,619	\$ 379,903	\$ 34,762	\$ 849,284
Investments	627,196	549,274	50,261	1,226,731
Taxes receivable - net	563,049	-	323,407	886,456
Interest receivable	738	841	59	1,638
Prepaid items	4,168	-	-	4,168
Total assets	<u>\$ 1,629,770</u>	<u>\$ 930,018</u>	<u>\$ 408,489</u>	<u>\$ 2,968,277</u>
LIABILITIES				
Accounts payable	\$ 7,057	\$ 75,904	\$ -	\$ 82,961
Retainage payable	-	122,272	-	122,272
Total liabilities	<u>7,057</u>	<u>198,176</u>	<u>-</u>	<u>205,233</u>
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for the next fiscal year	562,310	-	322,605	884,915
Total deferred inflows of resources	<u>562,310</u>	<u>-</u>	<u>322,605</u>	<u>884,915</u>
FUND BALANCES				
Nonspendable	4,168	-	-	4,168
Restricted:				
Debt service	-	-	41,486	41,486
Capital improvement	-	248,100	-	248,100
Unassigned	1,056,235	483,742	44,398	1,584,375
Total fund balances	<u>1,060,403</u>	<u>731,842</u>	<u>85,884</u>	<u>1,878,129</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,629,770</u>	<u>\$ 930,018</u>	<u>\$ 408,489</u>	<u>\$ 2,968,277</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, 2021**

	General Fund	Capital Projects Fund	Debt Service Fund	Totals
REVENUES				
Taxes:				
Ad valorem	\$ 578,399	\$ -	\$ 420,502	\$ 998,901
Intergovernmental revenues	25,797	-	-	25,797
Investment income	(1,073)	3,571	(57)	2,441
Donations	5,000	-	-	5,000
Total revenues	<u>608,123</u>	<u>3,571</u>	<u>420,445</u>	<u>1,032,139</u>
EXPENDITURES				
Current:				
Public safety	328,165	-	-	328,165
Capital outlay	107,180	2,387,798	-	2,494,978
Debt service:				
Principal retirement	-	-	180,000	180,000
Interest and fiscal charges	-	-	196,047	196,047
Total expenditures	<u>435,345</u>	<u>2,387,798</u>	<u>376,047</u>	<u>3,199,190</u>
Excess (deficiency) of revenues over (under) expenditures	<u>172,778</u>	<u>(2,384,227)</u>	<u>44,398</u>	<u>(2,167,051)</u>
OTHER FINANCING SOURCES (USES)				
Insurance proceeds	56,645	-	-	56,645
Total other financing sources (uses)	<u>56,645</u>	<u>-</u>	<u>-</u>	<u>56,645</u>
Net change in fund balances	229,423	(2,384,227)	44,398	(2,110,406)
Fund balance at beginning of year	830,980	3,116,069	41,486	3,988,535
Fund balance at end of year	<u>\$ 1,060,403</u>	<u>\$ 731,842</u>	<u>\$ 85,884</u>	<u>\$ 1,878,129</u>

CALCASIEU PARISH POLICE JURY
FIRE PROTECTION DISTRICT NO. 1 OF WARD 6
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2021

	General Fund	Capital Projects Fund	Sales Tax #3 Fund	Debt Service Fund	Totals
ASSETS					
Cash and cash equivalents	\$ 79,605	\$ -	\$ 119,987	\$ 9,575	\$ 209,167
Investments	109,308	-	173,481	13,843	296,632
Taxes receivable - net	545,654	-	-	306,133	851,787
Interest receivable	481	-	197	17	695
Other receivables	12,201	-	-	-	12,201
Due from other funds	23,990	-	-	-	23,990
Prepaid items	21,033	-	-	-	21,033
Total assets	<u>\$ 792,272</u>	<u>\$ -</u>	<u>\$ 293,665</u>	<u>\$ 329,568</u>	<u>\$ 1,415,505</u>
LIABILITIES					
Accounts payable	\$ 12,824	\$ -	\$ -	\$ -	\$ 12,824
Accrued liabilities	5,785	-	-	-	5,785
Retainage payable	51,056	-	-	-	51,056
Due to other funds	-	23,990	-	-	23,990
Total liabilities	<u>69,665</u>	<u>23,990</u>	<u>-</u>	<u>-</u>	<u>93,655</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for the next fiscal year	547,919	-	-	307,401	855,320
Total deferred inflows of resources	<u>547,919</u>	<u>-</u>	<u>-</u>	<u>307,401</u>	<u>855,320</u>
FUND BALANCES					
Nonspendable	21,033	-	-	-	21,033
Restricted					
Debt service	-	-	-	22,167	22,167
Capital improvement	-	(23,990)	293,665	-	269,675
Unassigned	153,655	-	-	-	153,655
Total fund balances	<u>174,688</u>	<u>(23,990)</u>	<u>293,665</u>	<u>22,167</u>	<u>466,530</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 792,272</u>	<u>\$ -</u>	<u>\$ 293,665</u>	<u>\$ 329,568</u>	<u>\$ 1,415,505</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, 2021**

	General Fund	Capital Projects Fund	Sales Tax #3 Fund	Debt Service Fund	Totals
REVENUES					
Taxes:					
Ad valorem	\$ 523,145	\$ -	\$ -	\$ 273,104	\$ 796,249
Intergovernmental revenues	266,942	-	-	-	266,942
Investment income	2,956	265	(700)	36	2,557
Sale of assets	3,358	-	-	-	3,358
Donations	32,997	-	-	-	32,997
Miscellaneous revenue	56,040	-	-	-	56,040
Total revenues	<u>885,438</u>	<u>265</u>	<u>(700)</u>	<u>273,140</u>	<u>1,158,143</u>
EXPENDITURES					
Current:					
Public safety	1,647,883	-	-	-	1,647,883
Capital outlay	106,391	204,898	1	-	311,290
Debt service:					
Principal retirement	-	-	-	140,000	140,000
Interest and fiscal charges	-	-	-	144,100	144,100
Total expenditures	<u>1,754,274</u>	<u>204,898</u>	<u>1</u>	<u>284,100</u>	<u>2,243,273</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(868,836)</u>	<u>(204,633)</u>	<u>(701)</u>	<u>(10,960)</u>	<u>(1,085,130)</u>
OTHER FINANCING SOURCES (USES)					
Insurance proceeds	589,186	-	27,447	-	616,633
Transfers in	-	2,063	266,919	-	268,982
Transfers out	<u>(268,982)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(268,982)</u>
Total other financing sources (uses)	<u>320,204</u>	<u>2,063</u>	<u>294,366</u>	<u>-</u>	<u>616,633</u>
Net change in fund balances	(548,632)	(202,570)	293,665	(10,960)	(468,497)
Fund balance at beginning of year	<u>723,320</u>	<u>178,580</u>	<u>-</u>	<u>33,127</u>	<u>935,027</u>
Fund balance at end of year	<u>\$ 174,688</u>	<u>\$ (23,990)</u>	<u>\$ 293,665</u>	<u>\$ 22,167</u>	<u>\$ 466,530</u>

CALCASIEU PARISH POLICE JURY
GRAVITY DRAINAGE DISTRICT NO. 8 OF WARD 1
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2021

	General Fund	Capital Projects Fund	Totals
ASSETS			
Cash and cash equivalents	\$ 1,294,501	\$ 63,921	\$ 1,358,422
Investments	1,852,479	92,418	1,944,897
Taxes receivable - net	1,167,803	-	1,167,803
Interest receivable	2,166	141	2,307
Due from primary government	-	8,884	8,884
Prepaid expense	4,880	-	4,880
Total assets	<u>\$ 4,321,829</u>	<u>\$ 165,364</u>	<u>\$ 4,487,193</u>
LIABILITIES			
Accounts payable	<u>\$ 2,613</u>	<u>\$ 8,884</u>	<u>\$ 11,497</u>
Total liabilities	<u>2,613</u>	<u>8,884</u>	<u>11,497</u>
DEFERRED INFLOWS OF RESOURCES			
Property taxes levied for the next fiscal year	<u>1,178,768</u>	<u>-</u>	<u>1,178,768</u>
FUND BALANCES			
Nonspendable	4,880	-	4,880
Restricted:			
Capital improvement	-	156,480	156,480
Unassigned	<u>3,135,568</u>	<u>-</u>	<u>3,135,568</u>
Total fund balances	<u>3,140,448</u>	<u>156,480</u>	<u>3,296,928</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 4,321,829</u>	<u>\$ 165,364</u>	<u>\$ 4,487,193</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, 2021**

	General Fund	Capital Projects Fund	Totals
REVENUES			
Taxes:			
Ad valorem	\$ 1,056,629	\$ -	\$ 1,056,629
Intergovernmental revenues	39,452	-	39,452
Investment income	(2,797)	224	(2,573)
Miscellaneous revenue	18,942	-	18,942
Total revenues	<u>1,112,226</u>	<u>224</u>	<u>1,112,450</u>
EXPENDITURES			
Current:			
Public works	745,666	-	745,666
Capital outlay	72,744	124,082	196,826
Total expenditures	<u>818,410</u>	<u>124,082</u>	<u>942,492</u>
Net change in fund balances	293,816	(123,858)	169,958
Fund balance at beginning of year	<u>2,846,632</u>	<u>280,338</u>	<u>3,126,970</u>
Fund balance at end of year	<u>\$ 3,140,448</u>	<u>\$ 156,480</u>	<u>\$ 3,296,928</u>

CALCASIEU PARISH POLICE JURY
GRAVITY DRAINAGE DISTRICT NO. 5 OF WARD 4
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2021

	General Fund	Capital Projects Fund	Totals
ASSETS			
Cash and cash equivalents	\$ 7,177,372	\$ 10,236	\$ 7,187,608
Investments	10,360,351	14,800	10,375,151
Taxes receivable - net	5,624,610	-	5,624,610
Interest receivable	12,022	205	12,227
Prepaid expense	25,946	-	25,946
Total assets	<u>\$ 23,200,301</u>	<u>\$ 25,241</u>	<u>\$ 23,225,542</u>
LIABILITIES			
Accounts payable	\$ 18,665	\$ 216,817	\$ 235,482
Other liabilities	52,000	-	52,000
Retainage payable	-	150,735	150,735
Total liabilities	<u>70,665</u>	<u>367,552</u>	<u>438,217</u>
DEFERRED INFLOWS OF RESOURCES			
Property taxes levied for the next fiscal year	<u>5,646,148</u>	<u>-</u>	<u>5,646,148</u>
FUND BALANCES			
Nonspendable	25,946	-	25,946
Unassigned	<u>17,457,542</u>	<u>(342,311)</u>	<u>17,115,231</u>
Total fund balances	<u>17,483,488</u>	<u>(342,311)</u>	<u>17,141,177</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 23,200,301</u>	<u>\$ 25,241</u>	<u>\$ 23,225,542</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, 2021**

	General Fund	Capital Projects Fund	Totals
REVENUES			
Taxes:			
Ad valorem	\$ 5,936,680	\$ -	\$ 5,936,680
Intergovernmental revenues	34,940	12,772	47,712
Investment income	(16,515)	595	(15,920)
Sale of assets	38,350	-	38,350
Miscellaneous revenue	5,546	-	5,546
Total revenues	<u>5,999,001</u>	<u>13,367</u>	<u>6,012,368</u>
EXPENDITURES			
Current:			
Public works	2,324,305	-	2,324,305
Capital outlay	40,815	1,852,811	1,893,626
Total expenditures	<u>2,365,120</u>	<u>1,852,811</u>	<u>4,217,931</u>
Excess (deficiency) of revenues over (under) expenditures	<u>3,633,881</u>	<u>(1,839,444)</u>	<u>1,794,437</u>
OTHER FINANCING SOURCES (USES)			
Insurance proceeds	39,187	-	39,187
Transfers in	-	1,664,890	1,664,890
Transfers out	(1,664,890)	-	(1,664,890)
Total other financing sources (uses)	<u>(1,625,703)</u>	<u>1,664,890</u>	<u>39,187</u>
Net change in fund balances	2,008,178	(174,554)	1,833,624
Fund balance at beginning of year, as restated	<u>15,475,310</u>	<u>(167,757)</u>	<u>15,307,553</u>
Fund balance at end of year	<u>\$ 17,483,488</u>	<u>\$ (342,311)</u>	<u>\$ 17,141,177</u>

**CALCASIEU PARISH POLICE JURY
RECREATION DISTRICT NO. 1 OF WARD 3
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2021**

	General Fund	Disaster Recovery Capital Fund	Debt Service Fund	Totals
ASSETS				
Cash and cash equivalents	\$ 483,293	\$ -	\$ 177,224	\$ 660,517
Investments	698,840	-	256,235	955,075
Taxes receivable - net	5,091,342	-	1,880,896	6,972,238
Interest receivable	1,707	-	281	1,988
Due from other funds	1,501,640	-	-	1,501,640
Prepaid items	28,668	-	-	28,668
Other receivable	50	-	-	50
Total assets	<u>\$ 7,805,540</u>	<u>\$ -</u>	<u>\$ 2,314,636</u>	<u>\$ 10,120,176</u>
LIABILITIES				
Accounts payable	\$ 107,962	\$ 37,327	\$ -	\$ 145,289
Accrued liabilities	28,692	-	-	28,692
Due to other funds	-	1,501,640	-	1,501,640
Retainage payable	-	127,538	-	127,538
Total liabilities	<u>136,654</u>	<u>1,666,505</u>	<u>-</u>	<u>1,803,159</u>
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for the next fiscal year	<u>5,127,889</u>	<u>-</u>	<u>1,893,988</u>	<u>7,021,877</u>
Total deferred inflows of resources	<u>5,127,889</u>	<u>-</u>	<u>1,893,988</u>	<u>7,021,877</u>
FUND BALANCES				
Nonspendable	28,668	-	-	28,668
Restricted:				
Debt service	-	-	420,648	420,648
Capital improvement	-	(1,666,505)	-	(1,666,505)
Unassigned	<u>2,512,329</u>	<u>-</u>	<u>-</u>	<u>2,512,329</u>
Total fund balances	<u>2,540,997</u>	<u>(1,666,505)</u>	<u>420,648</u>	<u>1,295,140</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 7,805,540</u>	<u>\$ -</u>	<u>\$ 2,314,636</u>	<u>\$ 10,120,176</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, 2021**

	General Fund	Disaster Recovery Capital Fund	Debt Service Fund	Totals
REVENUES				
Taxes:				
Ad valorem	\$ 4,560,133	\$ -	\$ 2,006,568	\$ 6,566,701
Charges for services	129,133	-	-	129,133
Investment income	6,033	4,771	2,867	13,671
Miscellaneous revenues	319	-	-	319
Total revenues	<u>4,695,618</u>	<u>4,771</u>	<u>2,009,435</u>	<u>6,709,824</u>
EXPENDITURES				
Current:				
Recreation	4,059,960	-	-	4,059,960
Capital outlay	-	4,876,638	-	4,876,638
Debt service:				
Principal retirement	75,000	-	7,025,000	7,100,000
Interest and fiscal charges	19,654	-	480,911	500,565
Total expenditures	<u>4,154,614</u>	<u>4,876,638</u>	<u>7,505,911</u>	<u>16,537,163</u>
Excess (deficiency) of revenues over (under) expenditures	<u>541,004</u>	<u>(4,871,867)</u>	<u>(5,496,476)</u>	<u>(9,827,339)</u>
OTHER FINANCING SOURCES (USES)				
Insurance proceeds	22,994	75,123	-	98,117
Total other financing sources (uses)	<u>22,994</u>	<u>75,123</u>	<u>-</u>	<u>98,117</u>
Net change in fund balances	563,998	(4,796,744)	(5,496,476)	(9,729,222)
Fund balance at beginning of year	1,976,999	3,130,239	5,917,124	11,024,362
Fund balance at end of year	<u>\$ 2,540,997</u>	<u>\$ (1,666,505)</u>	<u>\$ 420,648</u>	<u>\$ 1,295,140</u>

**CALCASIEU PARISH POLICE JURY
RECREATION DISTRICT NO. 1 OF WARD 4
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2021**

	General Fund	Capital Projects Fund	Debt Service Fund	Totals
ASSETS				
Cash and cash equivalents	\$ 4,286,076	\$ 3,175,307	\$ 227,492	\$ 7,688,875
Investments	6,196,069	4,590,954	328,915	11,115,938
Taxes receivable - net	4,606,528	-	634,811	5,241,339
Interest receivable	7,103	5,703	327	13,133
Due from other governments	115,706	-	-	115,706
Prepaid items	127,330	-	-	127,330
Total assets	<u>\$ 15,338,812</u>	<u>\$ 7,771,964</u>	<u>\$ 1,191,545</u>	<u>\$ 24,302,321</u>
LIABILITIES				
Accounts payable	\$ 129,416	\$ 2,519	\$ -	\$ 131,935
Accrued liabilities	29,914	-	-	29,914
Retainage payable	28,921	-	-	28,921
Other liabilities	400	-	-	400
Total liabilities	<u>188,651</u>	<u>2,519</u>	<u>-</u>	<u>191,170</u>
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for the next fiscal year	<u>4,609,970</u>	<u>-</u>	<u>635,000</u>	<u>5,244,970</u>
Total deferred inflows of resources	<u>4,609,970</u>	<u>-</u>	<u>635,000</u>	<u>5,244,970</u>
FUND BALANCES				
Nonspendable	127,330	-	-	127,330
Restricted:				
Debt service	-	-	556,545	556,545
Capital improvement	-	7,769,445	-	7,769,445
Unassigned	<u>10,412,861</u>	<u>-</u>	<u>-</u>	<u>10,412,861</u>
Total fund balances	<u>10,540,191</u>	<u>7,769,445</u>	<u>556,545</u>	<u>18,866,181</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 15,338,812</u>	<u>\$ 7,771,964</u>	<u>\$ 1,191,545</u>	<u>\$ 24,302,321</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, 2021**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
REVENUES				
Taxes:				
Ad valorem	\$ 5,396,641	\$ -	\$ 1,174,554	\$ 6,571,195
Intergovernmental revenues	115,706	-	-	115,706
Charges for services	62,163	-	-	62,163
Investment income	(10,709)	(3,247)	(993)	(14,949)
Donations	10,000	-	-	10,000
Miscellaneous revenues	46,126	-	-	46,126
Total revenues	<u>5,619,927</u>	<u>(3,247)</u>	<u>1,173,561</u>	<u>6,790,241</u>
EXPENDITURES				
Current:				
Recreation	3,380,962	-	-	3,380,962
Capital outlay	105,426	1,450,836	-	1,556,262
Debt service:				
Principal retirement	-	-	505,000	505,000
Interest and fiscal charges	-	-	433,198	433,198
Total expenditures	<u>3,486,388</u>	<u>1,450,836</u>	<u>938,198</u>	<u>5,875,422</u>
 Net change in fund balances	 2,133,539	 (1,454,083)	 235,363	 914,819
 Fund balance at beginning of year	 <u>8,406,652</u>	 <u>9,223,528</u>	 <u>321,182</u>	 <u>17,951,362</u>
Fund balance at end of year	<u>\$ 10,540,191</u>	<u>\$ 7,769,445</u>	<u>\$ 556,545</u>	<u>\$ 18,866,181</u>

CALCASIEU PARISH POLICE JURY
COMMUNITY CENTER AND PLAYGROUND DISTRICT NO. 4 OF WARD 1
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2021

	General Fund	Capital Projects Fund	Senior Center	Totals
ASSETS				
Cash and cash equivalents	\$ 902,542	\$ 1,437,477	\$ 288,204	\$ 2,628,223
Investments	1,294,580	2,078,348	416,695	3,789,623
Taxes receivable - net	524,387	1,063,479	211,644	1,799,510
Interest receivable	1,542	2,396	494	4,432
Due from other funds	33,374	-	-	33,374
Prepaid items	1,764	26,350	-	28,114
Total assets	<u>\$ 2,758,189</u>	<u>\$ 4,608,050</u>	<u>\$ 917,037</u>	<u>\$ 8,283,276</u>
LIABILITIES				
Accounts payable	\$ 48,459	\$ 415	\$ 4,645	\$ 53,519
Accrued liabilities	2,701	-	137	2,838
Due to other funds	-	33,374	-	33,374
Other liabilities	1,100	-	-	1,100
Total liabilities	<u>52,260</u>	<u>33,789</u>	<u>4,782</u>	<u>90,831</u>
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for the next fiscal year	<u>534,620</u>	<u>1,068,156</u>	<u>213,631</u>	<u>1,816,407</u>
FUND BALANCES				
Nonspendable	1,764	26,350	-	28,114
Restricted:				
Senior center	-	-	698,624	698,624
Capital improvement	-	3,479,755	-	3,479,755
Unassigned	<u>2,169,545</u>	<u>-</u>	<u>-</u>	<u>2,169,545</u>
Total fund balances	<u>2,171,309</u>	<u>3,506,105</u>	<u>698,624</u>	<u>6,376,038</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 2,758,189</u>	<u>\$ 4,608,050</u>	<u>\$ 917,037</u>	<u>\$ 8,283,276</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, 2021

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Senior Center Fund</u>	<u>Totals</u>
REVENUES				
Taxes:				
Ad valorem	\$ 473,981	\$ 962,768	\$ 191,502	\$ 1,628,251
Intergovernmental revenues	55,818	-	-	55,818
Charges for services	8,000	-	25	8,025
Investment income	(1,724)	(3,684)	(362)	(5,770)
Sale of assets	1,094	-	-	1,094
Total revenues	<u>537,169</u>	<u>959,084</u>	<u>191,165</u>	<u>1,687,418</u>
EXPENDITURES				
Current:				
Recreation	492,914	124,522	78,475	695,911
Debt service:				
Principal retirement	-	160,000	-	160,000
Interest and fiscal charges	-	8,563	-	8,563
Capital outlay	<u>37,800</u>	<u>62,294</u>	<u>220,800</u>	<u>320,894</u>
Total expenditures	<u>530,714</u>	<u>355,379</u>	<u>299,275</u>	<u>1,185,368</u>
 Net change in fund balances	 <u>6,455</u>	 <u>603,705</u>	 <u>(108,110)</u>	 <u>502,050</u>
 Fund balance at beginning of year	 <u>2,164,854</u>	 <u>2,902,400</u>	 <u>806,734</u>	 <u>5,873,988</u>
Fund balance at end of year	<u>\$ 2,171,309</u>	<u>\$ 3,506,105</u>	<u>\$ 698,624</u>	<u>\$ 6,376,038</u>

CALCASIEU PARISH POLICE JURY
14TH JUDICIAL DISTRICT CRIMINAL COURT FUND
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2021

	Criminal Court Fund	Adult Drug Court Fund	Indigent Transcript Fund	Judicial Expense Fund	Child Support Fund	Totals
ASSETS						
Cash and cash equivalents	\$ 3,260,686	\$ 131	\$ 83,366	\$ 174,998	\$ 1,658,406	\$ 5,177,587
Investments	4,699,230	189	120,533	253,017	-	5,072,969
Taxes receivable - net	3,430,298	-	-	-	-	3,430,298
Interest receivable	5,645	4	143	282	69	6,143
Intergovernmental receivable	41,642	20,005	5,616	9,080	41,012	117,355
Prepaid items	9,042	-	-	-	-	9,042
Total assets	<u>\$ 11,446,543</u>	<u>\$ 20,329</u>	<u>\$ 209,658</u>	<u>\$ 437,377</u>	<u>\$ 1,699,487</u>	<u>\$ 13,813,394</u>
LIABILITIES						
Accounts payable	\$ 31,797	\$ 8,064	\$ -	\$ 1,110	\$ 1,587	\$ 42,558
Accrued liabilities	52,909	1,673	224	-	-	54,806
Intergovernmental payable	-	10,461	-	-	-	10,461
Total liabilities	<u>84,706</u>	<u>20,198</u>	<u>224</u>	<u>1,110</u>	<u>1,587</u>	<u>107,825</u>
DEFERRED INFLOWS OF RESOURCES						
Property taxes levied for the next fiscal year	<u>3,447,922</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,447,922</u>
FUND BALANCES						
Nonspendable	9,042	-	-	-	-	9,042
Unassigned	<u>7,904,873</u>	<u>131</u>	<u>209,434</u>	<u>436,267</u>	<u>1,697,900</u>	<u>10,248,605</u>
Total fund balances	<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>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 11,446,543</u>	<u>\$ 20,329</u>	<u>\$ 209,658</u>	<u>\$ 437,377</u>	<u>\$ 1,699,487</u>	<u>\$ 13,813,394</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, 2021

	Criminal Court Fund	Adult Drug Court Fund	Indigent Transcript Fund	Judicial Expense Fund	Child Support Fund	Totals
REVENUES						
Taxes:						
Ad valorem	\$ 3,360,376	\$ -	\$ -	\$ -	\$ -	\$ 3,360,376
Intergovernmental revenues	3,304,741	202,802	-	-	234,346	3,741,889
Charges for services	71,074	-	-	-	466,722	537,796
Fines and forfeitures	628,922	73	100,488	126,481	-	855,964
Investment income	(4,124)	10	(236)	(553)	279	(4,624)
Sale of assets	462	-	-	-	-	462
Total revenues	<u>7,361,451</u>	<u>202,885</u>	<u>100,252</u>	<u>125,928</u>	<u>701,347</u>	<u>8,491,863</u>
EXPENDITURES						
Current:						
General government	<u>6,732,790</u>	<u>202,811</u>	<u>55,358</u>	<u>72,067</u>	<u>670,756</u>	<u>7,733,782</u>
Net change in fund balances	<u>628,661</u>	<u>74</u>	<u>44,894</u>	<u>53,861</u>	<u>30,591</u>	<u>758,081</u>
Fund balance at beginning of year	<u>7,285,254</u>	<u>57</u>	<u>164,540</u>	<u>382,406</u>	<u>1,667,309</u>	<u>9,499,566</u>
Fund balance at end 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>

**CALCASIEU PARISH POLICE JURY
14TH JUDICIAL DISTRICT ATTORNEY
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2021**

	District Attorney Criminal Court Fund	Separately Audited District Attorney Financials	Totals
ASSETS			
Cash and cash equivalents	\$ 546,359	\$ 2,330,171	\$ 2,876,530
Investments	774,800	5,454,811	6,229,611
Taxes receivable - net	4,104,426	-	4,104,426
Interest receivable	1,270	-	1,270
Other receivable	-	4,561	4,561
Intergovernmental receivable	314,074	16,648	330,722
Prepaid items	-	30,832	30,832
Total assets	<u>\$ 5,740,929</u>	<u>\$ 7,837,023</u>	<u>\$ 13,577,952</u>
LIABILITIES			
Accounts payable	\$ 44,348	\$ 25,659	\$ 70,007
Accrued liabilities	<u>102,263</u>	-	<u>102,263</u>
Total liabilities	<u>146,611</u>	<u>25,659</u>	<u>172,270</u>
DEFERRED INFLOWS OF RESOURCES			
Property taxes levied for the next fiscal year	<u>4,125,514</u>	-	<u>4,125,514</u>
FUND BALANCES			
Nonspendable	-	447,294	447,294
Unassigned	<u>1,468,804</u>	<u>7,364,070</u>	<u>8,832,874</u>
Total fund balances	<u>1,468,804</u>	<u>7,811,364</u>	<u>9,280,168</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 5,740,929</u>	<u>\$ 7,837,023</u>	<u>\$ 13,577,952</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, 2021**

	District Attorney Criminal Court Fund	Separately Audited District Attorney Financials	Totals
REVENUES			
Taxes:			
Ad valorem	\$ 4,020,676	\$ -	\$ 4,020,676
Intergovernmental revenues	2,138,281	-	2,138,281
Charges for services	312,619	347,724	660,343
Fines and forfeitures	875,862	497,895	1,373,757
Investment income	1,210	15,582	16,792
Sale of assets	1,174	18,122	19,296
Miscellaneous revenues	-	275,501	275,501
Total revenues	<u>7,349,822</u>	<u>1,154,824</u>	<u>8,504,646</u>
EXPENDITURES			
Current:			
General government	<u>8,761,568</u>	<u>1,073,486</u>	<u>9,835,054</u>
Excess (deficiency) of revenues over expenditures	<u>(1,411,746)</u>	<u>81,338</u>	<u>(1,330,408)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	610,000	-	610,000
Transfers out	<u>-</u>	<u>(610,000)</u>	<u>(610,000)</u>
Total other financing sources (uses)	<u>610,000</u>	<u>(610,000)</u>	<u>-</u>
Net change in fund balance	<u>(801,746)</u>	<u>(528,662)</u>	<u>(1,330,408)</u>
Fund balance at beginning of year	<u>2,270,550</u>	<u>8,340,026</u>	<u>10,610,576</u>
Fund balance at end of year	<u>\$ 1,468,804</u>	<u>\$ 7,811,364</u>	<u>\$ 9,280,168</u>

SUPPLEMENTARY INFORMATION
SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS TO AGENCY HEAD OR CHIEF
EXECUTIVE OFFICER
FOR THE YEAR ENDED DECEMBER 31, 2021

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	\$216,924
Benefits – insurance	\$13,535
Benefits – retirement	\$25,975
Benefits – fitness	\$490
Cell phone	\$659
Car allowance	\$2,596
Travel	\$3,148

**SUPPLEMENTARY INFORMATION
JUSTICE SYSTEM FUNDING SCHEDULE – RECEIVING ENTITY
FOR THE YEAR ENDED DECEMBER 31, 2021**

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	12/31/2021

CASH BASIS PRESENTATION		
<u>Primary Government:</u>	01/01/2021 through <u>06/30/2021</u>	07/01/2021 through <u>12/31/2021</u>
Receipts from:		
<u>General Fund:</u>		
<i>Lake Charles City Court, Criminal Fines - Other</i>	\$ 12,744	\$ 14,563
<i>Sulphur City Court, Criminal Fines - Other</i>	<u>45,321</u>	<u>24,864</u>
Total General Fund Receipts	<u>\$ 58,065</u>	<u>\$ 39,427</u>
<u>Calcasieu Parish Law Library Commission:</u>		
<i>Fourteenth Judicial District Court, Criminal Fines – Other</i>	\$ 13,313	\$ 32,743
<i>Lake Charles City Court, Criminal Fines - Other</i>	6,750	8,108
<i>Sulphur City Court, Criminal Fines - Other</i>	<u>2,868</u>	<u>2,640</u>
Total Calcasieu Parish Law Library Commission Receipts	<u>\$ 22,931</u>	<u>\$ 43,491</u>
Total Receipts	<u>\$ 80,996</u>	<u>\$ 82,918</u>

**SUPPLEMENTARY INFORMATION
JUSTICE SYSTEM FUNDING SCHEDULE – RECEIVING ENTITY
FOR THE YEAR ENDED DECEMBER 31, 2021**

CASH BASIS PRESENTATION		
<u>Component Units:</u>	01/01/2021 through 06/30/2021	07/01/2021 through 12/31/2021
Receipts from:		
<u>14th Judicial District – Criminal Court Fund:</u>		
Calcasieu Parish Sheriff, Civil Fees	\$ 0	\$ 0
Calcasieu Parish Sheriff, Criminal Court Costs/Fees	21,817	18,696
Calcasieu Parish Sheriff, Criminal Fines - Other	307,540	261,418
Fourteenth Judicial District Court, Civil Fees	12,593	24,917
Lake Charles City Court, Criminal Fines - Other	1,331	1,969
Sulphur City Court, Criminal Fines - Other	<u>1,440</u>	<u>1,415</u>
Total 14 th Judicial District – Criminal Court Fund Receipts	<u>\$ 344,721</u>	<u>\$ 308,415</u>
<u>14th Judicial District – District Attorney:</u>		
Calcasieu Parish Sheriff, Bond Fees	\$ 103,056	\$ 157,864
District Attorney, Probation Fees	<u>4,962</u>	<u>2,594</u>
Total 14 th Judicial District – District Attorney Receipts	<u>\$ 108,018</u>	<u>\$ 160,458</u>
<u>Judicial Expense Fund:</u>		
Calcasieu Parish Sheriff, Criminal Court Costs/Fees	\$ 15,170	\$ 12,989
District Attorney, Criminal Court Costs/Fees	10	10
Fourteenth Judicial District Court, Criminal Court Costs/Fees	<u>44,138</u>	<u>54,015</u>
Total Judicial Expense Fund Receipts	<u>\$ 59,318</u>	<u>\$ 67,014</u>
<u>Adult Drug Program:</u>		
District Attorney, Probation/Parole/Supervision Fees	\$ 4,480	\$ 430
Fourteenth Judicial District Court, Probation/Parole/Supervision Fees	<u>825</u>	<u>985</u>
Total Adult Drug Program Receipts	<u>\$ 5,305</u>	<u>\$ 1,415</u>
<u>Indigent Transcript Fund:</u>		
Calcasieu Parish Sheriff, Criminal Court Costs/Fees	\$ 22,602	\$ 19,255
District Attorney, Criminal Court Costs/Fees	10	10
Fourteenth Judicial District Court, Criminal Court Costs/Fees	<u>27,185</u>	<u>32,407</u>
Total Indigent Transcript Fund Receipts	<u>\$ 49,797</u>	<u>\$ 51,672</u>
Total Receipts	<u>\$ 567,159</u>	<u>\$ 588,974</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	260
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	274
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	284
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	292
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	295
These schedules contain information about the Parish's operations and resources to help the reader understand how the Parish's financial information relates to the services the Parish provides and the activities it performs.	

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

Table 1

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

	2021	2020	2019	2018
Governmental activities:				
Net investment in capital assets	\$ 665,848,831	\$ 641,166,805	\$ 625,431,498	\$ 611,770,523
Restricted	331,036,488	283,075,384	306,062,460	301,093,299
Unrestricted	119,478,641	80,208,749	118,483,496	99,113,467
Total governmental activities net position	<u>\$ 1,116,363,960</u>	<u>\$ 1,004,450,938</u>	<u>\$ 1,049,977,454</u>	<u>\$ 1,011,977,289</u>
Business-type activities:				
Net investment in capital assets	\$ 12,561,375	\$ 12,585,266	\$ 13,059,318	\$ 8,152,946
Restricted	439,942	327,505	228,877	107,990
Unrestricted	15,514,030	12,850,879	10,678,865	6,287,331
Total business-type activities net position	<u>\$ 28,515,347</u>	<u>\$ 25,763,650</u>	<u>\$ 23,967,060</u>	<u>\$ 14,548,267</u>
Primary government:				
Net investment in capital assets	\$ 678,410,206	\$ 653,752,071	\$ 638,490,816	\$ 619,923,469
Restricted	331,476,430	283,402,889	306,291,337	301,201,289
Unrestricted	134,992,671	93,059,628	129,162,361	105,400,798
Total primary government net position	<u>\$ 1,144,879,307</u>	<u>\$ 1,030,214,588</u>	<u>\$ 1,073,944,514</u>	<u>\$ 1,026,525,556</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 2011 until 2018, Waterworks District No. 12 of Ward 3 was a discretely presented component unit. In 2019, the Parish dissolved the separate governing board; therefore, the financial presentation was changed to a blended component unit presentation. Prior year amounts were not restated for this change in presentation as provided by current accounting and auditing pronouncements.

Table 1

2017	2016	2015	2014	2013	2012
\$ 596,847,645	\$ 557,312,093	\$ 535,344,810	\$ 523,484,649	\$ 512,667,735	\$ 511,877,795
285,129,411	237,623,992	208,997,863	178,229,841	163,778,365	158,655,208
83,029,546	88,002,691	87,080,534	78,140,656	79,598,869	75,643,896
<u>\$ 965,006,602</u>	<u>\$ 882,938,776</u>	<u>\$ 831,423,207</u>	<u>\$ 779,855,146</u>	<u>\$ 756,044,969</u>	<u>\$ 746,176,899</u>
\$ 8,500,669	\$ 8,373,964	\$ 8,629,993	\$ 7,739,121	\$ 7,839,790	\$ 7,498,672
153,101	167,910	287,228	305,212	103,710	102,415
4,830,662	3,625,508	2,272,623	1,709,260	1,518,935	2,028,629
<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>	<u>\$ 9,629,716</u>
\$ 605,348,314	\$ 565,686,057	\$ 543,974,803	\$ 531,223,770	\$ 520,507,525	\$ 519,376,467
285,282,512	237,791,902	209,285,091	178,535,053	163,882,075	158,757,623
87,860,208	91,628,199	89,353,157	79,849,916	81,117,804	77,672,525
<u>\$ 978,491,034</u>	<u>\$ 895,106,158</u>	<u>\$ 842,613,051</u>	<u>\$ 789,608,739</u>	<u>\$ 765,507,404</u>	<u>\$ 755,806,615</u>

Table 2

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

	2021	2020	2019	2018
Expenses				
Governmental activities:				
General government	\$ 31,964,671	\$ 30,842,633	\$ 28,907,231	\$ 25,998,017
Public safety	24,536,895	19,657,031	21,646,775	22,379,767
Public works	95,611,461	164,772,249	58,604,167	58,425,447
Sanitation	8,047,948	7,652,743	7,455,913	7,165,048
Health and welfare	20,281,901	17,244,518	15,839,635	15,566,243
Culture and recreation	20,127,080	18,656,858	19,461,728	19,786,757
Economic development	4,584,459	3,953,930	4,134,482	3,334,156
Interest and fiscal charges	1,302,547	1,353,852	1,406,579	52,760
Total governmental activities	206,456,962	264,133,814	157,456,510	152,708,195
Business-type activities:				
Water	1,995,047	1,809,861	2,017,139	1,023,113
Sewer	1,189,835	901,269	848,090	960,156
Total business-type activities	3,184,882	2,711,130	2,865,229	1,983,269
Total primary government expenses	\$ 209,641,844	\$ 266,844,944	\$ 160,321,739	\$ 154,691,464
Program revenues				
Governmental activities:				
Charges for services:				
General government	\$ 14,401,688	\$ 30,296,240	\$ 15,345,729	\$ 13,897,276
Public safety	2,471,702	7,640,520	1,265,709	1,504,315
Public works	675,286	1,510,561	1,494,323	979,217
Sanitation	3,964	3,665	-	34
Health and welfare	144,319	1,798,422	145,818	107,568
Culture and recreation	1,417,211	7,310,715	1,580,029	1,660,108
Economic development	4,161,555	2,817,286	2,966,342	3,236,596
Operating grants and contributions	145,742,723	15,766,189	11,074,416	10,956,233
Capital grants and contributions	5,079,919	14,213,838	10,157,489	13,224,906
Total governmental activities program revenues	174,098,367	81,357,436	44,029,855	45,566,253
Business-type activities:				
Charges for services:				
Water	2,246,688	1,761,760	1,763,238	1,487,064
Sewer	441,342	463,941	441,865	550,520
Capital grants and contributions	560,000	-	-	-
Total business-type activities program revenues	3,248,030	2,225,701	2,205,103	2,037,584
Total primary government program revenues	\$ 177,346,397	\$ 83,583,137	\$ 46,234,958	\$ 47,603,837
Net (expense)/revenue				
Governmental activities	\$ (32,358,595)	\$ (182,776,378)	\$ (113,426,655)	\$ (107,141,942)
Business-type activities	63,148	(485,429)	(660,126)	54,315
Total primary government net expense	\$ (32,295,447)	\$ (183,261,807)	\$ (114,086,781)	\$ (107,087,627)

Table 2

	2017		2016		2015		2014		2013		2012
\$	25,544,401	\$	26,426,432	\$	23,274,564	\$	23,718,292	\$	19,551,386	\$	18,222,691
	20,994,932		21,361,190		18,298,614		15,315,891		14,500,178		17,464,180
	44,871,624		35,067,817		29,353,068		36,412,206		35,477,926		37,247,985
	6,829,854		6,887,778		5,948,848		6,993,188		6,166,860		5,964,802
	15,415,316		14,390,797		14,714,757		14,834,996		14,842,859		13,912,288
	18,879,541		16,004,854		16,052,156		15,996,312		13,726,013		10,589,188
	3,627,098		3,802,051		3,482,258		3,883,483		16,911,643		3,083,787
	-		-		-		-		-		2,928
	136,162,766		123,940,919		111,124,265		117,154,368		121,176,865		106,487,849
	1,074,435		1,177,333		933,100		653,601		1,134,077		932,180
	850,051		748,944		782,476		889,889		943,606		723,113
	1,924,486		1,926,277		1,715,576		1,543,490		2,077,683		1,655,293
\$	138,087,252	\$	125,867,196	\$	112,839,841	\$	118,697,858	\$	123,254,548	\$	108,143,142
\$	14,569,828	\$	13,368,634	\$	11,874,891	\$	11,462,762	\$	9,743,468	\$	9,130,919
	1,187,585		1,218,963		1,115,001		985,494		1,175,120		945,553
	762,065		679,802		695,584		755,722		218,293		133,999
	40		80		40		183		240		555
	106,957		108,134		123,004		140,126		135,432		144,895
	1,659,705		1,708,756		1,692,246		1,478,785		511,155		364,603
	2,013,138		2,320,286		2,675,785		1,425,178		794,458		698,598
	11,360,630		11,508,555		9,899,941		14,516,307		14,744,290		13,422,063
	26,234,031		15,050,589		6,862,569		3,970,800		7,927,699		11,466,956
	57,893,979		45,963,799		34,939,061		34,735,357		35,250,155		36,308,141
	1,453,722		1,284,036		1,124,565		711,779		972,811		811,667
	503,795		451,808		408,480		293,890		303,496		314,996
	-		-		20,000		-		-		-
	1,957,517		1,735,844		1,553,045		1,005,669		1,276,307		1,126,663
\$	59,851,496	\$	47,699,643	\$	36,492,106	\$	35,741,026	\$	36,526,462	\$	37,434,804
\$	(78,268,787)	\$	(77,977,120)	\$	(76,185,204)	\$	(82,419,011)	\$	(85,926,710)	\$	(70,179,708)
	33,031		(190,433)		(162,531)		(537,821)		(801,376)		(528,630)
\$	(78,235,756)	\$	(78,167,553)	\$	(76,347,735)	\$	(82,956,832)	\$	(86,728,086)	\$	(70,708,338)

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

	2021	2020	2019	2018
General revenues and other changes in net position				
Governmental activities:				
Taxes				
Property taxes	\$ 65,477,460	\$ 64,263,220	\$ 58,580,022	\$ 55,122,835
Sales taxes	62,912,234	54,826,686	64,327,416	74,661,471
Franchise taxes	630,730	652,028	781,498	797,346
Gaming revenues	12,144,942	9,013,614	11,548,653	12,502,453
Grants and contributions not restricted	2,649,252	2,230,834	2,542,094	2,450,791
Investment earnings	(536,193)	5,130,193	12,542,580	7,557,798
Miscellaneous	1,326,178	1,259,228	1,189,006	1,058,841
Transfers	(332,986)	(125,941)	(84,449)	(38,906)
Total governmental activities	144,271,617	137,249,862	151,426,820	154,112,629
Business-type activities:				
Property taxes	2,354,339	2,043,330	1,947,754	876,029
Investment earnings	(3,549)	113,098	234,550	89,081
Miscellaneous	4,773	-	8,615	5,504
Transfers	332,986	125,941	84,449	38,906
Total business-type activities	2,688,549	2,282,369	2,275,368	1,009,520
Total primary government	\$ 146,960,166	\$ 139,532,231	\$ 153,702,188	\$ 155,122,149
Changes in net position				
Governmental activities	\$ 111,913,022	\$ (45,526,516)	\$ 38,000,165	\$ 46,970,687
Business-type activities	2,751,697	1,796,940	1,615,242	1,063,835
Total primary government	\$ 114,664,719	\$ (43,729,576)	\$ 39,615,407	\$ 48,034,522

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 2011 until 2018, Waterworks District No. 12 of Ward 3 was a discretely presented component unit. In 2019, the Parish dissolved the separate governing board; therefore, the financial presentation was changed to a blended component unit presentation. Prior year amounts were not restated for this change in presentation as provided by current accounting and auditing pronouncements.

Table 2

2017	2016	2015	2014	2013	2012
\$ 53,641,205	\$ 51,577,461	\$ 49,344,920	\$ 44,934,024	\$ 42,281,923	\$ 39,151,183
102,546,998	59,516,161	54,860,252	42,716,206	38,649,679	39,758,081
825,571	870,316	968,324	963,051	957,265	968,536
12,144,635	12,153,400	12,532,524	11,894,569	11,424,986	11,339,252
2,431,024	2,645,008	4,895,740	3,123,894	2,384,511	2,510,015
3,510,943	2,170,150	1,861,188	2,715,708	48,263	1,563,440
970,119	802,990	780,015	321,869	312,100	430,116
(348,135)	(242,797)	(562,000)	(440,133)	(263,947)	(34,500)
175,722,360	129,492,689	124,680,963	106,229,188	95,794,780	95,686,123
895,693	889,963	379,957	366,670	339,531	294,673
40,191	24,152	28,502	21,576	8,615	14,307
-	11,060	-	600	22,002	23,000
348,135	242,797	562,000	440,133	263,947	34,500
1,284,019	1,167,972	970,459	828,979	634,095	366,480
\$ 177,006,379	\$ 130,660,661	\$ 125,651,422	\$ 107,058,167	\$ 96,428,875	\$ 96,052,603
\$ 97,453,573	\$ 51,515,569	\$ 48,495,759	\$ 23,810,177	\$ 9,868,070	\$ 25,506,415
1,317,050	977,539	807,928	291,158	(167,281)	(162,150)
\$ 98,770,623	\$ 52,493,108	\$ 49,303,687	\$ 24,101,335	\$ 9,700,789	\$ 25,344,265



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
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
2012	39,151,183	39,758,080	968,536	79,877,799

Notes:

- (1) Prior year amounts have been restated for any subsequent year's prior period adjustments that are not related to blended component unit presentations.
- (2) In addition to regular sales tax collection on taxable sales, the Parish also collects sales tax on purchases, made by various entities, of materials, equipment, etc. that are subject to use tax. Normally the purchases subject to use tax do not fluctuate significantly from year to year; however, 2017 seems to be the exception. In 2017, the purchases subject to Parish sales use tax were \$2.6 billion compared to \$1.1 billion in 2016 and \$1.7 billion in 2018 with these amounts leveling off in 2019. In 2017, there was also a large audit collection in October 2017. Sales tax revenue for 2020 decreased as a result of business closures for COVID-19 and the 2020 Hurricane Season. Disaster recovery spending has positively impacted sales tax revenue in 2021.
- (3) Franchise tax revenue is primarily related to cable usage. The Parish has experienced a decrease over the past six years for this revenue source which is indicative of the trend of citizens electing to use other forms of entertainment other than the traditional cable television.
- (4) Property tax revenue increased in 2021 due to the taxable assessment increasing over 2.02% from the 2020 assessment. Significant growth within the Parish as well as the expiration of several of the industrial tax exemptions contributed to this increase.

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

	2021	2020	2019	2018
General fund :				
Nonspendable	\$ 32,569	\$ 23,751	\$ 102,873	\$ 2,214
Restricted		-	-	-
Assigned	55,868,644	47,710,409	44,458,686	44,703,459
Unassigned	42,200,125	46,949,720	42,504,472	40,065,654
Total general fund	<u>\$ 98,101,338</u>	<u>\$ 94,683,880</u>	<u>\$ 87,066,031</u>	<u>\$ 84,771,327</u>
All other governmental funds:				
Nonspendable	\$ 1,610,932	\$ 1,656,785	\$ 1,655,704	\$ 1,250,100
Restricted	321,927,076	284,536,870	314,600,625	339,809,676
Assigned	51,420,904	63,339,835	65,731,962	29,928,576
Unassigned	(1,212,189)	(40,086,715)	-	(637)
Total all other governmental funds	<u>\$ 373,746,723</u>	<u>\$ 309,446,775</u>	<u>\$ 381,988,291</u>	<u>\$ 370,987,715</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. The majority of these disaster related costs were reimbursed under a federal grant in 2022.

Table 4

2017	2016	2015	2014	2013	2012
\$ 2,059	\$ 16,415	\$ 26,990	\$ 25,764	\$ 59,585	\$ 131,332
-	-	-	250,780	569,470	914,240
37,242,878	31,278,371	37,421,522	34,754,212	32,223,821	27,652,090
37,535,676	36,708,645	32,568,575	29,512,743	28,055,004	28,531,983
<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>	<u>\$ 57,229,645</u>
\$ 3,047,470	\$ 7,135,249	\$ 1,309,324	\$ 1,241,317	\$ 1,151,584	\$ 1,047,331
283,346,818	231,837,552	214,051,726	182,438,873	171,839,614	163,619,729
21,270,622	17,790,079	12,918,446	14,062,780	13,060,237	14,486,201
-	-	(2,599)	-	(25,511)	(23,371)
<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>	<u>\$ 179,129,890</u>

Table 5

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

	2021	2020	2019	2018
Revenues				
Taxes	\$ 128,773,424	\$ 119,838,626	\$ 123,794,395	\$ 130,624,521
Licenses and permits	3,165,464	3,060,967	3,421,551	3,527,894
Intergovernmental	136,795,003	22,459,244	18,982,051	20,461,914
Charges for services	9,043,388	8,526,266	10,489,692	9,390,826
Fines and forfeitures	145,986	141,312	535,759	227,240
Investment earnings	(527,477)	4,999,171	12,222,767	7,381,011
Gaming	12,144,942	9,022,588	11,568,787	12,482,319
Miscellaneous	1,052,099	2,860,947	2,955,792	1,319,409
Total revenues	290,592,829	170,909,121	183,970,794	185,415,134
Expenditures				
General government	21,862,758	19,500,911	15,609,916	15,630,563
Public safety	30,473,964	19,556,715	19,788,993	20,383,965
Public works	77,454,443	107,242,746	22,347,806	21,964,449
Sanitation	7,609,736	7,351,154	7,249,323	6,706,519
Health and welfare	19,439,676	16,608,036	14,891,961	15,203,537
Culture and recreation	17,715,049	16,360,141	15,980,564	16,091,486
Economic development	3,507,027	3,789,931	3,638,422	3,238,371
Debt service:				
Principal	1,165,000	1,105,000	1,165,000	-
Interest and fiscal charges	1,641,000	1,696,250	1,640,069	-
Debt issuance cost	-	-	-	461,645
Intergovernmental	10,135,735	5,042,261	5,999,257	6,219,899
Capital outlay	43,535,832	52,504,550	62,279,754	46,131,776
Total expenditures	234,540,220	250,757,695	170,591,065	152,032,210
Excess of revenues over (under) expenditures	56,052,609	(79,848,574)	13,379,729	33,382,924
Other financing sources (uses)				
Issuance of debt	-	-	-	35,000,000
Issuance of debt - premium	-	-	-	4,732,391
Transfers in	21,152,752	16,125,316	28,381,608	28,670,328
Transfers out	(21,485,738)	(16,251,257)	(28,466,057)	(28,513,680)
Special assessments / insurance / lease proceeds	11,997,783	15,050,848	-	41,556
Total other financing sources (uses)	11,664,797	14,924,907	(84,449)	39,930,595
Net change in fund balance	\$ 67,717,406	\$ (64,923,667)	\$ 13,295,280	\$ 73,313,519
Debt service as a percentage of noncapital expenditures	1.40%	1.32%	2.04%	0.00%

Notes:

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

Table 5

	2017	2016	2015	2014	2013	2012
\$	157,030,507	\$ 111,984,004	\$ 105,198,531	\$ 88,638,726	\$ 81,919,126	\$ 80,242,397
	3,581,455	3,566,039	3,177,572	3,071,053	2,636,723	2,540,323
	26,032,265	22,278,680	19,819,698	21,082,122	23,546,009	26,452,530
	8,895,538	7,517,066	7,051,160	6,701,217	5,554,628	4,758,763
	273,439	316,766	392,070	344,589	390,742	413,450
	3,432,789	2,129,467	1,831,106	2,655,909	39,351	1,521,751
	12,144,635	12,153,400	12,532,524	11,896,391	11,278,145	11,507,150
	1,750,047	2,443,189	2,562,460	584,129	436,965	555,373
	213,140,675	162,388,611	152,565,121	134,974,136	125,801,689	127,991,737
	15,250,735	14,620,563	13,305,132	13,126,958	12,284,941	11,918,148
	19,559,855	18,148,344	16,840,155	14,010,640	13,667,679	15,710,906
	20,315,930	17,792,910	17,896,210	15,761,751	14,486,890	15,690,881
	6,913,382	6,753,216	5,943,044	7,106,097	6,236,109	5,938,780
	15,461,419	15,192,528	14,363,934	14,357,864	14,033,834	13,168,811
	16,025,504	13,371,856	13,865,040	13,195,724	11,877,720	10,472,565
	3,313,592	3,198,859	3,253,909	2,953,453	2,717,148	2,666,965
	-	-	-	-	15,957	45,557
	-	-	-	-	250	3,062
	-	-	-	-	-	-
	5,111,822	9,250,121	5,018,309	10,542,651	8,980,535	7,571,461
	53,273,679	37,482,996	25,540,445	28,823,452	30,703,246	34,255,480
	155,225,918	135,811,393	116,026,178	119,878,590	115,004,309	117,442,616
	57,914,757	26,577,218	36,538,943	15,095,546	10,797,380	10,549,121
	-	-	-	-	-	-
	-	-	-	-	-	-
	18,582,037	26,089,312	16,329,678	13,177,465	10,801,277	16,855,991
	(18,930,172)	(26,332,109)	(16,889,758)	(13,371,385)	(11,065,224)	(16,874,898)
	112,590	137,906	28,652	451,039	40,836	24,680
	(235,545)	(104,891)	(531,428)	257,119	(223,111)	5,773
\$	57,679,212	\$ 26,472,327	\$ 36,007,515	\$ 15,352,665	\$ 10,574,269	\$ 10,554,894
	0.00%	0.00%	0.00%	0.00%	0.01%	0.05%



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
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
2012	39,483,259	39,758,080	1,001,058	80,242,397

Notes:

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

Table 7

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

Standard Industrial Classification Code	2021	2020	2019	2018
Food group classification	\$ 208,501,381	\$ 175,645,241	\$ 174,755,718	\$ 157,201,727
Apparel group classification	6,338,920	5,160,968	5,412,892	4,398,884
Gen. merchandise group classification	246,727,949	168,078,510	167,699,310	177,664,719
Automotive group classification	487,777,013	384,875,401	374,079,700	386,169,718
Home furnishings group classification	66,609,548	49,637,501	51,921,887	48,636,300
Building group classification	280,503,977	211,081,270	297,684,549	607,857,602
Service group classification	148,354,752	147,502,398	198,383,224	263,102,977
Manufacturer group classification	1,073,515,414	923,114,508	1,302,808,779	1,358,502,778
Utilities group classification	171,304,413	100,455,688	185,339,849	244,357,036
Miscellaneous group classification	49,945,776	45,738,699	72,654,651	60,997,351
Other group classification	<u>2,709</u>	<u>4,796</u>	<u>9,743</u>	<u>-</u>
Totals	<u>\$ 2,739,581,852</u>	<u>\$ 2,211,294,980</u>	<u>\$ 2,830,750,302</u>	<u>\$ 3,308,889,092</u>
Parish direct sales tax rate	<u>2.50%</u>	<u>2.50%</u>	<u>2.50%</u>	<u>2.50%</u>

Notes:

- (1) Source: Calcasieu Parish School Board Sales Tax Office
- (2) Prior year amounts have been restated to accurately reflect taxable sales as a result of the implementation of a new software system by the Sales Tax Office.
- (3) Local sales tax laws provide for certain exclusions and exemptions from the sales tax. For example, there is an exclusion from all sales tax for sales for resale or further processing. There are no local exemptions for food and drugs, except in the unincorporated areas of Calcasieu Parish under the jurisdiction of the Parish, which allows a full 1% exclusion. The amounts shown above report taxable sales (gross sales less any applicable exclusions and/or exemptions).
- (4) In addition to regular sales tax collection on taxable sales, the Parish also collects sales tax on purchases, made by various entities, of materials, equipment, etc. that are subject to use tax. Normally the purchases subject to use tax do not fluctuate significantly from year to year; however, 2017 seems to be the exception. In 2017, the purchases subject to Parish sales use tax were \$2.6 billion compared to \$1.1 billion in 2016 and \$1.7 billion in 2018 with these amounts leveling off in 2019.
- (5) The Calcasieu Parish School Board believes that the decrease in sales for the building group classification in 2019 is related to the slowdown of construction at the industrial petrochemical plants.
- (6) Taxable sales for 2020 decreased as a result of business closures for COVID-19 and the 2020 Hurricane Season. Disaster recovery spending 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.

Table 7

2017	2016	2015	2014	2013	2012
\$ 153,513,114	\$ 155,281,905	\$ 146,694,455	\$ 118,829,930	\$ 116,693,070	\$ 107,942,908
4,312,204	3,507,126	3,233,158	3,019,259	3,120,552	2,773,249
148,488,484	112,212,595	87,568,330	73,541,067	74,021,502	71,085,981
343,595,827	346,313,060	356,910,654	306,343,805	281,366,554	392,805,996
45,691,113	45,056,006	39,209,249	34,398,755	27,846,534	25,048,646
708,511,768	412,157,044	316,141,048	157,463,244	133,052,795	144,709,232
202,773,972	180,107,076	156,086,705	126,224,997	113,377,120	107,811,707
2,330,278,136	1,116,366,776	996,169,975	891,227,477	850,358,709	883,587,848
127,443,883	87,198,789	92,842,269	81,033,572	46,862,059	58,286,151
72,360,609	60,604,009	69,138,048	18,091,398	19,213,668	25,291,872
8,699	12,354	10,465	28,875	12,073	989
<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>\$ 1,819,344,579</u>
<u>2.50%</u>	<u>2.50%</u>	<u>2.50%</u>	<u>2.50%</u>	<u>2.50%</u>	<u>2.50%</u>

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

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

Year	-----Overlapping Rates-----						
	Calcasieu Parish	Calcasieu Parish	City of Lake	City of	City of	Towns of	City of
	Sheriff	School Board	Charles Salary &	Sulphur	Westlake	Iowa and Vinton	Dequincy
	Law Enf Tax	Salary Tax	Operations Tax	Operations Tax	Operations Tax	Operations Tax	Operations Tax
	(Parishwide)	(Parishwide)	(City Only)	(City Only)	(City Only)	(City Only)	(City Only)
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%
2012	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.

Table 9

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

Tax Remitter Industry (Note 2)	-----2021-----			-----2012-----		
	Tax Liability	Rank	Percentage of Total	Tax Liability	Rank	Percentage of Total
Manufacturing	\$ 4,891,390	1	7.77%	\$ 5,026,979	1	12.65%
Manufacturing	4,239,348	2	6.74%	3,178,225	3	7.99%
Manufacturing	3,833,409	3	6.09%	3,333,220	2	8.38%
Manufacturing	2,547,177	4	4.05%	2,717,488	4	6.84%
Manufacturing	1,815,751	5	2.89%	1,363,328	5	3.43%
Utilities	1,812,160	6	2.88%	858,567	6	2.16%
Manufacturing	1,073,868	7	1.71%	-	-	-
Manufacturing	1,071,363	8	1.70%	-	-	-
Manufacturing	993,117	9	1.58%	-	-	-
Manufacturing	949,140	10	1.51%	-	-	-
Manufacturing	-	-	-	790,770	7	1.99%
Manufacturing	-	-	-	694,699	8	1.75%
Manufacturing	-	-	-	613,825	9	1.54%
Gaming	-	-	-	466,991	10	1.17%
Total tax liability	<u>\$ 23,226,723</u>		<u>36.92%</u>	<u>\$ 19,044,092</u>		<u>47.90%</u>
Total sales tax revenue	<u>\$ 62,912,234</u>			<u>\$ 39,758,080</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

Fiscal Year	Residential Property (10%)	Public Services Property (25%)	Personal Other Property (15%)	Less: Homestead Exemptions	Total Taxable Assessed Value	Estimated Actual Taxable Value	Taxable Assessed Value as a Percentage of Actual Taxable Value	Total Millage Rate (Note 3)
2021	\$ 1,190,033,333	\$ 397,236,650	\$ 1,290,446,240	\$ 297,271,601	\$ 2,580,444,622	\$ 19,119,538,853	13.50%	27.60
2020	1,264,866,959	359,148,720	1,132,897,340	298,074,190	2,458,838,829	18,657,171,503	13.18%	27.07
2019	1,223,592,029	320,493,310	1,059,758,550	293,699,007	2,310,144,882	17,645,960,460	13.09%	27.24
2018	1,162,864,032	311,764,800	958,251,400	289,671,721	2,143,208,511	16,367,324,977	13.09%	26.85
2017	1,110,397,656	290,914,620	933,852,540	286,249,716	2,048,915,100	15,630,821,480	13.11%	26.88
2016	1,017,785,237	272,800,460	892,679,550	282,892,029	1,900,373,218	14,391,330,920	13.20%	27.73
2015	950,877,980	274,647,080	873,736,250	280,498,393	1,818,762,917	13,627,292,523	13.35%	27.43
2014	918,835,160	279,392,890	806,815,440	280,334,659	1,724,708,831	12,881,346,170	13.39%	26.12
2013	900,427,500	276,717,820	753,295,780	278,763,765	1,651,677,335	12,345,480,497	13.38%	25.94
2012	803,940,070	254,808,760	721,568,830	273,152,136	1,507,165,524	11,137,573,247	13.53%	26.93

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. 2021 property tax activity is based upon the 2020 levy). The 2020 levy was a reassessment year levy.
- (2) Property taxes are assessed on land and residential property at 10% of the assessed value after homestead exemption, on public services property at 25% of the assessed value and on personal or other property at 15% of the assessed value. Millage rates are per \$1,000 of assessed value. Assessed values above are for parish-wide assessments as opposed to possible assessments for smaller districts within the Parish.
- (3) Because the Parish and its blended component units have different individual millage rates that are applied to different taxable assessed values, the above rate is a calculated weighted average rate of the individual rates and taxable assessed values.
- (4) Prior year amounts have been restated for any subsequent year's prior period adjustments or where deemed necessary.

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

Fiscal Year	Calcasieu Parish Police Jury (Notes 4, 5 & 6)	Calcasieu Parish School Board	Law Enforcement	Fire Protection	Gravity Drainage	Recreation and Community Centers
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
2012	26.93	32.94	8.15	13.76	5.98	9.29

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. 2021 property tax activity is based upon the 2020 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 2011 until 2018, Waterworks District No. 12 of Ward 3 was a discretely presented component unit. In 2019, the Parish dissolved the separate governing board and began serving as the governing board; therefore, the financial presentation was changed to a blended component unit presentation and the millage information is included in the Calcasieu Parish Police Jury column from 2019 forward.
- (7) 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
7.48	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
7.44	6.93	2.99	3.28	14.61	1.41	133.71

Table 12

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

Entity (Note 3)	2021 (2020 Assessed Valuation)			2012 (2011 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.	\$ 157,940,360	1	6.12%	\$ 65,985,160	2	4.38%
Entergy Gulf States Louisiana, Inc.	135,034,060	2	5.24%	70,866,440	1	4.70%
Citgo Petroleum / Citgo Lubricants	104,854,620	3	4.06%	43,802,670	3	2.91%
Lake Charles LNG Co.	66,151,920	4	2.56%	-	-	-
Sasol Chemicals (USA) LLC / Sasol North America, Inc.	58,905,580	5	2.28%	35,818,920	7	2.38%
Eagle US 2 LLC (Axiall) / PPG Industries	66,336,140	6	2.57%	-	-	-
Golden Nugget Lake Charles	61,446,640	7	2.38%	-	-	-
PNK (Lake Charles) LLC	40,732,920	8	1.58%	40,215,570	6	2.67%
Enterprise TE Products Pipeline Company LLC	34,680,200	9	1.34%	-	-	-
Cameron Interstate Pipe	30,350,300	10	1.18%	23,102,360	9	1.53%
Excel Paralubes	-	-	-	35,211,060	8	2.34%
PPG Industries	-	-	-	42,804,010	4	2.84%
Kinder Morgan Louisiana	-	-	-	36,529,630	5	2.42%
Global Industries LTD	-	-	-	17,348,330	10	1.15%
Total for principal taxpayers	<u>\$ 756,432,740</u>		<u>29.31%</u>	<u>\$ 411,684,150</u>		<u>27.32%</u>
Total for all taxpayers	<u>\$ 2,580,444,622</u>			<u>\$ 1,507,165,524</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. 2021 property tax activity is based upon the 2020 levy).
- (3) Related entities were combined for comparability purposes between 2012 and 2021.

**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
2021	\$ 68,344,068	\$ 67,925,818	99.39%	\$ -	\$ 67,925,818	99.39%
2020	65,966,429	65,797,871	99.74%	33,954	65,831,825	99.80%
2019	60,551,531	60,365,209	99.69%	75,111	60,440,320	99.82%
2018	56,574,967	56,515,491	99.89%	(5,104)	56,510,387	99.89%
2017	54,450,508	54,370,596	99.85%	21,542	54,392,138	99.89%
2016	52,292,804	52,174,631	99.77%	42,310	52,216,941	99.85%
2015	49,544,686	49,438,514	99.79%	34,350	49,472,864	99.86%
2014	44,713,737	44,590,201	99.72%	38,284	44,628,485	99.81%
2013	42,637,630	42,490,966	99.66%	67,017	42,557,983	99.81%
2012	40,047,637	39,904,277	99.64%	60,641	39,964,918	99.79%

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. 2021 property tax collections are based upon the 2020 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 2011 until 2018, Waterworks District No. 12 of Ward 3 was a discretely presented component unit. In 2019, the Parish dissolved the separate governing board and began serving as the governing board; therefore, the financial presentation was changed to a blended component unit presentation and the millage information is included in the Calcasieu Parish Police Jury column from 2019 forward.

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

Year	Governmental Activities		Business-Type Activities		
	Revenue Loan	Capital Leases	General Obligation Bonds	Special Assessment Bonds	Water Revenue Bonds
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
2012	-	15,957	35,970	-	85,861

Year	Total Primary Government	Percentage of Personal Income	Net Outstanding Debt Per Capita
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
2012	137,788	0.00%	0.72

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

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

Year	General Obligation Bonds	Assessed Value (Note 1)	Percentage of Estimated Actual Taxable Value of Property	Population	Net Bonded Debt Per Capita
2021	\$ -	\$ 2,977,683,201	0.000%	207,749	\$ -
2020	-	2,877,716,223	0.000%	204,993	-
2019	-	2,756,913,019	0.000%	204,318	-
2018	-	2,536,246,809	0.000%	203,795	0.00
2017	10,185	2,432,880,232	0.000%	202,506	0.05
2016	15,857	2,335,164,816	0.001%	199,025	0.08
2015	21,259	2,183,265,247	0.001%	196,529	0.11
2014	26,404	2,099,261,310	0.001%	195,486	0.14
2013	31,304	2,005,043,490	0.002%	195,616	0.16
2012	35,970	1,930,441,100	0.002%	192,316	0.19

Notes:

- (1) The 2021 assessed value (before homestead exemptions and industrial tax exemptions) was utilized for this schedule since the Parish's December 31, 2021, 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 2011 until 2018, Waterworks District No. 12 of Ward 3 was a discretely presented component unit. In 2019, the Parish dissolved the separate governing board and began serving as the governing board; therefore, the financial presentation was changed to a blended component unit presentation from 2019 forward.



CALCASIEU PARISH POLICE JURY
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF DECEMBER 31, 2021

Jurisdiction	Debt Outstanding	Percentage Debt Applicable to the Parish	Estimated Share of Overlapping Debt
Direct:			
Calcasieu Parish Police Jury	\$ 35,294,584	100%	\$ 35,294,584
Total direct debt			35,294,584
Overlapping:			
Calcasieu Parish Police Jury Discrete Component Units:			
Fire Protection District No. 1 of Ward 2	724,915	100%	724,915
Fire Protection District No. 4 of Ward 4	5,458,483	100%	5,458,483
Fire Protection District No. 1 of Ward 6	3,576,146	100%	3,576,146
Fire Protection District No. 1 of Ward 7	1,135,000	100%	1,135,000
Recreation District No. 1 of Ward 3	9,650,273	100%	9,650,273
Recreation District No. 1 of Ward 4	10,116,419	100%	10,116,419
Community Center District No. 4 of Ward 1	165,000	100%	165,000
Community Center District No. 3 of Ward 7	7,149,990	100%	7,149,990
14th Judicial District Criminal Court Fund	2,981	100%	2,981
West Calcasieu Parish Community Center Authority	4,941,000	100%	4,941,000
Gravity Drainage District No. 4 of Ward 3	107,036	100%	107,036
Total overlapping debt for component units			43,027,243
Cities and towns:			
Calcasieu Parish School Board	282,104,405	100%	282,104,405
City of Lake Charles	46,725,396	100%	46,725,396
City of Sulphur	2,225,000	100%	2,225,000
City of Dequincy	348,656	100%	348,656
Town of Iowa	53,559	100%	53,559
Town of Vinton	180,824	100%	180,824
Total overlapping debt for cities and towns			331,637,840
Total overlapping debt			374,665,083
Total direct and overlapping debt			\$ 409,959,667

Notes:

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

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

	2021	2020	2019	2018
Debt limit	\$ 297,768,320	\$ 287,771,622	\$ 275,691,302	\$ 253,624,681
Total net debt applicable to limit	-	-	-	-
Legal debt margin	<u>\$ 297,768,320</u>	<u>\$ 287,771,622</u>	<u>\$ 275,691,302</u>	<u>\$ 253,624,681</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 2021

Assessed value (2020 Assessed Valuation)	\$ 2,650,613,761
Add back: exempt real property	<u>327,069,440</u>
Total assessed value	<u>\$ 2,977,683,201</u>
Debt limitation - 10 percent of total assessed value	\$ 297,768,320
Debt applicable to limitation:	
Total bonded debt	50,036
Less: Special assessment bonds	<u>(50,036)</u>
Total debt applicable to limit	<u>-</u>
Legal debt margin	<u>\$ 297,768,320</u>

Notes:

- (1) The 2021 assessed value was utilized for this schedule since the Parish's December 31, 2021 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 2011 until 2018, Waterworks District No. 12 of Ward 3 was a discretely presented component unit. In 2019, the Parish dissolved the separate governing board and began serving as the governing board; therefore, the financial presentation was changed to a blended component unit presentation from 2019 forward.

Table 17

2017	2016	2015	2014	2013	2012
\$ 243,288,023	\$ 233,516,482	\$ 218,326,525	\$ 209,926,131	\$ 200,504,349	\$ 193,044,110
10,185	15,857	21,259	26,404	31,304	35,970
<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>\$ 193,008,140</u>
<u>0.00%</u>	<u>0.01%</u>	<u>0.01%</u>	<u>0.01%</u>	<u>0.02%</u>	<u>0.02%</u>

Table 18

CALCASIEU PARISH POLICE JURY
PLEDGED REVENUE COVERAGE
LAST TEN FISCAL YEARS

Governmental Activities Revenue Loan							
Year	Gross Revenue (2)	Operating Expenses (3)	Net Revenue Available for Debt Service	Debt Service Requirements			Coverage
				Principal (6)	Interest	Total	
2021	\$ 3,202,621	\$ -	\$ 3,202,621	\$ 1,165,000	\$ 1,636,500	\$ 2,801,500	1.14
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	-	-	-	-	-	-	-
2012	-	-	-	-	-	-	-

Business Activities - Special Assessment Bonds						
Year	Special Assessment Collections	Debt Service Requirements			Coverage	
		Principal	Interest	Total		
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)	
2012	-	-	-	-	-	

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	
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)
2012	804,200	759,103	45,097	9,911	4,782	14,693	3.07

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 2012 to 2016 for Waterworks District No. 5 of Wards 3 & 8, were paid off in 2016 which was before their maturity date of 2020.
- (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 what is reflected as pledged in the table above. The Parish received \$9 million and \$12.1 million in gaming proceeds in 2020 and 2021 respectively.
- (7) From 2010 until 2018, Waterworks District No. 12 of Ward 3 was a discretely presented component unit. In 2019, the Parish dissolved the separate governing board and began serving as the governing board; therefore, the financial presentation was changed to a blended component unit presentation from 2019 forward. While the District has an ad valorem property tax millage that supports the operations of this District, the revenue bond covenant does not reflect the pledging of this revenue stream and thus the property tax revenue is not reported above. However, the reader should be aware that property tax revenue is utilized in the support of this District.
- (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
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%
2012	192,316	4,192,164,162	21,798	35	33,003	6.00%

Notes:

- (1) Census information for *Population*, *Personal Income*, *Per Capital Income* and *Median Age* was obtained from either the local Economic Development Alliance or similar agencies that distribute census information at the federal, state, and local levels.
- (2) The enrollment reported above is from the Calcasieu Parish School Board's Annual Comprehensive Financial Report.
- (3) Information for the *Unemployment Rate* was obtained from the U.S. Bureau of Labor Statistics. The 2021 unemployment rate moved closer to normal levels following the high 2020 rate influenced by the COVID-19 pandemic and 2020 hurricanes.
- (4) Personal income retreated in 2021 as a result of the additional government assistance provided during 2020 not being renewed for 2021. 2020 saw an increase in personal income level and corresponding per capita income, partly due to increased government assistance in the form of personal transfer receipts (including pandemic-related government assistance, expanded unemployment benefits, and other social assistance).

Table 20

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

Employer	-----2021-----			-----2012-----			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	5.31%	5,640	1	6.47%	Education
Lake Charles Memorial Health Systems	2600+	2	2.81%	1,194	4	1.37%	Health Care
Turner Industries, LLC	2100+	3	2.27%	-	-	-	Contractor
Westlake Chemical Corp.	2000+	4	2.17%	-	-	-	Manufacturing
Golden Nugget	1700+	5	1.84%	-	-	-	Gaming
L'auberge du Lac Casino & Hotel	1600+	6	1.73%	2,034	2	2.33%	Gaming
Christus St. Patrick Hospital	1000+	7	1.08%	867	10	0.99%	Health Care
Citgo Petroleum Corporation	1000+	8	1.08%	1,160	5	1.33%	Petroleum Refinery
Calcasieu Parish Sheriff's Office	930+	9	1.01%	980	8	1.12%	Law Enforcement
City of Lake Charles	855+	10	0.93%	1,032	6	1.18%	Local Municipality
Axiall Corporation (formerly PPG Industries)	-	-	-	1,540	3	1.77%	Manufacturing
Isle of Capri Casino & Hotel	-	-	-	1,009	7	1.16%	Gaming
McNeese State University	-	-	-	937	9	1.07%	Education
Parish Employment (2)	<u>92,364</u>			<u>87,221</u>			

Note:

(1) Source: Southwest Louisiana Economic Development Alliance

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

(3) 2021 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	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Governmental activities:										
General government (8)	123	126	122	118	117	118	112	107	109	109
Public safety (9)	152	143	137	137	133	125	119	117	115	115
Public works (10)	217	233	230	227	222	219	207	201	185	186
Sanitation (4)	13	13	12	9	8	9	8	4	6	6
Health and welfare (5)	101	108	103	92	88	86	77	82	81	73
Culture and recreation (6/8)	119	118	117	117	117	114	120	117	111	102
Economic development (7)	40	42	42	42	43	43	42	40	38	36
Business-type activities:										
Water (3)	-	-	-	-	-	-	-	-	-	-
Sewer (3)	-	-	-	-	-	-	-	-	-	-
Total full-time employees	<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>	<u>627</u>

Notes:

- (1) Sources: Various Parish Departments' Budgeted Summary of Personnel Allotments
- (2) Indicators are not available for the interest/fiscal charges or intergovernmental functions.
- (3) The Parish currently manages the following water and sewer districts through separate management agreements therefore the Districts have no full-time employees: Waterworks District No. 5 of Wards 3 and 8, Waterworks District No. 2 of Ward 4, Waterworks District No. 12 of Ward 3, Sewer District No. 11 of Ward 3 and Sewer District No. 8 of Ward 4. The Police Jury is the governing board for these Districts and, as such, the financial presentation of each District is reflected as a blended component unit.
- (4) Prior to 2012, the sanitation function was operated through contractual agreements with an outside vendor. However, in 2012, employees were hired for the operations of the two solid waste centers that were opened in the latter part of December 2011. This function continues to increase through 2016 with the addition of one new position. The 2017 decrease in employees was only temporary and this position was filled in 2018. In 2019 and 2020, the Parish expanded its litter abatement initiative requiring an increase in employee count.
- (5) For the health and welfare function, the Parish Health Clinic was opened in 2013. The numbers decreased in 2015 primarily due to retirements. In 2016, the Human Services Department began managing employees in other parish community services offices under a multi-parish grant which increased the number of employees. In 2018, the Human Services Department increased their employee count in order to address increased service levels in the Transit Department and provide an additional administrative person to handle various accounting and grant compliance issues. In 2019 and 2020, positions were added in the workforce programs as well as other Human Service programs. Human Services saw three positions reduced in 2021 with two of them in the Transit Group. Mosquito Control lost four positions in 2021 including maintenance and pest control technicians.
- (6) For the culture and welfare function, the Parish began operating the Burton Coliseum in 2013; therefore, there was an initial increase in employees hired with additional positions added in 2014. In 2017, the library created two more positions. In 2020, Burton Coliseum added a maintenance technician to assist with operational needs after the Parish discontinued using prisoner labor programs for these functions. The library added one position in 2021.
- (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.
- (8) In 2016, the Parks Department (culture & recreation function) was moved under the Facility Management Department (general government function) and as such the number of employees (7) in the general government category has increased. The decrease from 2016 to 2017 was temporary only and the full time position was restored in 2018. In 2019, the Administrator's Office (general government function) added additional full-time staff to implement a litter abatement initiative. In 2020, Human Resources, the Administrator's Office and Facility Management (general government functions) added positions as a result of increased service levels within the organization. Facility Management and Communications lost four and one specialist positions during 2021. Risk Management (fleet) and IT (infrastructure) each added one position during 2021.
- (9) The public safety function includes an increase of three employees in 2016 and five employees in 2017 in the Animal Services Department required after the Parish discontinued the use of prisoner labor to assist with cleaning and care of the kennels and animals. The Office of Juvenile Justice Services Department also increased their employee count by three in 2016, two in 2017, four in 2018, and four in 2020 due to increased service levels and increased work hours. In 2020, Animal Services added one position as a result of increased service levels under an agreement with a municipality within the Parish. In 2020-21 the Correctional Center Medical staff increase by fourteen as LPN's transferred from CPSO to CPPJ employees. Animal Services and OJJS saw reductions of four and one respectively during 2021.
- (10) With respect to the public works function, the Parish Public Works (Wastewater) and Engineering Divisions have experienced increased service levels and have reported ten new full time positions in 2014, three in 2017, five in 2018, seven in 2019, and three in 2020. The increased positions were, in part, due to the Parish implementing a new drainage initiative in 2016, as well as, all of the increased construction activity in the past several years related to the economic growth in the Parish. Public Works lost fourteen positions during 2021 (primarily in Vegetation Control) and Engineering dropped two positions during that same time.

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

Table 22

Function	2021	2020	2019	2018	2017
Governmental activities:					
Public safety					
Number of animals handled through animal shelter (2)	3,717	4,762	10,787	9,566	9,459
Public works					
Road miles constructed / overlaid (3)	48	67	68	81	105
Sanitation					
Refuse collected (tons/day)	154	159	139	138	131
Number of residents served	25,341	25,329	25,283	25,521	25,502
Solid Waste Centers refuse collected (yards/month) (10)	6,391	4,745	5,718	5,078	4,386
Solid Waste Centers recyclables collected (yards/month) (10)	1,280	959	902	736	739
Health and welfare					
Number of aerial mosquito control assignments (4)	34	56	28	63	47
Number of ground mosquito control assignments (4)	1,367	1,300	1,275	1,800	1,680
Number of workforce center clients assisted through grants (9)	238	85	217	136	36
Number of clients assisted with energy payments (5)	3,519	3,191	5,408	3,200	4,081
Number of housing assistance clients	243	355	398	418	413
Culture and recreation					
Number of park pavilion rentals (6)	123	122	470	491	471
Total circulation for library materials (11)	941,343	526,758	1,166,713	1,205,306	1,240,611
Number of library visits by patrons (11)	206,950	218,259	591,696	614,844	636,194
Economic development					
Number of occupational licenses issued (13)	2,509	2,444	2,515	2,466	2,801
Number of zoning variances and zoning exceptions	37/27	21 / 20	42 / 22	29 / 29	45 / 26
Business-type activities:					
Active water customers at year end (7)	2,623	2,631	2,613	1,767	1,667
New water connections (7)	479	386	318	286	211
Average daily consumption of water (gallons/day) (7/8)	573,966	700,409	636,260	515,349	483,205
Active sewer customers at year end	817	752	828	884	826
Average daily sewerage treatment (12)	171,832	203,535	168,604	296,705	178,100

Notes:

- (1) Prior year amounts have been restated for any subsequent year's prior period adjustments that are not related to blended component unit presentations.
- (2) Beginning in 2012, the Animal Services Department instituted a resolution driven model for animal related complaints, which focuses on solving the issue at hand without always transporting the animal back to the shelter. This model has been successful in reducing the number of complaints and thus the number of animals transported to the shelter. The decreasing trend since 2012 reversed itself in 2018 and 2019 when there was an increase in cases due to an increased animal population and expansion of Parish services into another municipality. The lower numbers in 2020 and 2021 are attributable to the COVID-19 pandemic and Hurricanes Laura and Delta.
- (3) Since the majority of roads were initially overlaid within a few years of the passage of sales tax in 1992, the future overlays will be cyclical in nature and completed approximately every thirteen years. In addition to the cyclical nature of the timing of the overlays, the area's economic growth is also impacting the timing and necessity of road overlay construction activity as reflected in the statistics since 2016. During 2021, there were 1.4 miles of new construction plus another 46.7 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 below average mosquito populations.
- (5) Funding allocations vary from year to year and impact the number of clients served. In 2011, the Parish received a second allocation of funding which allowed more households to be served. This funding was discontinued in 2012 and the trend continued through 2015. Grant funding increased in 2016 and 2017 enabling more clients to be served. In 2018, while funding remained the same, the number of clients served decreased due to staffing issues and the inability to process applications. For 2019, heating allocation funds were moved to cooling allocation, allowing more clients to be served with the same level of grant funding. In 2020, the Parish was unable to process a comparable volume of applications compared to prior years due to COVID-19 pandemic closures, which required all applications to be received by mail. Additionally, Hurricanes Laura and Delta resulted in the displacement of many citizens from Calcasieu Parish who were no longer present to apply for assistance.
- (6) In 2016, overall park rentals increased primarily due to 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. Prien Lake Park and Intracoastal Park were closed for rentals for all of 2021 and Alligator Park did not reopen until September.

Table 22

2016	2015	2014	2013	2012
9,443	10,042	10,740	11,062	11,420
61	34	35	49	58
124	124	118	116	117
25,452	25,392	25,313	25,299	24,247
4,499	4,403	4,725	3,179	1,826
681	647	466	393	311
51	57	54	52	63
1,724	2,256	2,015	1,491	1,823
92	139	216	134	151
4,048	3,429	3,194	3,632	3,664
448	466	498	500	489
515	475	453	486	405
1,237,589	1,250,000	1,225,612	1,124,945	1,112,770
780,850	777,443	762,159	753,160	736,447
2,429	2,462	2,455	2,494	2,411
39 / 33	38 / 40	41 / 42	31 / 32	10 / 20
1,611	1,581	1,611	1,439	1,422
373	376	506	340	193
480,282	467,407	436,422	537,498	508,126
787	794	885	860	873
290,333	181,408	168,138	187,108	263,073

- (7) In 2012, the Parish dissolved the separate governing board for Waterworks District No. 5 of Wards 3 & 8 and began serving as the governing board, changing the financial presentation for the District to a blended component unit presentation which accounts for all reporting thru 2018. 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. 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) Through 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 increased 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 jumped in 2021 as federally funded COVID recovery programs were initiated to offset the negative economic impacts caused by the pandemic.
- (10) In 2011, the Parish opened two Solid Waste Convenience Centers 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 increased by a third in 2021. Hurricane damage recovery and repair efforts drove the increases.
- (11) Beginning in 2018, patrons started shifting to online usage of the library services. The shift increased online circulation counts and decreased physical material circulation counts. Circulation of library materials for 2021 consisted of 564,380 physical items and 376,963 e-content materials. As in 2020, circulation and patron visits during 2021 were below historical trends due to significant impacts from the COVID-19 pandemic and Hurricanes Laura and Delta. Impacts included conversion to express libraries for locations with hurricane damage, closure of meeting rooms, and a reduced number of computer workstations due to COVID distancing requirements.
- (12) The average gallons per day for sewage treatment for Sewer District No. 11 of Ward 3 reflects amounts reported to the Department of Environmental Quality for sewer discharge permit purposes. This average is affected by rain volumes which were much higher in 2016, 2018 and 2020. In 2019, several industrial customers changed the water/sewer configurations so that water used in production areas that are not discharged into the sewer system would not be billed for sewer purposes. Leaks from hurricane damage caused a spike in sewer volumes during 2020.
- (13) Economic growth in Calcasieu Parish appears to have affected occupational licenses in 2017 but the number of licenses issued in 2018 and 2019 appear more in line what has been experienced from 2011 to 2016. For 2021, as was 2020, the number of occupational licenses issued remained flat due to continuing impacts from the COVID-19 pandemic and Hurricanes Laura and Delta.

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

Function	2021	2020	2019	2018
General government				
Number of general government buildings (5)	9	9	10	11
Public safety				
Number of correctional facilities (adult and juvenile) (15)	3	3	4	4
Public works				
Paved road miles (12)	1,206	1,205	1,196	1,190
Unpaved road miles (12)	67	67	67	70
Sanitation				
Number of solid waste centers (6)	2	2	2	2
Health and welfare				
Number of health and welfare buildings (3/6)	7	7	7	7
Number mosquito control airplanes/spray trucks (16)	16	16	16	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	12	12	12
Economic development				
Number of planning inspection vehicles (13)	16	17	16	15
Business-type activities:				
Water				
Water mains (miles) (7/8/9/11)	90	88	85	65
Maximum daily capacity (thousands of gallons) (7/8/9/11)	2,870	2,870	2,870	2,150
Sewer				
Maximum daily capacity (thousands of gallons) (10)	300	300	300	300

Notes:

- (1) Sources: Various Parish Departments and Parish Fixed Asset Records
- (2) Indicators are not available for the interest/fiscal charges or intergovernmental functions.
- (3) The Garrick Memorial Community Center was sold in 2016.
- (4) The branches number for 2021 includes the Maplewood Library and Vinton Express locations.
- (5) In 2012, one general government building's use was transferred to the operations of the Parish's internal service funds to be used as a medical clinic and is now reflected as a health and welfare building. In 2015, the building used as the District Attorney's Office was transferred from a component unit building to a general government building because it was no longer used by the District Attorney. It was demolished in 2019. Also in 2015, the Parish acquired the Industrial Avenue warehouse to use for the Facility Management department. In 2020, the Facility Management Administrative Building was destroyed by Hurricane Laura.
- (6) In December 2011, the Parish opened two Solid Waste Convenience Centers for residents to dispose of waste and recyclable materials at no cost.
- (7) In 2012, the Parish dissolved the separate governing board for Waterworks District No. 5 of Wards 3 & 8 and began serving as the governing board, changing the financial presentation for the District to a blended component unit presentation.
- (8) From 2011 until 2018, Waterworks District No. 12 of Ward 3 was a discretely presented component unit. In 2019, the Parish dissolved the separate governing board and began serving as the governing board; therefore, the financial presentation was changed to a blended component unit presentation from 2019 forward. These statistics include this Water District beginning with 2019.
- (9) From 2011 through 2015, Waterworks District No. 2 of Ward 4 was a discretely presented component unit. In 2015, the Parish dissolved the separate governing board and began serving as the governing board; therefore, the financial presentation was changed to a blended component unit presentation. These statistics have been restated from 2015 through 2019 to include this Water District.

Table 23

2017	2016	2015	2014	2013	2012
11	11	11	9	9	9
4	4	4	4	4	4
1,188	1,189	1,191	1,188	1,170	1,168
69	70	70	76	71	71
2	2	2	2	2	2
7	7	8	8	8	8
16	16	16	16	15	15
11	11	11	11	11	11
21	21	21	21	21	21
12	12	13	13	13	13
16	16	16	16	16	14
65	65	60	47	43	43
2,150	2,150	2,150	1,150	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 capability to restate prior year road mile information utilizing the new software program was not an option. Slight variances will occur with the usage of this database but there are no significant changes since implementation of the new database.
- (13) In 2020, four planning inspection vehicles were retired and sold at auction while, five planning inspections vehicles were purchased, resulting in a net increase of one vehicle. One vehicle was transferred out of Planning to the pool in 2021.
- (14) The number of boat launches for years 2011-2019 have been restated to reflect a corrected total of 21 boat launches.
- (15) In 2020, the Juvenile Detention Facility was destroyed by Hurricane Laura. A new facility is in the process of being constructed.
- (16) Purchased a new spray truck for Mosquito Control in 2021, but also lost one vehicle in an accident. Mosquito Control had 14 spray trucks and two aircraft (KingAir and Islander) at the end of 2021.



CALCASIEU PARISH POLICE JURY
UNIFORM GUIDANCE
SUPPLEMENTARY COMPLIANCE REPORT
DECEMBER 31, 2021

CALCASIEU PARISH POLICE JURY
December 31, 2021

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Calcasieu Parish Police Jury as of and for the year ended December 31, 2021, 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 27, 2022. 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 2021-001 through 2021-006, that we consider to be a material weaknesses. Item 2021-007 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 2021-007 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 2021-008 through 2021-010. Item 2021-011 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 2021-011 is required for the discussion of the compliance findings.

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

Calcasieu Parish Police Jury's Responses to Findings

Government Auditing Standards require the auditor to perform limited procedures on the Calcasieu Parish Police Jury's responses to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The Police Jury's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

Purpose of this Report

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

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

Mr. Elroy Quirk - Bush

Lake Charles, Louisiana
June 27, 2022

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MT - Masters of Taxation
CVA - Certified Valuation Analyst
CFP - Certified Financial Planner
CFE - Certified Fraud Examiner

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, 2021. Calcasieu Parish Police Jury's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

The Calcasieu Parish Police Jury's financial statements include the operations of two discretely presented component units disclosed in Schedule 5 which received \$12,713,137 in federal awards, which is not included in the Police Jury's Schedule of Expenditures of Federal Awards during the year ended December 31, 2021. 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, 2021.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Calcasieu Parish Police Jury and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Calcasieu Parish Police Jury's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Calcasieu Parish Police Jury's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Calcasieu Parish Police Jury's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, Government Auditing Standards, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Calcasieu Parish Police Jury's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Calcasieu Parish Police Jury's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Calcasieu Parish Police Jury's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Calcasieu Parish Police Jury's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Calcasieu Parish Police Jury, as of and for the year ended December 31, 2021, 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 27, 2022, 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 the 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. Tracy Quirk - Bush

Lake Charles, Louisiana
June 27, 2022

CALCASIEU PARISH POLICE JURY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2021

<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		\$ 18,250
National School Lunch Program	10.555		30,372
Passed Through Louisiana Department of Education:			
Summer Food Services Program for Children	10.559		328,788
Total Child Nutrition Center Cluster			<u>377,410</u>
SNAP Cluster:			
Passed Through Louisiana Department of Children and Family Services:			
Supplemental Nutrition Assistance Education and Training Program	10.561		5,055
Supplemental Nutrition Assistance Education and Training Program	10.561	LA420142-FY2022	20,316
Total SNAP Cluster			<u>25,371</u>
Passed Through Louisiana Department of Education:			
Child and Adult Care Food Program	10.558	2021-050905348	210,267
Child and Adult Care Food Program	10.558	2022-050905348	70,843
Total Assistance Listing Number 10.558			<u>281,110</u>
Total U.S. Department of Agriculture			<u>683,891</u>

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 DECEMBER 31, 2021

<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	2020 Grant	26,664
Supportive Housing Program	14.235	LA0001L6H091805	74,487
Continuum of Care Program	14.267	LA0291L6H092004	92,470
Continuum of Care Program	14.267	LA0291L6H091803	56,844
Total Assistance Listing Number 14.267			<u>149,314</u>
PIH Family Self-Sufficiency Program	14.896		26,000
Housing Voucher Cluster:			
Housing Choice Vouchers	14.871		2,118,459
Passed Through Louisiana Office of Community Development:			
Community Development Block Grant-DR Regional Capacity Building Grant	14.228	B-16-DL-22-001	179,505
Community Development Block Grant non-federal match program	14.228	4263/PW741	68,182
Total Assistance Listing Number 14.228			<u>247,687</u>
Total U.S. Department of Housing and Urban Development			<u>2,642,611</u>

CALCASIEU PARISH POLICE JURY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2021

<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	1,194,454
Workforce Innovation and Opportunity Act	17.259	Youth	765,242
Workforce Innovation and Opportunity Act	17.278	Dislocated Worker	737,997
Total WIA Cluster			<u>2,697,693</u>
WIOA - National Emergency Grant	17.277	DW-34679-20-60-A-22	<u>161,046</u>
Total U.S. Department of Labor			<u>2,858,739</u>
U.S. DEPARTMENT OF JUSTICE			
Passed Through Louisiana Commission on Law Enforcement:			
Child Abuse Counseling & Advocacy Program	16.575	2018-VA-03/04-4882	38,210
Child Abuse Counseling & Advocacy Program	16.575	2019-VA-03/04-5822	<u>42,379</u>
Total U.S. Department of Justice			<u>80,589</u>

CALCASIEU PARISH POLICE JURY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2021

<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			
Direct Program:			
Assets for Independence Project	93.602	90EI0895-01-00	22,625
Total Direct Assistance			22,625
Passed Through Louisiana Housing Finance Agency:			
Low Income Home Energy Assistance Program	93.568	2020 DHHS Heating	22,100
Low Income Home Energy Assistance Program	93.568	2020 DHHS Cooling	1,021,345
Low Income Home Energy Assistance Program	93.568	2020 DHHS Crisis	161,619
Low Income Home Energy Assistance Program	93.568	2021 DHHS Cooling	534,200
Low Income Home Energy Assistance Program	93.568	2021 DHHS Heating	80,800
Low Income Home Energy Assistance Program	93.568	2021 DHHS Crisis	88,376
Low Income Home Energy Assistance Program	93.568	2021 DHHS ARP Act	184,608
Low Income Home Energy Assistance Program	93.568	2020 DHHS Cares Act	39,000
Low Income Home Energy Assistance Program	93.568	Admin/Program Support	145,623
Low Income Home Energy Assistance Program	93.568	2022 DHHS Heating	51,250
Total Passed Through Louisiana Housing Finance Agency			2,328,921
CSBG Cluster:			
Passed Through Louisiana Department of Labor:			
Community Services Block Grant	93.569	2020P0002	509,248
Community Services Block Grant	93.569	2021P0002	133,395
Community Services Block Grant	93.569	2001LASC3	423,555
Total CSBG Cluster			1,066,198

CALCASIEU PARISH POLICE JURY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2021

<u>Grant Type</u>	<u>Assistance Listing Number</u>	<u>Grant Number</u>	<u>Disbursement in the Twelve Months Ended (Note B)</u>
TANF Cluster:			
Passed Through Louisiana Supreme Court:			
Drug Court - SCDC Temporary Assistance for Needy Families (TANF)	93.558	7/1/20-6/30/21	40,843
Drug Court - SCDC Temporary Assistance for Needy Families (TANF)	93.558	7/1/21-6/30/22	75,259
Total Passed Through Louisiana Supreme Court			<u>116,102</u>
Passed Through Louisiana Department of Public Safety:			
Title IV-E Federal Foster Care Program	93.658	2000277042	<u>304,289</u>
Total Passed through Louisiana Department of Public Safety			<u>304,289</u>
Total U.S. Department of Health and Human Services			<u>3,838,135</u>
U.S. DEPARTMENT OF HOMELAND SECURITY			
Direct Program:			
Housing DHAP IKE	97.048		141,952

CALCASIEU PARISH POLICE JURY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2021

<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:			
Emergency Management Performance Grant (EMPG)	97.042	EMT-2021-EP-00001-S01	42,348
Hazard Mitigation Grant Program	97.039	1792-019-0001	209,928
Hazard Mitigation Grant Program	97.039	4345-019-0002	99,371
Hazard Mitigation Grant Program	97.039	4345-019-0004	7,093
Hazard Mitigation Grant Program	97.039	4236-019-0001	77,602
Total Assistance Listing Number 97.039			<u>393,994</u>
Flood Mitigation Assistance Program	97.029	FMA PJ-06-LA-2016-015	617
Flood Mitigation Assistance Program	97.029	FMA PJ-06-LA-2018-009	1,107,368
Flood Mitigation Assistance Program	97.029	FMA PJ-06-LA-2019-011	430,497
Total Assistance Listing Number 97.029			<u>1,538,482</u>
Disaster Grants Public Assistance:			
Hurricane Laura	97.036	4559	130,544,533
Sabine River Flooding	97.036	4263	191,897
Total Assistance Listing Number 97.036			<u>130,736,430</u>
Total Passed Through Louisiana Office of Homeland Security and Emergency Preparedness			<u>132,711,254</u>
Total U.S. Department of Homeland Security			<u>132,853,206</u>

CALCASIEU PARISH POLICE JURY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2021

<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 2021	<u>359</u>
Total U.S. Department of Interior			<u>359</u>
U.S. DEPARTMENT OF TRANSPORTATION			
Public Transportation Assistance Program			
Non-Urbanized Area (Rural)	20.509	RU-18-10-21	132,353
Public Transportation Assistance Program			
Non-Urbanized Area (Rural)	20.509	RU-18-10-22	<u>228,604</u>
Total Assistance Listing Number 20.509			<u>360,957</u>
Transit Services Program Cluster:			
Job Access Reverse Commute Program	20.516	JA37-10-21	52,260
Job Access Reverse Commute Program	20.516	JA37-10-22	<u>83,850</u>
Total Transit Services Program Cluster			<u>136,110</u>

CALCASIEU PARISH POLICE JURY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2021

<u>Grant Type</u>	<u>Assistance Listing Number</u>	<u>Grant Number</u>	<u>Disbursement in the Twelve Months Ended (Note B)</u>
Federal Transit Cluster:			
Buses and Bus Facilities Formula, Competitive and Low or No Emissions Program	20.526	LA-2017-016	58,286
Total Federal Transit Cluster			58,286
 Total Passed Through Louisiana Department of Transportation			555,353
 Total U.S. Department of Transportation			555,353
 U.S. DEPARTMENT OF TREASURY			
Emergency Rental Assistance Program	21.023		2,781,050
 Total U.S. Department of Treasury			2,781,050

CALCASIEU PARISH POLICE JURY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2021

<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 COMMERCE			
Passed Through Louisiana Department of Natural Resources:			
Coastal Zone Management	11.419	2000426628	<u>18,566</u>
Total U.S. Department of Commerce			<u>18,566</u>
Total Primary Government			<u>\$ 146,312,499</u>

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 DECEMBER 31, 2021

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	\$ 519,325
Total U.S. Department of Agriculture			<u>519,325</u>
 U.S. DEPARTMENT OF JUSTICE			
Direct Program:			
Fourteenth Judicial District Attorney:			
Drug Court Discretionary Grant-Veterans			
Treatment Court Grant	16.585	2016-VV-BX-0011	68,106
Drug Court Discretionary Grant-Veterans	16.585	15PBJA-21-GG-04236-	
Treatment Court Grant		VTCX	<u>28,843</u>
Total Direct Program			<u>96,949</u>

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 DECEMBER 31, 2021

<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 Commission on Law Enforcement:			
Fourteenth Judicial District Attorney:			
Crime Victims' Assistance Grant-Severe Child Abuse	16.575	4984	51,101
Crime Victims' Assistance Grant-Domestic Violence Program	16.575	5896	55,007
Total Assistance Listing Number 16.575			<u>106,108</u>
Domestic Violence Prosecution	16.588	5993	<u>54,280</u>
Total Passed Through Louisiana Commission on Law Enforcement			<u>160,388</u>
Total U.S. Department of Justice			<u>257,337</u>
 U.S. DEPARTMENT OF TRANSPORTATION			
Highway Safety Cluster:			
Passed Through Louisiana Highway Safety Commission:			
Fourteenth Judicial District Attorney:			
DWI Prosecution Grant	20.600	2021-10-21	56,927
DWI Prosecution Grant	20.600	2022-10-21	6,000
Total DWI Prosecution Grant			<u>62,927</u>
Total U.S. Department of Transportation			<u>62,927</u>

CALCASIEU PARISH POLICE JURY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2021

<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 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	<u>2,750,652</u>
Total U.S. Department of Environmental Protection Agency			<u>2,750,652</u>
 U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
TANF Cluster:			
Passed Through Louisiana Supreme Court:			
Fourteenth Judicial District Court:			
Temporary Assistance for Needy Families (TANF) - Adult Drug Court Program	93.558	7/1/20-6/30/21	46,748
Temporary Assistance for Needy Families (TANF) - Adult Drug Court Program	93.558	7/1/21-6/30/22	<u>43,067</u>
Total U.S. Department of Health and Human Services			<u>89,815</u>

CALCASIEU PARISH POLICE JURY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2021

<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:			
Fire District 1 of Ward 1:			
Hurricane Laura	97.036	4559	231,670
Fire District 1 of Ward 2:			
Hurricane Laura	97.036	4559	50,955
Fire District 1 of Ward 2:			
Hurricane Delta	97.036	4570	4,366
Fire District 2 of Ward 4:			
Hurricane Delta	97.036	4570	29,206
Fire District 1 of Ward 5:			
Hurricane Laura	97.036	4559	57,363
Fire District 1 of Ward 6:			
Hurricane Laura	97.036	4559	444,708
Fire District 1 of Ward 6:			
Hurricane Delta	97.036	4570	61,617
Fire District 1 of Ward 6:			
Hurricane Ida	97.036	4611	5,050
Fire District 2 of Ward 8:			
Hurricane Laura	97.036	4559	73,600
Gravity Drainage District 9 of Ward 2:			
Hurricane Laura	97.036	4559	12,455

CALCASIEU PARISH POLICE JURY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2021

<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 6 of Ward 5 & 6:			
Hurricane Laura	97.036	4559	52,125
Gravity Drainage District 7 of Ward 8:			
Hurricane Laura	97.036	4559	27,133
Recreation District 1 of Ward 4:			
Hurricane Laura	97.036	4559	129,206
Community Center District 1 of Ward 6:			
Hurricane Laura	97.036	4559	130,736
Community Center District 4 of Ward 1:			
Hurricane Laura	97.036	4559	34,444
Waterworks District 2 of Ward 4:			
LA Severe Winter Storm	97.036	4590	2,800
Sewer District 8 of Ward 4:			
LA Severe Winter Storm	97.036	4590	3,480
Waterworks District 5 of Wards 3 & 8:			
LA Severe Winter Storm	97.036	4590	4,583
Calcasieu Parish Communication District:			
Hurricane Delta	97.036	4570	27,483
Calcasieu Parish Communication District:			
Hurricane Laura	97.036	4559	13,436

CALCASIEU PARISH POLICE JURY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2021

<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:			
Waterworks District 14 of Ward 5:			
Hurricane Laura	97.036	4559	57,189
Waterworks District 14 of Ward 5:			
Hurricane Delta	97.036	4570	<u>2,557</u>
Total U.S. Department of Homeland Security			<u>1,456,162</u>
Total Component Units			<u>\$ 5,136,218</u>

CALCASIEU PARISH POLICE JURY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2021

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 2021 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 2021 SEFA contains \$113,142,243 of expenditures which were incurred and reported in 2020 for financial statement purposes, but were not obligated by FEMA until 2021 and are therefore included in this year's SEFA.

Note C: Subrecipient Payments:

1. The Police Jury's Drug Court Grant had subrecipient payments in the amount of \$114,657 to the Education and Treatment Council, Inc.
2. The Police Jury's Assets for Independence Grant had subrecipient payments to Project Build a Future in the amount of \$896 in 2021.

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, 2021 and therefore, are not reported on the Schedule of Expenditures of Federal Awards:

1. The American Rescue Plan Grant Fund - \$19,757,529 - 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 - \$5,276,843 - 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 - \$4,665,938 - 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.

CALCASIEU PARISH POLICE JURY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
SUMMARY OF AUDITOR RESULTS
FOR THE YEAR ENDED DECEMBER 31, 2021

1. Type of Auditors' Report on Financial Statements

Unmodified opinion

2. Significant Deficiencies and Material Weaknesses in Audit of Financial Statements

Schedule 2b, items 2021-001 through 2021-006 list deficiencies noted. Items 2021-001 through 2001-006 were considered to be material weaknesses. Reference to the separately issued audit reports of the component units listed in item 2021-007 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 2021-008 through 2021-010 list instances of noncompliance. Reference to the separately issued audit reports of the component units listed in item 2021-011 is required for the discussion of the compliance findings. Items 2021-008 through 2021-010 are not considered material but are 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 ProgramsEnvironmental Protection AgencyU.S. Department of Homeland Security

Disaster Grants - Public Assistance	97.036
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U.S. Department of Treasury

Emergency Rental Assistance Program	21.023
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7. Dollar Threshold Used to Distinguish Type A Programs

Type A programs are the programs with total program expended funds of \$3,000,000 or more.

8. Compliance Findings and Questioned Costs for Federal Awards

No compliance findings to report.

9. Low Risk Auditee

The entity was not considered a low risk auditee.

CALCASIEU PARISH POLICE JURY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
INTERNAL CONTROL OVER FINANCIAL REPORTING AND
COMPLIANCE AND OTHER MATTERS
FOR THE YEAR ENDED DECEMBER 31, 2021

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

2021-001 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 and is strictly enforced. Further, petty cash reports are prepared monthly and each office employee maintains their own locked cash box.

(Continuation of Internal Control-Financial Statement)

2021-002 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 and is strictly enforced. Further, petty cash reports are prepared monthly.

2021-003 Waterworks District 10 of Ward 7

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.

Criteria: Effective billing practices require that emphasis be placed on keeping utility accounts current. This is accomplished through late payment charges and disconnect activities and charges. These steps need to be completed on a timely and consistent basis to ensure that customer accounts stay as current as possible.

Effect: Without proper controls over late payments and the assessment of additional fees for collection charges and disconnect activities, the risk of financial loss to the District increases significantly.

Cause: The District went operational in the second half of 2021. The District did not address and adopted policies and procedures related to late payment fees and disconnection of services.

(Continuation of Internal Control-Financial Statement)

Recommendation: The District should immediately implement procedures to assess late fees and implement disconnect procedures.

Management's Response: As of May 9, 2022, all Late Fees and Disconnect Charges are being applied as necessary.

2021-004 Waterworks District 10 of Ward 7

Finding: At year end and through the first quarter of 2022, a large number of accounts have 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: The District went operational in the second half of 2021 and its meter reading procedures and staff have resulted in the need to estimate bills in order to process monthly bills on time.

Recommendation: The District should not use estimated readings and should recalculate any previous estimated readings and correct them.

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 the applicable accounts. The "estimate" function in the billing software has been disabled and all meters will be properly read.

2021-005 Waterworks District 10 of Ward 7

Finding: Lack of Reconciliation of Customer Deposits between the Munis general ledger report and the Munilink billing report - The District is not posting the customer deposit activity correctly since the Munis general ledger customer deposit liability account does not agree with the District's Munilink supporting schedule of deposits.

Criteria: Customer deposits should be reconciled on a monthly basis to the general ledger accounting system to ensure that proper custody of customer deposits are maintained at all times.

Effect: Without proper reconciliation of customer deposits, the District could have insufficient resources to refund deposits due to its customers.

(Continuation of Internal Control-Financial Statement)

Cause: Reconciliation of the District's customer deposit supporting schedule from the Munilink billing system to the District's Munis general ledger postings was not being performed.

Recommendation: It is recommended that the District begin reconciling its Munilink customer deposit liability report to the Munis general ledger report on at least a monthly basis.

Management's Response: The District will review all customer deposit balances and correct any discrepancies. Going forward, customer deposit balances in the accounting system and in the billing system will be reviewed and reconciled on a monthly basis.

2021-006 Calcasieu Parish Coroner

Finding: Failure to contemporaneously report and record all accounting transactions - The Coroner billed and collected Cremation Permit fees throughout the year and did not remit or report the related transactions through the Coroner's Office financial records to the Police Jury's Finance Department, who provides accounting services for the coroner, until March 2022.

Criteria: All financial transactions should be recorded contemporaneously with the underlying occurrence.

Effect: Without contemporaneous reporting and recording of transactions internal financial records may be misstated, compliance reporting with outside parties may be inaccurate and funds may be misappropriated.

Cause: The Coroner failed to capture all its revenue streams and related disbursements within its accounting records.

Recommendation: It is recommended that the Coroner report all of its financial transactions in a manner that they can be contemporaneously recorded in its accounting records.

Management's Response: The Coroner's Office now has procedures in place to record, remit, and report the related transactions for all Coroner Fees in a timely manner to the Calcasieu Parish Police Jury, as fiscal Agent for the Coroner's Office.

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.

<u>Component Unit</u>	<u>Auditor</u>	<u>Date of Report</u>
14 th Judicial District		
Court Child Support	McElroy, Quirk &	
Enforcement Fund	Burch, CPAs	6/15/22
Community Center	Langley, Williams &	
District 3 of 7	Company, LLC	5/7/22
District Attorney of the	Langley, Williams &	
14 th Judicial District	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

II. Compliance with Laws and Regulations - Financial Statement Audit

2021-008 Waterworks District 10 of Ward 7

Finding: Filing of Monthly Sales Tax Returns - The District failed to file required sales tax returns during 2021.

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 just became operational during the second half of 2021, a system for capturing and filing sales tax was not implemented prior to the end of the year.

Recommendation: The District should ensure that the sales tax returns are remitted on a timely basis.

Management's Response: The District will submit timely reports with best estimates or available information and follow with an amended return, if necessary.

2021-009 Calcasieu Parish Coroner

Finding: Failure to provide timely financial information for audit - Public funds were not made subject to audit in a timely manner - The Coroner collected Cremation Permit fees throughout the year and did not report the related transactions to the Police Jury's Finance Department, who provides accounting services to the coroner, until March 2022.

(Continuation of Compliance - Financial Statement)

Criteria: All financial transactions should be recorded contemporaneously with the underlying occurrence. The transactions related to Cremation Permits were not made available to audit until several weeks after the complete records of the Police Jury and its component units were made available for audit.

Effect: Louisiana state law requires all public funds be properly accounted for and subject to audit requirements.

Cause: The Coroner failed to capture all its revenue streams and related disbursements within its accounting records.

Recommendation: It is recommended that the Coroner report all of its financial transactions in a manner that they can be contemporaneously recorded in its accounting records so that all financial transactions may be made available for audit according to Louisiana State audit law.

Management's Response: The Coroner's Office now has procedures in place to record, remit, and report the related transactions for all Coroner Fees in a timely manner to the Calcasieu Parish Police Jury, as fiscal Agent for the Coroner's Office.

2021-010 Calcasieu Parish Coroner

Finding: Inaccurate Payroll Reporting - The Coroner's failure to contemporaneously report and record all accounting transactions related to Cremation Permits resulted in inaccurate IRS payroll reports being filed and required amendments to be filed.

Criteria: The IRS requires timely and accurate payroll tax filings on both a quarterly and annual basis.

Effect: Payroll reports were inaccurately filed due to the fact that the Coroner did not report all Cremation Permit fees and related disbursements on a timely basis.

Cause: The Coroner failed to capture all its revenue streams and related disbursements within its accounting records on a timely basis.

Recommendation: It is recommended that all affected payroll reports be amended to comply with IRS regulations to ensure accurate payroll reporting.

(Continuation of Compliance - Financial Statement)

Management's Response: Payroll reports have been amended to comply with IRS regulations. The Coroner's Office now has procedures in place to record, remit, and report the related transactions for all Coroner Fees in a timely manner to the Calcasieu Parish Police Jury, as fiscal Agent for the Coroner's Office.

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.

<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

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, 2021

I. INTERNAL CONTROL - FEDERAL AWARDS (Uniform Guidance)

No internal control findings to report for the primary government or component units.

II. COMPLIANCE - FEDERAL AWARDS (Uniform Guidance)

No compliance findings to report for the primary government or component units.

CALCASIEU PARISH POLICE JURY
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
DECEMBER 31, 2021

SECTION I - INTERNAL CONTROL - FINANCIAL STATEMENT AUDIT

<u>No.</u>	<u>Finding</u>	<u>Status</u>
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PRIMARY GOVERNMENT

No prior year internal control findings were reported for the primary government.

COMPONENT UNITS

2020-001	<u>Waterworks District 14 of Ward 5</u>	See finding 2021-001.
2020-002	<u>Component Units with Separately Issued Audit Reports</u>	See separately issued reports of these component units for the status of the 2020 findings (listed below).

<u>Component Unit</u>	<u>Current Auditor</u>
14 th Judicial District	
Court Child Support	McElroy, Quirk &
Enforcement Fund	Burch, CPAs
Community Center District	Langley, Williams &
3 of 7	Company, LLC
District Attorney of the	Langley, Williams &
14 th Judicial District	Company, LLC
Fire Protection District	Langley, Williams &
1 of 7	Company, LLC
Waterworks 8 of 3 & 8	Steven M. DeRouen, CPA
Waterworks 11 of 4 & 7	Steven M. DeRouen, CPA
Waterworks 4 of 4	Steven M. DeRouen, CPA
Waterworks 7 of 6 & 4	Steven M. DeRouen, CPA

(Continuation of Prior Year's Findings)

SECTION II - COMPLIANCE WITH LAWS AND REGULATIONS - FINANCIAL STATEMENT AUDIT

<u>No.</u>	<u>Finding</u>	<u>Status</u>
<u>PRIMARY GOVERNMENT</u>		
	No prior year compliance findings were reported for the primary government.	
<u>COMPONENT UNITS</u>		
2020-003	<u>Waterworks District 12 of Ward 3</u>	This finding was resolved in 2021.
2020-004	<u>Component Units with Separately Issued Audit Reports</u>	See separately issued reports of these component units for the status of the 2020 findings (listed below).

<u>Component Unit</u>	<u>Current Auditor</u>
Fire Protection 1 of Ward 7	Langley, Williams & Company, LLC
Waterworks District 4 of Ward 4	Steven M DeRouen, CPA
Waterworks District 9 of Ward 4	Steven M DeRouen, CPA

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)COMPONENT UNITS

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
P.O. Box 3287
Lake Charles, Louisiana 70602-3287
337/721-3650
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Schedule 4

MANAGEMENT'S CORRECTIVE ACTION PLAN FOR CURRENT YEAR FINDINGS (UNAUDITED) DECEMBER 31, 2021

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

2021-001 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 and is strictly enforced. Further, petty cash reports are prepared monthly and each office employee maintains their own locked cash box.

2021-002 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 and is strictly enforced. Further, petty cash reports are prepared monthly.

2021-003 Waterworks District 10 of Ward 7:

As of May 9, 2022, all Late Fees and Disconnect Charges are being applied as necessary.

2021-004 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 will be properly read.

2021-005 Waterworks District 10 of Ward 7:

The District will review all customer deposit balances and correct any discrepancies. Going forward, customer deposit balances in the accounting system and in the billing system will be reviewed and reconciled on a monthly basis.

2021-006 Calcasieu Parish Coroner:

The Coroner's Office now has procedures in place to record, remit, and report the related transactions for all Coroner Fees in a timely manner to the Calcasieu Parish Police Jury, as fiscal Agent for the Coroner's Office.

2021-007:

Reference to the separately issued audit reports of these component units is required to identify each individual component unit's corrective action plan.

2021-008 Waterworks District 7 of Ward 10:

The District will submit timely reports with best estimates or available information and follow with an amended return, if necessary.

2021-009 Calcasieu Parish Coroner:

The Coroner's Office now has procedures in place to record, remit, and report the related transactions for all Coroner Fees in a timely manner to the Calcasieu Parish Police Jury, as fiscal Agent for the Coroner's Office.

2021-010 Calcasieu Parish Coroner:

Payroll reports have been amended to comply with IRS regulations. The Coroner's Office now has procedures in place to record, remit, and report the related transactions for all Coroner Fees in a timely manner to the Calcasieu Parish Police Jury, as fiscal Agent for the Coroner's Office.

2021-011:

Reference to the separately issued audit reports of these component units is required to identify each individual component unit's corrective action plan.

Section II - Internal Control and Compliance Material to the Federal Awards

There are no internal control or compliance findings for the Primary Government or Component Units.

Anticipated Completion Date

12/31/2021

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, 2021

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
- * 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 4
- * Sewer District No. 8 of Ward 4
- * Sewer District No. 12 of Ward 4
- West Calcasieu Community Center Authority
- * Consolidated Gravity Drainage District #1
- * Consolidated Gravity Drainage District #2

The following two component units had federal funds during 2021. However, their financial statements were audited separately from the Police Jury's and, therefore, any information respective to their federal awards (federal funds, findings, etc.) are not required to be presented in these reports:

Airport Authority for Airport District No. 1 of Calcasieu Parish
West Calcasieu-Cameron Hospital

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF INSURANCE IN EFFECT
 DECEMBER 31, 2021

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	1/31/21- 1/31/22	<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
Travelers Casualty & Surety of America	1/31/21- 1/31/22	<u>Crime:</u> \$1,000,000 limit
Midlands	1/31/21- 1/31/22	<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	1/31/21- 1/31/22	<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	1/31/21- 1/31/22	<u>Property:</u> \$25,000,000 limit, \$50,000 deductibles all other peril 5% named storm wind/hail deductible
Travelers Casualty & Surety of America	1/31/21- 1/31/22	<u>Inland Marine:</u> \$14,495,076 limit - All equipment- Named storm is 3% of TIV subject to \$50,000; all other \$2,500.
Lloyds	1/31/21- 1/31/22	<u>Maritime Employers Liability:</u> \$1,000,000 combined single limit \$2,500 deductible
Lloyds	1/31/21- 1/31/22	<u>Terrorism Policy:</u> \$10,000,000 terrorism liability \$1,000,000 active shooter \$50,000,000 aggregate limit
Lloyds	1/31/21 1/31/22	<u>Cyber Liability:</u> \$1,000,000 limit SIR \$10,000 each and every loss
Liberty	1/31/21 1/31/22	<u>Boiler and Machinery:</u> \$100,000,000 limit \$25,000 deductible
Great American	1/31/21 1/31/22	<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, 2021

In compliance with the Bond Indenture, the following information is provided:

Section I:

A current list of Board Members, offices held, terms of office, and phone numbers:

Greg Gillis, President 5152 Greg Gillis Road Starks, LA 70661 (337) 743-5451 Term Expires: February 2025	Ruth Sparks, Vice President 151 Scales Road Starks, LA 70661 (337) 743-5449 Term Expires: February 2024
Brian Corbello, Commissioner 1433 Hwy 109 South Vinton, LA 70668 (337) 589-5852 Term Expires: February 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 16 commercial customers, 11 governmental customers, 15 civic/non-profit customers, 954 residential customers for Ward 5, and 43 residential customers for Ward 7 on the system at December 31, 2021.

Section III:

Present Rates:

Water Rate Classification and Schedule:

Residential - Ward 5

\$ 11.85 up to 2,000 gallons
 \$ 2.50 per 1,000 gallons or part thereof all over 2,000 gallons
 \$ 1.50 per 1,000 gallons or part thereof all over 4,000 gallons

(Continuation of Miscellaneous Supplementary Information related to Component Unit Waterworks District 14 of Ward 5)

Residential - Ward 7

\$ 14.99 up to 2,000 gallons
 \$ 2.50 per 1,000 gallons or part thereof all over 2,000 gallons
 \$ 1.50 per 1,000 gallons or part thereof all over 4,000 gallons

Commercial

\$34.73 up to 10,000 gallons
 \$ 2.50 per 1,000 gallons or part thereof all over 10,000 gallons

Churches, Fire Department & Lions Club

\$11.85 Flat rate per month

Commercial Contractor

\$100.00 up to 2,000 gallons
 \$ 3.00 per 1,000 gallons or part thereof all over 2,000 gallons

Section IV:

A Schedule of Insurance with expiration dates:

Allied World Assurance Co. 5105-1516-07	\$19,433 12/10/21- 12/10/22	<u>General Liability:</u> \$1,000,000 Each Occurrence \$1,000,000 Each Occurrence for Damage to Rented Premises \$10,000 Medical expense (Any one person) \$1,000,000 Personal & Adv Injury \$3,000,000 General Aggregate \$3,000,000 Products-Comp/Op Agg \$1,000,000 Wrongful Acts
Allied World Assurance Co. 5106-1516-07	12/10/21- 12/10/22	<u>Automobile Liability:</u> \$1,000,000 Combined Single Limit (Each accident) \$5,000 Medical Payments
Allied World Assurance Co. Additional Coverage	12/10/21- 12/10/22	<u>Crime:</u> \$100,000 Computer Fraud \$10,000 Funds Transfer \$250,000 Money Orders and Counterfeit

(Continuation of Miscellaneous Supplementary Information related to Component Unit Waterworks District 14 of Ward 5)

Allied World Assurance Co. 5105-1516-06	12/10/21- 12/10/22	<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)
Allied World Assurance Co. 5107-1516-07	12/10/21- 12/10/22	<u>Excess/Umbrella Liability:</u> \$1,000,000 Each Occurrence
Allied World Assurance Co. Additional Coverage	12/10/21- 12/10/22	<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	\$7,382 7/29/21- 7/29/22	<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, 2021:

<u>1-30</u> <u>Days</u>	<u>31-60</u> <u>Days</u>	<u>61-90</u> <u>Days</u>	<u>Over 90</u> <u>Days</u>	<u>Unbilled</u>	<u>Total</u>
<u>\$ 15,160</u>	<u>\$ (204)</u>	<u>\$ (975)</u>	<u>\$ (1,935)</u>	<u>\$ 13,831</u>	<u>\$ 25,877</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, 2021:

Reserve Fund Requirement	\$ 89,843
Contingency Fund Requirement	89,842
Depreciation of Short Lived Assets	
Fund Requirement (Letter of Conditions)	170,749
Depreciation of Short Lived Assets	
Fund Requirement (Letter of Conditions)	81,799
Sinking Fund Requirement	24,339
Series 2012 Sinking fund	31,979
Series 2021 Sinking Fund	10,020
Series 2021 Reserve Fund	<u>124,525</u>
 Total Reserves	 <u>\$632,096</u>

Section VII:

The following are the ten largest customers of the District:

<u>Name of Customer</u>	<u>Amount billed, 2021</u>
Waterworks District No. 10 of 7	\$ 34,918
Southwestern Graphite, Inc.	3,175
Starks Truck Stop	1,832
Wanda Ezernack	1,339
Calcasieu Parish School Board	1,147
VFW Post #4759	1,121
Angelia East	1,111
Louis Hyatt	1,022
Hance Robbins	908
Stark Place Apartments	901

(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>
2017	55,155,327	64,547,300
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

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, 2021 were \$623,096. 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 2.47 for the fiscal year 2021.

(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, 2017 THROUGH 2021

	2017	2018	2019	2020	2021
ASSETS					
Cash and cash equivalents	\$ 121,439	\$ 64,640	\$ 394,734	\$ 651,506	\$ 102,257
Investments	867,159	901,106	835,007	195,147	822,281
Receivables (net of allowance for uncollectibles):					
Taxes	626,273	616,391	681,251	689,047	715,592
Accounts	27,070	24,710	-	28,590	25,877
Other	11,602	564	-	-	-
Accrued interest receivables	2,608	3,286	2,665	301	1,004
Intergovernmental receivable	-	-	22,873	-	-
Due from primary government	44,038	20,346	-	-	-
Prepaid items and other assets	10,873	15,333	16,024	17,614	24,733
Restricted assets:					
Cash and cash equivalents	89,444	219,380	292,434	339,162	658,868
Investments	118,412	282,611	130,380	151,202	18,969
Net pension asset	-	16,414	-	-	53,125
Capital assets:					
Non-depreciable	63,204	122,344	113,743	63,204	63,204
Depreciable, net	9,757,140	9,464,239	9,200,947	9,454,896	9,105,949
Total assets	\$ 11,739,262	\$ 11,751,364	\$ 11,690,058	\$ 11,590,669	\$ 11,591,859
DEFERRED OUTFLOWS OF RESOURCES					
Deferred amount of refunding	\$ 5,999	\$ 5,341	\$ 4,684	\$ 4,027	\$ 6,947
Deferred outflows-OPEB	-	-	16,565	14,357	12,283
Pension related deferred outflow of resources	62,053	36,796	90,175	43,699	56,644
Total deferred outflows of Resources	68,052	42,137	111,515	62,083	75,574
LIABILITIES					
Accounts payable and accruals	13,876	40,599	22,938	61,279	18,478
Intergovernmental payable	-	-	-	-	165
Liabilities payable from restricted assets:					
Accrued interest payable	18,189	16,561	15,557	14,365	13,203
Refundable customer deposits	54,000	55,136	54,700	55,288	54,432
Current portion of long-term liabilities:					
Compensated absences	8,392	10,589	12,795	17,355	11,464
Bond payable	144,897	146,750	153,675	160,675	151,507
Noncurrent portion of long-term liabilities:					
Bonds payable	3,713,729	3,567,675	3,414,688	3,254,719	3,192,005
OPEB, pension and sick leave liability	66,311	63,034	186,458	83,296	85,335
Total liabilities	4,019,394	3,900,344	3,860,811	3,646,977	3,526,589
DEFERRED INFLOWS OF RESOURCES					
OPEB related deferred inflows of resources	-	-	-	8,858	8,254
Pension related deferred inflows of resources	8,138	48,562	6,002	59,042	110,051
Total deferred inflow of resources	8,138	48,562	6,002	67,900	118,305
NET POSITION					
Net investment in capital assets	5,967,717	5,862,436	5,745,538	6,061,056	5,832,288
Restricted for:					
Debt service	185,936	430,294	352,557	420,711	609,892
Pension	-	16,414	-	-	53,125
Unrestricted	1,626,129	1,535,451	1,836,565	1,456,108	1,527,234
Total net pension	\$ 7,779,782	\$ 7,844,595	\$ 7,934,660	\$ 7,937,875	\$ 8,022,539

Schedule 7

(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, 2021 THROUGH 2020

	<u>2021</u>	<u>2020</u>
EXPENSES	<u>\$ 1,009,379</u>	<u>\$ 963,693</u>
PROGRAM REVENUES		
Changes for services	287,879	238,579
Operating grants and contributions	59,746	-
Total operating revenues	<u>347,625</u>	<u>238,579</u>
Net program (expenses) revenues	<u>(661,754)</u>	<u>(725,114)</u>
GENERAL REVENUES		
Property taxes	740,116	707,528
Investment earnings	(366)	18,264
Gain on sale of capital assets	100	-
Miscellaneous revenue	6,568	2,537
Total general revenues	<u>746,418</u>	<u>728,329</u>
Change in net position	84,664	3,215
Net position - beginning of year	<u>7,937,875</u>	<u>7,934,660</u>
Net position - end of year	<u>\$ 8,022,539</u>	<u>\$ 7,937,875</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, 2021

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	\$10,574	<u>General Liability:</u>
Insurance Corporation	10/17/21-	\$1,000,000 Each Occurrence
GPNU-PF-002110001	10/17/22	\$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 699 residential users, 9 industrial users, 5 commercial users, and 2 governmental users on the system at December 31, 2021.

Schedule 8

(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	12/31/20 Balance	Additions (Deletions)	12/31/21 Balance
Land and Right of Ways	\$ 105,000	\$ -	\$ 105,000
Construction in Progress	-	57,291	57,291
Building and Improvements	9,648	-	9,648
Improvements Other than buildings	8,065,512	-	8,065,512
Machinery and Equipment	-	-	-
Net Value	<u>\$8,180,160</u>	<u>\$ 57,291</u>	8,237,451
Accumulated Depreciation			<u>(2,464,956)</u>
Net Cost			<u>\$ 5,772,495</u>

Section IV:

The following are the calculated balances of reserves per bond covenant at December 31, 2021:

Debt Service Requirement	\$ 32,661
Reserve Fund Requirement	49,283
Contingency Fund Requirement	<u>66,798</u>
Total Reserves	<u>\$ 148,742</u>

Section V:

Schedule of User Fees; Aggregate Dollars Billed for Services; Average Monthly Billing Per User:

Water Rate Schedule:

Residential

\$18.30 up to 2,000 gallons
\$ 3.20 every 1,000 gallons after

(Continuation of Miscellaneous Supplementary Information related to Component Unit Waterworks District 12 of Ward 3)

Commercial and Light Industrial

\$68.25 up to 10,000 gallons
\$ 3.85 every 1,000 gallons after

Industrial

\$ 83.00 up to 10,000 gallons up to 2"
\$123.82 up to 10,000 gallons up to 3"
\$207.27 up to 10,000 gallons up to 4"
\$414.54 up to 10,000 gallons up to 6"
\$668.53 up to 10,000 gallons up to 8"
\$893.40 up to 10,000 gallons up to 10" or larger
\$ 3.85 every 1,000 gallons after

The aggregate dollar billed for services for the year ended December 31, 2021 is \$223,684 for residential customers.

The aggregate dollar billed for services for the year ended December 31, 2021 is \$35,558 for industrial customers.

The aggregate dollar billed for services for the year ended December 31, 2021 is \$14,124 for commercial customers.

The aggregate dollar billed for services for the year ended December 31, 2021 is \$1,168 for government customers.

The average billed per residential user for the year ended December 31, 2021 is \$26.67.

The average billed for industrial user for the year ended December 31, 2021 is \$329.24.

The average billed per commercial user for the year ended December 31, 2021 is \$235.41.

The average billed per government user for the year ended December 31, 2021 is \$97.32.

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, 2021

In compliance with the Bond Indenture, the following information is provided:

Section I:

A Schedule of Insurance with expiration dates:

Tokuu Marine Group	\$42,460	<u>General Liability:</u>
PPK2282795	6/1/21	\$1,000,000 Bodily Injury and
	6/1/22	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
Tokuu Marine Group	6/1/21	<u>Automobile Liability:</u>
PPK2282795	6/1/22	\$1,000,000 Combined Single Limit
		Hired Non-owned Auto
Tokuu Marine Group	6/1/21	<u>Property</u>
	6/1/22	\$5,410,016 Building & Contents
XL Insurance America	6/1/21	<u>Boiler and Equipment Breakdown</u>
US00075467PR21A	6/1/22	\$5,410,016 Maximum for Any One
		Breakdown
Wright National Flood NFIP	\$2,342	<u>Flood:</u>
171151019857	11/13/21	\$250,000 Buildings
	11/13/22	\$200,000 Contents

(Continuation of Miscellaneous Supplementary Information related to Component Unit Waterworks District 5 of Wards 3 and 8)

Section II:

There were 247 in-district commercial customers, 13 out-of-district commercial customers, 24 governmental in-district customers, 1 out-of-district governmental customer, 3 multi-residential customers, 1,371 in-district residential customers, and 507 out-of-district residential customers for Ward 3 of the system at December 31, 2021.

Section III:

Analysis of additions, deletion and replacements to the physical properties of the system:

Asset	12/31/20 Balance	Additions (Deletions)	12/31/21 Balance
Land and right of Ways	\$ 185,442	\$ 48,140	\$ 233,582
Construction in Progress	2,354,395	3,115,236	5,469,631
Improvements Other than Buildings	6,538,917	-	6,538,917
Machinery and Equipment	85,605	-	85,605
Net value	<u>\$ 9,164,359</u>	<u>\$ 3,163,376</u>	12,327,735
Accumulated depreciation			<u>(3,361,269)</u>
Net Cost			<u>\$ 8,966,466</u>

Section IV:

The following are the calculated balances of reserves per bond indenture at December 31, 2021:

Reserve Fund Requirement	\$ 105,800
Contingency Fund Requirement	92,217
Debt Service Requirement	<u>23,608</u>
Total Reserves	<u>\$ 221,625</u>

(Continuation of Miscellaneous Supplementary Information related to Component Unit Waterworks District 5 of Wards 3 and 8)

Section V:

Water Rate Schedule:

<u>First 2,000 Gallons</u>	<u>In District</u>	<u>Out of District</u>
3/4" Residential	\$ 19.64	\$ 29.47
1" Residential	29.32	43.98
3/4" Commercial	63.39	95.09
1" Commercial	90.24	135.36
1 1/2" Commercial	104.62	156.93
2" Commercial	136.32	204.47
3" Commercial	272.63	408.96
4" Commercial	408.96	613.44
6" Commercial	632.64	948.93
2,001 to 100,000 gallons		
per 1,000 gallons	3.42	5.14
Above 100,000 gallons	3.44	5.17

The aggregate dollar billed for services for the year ended December 31, 2021 is \$359,946 for in-district residential customers.

The aggregate dollar billed for services for the year ended December 31, 2021 is \$209,887 for out-of-district residential customers.

The aggregate dollar billed for services for the year ended December 31, 2021 is \$1,830 for in-district multi-residential customers.

The aggregate dollar billed for services for the year ended December 31, 2021 is \$314,300 for in-district commercial customers.

The aggregate dollar billed for services for the year ended December 31, 2021 is \$27,306 for out-of-district commercial customers.

The aggregate dollar billed for services for the year ended December 31, 2021 is \$73,340 for in-district governmental customers.

The aggregate dollar billed for services for the year ended December 31, 2021 is \$1,046 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, 2021 is \$30.88.

The average billed per out-of-district residential user for the year ended December 31, 2021 is \$43.25.

The average billed per in-district multi-residential user for the year ended December 31, 2021 is \$55.46.

The average billed per in-district commercial user for the year ended December 31, 2021 is \$128.92.

The average billed per out-of-district commercial user for the year ended December 31, 2021 is \$220.21.

The average billed per in-district governmental user for the year ended December 31, 2021 is \$281.00.

The average billed per out-of-district governmental user for the year ended December 31, 2021 is \$95.09.

CALCASIEU PARISH POLICE JURY
LIHEAP FUND

SCHEDULE OF REVENUES AND EXPENDITURES
YEAR ENDED DECEMBER 31, 2021

REVENUES	
Intergovernmental revenues	\$ 2,331,026
Investment income	(37)
Total revenues	<u>2,330,989</u>
EXPENDITURES	
Salaries	69,909
Benefits	37,261
Other operational expenses	37,429
Direct services	2,183,669
Total expenditures	<u>2,325,268</u>
(Deficiency) of revenues over expenditures	5,721
OTHER FINANCING SOURCES (USES)	
Transfers out	<u>-</u>
Net change in fund balance	5,721
Fund balance, beginning of year as restated	<u>11,337</u>
Fund balance, end of year	<u>\$ 17,058</u>

Various indirect costs are allocated or calculated based on utilized workspace area or the number of employees. Administrative costs are allocated based on a percentage of revenues.

Mollie C. Broussard, CPA
Jason L. Guillory, CPA
Greg P. Naquin, CPA, CFP™
Billy D. Fisher, CPA
Joe G. Peshoff, II, CPA, CVA
David M. DesOrmeaux, CPA
Samuel W. Harrison, CPA, CVA
Caitlin D. Guillory, CPA, CFE

Robert M. Gani, CPA, MT

Paula J. Thompson, CPA

MT - Masters of Taxation
CVA - Certified Valuation Analyst
CFP - Certified Financial Planner
CFE - Certified Fraud Examiner

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Calcasieu Parish Police Jury
Lake Charles, Louisiana, and the
Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the control and compliance (C/C) areas of the Calcasieu Parish Police Jury identified in the Louisiana Legislative Auditor's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2021 through December 31, 2021. 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, 2021 through December 31, 2021. 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:

Written Policies and Procedures

1. 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:

- a) **Budgeting**, including preparing, adopting, monitoring, and amending the budget:

No exceptions noted.

- b) **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.

- c) **Disbursements**, including processing, reviewing, and approving:

No exceptions noted.

- d) **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.

- e) **Payroll/Personnel**, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employees' rate of pay or approval and maintenance of pay rate schedules:

No exceptions noted.

- f) **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.

- g) **Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases):

No exceptions noted.

- h) **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.

- i) **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) 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.

- j) **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.

- k) **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.

- l) **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.

Board or Finance Committee

- 2. 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:

- a) 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.

- b) For those entities reporting on the governmental accounting model, observe that 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.

- c) 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.

Bank Reconciliations

- 3. 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 each account selected, and observe that:

- a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged):

No exceptions noted.

- b) 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.

- c) 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.

Collections (excluding electronic funds transfers)

- 4. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders 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.

5. 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 (i.e., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, 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:

- a) Employees that are responsible for cash collections do not share cash drawers/registers:

No exceptions noted.

- b) Each employee responsible for collecting cash is not 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.

- c) 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.

- d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions are not responsible for collecting cash, unless another employee verifies the reconciliation:

No exceptions noted.

6. 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.

7. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (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:

- a) Observe that receipts are sequentially pre-numbered:

No exceptions noted.

- b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip:

No exceptions noted.

- c) Trace the deposit slip total to the actual deposit per the bank statement:

No exceptions noted.

- d) 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):

No exceptions noted.

- e) Trace the actual deposit per the bank statement to the general ledger:

No exceptions noted.

Non-Payroll Disbursements (excluding credit card purchases/payments, travel reimbursements, and petty-cash purchases)

8. 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.

9. For each location selected under #8 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, inquire of employees about their job duties), and observe that job duties are properly segregated such that:

- a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase:

No exceptions noted.

- b) At least two employees are involved in processing and approving payments to vendors:

No exceptions noted.

- c) 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.

- d) 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.

- 10. For each location selected under #8 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:

- a) Observe whether the disbursement matched the related original itemized invoice and supporting documentation indicates deliverables included on the invoice were received by the entity:

No exceptions noted.

- b) Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable:

No exceptions noted.

Credit Cards/Debit Cards/Fuel Cards/P-Cards

- 11. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-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.

- 12. 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:

- a) Observe that 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, by someone other than the authorized card holder.

No exceptions noted.

- b) Observe that finance charges and late fees were not assessed on the selected statements.

No exceptions noted.

- 13. Using the monthly statements or combined statements selected under #12 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 (i.e., each card should have 10 of transactions subject to testing). 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):

No exceptions noted.

Travel and Expense Reimbursement

- 14. Obtain from management a listing of all travel and related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements, 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:

- a) If reimbursed using a per diem, agree the reimbursement rate to those rates established either by the State of Louisiana or the U.S. General Services Administration:

No exceptions noted.

- b) 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.

- c) Observe 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 policy (procedure #1h):

No exceptions noted.

- d) Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement:

No exceptions noted.

Contracts

15. 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:

- a) Observe that 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.

- b) Observe that 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.

- c) If the contract was amended (e.g., change order), observe that the original contract terms provided for such an amendment: and those amendments were made in compliance with the contract terms:

No exceptions noted.

- d) 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.

Payroll and Personnel

16. 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.

17. Randomly select one pay period during the fiscal period. For the 5 employees/officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:

- a) Observe that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, an elected official is not eligible to earn leave and does not document his/her attendance and leave. However, if the elected official is earning leave according to policy and/or contract, the official should document his/her daily attendance and leave):

No exceptions noted.

- b) Observe whether supervisors approved the attendance and leave of the selected employees or officials:

No exceptions noted.

- c) Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records:

No exceptions noted.

- d) Observe the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.

No exceptions noted.

- 18. Obtain a listing of those employees/officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations, agree the hours to the employee or officials' cumulative leave records, and agree the pay rates to the employee/officials' authorized pay rates in the employee or officials' personnel files, and agree the termination payment to entity policy:

No exceptions noted.

- 19. 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) have been paid, and any associated forms have been filed, by required deadlines:

No exceptions noted.

Ethics

20. Using the five randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain ethics documentation from management and:

- a) Observe whether the documentation demonstrates each employee and official completed one hour of ethics training during the fiscal period:

No exceptions noted.

- b) Observe whether the entity maintains documentation which demonstrates each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable:

No exceptions noted.

Debt Service

21. 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:

No exceptions noted.

22. 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.

Fraud Notice

23. 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 district attorney of the parish in which the entity is domiciled:

No misappropriations of assets during the fiscal period.

24. 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.

Information Technology Disaster Recovery/Business Continuity

25. Perform the following procedures, verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."

- a) Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observe that such backup occurred within the past week. If backups are stored on a physical medium (e.g., tapes, CDs), observe evidence that backups are encrypted before being transported.

We performed the procedure and discussed the results with management.

- b) Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.

We performed the procedure and discussed the results with management.

- c) Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

We performed the procedure and discussed the results with management.

Sexual Harassment

26. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, 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.

No exceptions noted.

27. 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.

28. 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 it includes the applicable requirements of R.S. 42:344:

- a) Number and percentage of public servants in the agency who have completed the training requirements:

No exceptions noted.

- b) Number of sexual harassment complaints received by the agency:

No exceptions noted.

- c) Number of complaints which resulted in a finding that sexual harassment occurred:

No exceptions noted.

- d) Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action:

No exceptions noted.

- e) Amount of time it took to resolve each complaint:

No exceptions noted.

We were engaged by the Calcasieu Parish Police Jury to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Calcasieu Parish Police Jury and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.

Mr. Elroy Quirk & Benah

Lake Charles, Louisiana
June 27, 2022