

THE POLICE JURY
CALCASIEU PARISH
LOUISIANA



Comprehensive Annual Financial Report

For the Fiscal Year Ended December 31, 2016

1015 Pithon Street • Lake Charles, LA 70601

Service ★ Vision ★ Leadership

THE POLICE JURY
CALCASIEU PARISH
LOUISIANA

Comprehensive
Annual Financial
Report

For the Fiscal Year Ended December 31, 2016

Prepared by:

Division of Finance

Service ☆ Vision ☆ Leadership

**Comprehensive Annual Financial Report
For the Year Ended December 31, 2016**

TABLE OF CONTENTS

	<u>Page</u>
I. INTRODUCTORY SECTION	
Letter of Transmittal.....	i
Certificate of Achievement for Excellence in Financial Reporting.....	xi
Organizational Chart	xiii
Principal Officials.....	xv
II. FINANCIAL SECTION	
Independent Auditors' Report	1
Management's Discussion and Analysis	5
Basic Financial Statements	
Government-Wide Financial Statements	
Statement of Net Position.....	19
Statement of Activities	20
Governmental Fund Financial Statements	
Balance Sheet.....	22
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position.....	25
Statement of Revenues, Expenditures, and Changes in Fund Balances	26
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	28
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - General Fund	29
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Public Works Operating Fund	30
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Calcasieu Parish Library Fund	31
Proprietary Fund Financial Statements	
Statement of Net Position.....	32
Statement of Revenues, Expenses, and Changes in Net Position.....	35
Statement of Cash Flows.....	36
Fiduciary Fund Financial Statement	
Statement of Fiduciary Net Position	39

Component Unit Financial Statements

Combining Statement of Net Position..... 40
Combining Statement of Activities 42

Notes to the Financial Statements

Note 1 - Summary of Significant Accounting Policies 46
Note 2 - Deposits and Investments..... 57
Note 3 - Property Taxes and Tax Revenue Abatements 63
Note 4 - Receivables and Payables 64
Note 5 - Deferred Outflows and Deferred Inflows of Resources and Unearned Revenue 65
Note 6 - Interfund Receivables and Payables..... 66
Note 7 - Interfund Transfers..... 67
Note 8 - Capital Assets..... 70
Note 9 - Leases..... 73
Note 10 - Long-Term Obligations..... 75
Note 11 - Other Information..... 79
Note 12 - Other Postemployment Benefits (OPEB) and Retirement Commitments 86
Note 13 - Stewardship, Compliance and Accountability 103
Note 14 - State Required Disclosures..... 107

Required Supplementary Information Other Than Management’s Discussion and Analysis

Modified Approach for Reporting Infrastructure Assets - Road
Infrastructure Condition Assessment and Maintenance Data..... 109
Notes to the Required Supplementary Information - Modified Approach
for Reporting Infrastructure Assets - Road Infrastructure Condition
Assessment and Maintenance Data 110
Other Postemployment Benefits - Schedules of Funding Progress and Employer Contributions 111
Schedule of Employer’s Proportionate Share of the Net Pension Liability..... 112
Schedule of Contributions - Retirement Plans 113

Combining and Individual Fund Statements and Schedules

Nonmajor Governmental Funds

Combining Balance Sheet 120
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances 126
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual (Non-GAAP Budgetary Basis) -
Health Unit Fund..... 133
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual (Non-GAAP Budgetary Basis) -
Solid Waste Fund..... 134
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual (Non-GAAP Budgetary Basis) -
Office of Juvenile Justice Services Fund 135
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual (Non-GAAP Budgetary Basis) -
Mosquito Control Fund 136
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual (Non-GAAP Budgetary Basis) -
Coliseum Tax Fund..... 137
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual (Non-GAAP Budgetary Basis) -
Housing Fund..... 138

Combining and Individual Fund Statements and Schedules

Page

Nonmajor Governmental Funds (Continued)

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Office of Community Services Fund	139
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Calcasieu Workforce Center Fund	140
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Community Development Block Grant (CDBG) Fund.....	141
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Hazard Mitigation Fund	142
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Coastal Impact Assistance Fund	143
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Homeland Security Fund	144
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Continuum of Care Fund.....	145
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Parish Road and Drainage Trust Fund	146
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Calcasieu Parish Law Library Commission	147
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Fire Protection District No. 2 of Ward 3.....	148

Nonmajor Enterprise Funds

Combining Statement of Net Position.....	150
Combining Statement of Revenues, Expenses, and Changes in Net Position	151
Combining Statement of Cash Flows.....	152

Internal Service Funds

Combining Statement of Net Position.....	156
Combining Statement of Revenues, Expenses, and Changes in Net Position	157
Combining Statement of Cash Flows.....	158

Fiduciary Funds

Combining Statement of Changes in Assets and Liabilities - Agency Fund.....	163
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Nonmajor Component Units

Combining Statement of Net Position.....	166
Combining Statement of Activities	172

Capital Assets Used in the Operation of Governmental Funds

Schedule by Source	179
Schedule by Function and Activity	180
Schedule of Changes by Function and Activity	182

Supplementary Information

	<u>Page</u>
Selected Component Unit Governmental Fund Statements	
Balance Sheet.....	186
Reconciliation of the Balance Sheet to the Statement of Net Position.....	192
Statement of Revenues, Expenditures, and Changes in Fund Balances	198
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities.....	204
Combining Balance Sheet - Discretely Presented Component Unit - Fire Protection District No. 1 of Ward 1	210
Combining Statements of Revenues, Expenditures and Changes in Fund Balances – Discretely Presented Component Unit - Fire Protection District No. 1 of Ward 1	211
Combining Balance Sheet - Discretely Presented Component Unit - Fire Protection District No. 1 of Ward 2.....	212
Combining Statements of Revenues, Expenditures and Changes in Fund Balances – Discretely Presented Component Unit - Fire Protection District No. 1 of Ward 2.....	213
Combining Balance Sheet - Discretely Presented Component Unit - Fire Protection District No. 2 of Ward 8.....	214
Combining Statements of Revenues, Expenditures and Changes in Fund Balances – Discretely Presented Component Unit - Fire Protection District No. 2 of Ward 8.....	215
Combining Balance Sheet - Discretely Presented Component Unit - Gravity Drainage District No. 8 of Ward 1	216
Combining Statements of Revenues, Expenditures and Changes in Fund Balances – Discretely Presented Component Unit - Gravity Drainage District No. 8 of Ward 1	217
Combining Balance Sheet - Discretely Presented Component Unit - Gravity Drainage District No. 6 of Wards 5 & 6	218
Combining Statements of Revenues, Expenditures and Changes in Fund Balances – Discretely Presented Component Unit - Gravity Drainage District No. 6 of Wards 5 & 6	219
Combining Balance Sheet - Discretely Presented Component Unit - Recreation District No. 1 of Ward 3	220
Combining Statements of Revenues, Expenditures and Changes in Fund Balances – Discretely Presented Component Unit - Recreation District No. 1 of Ward 3	221
Combining Balance Sheet - Discretely Presented Component Unit - Community Center and Playground District No. 4 of Ward 1	222
Combining Statements of Revenues, Expenditures and Changes in Fund Balances – Discretely Presented Component Unit - Community Center and Playground District No. 4 of Ward 1	223
Combining Balance Sheet - Discretely Presented Component Unit - 14 th Judicial District Criminal Court Fund.....	224
Combining Statements of Revenues, Expenditures and Changes in Fund Balances – Discretely Presented Component Unit - 14 th Judicial District Criminal Court Fund.....	225
Combining Balance Sheet - Discretely Presented Component Unit - 14 th Judicial District Attorney	226
Combining Statements of Revenues, Expenditures and Changes in Fund Balances – Discretely Presented Component Unit - 14 th Judicial District Attorney	227

Supplementary Information (Continued)

Page

Chief Executive Officer Disclosure

Schedule of Compensation, Benefits and Other Payments to Agency Head
or Chief Executive Officer228

III. STATISTICAL SECTION

Net Position by Component (Table 1)230
Changes in Net Position (Table 2)232
Governmental Activities Tax Revenues by Source (Table 3).....237
Fund Balances of Governmental Funds (Table 4)238
Changes in Fund Balances of Governmental Funds (Table 5)240
General Governmental Tax Revenues by Source (Table 6).....243
Taxable Sales by Category (Table 7).....244
Sales Tax Rates - Direct and Overlapping Governments (Table 8).....246
Principal Sales Tax Remitters (Table 9).....247
Assessed Value and Estimated Actual Value of Taxable Property (Table 10).....249
Direct and Overlapping Property Tax Rates (Table 11)250
Principal Property Taxpayers (Table 12).....252
Property Tax Levies and Collections (Table 13)253
Ratio of Outstanding Debt by Type (Table 14)254
Ratio of General Bonded Debt Outstanding (Table 15)255
Direct and Overlapping Governmental Activities Debt (Table 16)257
Legal Debt Margin Information (Table 17).....258
Pledged Revenue Coverage (Table 18)260
Demographic and Economic Statistics (Table 19).....261
Principal Employers (Table 20).....262
Full-Time Equivalent Parish Employees by Function (Table 21)263
Operating Indicators by Function (Table 22).....264
Capital Asset Statistics by Function (Table 23).....266





CALCASIEU PARISH POLICE JURY
GOVERNING AUTHORITY OF CALCASIEU PARISH, LOUISIANA

BRYAN C. BEAM
ADMINISTRATOR

OFFICE OF THE ADMINISTRATOR
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June 28, 2017

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

Dear Members of the Police Jury:

It is our privilege to present the Comprehensive Annual Financial Report (CAFR) on the financial condition of the Calcasieu Parish Police Jury for the fiscal year ended December 31, 2016. In compliance with state law, the Division of Finance has prepared and issued this report in accordance with Generally Accepted Accounting Principles (GAAP).

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

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

Members of the Police Jury
June 28, 2017

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, 2016, are free of material misstatements. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified ("clean") opinion on these financial statements. The independent auditor's report is presented as the first component of the financial section of this report.

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

PROFILE OF THE GOVERNMENT

The Calcasieu Parish Police Jury, incorporated in 1840, is located in the southwestern part of the state. The Parish currently occupies a land area of 1,086 square miles and serves a population of 199,025. 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 Legal 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 CAFR is made through the application of criteria established by the GASB Statement 14 – *The Financial Reporting Entity*

Members of the Police Jury
June 28, 2017

and as amended by GASB Statement 61 – *The Financial Reporting Entity: Omnibus*. 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.

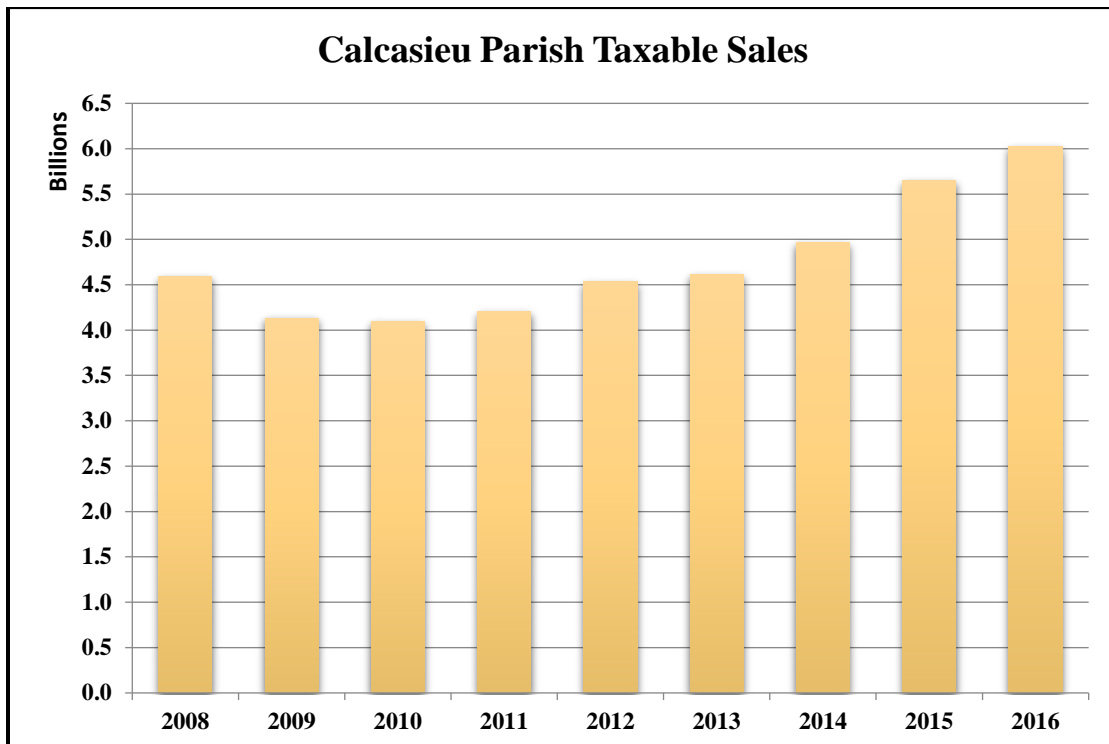
LOCAL ECONOMY

Current Conditions

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

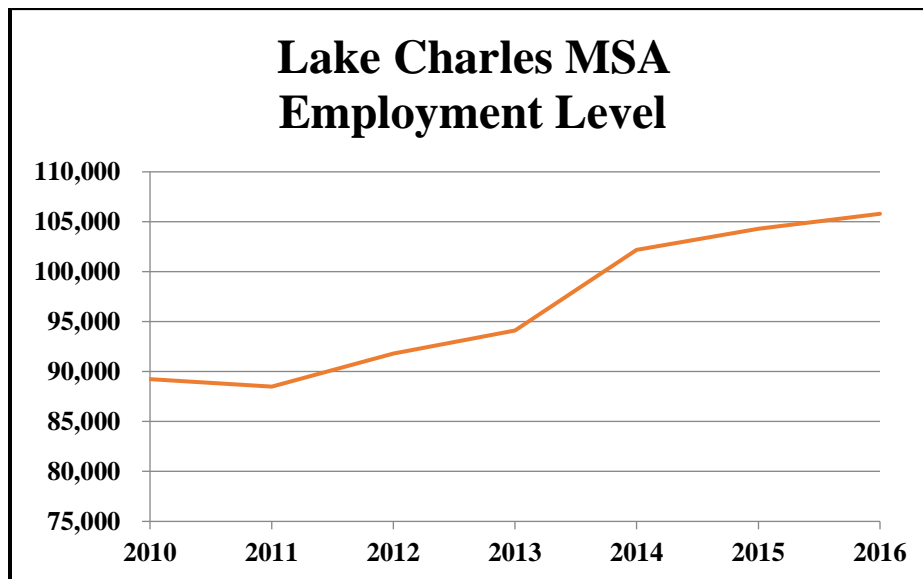
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June 28, 2017

The chart below shows taxable sales amounts from 2008 through 2016 for Calcasieu Parish. For a long period after Hurricane Rita struck Southwest Louisiana in 2005, taxable sales in Calcasieu Parish grew significantly due to necessary purchases by households, businesses and industry for storm recovery. The downward trend for taxable sales in 2009 and 2010 reflect both the drop-off in hurricane recovery spending as well as the impact to our area of the national recession. Taxable sales since the end of the recession have seen significant growth, especially since 2013. In 2015, the taxable sales increase from the previous year was 13.8%, and in 2016 it was 6.6%, which is reflective of the beginning of a significant economic growth period for our parish, as described in the next section.



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June 28, 2017

From an employment perspective, the Lake Charles Metropolitan Statistical Area (MSA), which includes Calcasieu and Cameron Parishes, has experienced impressive growth over the past five years. In 2014, the Lake Charles MSA surpassed the 100,000 jobs level for non-farm employment for the first time. In 2016, the employment total rose to 105,800, setting another record.



For the remainder of this decade and beyond, Calcasieu Parish is expected to experience economic growth at a level that may be unprecedented for our area. While the region has witnessed growth in a number of sectors including gaming, aviation, and health care, the strongest driver of the economic wave involves natural gas and the petrochemical sector in general. Substantial “mega projects” have been announced locally for the export of Liquefied Natural Gas (LNG) and for a chemical process called ethane cracking. These projects and others have resulted in a current total of \$43 billion in projects under construction in the region and another \$73 billion in announced projects. The associated employment figures amount to 56,000+ direct, indirect, and induced jobs projected during this same period.

More details on the economic forecast for Southwest Louisiana are included in the economic discussion below, which is excerpted from *The Louisiana Economic Outlook: 2017 and 2018*, by Loren C. Scott and Judy S. Collins. This document was published by the Division of Economic Development, E.J. Ourso College of Business at Louisiana State University, Baton Rouge, Louisiana, in September, 2016.

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June 28, 2017

2014-2016: The Real Boom Begins

As Lake Charles entered 2014, we began to see the first evidence of a massive boom in this corner of the state unlike any we have ever seen before. Specifically:

- *In 2014 employment in the Lake Charles MSA set a regional record for the first time since 2008.*
- *Lake Charles has now been the fastest growing MSA in the state for three straight years, adding 12,500 jobs and expanding by 4.5% a year. In 40 years of monitoring the Louisiana economy we have never seen back-to-back job performances like that in any MSA in the state.*

Forecast for 2017-18

We are expecting Lake Charles to add 3,800 jobs in 2017 (+3.8%), with the growth rate dropping slightly in 2018 to 2,200 jobs (+2%)---a total growth rate of 5.8% over two years. No other MSA in the state is expected to come close to this growth rate. Baton Rouge comes in second with a 2.2% growth rate.

Projects Underway: LNG Exporters

A key reason for the explosive growth in this region recently has been the construction underway on two massive LNG export facilities.

- *The largest of the construction projects underway is the **Sabine Pass LNG by Cheniere Energy**. The company will be building six "trains"---groups of machinery that takes natural gas from a gas to a liquid form for shipping. Cheniere has six 20-year contracts in hand for buying its product. Importantly, the company also has a permit from the Department of Energy to export to non-free trade partners of the U.S., a permit that is absolutely vital before one of these terminals can begin construction. Cheniere will spend \$20 billion on this 6-train project. This would make it the largest single capital investment in Louisiana history. The project will create 148 new, high-paying (\$100,000 a year) jobs and retain 77 jobs.*
- ***Sempra Energy** began construction on its **Cameron LNG** project in August 2014. This export terminal will be a 3-train unit and cost \$10 billion to construct. In July 2016, Sempra received final approval to export to non-free trade partners of the U.S. Sempra has also filed information with FERC (Federal Energy*

Members of the Police Jury
June 28, 2017

Regulatory Commission) to add two more trains at this site. Operations will begin in 2018, but the firm estimates 100 people will be employed by 2017 and 190 by 2018.

The potential LNG exporters include the following:

- ***Driftwood LNG** is a proposed 4-train unit that is being headed by the former chief of Cheniere. This \$10 billion project would be located on 44 acres on the western side of the Calcasieu River. This project is probably three years out before construction begins. It would employ 100 workers at an average annual pay of \$75,000. The site will actually be designed to hold eight trains and five metric tons of exports.*
- *An Australian company---**Magnolia LNG**---is planning a 4-train LNG export facility at the Port of Lake Charles. An EPC (Energy Performance Certificate) was let with SK E&C USA in December 2014 to build the first two trains for \$1.98 billion. FERC approval was received for Magnolia in April 2016. No FID (final investment decision) has been reached.*

Chemicals & Others

There are several non-LNG export projects underway in the MSA, and two are quite large.

- *In March 2015, **Sasol** broke ground on its \$8.9 billion ethylene cracker and derivatives project. The price of that project has now been raised to \$11 billion due to heavy rains, higher labor costs, and elevated bid contracts. Once completed the facility would employ 528 Sasol employees plus 358 contract workers with a \$58.9 million annual payroll.*
- *One of Lake Charles' larger employers---**Axiall Corporation**---with 1,250 employees presently in the area has chosen the MSA for a \$3 billion suite of facilities. This project is a joint venture with the Korean firm **Lotte Chemical Corporation**. The new units include a world-scale ethane cracker and an ethylene derivatives plant. This project will ultimately employ 215 people at \$76,000-\$87,000 annually. The project broke ground in June 2016.*

Priority Projects and Initiatives

The region's economic forecast is exceptional by any measure, which is of course good news. But the substantial increase in economic activity is also placing great demands on public services and infrastructure, and will continue to do so over the next several years.

Members of the Police Jury
June 28, 2017

Many of the priority projects and initiatives the Parish is undertaking over the next year will address these public service needs. A sampling of these items is shown below.

Transportation projects have always been the cornerstone of capital improvement investments within the Police Jury, and these projects will comprise the largest segment of capital spending in 2017. Properly maintaining the Parish's system of 1,200+ road miles is a substantial undertaking, both in terms of management and funding. These roads provide a vital network for local transportation needs and are a key component for continued economic growth. The projected road system capital investment for 2017 is \$55 million, a very challenging goal.

In partnership with the state, construction has begun in 2017 for the 3-laning of Highway 1256 south of I-10 in Sulphur down to Dave Dugas Road. The extension of Pine Cone Drive in Moss Bluff from Crawford Drive to Parish Road is scheduled for 2017, and construction will begin on the North I-10 Frontage Road in Sulphur. Other high impact projects include the completion of construction for a roundabout at the intersection of Ham Reid Road and Nelson Road and the beginning of construction for the Johnny Breaux Road Extension near Vinton. A total of three bridge replacements took place or began construction in the parish in 2016, and another ten bridge replacements are scheduled for 2017.

In 2015, the Police Jury approved a set of strategic guiding principles, goals and objectives for a comprehensive review and recommendations for improving drainage management in the parish. We are toward the end of this process, with much research and public input already accomplished. In June, proposed ordinance changes were presented that will address this serious challenge.

The Police Jury was successful in 2014 in its application for state capital outlay matching funds for a project to construct a sewer trunkline in South Ward Three along Gauthier Road and Gulf Highway which will serve the Regional Airport, the Burton Coliseum Complex, and other future commercial developments along this important corridor. The project began in 2016, and will be completed in the fall of 2017.

Perhaps the most noteworthy recent development in capital projects administration is the Police Jury's initiation of bond funding authority for several high priority building projects that are needed on an accelerated timetable due to the region's economic growth. In 2017, the first series of bonds is expected to be issued for the beginning of construction for projects such as the 14th JDC Family & Juvenile Court, and a new Juvenile Justice Facility. The debt repayment will be funded through several existing sources of revenue, including approximately \$6 million per year of gaming funds for a seven year period. Many other non-

Members of the Police Jury
June 28, 2017

bonded projects will be conducted next year including additions to the Sheriff's Office Administration Building, exterior maintenance at the 901 Lakeshore Building and construction of a new training facility/safe house at the Calcasieu Emergency Response Training Center.

The highly anticipated next phase at River Bluff Park in Moss Bluff has begun, and should be completed by the end of 2017. This phase will include play and splash grounds, a restroom building, walking paths, and additional parking. At Alligator Park, improvements are underway that include a new pavilion, restrooms, a fishing wharf, and sewer treatment plant.

Relevant Financial Policies

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

AWARDS AND ACKNOWLEDGMENTS

The Government Finance Officers Association (GFOA) of the United States and Canada awarded a Certificate of Achievement for Excellence in Financial Reporting to the Calcasieu Parish Police Jury for its Comprehensive Annual Financial Report for the fiscal year ended December 31, 2015. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

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

A Certificate of Achievement is valid for one year only. The Parish has received this award each year for the 25-year period ended December 31, 2015. 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.

Members of the Police Jury
June 28, 2017

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

Sincerely,



BRYAN C. BEAM
Parish Administrator



TAMMY BUFKIN
Director of Finance

jdw



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

Calcasieu Parish Police Jury
Louisiana

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2015

Executive Director/CEO



PEOPLE OF CALCASIEU PARISH

Population 194,684 est.

CALCASIEU PARISH POLICE JURY

15 Members

OFFICE OF THE ADMINISTRATOR

Legal Counsel

DIVISION OF ENGINEERING & PUBLIC WORKS

- Engineering & Surveying
- Road Construction
- Bridge Construction

Geographic Information Systems

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

Animal Services

Mosquito Control

DIVISION OF FINANCE

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

Risk Management

DIVISION OF PLANNING & DEVELOPMENT

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

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

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

- Coliseum, Chalkley Room
- Event Barn, Arena

- Personnel Administration
- Employee Classification Plan

- Emergency Plans
- Drills / Exercises
- Public Education

- Network and PC Management
- Software Support

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

- Capital Projects
- Building/Grounds
- Parks Maintenance

ORGANIZATIONAL CHART

November, 2016

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



LIST OF PRINCIPAL OFFICIALS

Calcasieu Parish Police Jury
As of December 31, 2016

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



INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of the Calcasieu Parish Police Jury, as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the Police Jury's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of certain discretely presented component units of the Police Jury, as described in Note 1(A). Those statements represent 69.65 percent, 80.71 percent and 63.64 percent, respectively, of the assets, the net position, and the revenues of the discretely presented component units. Those financial statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for such discretely presented component units, is based solely on the reports of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Calcasieu Parish Police Jury as of December 31, 2016, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund and the major special revenue funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

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

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 28, 2017 on our consideration of the Police Jury's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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.

Mc Elroy, Quirk & Burch

Lake Charles, Louisiana
June 28, 2017



**CALCASIEU PARISH POLICE JURY
MANAGEMENT'S DISCUSSION AND ANALYSIS
As of and for the year ended December 31, 2016**

Within this section of the Calcasieu Parish Police Jury's comprehensive annual financial report, management attempts to provide the readers of the financial statements a narrative discussion and analysis of the financial activities of the Calcasieu Parish Police Jury (Parish) for the year ended December 31, 2016. The Parish's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section. *Management's Discussion and Analysis* (MD&A) focuses on the current year's activities, resulting changes, and currently known facts, and should be read in conjunction with the additional information contained in the transmittal letter which precedes this MD&A as well as the financial information that follows this section. The MD&A information focuses on the primary government and, unless otherwise noted, component units reported separately from the primary government are not included. All amounts are expressed in thousands of dollars, except as indicated.

FINANCIAL HIGHLIGHTS - PRIMARY GOVERNMENT

Financial highlights as of and for the year ended December 31, 2016 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 \$891.5 million (net position). Unrestricted net position for governmental activities is approximately \$87.9 million, while unrestricted net position for business-type activities is approximately \$3.6 million.
- The primary government's total net position increased by \$51.9 million during 2016.
- As of the close of the current fiscal year, the Parish's governmental funds reported combined ending fund balances of \$324.5 million, an increase of \$26 million in comparison with the prior year. Approximately 11.3% of the fund balances, or \$36.6 million, is considered unassigned fund balance.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

Government-Wide Financial Statements

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

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

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

Both government-wide statements report three types of activities:

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

Fund Financial Statements

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

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

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

The focus of governmental fund financial statements has shifted from fund types to major funds. The Parish implemented Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, in 2011 which provided new definitions and requirements for the use of certain funds. As such, there were several previously presented nonmajor governmental funds that are now combined with the General Fund and 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 2016, the Parish accounted for its activities in thirty-eight (38) funds, four (4) of which are considered major funds. Of the thirty-eight (38) funds with 2016 activity, twenty-nine (29) are governmental funds, four (4) are enterprise funds, four (4) are internal service funds and one (1) is fiduciary in nature. Information is presented separately on the governmental funds Balance Sheet and the governmental funds Statement of Revenues, Expenditures, and Changes in Fund Balance for the four funds determined to be major funds. The remaining non-major governmental funds are presented in a single column on these statements. Combining statements for these non-major funds are presented on pages 120-131 of this report.

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

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

Proprietary funds apply the accrual basis of accounting utilized by private sector businesses. The internal service funds of the Parish are used to accumulate and allocate costs associated with the self-insurance programs internally among the various funds of the Parish. Because the internal service funds mainly benefit governmental rather than business-type functions, they are included in the governmental activities in the government-wide financial statements. Combining statements for the non-major individual enterprise and internal service funds can be found in the Combining and Individual Fund Statements and Schedules section following the basic financial statements (pages 150-153 and 156-159, respectively).

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support Parish programs. The Parish has one fiduciary Agency fund that reports resources held by the Parish in a custodial capacity for other governments. This fund can be found on page 163.

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 46-108 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 a schedules of funding progress and employer contributions for other postemployment benefits and schedules of employer's proportionate share of net pension liability and contributions for retirement plans. This required supplementary information can be found on pages 109-113 of this report.

Other Information

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

Statistical Section

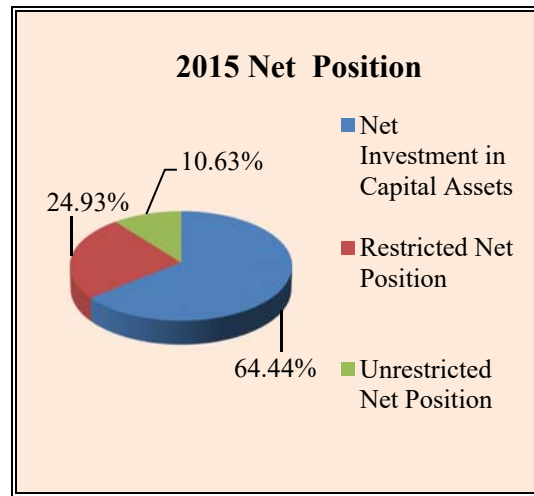
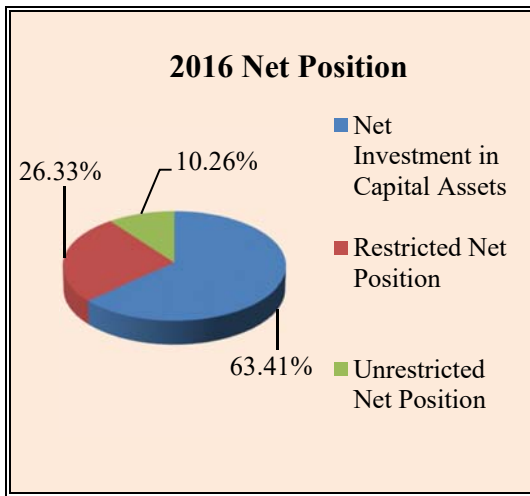
This section contains primarily trend data and nonfinancial information about the Parish’s various activities.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The following table reflects the Condensed Comparative Statement of Net Position as of December 31, 2016 and 2015:

Calcasieu Parish Police Jury						
Condensed Comparative Statement of Net Position						
December 31, 2016 and 2015						
(In Thousands)						
	<u>Governmental Activities</u>		<u>Business Activities</u>		<u>Totals</u>	
	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>
Assets:						
Current and Other Assets	\$ 399,231	\$ 368,895	\$ 3,683	\$ 2,464	\$ 402,914	\$ 371,359
Restricted Assets	-	-	376	453	376	453
Capital Assets	<u>555,890</u>	<u>531,389</u>	<u>9,573</u>	<u>9,908</u>	<u>565,463</u>	<u>541,297</u>
Total Assets	<u>955,121</u>	<u>900,284</u>	<u>13,632</u>	<u>12,825</u>	<u>968,753</u>	<u>913,109</u>
Deferred Outflows of Resources	<u>16,329</u>	<u>5,963</u>	-	-	<u>16,329</u>	<u>5,963</u>
Liabilities:						
Current Liabilities	18,439	18,503	88	231	18,527	18,734
Restricted Liabilities	-	-	208	169	208	169
Non-Current Liabilities	<u>21,308</u>	<u>9,767</u>	<u>160</u>	<u>232</u>	<u>21,468</u>	<u>9,999</u>
Total Liabilities	<u>39,747</u>	<u>28,270</u>	<u>456</u>	<u>632</u>	<u>40,203</u>	<u>28,902</u>
Deferred Inflows of Resources	<u>53,397</u>	<u>50,608</u>	-	-	<u>53,397</u>	<u>50,608</u>
Net Position:						
Net Investment in Capital Assets	555,890	531,389	9,382	9,634	565,272	541,023
Restricted	234,546	208,998	168	287	234,714	209,285
Unrestricted	<u>87,870</u>	<u>86,982</u>	<u>3,626</u>	<u>2,272</u>	<u>91,496</u>	<u>89,254</u>
Total Net Position	<u>\$ 878,306</u>	<u>\$ 827,369</u>	<u>\$ 13,176</u>	<u>\$ 12,193</u>	<u>\$ 891,482</u>	<u>\$ 839,562</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 2015 amounts reported above are inclusive of prior period adjustments made in 2016. A discussion of those changes is provided on pages 104-105 of the notes to the financial statements.



In 2016, approximately 64% 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 26% of the government’s net position for 2016 is subject to external restrictions on how they may be used, such as sales or property taxes approved by the electorate for specific purposes. The remaining 10% of net position in 2016, 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, 2016 and 2015:

Calcasieu Parish Police Jury						
Condensed Comparative Statement of Activities						
For the Years Ended December 31, 2016 and 2015						
(In Thousands)						
	<u>Governmental Activities</u>		<u>Business Activities</u>		<u>Totals</u>	
	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>
Revenues:						
Program Revenues:						
Charges for Services	\$ 19,393	\$ 18,166	\$ 1,736	\$ 1,533	\$ 21,129	\$ 19,699
Operating Grants	11,416	9,900	-	-	11,416	9,900
Capital Grants	15,050	6,863	-	20	15,050	6,883
General Revenues:						
Property Taxes	51,577	49,345	890	380	52,467	49,725
Sales Taxes	59,516	54,860	-	-	59,516	54,860
Gaming Revenues	12,154	12,532	-	-	12,154	12,532
Unrestricted Grants and Contributions	2,645	4,896	-	-	2,645	4,896
Other	<u>3,843</u>	<u>3,609</u>	<u>35</u>	<u>28</u>	<u>3,878</u>	<u>3,637</u>
Total Revenues	<u>175,594</u>	<u>160,171</u>	<u>2,661</u>	<u>1,961</u>	<u>178,255</u>	<u>162,132</u>
Expenses:						
General Government	(26,808)	(23,539)	-	-	(26,808)	(23,539)
Public Safety	(21,341)	(18,285)	-	-	(21,341)	(18,285)
Public Works	(35,179)	(28,712)	(1,921)	(1,729)	(37,100)	(30,441)
Sanitation	(6,888)	(5,949)	-	-	(6,888)	(5,949)
Health & Welfare	(14,391)	(14,715)	-	-	(14,391)	(14,715)
Culture and Recreation	(16,005)	(16,050)	-	-	(16,005)	(16,050)
Economic Development	<u>(3,802)</u>	<u>(3,482)</u>	<u>-</u>	<u>-</u>	<u>(3,802)</u>	<u>(3,482)</u>
Total Expenses	<u>(124,414)</u>	<u>(110,732)</u>	<u>(1,921)</u>	<u>(1,729)</u>	<u>(126,335)</u>	<u>(112,461)</u>
Increase in Net Position	<u>51,180</u>	<u>49,439</u>	<u>740</u>	<u>232</u>	<u>51,920</u>	<u>49,671</u>
Transfers	<u>(243)</u>	<u>(562)</u>	<u>243</u>	<u>562</u>	<u>-</u>	<u>-</u>
Change in Net Position	50,937	48,877	983	794	51,920	49,671
Net Position, January 1	<u>827,369</u>	<u>778,492</u>	<u>12,193</u>	<u>11,399</u>	<u>839,562</u>	<u>789,891</u>
Net Position, December 31	<u>\$ 878,306</u>	<u>\$ 827,369</u>	<u>\$ 13,176</u>	<u>\$ 12,193</u>	<u>\$ 891,482</u>	<u>\$ 839,562</u>

Governmental Activities - As reflected in the previous table, the change in net position increased by \$2 million from \$48.9 million in 2015 to \$50.9 million in 2016. The majority of the \$2 million increase was attributable to the following increases in revenues as compared to revenues reported in 2015 and increases in expenses as compared to expenses reported in 2015:

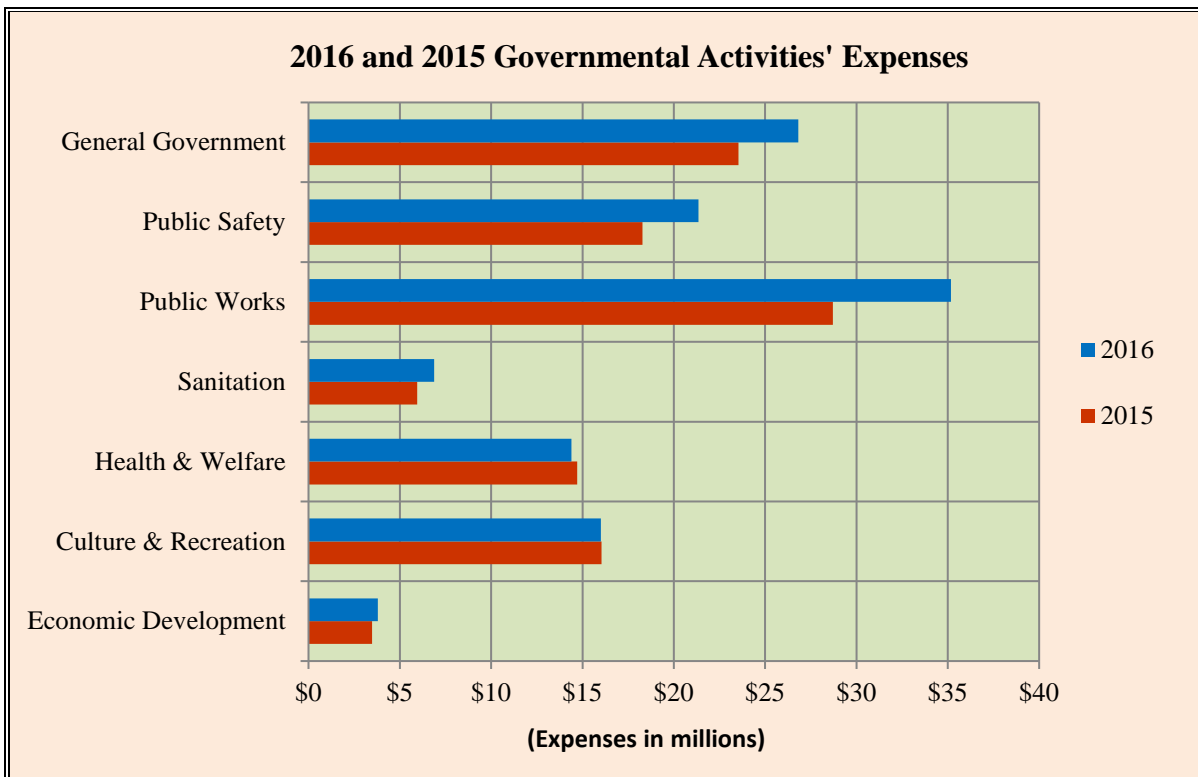
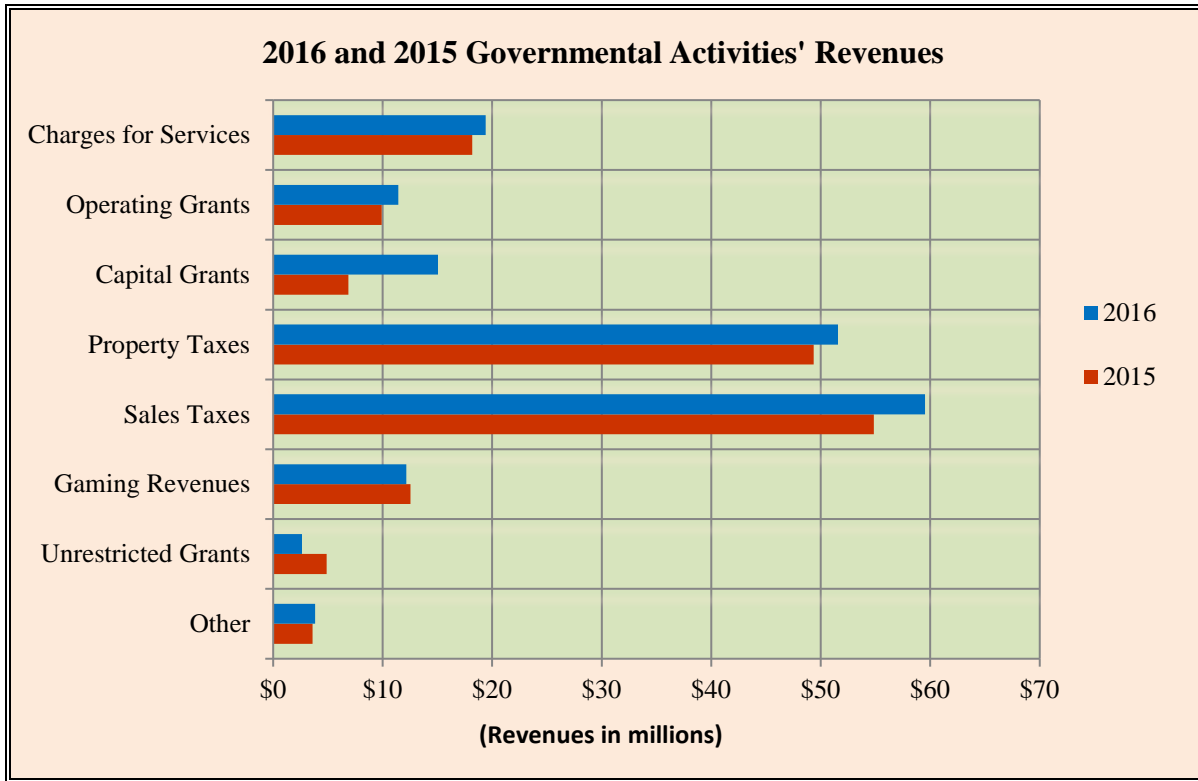
- Capital grant revenues increased by \$8.2 million as compared to 2015. Over \$4.7 million of this amount relates to the acceptance of subdivision infrastructure. Another \$1.8 million relates to a state capital outlay grant for the South Ward 3 Sewer Main project. In addition, a Coastal Impact Assistance Grant in the amount of \$1.6 million was received for 2016.
- Sales tax revenues increased by \$4.7 million as compared to 2015 while property tax revenues increased by \$2.2 million as compared to 2015. Both of these increases are an indication of the economic growth currently occurring and anticipated to continue for the foreseeable future.
- Public Works category of expenses increased by \$6.5 million as compared to 2015. \$3 million of this increase was attributable to intergovernmental expenses, which represent grants to other governmental entities. In addition, there was more expended in 2016 for overlay projects as compared to 2015.
- Public Safety category of expenses increased \$3 million. This increase is attributable to the Coastal Impact Assistance Fund.

The Parish implemented Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions* in 2015. 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 and future year resources. The effect of the pension activity detailed information about the various pension plans is presented in the Notes to the Financial Statements Section on pages 90 – 102 and the Required Supplementary Information on pages 112 - 113. The majority of Parish employees participate in the Parochial Employees Retirement System (PERS). The Parish's share of the net pension liability for this system was \$288 thousand at the end of 2013, \$1.2 million at the end of 2014 and \$11.3 million at the end of 2015. It is noted that the PERS changed the 7.25% discount rate used in 2014 to 7.00% in 2015. While the Parish's proportionate share has been increasing over these three years, the Parish does not believe that this trend will continue. The recently released PERS December 31, 2016 report (which will be utilized for the Parish 2017 report) also supports this position since the overall net pension liability reported for the system decreased from \$263 million to \$206 million. This is a 22% reduction in liability.

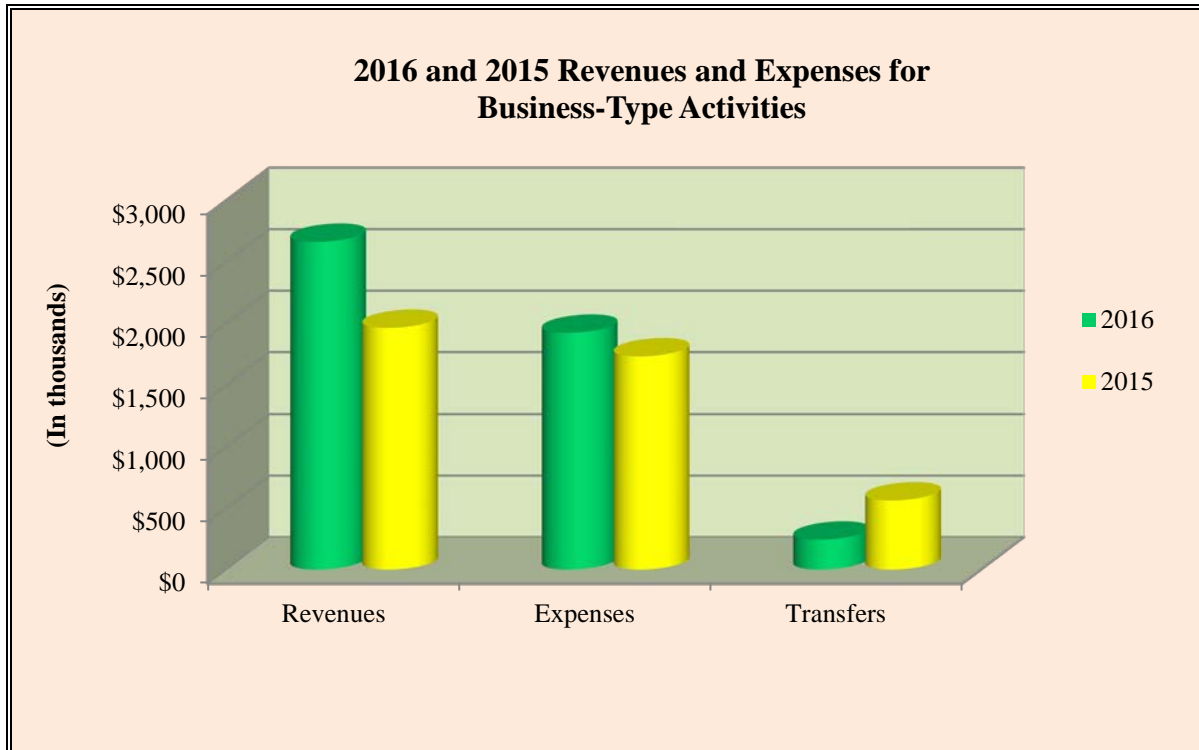
Business-Type Activities – As reflected in the previous table, the change in net position increased from \$794 thousand in 2015 to \$983 thousand in 2016. This is a difference of \$189 thousand for all of the enterprise funds. This difference was attributable to the following 2016 actions:

- In 2016, Waterworks District No. 5 of Wards 3 and 8 and Sewer District No. 11 of Ward 3 implemented the final rate increase for a previously approved three year rate restructuring plan. The rate increase in the third year was approximately 12%. Increases in revenues for both of these Districts are attributable to this rate restructuring plan. The positive change in net position for the Water District in 2015 and 2016 will be utilized for ongoing system improvements and expansions. The Sewer District did experience a positive change in net position in 2016.
- Waterworks District No. 2 of Ward 4 received the proceeds of a recently passed ad valorem tax levy in 2016. The proceeds were \$505 thousand and will be used for planned major system renovations. The industrial growth in this particular District necessitates the need to replace existing water lines with larger lines that allow more capacity to meet the needs of the industrial customers. Initial estimates for the water line replacement are in excess of \$3 million for that project alone.
- Sewer District No. 8 of Ward 4 has continually experienced a decrease in revenue due to a prior year property buyout for a local industrial expansion. The District had a 31% reduction of revenue in 2015 and another 54% reduction in 2016. The District had 54 customers at the end of 2015 and only 47 customers at the end of 2016. This trend is not expected to change in the near future even though the District is working on other available options to treat the sewer for the remaining customers.

The following two charts depict the governmental activities' revenues and expenses for 2016 and 2015:



The following chart depicts business-type activities' revenues and expenses for 2016 and 2015:



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, 2016, the Parish's governmental funds reported combined fund balances of \$324.5 million, an increase of \$26 million (before any change in inventory reserve) in comparison with the prior year. Approximately 11.3% (or \$36.6 million) of the \$324.5 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 (\$7.2 million), (2) restricted for particular purposes (\$231.7 million) or (3) assigned for particular purposes (\$49.1 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, 2016, unassigned fund balance of the General Fund was \$36.6 million compared to \$32.5 million in 2015. The assigned amount in the General Fund in 2016 was \$31.3 million compared to \$37.4 million in 2015. Most of this decrease is related to the transfer to capital funds amounts which were previously set aside for such purposes. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to total General Fund expenditures. As of December 31, 2016, the Parish had unassigned fund balance in the General Fund which exceeded the 2016 total expenditures report in the General Fund by \$4.2 million. Liquidity appears to be good with the Parish having reserves that should at least cover one year's expenditures but, at this point, caution should be exercised since unassigned fund balance of the General Fund may have to be utilized to offset any unexpected increase in future expenditures or short-falls in revenue collections. In addition, the General Fund will likely be affected to a larger degree than in previous years if our area is struck by another hurricane due to anticipated decreases in the federal share of recovery costs.

The Parish's General Fund reported a total fund balance of \$67.9 million at the end of 2016 compared to \$69.9 million at the end of 2015. The net change in fund balance for the current year reflects a decrease of \$2 million in 2016 as compared to an increase of \$5.5 million in 2015. The majority of this decrease (\$3.8 million) relates to the transfers to capital funds which will be used for major capital projects. In addition, there was an increase of \$3.2 million in intergovernmental expenses. There were several large grants to other governmental entities during 2016. \$2 million was granted to the City of Lake Charles for shared cost of infrastructure around the casino area. Gaming revenues were used for the majority of these intergovernmental grants.

The Public Works Fund reported a total fund balance of \$30.4 million at the end of 2016 compared to \$29.5 million at the end of 2015. Most of this increase relates to the increase in sales tax revenue.

The Calcasieu Parish Library Fund, a major special revenue fund, reported total fund balance of \$8.6 million at the end of 2016 compared to \$6.9 million at the end of 2015. As in previous years, the increase in fund balance was attributable to the fact that the Library consistently experiences less expenditures than revenue through effective budgetary practices. For both 2016 and 2015, the Library has reported an excess of revenues over expenditures, inclusive of transfers, of \$1.7 million and \$1.3 million respectively. The Library also continues to set aside monies for future capital outlays for their aging facilities.

The Road Capital Improvement Fund, a major capital projects fund, reported a total fund balance of \$161.1 million at the end of 2016 compared to \$141 million at the end of 2015. The increase of \$20.1 million was primarily due to additional sales tax collected and the timing of major capital outlay expenditures. There are future major capital outlay plans to utilize these reserves. Some of these major projects include the Pete Seay – I-10 interchange and frontage roads, Highway 108 Extension, Ham Reid Road Extension from Big Lake to Elliott Road, Coach Williams Road Extension between Old Spanish Trail and Houston River Road, an extension of Carlyss Drive from Wright Road and La. 27, and an extension of Johnny Breaux Road near the Vinton Port. In addition, there are various bridges scheduled to be replaced.

Proprietary Funds

The Parish's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Unrestricted net position of the four enterprise funds was \$3.63 million at the end of 2016 compared to \$2.27 million at the end of 2015. As previously discussed, an increase in water and sewer rates was implemented in 2016 for the Waterworks District No. 5 of Wards 3 & 8 and Sewer District No. 11 of Ward 3.

General Fund Budgetary Highlights

During 2016, the Parish amended its originally adopted General Fund budget for the purpose of encumbrances approved in 2015, but were not paid until 2016. The material differences between the actual results and original budgeted amounts in the General Fund were attributable to the expenditure line items. Total budgeted expenditures of \$16.6 million exceeded the actual expenditures of \$14.6 million by \$2 million. The reduction in actual expenditures over budgeted expenditures resulted primarily from the following activities:

- 76% of the total \$2 million variance, or \$1.6 million, was attributable to the Facilities Management Department. The majority of the \$1.6 million variance originated from the following operating line items of the department's budget: (a) \$487 thousand (or 31%) was from the salaries, fringe benefits and contract labor budget line items, (b) \$484 thousand (or 31%) came from utilities, and (c) \$224 thousand (or 14%) came from the capital budget line items.
- 14% of the total \$2 million variance, or \$290 thousand, was attributable to the correctional budgeted expenditures. This variance was primarily due to the utilities which came in under budget in the amount of \$138 thousand, and medical services and supplies which came in under budget \$152 thousand.

Capital Asset and Debt Administration

Capital Assets: The Parish's net investment in capital assets for its governmental activities as of December 31, 2016 totaled approximately \$555.9 million (net of accumulated depreciation) as compared to \$531.4 million (net of accumulated depreciation) as of December 31, 2015. 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 2014, 2015, and 2016 have met this Parish minimum level. In 2015, the Parish completed a transition from the "AASHTO 1-100 Asphaltic Roadway Rating System" to the "PASER 1-10 Asphaltic Roadway Rating System" to compile and assess all asphalt roads maintained in Calcasieu Parish by each Ward. The new system is more detailed and efficient. As to actual expenditures, the 2016 expenditures increased because more roads were being overlaid than in the previous years. See the Required Supplementary Information (pages 109-110) 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 \$24.5 million. Major capital asset events during the current year included the following:

- Purchase of rights of way (\$4.6 million).
- Various road and bridge projects – construction in progress (\$7.4 million).
- 901 Lakeshore Building renovations (\$2.9 million).
- Park improvements – construction in progress (\$2.8 million).
- Mosquito Control airplane hangar (\$1.6 million).
- Burton Coliseum upgrades (\$1.2 million).
- South Ward 3 Sewer Main – construction in progress (\$2.5 million).

The Parish's investment in capital assets for its business-type activities as of December 31, 2016 totaled approximately \$9.4 million (net of accumulated depreciation) as compared to \$9.6 million (net of accumulated depreciation) as of December 31, 2015. The decrease in net capital assets was primarily attributable to depreciation for the year.

The following is a schedule of capital assets at December 31, 2016 and 2015:

Calcasieu Parish Police Jury						
Capital Assets, Net of Depreciation						
December 31, 2016 and 2015						
(In Thousands)						
	<u>Governmental Activities</u>		<u>Business Activities</u>		<u>Totals</u>	
	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>
Land	\$ 24,459	\$ 19,653	\$ 228	\$ 228	\$ 24,687	\$ 19,881
Buildings & Improvements	90,457	79,158	21	23	90,478	79,181
Non-Building Improvements	-	-	7,239	7,579	7,239	7,579
Roads and Infrastructure	396,965	395,417	1,886	2,004	398,851	397,421
Bridges	11,114	9,778	-	-	11,114	9,778
Machinery & Equipment	14,704	14,091	51	74	14,755	14,165
Construction in Progress	<u>18,191</u>	<u>13,292</u>	<u>148</u>	<u>-</u>	<u>18,339</u>	<u>13,292</u>
Total	<u>\$ 555,890</u>	<u>\$ 531,389</u>	<u>\$ 9,573</u>	<u>\$ 9,908</u>	<u>\$ 565,463</u>	<u>\$ 541,297</u>

Please note that the 2015 amounts reported above are inclusive of prior period adjustments made in 2016. A discussion of those changes is provided on pages 104-105 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 70 of this report.

Long-Term Debt: At the end of the current fiscal year, the Parish had no debt outstanding 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 2017. The Parish also had long-term debt of \$191 thousand for its business-type activities related to general obligation and special assessment debt for water and sewer services.

A recap of the secured outstanding debt is presented below.

Calcasieu Parish Police Jury Outstanding Debt December 31, 2016 and 2015						
	<u>Governmental Activities</u>		<u>Business Activities</u>		<u>Totals</u>	
	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>
Special Assessment Debt	\$ -	\$ -	\$ 175,111	\$ 200,126	\$ 175,111	\$ 200,126
Revenue Bonds	-	-	-	53,075	-	53,075
General Obligation Bonds	-	-	15,857	21,259	15,857	21,259
Total Outstanding Debt	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 190,968</u>	<u>\$ 274,460</u>	<u>\$ 190,968</u>	<u>\$ 274,460</u>

Additional information on the Parish’s long-term debt can be found in Note 10 which begins on page 75 of this report. Included in this referenced information is a discussion about the 2015 authorization of \$60 million in bonds to be issued through the Louisiana Local Government Environmental Facilities and Community Development Authority (LCDA). The bonds have not been issued but it is anticipated that \$25 million will be issued in the fourth quarter of 2017. 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 2017 fiscal year.

- At the end of 2016, the unemployment rate for the Parish was 4.2% compared to the State rate of 5.4% and the national average of 4.9%. In April 2017, the unemployment rates were 4.3% for the Parish, 5.6% for the State and 4.4% for the nation.
- For the sales tax revenue budget estimates for 2017, the Parish projected a 6.7% increase over 2016 budget amounts. The actual 2017 collections for the first five months exceeded the collections for the first five months in 2016 by 20.7%. As some of the new construction projects start up, the Parish is confident that these increases will continue throughout 2017 and into the future.
- For property tax revenue, the 2017 budget estimates projected a 3.1% parish-wide increase compared to a 4.2% increase for the 2016 budget.

Request for Information

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



CALCASIEU PARISH POLICE JURY
STATEMENT OF NET POSITION
DECEMBER 31, 2016

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
ASSETS				
Cash and cash equivalents	\$ 9,769,572	\$ 57,462	\$ 9,827,034	\$ 47,846,140
Investments	315,358,452	2,466,318	317,824,770	56,635,256
Receivables (net of allowance for uncollectibles)	63,212,146	1,123,415	64,335,561	79,366,903
Intergovernmental receivable	3,620,062	15,778	3,635,840	1,238,705
Internal balances	4,408	(4,408)	-	-
Due from primary government	-	-	-	96,589
Loan receivable	14,850	-	14,850	-
Prepaid items	5,916,086	24,158	5,940,244	2,357,319
Inventory	1,335,228	-	1,335,228	2,079,882
Other assets	-	320	320	-
Restricted assets:				
Cash and cash equivalents	-	522	522	3,408,127
Investments	-	236,984	236,984	6,059,530
Receivables - net	-	138,750	138,750	2,727,304
Capital assets:				
Non-depreciable	439,615,174	375,717	439,990,891	39,299,183
Depreciable, net	116,274,720	9,197,495	125,472,215	222,782,454
Total assets	<u>955,120,698</u>	<u>13,632,511</u>	<u>968,753,209</u>	<u>463,897,392</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred amount on debt refunding	-	-	-	54,393
Deferred outflows - other	-	-	-	8,001,000
Pension related deferred outflows of resources	16,329,726	-	16,329,726	28,625,939
Total deferred outflows of resources	<u>16,329,726</u>	<u>-</u>	<u>16,329,726</u>	<u>36,681,332</u>
LIABILITIES				
Accounts payable and other accrued liabilities	9,896,282	57,535	9,953,817	10,321,288
Intergovernmental payable	3,020,974	-	3,020,974	9,708,976
Due to component units	96,589	-	96,589	-
Unearned revenue	2,616,846	-	2,616,846	376,441
Other liabilities	342,499	-	342,499	37,040
Liabilities payable from restricted assets	-	208,346	208,346	921,079
Noncurrent liabilities:				
Due within one year	2,465,025	30,687	2,495,712	11,495,363
Due in more than one year	21,308,494	160,281	21,468,775	76,988,491
Total liabilities	<u>39,746,709</u>	<u>456,849</u>	<u>40,203,558</u>	<u>109,848,678</u>
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for the next fiscal year	51,548,376	-	51,548,376	25,037,632
Pension related deferred inflows of resources	1,848,813	-	1,848,813	3,984,767
Total deferred inflows of resources	<u>53,397,189</u>	<u>-</u>	<u>53,397,189</u>	<u>29,022,399</u>
NET POSITION				
Net investment in capital assets	555,889,894	9,382,244	565,272,138	230,864,558
Restricted for:				
Debt service	-	167,910	167,910	2,023,544
External legal constraints	132,487,323	-	132,487,323	-
Capital improvement projects	102,058,706	-	102,058,706	248,146
Unrestricted	87,870,603	3,625,508	91,496,111	128,571,399
Total net position	<u>\$ 878,306,526</u>	<u>\$ 13,175,662</u>	<u>\$ 891,482,188</u>	<u>\$ 361,707,647</u>

The accompanying notes are an integral part of this statement.

**CALCASIEU PARISH POLICE JURY
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2016**

<u>FUNCTIONS/PROGRAMS</u>	<u>Expenses</u>	Program Revenues		
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
PRIMARY GOVERNMENT				
Governmental activities:				
General government	\$ 26,808,330	\$ 13,368,634	\$ 343,019	\$ 538,926
Public safety	21,341,229	1,207,450	1,780,133	-
Public works	35,179,418	679,802	1,076,680	14,511,663
Sanitation	6,887,778	80	-	-
Health and welfare	14,390,797	108,134	8,202,843	-
Culture and recreation	16,004,854	1,708,756	10,113	-
Economic development	3,802,051	2,320,286	3,365	-
Total governmental activities	124,414,457	19,393,142	11,416,153	15,050,589
Business-type activities:				
Water	1,158,238	1,284,036	-	-
Sewer	763,322	451,808	-	-
Total business-type activities	1,921,560	1,735,844	-	-
Total primary government	\$ 126,336,017	\$ 21,128,986	\$ 11,416,153	\$ 15,050,589
COMPONENT UNITS				
West Calcasieu Cameron Hospital	\$ 75,057,161	\$ 64,699,407	\$ -	\$ -
Sulphur Parks and Recreation	6,026,125	2,324,731	-	-
Gravity Drainage District No. 5 of Ward 4	2,601,918	69,780	-	-
Gravity Drainage District No. 4 of Ward 3	2,864,046	-	-	-
Airport Authority District No. 1	4,378,411	1,965,226	204,366	2,667,059
Calcasieu Parish Gaming Revenue District	26,178,141	-	26,178,141	-
Other component units	52,435,226	21,837,035	5,831,177	1,650,506
Total component units	\$ 169,541,028	\$ 90,896,179	\$ 32,213,684	\$ 4,317,565

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
Special item - lawsuit settlement
Transfers
 Total general revenues, special items and transfers

Change in net position

Net position - beginning of year, as restated
Net position - end of year

The accompanying notes are an integral part of this statement.

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

Primary Government			
Governmental Activities	Business-type Activities	Total	Component Units
\$ (12,557,751)		\$ (12,557,751)	
(18,353,646)		(18,353,646)	
(18,911,273)		(18,911,273)	
(6,887,698)		(6,887,698)	
(6,079,820)		(6,079,820)	
(14,285,985)		(14,285,985)	
<u>(1,478,400)</u>		<u>(1,478,400)</u>	
(78,554,573)		(78,554,573)	
-	125,798	125,798	
<u>-</u>	<u>(311,514)</u>	<u>(311,514)</u>	
-	(185,716)	(185,716)	
<u>(78,554,573)</u>	<u>(185,716)</u>	<u>(78,740,289)</u>	
			(10,357,754)
			(3,701,394)
			(2,532,138)
			(2,864,046)
			458,240
			-
			<u>(23,116,508)</u>
			<u>(42,113,600)</u>
51,577,461	889,963	52,467,424	54,949,980
59,516,161	-	59,516,161	-
870,316	-	870,316	-
12,153,400	-	12,153,400	-
2,645,008	-	2,645,008	865,150
2,169,246	24,152	2,193,398	501,604
349,204	-	349,204	25,786
453,786	11,060	464,846	1,929,855
-	-	-	7,833
<u>(242,797)</u>	<u>242,797</u>	<u>-</u>	<u>-</u>
129,491,785	1,167,972	130,659,757	58,280,208
50,937,212	982,256	51,919,468	16,166,608
<u>827,369,314</u>	<u>12,193,406</u>	<u>839,562,720</u>	<u>345,541,039</u>
<u>\$ 878,306,526</u>	<u>\$ 13,175,662</u>	<u>\$ 891,482,188</u>	<u>\$ 361,707,647</u>

**CALCASIEU PARISH POLICE JURY
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2016**

	General Fund	Public Works Operating Fund	Calcasieu Parish Library Fund
ASSETS			
Cash and cash equivalents	\$ 2,157,523	\$ 375,586	\$ 191,563
Investments	62,554,457	30,619,962	8,847,822
Receivable (net of allowances for uncollectibles):			
Property taxes	12,659,342	-	10,680,444
Sales taxes	-	1,540,823	-
Franchise taxes	287,064	-	-
Interest receivable	115,953	54,181	17,374
Other receivables	5,125,323	-	29
Intergovernmental receivable	642,330	472,621	-
Due from other funds	689,723	4,408	-
Loans receivable	14,850	-	-
Prepaid items	1,565	574	-
Inventory	-	807,299	-
Total assets	<u>\$ 84,248,130</u>	<u>\$ 33,875,454</u>	<u>\$ 19,737,232</u>
LIABILITIES			
Accounts payable	\$ 1,499,968	\$ 305,710	\$ 219,822
Accrued liabilities	407,314	313,437	176,327
Intergovernmental payable	31,066	-	-
Due to other funds	51,392	2,565,086	-
Due to component units	22,490	-	-
Unearned revenue	143,592	-	-
Retainage payable	-	-	-
Other liabilities	243,685	3,350	-
Enterprise zone rebate liability	-	281,338	-
Total liabilities	<u>2,399,507</u>	<u>3,468,921</u>	<u>396,149</u>
DEFERRED INFLOWS OF RESOURCES			
Property taxes levied for the next fiscal year	12,701,827	-	10,750,665
Deferred inflows - other	1,240,311	-	-
Total deferred inflows of resources	<u>13,942,138</u>	<u>-</u>	<u>10,750,665</u>
FUND BALANCES			
Nonspendable:			
Prepaid items	1,565	574	-
Inventories	-	807,299	-
Loans receivable	14,850	-	-
Restricted:			
Public works operations	-	29,598,660	-
Library purposes	-	-	8,590,418
Roads and infrastructure	-	-	-
Other restrictions	-	-	-
Assigned:			
Animal services	398,603	-	-
Parks operations	1,211,318	-	-
Training center operations	562,910	-	-
Future capital needs	17,394,871	-	-
Matching funds for capital grants	10,500,000	-	-
Cooperative endeavor agreements	1,210,669	-	-
Unassigned	36,611,699	-	-
Total fund balances	<u>67,906,485</u>	<u>30,406,533</u>	<u>8,590,418</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 84,248,130</u>	<u>\$ 33,875,454</u>	<u>\$ 19,737,232</u>

The accompanying notes are an integral part of this statement.

Road Capital Improvement Fund	Nonmajor Governmental Funds	Total Governmental Funds
\$ 3,203,104	\$ 3,654,736	\$ 9,582,512
149,421,923	55,200,786	306,644,950
6,518,741	21,386,664	51,245,191
3,437,943	566,667	5,545,433
-	-	287,064
265,138	96,867	549,513
192,341	28,849	5,346,542
380,921	2,017,246	3,513,118
2,565,086	156,732	3,415,949
-	-	14,850
5,715,727	83,720	5,801,586
-	527,929	1,335,228
<u>\$ 171,700,924</u>	<u>\$ 83,720,196</u>	<u>\$ 393,281,936</u>
\$ 2,437,686	\$ 2,451,730	\$ 6,914,916
-	311,541	1,208,619
-	42,686	73,752
-	823,940	3,440,418
-	74,099	96,589
1,061,157	1,406,996	2,611,745
528,997	464,763	993,760
6,016	89,448	342,499
-	-	281,338
<u>4,033,856</u>	<u>5,665,203</u>	<u>15,963,636</u>
6,568,258	21,527,626	51,548,376
-	-	1,240,311
<u>6,568,258</u>	<u>21,527,626</u>	<u>52,788,687</u>
5,715,727	83,720	5,801,586
-	527,929	1,335,228
-	-	14,850
-	-	29,598,660
-	-	8,590,418
155,383,083	-	155,383,083
-	38,125,639	38,125,639
-	-	398,603
-	-	1,211,318
-	-	562,910
-	17,790,079	35,184,950
-	-	10,500,000
-	-	1,210,669
-	-	36,611,699
<u>161,098,810</u>	<u>56,527,367</u>	<u>324,529,613</u>
<u>\$ 171,700,924</u>	<u>\$ 83,720,196</u>	<u>\$ 393,281,936</u>



**CALCASIEU PARISH POLICE JURY
RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2016**

Fund balances - total governmental funds \$ 324,529,613

Amounts reported for governmental activities in the statement of net position because:

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

Governmental capital assets	648,962,785	
Less accumulated depreciation	<u>(93,439,793)</u>	555,522,992

Some revenues were collected more than sixty days after year end and therefore, are not available soon enough to pay for current-period expenditures.

235,495

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:

Compensated absences	(1,404,617)	
Sick leave	(199,652)	
Claims/Judgments payable	(3,121)	
Pension liability	(11,538,107)	
OPEB payable	<u>(8,123,108)</u>	(21,268,605)

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.

(1,001,409)

Internal service funds are used by management to charge the cost of its self insured insurance programs to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets.

4,896,359

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

15,392,081

Net position of governmental activities

\$ 878,306,526

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, 2016

REVENUES	General Fund	Public Works Operating Fund	Calcasieu Parish Library Fund
Taxes:			
Property	\$ 12,897,204	\$ -	\$ 10,540,583
Sales	-	16,581,970	-
Other taxes	890,382	-	-
Licenses and permits	3,358,839	-	-
Intergovernmental revenues	3,037,582	635,181	115,315
Charges for services	5,563,937	460,788	72,894
Fines and forfeitures	202,866	-	113,530
Investment earnings	551,584	183,023	85,643
Gaming revenue	12,153,400	-	-
Sale of assets	197,509	62,561	9,464
Donations	2,274	50,000	2,879
Miscellaneous revenues	88,116	12,529	13,720
Total revenues	<u>38,943,693</u>	<u>17,986,052</u>	<u>10,954,028</u>
EXPENDITURES			
Current:			
General government	14,575,050	-	-
Public safety	7,932,417	-	-
Public works	-	16,650,243	-
Sanitation	-	-	-
Health and welfare	548,456	-	-
Culture and recreation	857,765	-	9,257,659
Economic development	3,198,859	-	-
Capital outlay	569,484	1,532,145	-
Intergovernmental	4,687,386	68,501	-
Total expenditures	<u>32,369,417</u>	<u>18,250,889</u>	<u>9,257,659</u>
Excess (deficiency) of revenues over (under) expenditures	<u>6,574,276</u>	<u>(264,837)</u>	<u>1,696,369</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	2,431,478	5,597,363	-
Transfers out	(11,018,091)	(4,510,000)	-
Insurance proceeds	-	-	-
Total other financing sources and uses	<u>(8,586,613)</u>	<u>1,087,363</u>	<u>-</u>
Net change in fund balances	(2,012,337)	822,526	1,696,369
Fund balances at beginning of year	69,918,822	29,471,879	6,894,049
Change in reserves for inventories	-	112,128	-
Fund balances at end of year	<u>\$ 67,906,485</u>	<u>\$ 30,406,533</u>	<u>\$ 8,590,418</u>

The accompanying notes are an integral part of this statement.

Road Capital Improvement Fund	Nonmajor Governmental Funds	Total Governmental Funds
\$ 6,658,144	\$ 21,481,530	\$ 51,577,461
36,134,191	6,800,000	59,516,161
-	-	890,382
207,200	-	3,566,039
1,951,075	16,447,125	22,186,278
-	1,407,934	7,505,553
-	370	316,766
933,851	374,462	2,128,563
-	-	12,153,400
-	121,819	391,353
1,828,377	44,252	1,927,782
-	9,689	124,054
<u>47,712,838</u>	<u>46,687,181</u>	<u>162,283,792</u>
-	45,513	14,620,563
-	10,202,191	18,134,608
1,285,192	16,953	17,952,388
-	6,753,216	6,753,216
-	14,869,125	15,417,581
-	3,256,432	13,371,856
-	-	3,198,859
20,406,649	14,974,718	37,482,996
-	4,494,234	9,250,121
<u>21,691,841</u>	<u>54,612,382</u>	<u>136,182,188</u>
<u>26,020,997</u>	<u>(7,925,201)</u>	<u>26,101,604</u>
-	18,060,471	26,089,312
(5,947,363)	(4,856,655)	(26,332,109)
-	137,906	137,906
<u>(5,947,363)</u>	<u>13,341,722</u>	<u>(104,891)</u>
20,073,634	5,416,521	25,996,713
141,025,176	50,885,793	298,195,719
-	225,053	337,181
<u>\$ 161,098,810</u>	<u>\$ 56,527,367</u>	<u>\$ 324,529,613</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, 2016

Net change in fund balances - total governmental funds		\$ 25,996,713
Amounts reported for governmental activities in the statement of activities are 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	33,084,536	
Depreciation expense	<u>(7,316,411)</u>	25,768,125
The net effect of various miscellaneous transactions involving capital assets such as sales, trade-ins, and donations, is to decrease net position.		
		(1,249,561)
Because some revenues will not be collected for several months after year-end, they are not considered "available" revenues in the governmental funds.		
		(613,656)
Current year changes in inventory balances are reflected in the statement of activities as an expense, while governmental funds reflect the changes as an adjustment to fund equity.		
		337,181
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	672,471	
Compensated absences	(28,626)	
Claims payable	9,782	
Other liabilities	(59,850)	
Pension liabilities	(10,041,178)	
OPEB payable	<u>(1,161,407)</u>	(10,608,808)
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 \$17,852), is reported with governmental activities.		
		1,485,647
Deferred outflows and inflows of resources are not available to pay current period expenditures and therefore are not reported in the fund level statements.		
		<u>9,821,571</u>
Change in net position of governmental activities		<u>\$ 50,937,212</u>

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, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Ad valorem	\$ 12,314,209	\$ 12,314,209	\$ 12,490,683	\$ 176,474
Other taxes, penalties and interest	960,000	960,000	899,011	(60,989)
Intergovernmental revenues	1,860,742	1,860,742	1,764,187	(96,555)
Charges for services	711,900	711,900	521,713	(190,187)
Gaming	950,000	950,000	855,625	(94,375)
Fines and forfeitures	225,000	225,000	192,150	(32,850)
Investment income	150,000	150,000	186,318	36,318
Sale of assets	-	-	8,734	8,734
Miscellaneous revenues	-	-	11,971	11,971
Total revenues	<u>17,171,851</u>	<u>17,171,851</u>	<u>16,930,392</u>	<u>(241,459)</u>
EXPENDITURES				
Current:				
General government				
Legislative	633,142	633,142	639,813	(6,671)
Registrar of Voters	294,812	294,812	245,947	48,865
Facility Management	7,003,090	7,003,090	5,445,901	1,557,189
Communications and Media	658,115	658,115	619,259	38,856
GO Group Administration	194,598	194,598	118,416	76,182
Public safety:				
Emergency Preparedness	1,430,951	1,479,298	1,440,876	38,422
Correctional	3,869,955	3,869,955	3,579,637	290,318
Nondepartmental:				
Intergovernmental grants	1,870,373	1,870,373	1,852,717	17,656
Miscellaneous	678,488	678,488	694,615	(16,127)
Total expenditures	<u>16,633,524</u>	<u>16,681,871</u>	<u>14,637,181</u>	<u>2,044,690</u>
Excess (deficiency) of revenues over expenditures	<u>538,327</u>	<u>489,980</u>	<u>2,293,211</u>	<u>1,803,231</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	692,380	692,380	626,185	(66,195)
Transfers out	<u>(2,146,000)</u>	<u>(2,146,000)</u>	<u>(2,128,067)</u>	<u>17,933</u>
Total other financing sources (uses)	<u>(1,453,620)</u>	<u>(1,453,620)</u>	<u>(1,501,882)</u>	<u>(48,262)</u>
Net change in fund balances	(915,293)	(963,640)	791,329	1,754,969
Fund balances beginning of year	<u>15,695,060</u>	<u>16,577,623</u>	<u>16,577,623</u>	<u>-</u>
Fund balances end of year	<u>\$ 14,779,767</u>	<u>\$ 15,613,983</u>	<u>\$ 17,368,952</u>	<u>\$ 1,754,969</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, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Sales	\$ 15,000,000	\$ 15,000,000	\$ 16,439,305	\$ 1,439,305
Investment income	210,000	210,000	249,796	39,796
Charges for services	5,000	5,000	4,080	(920)
Sale of assets	-	-	62,561	62,561
Miscellaneous revenues	-	-	12,527	12,527
Total revenues	<u>15,215,000</u>	<u>15,215,000</u>	<u>16,768,269</u>	<u>1,553,269</u>
EXPENDITURES				
Current:				
Public works:				
Division of Engineering/Public Works	19,352,768	20,217,152	16,958,829	3,258,323
Nondepartmental:				
Enterprise Zone Rebate	500,010	500,010	19	499,991
Total expenditures	<u>19,852,778</u>	<u>20,717,162</u>	<u>16,958,848</u>	<u>3,758,314</u>
Excess (deficiency) of revenues over expenditures	<u>(4,637,778)</u>	<u>(5,502,162)</u>	<u>(190,579)</u>	<u>5,311,583</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	4,372,363	4,372,363	5,912,450	1,540,087
Transfers out	<u>(4,760,000)</u>	<u>(4,760,000)</u>	<u>(4,760,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>(387,637)</u>	<u>(387,637)</u>	<u>1,152,450</u>	<u>1,540,087</u>
Net change in fund balances	(5,025,415)	(5,889,799)	961,871	6,851,670
Fund balances beginning of year	<u>25,980,540</u>	<u>27,437,195</u>	<u>27,437,195</u>	<u>-</u>
Fund balances end of year	<u>\$ 20,955,125</u>	<u>\$ 21,547,396</u>	<u>\$ 28,399,066</u>	<u>\$ 6,851,670</u>

The accompanying notes are an integral part of this statement.

**CALCASIEU PARISH POLICE JURY
CALCASIEU PARISH LIBRARY FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2016**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Ad valorem	\$ 10,390,154	\$ 10,390,154	\$ 10,540,408	\$ 150,254
Intergovernmental	120,144	120,144	115,792	(4,352)
Fines and fees	174,000	174,000	176,531	2,531
Investment income	85,000	85,000	115,557	30,557
Sale of assets	-	-	9,464	9,464
Miscellaneous revenue	<u>18,000</u>	<u>18,000</u>	<u>26,015</u>	<u>8,015</u>
Total revenues	<u>10,787,298</u>	<u>10,787,298</u>	<u>10,983,767</u>	<u>196,469</u>
EXPENDITURES				
Current:				
Cultural and recreation	9,771,184	9,771,184	8,948,694	822,490
Capital improvements	<u>597,729</u>	<u>597,729</u>	<u>270,808</u>	<u>326,921</u>
Total expenditures	<u>10,368,913</u>	<u>10,368,913</u>	<u>9,219,502</u>	<u>1,149,411</u>
Net change in fund balances	418,385	418,385	1,764,265	1,345,880
Fund balances beginning of year	<u>6,446,752</u>	<u>6,446,752</u>	<u>7,344,821</u>	<u>898,069</u>
Fund balances end of year	<u>\$ 6,865,137</u>	<u>\$ 6,865,137</u>	<u>\$ 9,109,086</u>	<u>\$ 2,243,949</u>

The accompanying notes are an integral part of this statement.

**CALCASIEU PARISH POLICE JURY
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2016**

	Business-type Activities	Governmental Activities
	Nonmajor Enterprise Funds	Internal Service Funds
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 57,462	\$ 187,060
Restricted cash and cash equivalents	522	-
Investments	2,466,318	8,713,502
Restricted investments	236,984	-
Accounts receivable - net	234,557	9,720
Restricted special assessment receivable - net	138,750	-
Taxes receivable - net	869,769	-
Interest receivable	19,089	16,054
Intergovernmental receivable	15,778	31,066
Other receivable	-	53,012
Due from other funds	57,518	33,097
Prepaid items	24,158	114,500
Other assets	320	-
Total current assets	4,121,225	9,158,011
Noncurrent assets:		
Capital assets:		
Land and improvements	227,920	-
Buildings	159,915	40,881
Improvements other than buildings	16,418,765	375,275
Construction in progress	147,797	-
Equipment	253,116	121,043
Total capital assets	17,207,513	537,199
Accumulated depreciation	(7,634,301)	(170,297)
Net capital assets	9,573,212	366,902
Total noncurrent assets	9,573,212	366,902
Total assets	13,694,437	9,524,913
DEFERRED OUTFLOWS OF RESOURCES		
Pension related deferred outflows of resources	-	370,689
Total deferred outflows of resources	-	370,689

The accompanying notes are an integral part of this statement.

	Business-type Activities	Governmental Activities
	Nonmajor Enterprise Funds	Internal Service Funds
LIABILITIES		
Current liabilities:		
Accounts payable	\$ 57,535	\$ 74,593
Accrued liabilities	-	25,840
Due to other funds	61,926	4,220
Intergovernmental payable	-	2,343,029
Unearned revenue	-	5,101
Claims payable	-	1,283,084
Liabilities payable from restricted assets:		
Accrued interest payable	2,320	-
Refundable customer deposits	206,026	-
Compensated absences	-	34,324
Bonds payable	30,687	-
Total current liabilities	<u>358,494</u>	<u>3,770,191</u>
Noncurrent long-term liabilities:		
Claims payable	-	916,058
Bonds payable	160,281	-
Compensated absences	-	359
Other liabilities	-	2,103
Net pension liability	-	260,007
OPEB payable	-	8,979
Total noncurrent liabilities	<u>160,281</u>	<u>1,187,506</u>
Total liabilities	<u>518,775</u>	<u>4,957,697</u>
DEFERRED INFLOWS OF RESOURCES		
Pension related deferred inflows of resources	-	41,546
Total deferred inflows of resources	<u>-</u>	<u>41,546</u>
NET POSITION		
Net investment in capital assets	9,382,244	366,902
Restricted for:		
Debt Service	167,910	-
Unrestricted	3,625,508	4,529,457
Total net position	<u>\$ 13,175,662</u>	<u>\$ 4,896,359</u>



CALCASIEU PARISH POLICE JURY
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN
NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	Business-type Activities	Governmental Activities
	Nonmajor Enterprise Funds	Internal Service Funds
OPERATING REVENUES		
Charges for services	\$ 1,735,844	\$ 18,543,711
Other operating income	-	\$ 19,827
Total operating revenues	<u>1,735,844</u>	<u>18,563,538</u>
OPERATING EXPENSES		
Personal services	-	605,425
Employee benefits	-	196,956
Supplies	199,890	28,161
Contractual services	1,181,691	1,850,340
Depreciation	531,129	17,852
Insurance premiums	-	2,373,188
Claims	-	12,046,653
Total operating expenses	<u>1,912,710</u>	<u>17,118,575</u>
Operating income (loss)	<u>(176,866)</u>	<u>1,444,963</u>
NONOPERATING REVENUES (EXPENSES)		
Property taxes	889,963	-
Investment earnings	24,152	40,684
Miscellaneous revenue	11,060	-
Interest expense	(8,850)	-
Total nonoperating revenues (expenses)	<u>916,325</u>	<u>40,684</u>
Income (loss) before transfers	<u>739,459</u>	<u>1,485,647</u>
TRANSFERS		
Transfers in	<u>242,797</u>	-
Total contributions and transfers	<u>242,797</u>	-
Change in net position	982,256	1,485,647
Net position - beginning as restated	<u>12,193,406</u>	<u>3,410,712</u>
Net position - ending	<u>\$ 13,175,662</u>	<u>\$ 4,896,359</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, 2016**

	Business-type Activities	Governmental Activities
	Nonmajor Enterprise Funds	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from insured	\$ 1,701,039	\$ 3,696,051
Other operating receipts	24,638	-
Receipts from interfund users	-	14,836,645
Payments for claims	-	(12,195,370)
Payments to employees for services and benefits	-	(726,910)
Payments to suppliers for goods and services	(1,439,146)	(4,187,084)
Payments to interfund provider of services	(61,863)	-
Net cash provided by (used for) operating activities	224,668	1,423,332
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Receipts from general property taxes	362,282	-
Transfers in from other funds for non capital related activity	95,000	-
Rental income	11,060	-
Subsidies received	-	1,716,111
Noncapital cash payments on behalf of local government	-	(2,083,982)
Net cash provided by (used for) noncapital financing activities	468,342	(367,871)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Receipt of capital related interfund activity	147,797	-
Receipt of capital grant	20,000	-
Acquisition and construction of capital assets	(48,529)	-
Long term capital related planning payments	(147,797)	-
Principal and interest received on special assessment levy	20,191	-
Principal paid on debt	(83,492)	-
Interest and fiscal chares paid on debt	(11,332)	-
Net cash provided by (used for) capital and related financing activities	(103,162)	-
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of investments	(3,776,326)	(14,650,788)
Proceeds from sales and maturities of investments	2,886,052	12,487,566
Interest received on investments	23,468	82,749
Net cash provided by (used for) investing activities	(866,806)	(2,080,473)
Net increase (decrease) in cash and cash equivalents	(276,958)	(1,025,012)
Cash and cash equivalents at beginning of year	334,942	1,212,072
Cash and cash equivalents at end of year	\$ 57,984	\$ 187,060
Classified as:		
Current assets	\$ 57,462	\$ 187,060
Restricted assets	522	-
Totals	\$ 57,984	\$ 187,060

The accompanying notes are an integral part of this statement.

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

Operating income (loss)	\$ (176,866)	\$ 1,444,963
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:		
Depreciation	531,129	17,852
Bad debt expense	6,379	-
Changes in assets and liabilities:		
Decrease (increase) in accounts receivable	(58,869)	(1,813)
Decrease (increase) in due from other governments	(2,227)	(7,822)
Decrease (increase) in due from other funds	(12,789)	(4,469)
Decrease (increase) in other receivables	-	(53,012)
Decrease (increase) in prepaid items	2,584	61,697
Decrease (increase) in pension related deferred outflows	-	(218,985)
Increase (decrease) in accounts payable	(130,622)	16,600
Increase (decrease) in accrued liabilities	-	2,941
Increase (decrease) in due to other funds	12,789	1,290
Increase (decrease) in unearned revenue	-	5,101
Increase (decrease) in other liabilities	-	13,274
Increase (decrease) in refundable customer deposits	41,386	-
Increase (decrease) in claims payable	-	(116,605)
Increase (decrease) in compensated absences payable and on-behalf payments	11,774	-
Increase (decrease) in OPEB payable	-	3,771
Increase (decrease) in pension related deferred inflows	-	28,312
Increase (decrease) in net pension liability	-	230,237
Total adjustments	<u>401,534</u>	<u>(21,631)</u>
Net cash provided by (used for) operating activities	<u>\$ 224,668</u>	<u>\$ 1,423,332</u>

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

Net decrease in fair value of investments	<u>\$ (15,978)</u>	<u>\$ (51,503)</u>
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**CALCASIEU PARISH POLICE JURY
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUND
DECEMBER 31, 2016**

ASSETS	Agency Fund
Cash	\$ 2,019
Investments	94,205
Interest receivable	<u>165</u>
Total assets	<u>\$ 96,389</u>
LIABILITIES	
Due to other governmental units	\$ 96,389
Total liabilities	<u>\$ 96,389</u>

The accompanying notes are an integral part of this statement.

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF NET POSITION
COMPONENT UNITS
DECEMBER 31, 2016

	<u>West Calcasieu Cameron Hospital</u>	<u>Sulphur Parks and Recreation</u>	<u>Gravity Drainage District No. 5 of Ward 4</u>	<u>Gravity Drainage District No. 4 of Ward 3</u>
ASSETS				
Cash and cash equivalents	\$ 553,287	\$ 4,995,141	\$ 12,330,774	\$ 2,304,037
Investments	-	-	-	11,051,054
Receivables (net of allowance for uncollectibles)				
Taxes	-	6,458,933	4,341,241	4,714,139
Accounts	13,998,600	-	-	-
Other	7,390,439	11,949	-	18,814
Accrued interest receivable	3,436	-	-	-
Intergovernmental receivable	-	53,127	23,646	-
Due from primary government	-	-	-	-
Prepaid items and other assets	1,478,028	-	56,766	240,845
Inventory	1,906,519	25,261	-	-
Restricted assets:				
Cash and cash equivalents	931,508	-	-	-
Investments	5,326,696	-	-	-
Receivables - net	2,727,304	-	-	-
Capital assets:				
Non-depreciable	2,480,210	23,513,418	622,482	935,590
Depreciable, net	<u>33,790,706</u>	<u>27,189,311</u>	<u>8,594,518</u>	<u>13,991,837</u>
Total assets	<u>70,586,733</u>	<u>62,247,140</u>	<u>25,969,427</u>	<u>33,256,316</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred amount on refunding	-	-	-	-
Deferred outflows - other	-	-	-	-
Pension related deferred outflows of resources	<u>18,948,142</u>	<u>936,864</u>	<u>710,879</u>	<u>307,461</u>
Total deferred outflows of resources	<u>18,948,142</u>	<u>936,864</u>	<u>710,879</u>	<u>307,461</u>
LIABILITIES				
Accounts payable and accruals	5,583,810	305,269	292,876	67,534
Intergovernmental payable	-	-	-	-
Unearned revenue	-	-	-	-
Other liabilities	-	-	-	32,582
Liabilities from restricted assets				
Accrued interest payable	-	-	-	-
Refundable customer deposits	-	-	-	-
Current portion of long-term liabilities:				
Compensated absences	953,525	-	8,290	-
Capital lease obligations	207,987	-	-	-
Contracts and notes payable	-	-	-	20,740
Bonds payable	2,730,000	-	-	-
Noncurrent portion of long-term liabilities:				
Capital lease obligations	376,264	-	-	-
Contracts and notes payable	-	-	-	-
Bonds payable	2,845,000	-	-	-
OPEB, pension and sick leave liability	<u>17,911,370</u>	<u>833,260</u>	<u>505,910</u>	<u>220,301</u>
Total liabilities	<u>30,607,956</u>	<u>1,138,529</u>	<u>807,076</u>	<u>341,157</u>
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for the next fiscal year	-	-	-	-
Pension related deferred inflows of resources	<u>2,521,082</u>	<u>106,711</u>	<u>83,189</u>	<u>28,968</u>
Total deferred inflows of resources	<u>2,521,082</u>	<u>106,711</u>	<u>83,189</u>	<u>28,968</u>
NET POSITION				
Net investment in capital assets	30,111,665	50,702,729	9,217,000	14,927,427
Restricted for:				
Capital projects	-	-	-	-
Debt service	720,825	-	-	-
Unrestricted	<u>25,573,347</u>	<u>11,236,035</u>	<u>16,573,041</u>	<u>18,266,225</u>
Total net position	<u>\$ 56,405,837</u>	<u>\$ 61,938,764</u>	<u>\$ 25,790,041</u>	<u>\$ 33,193,652</u>

The accompanying notes are an integral part of this statement.

Airport Authority District No. 1	Calcasieu Parish Gaming Revenue District	Nonmajor Component Units	Total Component Units
\$ 1,975,078	\$ -	\$ 25,687,823	\$ 47,846,140
-	-	45,584,202	56,635,256
763,671	-	28,679,565	44,957,549
199,574	-	942,580	15,140,754
-	10,980,783	775,652	19,177,637
-	-	87,527	90,963
247,930	1,698	912,304	1,238,705
-	-	96,589	96,589
57,436	-	524,244	2,357,319
-	-	148,102	2,079,882
95,461	-	2,381,158	3,408,127
-	-	732,834	6,059,530
-	-	-	2,727,304
5,123,054	-	6,624,429	39,299,183
46,496,646	-	92,719,436	222,782,454
<u>54,958,850</u>	<u>10,982,481</u>	<u>205,896,445</u>	<u>463,897,392</u>
-	-	54,393	54,393
-	8,001,000	-	8,001,000
249,133	-	7,473,460	28,625,939
<u>249,133</u>	<u>8,001,000</u>	<u>7,527,853</u>	<u>36,681,332</u>
134,794	5,815	3,931,190	10,321,288
-	8,309,666	1,399,310	9,708,976
-	-	376,441	376,441
4,000	-	458	37,040
-	-	72,985	72,985
-	-	848,094	848,094
-	-	459,615	1,421,430
-	-	308,681	516,668
416,507	2,667,000	466,611	3,570,858
-	-	3,256,407	5,986,407
-	-	-	376,264
-	8,001,000	653,947	8,654,947
-	-	31,634,128	34,479,128
361,209	-	13,646,102	33,478,152
<u>916,510</u>	<u>18,983,481</u>	<u>57,053,969</u>	<u>109,848,678</u>
-	-	25,037,632	25,037,632
41,456	-	1,203,361	3,984,767
<u>41,456</u>	<u>-</u>	<u>26,240,993</u>	<u>29,022,399</u>
51,247,591	-	74,658,146	230,864,558
101,153	-	146,993	248,146
-	-	1,302,719	2,023,544
2,901,273	-	54,021,478	128,571,399
<u>\$ 54,250,017</u>	<u>\$ -</u>	<u>\$ 130,129,336</u>	<u>\$ 361,707,647</u>

**CALCASIEU PARISH POLICE JURY
 COMBINING STATEMENT OF ACTIVITIES
 COMPONENT UNITS
 FOR THE YEAR ENDED DECEMBER 31, 2016**

	<u>West Calcasieu Cameron Hospital</u>	<u>Sulphur Parks and Recreation</u>	<u>Gravity Drainage District No. 5 of Ward 4</u>	<u>Gravity Drainage District No. 4 of Ward 3</u>
EXPENSES	\$ 75,057,161	\$ 6,026,125	\$ 2,601,918	\$ 2,864,046
PROGRAM REVENUES				
Charges for services	64,699,407	2,324,731	69,780	-
Operating grants and contributions	-	-	-	-
Capital grants and contributions	-	-	-	-
Total program revenues	<u>64,699,407</u>	<u>2,324,731</u>	<u>69,780</u>	<u>-</u>
Net program (expenses) revenues	<u>(10,357,754)</u>	<u>(3,701,394)</u>	<u>(2,532,138)</u>	<u>(2,864,046)</u>
GENERAL REVENUES				
Property taxes	9,583,524	6,476,017	4,341,558	4,579,819
Grants and contributions not restricted to specific program	-	79,690	34,117	76,026
Investment earnings	10,729	7,807	55,445	76,779
Gain on sale of capital assets	-	-	-	-
Miscellaneous revenue	1,369,844	14,675	-	1,513
Special item - lawsuit settlement	-	-	-	-
Total general revenues	<u>10,964,097</u>	<u>6,578,189</u>	<u>4,431,120</u>	<u>4,734,137</u>
Change in net assets	606,343	2,876,795	1,898,982	1,870,091
Net position beginning of year as restated	<u>55,799,494</u>	<u>59,061,969</u>	<u>23,891,059</u>	<u>31,323,561</u>
Net position end of year	<u>\$ 56,405,837</u>	<u>\$ 61,938,764</u>	<u>\$ 25,790,041</u>	<u>\$ 33,193,652</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
\$ 4,378,411	\$ 26,178,141	\$ 52,435,226	\$ 169,541,028
1,965,226	-	21,837,035	90,896,179
204,366	26,178,141	5,831,177	32,213,684
<u>2,667,059</u>	<u>-</u>	<u>1,650,506</u>	<u>4,317,565</u>
<u>4,836,651</u>	<u>26,178,141</u>	<u>29,318,718</u>	<u>127,427,428</u>
<u>458,240</u>	<u>-</u>	<u>(23,116,508)</u>	<u>(42,113,600)</u>
781,014	-	29,188,048	54,949,980
12,351	-	662,966	865,150
7,875	-	342,969	501,604
-	-	25,786	25,786
15,264	-	528,559	1,929,855
<u>-</u>	<u>-</u>	<u>7,833</u>	<u>7,833</u>
<u>816,504</u>	<u>-</u>	<u>30,756,161</u>	<u>58,280,208</u>
1,274,744	-	7,639,653	16,166,608
<u>52,975,273</u>	<u>-</u>	<u>122,489,683</u>	<u>345,541,039</u>
<u>\$ 54,250,017</u>	<u>\$ -</u>	<u>\$ 130,129,336</u>	<u>\$ 361,707,647</u>



**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016**

<u>INDEX</u>	<u>PAGE NUMBER</u>
Note 1 - Summary of Significant Accounting Policies.....	46
Note 2 - Deposits and Investments.....	57
Note 3 - Property Taxes and Tax Revenue Abatements.....	63
Note 4 - Receivables and Payables.....	64
Note 5 - Deferred Outflows and Deferred Inflows of Resources and Unearned Revenue.....	65
Note 6 - Interfund Receivables and Payables.....	66
Note 7 - Interfund Transfers.....	67
Note 8 - Capital Assets.....	70
Note 9 - Leases.....	73
Note 10 - Long - Term Obligations.....	75
Note 11 - Other Information.....	79
Note 12 - Other Postemployment Benefits (OPEB) and Retirement Commitments.....	86
Note 13 - Stewardship, Compliance and Accountability.....	103
Note 14 - State Required Disclosures.....	107

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Financial Reporting Entity

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

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

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

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

(1) Blended Component Units

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

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

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

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016**

(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 2016.

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 2016 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 2016 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 2016 information.

Airport Authority District No. 1 is an entity that was created by the Parish as provided by LA 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 2016 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, 2016**

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

Calcasieu Parish Communications District * is governed by a Board of Commissioners of which all are appointed by the Parish. The Parish does have the ability to modify or approve the District's budget and can remove from office the appointed commissioners and possibly modify board decisions with respect to approving debt or any new tax financed activity. This District must obtain the Parish's approval to issue any debt or pass any new tax. The financial information presented for the Communications District is the calendar year 2016 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, 2016.

Calcasieu Parish Coroner * is a separately elected official who is fiscally dependent on the Parish; thus, 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 2016 information.

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 2016. 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 2016.

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 2016, unless otherwise denoted.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016**

Other Special Districts consist of:

<u>Fire Districts:</u>	<u>Waterworks Districts:</u>
* No. 1 of Ward 1	No. 1 of Ward 1 (6/30/14)
* No. 1 of Ward 2	No. 8 of Wards 3 & 8 (6/30/14)
* No. 2 of Ward 4	* No. 12 of Ward 3
* No. 3 of Ward 4	No. 4 of Ward 4 (4/30/14)
* No. 4 of Ward 4	No. 9 of Ward 4
* No. 1 of Ward 5	No. 11 of Wards 4 & 7 (6/30/14)
* No. 1 of Ward 6	No. 7 of Wards 6 & 4 (9/30/14)
No. 1 of Ward 7	* No. 14 of Ward 5
* No. 2 of Ward 8	* No. 10 of Ward 7
<u>Recreation Districts:</u>	<u>Sewer Districts:</u>
* No. 1 of Ward 3	* No. 12 of Ward 4
* No. 1 of Ward 4	* No. 13 of Ward 4
* No. 1 of Ward 8	
<u>Community Center and Playground Districts:</u>	<u>Gravity Drainage Districts:</u>
* No. 4 of Ward 1	* No. 8 of Ward 1
* No. 7 of Ward 2	* No. 9 of Ward 2
* No. 5 of Ward 5	* No. 6 of Wards 5 & 6
* No. 1 of Ward 6	No. 2 of Ward 7
No. 3 of Ward 7	No. 7 of Ward 8

(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.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016**

B. Basis of Presentation

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

GOVERNMENT-WIDE FINANCIAL STATEMENTS:

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

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

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

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

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

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 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 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.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016**

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, and the excess revenues or expenses from the funds are allocated to the appropriate functional activity.
- The *fiduciary fund statement* includes only a Statement of Fiduciary Assets and Liabilities since the Parish only has one agency fund. This statement is prepared using the accrual basis of accounting. Since agency funds do not present an operating statement, there is no corresponding measurement focus.

Major funds are those whose revenues, expenditures/expenses, assets, or liabilities 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, Calcasieu Parish Library Fund, and Road Capital Improvement Fund.

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

Public Works Operating Fund - This fund accounts for the maintenance of the Parish 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.

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

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

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016**

Proprietary Funds

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

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

Fiduciary Fund

The Parish currently has the following one fiduciary fund:

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

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

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

Cash, Cash Equivalents and Investments

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

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

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

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

Restricted Assets

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

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016**

Inventories and Prepaid Items

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

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

Interfund Balances and Transfers

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

Accounts Receivable

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

Capital Assets

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

Capitalization thresholds are defined by the Parish as follows:

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

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

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016**

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.

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 premiums, discounts, and gains (losses) on refunding for discretely presented component units are deferred and amortized over the life of the bonds using either the straight-line method or the effective interest method. Bond payable costs are reported net of the applicable bond premium or discount.

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

Compensated Absences

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

Upon resignation or retirement, unused vacation leave can be paid to the employee at the employee's current rate of pay. Upon resignation, unused sick leave is forfeited subject to the following situations: (1) Employees hired prior to January 1, 2007 and who are eligible for retirement, may convert the number of hours of unused sick leave accrued as of the date of retirement to years or fractions of years and add those additional years to the number of years of service earned by the retiree. (Unused sick leave is applied to the number of years of service only for computing the rate of pay 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

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016**

have at least twenty years of service with the Parish are eligible to receive payment for accrued, unused sick leave at the time of regular retirement, up to a maximum of six hundred hours. For these employees, unused sick leave will not be transferable to the Parochial Retirement System; a liability for the actuarial calculated value has been recorded in the government-wide financial statements.

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

Deferred Outflows/Inflows of Resources

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

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.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016**

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.

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.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016**

Budget Presentation

Generally accepted accounting principles require entities to disclose the original, final, and actual budgetary comparisons for the General Fund and each individual major fund that has a legally adopted budget in the basic financial statements or the required supplementary information section of the comprehensive annual financial report. For 2016, the Public Works Operating Fund and the Calcasieu Parish Library Fund are the only major funds with a legally adopted budget, and this presentation is included in the basic financial statements along with that for the General Fund. No budgetary comparison is presented for the Road Capital Improvement Fund, a major fund, because an annual budget was not required. Other nonmajor governmental fund presentations with legally adopted budgets are presented in the combining and individual fund statements and schedules section of the comprehensive annual financial report.

Excess of Expenditures over Appropriations

The Legislative Department and the Miscellaneous Nondepartmental line items in the General Fund had expenditures in excess of appropriations in the amount of \$6,671 and \$16,127, respectively. The legal level of budgetary control for the General Fund is the department level. Both of these occurred because of timing issues and state law provides an exemption from any amendment requirement due to the dollar amounts of the excess amounts.

The following nonmajor governmental funds had expenditures that exceeded appropriations: (1) Office of Community Services Fund \$23,076, (2) Homeland Security Fund \$1,154, (3) Continuum of Care Fund \$11,870, (4) Information Technology Fund \$43,748, (5) GIS Fund \$18,504, (6) Shelter Plus Care Program \$96,011, (7) Food for Seniors \$311, (8) Drug Court Program \$17,961 (9) Human Services Department \$14,101 and (10) Medical Reserve Corp Fund \$788. 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 latter seven funds had 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 seven 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.

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.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016**

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, 2016.

	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	\$15,401,397	\$ -	\$ -	\$15,401,397	\$9,817,816
Certificate of Deposit Account Registry Service (CDARS) See Note 1(B)	<u>42,222,234</u>	<u>-</u>	<u>-</u>	<u>42,222,234</u>	<u>42,222,234</u>
Total	<u>\$57,623,631</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$57,623,631</u>	<u>\$52,040,050</u>
The carrying amount of deposits does not include cash on hand of \$11,723. Cash on hand includes petty cash and cash received but not yet deposited at year-end.					

	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	Total Bank Balances - All Deposits	Total Carrying Value - All Deposits
<u>Component Units:</u>					
Cash & Cash Equivalents	\$8,488,071	\$21,182,044	\$21,252,817	\$50,922,932	\$49,966,801
Certificates of Deposit	1,849,902	5,406,957	-	7,256,859	7,256,859
Certificate of Deposit Account Registry Service (CDARS)	<u>5,077,766</u>	<u>-</u>	<u>-</u>	<u>5,077,766</u>	<u>5,077,766</u>
Total	<u>\$15,415,739</u>	<u>\$26,589,001</u>	<u>\$21,252,817</u>	<u>\$63,257,557</u>	<u>\$62,301,426</u>
The carrying amount of deposits does not include cash on hand of \$3,192. Cash on hand includes petty cash and cash received but not yet deposited at year-end.					

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016**

B. Investments

Fair Value Reporting – Investments

Investments are stated at fair value. The Parish categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The Parish utilizes the market based approach for determining the fair value of investments which utilizes a combination of quoted market prices, market multiples techniques and a matrix pricing technique that relies on the securities' relationship to other benchmark quoted securities. The Parish has the following recurring fair value measurements as of December 31, 2016:

<u>Investments by Fair Value Level:</u>	
Federal Farm Credit Bank (Level 2)	\$ 6,239,723
Federal Home Loan Bank (Level 2)	78,017,219
Federal Home Loan Mortgage Corporation (Level 2)	133,956,238
Freddie Mac (Level 2)	4,409,412
Federal National Mortgage Association (Level 2)	<u>53,311,133</u>
Subtotal for Investments by Fair Value	275,933,725
<u>Investments Excluded from Fair Value Assessment:</u>	
LAMP (Rule 2a7 Like Pool (Net Asset Value)	36
CDARS (Non-participating Interest Earning Contract – Cost) **	<u>42,222,234</u>
Subtotal for Investments Excluded from Fair Value	<u>42,222,270</u>
Total for Investments	<u>\$318,155,995</u>
** For Credit Risk Disclosure purposes, the CDARS (which are nonnegotiable certificates of deposit) are reported as deposits in Note 2(A) but are included as investments above.	

Credit Risk – Investments

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

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016**

The Parish's investments in U.S. Agency Securities were primarily rated AA+ by Standard & Poor's & Fitch Ratings and Aaa by Moody's Investors Services. There was one U.S. Agency Security (Freddie Mac) that was not rated by either of the above rating services. This one security accounts for 1.4% of the investment value at December 31, 2016. Of the U.S. Agency Securities held by the Parish at December 31, 2016, approximately forty-two percent (42%) of those securities were invested in twenty-nine (29) Federal Home Loan Mortgage Corporation (FHLMC) securities with varying maturity dates. LAMP has a Standard & Poor's Rating of AAAM.

Custodial Credit Risk - Investments

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

The following chart presents the custodial credit risk for the Parish's investments as of December 31, 2016.

Investments	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	\$ -	\$ -	\$275,933,725	\$275,933,725
<u>Investments Not Categorized:</u>				
LAMP (Net Asset Value)	-	-	36	36
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$275,933,761</u>	<u>\$275,933,761</u>

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016**

Investments	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	\$ -	\$ -	\$40,740,666	\$40,740,666
Mortgage-Backed Securities **	-	-	1,205,235	1,215,034
<u>Investments Not Categorized:</u>				
Investment Agreements	-	-	1,000,000	1,000,000
Money Market Accounts	-	-	3,767,827	3,767,827
Mutual Funds	-	-	53,640	53,640
LAMP	-	-	<u>4,877,067</u>	<u>4,877,067</u>
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$51,644,435</u>	<u>\$51,654,234</u>
** The Calcasieu Parish Public Trust Authority reported mortgage back securities at amortized cost because the Authority is not required to implement Governmental Accounting Standards Board Statement 72 - <i>Fair Value Measurement and Application</i> until its May 31, 2017 fiscal year end. The difference between amortized cost and fair value of \$9,799 is not considered material.				

Interest Rate Risk - Investments

Interest rate risk is defined as the risk that changes in interest rates will adversely affect the fair value of investments. Investments can be highly sensitive to changes in interest rates due to their terms or characteristics. The Parish's investment policy regarding interest rate risk is to match cash flow requirements with cash flows from investments. This matching allows for securities to be held to maturity thereby avoiding realizing losses due to the liquidation of securities prior to maturity, especially in a rising interest rate environment. Investing in longer term maturities that contain a "step up" in coupon interest rates will also contribute to the reduction of interest rate risk. Of the Parish's seventy-two (72) investments, forty-nine (49) of them contain the "step up" provisions.

Investments, classified by maturity dates, at December 31, 2016 are summarized below:

Investments	Fair Value / Net Asset Value	0-1 Years Before Maturity	1-5 Years Before Maturity
<u>Primary Government:</u>			
U. S. Agency Obligations	\$275,933,725	\$ 24,073,877	\$251,859,848
LAMP	<u>36</u>	<u>36</u>	-
Total	<u>\$275,933,761</u>	<u>\$ 24,073,913</u>	<u>\$251,859,848</u>

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016**

Investments	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	\$40,740,666	\$ 2,895,193	\$37,245,341	\$ 600,132
Mortgage-Backed Securities	1,215,034	-	999,905	215,129
Investment Agreements	1,000,000	-	-	1,000,000
LAMP	<u>4,877,067</u>	<u>4,877,067</u>	-	-
Total	\$47,832,767	<u>\$ 7,772,260</u>	<u>\$38,245,246</u>	<u>\$1,815,261</u>
Mutual Funds	53,640			
Money Market Accounts	<u>3,767,827</u>			
Total	<u>\$51,654,234</u>			

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	\$ 9,817,816	\$ 49,966,801
Cash on Hand	11,723	3,192
CDARS or Certificates of Deposit	42,222,234	12,334,625
Investments	275,933,725	46,767,368
Louisiana Asset Management Pool	<u>36</u>	<u>4,877,067</u>
Total	<u>\$327,985,534</u>	<u>\$113,949,053</u>
<u>Per Statement of Net Position:</u>		
Cash and Cash Equivalents	\$ 9,827,034	\$ 47,846,140
Investments	317,824,770	56,635,256
Restricted Cash and Cash Equivalents	522	3,408,127
Restricted Investments	236,984	6,059,530
<u>Per Fiduciary Funds:</u>		
Cash and Cash Equivalents	2,019	-
Investments	<u>94,205</u>	-
Total	<u>\$327,985,534</u>	<u>\$113,949,053</u>

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016**

NOTE 3: PROPERTY TAXES AND TAX REVENUE ABATEMENTS

A. Property Taxes

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

Levy Date:	October, 2016
Billing Date:	November, 2016
Due Date:	December 31, 2016
Lien Date:	February, 2017
Collection Dates:	December, 2016 to February, 2017

The 2016 tax levy is used to finance the 2017 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 2017, the receivable and any collections made on the 2016 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 2016 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 for five years are approved by the Louisiana Board of Commerce and Industry. The property tax exemption may be renewed for an additional five years. In 2016, the ITEP requirements were revised to include input from local governments prior to any property tax exemption being approved by the State. For the year ended December 31, 2016, the Parish had \$51,618,526 in property tax abatements for governmental activities and \$31,124 for business type activities. Under ITEP, there are currently no provisions for recapturing abated taxes.

The Parish has also instituted an Enterprise Zone Program which provides a company located in a specifically designated Enterprise Zone area a rebate of local sales taxes on the purchase of the material used in the construction of a building, or any addition or improvement thereon, for housing and legitimate business enterprise, and machinery and equipment used in that enterprise. As with the ITEP, this Program is designed to generate economic development/growth in specific area 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 or (2) a set amount per new job created. As of December 31, 2016, the Parish currently has two projects approved for this Program. One was approved in 2014 and one was approved in 2016. A liability for sales tax rebates of \$281,338 has been accrued at year end. Over the past three years, there have been no sales tax rebate payments made. However, the Parish continues to estimate the rebates once a project is approved until one year after the construction is estimated to be completed. Because sales taxes are initially paid and any rebate is issued after the fact, there are no provision for recapture in the Parish Ordinance.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016**

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, 2016:

RECEIVABLES:			
Primary Government:	Governmental Activities	Business- Type Activities	Total
Property Taxes	\$51,245,191	\$ 869,769	\$52,114,960
Sales Taxes	5,545,433	-	5,545,433
Franchise Taxes	287,064	-	287,064
Accounts	9,720	234,557	244,277
Interest	565,567	19,089	584,656
Other Receivables ++	<u>5,559,171</u>	<u>-</u>	<u>5,559,171</u>
Total Receivables	<u>\$63,212,146</u>	<u>\$1,123,415</u>	<u>\$64,335,561</u>
Restricted Special Assessments ^^	<u>\$ -</u>	<u>\$138,750</u>	<u>\$138,750</u>
Loan Receivable	<u>\$14,850</u>	<u>\$ -</u>	<u>\$14,850</u>
Amounts Not Expected To Be Collected Within One Year	<u>\$7,425</u>	<u>\$120,331</u>	<u>\$127,756</u>
Allowance for Doubtful Accounts Included Above **	<u>\$ 2,721,116</u>	<u>\$66,398</u>	<u>\$ 2,787,514</u>
^^ Special assessments receivable above includes \$19,240 in delinquent special assessments.			
** For the governmental activities, the allowance includes \$2,707,310 for a five percent (5%) estimated uncollectible property taxes and \$13,806 for a housing assistance recoupment receivable. For the business-type activities, \$20,477 of the allowance account relates to water and sewer accounts receivable and \$45,921 for estimated uncollectible property taxes.			
++ Includes gaming revenue receivable of \$3,765,891.			

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016**

PAYABLES:			
Primary Government:	Governmental Activities	Business-Type Activities	Total
Accounts Payable	\$ 7,386,725	\$ 57,535	\$7,444,260
Accrued Liabilities	1,515,797	-	1,515,797
Retainage Payable	993,760	-	993,760
Other Liabilities (Deposits/Escrow Funds)	<u>342,499</u>	<u>-</u>	<u>342,499</u>
Accounts Payable and Other Accrued Liabilities	<u>\$10,238,781</u>	<u>\$ 57,535</u>	<u>\$10,296,316</u>
Refundable Customer Deposits	\$ -	\$ 206,026	\$ 206,026
Accrued Interest	<u>-</u>	<u>2,320</u>	<u>2,320</u>
Liabilities Payable from Restricted Assets	<u>\$ -</u>	<u>\$ 208,346</u>	<u>\$ 208,346</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)	\$ -	\$51,548,376	\$ -
GASB 68 Pension Adjustment (See Note 12(B))	16,329,726	1,848,813	-
Local Agreements for Infrastructure Activities (Note 11(C))	-	-	1,204,087
Local, State and Federal Grants (Eligibility Requirements)	-	-	1,406,996
Other Revenue (Rent and Future Health Premiums)	<u>-</u>	<u>-</u>	<u>5,763</u>
Total – Government-wide Financial Statements	16,329,726	53,397,189	2,616,846
GASB 68 Pension Adjustment (See Note 12(B))	(16,329,726)	(1,848,813)	-
Proprietary Funds - Internal Service	-	-	(5,101)
Industrial Development Permits (Note 11(C))	<u>-</u>	<u>1,240,311</u>	<u>-</u>
Total – Governmental Fund Financial Statements	<u>\$ -</u>	<u>\$52,788,687</u>	<u>\$2,611,745</u>

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

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016**

	Deferred Outflows of Resources	Deferred Inflows of Resources	Unearned Revenue
<u>Component Units:</u>			
Property Tax Revenue (See Also Note 3)	\$ -	\$25,037,632	\$ -
GASB 68 Pension Adjustment	28,625,939	3,984,767	-
Deferred Amount on Refunding	54,393	-	-
Deferred – Other ++	8,001,000	-	-
Other Revenue	-	-	376,441
Total	<u>\$36,681,332</u>	<u>\$29,022,399</u>	<u>\$ 376,441</u>
<p>++ The Calcasieu Parish Gaming Revenue District, a major discretely presented component unit, entered into an agreement with several local governmental entities and the Department of Transportation and Development (DOTD) regarding the construction of the Cove Lane Interchange, Nelson Road Interchange, and the Relocation of W. Prien Lake Road. In that agreement, the District (with Parish and City approval) agreed to allocate \$2,667,000 over the next five years to offset the above referenced construction costs. The annual allocation is designated specifically from the Gold Nugget Casino gaming revenue collected and is therefore reported as a deferred outflow of resources since the resources are not available for appropriation until the collections are made in each of the next three years.</p>			

NOTE 6: INTERFUND RECEIVABLES AND PAYABLES

A. Due to/from other funds at December 31, 2016 consists of the following:

	Due From Other Funds	Due To Other Funds
<u>Governmental Funds:</u>		
General Fund	\$ 689,723	\$ 51,392
Public Works	4,408	2,565,086
Road Capital Improvement Fund	2,565,086	-
Nonmajor Funds	156,732	823,940
Total Governmental Funds	3,415,949	3,440,418
<u>Proprietary Funds:</u>		
Nonmajor Enterprise Funds	57,518	61,926
Nonmajor Internal Service Funds	33,097	4,220
Grand Total	<u>\$ 3,506,564</u>	<u>\$ 3,506,564</u>
<p>These receivables are a result of short-term loans or interfund grants for operating activity that were not transferred by year-end. The above interfund amounts were reported in the governmental fund and proprietary fund financial statements but eliminated in the government-wide presentations.</p>		

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016**

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 Activities:</u>		
General Fund	Community Center District No. 5 of Ward 5	\$ 308
General Fund	Community Center District No. 7 of Ward 2	192
General Fund	Fire District No. 1 of Ward 5	15,272
General Fund	Waterworks District No. 14 of Ward 5	6,718
Nonmajor Governmental Fund	Gravity Drainage District No. 8 of Ward 1	<u>74,099</u>
Total Governmental Activities	Due to Component Units	<u>\$ 96,589</u>

NOTE 7: INTERFUND TRANSFERS

A summary of transfers in and out at December 31, 2016 is shown below:

	<u>Primary Government</u>	
	Transfers In	Transfers Out
<u>Governmental Funds:</u>		
General Fund	\$ 2,431,478	\$ 11,018,091
Public Works Operating Fund	5,597,363	4,510,000
Road Capital Improvement Fund	-	5,947,363
Nonmajor Funds	<u>18,060,471</u>	<u>4,856,655</u>
Total Governmental Funds	26,089,312	26,332,109
<u>Proprietary Funds:</u>		
Nonmajor Internal Service Funds	-	-
Nonmajor Enterprise Funds	<u>242,797</u>	-
Total Proprietary Funds	<u>242,797</u>	-
Governmental and Proprietary Reporting Total	26,332,109	26,332,109
Government-wide Elimination Entries	<u>(26,089,312)</u>	<u>(26,089,312)</u>
Government-wide Presentation	<u>\$ 242,797</u>	<u>\$ 242,797</u>

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016**

The above transfers consist of the following:

General Fund made transfers in the amount of \$11,018,091 to other funds for capital related items and to subsidize operations of the following funds:

Governmental Funds:

\$8,000,000	General Fund to Courthouse Complex Fund
\$204,415	General Fund to Training Center Capital Fund
\$250,000	General Fund to Coliseum Capital Fund
\$61,597	General Fund to Human Services Capital Fund
\$29,580	General Fund to Continuum of Care Fund
\$95,045	General Fund to Office of Community Services Fund
\$106,000	General Fund to Hazard Mitigation Fund
\$47,634	General Fund to Animal Services Capital Fund
\$2,000,000	General Fund to South Ward 3 Sewer Project Capital Fund
\$9,031	General Fund to Housing Fund
\$13,293	General Fund to Homeland Security Fund
\$8,699	General Fund to Community Development Block Grant Fund

Proprietary Funds:

\$45,000	General Fund to Sewer District No. 8 of Ward 4
\$147,797	General Fund to Water Works District No. 5 of Wards 3 & 8

Public Works Operating Fund made transfers in the amount of \$4,510,000 to the following funds for capital and operational projects:

Governmental Funds:

\$350,000	Public Works Operating Fund to General Fund for Park Related Activities
\$10,000	Public Works Operating Fund to General Fund for Planning Activities
\$4,100,000	Public Works Operating Fund to Parks Capital Fund

Proprietary Funds:

\$50,000	Public Works Wastewater Fund to Water Works District No. 2 of Ward 4
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Road Capital Improvement Fund made transfers of \$5,947,363 to the following funds to subsidize operations:

Governmental Funds:

\$5,347,363	Road Capital Fund to Public Works Operating Fund
\$600,000	Road Capital Fund to Office of Community Services Fund for Transit Activities

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016**

Nonmajor Governmental Funds - Below is a discussion of the interfund transfers of the nonmajor funds totaling \$4,856,655.

Office of Juvenile Justice Services Fund transferred \$650,000 to the Office of Juvenile Justice Services Construction Fund for capital projects.

Coastal Impact Assistance Fund transferred \$71,207 to the Hazard Mitigation Fund to reimburse certain operating expenditures paid.

Mosquito Control Fund transferred \$1,331,917 to the Mosquito Control Capital Fund to fund the construction of a hangar for the airplane.

Office of Community Services Fund transferred \$1,500 to Humans Services Department reported in the General Fund for operational activity.

Health Unit Fund made transfers of \$2,551,876 to the following funds to subsidize operations:

Governmental Funds:

\$1,300,000	Health Unit Fund to General Fund (Animal Services)
\$134,053	Health Unit Fund to Mosquito Control Fund (Rodent Control)
\$336,836	Health Unit Fund to General Fund (Sewer Inspection)
\$98,000	Health Unit Fund to Office of Community Services Fund
\$432,987	Health Unit Fund to General Fund (Prisoner Medical Care)
\$250,000	Health Unit Fund to Public Works (Wastewater)

Human Services Capital Fund transferred \$155 to the Office of Human Services Fund which was a residual transfer from a construction fund.

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

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016**

NOTE 8: CAPITAL ASSETS

A. Primary Government

Capital asset activity for the year ended December 31, 2016 was as follows:

<u>Governmental Activities:</u>	Beginning Balance ++	Additions	Deletions	Ending Balance
Capital Assets Not Being Depreciated:				
Land and Right of Ways	\$ 19,653,362	\$ 4,821,265	(\$ 16,000)	\$ 24,458,627
Construction in Progress ++	13,291,891	19,448,313	(14,548,532)	18,191,672
Roads **	<u>395,417,424</u>	<u>2,743,500</u>	<u>(1,196,049)</u>	<u>396,964,875</u>
Total Capital Assets Not Being Depreciated	428,362,677	27,013,078	(15,760,581)	439,615,174
Capital Assets Being Depreciated:				
Buildings and Improvements	141,309,215	15,211,707	(185,755)	156,335,167
Machinery and Equipment	35,568,564	3,743,336	(1,736,061)	37,575,839
Bridges	<u>14,332,967</u>	<u>1,664,947</u>	<u>(24,110)</u>	<u>15,973,804</u>
Total Capital Assets Being Depreciated	191,210,746	20,619,990	(1,945,926)	209,884,810
Less Accumulated Depreciation:				
Buildings and Improvements	(62,151,360)	(3,900,948)	174,391	(65,877,917)
Machinery and Equipment	(21,477,561)	(3,104,372)	1,709,913	(22,872,020)
Bridges	<u>(4,555,320)</u>	<u>(328,943)</u>	<u>24,110</u>	<u>(4,860,153)</u>
Total Accumulated Depreciation	<u>(88,184,241)</u>	<u>(7,334,263)</u>	<u>1,908,414</u>	<u>(93,610,090)</u>
Total Capital Assets Depreciated, Net	<u>103,026,505</u>	<u>13,285,727</u>	<u>(37,512)</u>	<u>116,274,720</u>
Total Governmental Activities Capital Assets, Net	<u>\$531,389,182</u>	<u>\$40,298,805</u>	<u>(\$15,798,093)</u>	<u>\$555,889,894</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 \$530,837,466 was restated to \$531,389,182 to properly reflect the following: (1) Construction in Progress beginning balance of \$12,894,255 was increased by \$397,636 to \$13,291,891 to properly reflect the addition of activity for one road construction project owned by the Parish but being constructed by the State and the removal of four prior year construction projects that were in the design phase but will not proceed. (2) Machinery and Equipment beginning balance of \$35,414,484 was increased by \$154,080 to \$35,568,564 to add movable equipment purchased in 2015.				

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016**

<u>Business-Type Activities:</u>	Beginning Balance	Additions	Deletions	Ending Balance
Capital Assets Not Being Depreciated:				
Land and Right of Ways	\$ 227,920	\$ -	\$ -	\$ 227,920
Construction in Progress	<u>-</u>	<u>147,797</u>	<u>-</u>	<u>147,797</u>
Total Capital Assets Not Being Depreciated	227,920	147,797	-	375,717
Capital Assets Being Depreciated:				
Non-Building Improvements ++	12,352,071	33,329	-	12,385,400
Building and Improvements ++	159,915	-	-	159,915
Infrastructure	4,018,165	15,200	-	4,033,365
Machinery and Equipment ++	<u>253,116</u>	<u>-</u>	<u>-</u>	<u>253,116</u>
Total Capital Assets Being Depreciated	16,783,267	48,529	-	16,831,796
Less Accumulated Depreciation:				
Non-Building Improvements ++	(4,773,085)	(372,623)	-	(5,145,708)
Building and Improvements ++	(136,281)	(2,875)	-	(139,156)
Infrastructure	(2,014,378)	(133,183)	-	(2,147,561)
Machinery and Equipment ++	<u>(179,428)</u>	<u>(22,448)</u>	<u>-</u>	<u>(201,876)</u>
Total Accumulated Depreciation	<u>(7,103,172)</u>	<u>(531,129)</u>	<u>-</u>	<u>(7,634,301)</u>
Total Capital Assets Depreciated, Net	<u>9,680,095</u>	<u>(482,600)</u>	<u>-</u>	<u>9,197,495</u>
Total Business-Type Activities Capital Assets, Net	<u>\$ 9,908,015</u>	<u>\$ (334,803)</u>	<u>\$ -</u>	<u>\$ 9,573,212</u>

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016**

Depreciation expense was charged to the following functions as follows:

<u>Governmental Activities:</u>		<u>Business-Type Activities:</u>	
General Government	\$1,317,789	Water	\$280,436
Public Safety	1,176,289	Sewer	<u>250,693</u>
Public Works	1,772,489	Total Business-Type	
Sanitation	151,035	Activities Depreciation	<u>\$531,129</u>
Health and Welfare	515,488	Expense	
Culture and Recreation	2,302,713		
Economic Development	80,608		
Depreciation Reallocated **	<u>17,852</u>		
Total Governmental Activities Depreciation Expense	<u>\$7,334,263</u>		

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

B. Component Units

	<u>Beginning Balance**</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Capital Assets Not Being Depreciated:				
Land and Right of Ways	\$ 32,697,387	\$ 1,054,554	\$ -	\$ 33,751,941
Construction in Progress	<u>9,666,746</u>	<u>12,171,048</u>	<u>(16,290,552)</u>	<u>5,547,242</u>
Total Capital Assets Not Being Depreciated	42,364,133	13,225,602	(16,290,552)	39,299,183
Capital Assets Being Depreciated:				
Buildings and Improvements	137,742,679	5,771,442	(10,080)	143,504,041
Non-Building Improvements	109,495,260	11,799,244	(15,248)	121,279,256
Infrastructure	54,654,712	512,034	-	55,166,746
Machinery and Equipment	<u>80,533,633</u>	<u>3,767,322</u>	<u>(843,517)</u>	<u>83,457,438</u>
Total Capital Assets Being Depreciated	382,426,284	21,850,042	(868,845)	403,407,481
Less Accumulated Depreciation	<u>(167,070,701)</u>	<u>(14,341,199)</u>	<u>786,873</u>	<u>(180,625,027)</u>
Total Capital Assets Depreciated, Net	<u>215,355,583</u>	<u>7,508,843</u>	<u>(81,972)</u>	<u>222,782,454</u>
Total Component Units' Capital Assets,	<u>\$257,719,716</u>	<u>\$ 20,734,445</u>	<u>(\$16,372,524)</u>	<u>\$ 262,081,637</u>

** The beginning capital asset balance of \$257,648,104 was increased by \$71,612 to \$257,719,716 for the following two changes: (1) Gravity Drainage District No. 8 of Ward 1 recorded right of ways of \$39,111 not previously recorded which increased Land and Right of Ways from \$32,658,276 to \$32,697,387, and (2) Community Center District No. 4 of Ward 1 increased construction in progress by \$32,500 for a project not previously reported which increased beginning balance of \$9,634,246 to \$9,666,746.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016**

NOTE 9: LEASES

A. Operating Leases

Primary Government

Lessee Activity – The Parish has entered into multi-year leases for building space for transit operations and land rentals for use with downtown parking, park activities, and economic development signage purposes. Total rental expenditures for 2016 were \$201,094 for these multi-year leases. The future minimum lease payments for these leases are as follows:

Fiscal Year	Downtown Parking	Transit Building	Workforce Office Space	Signage and Park Leases	Total
2017	\$ 158,294	\$ 29,398	\$ 25,500	\$ 300	\$ 213,492
2018	158,294	-	-	100	158,394
2019	158,294	-	-	-	158,294
2020	158,294	-	-	-	158,294
2021	158,294	-	-	-	158,294
2022-2026	<u>238,205</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>238,205</u>
Total	<u>\$ 1,029,675</u>	<u>\$ 29,398</u>	<u>\$ 25,500</u>	<u>\$ 400</u>	<u>\$1,084,973</u>

In addition to the above lease amounts, the Parish had additional rental expenditures for 2016 in the amount of \$17,600 for various parking and grazing leases that are 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 seven annual leases with automatic renewals until January 31, 20120 with a rental fee of \$100 per year per property. There is one other annual lease with automatic renewals until January 31, 2022. The final annual lease is a fifty year lease through 2058 with \$100 per year rental fee. The minimum future rentals for this latter noncancellable fifty year lease (unless a breach occurs) are for 2017, 2018, 2019, 2020, and 2021 the rental fee is \$100 per year. The next five year minimum future rental increments are: 2022 – 2026 (\$500), 2027 – 2031 (\$500), 2032 – 2036 (\$500), 2037 – 2041 (500), 2042 – 2046 (\$500), 2047 – 2051 (\$500), and 2052 – 2056 (\$500) and 2057 – 2058 (\$200).

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016**

B. Capital Leases

Component Units

West Calcasieu Cameron Hospital, a major component unit, entered into one capital lease in 2014 for the purchase of medical equipment. The capitalized cost of the equipment was \$1,036,300. The accumulated depreciation for this capital lease was \$414,520 as of December 31, 2016.

One nonmajor component unit has entered into two capital leases for the purchase of fire trucks. The capitalized costs on the two fire truck leases were \$407,644 while the accumulated depreciation on such leases was \$191,585 at December 31, 2016.

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, 2016:

Fiscal Year	Component Units	
	West Calcasieu Cameron Hospital	Other Component Units
2017	\$ 219,796	\$ 346,384
2018	219,796	-
2019	<u>164,847</u>	<u>-</u>
Sub Total	604,439	346,384
Less: Interest	<u>(20,188)</u>	<u>(37,703)</u>
Present Value Of Minimum Lease Payments	<u>\$ 584,251</u>	<u>\$ 308,681</u>

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016**

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 2016:

Governmental Activities	Beginning Balance*	Additions	Deletions	Ending Balance	Due within One Year
Compensated Absences (+)	\$ 1,397,499	\$ 2,111,311	(\$2,069,510)	\$ 1,439,300	\$1,178,820
Sick Leave(^)	141,806	59,948	-	201,754	-
Other Post-Employment Benefits (OPEB) Payable(>)	6,966,908	1,820,201	(655,022)	8,132,087	-
Net Pension Liability	1,526,699	15,562,026	(5,290,611)	11,798,114	-
Claims/Judgments Payable(<)	12,903	9,858	(19,640)	3,121	3,121
Claims/Judgments Payable (*)	<u>2,308,732</u>	<u>12,148,669</u>	<u>(12,258,258)</u>	<u>2,199,143</u>	<u>1,283,084</u>
Total Long-Term Obligations for Governmental Activities	<u>\$12,354,547</u>	<u>\$31,712,013</u>	<u>(\$20,293,041)</u>	<u>\$23,773,519</u>	<u>\$2,465,025</u>

(+) This liability will be liquidated in the various funds that report the related salary expenditure. The liabilities reported in the General Fund, Public Works Special Revenue Fund, and Calcasieu Parish Library Special Revenue Fund account for 25%, 17%, and 36% 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.

(^) As discussed in Note 1(C) – Compensated Absences – 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 recreation activity function accounts for 22% of the reported liability while the general function accounts for 21%.

(>) 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.

(<) There were three claims payable amounts that were recorded in the General Fund in 2015 and 2016 as opposed to the internal services funds due to the nature of the three claims. Any resulting payment will be made from the General Fund.

(*) 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. A prior period adjustment in the amount of \$339,526 was made for the Workmen’s Compensation Fund as further discussed in Note 13(B). Accordingly, the beginning Claims/Judgments Payable of \$2,648,258 was decreased to \$2,308,732.

Business - Type Activities	Beginning Balance	Additions	Deletions	Ending Balance	Due within One Year
Nonmajor Enterprise Fund:					
Special Assessment Debt	\$200,126	\$ -	(\$25,015)	\$175,111	\$25,015
General Obligation Bonds	21,259	-	(5,402)	15,857	5,672
Revenue Bonds	<u>53,075</u>	<u>-</u>	<u>(53,075)</u>	<u>-</u>	<u>-</u>
Total Long-Term Obligations for Business - Type Activities	<u>\$274,460</u>	<u>\$ -</u>	<u>(\$83,492)</u>	<u>\$190,968</u>	<u>\$30,687</u>

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016**

The following is a summary of the bonds outstanding at December 31, 2016 for business-type activities that were originally incurred to construct additional water related infrastructure:

Business – Type Activities	Amount of Original Issue	Original Issue Date	Range of Final Maturity Dates	Range of Interest Rates
<u>Nonmajor Enterprise Fund:</u>				
General Obligation Bonds (91-05) – (Installment of \$6,465)	\$110,000	3/13/79	2019	5.00%
Special Assessment Debt with Governmental Commitment	\$250,156	10/17/13	2023	.05 to 5.25%**
** There are ten certificates issued that each have a specific interest rate assigned.				

B. Debt Service Requirements – Primary Government

Year	General Obligation Bonds			Special Assessment Debt		
	Principal	Interest	Total	Principal	Interest	Total
2017	\$ 5,672	\$ 793	\$ 6,465	\$25,015	\$ 6,754	\$31,769
2018	5,956	509	6,465	25,015	6,066	31,081
2019	4,229	211	4,440	25,015	5,316	30,331
2020	-	-	-	25,015	4,503	29,518
2021	-	-	-	25,015	3,565	28,580
2022- 2026	-	-	-	<u>50,036</u>	<u>7,380</u>	<u>57,416</u>
Total	<u>\$15,857</u>	<u>\$1,513</u>	<u>\$17,370</u>	<u>\$175,111</u>	<u>\$33,584</u>	<u>\$208,695</u>

C. Other Required Disclosures - Primary Government

Special Assessment Bonds with Governmental Commitment

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

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016**

Authorized but Not Issued Revenue Bonds

On November 5, 2015, the Parish approved the financing of bonds 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. While this financing was not issued in 2016, it is anticipated that the first series of \$25 million will be issued in the fourth quarter of 2017.

D. Changes in Long-Term Debt - Component Units

	Beginning Balance (+)	Additions	Deletions	Ending Balance	Due within One Year
Compensated Absences	\$ 1,396,270	\$ 53,179	(\$ 28,019)	\$1,421,430	\$1,421,430
Capital Lease Obligations	1,158,831	-	(265,899)	892,932	516,668
<u>Contracts and Notes Payable:</u>					
Contracts Payable	14,296,224	-	(2,988,919)	11,307,305	3,209,358
Certificates of Indebtedness	265,000	-	(26,500)	238,500	26,500
Tax Anticipation Notes	1,000,000	-	(320,000)	680,000	335,000
<u>Bonds Payable:</u>					
General Obligation Bonds	19,860,000	8,000,000	(3,945,000)	23,915,000	4,555,000
Revenue Bonds	20,202,606	-	(5,050,612)	15,151,994	1,431,407
<u>OPEB, Pension and Sick Leave:</u>					
Other Liabilities – Sick Leave (^)	37,052	15,497	-	52,549	-
OPEB Liability (+)	8,762,252	2,145,885	(306,971)	10,601,166	-
Pension Liability (+)	<u>6,135,437</u>	<u>17,791,668</u>	<u>(1,102,668)</u>	<u>22,824,437</u>	<u>-</u>
Total Long-Term Obligations for Component Units	<u>\$73,113,672</u>	<u>\$28,006,229</u>	<u>(\$14,034,588)</u>	\$87,085,313	<u>\$11,495,363</u>

(Table Continued on Next Page)

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016**

	Beginning Balance (+)	Additions	Deletions	Ending Balance	Due within One Year
Total Long-Term Obligations for Component Units (From Previous Page)	<u>\$73,113,672</u>	<u>\$28,006,229</u>	<u>(\$14,034,588)</u>	\$87,085,313	<u>\$11,495,363</u>
Bond Discounts and Premiums				<u>1,398,541</u>	
Statement of Net Position Long Term Obligations				<u>\$88,483,854</u>	
<p>(^) As discussed in Note 1(C) – Compensated Absences, the Parish and certain of its discretely component units have recorded a liability for the actuarial calculated value of sick leave up to a maximum of six hundred hours for employees hired on or after January 1, 2007 and who retire with at least twenty years of service. This liability is long-term in nature and will be paid in the funds that report the salary of the retiring employee.</p> <p>(+) The beginning balance of \$73,073,570 was increased by \$40,102 to \$73,113,672 for the implementation of GASB 68, <i>Accounting and Financial Reporting for Pensions</i> for Waterworks District No. 7 of Wards 6 & 4. The pension liability balance of \$6,095,335 was increased by \$40,102 to \$6,135,437 on implementation of the new standard. See Note 13(B) for additional information.</p>					

E. Debt Service Requirements – Component Units

Year	Component Units					
	General Obligation Bonds			Revenue Bonds		
	Principal	Interest	Total	Principal	Interest	Total
2017	\$ 4,555,000	\$ 934,359	\$5,489,359	\$ 1,431,407	\$ 515,517	\$ 1,946,924
2018	4,645,000	746,342	5,391,342	1,469,174	473,448	1,942,622
2019	1,640,000	619,596	2,259,596	1,511,975	426,571	1,938,546
2020	1,715,000	549,101	2,264,101	866,814	383,803	1,250,617
2021	1,650,000	474,759	2,124,759	875,689	356,592	1,232,281
2022-26	9,285,000	1,198,735	10,483,735	3,417,468	1,423,457	4,840,925
2027-31	425,000	16,397	441,397	2,030,119	906,591	2,936,710
2032-36	-	-	-	1,608,784	543,187	2,151,971
2037-41	-	-	-	786,727	297,225	1,083,952
2042-46	-	-	-	632,786	167,911	800,697
2047-51	-	-	-	<u>521,051</u>	<u>37,790</u>	<u>558,841</u>
Total	<u>\$23,915,000</u>	<u>\$ 4,539,289</u>	<u>\$28,454,289</u>	<u>\$15,151,994</u>	<u>\$5,532,092</u>	<u>\$20,684,086</u>

(Table Continued on Next Page)

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016**

	General Obligation <u>Bonds</u>	Revenue <u>Bonds</u>
Principal Outstanding	\$23,915,000	\$15,151,994
Premium and/or Discount	<u>1,405,502</u>	<u>(6,961)</u>
Total Bonds Outstanding	<u>\$25,320,502</u>	<u>\$15,145,033</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 \$233,516,482. As of December 31, 2016, the only outstanding bonded debt for the primary government that is secured by ad valorem taxes of Calcasieu Parish is from the following component unit that is presented as a blended component unit since the Police Jury serves as the governing board for this District. The legal debt margin, after subtracting \$15,857 in debt applicable to the debt limit, is \$233,500,625.

Blended Component Unit	Amount Outstanding
Waterworks District No. 5 of Wards 3 & 8	<u>\$ 15,857</u>

NOTE 11: OTHER INFORMATION

A. Risk Management

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

Both the Parish and Huey T. Littleton Claims Service, Inc. administer the claims services for the workmen's compensation fund. Gilsbar, Inc. has been retained for administration and control services for the medical and dental claims for the health insurance fund while Southern Scripts has been retained to administer the prescription related health claims. The Parish will administer the remaining funds with the assistance of other professional contractors as needed.

The Parish purchases commercial stop-loss insurance for workmen's compensation, health insurance, and certain general liability risks. The Parish did not have any significant reduction in insurance coverages from the 2015 coverage. For claims covered by the applicable commercial policies discussed below, the settlement amounts did not exceed insurance coverage for any of the past three years, since the Parish has a maximum exposure for each risk.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016**

The workmen's compensation fund purchases commercial insurance to provide specific stop-loss coverage and aggregate stop-loss coverage. All 2016 claims are paid by the Parish until an individual claim reaches \$500,000 cumulatively. In prior years the individual claim limit has been \$400,000 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 the first \$2,000,000 of total claims that exceed the minimum policy retention aggregate, which is calculated based on a percentage of payroll rates. The Parish received \$402,561 in 2016 for stop-loss coverage and \$140,099 for second injury fund reimbursements for the workmen's compensation fund. An additional receivable in the amount of \$249,689 was recorded for stop-loss coverages and second injury fund claims that were received, or expected to be received, in 2017 for reimbursement of claims paid prior to December 31, 2016.

With regard to the health insurance, the Parish has purchased both specific stop-loss coverage and aggregate stop-loss coverage. For any one participant, the Parish is liable for the first \$200,000 of claims in any calendar year. The aggregate stop-loss coverage will pay all claims over a maximum amount, which is calculated by multiplying the number of employees covered each month by the monthly stop-loss unit, which is determined by the insurance underwriter. The Parish received \$120,441 in stop-loss coverages for health claims in 2016 that related to 2016 claims, \$20,256 in subrogation and other third party reimbursement claims, and \$176,846 in prescription rebates in 2016 related to 2016 claims. Additional accruals in the amount of \$48,333, \$7,598, and \$149,002 were recorded to offset the year-end liability for stop-loss, subrogation or third party reimbursements, and prescription rebates that were received or expected to be received in 2017 but that related to claims incurred prior to December 31, 2016. Transactions for the dental insurance are included in the health insurance fund.

Effective August 1, 2003, the Parish entered into a cooperative agreement with the Port of Lake Charles to administer the Port's health and dental insurance activity with the assistance of the Parish's current third party health and dental insurance administrator. Since the Port of Lake Charles is not a component unit of the Parish, as defined in the first paragraph above, the employees' health care financing activity of these two entities is considered to be a public entity risk pool, which is defined as a cooperative group of governmental entities joining together to finance an exposure, liability, or risk. Since the Parish is the predominant participant in this pool, this activity continues to be reported in the Parish's Self-Insured Health Insurance Internal Service Fund. It is the opinion of the Parish that there is no material transfer or pooling of risk between the pool participants and that the Parish is performing claims servicing functions for the Port of Lake Charles. As such, any amounts collected or due from the Port and paid or to be paid to settle claims for the Port is reported as an Intergovernmental Payable. This amount will be returned to the Port of Lake Charles upon any termination of the above agreement. The operating statement of the internal service fund named above reflects only the claims servicing revenue and administrative costs paid to the Parish by the Port of Lake Charles. Pool participants are responsible for their own respective claims until the applicable stop-loss coverage becomes effective. The Parish's policy with respect to purchasing specific stop-loss and aggregate stop-loss coverages as discussed in the previous paragraph also applies to the Port of Lake Charles' activity. This stop-loss activity would be considered an insurance purchasing pool.

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

For financial reporting purposes, the general liability fund also reports the activities associated with the purchase of automobile and property insurance as well as other peril related insurance such as employment, crime, aviation, and marine insurance from third party carriers. The main automobile policy for the Parish carries a \$100,000 deductible per incident while the other policies have varying deductibles based on the specific covered peril but range from \$1,000 per incident to 3% per insured property location value.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016**

The claims liability reported in each of the Self-Insured Funds is based on the requirements of Governmental Accounting Standards Board Statement No. 10, which requires a liability for claims to be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount can be reasonably estimated. Claims liability amounts are derived as follows: (1) workmen's compensation claims are recorded based on both the contract administrator's and the Parish risk manager's estimate of each claim's value, as well as actual subsequent payments, (2) health/dental/prescription insurance and unemployment claims liabilities are estimated based on subsequent disbursement/other information, and (3) general liability claims are calculated based on the Parish's legal counsel's opinion on the probability of an impairment of an asset due to litigation and their estimate of that exposure, in addition to analyzing subsequent disbursement information. This information is then reviewed for insurance policy limits and the estimate of liability is reduced for coverage by stop-loss agreements. The Parish purchased one annuity contract for a worker's compensation claim through the Parish reinsurance carrier that in essence defeased any liability remaining on the claim. The cost of the annuity was \$136,749.

As of December 31, 2016, the Parish is a defendant in numerous lawsuits. Twenty (20) 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. One of the twenty lawsuits is reported in the General Fund on behalf of the Planning department. Multiple other automobile claims have occurred in 2016 with no resulting lawsuit. However, expenses that have been incurred in 2017 for these 2016 claim dates have been accrued.

The Parish and its outside counsel believe it is probable that the Parish will be held liable for approximately \$1,377,209 in claims for the twenty lawsuits and claims. Of this amount, \$1,374,088 is reflected in the Self-Insured General Liability Internal Service Fund and is after consideration of settlements that should be covered by subrogations or stop-loss coverages while \$3,121 is reflected in the General Fund.

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 \$55,000 for three workmen's compensation cases have been recorded in lieu of any other liability for these cases since they involve third party stop-loss coverages or the State's second injury fund reimbursement. Management does not anticipate significant incremental claim adjustment expenses for any health or unemployment claims and has accordingly not recorded any additional liability.

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

	Beginning of Year Liability	Current Year Claims and Changes In Estimates	Claim Payments Net of Recoveries	End of Year Liability
<u>(1) Workmen's Compensation Fund</u>				
2016	\$493,476**	37,714	(571,509)	(40,319)**
2015	\$779,313	195,295	(481,132)	\$493,476
<u>(2) Health Insurance Fund</u>				
2016	\$771,876	11,438,238	(11,391,578)	\$818,536
2015	\$886,790	10,526,758	(10,641,672)	\$771,876
<u>(3) General Liability/Property Fund</u>				
2016	\$1,037,213	604,551	(267,676)	\$1,374,088
2015	\$1,092,337	222,759	(277,883)	\$1,037,213
<u>(4) Unemployment Insurance Fund</u>				
2016	\$ 6,167	27,847	(27,495)	\$ 6,519
2015	\$ 1,242	36,113	(31,188)	\$ 6,167

(Table Continued on Next Page)

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016**

** A prior period adjustment in the amount of \$339,526 was made for the Workmen’s Compensation Fund as further discussed in Note 13(B). Accordingly, the beginning Claims/Judgments Payable for Workmen’s Compensation Fund of \$833,002 was decreased by \$339,526 to \$493,476. In addition, at the end of 2016, the Parish had a receivable in lieu of a claims liability amount due to a current year settlement that was lower than previously estimated as well as a reduction in overall claims incurred. Since any claim recovery amounts are netted with claims liabilities the result created a negative claims liability which is reported as a receivable for financial statement purposes.

B. Contingent Liabilities and Commitments

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

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

The Calcasieu Parish Police Jury has the following construction commitments as of December 31, 2016:

Merrick Construction, LLC – Project 2014-08	\$ 1,890,244
W.E. McDonald & Son, LLC – Project 2015-05	1,134,113
Prairie Contractors, Inc. – Project 2016-03	56,197
R.E. Heidt Construction – Project 2016-04	4,103,387
McManus Construction – Project 2016-08	2,131,966
Pat Williams Construction – Intracoastal Park Restrooms	41,086
Frey Construction, LLC – Alligator Park Renovations	398,011
Miller & Associates – River Bluff Park Phase 2B Improvements	2,269,065
Don M. Barron Contractor – Sewer Transport System	<u>2,595,563</u>
Total Primary Government Construction Commitments	<u>\$ 14,619,632</u>

C. Joint Service Agreements

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

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016**

Animal Services Activities: The Parish and the City of Lake Charles entered into a joint service agreement, with an effective date of January 1, 2013, regarding operational responsibility for a consolidated animal control services and shelter program. The term of the agreement would be for the calendar years 2013 through 2015 with an optional renewal period of three years, which was executed in 2016 and will be effective for the calendar years 2016 through 2018. The City agreed to fund one-half of the operating budget after the reduction for self-generated revenue and other specified grant revenue. The fifty percent amount is based on the average service call breakdown between the City and the Parish. The 2016 payment was \$505,575. 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 2016 payment was \$578,335. 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 two other joint service agreements with the Sheriff's Office related to providing nursing and mental health services to the Parish inmates. In 2016, the Parish paid \$344,213 in nursing service payments and \$34,682 in mental health coordinator payments to the Sheriff's Office. The Parish and the Sheriff's Office also entered into an agreement whereby the Parish would retain the services of a dentist for the prisoners, and the Sheriff's Office would reimburse the Parish for any dental services provided to non-Parish prisoners. In 2016, the Sheriff's Office reimbursed the Parish \$11,273 for dental services provided to non-Parish prisoners in order to offset the \$45,000 annual payment that the Parish made to the dental service provider.

On July 15, 2015, the Parish and the Calcasieu Parish Sheriff's Office entered into a joint services agreement to obtain mental health services for Parish inmates and other jurisdictions' inmates housed at the Calcasieu Correctional Center, including juveniles housed at the Juvenile Justice Services Facility. This agreement is in effect until December 31, 2016 with an automatic renewal for two additional one-year periods. The maximum monthly payment to the mental health provider is \$8,250. The Sheriff's Office reimbursed the Parish \$8,711 for mental services provided in 2016 in order to offset the \$97,338 payment made by the Parish to the mental health provider during this same period. Additionally, the City of Lake Charles reimbursed the Parish \$10,781 for mental services provided by the Parish mental health services provider in 2016 to City inmates housed at the Center.

Health Unit Activities: The Louisiana Department of Health and Human Resources (DHHR) operates the Calcasieu Parish Health Unit. The Parish has agreed to contribute \$540,000 towards the operational costs of the Health Unit. In 2016, the Parish paid DHHR directly \$317,631 while paying direct nursing and utility costs for the Health Unit in the amount of \$213,299 and \$9,070 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 2016 under this funding agreement.

Fire Protection Activities: On July 20, 2004, the Parish entered into a joint services agreement with the City of Lake Charles regarding the management of Fire Protection District No. 2 of Ward 3. In that agreement, the Parish dissolved the existing board of directors and assumed that responsibility. The City of Lake Charles assumed the day-to-day management of those operations which would be inclusive of any budgetary decision making requirements. The Parish would continue to collect the property tax revenue on behalf of the District while paying the City of Lake Charles for their management services. The ownership of the District's assets would not be transferred under this joint services agreement, and any costs associated with major improvements or capital expenditures would remain the responsibility of the District. The fee for the management services provided by the City of Lake Charles is the full amount of the property tax collections and the state revenue sharing collections paid to the District. In 2016, the Parish remitted to the City of Lake Charles \$1,837,949 which included previous collected property taxes. As a result of this agreement, the activity of this District is presented as a blended component unit of the Parish since the governing board for the Parish and the District is the same.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016**

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 provides \$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 2016 payment was \$270,108.

The Parish has entered into a cooperative endeavor agreement with the Louisiana Cooperative Extension Service to provide funding for the Parish Agricultural Center located at the Burton Complex. In 2016, the Parish paid \$171,250 specifically for salary and fringe supplements. The Parish also directly paid \$127,471 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 term of agreement is effective for a period of five years beginning in 2014 and ending December 31, 2018. The Parish agrees to pay \$200,000 per year in semi-annual increments of \$100,000. The Parish paid \$200,000 in 2016.

Infrastructure Activities: In previous years, the Parish entered into the two separate agreements with Sasol and the City of Sulphur related to various infrastructure activities. The agreement with Sasol was for the construction of a road whereby Sasol was required to make payments when certain milestones were met. While the milestones were met as of December 31, 2016 creating the legal right to the funds, the Parish has not yet spent all of those funds on the infrastructure activity thereby creating the unearned revenue reporting in the amount of \$1,061,158. The second agreement with the City of Sulphur relates to the extension of sewer facilities into the developing area of Mosswood Road / Elliswood Road and Post Oak Road in an effort to attract future economic development. In exchange for the Parish and City sharing the costs of the construction, an agreement as to the sharing of sewer usage revenue on new accounts established in the previously constructed area was also addressed up to the Parish's share of construction costs incurred. Since the sewer usage revenue was based on a portion of the construction costs, the Parish considered this amount to be estimable but not available for appropriation until future years when the sewer usage revenue is earned. Therefore, unearned revenue in the amount of \$142,929 was recorded.

Another agreement was executed in 2015 with Kansas City Southern Railway Company related to the construction of a grade separation structure providing for an elevated roadway crossing of the Kansas City Southern railroad and the removal of the existing rail. Upon completion of the construction, the ownership of the structure will be transferred to the Parish. Negotiated in the agreement was an impact mitigation fee of 5% of the actual costs of the construction. The Parish is also reimbursed any third party costs incurred in monitoring the project or in obtaining right of ways.

Industrial Development Permits: The Parish currently assesses permit fees for any new industrial development. There were two large industrial companies that began expansion projects in previous years. The Parish has agreed to allow these two companies to pay the development permit fees over a three year period since the construction projects will be multi-year projects. Sasol has agreed to a permit development fee of \$911,425 to be paid over three years with twenty-five percent of the fee due on June 1, 2017, twenty-five percent of the fee due on June 1, 2018 and the final fifty percent of the fee due on June 1, 2019. Lotte Axiall Chemical Corporation agreed to a permit development fee of \$490,875 to be payable over three years with thirty-three percent due in 2016 (\$161,989), forty-eight percent due in 2017 and nineteen percent due in 2018. Both of these industrial development permit fees outstanding as of December 31, 2016 were reported as deferred inflows of resources on the governmental financial statements and as revenue in the government wide financial statements.

D. Termination Benefits

At December 31, 2016, the Parish has not provided any terminated employees (either through voluntary or involuntary means) with termination benefits, which may include but are not limited to severance pay, enhanced early retirement options, etc. The terminated employees are offered continued health care coverage under the Consolidated Omnibus Budget Reconciliation Act (COBRA). However, the Parish does not contribute toward the cost of any coverage under COBRA.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016**

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 2016, 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 2016 financial statements are as follows:

	State Supplemented Salaries	Retirement Contributions	Total 2016 On- Behalf Payments
<u>Primary Government:</u>			
Governmental Activities	\$ 228,378	\$1,583,138	\$1,811,516
Business-Type Activities	-	<u>11,775</u>	<u>11,775</u>
Total Primary Government	228,378	1,594,913	1,823,291
<u>Component Units:</u>			
14th Judicial District Attorney	1,278,357	102,582	1,380,939
14 th Judicial District Criminal Court Fund	1,937,245	85,884	2,023,129
Fire Protection Districts	199,217	283,946	483,163
Other Component Units	-	<u>1,239,941</u>	<u>1,239,941</u>
Total Component Units	<u>3,414,819</u>	<u>1,712,353</u>	<u>5,127,172</u>
Total On-Behalf Payments	<u>\$3,643,197</u>	<u>\$3,307,266</u>	<u>\$6,950,463</u>

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016**

F. Restricted Assets

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

<u>Restricted Account</u>	<u>Nonmajor Enterprise Fund</u>
Cash for Bond Covenants	\$ 72
Cash for Customer Deposits	450
Investments for Customer Deposits and Accrued Interest	208,346
Investments for Bond Covenants	28,638
Special Assessments Receivable for Construction Debt	<u>138,750</u>
Total Primary Government	<u>\$ 376,256</u>

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

A. Other Postemployment Benefits (OPEB)

In 2008, the Parish implemented Governmental Accounting Standards Board (GASB) Statement No. 45, *Accounting and Financial Reporting by Employers 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. This Statement 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. Accordingly, a liability is recognized in the financial statements for the actuarial determined amount of postemployment benefits that are associated with the normal costs of benefits attributable to service in the current year as well as an amortization of any unfunded actuarial accrued liability for costs of benefits associated with prior years of employment.

The notes to the financial statements contain other required disclosure information such as the estimated costs today of providing the postemployment benefits to all of the Parish’s current employees once they retire, not just the liability referred to above that is actually recognized in the Statement of Net Position. The Parish contracted with a third party consultant to perform the actuarial valuation required by GASB Statement No. 45 as of January 1, 2012, January 1, 2014, and January 1, 2016. Since GASB Statement No. 45 requires valuations every other year for plan memberships exceeding 200, the actuarial valuations prepared will be utilized for the two-year periods of 2012 and 2013, 2014 and 2015, and 2016 and 2017 with the inclusion of the appropriate second year adjustments.

Actuarial valuations for OPEB plans involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. These actuarially determined amounts are subject to continual revisions as actual results are compared to past expectations and new estimates are made about the future. The schedule of funding progress, presented immediately following the financial statements as required supplementary information, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016**

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

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

In addition to the option to participate in the group health, dental, and life plans during employment, at retirement, employees who have twenty (20) years of cumulative service will be eligible for certain 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. The Parish currently offers its retirees the option to elect to participate in the health, dental, and life plans. While there is no specific written plan or trust 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.

Funding Policy: The contribution requirements of the retirees and the participating employers are established in the annual operating budget and may be amended in subsequent years with the approval of Parish management. As stated previously, the required contribution is based on projected “pay-as-you-go” financing requirements. The employer contribution to the OPEB plan for 2016 was \$967,004 which represents \$655,023 for the primary government and \$311,981 for the Parish plan component units. There is no retiree contribution to the OPEB plan other than the retiree share of insurance premiums paid monthly which for 2016 consisted of \$502 per month if under age 65, \$375 per month if subject to Medicare Supplement Part A, or \$262 per month if subject to Medicare Supplements Parts A & B. Retiree dental is \$42 per month. The Parish also provides an option to the Retirees to participate in a High Deductible plan with premiums of \$296 per month if under age 65 with the dental coverage the same.

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.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016**

The projected unit credit actuarial cost method was used for the January 1, 2012, January 1, 2014 and January 1, 2016 actuarial valuations. Because the government currently finances OPEB using a “pay-as-you-go” approach, the discount rate is based on the historical and future investment yields that are expected to be used in financing the payment of benefits. The actuarial assumptions for all three valuations included a 4% investment rate of return, compounded annually. Life expectancies for the 2016 actuarial valuation report were based on the RP 2014 Healthy Male and Female Tables while the valuation reports were based on the Parish’s historical data and modified based on years of employment.

For the January 1, 2016 actuarial valuation, claim costs were developed for pre-65 and post-65 retirees’ costs. Costs were developed based on the current fully insured equivalency rates with costs adjusted for aging since the underlying premium rates are not community rated. This basis was used for the calculation of the present value of total benefits to be paid for retiree coverage. The 2016 actuarial valuation assumed a healthcare cost inflation rate of 10% decreasing to an ultimate rate of 5% in 2023 and beyond. A 1% inflation factor was utilized each year. The 2016 actuarial valuation also assumes that (1) the member’s current marital status and whether spousal coverage is elected will remain unchanged at retirement, (2) female spouses are assumed to be three years younger than male employees and male spouses are assumed to be three years older than female employees, (3) employees electing single coverage as active employees are assumed to continue with single coverage at retirement and employees electing family coverage as active employees are assumed to continue family coverage as retirees and (4) 100% of employees will elect Medicare coverage when they are first eligible. The amortization method for the plan is level dollar with a thirty-year open amortization period. The remaining amortization period at January 1, 2016 was twenty-one years.

Annual OPEB Cost and Net OPEB Obligation: The Parish’s annual OPEB cost (expense) was calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities over the actuarial amortization period. Trend information has been disclosed below for 2014, 2015 and 2016. The 2016 ARC was calculated as part of the January 1, 2016 actuarial valuations performed by outside actuary consultants. The 2014 and 2015 ARC was obtained from the 2014 valuation report respectively and adjusted for another year’s activity as required by GASB Statement No. 45.

The following table shows the components of the Parish’s annual OPEB costs for the current year and the amount actually contributed to the plan during the year:

	Governmental Activities	Total Primary Government	Parish Plan Component Units	Total OPEB Plan
Annual Required Contribution (ARC)	\$1,268,308	\$1,268,308	\$ 718,138	\$1,986,446
Interest on Net OPEB Obligation	278,676	278,676	160,943	439,619
Adjustment to ARC	<u>273,218</u>	<u>273,218</u>	<u>321,041</u>	<u>594,259</u>
Annual OPEB Cost (Expense)	1,820,202	1,820,202	1,200,122	3,020,324
Less: Contributions	<u>(655,023)</u>	<u>(655,023)</u>	<u>(311,981)</u>	<u>(967,004)</u>
Increase in Net OPEB Obligation	1,165,179	1,165,179	888,141	2,053,320
Net OPEB Oblig. at Beginning of Year**	<u>6,966,908</u>	<u>6,966,908</u>	<u>4,023,565</u>	<u>10,990,473</u>
Net OPEB Oblig. at End of Year	<u>\$8,132,087</u>	<u>\$8,132,087</u>	<u>\$4,911,706</u>	<u>\$13,043,793</u>

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016**

Trend Information for OPEB Plan:			
Fiscal Year Ended	Primary Government	Component Units**	OPEB Plan Totals
<u>December 31, 2014:</u>			
Annual OPEB Cost	\$1,368,836	\$911,045	\$2,279,881
% of Annual OPEB Cost Contributed	31%	19%	26%
Net OPEB Obligation	\$5,740,424	\$3,265,985	\$9,006,409
<u>December 31, 2015:</u>			
Annual OPEB Cost	\$1,496,096	\$851,196	\$2,347,292
% of Annual OPEB Cost Contributed	18%	11%	15%
Net OPEB Obligation	\$6,966,908	\$4,023,565	\$10,990,473
<u>December 31, 2016:</u>			
Annual OPEB Cost	\$1,820,202	\$1,200,122	\$3,020,324
% of Annual OPEB Cost Contributed	36%	26%	32%
Net OPEB Obligation	\$8,132,087	\$4,911,706	\$13,043,793

Funding Status and Funding Progress: The following is a Schedule of Funding Status and Funding Progress for the OPEB Plan based on the first three actuarial valuations:

	(a)	(b)	(b-a)	(a/b)	(c)	((b-a)/c)
Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll**	UAAL as a Percentage of Covered Payroll
01/01/12	\$ -	\$15,571,023	\$15,571,023	0.00%	\$31,178,169	50%
01/01/14	\$ -	\$23,344,107	\$23,344,107	0.00%	\$37,965,534	62%
01/01/16	\$ -	\$30,661,488	\$30,661,488	0.00%	\$40,752,346	75%

** This payroll amount includes not only the Parish payroll but also payroll for all of the discretely presented component units that participate in the Parish OPEB Plan.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016**

B. Retirement Commitments

(1) Plan Descriptions

Parochial Employees' Retirement System of Louisiana (PERS)

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

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

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

PERS has issued a stand-alone audit report on their financial statements for the year ended December 31, 2015 which is used for the Parish's 2016 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, 2016 which is used for the Parish's 2016 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.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016**

(2) Retirement Benefits Provided

PERS

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

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

Generally, the monthly amount of the retirement allowance of any member of Plan A shall consist of an amount equal to three percent 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 of the member's final five-year average compensation, defined as the average of the highest consecutive sixty (60) months, multiplied by his/her years of creditable service. However, under certain conditions, as outlined in the statutes, the benefits are limited to specified amounts.

ROV

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

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

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

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016**

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. The majority of LASERS rank and file members may either retire with full benefits at any age upon completing thirty (30) years of creditable service or at age sixty (60) upon completing five (5) to ten (10) years of creditable service depending on their plan. Additionally, members may choose to retire with twenty (20) years of service at any age, with an actuarially reduced benefit. The basic annual retirement benefit for members is equal to 2.5% to 3.5% of average compensation multiplied by the number of years of creditable service.

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 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 2.5% accrual rate, hazardous duty plan a 3.33% accrual rate, and judges a 3.5% accrual rate. The extra 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.

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 but generally is ten (10) years of service.

(3) Deferred Retirement Benefits

PERS

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

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

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016**

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

ROV

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

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

LASERS

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

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

(4) Disability Benefits

PERS

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

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016**

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

ROV

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

LASERS

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

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

(5) Survivor's Benefits

PERS

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

ROV

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

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016**

LASERS

Certain eligible surviving dependents receive benefits based on the deceased member's compensation and their relationship to the deceased. The deceased member 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.

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

PERS

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

ROV

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

LASERS

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

(7) Contributions

PERS

According to state statute, contributions for all employers are actuarially determined each year. For the year ended December 31, 2016, the actuarially determined contribution rate was 10.4% of member's compensation for Plan A and 6.91% of member's compensation for Plan B. However, the actual rate for the fiscal year ended December 31, 2015 was 14.5% for Plan A and 9% for Plan B. The actual rate for December 31, 2016 was 13% for Plan A and 9% for Plan B.

According to state statute, PERS also receives one-fourth (1/4) of one percent (1%) of ad valorem taxes collected by the Parish. PERS also receives revenue sharing funds each year as appropriated by the Legislature. Tax monies and revenue sharing monies are apportioned between Plan A and Plan B in proportion to the member's compensation. These additional sources of income are used as additional employer contributions and are considered support from non-employer contributing entities. These amounts total \$7,276,289 for Plan A and \$1,194,705 for Plan B.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016**

ROV

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ending June 30, 2016, the actual employer contribution rate was 22.5%.

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, 2016.

LASERS

The employer contribution rate is established annually under Louisiana Revised Statute 11:101-104 by the Public Retirement Systems' Actuarial Committee (PRSAC), taking into consideration the recommendation of LASERS Actuary. Each plan pays a separate actuarially-determined employer contribution rate. However, 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, 2016 were 38.1% for Judges hired before January 1, 2011 and 39.3% for Judges hired after December 31, 2010. The aggregate rate for the entire system was 37%.

Employer contributions to the PERS, ROV, and LASERS as of December 31, 2016 are as follows:

	PERS	ROV	LASERS
2016 Employer Contributions	\$3,362,761	\$26,040	\$18,060
Contribution Percentage	13.00%	Pre- 6-30-16: 22.5%	Pre- 6-30-16: 38.1% and 39.3%
		Post 6-30-16: 20.0%	Post 6-30-16: 38.0% and 36.7%

(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, 2015, June 30, 2016, and June 30, 2016 respectively with the appropriate adjustments made for 2016. 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.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016**

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

	PERS **	ROV	LASERS
<u>Pension Liability:</u>			
Total Pension Plan Liability	\$3,387,821,896	\$109,058,931	\$18,576,266,623
Plan Fiduciary Net Position	<u>(3,124,593,132)</u>	<u>(80,683,761)</u>	<u>(10,723,714,826)</u>
Total Net Pension Plan Liability	<u>\$ 263,228,764</u>	<u>\$ 28,375,170</u>	<u>\$7,852,551,797</u>
Total Parish Portion of Net Pension Liability	\$11,355,988	\$233,876	\$208,250
Percentage of Parish Liability to Pension Liability for all Employers	4.31%	.82 %	.0027%
Measurement Date	12-31-15	6-30-16	6-30-16
** 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, 2016 are as follows:

	PERS	ROV	LASERS
<u>Pension Expense:</u>			
Pension Expense	\$4,916,468	\$51,476	\$28,257
Percentage of Parish Pension Expense to Pension Expense for all Employers	4.32%	1.05%	.0035%

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016**

The Parish reported the deferred outflows of resources related to pensions in the 2016 financial statements as follows:

	PERS	ROV	LASERS	Total
<u>Deferred Outflows of Resources:</u>				
Differences between expected and actual experience	\$ -	\$ -	\$ 121	\$ 121
Changes in assumptions	2,530,268	7,874	-	2,538,142
Net difference between projected and actual earnings on pension plan	10,390,937	64,317	25,938	10,481,192
Changes in proportion and differences between employer contributions and proportionate share of contributions and deferred outflows and inflows of resources	(91,765)	20,517	(706)	(71,954)
Employer contributions subsequent to the measurement date	<u>3,360,677</u>	<u>12,621</u>	<u>8,927</u>	<u>3,382,225</u>
Total Deferred Outflows of Resources	<u>\$16,190,117</u>	<u>\$ 105,329</u>	<u>\$ 34,280</u>	<u>\$16,329,726</u>

The Parish reported the deferred inflows of resources related to pensions in the 2016 financial statements as follows:

	PERS	ROV	LASERS	Total
<u>Deferred Inflows of Resources:</u>				
Differences between expected and actual experience	\$1,804,753	\$ 23,574	\$ 1,931	\$1,830,258
Changes in assumptions	-	8,772	-	8,772
Changes in proportion	<u>9,783</u>	<u>-</u>	<u>-</u>	<u>9,783</u>
Total Deferred Inflows of Resources	<u>\$1,814,536</u>	<u>\$ 32,346</u>	<u>\$ 1,931</u>	<u>\$1,848,813</u>

During 2016, employer contributions of \$3,360,677, \$12,621 and \$8,927 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, 2017. 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
2017	\$ 2,903,763	\$ 17,541	\$ 3,790	\$ 2,925,094
2018	2,903,763	13,293	3,670	2,920,726
2019	3,075,153	19,792	9,776	3,104,721
2020	<u>2,132,225</u>	<u>9,736</u>	<u>6,186</u>	<u>2,148,147</u>
Total	<u>\$11,014,904</u>	<u>\$ 60,362</u>	<u>\$ 23,422</u>	<u>\$11,098,688</u>

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016**

(9) Actuarial Assumptions

PERS

The discount rate used to measure the total pension liability was 7.00%. This represents a change from the prior valuation of 7.25%. 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 and non-employer contributing entities will be made at the actuarially determined contribution rates, which are calculated in accordance with relevant statutes and approved by the Board of Trustees and the Public Retirement Systems' Actuarial Committee. Based on those assumptions, PERS's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the Capital Asset Pricing Model (CAPM) (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward looking basis in equilibrium, in which best-estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.0% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.55% for the year ended December 31, 2015 which is the most recent actuarial calculation date.

ROV

The discount rate used to measure the total pension liability was 7.0%. 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 7.75%. 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 contractually required rates, actuarially determined. 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 active and inactive plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016**

A summary of the actuarial methods and assumptions used in determining the total pension liability presented in the 2016 financial statements are as follows:

Assumptions	PERS	ROV	LASERS
Valuation Date	December 31, 2015	June 30, 2016	June 30, 2016
Actuarial Cost Method	Entry Age Normal	Entry Age Normal	Entry Age Normal
Expected Remaining Service Lives	4 years	5 years	3 years
Discount Rate	7.00%	7.00%	7.75%
Investment Rate of Return	7.00% per annum	7.00%, net of investment expense	7.75% per annum
Projected Salary Increases	5.25% (2.50% Inflation, 2.75% Merit)	6.00% (2.50% Inflation, 3.5% Merit)	See table below
Inflation Rate	2.50% per annum	2.50% per annum	3.25% per annum

LASERS Projected Salary Increases		
Member Type	Lower Range (%)	Upper Range (%)
Regular	4.00	13.00
Judges	3.00	5.50
Corrections	3.60	14.50
Hazardous Duty	3.60	14.50
Wildlife	3.60	14.50

Additional assumptions include the following:

Mortality – PERS

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

Mortality – ROV & LASERS

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

Cost of Living Adjustments – PERS, ROV, & LASERS

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

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016**

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, 2015 and ROV and LASERS as of June 30, 2016 are summarized in the following tables:

	Target Asset Allocations	Long-Term Expected Real Rate of Return
	PERS	PERS
<u>Asset Class:</u>	(%)	(%)
Fixed Income	34	1.06
Equity	51	3.56
Alternatives	12	0.74
Real Assets	<u>3</u>	<u>0.19</u>
Total	<u>100</u>	5.55
Inflation Adjustment		<u>2.00</u>
Expected Arithmetic Nominal Return		<u>7.55</u>

	Target Asset Allocations	Long-Term Expected Real Rate of Return
	ROV	ROV
<u>Asset Class:</u>	(%)	(%)
Domestic Equities	40	3.00
International Equities	15	1.28
Domestic Fixed Income	20	0.50
International Fixed Income	10	0.35
Real Estate	10	0.45
Alternative Investments	<u>5</u>	<u>0.29</u>
Total	<u>100</u>	5.87
Inflation Adjustment		<u>2.50</u>
Expected Arithmetic Nominal Return		<u>8.37</u>

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016**

	Target Asset Allocations	Long-Term Expected Real Rate of Return
	LASERS	LASERS
<u>Asset Class:</u>	(%)	(%)
Cash	-	-0.24
Domestic Equities	25	4.31
International Equities	32	5.48
Domestic Fixed Income	8	1.63
International Fixed Income	6	2.47
Alternative Investments	22	7.42
Global Tactical Asset Allocation	<u>7</u>	2.92
Total	<u>100</u>	
Weighted Long-Term Expected Real Rate of Return		5.30
Inflation Adjustment		3.25
Inflation Adjustment		<u>.17</u>
Expected Arithmetic Nominal Return		<u>8.72</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 (7.00%)	ROV (7.00%)	LASERS (7.75%)
<u>Employer's Proportionate Share of Net Pension Liability:</u>			
1.0% Decrease	\$28,450,590	\$325,154	\$255,854
Current Discount Rate	\$11,355,988	\$233,876	\$208,250
1.0% Increase	(\$3,091,221)	\$155,239	\$167,801

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016**

NOTE 13: STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary-GAAP Reporting Reconciliation

Governmental accounting standards require that comparisons of the legally adopted budget be made with the actual financial statement data. Since the Parish prepares its budget on the cash basis of accounting, this comparison must be done based on the budgetary basis. As a result of this presentation, the basis difference information contained in the table below is required to reconcile the actual financial data presented on the cash budgetary basis to the actual financial data prepared using generally accepted accounting principles. Upon implementation of Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definition*, there were several previously presented nonmajor governmental funds with legally adopted budgets that are now combined with the General Fund, the Public Works Operating Fund 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 2016 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	Calcasieu Parish Library Fund
Net Change in Fund Balance (GAAP)	(\$2,012,337)	\$ 822,526	\$1,696,369
<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)	3,067,942	(1,901,300)	-
<u>Adjustment for Basis Differences:</u>			
To Adjust for Revenues and Deferrals	(844,060)	2,033,345	29,739
To Adjust for Expenditures and Accruals	<u>579,784</u>	<u>7,300</u>	<u>38,157</u>
Net Change in Fund Balance (Budgetary Basis)	<u>\$ 791,329</u>	<u>\$ 961,871</u>	<u>\$1,764,265</u>

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016**

B. Fund Balance / Net Position Information

Changes in Inventory Balances

The Parish has determined that the level of inventory on hand was material and therefore, should be capitalized, even under the purchase method of accounting for inventory which the Parish utilizes. Proper accounting treatment for any change in the inventory amount from one year to the next is reflected as a direct adjustment to fund balance. As of December 31, 2016, the Parish has inventory in the amount of \$807,299 in the Public Works Operating Fund and \$527,929 in the Mosquito Control Fund. The change in inventory for Public Works Operating Fund from 2015 to 2016 was an increase in the amount of \$112,128 while the Mosquito Control Fund increased by \$225,053.

Net Position Restatements – Governmental Activities - Primary Government

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

	Ending 12/31/15 Net Position Balance	(**) Prior Period Adjustments	Beginning 1/1/2016 Net Position Balance as Restated
Governmental Activities Net Position	<u>\$825,820,550</u>	<u>\$1,548,764</u>	<u>\$827,369,314</u>

** **Prior Period Adjustments** - The following adjustments were made to the December 31, 2015 ending balance:

- The beginning Claims/Judgments Payable for Workmen’s Compensation Fund of \$833,002 was decreased by \$339,526 to \$493,476 to properly reflect an excess insurance receivable for a claim that has exceeded the \$400,000 self-retention amount. Net assets was increased by \$339,526. The impact on the 2015 change in net position is an increase of \$339,526.
- The beginning Receivables balance of \$62,053,802 was increased by \$490,875 to \$62,544,677 to property reflect an industrial permit development fee due from Lotte Axiall Chemical Corporation. As discussed further in Note 11(C), Lotte agreed to a permit development fee of \$490,875 to be payable over three years with thirty-three percent due in 2016, forty-eight percent due in 2017 and nineteen percent due in 2018. This fee related to 2015 activity therefore net position and the 2015 change in net position was increased by \$490,875 for the governmental activities column.
- The net capital asset beginning balance for governmental activities of \$518,985,342 was increased by \$551,716 to \$519,537,059 to properly reflect the January 1, 2016 beginning balance for governmental-type activities net position and was comprised of the following:
 - An increase of \$524,118 to properly reflect the addition of activity for one road construction project of which a portion is owned by the Parish and a portion is owned by the State. Since the Parish is contracting for the construction, all contract payments will be reflected as construction in progress until completion of the project at which time the portion of the road owned by the State will be reflected as contributed capital to the State. Net position increased by \$524,118 while there was no impact on the 2015 change in net position.
 - A decrease of \$126,482 for four construction in progress projects which were in the design phase in prior years but since the projects will not proceed, the Parish has deleted them from the construction in progress amounts reported as of January 1, 2016. Net position decreased while there was no impact on the 2015 change in net position since these four projects were older projects.
 - An increase of \$154,080 for machinery and equipment that was originally purchased in 2015 but not recorded as a fixed asset until 2016. Net position and the 2015 change in net position increased by \$154,080.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016**

- The beginning prepaid items balance of \$488,700 was increased by \$215,643 to properly reflect the January 1, 2016 beginning balance related to a construction project coordinated by the Louisiana Department of Transportation and Development (LaDOTD). A match fee was originally paid in 2014 by the Parish yet the LaDOTD construction activity occurred in 2015 and later. The prepaid item (match) is adjusted as construction is completed. Net position was increased by \$215,643 while the 2015 change in net position was decreased by \$6,223.
- The beginning accounts payable was increased by \$48,996 to properly accrue, in 2015, the 2016 payment of a match for right of way acquisitions purchased by the Louisiana Department of Transportation and Development in 2015. Net position was decreased and the 2015 change in net position was increased by \$48,996.

Net Position Restatements - Discretely Presented Component Units

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

	Ending 12/31/15 Net Position Balance++	(**) Prior Period Adjustments	Beginning 1/1/2016 Net Position Balance as Restated
Net Position – Component Units **	<u>\$350,188,837</u>	<u>(\$4,647,798)</u>	<u>\$345,541,039</u>
<p>** The Calcasieu Parish District Attorney (DA) provided a draft financial report to the Parish for use in the Parish’s 2015 CAFR. An immaterial adjustment of \$3,889 was made to the draft financial statement prior to their release. As such, the immaterial difference of \$3,889 was not reported in the Parish CAFR but is reported as a beginning net position for the DA. This adjustment is technically not a prior period adjustment for the DA’s report. The original net position of \$350,184,948 is herein adjusted to \$350,188,837.</p>			

** **Prior Period Adjustments** - The following adjustments were made to the December 31, 2015 ending balance:

- Waterworks District No. 12 of Ward 3 had a prior period adjustment to properly reflect the beginning accounts receivable amount. Accounts receivable and net position were decreased by \$15,332. The effect on the 2015 change in net assets was a decrease of \$15,332.
- Waterworks District No. 7 of Wards 6 & 7 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 and the 2015 change in net assets were increased by \$40,101 and \$9,404 respectively.
- Gravity Drainage District No. 8 of Ward 1 had a prior period adjustment to record right of ways purchased in a previous year. Land and Net Investment in Capital Assets increased by \$39,111. There was no change in net assets for 2015 since the right of ways were purchased in 2012.
- Recreation District No. 1 of Ward 3 had a prior period adjustment to record a utility payment that was not accrued at the end of 2015. Accounts Payable increased by \$11,509 while net position for 2015 decreased. The change in net assets for 2015 decreased by \$11,509.
- Community Center and Playground District No. 4 of Ward 1 had a prior period adjustment to property reflect a construction in progress project. Construction in progress and net position were increased by \$32,500. The effect on the 2015 change in net assets was an increase of \$32,500.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016**

- The West Calcasieu Cameron Hospital had two prior period adjustments to properly reflect the beginning accounts receivable amount. Accounts receivable and net position was decreased by \$4,705,454. The effect on the 2015 change in net assets was a decrease of \$1,094,470.
- The Airport Authority implemented Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions*. Net position decreased by \$27,215. The amount attributable to the 2015 change in net position is not available.

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	\$102,058,706	\$ -
Various Sources of Revenue and Debt Specifically Issued for Construction and Improvement Projects	-	<u>248,146</u>
Total Net Position Restricted for Capital Projects	102,058,706	248,146
<u>Debt Service:</u>		
Dedicated Sales and Property Tax Revenue Authorized by the Electorate to Repay Debt	<u>167,910</u>	<u>2,023,544</u>
Total Net Position Restricted for Debt Service	167,910	2,023,544
<u>External Legal Constraints:</u>		
Dedicated Property Taxes Authorized by Electorate to Specific Special Revenue Funds and Purposes	35,528,106	-
Dedicated Sales Tax for Road Maintenance and Construction	76,114,404	-
State Road Funds Dedicated for Transportation	11,864,977	-
Dedicated Sales Tax for Solid Waste	6,954,179	-
Grant Funds Restricted for Specific Programs	<u>2,025,657</u>	-
Total Net Position Restricted for External Legal Constraints	<u>132,487,323</u>	-
Total Restricted Net Position	<u>\$234,713,939</u>	<u>\$ 2,271,690</u>

Funds with Deficit Fund Balances / Net Position

Fire Protection District No. 1 of Ward 1 (a nonmajor discretely presented component unit) has a deficit net position of \$41,814 at the end of the year as a result of the recording of the pension related activity in 2016.

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016**

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	\$28,663,036
Dedicated Sales Tax for Solid Waste	6,995,976
Grant Funds Restricted for Specific Programs	2,357,999
Dedicated Court Fees for Law Library	<u>108,628</u>
Total Restricted Fund Balance – “Other Restrictions”	<u>\$38,125,639</u>

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. Beginning with the 2016 election terms, the Police Jury President is paid an additional monthly salary of \$200. The total amount paid for 2016 is as follows:

Francis Andrepont	\$ 19,200	Shelly Mayo	\$18,684
Judd Bares	18,684	Hal McMillin	19,200
Guy Brame	19,200	Dennis Scott	19,200
Calvin Collins	18,684	Shannon Spell	516
Les Farnum	19,200	Tony Stelly	516
Kevin Guidry	19,200	Ray Taylor	516
Tony Guillory	19,200	Sandy Treme	19,200
Nicholas Hunter	19,200	Kevin White	<u>18,684</u>
Chris Landry, President	21,600	Total	<u>\$289,368</u>
Shalon Latour	18,684		

**CALCASIEU PARISH POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2016**

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 \$.85 cents 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 \$16,369,233 has been spent thus far with \$2,068,176 being spent in 2016. The Communication District has collected the following revenues:

Year	Collected Amount	Year	Collected Amount
2000	\$ 349,549	2009	1,421,192
2001	815,785	2010	1,304,981
2002	611,274	2011	1,378,444
2003	610,828	2012	1,199,497
2004	628,089	2013	1,670,700
2005	955,337	2014	1,373,540
2006	1,159,430	2015	1,341,293
2007	1,188,033	2016	<u>1,462,288</u>
2008	1,334,823	Total	<u>\$18,805,083</u>

**CALCASIEU PARISH POLICE JURY
 MODIFIED APPROACH FOR REPORTING INFRASTRUCTURE ASSETS -
 ROAD INFRASTRUCTURE CONDITION ASSESSMENT AND MAINTENANCE DATA
 FOR THE YEAR ENDED DECEMBER 31, 2016**

Completed Condition Assessments (Note 1):

<u>Year</u>	<u>Asphalt Road Infrastructure</u>
December 31, 2016	5.560
December 31, 2015	5.522
December 31, 2014	5.518

* 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, 2016	\$8,277,770	\$7,137,643
December 31, 2015	\$5,686,109	\$5,502,563
December 31, 2014	\$6,950,220	\$7,641,284
December 31, 2013	\$10,714,944	\$9,631,685
December 31, 2012	\$13,471,884	\$12,917,555

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, 2016

Note 1 - Modified Approach

Calcasieu Parish maintains a comprehensive inventory of road infrastructure. This includes approximately 1,189 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 average ratings for 2014 through 2016 have met this Parish minimum level.

In 2015, the Parish Engineering department completed a transition from the “AASHTO 1-100 Asphaltic Roadway Rating System” to the “PASER 1-10 Asphaltic Roadway Rating System” 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. The AASHTO System allowed only for the identification of deficiencies, while the new PASER system allows each deficiency to be rated based on visible distress criteria, i.e. width and location of cracks, raveling, and traffic wear. As denoted, the PASER System provides more in-depth information while being much more efficient to complete thereby saving time; therefore, it is preferable to the previously used AASHTO System. In 2014, the Parish utilized both rating systems; therefore, data is available and is presented for 2014 using the PASER System. The Parish believes that both systems achieve similar relative ratings in the end and, as a result, there was no material financial impact on the financial statements and/or maintenance costs.

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.

Decreases in actual maintenance costs from 2012 to 2015 were the result of a decrease in number of overlays required to maintain the asphalt sufficiency rating. In 2016, the number of overlays increased resulting in a thirty percent (30%) increase in actual maintenance expenditures for 2016 as compared to 2015.

With respect to the variances between the actual maintenance expenditures and the budgeted expenditures, the amounts were reasonable given that the variance was approximately fourteen percent (14%) in 2016, ten percent (10%) in 2014 and 2013, and approximately four (4%) in 2015 and 2012. The 2016 actual expenditures were less than budgeted expenditures due to more time being spent on new construction projects combined with decreased weighted average asphalt prices (2015 - \$89.47 per ton; 2016 - \$69.70 per ton). The 2013 actual expenditures were also less than budgeted expenditures due to decreased weighted average asphalt prices (2012 - \$83.77 per ton; 2013 - \$81.90 per ton). The 2014 actual expenditures exceeded budgeted expenditures due to increased weighted average asphalt prices (2014 - \$88.08 per ton) and excess costs associated with a project revision which required a four inch overlay rather than the two inch overlay that was budgeted.

**CALCASIEU PARISH POLICE JURY
OTHER POSTEMPLOYMENT BENEFITS –
SCHEDULES OF FUNDING PROGRESS AND EMPLOYER CONTRIBUTIONS
FOR THE YEAR ENDED DECEMBER 31, 2016**

**Schedule of Funding Progress
For the OPEB Plan**

Actuarial Valuation Date	(a) Actuarial Value of Assets	(b) Actuarial Accrued Liability (AAL)	(b-a) Unfunded AAL (UAAL)	(a/b) Funded Ratio	(c) Covered Payroll	((b-a)/c) UAAL as a Percentage of Covered Payroll
01/01/12	\$-	\$15,571,023	\$15,571,023	0.00%	\$31,178,169	50%
01/01/14	\$-	\$23,344,107	\$23,344,107	0.00%	\$37,965,534	62%
01/01/16	\$-	\$30,661,488	\$30,661,488	0.00%	\$40,752,346	75%

**Schedule of Employer Contributions
For the OPEB Plan**

Year	Annual Required Contribution	Amount Contributed	Percentage Contributed
12/31/16	\$1,986,446	\$967,004	48.68%
12/31/15	\$1,709,366	\$363,227	21.25%
12/31/14	\$1,709,366	\$594,587	34.78%

**CALCASIEU PARISH POLICE JURY
SCHEDULE OF EMPLOYER'S PROPORTIONATE SHARE OF THE
NET PENSION LIABILITY
LAST THREE 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 Employee Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a percentage of its covered Employee payroll	Plan Fiduciary Net Position as a percentage of the Total Pension Liability
(1) PERS:	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:	6/30/16	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:	6/30/16	.0027%	\$208,250	\$47,160	441.6%	57.7%
	6/30/15	.0026%	\$173,575	\$46,370	374.3%	62.7%
	6/30/14	.0026%	\$159,574	\$45,594	350.0%	65.0%

Notes:

- (1) Parochial Employees' Retirement System – December 31, 2015 report
- (2) Registrar of Voters Employees' Retirement System – June 30, 2016 report
- (3) Louisiana State Employees' Retirement System – June 30, 2016 report

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

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

	Fiscal Year End	Contractually Required Contribution	Contributions in Relation to Contractually Required Contribution	Contribution Deficiency (Excess)	Employer's Covered Employee Payroll	Employer's Proportionate Share of the Contributions as a percentage of covered Employee Payroll
(1) PERS:	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:	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:	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.



**COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES**

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

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



NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

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

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

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

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

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

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

Office of Community 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 chemical, biological, radiological, nuclear and explosive related incidents.

Continuum of Care Fund accounts for the federal funds provided for the creation and collaboration of member agencies and organizations to coordinate programs that aid homeless and low income individuals in the process of obtaining various forms of assistance.

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

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

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



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.

Juvenile Justice Construction Fund accounts for the construction and renovation activities of buildings located at the Office of Juvenile Justice Services' complex and is funded through federal grants as well as transfers from the Office of Juvenile Justice Service.

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.

Mosquito Control Capital Fund accounts for the construction of an airplane hangar. It is funded through transfers from the Mosquito Control Fund.

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.

Animal Services Capital Fund accounts for capital improvement activity for a new Animal Services Facility. Initially, funding for these improvements comes from a grant from the Gaming Fund. Once construction begins, funding will come from proceeds of a new bond issue.

Human Services Capital Fund accounts for capital improvement activity at the Allen P. August Sr. Multi-Purpose Center. Funding for these improvements comes from a grant from the Gaming Fund. This fund was closed at the end of 2016.

**CALCASIEU PARISH POLICE JURY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2016**

	Special Revenue				
	Health Unit Fund	Solid Waste Fund	Office of Juvenile Justice Services Fund	Mosquito Control Fund	Coliseum Tax Fund
ASSETS					
Cash and cash equivalents	\$ 174,578	\$ 136,953	\$ 171,492	\$ 924,271	\$ 23,292
Investments	8,143,899	6,388,741	7,991,147	5,964,446	683,086
Receivable (net of allowances for uncollectibles):					
Property	4,592,645	-	6,452,986	4,457,314	2,771,444
Sales	-	566,667	-	-	-
Interest receivable	15,151	11,239	15,376	11,054	1,579
Other receivables	-	-	50	-	-
Intergovernmental receivable	559	-	289,850	-	-
Due from other funds	-	-	-	-	-
Prepaid items	24	-	2,878	1,988	2,254
Inventory	-	-	-	527,929	-
Total assets	<u>\$ 12,926,856</u>	<u>\$ 7,103,600</u>	<u>\$ 14,923,779</u>	<u>\$ 11,887,002</u>	<u>\$ 3,481,655</u>
LIABILITIES					
Accounts payable	\$ 178,499	\$ 89,664	\$ 94,826	\$ 168,986	\$ 135,925
Accrued liabilities	10,120	14,335	140,778	33,050	24,147
Intergovernmental payable	-	-	-	-	-
Due to other funds	-	-	917	108,567	-
Due to component units	-	-	-	-	-
Unearned revenue	8,670	3,625	8,308	-	-
Retainage payable	10,005	-	-	-	-
Other liabilities	-	-	-	-	-
Total liabilities	<u>207,294</u>	<u>107,624</u>	<u>244,829</u>	<u>310,603</u>	<u>160,072</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for the next fiscal year	4,622,891	-	6,495,481	4,486,646	2,789,683
Total deferred inflows of resources	<u>4,622,891</u>	<u>-</u>	<u>6,495,481</u>	<u>4,486,646</u>	<u>2,789,683</u>
FUND BALANCES					
Nonspendable:					
Prepaid items	24	-	2,878	1,988	2,254
Inventories	-	-	-	527,929	-
Restricted	8,096,647	6,995,976	8,180,591	6,559,836	529,646
Assigned:					
Capital improvements	-	-	-	-	-
Total fund balances	<u>8,096,671</u>	<u>6,995,976</u>	<u>8,183,469</u>	<u>7,089,753</u>	<u>531,900</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 12,926,856</u>	<u>\$ 7,103,600</u>	<u>\$ 14,923,779</u>	<u>\$ 11,887,002</u>	<u>\$ 3,481,655</u>

Special Revenue

Housing Fund	Office of Community Services Fund	Calcasieu Workforce Center Fund	CDBG Fund	Hazard Mitigation Fund	Coastal Impact Assistance Fund
\$ 395,659	\$ 250,979	\$ 109,998	\$ 939,995	\$ 176	\$ 16,968
1,341,716	80,853	-	-	8,228	791,549
-	-	-	-	-	-
-	-	-	-	-	-
2,521	317	-	-	10	1,428
28,799	-	-	-	-	-
72,889	139,070	26,593	318,182	309,661	123,129
3,510	-	-	7,549	8,576	-
20,154	44,565	11,857	-	-	-
-	-	-	-	-	-
<u>\$ 1,865,248</u>	<u>\$ 515,784</u>	<u>\$ 148,448</u>	<u>\$ 1,265,726</u>	<u>\$ 326,651</u>	<u>\$ 933,074</u>
2,634	\$ 40,482	\$ 19,364	\$ -	\$ 404	\$ 133,299
11,174	33,750	35,059	-	9,027	-
3,728	2,192	-	-	36,766	-
77,124	47,378	868	325,454	187,783	-
-	-	-	-	74,099	-
245,766	86,162	11,857	939,144	-	103,464
-	-	-	-	-	-
60,417	28,040	-	-	991	-
<u>400,843</u>	<u>238,004</u>	<u>67,148</u>	<u>1,264,598</u>	<u>309,070</u>	<u>236,763</u>
-	-	-	-	-	-
-	-	-	-	-	-
20,154	44,565	11,857	-	-	-
-	-	-	-	-	-
1,444,251	233,215	69,443	1,128	17,581	696,311
-	-	-	-	-	-
<u>1,464,405</u>	<u>277,780</u>	<u>81,300</u>	<u>1,128</u>	<u>17,581</u>	<u>696,311</u>
<u>\$ 1,865,248</u>	<u>\$ 515,784</u>	<u>\$ 148,448</u>	<u>\$ 1,265,726</u>	<u>\$ 326,651</u>	<u>\$ 933,074</u>

continued

**CALCASIEU PARISH POLICE JURY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2016**

	Special Revenue				
	Homeland Security Fund	Continuum of Care 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	\$ -	\$ -	\$ 96,921	\$ 2,248	\$ 15,507
Investments	-	-	4,521,281	103,930	723,407
Receivable (net of allowances for uncollectibles):					
Property	-	-	1,000,000	-	2,112,275
Sales	-	-	-	-	-
Interest receivable	-	-	8,013	173	1,269
Other receivables	-	-	-	-	-
Intergovernmental receivable	18,000	29,472	-	6,054	-
Due from other funds	13,293	15,237	-	-	-
Prepaid items	-	-	-	-	-
Inventory	-	-	-	-	-
Total assets	<u>\$ 31,293</u>	<u>\$ 44,709</u>	<u>\$ 5,626,215</u>	<u>\$ 112,405</u>	<u>\$ 2,852,458</u>
LIABILITIES					
Accounts payable	\$ 3,299	\$ 631	\$ 158,060	\$ 3,777	\$ -
Accrued liabilities	-	101	-	-	-
Intergovernmental payable	-	-	-	-	-
Due to other funds	23,296	43,977	-	-	-
Due to component units	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Retainage payable	-	-	-	-	-
Other liabilities	-	-	-	-	-
Total liabilities	<u>26,595</u>	<u>44,709</u>	<u>158,060</u>	<u>3,777</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for the next fiscal year	-	-	1,000,000	-	2,132,925
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>1,000,000</u>	<u>-</u>	<u>2,132,925</u>
FUND BALANCES					
Nonspendable:					
Prepaid items	-	-	-	-	-
Inventories	-	-	-	-	-
Restricted	4,698	-	4,468,155	108,628	719,533
Assigned:					
Capital improvements	-	-	-	-	-
Total fund balances	<u>4,698</u>	<u>-</u>	<u>4,468,155</u>	<u>108,628</u>	<u>719,533</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 31,293</u>	<u>\$ 44,709</u>	<u>\$ 5,626,215</u>	<u>\$ 112,405</u>	<u>\$ 2,852,458</u>

Capital Projects				
Courthouse Complex Fund	Parks Capital Improvement Fund	Coliseum Capital Improvement Fund	Juvenile Justice Construction Fund	South Ward 3 Sewer Main Fund
\$ 137,046	\$ 114,009	\$ 5,989	\$ 65,825	\$ 70,295
6,393,064	5,318,400	279,395	3,070,673	3,279,207
-	-	-	-	-
-	-	-	-	-
11,141	5,311	765	5,526	5,810
-	-	-	-	-
218,435	-	-	-	465,352
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ 6,759,686</u>	<u>\$ 5,437,720</u>	<u>\$ 286,149</u>	<u>\$ 3,142,024</u>	<u>\$ 3,820,664</u>
\$ 394,445	\$ 518,949	\$ -	\$ 197,156	\$ 276,751
-	-	-	-	-
-	-	-	-	-
8,576	-	-	-	-
-	-	-	-	-
-	-	-	-	-
125,786	86,293	74,300	-	94,391
-	-	-	-	-
<u>528,807</u>	<u>605,242</u>	<u>74,300</u>	<u>197,156</u>	<u>371,142</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
6,230,879	4,832,478	211,849	2,944,868	3,449,522
<u>6,230,879</u>	<u>4,832,478</u>	<u>211,849</u>	<u>2,944,868</u>	<u>3,449,522</u>
<u>\$ 6,759,686</u>	<u>\$ 5,437,720</u>	<u>\$ 286,149</u>	<u>\$ 3,142,024</u>	<u>\$ 3,820,664</u>

continued



**CALCASIEU PARISH POLICE JURY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2016**

	Capital Projects				Total Nonmajor Governmental Funds
	Mosquito Control Capital Fund	Fire Training Center Capital Fund	Animal Services Capital Fund	Human Services Capital Fund	
ASSETS					
Cash and cash equivalents	\$ 11	\$ 2,524	\$ -	\$ -	\$ 3,654,736
Investments	-	117,764	-	-	55,200,786
Receivable (net of allowances for uncollectibles):					
Property	-	-	-	-	21,386,664
Sales	-	-	-	-	566,667
Interest receivable	-	184	-	-	96,867
Other receivables	-	-	-	-	28,849
Intergovernmental receivable	-	-	-	-	2,017,246
Due from other funds	108,567	-	-	-	156,732
Prepaid items	-	-	-	-	83,720
Inventory	-	-	-	-	527,929
Total assets	<u>\$ 108,578</u>	<u>\$ 120,472</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 83,720,196</u>
LIABILITIES					
Accounts payable	\$ 34,579	\$ -	\$ -	\$ -	\$ 2,451,730
Accrued liabilities	-	-	-	-	311,541
Intergovernmental payable	-	-	-	-	42,686
Due to other funds	-	-	-	-	823,940
Due to component units	-	-	-	-	74,099
Unearned revenue	-	-	-	-	1,406,996
Retainage payable	73,988	-	-	-	464,763
Other liabilities	-	-	-	-	89,448
Total liabilities	<u>108,567</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,665,203</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for the next fiscal year	-	-	-	-	21,527,626
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>21,527,626</u>
FUND BALANCES					
Nonspendable:					
Prepaid items	-	-	-	-	83,720
Inventories	-	-	-	-	527,929
Restricted	-	-	-	-	38,125,639
Assigned:					
Capital improvements	11	120,472	-	-	17,790,079
Total fund balances	<u>11</u>	<u>120,472</u>	<u>-</u>	<u>-</u>	<u>56,527,367</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 108,578</u>	<u>\$ 120,472</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 83,720,196</u>

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	Special Revenue				
	Health Unit Fund	Solid Waste Fund	Office of Juvenile Justice Services Fund	Mosquito Control Fund	Coliseum Tax Fund
REVENUES					
Taxes:					
Property	\$ 4,677,886	\$ -	\$ 6,583,021	\$ 4,545,692	\$ 2,829,446
Sales	-	6,800,000	-	-	-
Intergovernmental revenues	157,492	-	878,484	76,601	-
Charges for services	-	-	19,932	-	1,291,100
Fines and forfeitures	-	80	290	-	-
Investment earnings	64,487	42,074	77,755	61,648	11,861
Sale of assets	33	95,618	20	19,287	1,079
Donations	-	-	-	-	-
Miscellaneous revenues	-	-	319	1,490	18
Total revenues	<u>4,899,898</u>	<u>6,937,772</u>	<u>7,559,821</u>	<u>4,704,718</u>	<u>4,133,504</u>
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Public safety	-	-	6,769,957	-	-
Public works	-	-	-	-	-
Sanitation	-	6,753,216	-	-	-
Health and welfare	1,849,742	-	-	4,001,784	-
Culture and recreation	-	-	-	-	3,256,383
Capital outlay	125,971	-	-	-	293,732
Intergovernmental	-	-	-	-	325,150
Total expenditures	<u>1,975,713</u>	<u>6,753,216</u>	<u>6,769,957</u>	<u>4,001,784</u>	<u>3,875,265</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,924,185</u>	<u>184,556</u>	<u>789,864</u>	<u>702,934</u>	<u>258,239</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	134,053	-
Transfers out	(2,551,876)	-	(650,000)	(1,331,917)	(250,000)
Insurance proceeds	-	-	-	4,442	-
Total other financing sources and uses	<u>(2,551,876)</u>	<u>-</u>	<u>(650,000)</u>	<u>(1,193,422)</u>	<u>(250,000)</u>
Net change in fund balances	372,309	184,556	139,864	(490,488)	8,239
Fund balances at beginning of year as restated	7,724,362	6,811,420	8,043,605	7,355,188	523,661
Change in reserves for inventories	-	-	-	225,053	-
Fund balances at end of year	<u>\$ 8,096,671</u>	<u>\$ 6,995,976</u>	<u>\$ 8,183,469</u>	<u>\$ 7,089,753</u>	<u>\$ 531,900</u>

Special Revenue

Housing Fund	Office of Community Services Fund	Calcasieu Workforce Center Fund	CDBG Fund	Hazard Mitigation Fund	Coastal Impact Assistance Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
3,382,222	2,945,505	1,829,025	504,282	2,387,581	1,639,905
810	23,340	-	-	71,177	-
-	-	-	-	-	-
9,688	3,687	459	-	92	6,607
3,261	2,495	-	-	-	-
13,860	29,892	-	-	-	-
5,172	295	2,395	-	-	-
<u>3,415,013</u>	<u>3,005,214</u>	<u>1,831,879</u>	<u>504,282</u>	<u>2,458,850</u>	<u>1,646,512</u>
-	-	-	-	-	-
-	-	-	-	1,621,853	1,678,779
-	-	-	16,953	-	-
-	-	-	-	-	-
3,448,147	3,715,708	1,826,118	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	495,751	1,000,883	65,000
<u>3,448,147</u>	<u>3,715,708</u>	<u>1,826,118</u>	<u>512,704</u>	<u>2,622,736</u>	<u>1,743,779</u>
<u>(33,134)</u>	<u>(710,494)</u>	<u>5,761</u>	<u>(8,422)</u>	<u>(163,886)</u>	<u>(97,267)</u>
9,031	793,045	-	8,699	177,207	-
-	(1,500)	-	-	-	(71,207)
-	9,059	-	-	-	-
<u>9,031</u>	<u>800,604</u>	<u>-</u>	<u>8,699</u>	<u>177,207</u>	<u>(71,207)</u>
(24,103)	90,110	5,761	277	13,321	(168,474)
1,488,508	187,670	75,539	851	4,260	864,785
-	-	-	-	-	-
<u>\$ 1,464,405</u>	<u>\$ 277,780</u>	<u>\$ 81,300</u>	<u>\$ 1,128</u>	<u>\$ 17,581</u>	<u>\$ 696,311</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, 2016

	Special Revenue				
	Homeland Security Fund	Continuum of Care 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	\$ -	\$ 1,845,485
Sales	-	-	-	-	-
Intergovernmental revenues	76,965	-	-	75,682	146,398
Charges for services	-	-	-	1,575	-
Fines and forfeitures	-	-	-	-	-
Investment earnings	17	34	31,290	423	4,439
Sale of assets	-	-	-	26	-
Donations	-	500	-	-	-
Miscellaneous revenues	-	-	-	-	-
Total revenues	<u>76,982</u>	<u>534</u>	<u>1,031,290</u>	<u>77,706</u>	<u>1,996,322</u>
EXPENDITURES					
Current:					
General government	-	-	-	45,513	-
Public safety	70,112	-	-	-	61,490
Public works	-	-	-	-	-
Sanitation	-	-	-	-	-
Health and welfare	-	27,626	-	-	-
Culture and recreation	-	-	-	-	-
Capital outlay	-	-	-	-	-
Intergovernmental	20,146	-	749,355	-	1,837,949
Total expenditures	<u>90,258</u>	<u>27,626</u>	<u>749,355</u>	<u>45,513</u>	<u>1,899,439</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(13,276)</u>	<u>(27,092)</u>	<u>281,935</u>	<u>32,193</u>	<u>96,883</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	13,293	29,580	-	-	-
Transfers out	-	-	-	-	-
Insurance proceeds	-	-	-	-	-
Total other financing sources and uses	<u>13,293</u>	<u>29,580</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	17	2,488	281,935	32,193	96,883
Fund balances at beginning of year as restated	4,681	(2,488)	4,186,220	76,435	622,650
Change in reserves for inventories	-	-	-	-	-
Fund balances at end of year	<u>\$ 4,698</u>	<u>\$ -</u>	<u>\$ 4,468,155</u>	<u>\$ 108,628</u>	<u>\$ 719,533</u>

Capital Projects

Courthouse Complex Fund	Parks Capital Improvement Fund	Coliseum Capital Improvement Fund	Juvenile Justice Construction Fund	South Ward 3 Sewer Main Fund
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
538,926	-	-	-	1,808,057
-	-	-	-	-
-	-	-	-	-
10,108	7,276	9,654	18,168	10,441
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>549,034</u>	<u>7,276</u>	<u>9,654</u>	<u>18,168</u>	<u>1,818,498</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	37	12	-	-
5,487,677	3,005,935	1,293,959	620,763	2,542,569
-	-	-	-	-
<u>5,487,677</u>	<u>3,005,972</u>	<u>1,293,971</u>	<u>620,763</u>	<u>2,542,569</u>
(4,938,643)	(2,998,696)	(1,284,317)	(602,595)	(724,071)
8,000,000	4,100,000	500,000	650,000	2,000,000
-	-	-	-	-
-	124,405	-	-	-
<u>8,000,000</u>	<u>4,224,405</u>	<u>500,000</u>	<u>650,000</u>	<u>2,000,000</u>
3,061,357	1,225,709	(784,317)	47,405	1,275,929
3,169,522	3,606,769	996,166	2,897,463	2,173,593
-	-	-	-	-
<u>\$ 6,230,879</u>	<u>\$ 4,832,478</u>	<u>\$ 211,849</u>	<u>\$ 2,944,868</u>	<u>\$ 3,449,522</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, 2016

	Capital Projects				Total Nonmajor Governmental Funds
	Mosquito Control Capital Fund	Fire Training Center Construction Fund	Animal Services Capital Fund	Human Services Capital Fund	
REVENUES					
Taxes:					
Property	\$ -	\$ -	\$ -	\$ -	\$ 21,481,530
Sales	-	-	-	-	6,800,000
Intergovernmental revenues	-	-	-	-	16,447,125
Charges for services	-	-	-	-	1,407,934
Fines and forfeitures	-	-	-	-	370
Investment earnings	4,674	(422)	-	2	374,462
Sale of assets	-	-	-	-	121,819
Donations	-	-	-	-	44,252
Miscellaneous revenues	-	-	-	-	9,689
Total revenues	<u>4,674</u>	<u>(422)</u>	<u>-</u>	<u>2</u>	<u>46,687,181</u>
EXPENDITURES					
Current:					
General government	-	-	-	-	45,513
Public safety	-	-	-	-	10,202,191
Public works	-	-	-	-	16,953
Sanitation	-	-	-	-	6,753,216
Health and welfare	-	-	-	-	14,869,125
Culture and recreation	-	-	-	-	3,256,432
Capital outlay	1,411,353	83,528	47,634	61,597	14,974,718
Intergovernmental	-	-	-	-	4,494,234
Total expenditures	<u>1,411,353</u>	<u>83,528</u>	<u>47,634</u>	<u>61,597</u>	<u>54,612,382</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,406,679)</u>	<u>(83,950)</u>	<u>(47,634)</u>	<u>(61,595)</u>	<u>(7,925,201)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	1,331,917	204,415	47,634	61,597	18,060,471
Transfers out	-	-	-	(155)	(4,856,655)
Insurance proceeds	-	-	-	-	137,906
Total other financing sources and uses	<u>1,331,917</u>	<u>204,415</u>	<u>47,634</u>	<u>61,442</u>	<u>13,341,722</u>
Net change in fund balances	(74,762)	120,465	-	(153)	5,416,521
Fund balances at beginning of year as restated	74,773	7	-	153	50,885,793
Change in reserves for inventories	-	-	-	-	225,053
Fund balances at end of year	<u>\$ 11</u>	<u>\$ 120,472</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 56,527,367</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, 2016**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Ad valorem	\$ 4,465,786	\$ 4,465,786	\$ 4,529,919	\$ 64,133
Intergovernmental revenues	159,406	159,406	155,153	(4,253)
Investment income	70,000	70,000	84,568	14,568
Sale of assets	-	-	33	33
Total revenues	<u>4,695,192</u>	<u>4,695,192</u>	<u>4,769,673</u>	<u>74,481</u>
EXPENDITURES				
Current:				
Health and welfare	<u>1,856,909</u>	<u>1,856,909</u>	<u>1,494,117</u>	<u>362,792</u>
Excess (deficiency) of revenues over expenditures	<u>2,838,283</u>	<u>2,838,283</u>	<u>3,275,556</u>	<u>437,273</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(3,145,357)</u>	<u>(3,145,357)</u>	<u>(2,826,876)</u>	<u>318,481</u>
Net change in fund balances	(307,074)	(307,074)	448,680	755,754
Fund balances beginning of year	<u>7,551,275</u>	<u>7,551,275</u>	<u>7,604,311</u>	<u>53,036</u>
Fund balances end of year	<u>\$ 7,244,201</u>	<u>\$ 7,244,201</u>	<u>\$ 8,052,991</u>	<u>\$ 808,790</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, 2016**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Sales	\$ 6,800,000	\$ 6,800,000	\$ 6,800,000	\$ -
Fines and forfeitures	-	-	80	80
Investment income	50,000	50,000	60,310	10,310
Miscellaneous revenue	50,000	50,000	95,618	45,618
Total revenues	<u>6,900,000</u>	<u>6,900,000</u>	<u>6,956,008</u>	<u>56,008</u>
EXPENDITURES				
Current:				
Public works	<u>7,079,933</u>	<u>7,101,887</u>	<u>6,785,338</u>	<u>316,549</u>
Net change in fund balances	(179,933)	(201,887)	170,670	372,557
Fund balances beginning of year	<u>5,758,999</u>	<u>6,404,026</u>	<u>6,404,026</u>	<u>-</u>
Fund balances end of year	<u>\$ 5,579,066</u>	<u>\$ 6,202,139</u>	<u>\$ 6,574,696</u>	<u>\$ 372,557</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, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Ad valorem	\$ 6,284,513	\$ 6,284,513	\$ 6,374,717	\$ 90,204
Intergovernmental revenues	469,266	469,266	335,032	(134,234)
Charges for services	23,389	23,389	19,932	(3,457)
Fines and forfeitures	-	-	290	290
Investment income	75,000	75,000	98,051	23,051
Sale of assets	1,000	1,000	20	(980)
Miscellaneous revenues	100	100	319	219
Total revenues	<u>6,853,268</u>	<u>6,853,268</u>	<u>6,828,361</u>	<u>(24,907)</u>
EXPENDITURES				
Current:				
Public safety	<u>6,217,706</u>	<u>6,217,706</u>	<u>6,024,788</u>	<u>192,918</u>
Excess (deficiency) of revenues over expenditures	<u>635,562</u>	<u>635,562</u>	<u>803,573</u>	<u>168,011</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(690,662)</u>	<u>(690,662)</u>	<u>(690,662)</u>	<u>-</u>
Total other financing sources (uses)	<u>(690,662)</u>	<u>(690,662)</u>	<u>(690,662)</u>	<u>-</u>
Net change in fund balances	(55,100)	(55,100)	112,911	168,011
Fund balances beginning of year	<u>7,797,663</u>	<u>7,797,663</u>	<u>7,886,573</u>	<u>88,910</u>
Fund balances end of year	<u>\$ 7,742,563</u>	<u>\$ 7,742,563</u>	<u>\$ 7,999,484</u>	<u>\$ 256,921</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, 2016**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Ad valorem	\$ 4,339,735	\$ 4,339,735	\$ 4,401,796	\$ 62,061
Intergovernmental revenues	79,809	79,809	76,602	(3,207)
Investment income	70,000	70,000	74,987	4,987
Sale of assets	-	-	19,576	19,576
Miscellaneous revenue	-	-	1,490	1,490
Total revenues	<u>4,489,544</u>	<u>4,489,544</u>	<u>4,574,451</u>	<u>84,907</u>
EXPENDITURES				
Current:				
Health and welfare	<u>4,746,435</u>	<u>4,746,435</u>	<u>3,743,822</u>	<u>1,002,613</u>
Excess (deficiency) of revenues over expenditures	<u>(256,891)</u>	<u>(256,891)</u>	<u>830,629</u>	<u>1,087,520</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	149,979	149,979	134,053	(15,926)
Transfers out	(1,379,839)	(1,379,839)	(1,223,351)	156,488
Insurance proceeds	-	-	4,441	4,441
Total other financing sources (uses)	<u>(1,229,860)</u>	<u>(1,229,860)</u>	<u>(1,084,857)</u>	<u>145,003</u>
Net change in fund balances	(1,486,751)	(1,486,751)	(254,228)	1,232,523
Fund balances beginning of year	<u>7,134,828</u>	<u>7,134,828</u>	<u>7,188,638</u>	<u>53,810</u>
Fund balances end of year	<u>\$ 5,648,077</u>	<u>\$ 5,648,077</u>	<u>\$ 6,934,410</u>	<u>\$ 1,286,333</u>

**CALCASIEU PARISH POLICE JURY
COLISEUM TAX FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2016**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Ad valorem	\$ 2,701,080	\$ 2,701,080	\$ 2,739,887	\$ 38,807
Rent	155,346	155,346	152,677	(2,669)
Concessions	451,165	451,165	496,773	45,608
Program Sales	4,000	4,000	4,025	25
Admissions	680,000	680,000	640,525	(39,475)
Investment income	10,000	10,000	14,006	4,006
Sale of assets	3,500	3,500	6,122	2,622
Miscellaneous revenue	28	28	18	(10)
Total revenues	<u>4,005,119</u>	<u>4,005,119</u>	<u>4,054,033</u>	<u>48,914</u>
EXPENDITURES				
Current:				
Recreation	<u>3,975,597</u>	<u>3,975,597</u>	<u>3,690,837</u>	<u>284,760</u>
Excess (deficiency) of revenues over expenditures	<u>29,522</u>	<u>29,522</u>	<u>363,196</u>	<u>333,674</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(250,000)</u>	<u>(250,000)</u>	<u>(250,000)</u>	<u>-</u>
Net change in fund balances	<u>(220,478)</u>	<u>(220,478)</u>	<u>113,196</u>	<u>333,674</u>
Fund balances beginning of year	<u>518,524</u>	<u>518,524</u>	<u>598,799</u>	<u>80,275</u>
Fund balances end of year	<u>\$ 298,046</u>	<u>\$ 298,046</u>	<u>\$ 711,995</u>	<u>\$ 413,949</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, 2016**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ 3,698,090	\$ 3,718,090	\$ 3,622,228	\$ (95,862)
Investment income	10,172	10,172	14,044	3,872
Miscellaneous revenues	4,000	4,000	8,367	4,367
Total revenues	<u>3,712,262</u>	<u>3,732,262</u>	<u>3,644,639</u>	<u>(87,623)</u>
EXPENDITURES				
Current:				
Health and welfare	<u>3,846,701</u>	<u>3,866,701</u>	<u>3,513,693</u>	<u>353,008</u>
Excess (deficiency) of revenues over expenditures	<u>(134,439)</u>	<u>(134,439)</u>	<u>130,946</u>	<u>265,385</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	5,521	5,521
Transfers out	-	-	(9,703)	(9,703)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(4,182)</u>	<u>(4,182)</u>
Net change in fund balances	(134,439)	(134,439)	126,764	261,203
Fund balances beginning of year	<u>1,415,178</u>	<u>1,551,198</u>	<u>1,551,198</u>	<u>-</u>
Fund balances end of year	<u>\$ 1,280,739</u>	<u>\$ 1,416,759</u>	<u>\$ 1,677,962</u>	<u>\$ 261,203</u>

**CALCASIEU PARISH POLICE JURY
OFFICE OF COMMUNITY SERVICES FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2016**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ 2,772,312	\$ 2,817,312	\$ 2,876,753	\$ 59,441
Charges for services	25,800	25,800	23,343	(2,457)
Investment income	2,200	2,200	2,754	554
Sale of assets	-	-	2,495	2,495
Miscellaneous revenues	-	-	295	295
Total revenues	<u>2,800,312</u>	<u>2,845,312</u>	<u>2,905,640</u>	<u>60,328</u>
EXPENDITURES				
Current:				
Health and welfare	<u>3,577,251</u>	<u>3,627,251</u>	<u>3,650,327</u>	<u>(23,076)</u>
Excess (deficiency) of revenues over expenditures	<u>(776,939)</u>	<u>(781,939)</u>	<u>(744,687)</u>	<u>37,252</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	814,500	820,500	801,791	(18,709)
Transfers out	(57,000)	(57,000)	(14,402)	42,598
Insurance proceeds	-	-	9,059	9,059
Total other financing sources (uses)	<u>757,500</u>	<u>763,500</u>	<u>796,448</u>	<u>32,948</u>
Net change in fund balances	(19,439)	(18,439)	51,761	70,200
Fund balances beginning of year	<u>233,911</u>	<u>146,157</u>	<u>146,157</u>	<u>-</u>
Fund balances end of year	<u>\$ 214,472</u>	<u>\$ 127,718</u>	<u>\$ 197,918</u>	<u>\$ 70,200</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, 2016**

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental revenues	\$ 3,339,212	\$ 3,339,212	\$ 1,865,039	\$ (1,474,173)
Investment income	625	625	410	(215)
Sale of assets	-	-	3,740	3,740
Miscellaneous revenues	<u>750</u>	<u>750</u>	<u>2,319</u>	<u>1,569</u>
Total revenues	<u>3,340,587</u>	<u>3,340,587</u>	<u>1,871,508</u>	<u>(1,469,079)</u>
EXPENDITURES				
Current:				
Health and welfare	<u>3,349,155</u>	<u>3,349,155</u>	<u>1,806,636</u>	<u>1,542,519</u>
Net change in fund balances	(8,568)	(8,568)	64,872	73,440
Fund balances beginning of year	<u>103,015</u>	<u>103,015</u>	<u>45,126</u>	<u>(57,889)</u>
Fund balances end of year	<u>\$ 94,447</u>	<u>\$ 94,447</u>	<u>\$ 109,998</u>	<u>\$ 15,551</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, 2016**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ 1,288,818	\$ 1,288,818	\$ 988,514	\$ (300,304)
EXPENDITURES				
Current:				
Public safety	1,294,834	1,294,834	563,224	731,610
Excess (deficiency) of revenues over expenditures	(6,016)	(6,016)	425,290	431,306
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	8,768	8,768
Transfers out	(447,251)	(447,251)	(748,471)	(301,220)
Total other financing sources (uses)	(447,251)	(447,251)	(739,703)	(292,452)
Net change in fund balances	(453,267)	(453,267)	(314,413)	138,854
Fund balances beginning of year	921,789	921,789	928,955	7,166
Fund balances end of year	\$ 468,522	\$ 468,522	\$ 614,542	\$ 146,020

**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, 2016**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ 5,485,348	\$ 5,485,348	\$ 2,758,662	\$ (2,726,686)
Investment income	26	26	127	101
Miscellaneous revenue	449,488	449,488	37,813	(411,675)
Total revenues	<u>5,934,862</u>	<u>5,934,862</u>	<u>2,796,602</u>	<u>(3,138,260)</u>
EXPENDITURES				
Current:				
Public safety	<u>5,377,026</u>	<u>5,377,026</u>	<u>2,222,459</u>	<u>3,154,567</u>
Excess (deficiency) of revenues over expenditures	<u>557,836</u>	<u>557,836</u>	<u>574,143</u>	<u>16,307</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	154,500	154,500	181,577	27,077
Transfers out	<u>(712,336)</u>	<u>(712,336)</u>	<u>(501,805)</u>	<u>210,531</u>
Total other financing sources (uses)	<u>(557,836)</u>	<u>(557,836)</u>	<u>(320,228)</u>	<u>237,608</u>
Net change in fund balances	-	-	253,915	253,915
Fund balances beginning of year	<u>-</u>	<u>-</u>	<u>(433,432)</u>	<u>(433,432)</u>
Fund balances end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (179,517)</u>	<u>\$ (179,517)</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, 2016**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ 1,315,729	\$ 1,642,357	\$ 1,547,615	\$ (94,742)
Investment income	800	800	8,333	7,533
Total revenues	<u>1,316,529</u>	<u>1,643,157</u>	<u>1,555,948</u>	<u>(87,209)</u>
EXPENDITURES				
Current:				
Public safety	<u>1,495,872</u>	<u>1,822,500</u>	<u>1,633,531</u>	<u>188,969</u>
Excess (deficiency) of revenues over expenditures	<u>(179,343)</u>	<u>(179,343)</u>	<u>(77,583)</u>	<u>101,760</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	(200)	(200)
Transfers out	<u>(48,500)</u>	<u>(48,500)</u>	<u>(75,577)</u>	<u>(27,077)</u>
Total other financing sources (uses)	<u>(48,500)</u>	<u>(48,500)</u>	<u>(75,777)</u>	<u>(27,277)</u>
Net change in fund balances	(227,843)	(227,843)	(153,360)	74,483
Fund balances beginning of year	<u>965,198</u>	<u>967,983</u>	<u>967,983</u>	<u>-</u>
Fund balances end of year	<u>\$ 737,355</u>	<u>\$ 740,140</u>	<u>\$ 814,623</u>	<u>\$ 74,483</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, 2016**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ 87,900	\$ 87,900	\$ 86,921	\$ (979)
Investment income	50	50	17	(33)
Total revenues	<u>87,950</u>	<u>87,950</u>	<u>86,938</u>	<u>(1,012)</u>
EXPENDITURES				
Current:				
Public safety	<u>87,900</u>	<u>87,900</u>	<u>89,054</u>	<u>(1,154)</u>
Net change in fund balances	50	50	(2,116)	(2,166)
Fund balances beginning of year	<u>4,687</u>	<u>4,687</u>	<u>(21,179)</u>	<u>(25,866)</u>
Fund balances end of year	<u>\$ 4,737</u>	<u>\$ 4,737</u>	<u>\$ (23,295)</u>	<u>\$ (28,032)</u>

**CALCASIEU PARISH POLICE JURY
CONTINUUM OF CARE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2016**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental revenues	\$ 12,000	\$ 12,000	-	\$ (12,000)
Investment income	35	35	25	(10)
Miscellaneous revenue	-	-	500	500
Total revenues	<u>12,035</u>	<u>12,035</u>	<u>525</u>	<u>(11,510)</u>
EXPENDITURES				
Current:				
Health and welfare	<u>26,252</u>	<u>26,252</u>	<u>38,122</u>	<u>(11,870)</u>
Excess (deficiency) of revenues over expenditures	<u>(14,217)</u>	<u>(14,217)</u>	<u>(37,597)</u>	<u>(23,380)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>15,000</u>	<u>15,000</u>	<u>(1,833)</u>	<u>(16,833)</u>
Net change in fund balances	783	783	(39,430)	(40,213)
Fund balances beginning of year	<u>-</u>	<u>-</u>	<u>(29,379)</u>	<u>(29,379)</u>
Fund balances end of year	<u>\$ 783</u>	<u>\$ 783</u>	<u>\$ (68,809)</u>	<u>\$ (69,592)</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, 2016**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Ad valorem	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	-
Investment income	<u>35,000</u>	<u>35,000</u>	<u>45,211</u>	<u>10,211</u>
Total revenues	<u>1,035,000</u>	<u>1,035,000</u>	<u>1,045,211</u>	<u>10,211</u>
EXPENDITURES				
Current:				
Intergovernmental	<u>2,700,081</u>	<u>2,700,081</u>	<u>591,294</u>	<u>2,108,787</u>
Net change in fund balances	(1,665,081)	(1,665,081)	453,917	2,118,998
Fund balances beginning of year	<u>1,894,644</u>	<u>1,894,644</u>	<u>4,199,022</u>	<u>2,304,378</u>
Fund balances end of year	<u>\$ 229,563</u>	<u>\$ 229,563</u>	<u>\$ 4,652,939</u>	<u>\$ 4,423,376</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, 2016**

	Budgeted Amounts		Actual	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Fines and forfeitures	\$ 66,500	\$ 66,500	\$ 76,969	\$ 10,469
Investment income	400	400	814	414
Miscellaneous revenue	-	-	26	26
Total revenues	<u>66,900</u>	<u>66,900</u>	<u>77,809</u>	<u>10,909</u>
EXPENDITURES				
Current:				
General government	<u>52,495</u>	<u>52,495</u>	<u>44,456</u>	<u>8,039</u>
Net change in fund balances	14,405	14,405	33,353	18,948
Fund balances beginning of year	<u>59,137</u>	<u>59,137</u>	<u>73,612</u>	<u>14,475</u>
Fund balances end of year	<u>\$ 73,542</u>	<u>\$ 73,542</u>	<u>\$ 106,965</u>	<u>\$ 33,423</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, 2016**

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget- Positive (Negative)
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Ad valorem	\$ 1,769,075	\$ 1,769,075	\$ 1,790,459	\$ 21,384
Intergovernmental revenues	60,400	60,400	146,398	85,998
Investment income	<u>5,500</u>	<u>5,500</u>	<u>6,761</u>	<u>1,261</u>
Total revenues	<u>1,834,975</u>	<u>1,834,975</u>	<u>1,943,618</u>	<u>108,643</u>
EXPENDITURES				
Current:				
Public safety	<u>1,858,192</u>	<u>1,858,192</u>	<u>1,840,175</u>	<u>18,017</u>
Net change in fund balances	(23,217)	(23,217)	103,443	126,660
Fund balances beginning of year	<u>641,575</u>	<u>641,575</u>	<u>641,018</u>	<u>(557)</u>
Fund balances end of year	<u>\$ 618,358</u>	<u>\$ 618,358</u>	<u>\$ 744,461</u>	<u>\$ 126,103</u>

NONMAJOR ENTERPRISE FUNDS

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

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

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

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

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF NET POSITION
NONMAJOR ENTERPRISE FUNDS
DECEMBER 31, 2016

	Waterworks District No. 5 of Wards 3 and 8	Waterworks District No. 2 of Ward 4	Sewer District No. 11 of Ward 3	Sewer District No. 8 of Ward 4	Total Nonmajor Enterprise Funds
ASSETS					
Current assets:					
Cash and cash equivalents	\$ 47,550	\$ 6,448	\$ 2,733	\$ 731	\$ 57,462
Investments	2,032,821	282,881	150,616	-	2,466,318
Accounts receivable - net	193,112	41,445	-	-	234,557
Taxes receivable - net	187,335	504,482	177,952	-	869,769
Interest receivable	18,055	514	520	-	19,089
Intergovernmental receivable	-	-	15,778	-	15,778
Due from other funds	-	-	55,543	1,975	57,518
Prepaid insurance	15,297	7,161	1,700	-	24,158
Other assets	320	-	-	-	320
Restricted assets:					
Cash and cash equivalents	72	-	450	-	522
Investments	225,637	11,347	-	-	236,984
Restricted special assessments receivable - net	138,750	-	-	-	138,750
Total current assets	<u>2,858,949</u>	<u>854,278</u>	<u>405,292</u>	<u>2,706</u>	<u>4,121,225</u>
Noncurrent assets:					
Capital assets:					
Land and improvements	24,000	-	179,334	24,586	227,920
Buildings	111,093	48,822	-	-	159,915
Improvements other than buildings	6,041,576	1,472,545	6,288,474	2,616,170	16,418,765
Construction in progress	147,797	-	-	-	147,797
Equipment	171,183	31,096	42,674	8,163	253,116
Total capital assets	6,495,649	1,552,463	6,510,482	2,648,919	17,207,513
Accumulated depreciation	(3,404,754)	(929,945)	(2,777,061)	(522,541)	(7,634,301)
Net capital assets	<u>3,090,895</u>	<u>622,518</u>	<u>3,733,421</u>	<u>2,126,378</u>	<u>9,573,212</u>
Total noncurrent assets	<u>3,090,895</u>	<u>622,518</u>	<u>3,733,421</u>	<u>2,126,378</u>	<u>9,573,212</u>
Total assets	<u>5,949,844</u>	<u>1,476,796</u>	<u>4,138,713</u>	<u>2,129,084</u>	<u>13,694,437</u>
LIABILITIES					
Current liabilities:					
Accounts payable	21,588	11,606	9,346	14,995	57,535
Due to other funds	55,543	1,975	4,408	-	61,926
Liabilities payable from restricted assets:					
Accrued interest payable	2,320	-	-	-	2,320
Refundable customer deposits	194,229	11,347	450	-	206,026
Bonds payable	30,687	-	-	-	30,687
Total current liabilities	<u>304,367</u>	<u>24,928</u>	<u>14,204</u>	<u>14,995</u>	<u>358,494</u>
Noncurrent liabilities:					
Bonds payable	160,281	-	-	-	160,281
Total noncurrent liabilities	<u>160,281</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>160,281</u>
Total liabilities	<u>464,648</u>	<u>24,928</u>	<u>14,204</u>	<u>14,995</u>	<u>518,775</u>
NET POSITION					
Net investment in capital assets	2,899,927	622,518	3,733,421	2,126,378	9,382,244
Restricted for:					
Debt service	167,910	-	-	-	167,910
Unrestricted	2,417,359	829,350	391,088	(12,289)	3,625,508
Total net position	<u>\$ 5,485,196</u>	<u>\$ 1,451,868</u>	<u>\$ 4,124,509</u>	<u>\$ 2,114,089</u>	<u>\$ 13,175,662</u>

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016**

	Waterworks District No. 5 of Wards 3 and 8	Waterworks District No. 2 of Ward 4	Sewer District No. 11 of Ward 3	Sewer District No. 8 of Ward 4	Total Nonmajor Enterprise Funds
OPERATING REVENUES					
Charges for services	\$ 974,508	\$ 309,528	\$ 433,100	\$ 18,708	\$ 1,735,844
Total operating revenues	<u>974,508</u>	<u>309,528</u>	<u>433,100</u>	<u>18,708</u>	<u>1,735,844</u>
OPERATING EXPENSES					
Supplies	78,334	114,431	7,076	49	199,890
Contractual services	603,351	72,836	442,285	63,219	1,181,691
Depreciation	<u>241,842</u>	<u>38,594</u>	<u>170,753</u>	<u>79,940</u>	<u>531,129</u>
Total operating expenses	<u>923,527</u>	<u>225,861</u>	<u>620,114</u>	<u>143,208</u>	<u>1,912,710</u>
Operating income (loss)	<u>50,981</u>	<u>83,667</u>	<u>(187,014)</u>	<u>(124,500)</u>	<u>(176,866)</u>
NONOPERATING REVENUES (EXPENSES)					
Property taxes	197,417	504,722	187,824	-	889,963
Investment earnings	21,569	650	1,915	18	24,152
Miscellaneous revenue	-	11,060	-	-	11,060
Interest expense	<u>(8,850)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(8,850)</u>
Total nonoperating revenues (expenses)	<u>210,136</u>	<u>516,432</u>	<u>189,739</u>	<u>18</u>	<u>916,325</u>
Income (loss) before transfers	<u>261,117</u>	<u>600,099</u>	<u>2,725</u>	<u>(124,482)</u>	<u>739,459</u>
TRANSFERS					
Transfers in	<u>147,797</u>	<u>50,000</u>	<u>-</u>	<u>45,000</u>	<u>242,797</u>
Change in net position	408,914	650,099	2,725	(79,482)	982,256
Net position - beginning of year	<u>5,076,282</u>	<u>801,769</u>	<u>4,121,784</u>	<u>2,193,571</u>	<u>12,193,406</u>
Net position - end of year	<u>\$ 5,485,196</u>	<u>\$ 1,451,868</u>	<u>\$ 4,124,509</u>	<u>\$ 2,114,089</u>	<u>\$ 13,175,662</u>

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016**

	Waterworks District No. 5 of Wards 3 and 8	Waterworks District No. 2 of Ward 4	Sewer District No. 11 of Ward 3	Sewer District No. 8 of Ward 4	Total Nonmajor Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipt from customers	\$ 983,704	\$ 315,381	\$ 383,066	\$ 18,888	\$ 1,701,039
Other operating receipts	-	-	24,638	-	24,638
Payments to suppliers for goods and services	(742,611)	(177,279)	(455,998)	(63,258)	(1,439,146)
Payments to interfund provider of services	(22,817)	(30,000)	(8,759)	(287)	(61,863)
Net cash provided by (used for) operating activities	<u>218,276</u>	<u>108,102</u>	<u>(57,053)</u>	<u>(44,657)</u>	<u>224,668</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Receipts from general property taxes	178,838	240	183,204	-	362,282
Transfers in from other funds for noncapital related activity	-	50,000	-	45,000	95,000
Rental income	-	11,060	-	-	11,060
Net cash provided by (used for) noncapital financing activities	<u>178,838</u>	<u>61,300</u>	<u>183,204</u>	<u>45,000</u>	<u>468,342</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Transfer in from other funds for capital related activity	147,797	-	-	-	147,797
Receipt of capital grant	-	20,000	-	-	20,000
Acquisition and construction of capital assets	(15,200)	-	(33,329)	-	(48,529)
Long term capital related planning payments	(147,797)	-	-	-	(147,797)
Principal and interest received on special assessment levy	20,191	-	-	-	20,191
Principal paid on debt	(83,492)	-	-	-	(83,492)
Interest and fiscal charges paid on debt	(11,332)	-	-	-	(11,332)
Net cash provided by (used for) capital and related financing activities	<u>(89,833)</u>	<u>20,000</u>	<u>(33,329)</u>	<u>-</u>	<u>(103,162)</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
Purchase of investments	(2,795,987)	(400,804)	(550,944)	(28,591)	(3,776,326)
Proceeds from sales and maturities of investments	2,211,546	195,782	449,828	28,896	2,886,052
Interest received on investments	19,368	1,691	2,381	28	23,468
Net cash provided by (used for) investing activities	<u>(565,073)</u>	<u>(203,331)</u>	<u>(98,735)</u>	<u>333</u>	<u>(866,806)</u>
Net increase (decrease) in cash and cash equivalents	(257,792)	(13,929)	(5,913)	676	(276,958)
Cash and cash equivalents at beginning of year	<u>305,414</u>	<u>20,377</u>	<u>9,096</u>	<u>55</u>	<u>334,942</u>
Cash and cash equivalents at end of year	<u>\$ 47,622</u>	<u>\$ 6,448</u>	<u>\$ 3,183</u>	<u>\$ 731</u>	<u>\$ 57,984</u>
Classified as:					
Current assets	\$ 47,550	\$ 6,448	\$ 2,733	\$ 731	\$ 57,462
Restricted assets	72	-	450	-	522
Totals	<u>\$ 47,622</u>	<u>\$ 6,448</u>	<u>\$ 3,183</u>	<u>\$ 731</u>	<u>\$ 57,984</u>

	Waterworks District No. 5 of Wards 3 and 8	Waterworks District No. 2 of Ward 4	Sewer District No. 11 of Ward 3	Sewer District No. 8 of Ward 4	Total Nonmajor Enterprise Funds
Reconciliation of operating income to net cash provided by (used for) operating activities					
Operating income (loss)	\$ 50,981	\$ 83,667	\$ (187,014)	\$ (124,500)	\$ (176,866)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:					
Depreciation	241,842	38,594	170,753	79,940	531,129
Bad debt expense	6,379	-	-	-	6,379
Changes in assets and liabilities:					
Decrease (increase) in accounts receivable	(59,227)	358	-	-	(58,869)
Decrease (increase) in due from other governments	-	-	(2,227)	-	(2,227)
Decrease (increase) in due from other funds	7,086	-	(20,054)	179	(12,789)
Decrease (increase) in prepaid insurance	2,770	(154)	(32)	-	2,584
Increase (decrease) in accounts payable	(95,390)	(13,625)	(21,331)	(276)	(130,622)
Increase (decrease) in due to other funds	20,054	(7,265)	-	-	12,789
Increase (decrease) in refundable customer deposits	37,974	6,527	(3,115)	-	41,386
Increase (decrease) in on-behalf payments	5,807	-	5,967	-	11,774
Total adjustments	<u>167,295</u>	<u>24,435</u>	<u>129,961</u>	<u>79,843</u>	<u>401,534</u>
Net cash provided by (used for) operating activities	<u>\$ 218,276</u>	<u>\$ 108,102</u>	<u>\$ (57,053)</u>	<u>\$ (44,657)</u>	<u>\$ 224,668</u>
Non cash investing, capital, and financing activities					
Net increase (decrease) in fair value of investments	<u>\$ (13,349)</u>	<u>\$ (1,739)</u>	<u>\$ (890)</u>	<u>\$ -</u>	<u>\$ (15,978)</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, 2016

	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	\$ 48,930	\$ 63,445	\$ 70,656	\$ 4,029	\$ 187,060
Investments	2,280,560	2,948,952	3,296,054	187,936	8,713,502
Accounts receivable	-	9,720	-	-	9,720
Interest receivable	4,217	5,687	5,814	336	16,054
Other receivables	40,318	12,694	-	-	53,012
Intergovernmental receivable	-	31,066	-	-	31,066
Due from other funds	-	28,804	3,425	868	33,097
Prepaid items	11,418	17,625	85,457	-	114,500
Total current assets	<u>2,385,443</u>	<u>3,117,993</u>	<u>3,461,406</u>	<u>193,169</u>	<u>9,158,011</u>
Noncurrent assets:					
Capital assets:					
Buildings	-	40,881	-	-	40,881
Improvements other than buildings	-	375,275	-	-	375,275
Equipment	36,131	76,128	8,784	-	121,043
Accumulated depreciation	(23,602)	(137,911)	(8,784)	-	(170,297)
Net capital assets	<u>12,529</u>	<u>354,373</u>	<u>-</u>	<u>-</u>	<u>366,902</u>
Total noncurrent assets	<u>12,529</u>	<u>354,373</u>	<u>-</u>	<u>-</u>	<u>366,902</u>
Total assets	<u>2,397,972</u>	<u>3,472,366</u>	<u>3,461,406</u>	<u>193,169</u>	<u>9,524,913</u>
DEFERRED OUTFLOWS OF RESOURCES					
Pension related deferred outflows of resources	-	370,689	-	-	370,689
LIABILITIES					
Current liabilities:					
Accounts payable	7,296	51,936	15,361	-	74,593
Accrued liabilities	-	25,840	-	-	25,840
Due to other funds	1,290	-	2,930	-	4,220
Intergovernmental payable	-	2,343,029	-	-	2,343,029
Unearned revenue	-	5,101	-	-	5,101
Claims payable - current portion	-	818,536	458,029	6,519	1,283,084
Compensated absences	-	34,324	-	-	34,324
Total current liabilities	<u>8,586</u>	<u>3,278,766</u>	<u>476,320</u>	<u>6,519</u>	<u>3,770,191</u>
Noncurrent liabilities:					
Claims payable	-	-	916,058	-	916,058
Compensated absences	-	359	-	-	359
Other liabilities	-	2,103	-	-	2,103
Net pension liability	-	260,007	-	-	260,007
OPEB payable	-	8,979	-	-	8,979
Total noncurrent liabilities	<u>-</u>	<u>271,448</u>	<u>916,058</u>	<u>-</u>	<u>1,187,506</u>
Total liabilities	<u>8,586</u>	<u>3,550,214</u>	<u>1,392,378</u>	<u>6,519</u>	<u>4,957,697</u>
DEFERRED INFLOWS OF RESOURCES					
Pension related deferred inflows of resources	-	41,546	-	-	41,546
NET POSITION					
Net investment in capital assets	12,529	354,373	-	-	366,902
Unrestricted	2,376,857	(103,078)	2,069,028	186,650	4,529,457
Total net position	<u>\$ 2,389,386</u>	<u>\$ 251,295</u>	<u>\$ 2,069,028</u>	<u>\$ 186,650</u>	<u>\$ 4,896,359</u>

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	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	\$ 1,310,930	\$ 15,045,362	\$ 2,123,762	\$ 63,657	\$ 18,543,711
Other operating income	-	19,827	-	-	19,827
Total operating revenues	<u>\$ 1,310,930</u>	<u>\$ 15,065,189</u>	<u>\$ 2,123,762</u>	<u>\$ 63,657</u>	<u>\$ 18,563,538</u>
OPERATING EXPENSES					
Personal services	-	605,425	-	-	605,425
Employee benefits	-	196,956	-	-	196,956
Supplies	-	28,161	-	-	28,161
Contractual services	251,449	1,124,545	474,344	2	1,850,340
Depreciation	1,652	16,200	-	-	17,852
Insurance premiums	123,426	1,125,412	1,124,350	-	2,373,188
Claims	38,315	11,438,311	542,180	27,847	12,046,653
Total operating expenses	<u>414,842</u>	<u>14,535,010</u>	<u>2,140,874</u>	<u>27,849</u>	<u>17,118,575</u>
Operating income (loss)	<u>896,088</u>	<u>530,179</u>	<u>(17,112)</u>	<u>35,808</u>	<u>1,444,963</u>
NONOPERATING REVENUES					
Investment earnings	15,659	4,462	19,404	1,159	40,684
Total nonoperating revenues	<u>15,659</u>	<u>4,462</u>	<u>19,404</u>	<u>1,159</u>	<u>40,684</u>
Change in net position	911,747	534,641	2,292	36,967	1,485,647
Net position - beginning of year as restated	1,477,639	(283,346)	2,066,736	149,683	3,410,712
Net position - end of year	<u>\$ 2,389,386</u>	<u>\$ 251,295</u>	<u>\$ 2,069,028</u>	<u>\$ 186,650</u>	<u>\$ 4,896,359</u>

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016**

	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	\$ 1,310,930	\$ 11,398,938	\$ 2,063,988	\$ 62,789	\$ 14,836,645
Receipts from insured	-	3,636,277	59,774	-	3,696,051
Payments for claims	(570,534)	(11,391,651)	(205,690)	(27,495)	(12,195,370)
Payments to suppliers for goods and services	(368,239)	(2,288,924)	(1,529,919)	(2)	(4,187,084)
Payments to employees for services and benefits	(1,619)	(725,291)	-	-	(726,910)
Net cash provided by (used for) operating activities	<u>370,538</u>	<u>629,349</u>	<u>388,153</u>	<u>35,292</u>	<u>1,423,332</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Subsidies received	-	1,716,111	-	-	1,716,111
Noncapital cash payments on behalf of local government	-	(2,083,982)	-	-	(2,083,982)
Net cash provided by (used for) noncapital financing activities	<u>-</u>	<u>(367,871)</u>	<u>-</u>	<u>-</u>	<u>(367,871)</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
Purchase of investments	(4,162,571)	(4,857,412)	(5,355,095)	(275,710)	(14,650,788)
Proceeds from sales and maturities of investments	3,507,188	4,207,930	4,553,638	218,810	12,487,566
Interest received on investments	21,814	30,988	28,263	1,684	82,749
Net cash provided by (used for) investing activities	<u>(633,569)</u>	<u>(618,494)</u>	<u>(773,194)</u>	<u>(55,216)</u>	<u>(2,080,473)</u>
Net increase (decrease) in cash and and cash equivalents	(263,031)	(357,016)	(385,041)	(19,924)	(1,025,012)
Cash and cash equivalents at beginning of year	<u>311,961</u>	<u>420,461</u>	<u>455,697</u>	<u>23,953</u>	<u>1,212,072</u>
Cash and cash equivalents at end of year	<u>\$ 48,930</u>	<u>\$ 63,445</u>	<u>\$ 70,656</u>	<u>\$ 4,029</u>	<u>\$ 187,060</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)	\$ 896,088	\$ 530,179	\$ (17,112)	\$ 35,808	\$ 1,444,963
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:					
Depreciation	1,652	16,200	-	-	17,852
Changes in assets and liabilities:					
Decrease (increase) in accounts receivable	-	(1,813)	-	-	(1,813)
Decrease (increase) in due from other governments	-	(7,822)	-	-	(7,822)
Decrease (increase) in due from other funds	-	(5,560)	1,959	(868)	(4,469)
Decrease (increase) in other receivables	(40,318)	(12,694)	-	-	(53,012)
Decrease (increase) in prepaid items	(1,451)	90	63,058	-	61,697
Decrease (increase) in pension related deferred outflows	-	(218,985)	-	-	(218,985)
Increase (decrease) in accounts payable	6,753	(542)	3,870	6,519	16,600
Increase (decrease) in accrued liabilities	-	2,941	-	-	2,941
Increase (decrease) in due to other funds/governments	1,290	-	-	-	1,290
Increase (decrease) in unearned revenue	-	5,101	-	-	5,101
Increase (decrease) in other liabilities	-	13,274	-	-	13,274
Increase (decrease) in claims payable	(493,476)	46,660	336,378	(6,167)	(116,605)
Increase (decrease) in OPEB payable	-	3,771	-	-	3,771
Increase (decrease) in pension related deferred inflows	-	28,312	-	-	28,312
Increase (decrease) in net pension liability	-	230,237	-	-	230,237
Total adjustments	<u>(525,550)</u>	<u>99,170</u>	<u>405,265</u>	<u>(516)</u>	<u>(21,631)</u>
Net cash provided by (used for) operating activities	<u>\$ 370,538</u>	<u>\$ 629,349</u>	<u>\$ 388,153</u>	<u>\$ 35,292</u>	<u>\$ 1,423,332</u>
Noncash investing, capital, and financing activities					
Net increase (decrease) in fair value of investments	<u>\$ (13,480)</u>	<u>\$ (17,430)</u>	<u>\$ (19,482)</u>	<u>\$ (1,111)</u>	<u>\$ (51,503)</u>



FIDUCIARY FUND TYPE - AGENCY FUND

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



**CALCASIEU PARISH POLICE JURY
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUND
 FOR THE YEAR ENDED DECEMBER 31, 2016**

	Balance January 1, <u>2016</u>	<u>Additions</u>	<u>Deletions</u>	Balance December 31, <u>2016</u>
L.E.P.C. FUND				
<u>Assets</u>				
Cash	\$ 15,057	\$ 34,291	\$ 47,329	\$ 2,019
Investments	82,769	11,436	-	94,205
Interest receivable	139	26	-	165
Total assets	<u>\$ 97,965</u>	<u>\$ 45,753</u>	<u>\$ 47,329</u>	<u>\$ 96,389</u>
<u>Liabilities</u>				
Due to other governmental units	\$ 97,965	\$ 45,753	\$ 47,329	\$ 96,389
Total liabilities	<u>\$ 97,965</u>	<u>\$ 45,753</u>	<u>\$ 47,329</u>	<u>\$ 96,389</u>



COMBINING STATEMENTS OF NONMAJOR COMPONENT UNITS

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF NET POSITION
NONMAJOR COMPONENT UNITS
DECEMBER 31, 2016

Fire Protection District

ASSETS	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
Cash and cash equivalents	\$ 18,088	\$ 10,557	\$ 51,752	\$ 22,894	\$ 11,027	\$ 6,268
Investments	832,129	485,465	2,414,194	1,067,973	514,400	292,394
Receivables (net of allowance for uncollectibles)						
Taxes	1,547,645	274,470	2,141,858	1,120,234	312,616	185,023
Accounts	-	-	-	-	-	-
Other	-	-	-	-	-	-
Accrued interest receivable	1,784	870	4,624	1,942	930	605
Intergovernmental receivable	-	-	-	-	-	-
Due from primary government	-	-	-	-	-	15,272
Prepaid items and other assets	63,434	8,026	39,078	719	2,467	25,319
Inventory	-	-	-	-	-	-
Restricted assets:						
Cash and cash equivalents	-	-	-	-	-	-
Investments	-	-	-	-	-	-
Capital assets:						
Non-depreciable	37,336	22,700	10,000	45,000	21,250	52,915
Depreciable, net	<u>1,120,392</u>	<u>1,073,704</u>	<u>1,606,086</u>	<u>589,755</u>	<u>838,863</u>	<u>893,103</u>
Total assets	<u>3,620,808</u>	<u>1,875,792</u>	<u>6,267,592</u>	<u>2,848,517</u>	<u>1,701,553</u>	<u>1,470,899</u>
DEFERRED OUTFLOWS OF RESOURCES						
Deferred amount on refunding	-	47,736	-	-	-	-
Pension related deferred outflows of resources	<u>571,504</u>	<u>-</u>	<u>853,072</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total deferred outflows of resources	<u>571,504</u>	<u>47,736</u>	<u>853,072</u>	<u>-</u>	<u>-</u>	<u>-</u>
LIABILITIES						
Accounts payable and accruals	68,192	24,074	73,889	185,699	4,697	25,107
Intergovernmental payable	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-
Liabilities payable from restricted assets:						
Accrued interest payable	-	-	-	-	-	-
Refundable customer deposits	-	-	-	-	-	-
Current portion of long-term liabilities:						
Compensated absences	-	-	24,976	-	-	-
Capital lease obligations	-	-	-	-	308,681	-
Contracts and notes payable	-	-	-	-	-	-
Bonds payable	150,000	85,000	-	-	-	-
Noncurrent portion of long-term liabilities:						
Contracts and notes payable	-	-	-	-	-	-
Bonds payable	155,000	1,107,751	-	-	-	-
OPEB, pension and sick leave liability	<u>2,136,787</u>	<u>-</u>	<u>2,962,604</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>2,509,979</u>	<u>1,216,825</u>	<u>3,061,469</u>	<u>185,699</u>	<u>313,378</u>	<u>25,107</u>
DEFERRED INFLOWS OF RESOURCES						
Property taxes levied for the next fiscal year	1,576,055	276,203	2,158,704	1,123,722	315,444	185,097
Pension related deferred inflows of resources	<u>148,092</u>	<u>-</u>	<u>221,054</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total deferred inflows of resources	<u>1,724,147</u>	<u>276,203</u>	<u>2,379,758</u>	<u>1,123,722</u>	<u>315,444</u>	<u>185,097</u>
NET POSITION						
Net investment in capital assets	852,728	(48,611)	1,616,086	634,755	551,432	946,018
Restricted for:						
Capital projects	-	-	-	-	-	-
Debt service	-	39,638	-	-	-	-
Unrestricted	<u>(894,542)</u>	<u>439,473</u>	<u>63,351</u>	<u>904,341</u>	<u>521,299</u>	<u>314,677</u>
Total net position	<u>\$ (41,814)</u>	<u>\$ 430,500</u>	<u>\$ 1,679,437</u>	<u>\$ 1,539,096</u>	<u>\$ 1,072,731</u>	<u>\$ 1,260,695</u>

Fire Protection District			Gravity Drainage District			
No. 1 of Ward 6	No. 1 of Ward 7	No. 2 of Ward 8	No. 8 of Ward 1	No. 9 of Ward 2	No. 6 of Wards 5 & 6	No. 2 of Ward 7
\$ 10,602	\$ 3,054,440	\$ 14,570	\$ 25,407	\$ 9,152	\$ 31,961	\$ 382,742
480,558	-	679,659	1,183,343	426,923	1,490,946	887,345
339,978	518,500	456,149	930,233	333,916	649,986	582,198
-	-	-	-	-	-	-
-	-	-	-	-	-	-
889	504	1,303	2,178	781	2,671	-
-	-	-	-	-	-	-
-	-	-	74,099	-	-	-
6,271	4,355	20,555	4,054	11,688	5,241	14,407
-	-	-	-	-	-	-
-	146,993	-	-	-	-	-
-	-	-	-	-	-	-
53,500	3,931	17,550	1,113,074	-	58,576	-
1,811,311	1,029,158	1,196,981	948,219	249,814	3,013,837	120,419
2,703,109	4,757,881	2,386,767	4,280,607	1,032,274	5,253,218	1,987,111
-	-	-	-	-	-	-
46,396	-	50,199	188,483	48,697	45,460	-
46,396	-	50,199	188,483	48,697	45,460	-
6,989	20,328	15,391	48,186	7,083	61,672	19,452
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
674	-	-	10,197	61	2,631	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	90,000	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
175,850	-	159,411	221,877	49,456	85,083	21,762
183,513	20,328	264,802	280,260	56,600	149,386	41,214
343,453	-	459,103	947,178	336,024	652,912	-
12,022	-	13,008	21,125	5,458	5,095	-
355,475	-	472,111	968,303	341,482	658,007	-
1,864,811	1,033,089	1,124,531	2,061,293	249,814	3,072,413	120,419
-	146,993	-	-	-	-	-
-	-	26,627	-	-	-	-
345,706	3,557,471	548,895	1,159,234	433,075	1,418,872	1,825,478
\$ 2,210,517	\$ 4,737,553	\$ 1,700,053	\$ 3,220,527	\$ 682,889	\$ 4,491,285	\$ 1,945,897

continued

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF NET POSITION
NONMAJOR COMPONENT UNITS
DECEMBER 31, 2016

	Gravity Drainage	Recreation District			Community Center & Playground District	
	District No. 7 of Ward 8	No. 1 of Ward 3	No. 1 of Ward 4	No. 1 of Ward 8	No. 4 of Ward 1	No. 7 of Ward 2
ASSETS						
Cash and cash equivalents	\$ 1,088,054	\$ 206,272	\$ 119,684	\$ 431	\$ 41,635	\$ -
Investments	-	9,619,651	5,555,170	20,111	1,942,207	-
Receivables (net of allowance for uncollectibles)						
Taxes	479,943	5,975,892	3,100,882	-	1,432,422	-
Accounts	-	-	-	-	-	-
Other	-	40	-	-	-	-
Accrued interest receivable	147	18,290	10,274	35	3,472	-
Intergovernmental receivable	3,247	-	-	-	-	-
Due from primary government	-	-	-	-	-	192
Prepaid items and other assets	-	21,507	48,487	-	21,198	-
Inventory	-	-	-	-	-	-
Restricted assets:						
Cash and cash equivalents	-	-	-	-	-	-
Investments	-	-	-	-	-	-
Capital assets:						
Non-depreciable	-	920,538	373,425	-	1,032,174	10,000
Depreciable, net	525,839	19,962,389	5,273,065	89,037	4,152,605	76,991
Total assets	<u>2,097,230</u>	<u>36,724,579</u>	<u>14,480,987</u>	<u>109,614</u>	<u>8,625,713</u>	<u>87,183</u>
DEFERRED OUTFLOWS OF RESOURCES						
Deferred amount on refunding	-	-	-	-	-	-
Pension related deferred outflows of resources	-	500,403	535,562	-	62,962	-
Total deferred outflows of resources	<u>-</u>	<u>500,403</u>	<u>535,562</u>	<u>-</u>	<u>62,962</u>	<u>-</u>
LIABILITIES						
Accounts payable and accruals	166,110	1,131,714	69,413	-	76,056	192
Intergovernmental payable	-	-	-	-	-	-
Unearned revenue	276,439	-	-	-	-	-
Other liabilities	-	-	400	-	-	-
Liabilities payable from restricted assets:						
Accrued interest payable	-	-	-	-	-	-
Refundable customer deposits	-	-	-	-	-	-
Current portion of long-term liabilities:						
Compensated absences	-	30,741	18,930	-	1,323	-
Capital lease obligations	-	-	-	-	-	-
Contracts and notes payable	-	335,000	-	-	-	-
Bonds payable	-	1,255,000	-	-	150,000	-
Noncurrent portion of long-term liabilities:						
Contracts and notes payable	-	345,000	-	-	-	-
Bonds payable	-	15,387,751	-	-	790,000	-
OPEB, pension and sick leave liability	-	713,515	951,550	-	56,600	-
Total liabilities	<u>442,549</u>	<u>19,198,721</u>	<u>1,040,293</u>	<u>-</u>	<u>1,073,979</u>	<u>192</u>
DEFERRED INFLOWS OF RESOURCES						
Property taxes levied for the next fiscal year	-	6,034,114	3,106,241	-	1,458,515	-
Pension related deferred inflows of resources	-	56,084	60,024	-	7,057	-
Total deferred inflows of resources	<u>-</u>	<u>6,090,198</u>	<u>3,166,265</u>	<u>-</u>	<u>1,465,572</u>	<u>-</u>
NET POSITION						
Net investment in capital assets	525,839	12,240,176	5,646,490	89,037	4,244,779	86,991
Restricted for:						
Capital projects	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Unrestricted	1,128,842	(304,113)	5,163,501	20,577	1,904,345	-
Total net position	<u>\$ 1,654,681</u>	<u>\$ 11,936,063</u>	<u>\$ 10,809,991</u>	<u>\$ 109,614</u>	<u>\$ 6,149,124</u>	<u>\$ 86,991</u>

Community Center & Playground District			Sewer District		Calcasieu Parish Communications District	Calcasieu Parish Public Trust Authority	Calcasieu Parish Coroner
No. 5 of Ward 5	No. 1 of Ward 6	No. 3 of Ward 7	No. 12 of Ward 4	No. 13 of Ward 4			
\$ -	\$ 16,347	\$ 2,392,354	\$ 558	\$ 318	\$ 75,164	\$ 4,285,410	\$ 584
-	762,555	-	26,010	5,512	3,506,340	2,805,367	27,249
-	172,383	622,614	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	471,407	-	-
-	1,368	-	46	13	6,127	14,866	109
-	-	-	-	-	67,104	-	225,627
308	-	-	-	-	-	-	-
-	3,520	15,603	-	-	3,815	12,683	5,331
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
25,500	15,000	275,462	-	-	-	-	-
-	25,417	1,272,296	62,502	-	2,324,650	-	54,141
<u>25,808</u>	<u>996,590</u>	<u>4,578,329</u>	<u>89,116</u>	<u>5,843</u>	<u>6,454,607</u>	<u>7,118,326</u>	<u>313,041</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	947,004	-	187,998
-	-	-	-	-	947,004	-	187,998
308	1,915	23,572	-	66	639,474	36,996	44,417
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	37,852	-	13,563
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	144,292	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	2,767,695	-
-	-	-	-	-	1,033,888	-	238,097
<u>308</u>	<u>1,915</u>	<u>23,572</u>	<u>-</u>	<u>66</u>	<u>1,711,214</u>	<u>2,948,983</u>	<u>296,077</u>
-	173,742	-	-	-	-	-	-
-	-	-	-	-	106,137	-	21,070
-	173,742	-	-	-	106,137	-	21,070
25,500	40,417	1,547,758	62,502	-	2,324,650	-	54,141
-	-	-	-	-	-	-	-
-	-	-	-	-	-	244,421	-
-	780,516	3,006,999	26,614	5,777	3,259,610	3,924,922	129,751
<u>\$ 25,500</u>	<u>\$ 820,933</u>	<u>\$ 4,554,757</u>	<u>\$ 89,116</u>	<u>\$ 5,777</u>	<u>\$ 5,584,260</u>	<u>\$ 4,169,343</u>	<u>\$ 183,892</u>

continued

CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF NET POSITION
NONMAJOR COMPONENT UNITS
DECEMBER 31, 2016

	14th Judicial District		Waterworks District		
	Criminal Court Fund	District Attorney	No. 1 of Ward 1	No. 8 of Wards 3 & 8	No. 12 of Ward 3
ASSETS					
Cash and cash equivalents	\$ 1,777,411	\$ 6,513,923	\$ 3,287,786	\$ 74,300	\$ 11,617
Investments	4,158,997	1,785,512	-	125,727	420,079
Receivables (net of allowance for uncollectibles)					
Taxes	2,667,192	3,185,418	-	-	728,498
Accounts	-	-	267,795	74,650	14,461
Other	3,384	300,000	-	239	-
Accrued interest receivable	7,682	2,069	851	-	983
Intergovernmental receivable	130,868	183,215	-	-	302,243
Due from primary government	-	-	-	-	-
Prepaid items and other assets	4,146	17,854	-	26,707	11,572
Inventory	-	-	54,690	-	-
Restricted assets:					
Cash and cash equivalents	-	-	325,529	598,425	-
Investments	-	-	-	188,091	102,092
Capital assets:					
Non-depreciable	-	-	792,774	21,150	970,473
Depreciable, net	52,727	320,515	10,714,118	3,458,762	4,226,587
Total assets	<u>8,802,407</u>	<u>12,308,506</u>	<u>15,443,543</u>	<u>4,568,051</u>	<u>6,788,605</u>
DEFERRED OUTFLOWS OF RESOURCES					
Deferred amount on refunding	-	-	-	-	-
Pension related deferred outflows of resources	1,195,433	1,962,826	-	-	44,313
Total deferred outflows of resources	<u>1,195,433</u>	<u>1,962,826</u>	<u>-</u>	<u>-</u>	<u>44,313</u>
LIABILITIES					
Accounts payable and accruals	141,865	488,469	94,807	95,554	168,764
Intergovernmental payable	5,024	288,278	1,106,008	-	-
Unearned revenue	-	-	-	-	-
Other liabilities	-	-	-	-	-
Liabilities payable from restricted assets:					
Accrued interest payable	-	-	12,710	8,123	12,809
Refundable customer deposits	-	-	214,380	196,094	24,525
Current portion of long-term liabilities:					
Compensated absences	40,198	266,931	-	-	635
Capital lease obligations	-	-	-	-	-
Contracts and notes payable	-	-	64,505	-	-
Bonds payable	-	-	295,000	286,000	53,000
Noncurrent portion of long-term liabilities:					
Contracts and notes payable	-	-	21,996	-	-
Bonds payable	-	-	645,000	1,587,000	1,246,000
OPEB, pension and sick leave liability	1,407,208	3,112,876	-	-	34,490
Total liabilities	<u>1,594,295</u>	<u>4,156,554</u>	<u>2,454,406</u>	<u>2,172,771</u>	<u>1,540,223</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for the next fiscal year	2,684,744	3,206,381	-	-	-
Pension related deferred inflows of resources	133,980	362,515	-	-	4,966
Total deferred inflows of resources	<u>2,818,724</u>	<u>3,568,896</u>	<u>-</u>	<u>-</u>	<u>4,966</u>
NET POSITION					
Net investment in capital assets	52,727	320,515	10,467,681	1,606,912	3,898,060
Restricted for:					
Capital projects	-	-	-	-	-
Debt service	-	-	-	256,370	64,759
Unrestricted	5,532,094	6,225,367	2,521,456	531,998	1,324,910
Total net position	<u>\$ 5,584,821</u>	<u>\$ 6,545,882</u>	<u>\$ 12,989,137</u>	<u>\$ 2,395,280</u>	<u>\$ 5,287,729</u>

Waterworks District						Total
No. 4 of Ward 4	No. 9 of Ward 4	No. 11 of Wards 4 & 7	No. 7 of Wards 6 & 4	No. 14 of Ward 5	No. 10 of Ward 7	Nonmajor Component Units
\$ 574,481	\$ 643,421	\$ 139,360	\$ 767,389	\$ 20,578	\$ 1,286	\$ 25,687,823
-	3,178,024	-	-	830,350	60,012	45,584,202
-	342,860	-	-	578,655	-	28,679,565
89,790	299,962	113,447	59,318	23,157	-	942,580
-	-	582	-	-	-	775,652
-	-	-	280	1,727	107	87,527
-	-	-	-	-	-	912,304
-	-	-	-	6,718	-	96,589
47,357	25,995	19,984	22,245	10,626	-	524,244
-	93,412	-	-	-	-	148,102
344,239	125,256	541,014	206,899	92,803	-	2,381,158
-	79,300	238,050	10,552	114,749	-	732,834
26,857	118,068	25,124	511,125	70,927	-	6,624,429
<u>2,815,658</u>	<u>7,646,200</u>	<u>3,196,430</u>	<u>1,973,518</u>	<u>10,004,347</u>	<u>-</u>	<u>92,719,436</u>
<u>3,898,382</u>	<u>12,552,498</u>	<u>4,273,991</u>	<u>3,551,326</u>	<u>11,754,637</u>	<u>61,405</u>	<u>205,896,445</u>
-	-	-	-	6,657	-	54,393
-	-	-	147,269	85,879	-	7,473,460
-	-	-	<u>147,269</u>	<u>92,536</u>	-	<u>7,527,853</u>
22,466	43,244	40,045	54,467	30,302	215	3,931,190
-	-	-	-	-	-	1,399,310
-	-	-	100,002	-	-	376,441
-	-	-	-	58	-	458
12,412	-	8,137	373	18,421	-	72,985
97,655	-	159,230	99,000	57,210	-	848,094
-	-	-	-	10,903	-	459,615
-	-	-	-	-	-	308,681
-	-	26,500	40,606	-	-	466,611
70,000	325,000	210,000	-	143,115	-	3,256,407
-	-	212,000	74,951	-	-	653,947
1,740,000	670,000	1,680,000	-	3,857,931	-	31,634,128
-	19,261	55,720	133,490	76,577	-	13,646,102
<u>1,942,533</u>	<u>1,057,505</u>	<u>2,391,632</u>	<u>502,889</u>	<u>4,194,517</u>	<u>215</u>	<u>57,053,969</u>
-	-	-	-	-	-	25,037,632
-	-	-	16,038	9,636	-	1,203,361
-	-	-	<u>16,038</u>	<u>9,636</u>	-	<u>26,240,993</u>
1,032,900	6,769,268	1,093,054	2,369,086	6,080,885	-	74,658,146
-	-	-	-	-	-	146,993
163,787	-	375,197	-	131,920	-	1,302,719
<u>759,162</u>	<u>4,725,725</u>	<u>414,108</u>	<u>810,582</u>	<u>1,430,215</u>	<u>61,190</u>	<u>54,021,478</u>
<u>\$ 1,955,849</u>	<u>\$ 11,494,993</u>	<u>\$ 1,882,359</u>	<u>\$ 3,179,668</u>	<u>\$ 7,643,020</u>	<u>\$ 61,190</u>	<u>\$ 130,129,336</u>

**CALCASIEU PARISH POLICE JURY
 COMBINING STATEMENT OF ACTIVITIES
 NONMAJOR COMPONENT UNITS
 FOR THE YEAR ENDED DECEMBER 31, 2016**

	Fire Protection District					
	No. 1 of Ward 1	No. 1 of Ward 2	No. 2 of Ward 4	No. 3 of Ward 4	No. 4 of Ward 4	No. 1 of Ward 5
EXPENSES	\$ 1,824,641	\$ 355,324	\$ 2,383,760	\$ 1,169,418	\$ 334,771	\$ 152,918
PROGRAM REVENUES						
Charges for services	-	-	22,500	-	-	-
Operating grants and contributions	82,900	-	104,317	-	-	29,088
Capital grants and contributions	-	25,000	-	-	100,500	35,090
Total program revenues	<u>82,900</u>	<u>25,000</u>	<u>126,817</u>	<u>-</u>	<u>100,500</u>	<u>64,178</u>
Net program (expenses) revenues	<u>(1,741,741)</u>	<u>(330,324)</u>	<u>(2,256,943)</u>	<u>(1,169,418)</u>	<u>(234,271)</u>	<u>(88,740)</u>
GENERAL REVENUES AND SPECIAL ITEMS						
Property taxes	1,573,450	308,158	2,137,381	1,139,085	317,730	181,360
Grants and contributions not restricted to specific program	247,657	23,680	56,511	34,226	25,266	11,432
Investment earnings	10,032	3,681	22,629	9,351	4,297	4,220
Gain on sale of capital assets	-	-	-	-	3,113	-
Miscellaneous revenue	-	3,715	102,845	-	5,462	-
Special item - lawsuit settlement	-	-	-	-	-	-
Total general revenues and special items	<u>1,831,139</u>	<u>339,234</u>	<u>2,319,366</u>	<u>1,182,662</u>	<u>355,868</u>	<u>197,012</u>
Change in net position	89,398	8,910	62,423	13,244	121,597	108,272
Net position beginning of year as restated	<u>(131,212)</u>	<u>421,590</u>	<u>1,617,014</u>	<u>1,525,852</u>	<u>951,134</u>	<u>1,152,423</u>
Net position end of year	<u>\$ (41,814)</u>	<u>\$ 430,500</u>	<u>\$ 1,679,437</u>	<u>\$ 1,539,096</u>	<u>\$ 1,072,731</u>	<u>\$ 1,260,695</u>

Fire Protection District			Gravity Drainage District			
No. 1 of Ward 6	No. 1 of Ward 7	No. 2 of Ward 8	No. 8 of Ward 1	No. 9 of Ward 2	No. 6 of Ward 5 & 6	No. 2 of Ward 7
\$ 370,642	\$ 353,273	\$ 306,174	\$ 763,786	\$ 290,619	\$ 502,375	\$ 482,870
-	-	6,000	-	-	-	-
6,000	-	-	55	6,630	-	-
<u>56,000</u>	<u>-</u>	<u>-</u>	<u>110,595</u>	<u>-</u>	<u>5,021</u>	<u>-</u>
<u>62,000</u>	<u>-</u>	<u>6,000</u>	<u>110,650</u>	<u>6,630</u>	<u>5,021</u>	<u>-</u>
<u>(308,642)</u>	<u>(353,273)</u>	<u>(300,174)</u>	<u>(653,136)</u>	<u>(283,989)</u>	<u>(497,354)</u>	<u>(482,870)</u>
337,533	496,727	518,608	837,964	322,515	646,742	554,927
33,509	17,923	33,347	36,442	8,259	17,341	6,569
3,740	6,114	7,924	9,061	3,038	9,555	4,725
-	-	-	11,802	-	-	-
6,081	5,190	13,369	3,654	20,944	881	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>380,863</u>	<u>525,954</u>	<u>573,248</u>	<u>898,923</u>	<u>354,756</u>	<u>674,519</u>	<u>566,221</u>
72,221	172,681	273,074	245,787	70,767	177,165	83,351
<u>2,138,296</u>	<u>4,564,872</u>	<u>1,426,979</u>	<u>2,974,740</u>	<u>612,122</u>	<u>4,314,120</u>	<u>1,862,546</u>
<u>\$ 2,210,517</u>	<u>\$ 4,737,553</u>	<u>\$ 1,700,053</u>	<u>\$ 3,220,527</u>	<u>\$ 682,889</u>	<u>\$ 4,491,285</u>	<u>\$ 1,945,897</u>

continued

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF ACTIVITIES
NONMAJOR COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2016**

	Gravity Drainage District No. 7 of Ward 8	Recreation District			Community Center and Playground District	
		No. 1 of Ward 3	No. 1 of Ward 4	No. 1 of Ward 8	No. 4 of of Ward 1	No. 7 of Ward 2
EXPENSES	\$ 452,406	5,690,766	\$ 3,002,976	\$ 9,214	\$ 971,283	\$ 8,261
PROGRAM REVENUES						
Charges for services	-	303,798	71,016	-	9,515	-
Operating grants and contributions	-	-	-	-	-	5,271
Capital grants and contributions	-	1,700	-	-	-	-
Total program revenues	<u>-</u>	<u>305,498</u>	<u>71,016</u>	<u>-</u>	<u>9,515</u>	<u>5,271</u>
Net program (expenses) revenues	<u>(452,406)</u>	<u>(5,385,268)</u>	<u>(2,931,960)</u>	<u>(9,214)</u>	<u>(961,768)</u>	<u>(2,990)</u>
GENERAL REVENUES AND SPECIAL ITEMS						
Property taxes	472,159	5,467,048	3,387,512	-	1,290,298	-
Grants and contributions not restricted to specific program	3,247	-	-	-	19,744	-
Investment earnings	460	70,008	43,707	133	15,089	1
Gain on sale of capital assets	-	207	4,682	-	-	-
Miscellaneous revenue	3,220	17,521	35,925	-	1,233	-
Special item - lawsuit settlement	-	-	-	-	-	-
Total general revenues and special items	<u>479,086</u>	<u>5,554,784</u>	<u>3,471,826</u>	<u>133</u>	<u>1,326,364</u>	<u>1</u>
Change in net position	26,680	169,516	539,866	(9,081)	364,596	(2,989)
Net position beginning of year as restated	<u>1,628,001</u>	<u>11,766,547</u>	<u>10,270,125</u>	<u>118,695</u>	<u>5,784,528</u>	<u>89,980</u>
Net position end of year	<u>\$ 1,654,681</u>	<u>\$ 11,936,063</u>	<u>\$ 10,809,991</u>	<u>\$ 109,614</u>	<u>\$ 6,149,124</u>	<u>\$ 86,991</u>

Community Center and Playground District			Sewer District		Calcasieu Parish Communications District	Calcasieu Parish Public Trust Authority	Calcasieu Parish Coroner
No. 5 of Ward 5	No. 1 of Ward 6	No. 3 of Ward 7	No. 12 of Ward 4	No. 13 of Ward 4			
\$ 15,976	\$ 130,120	\$ 451,639	\$ 2,427	\$ 6,903	\$ 4,409,064	\$ 582,278	\$ 1,099,433
-	7,645	30,190	-	5,760	3,096,049	587,100	571,390
9,988	-	9,728	-	-	223,418	-	597,025
5,988	-	-	-	-	-	-	-
<u>15,976</u>	<u>7,645</u>	<u>39,918</u>	<u>-</u>	<u>5,760</u>	<u>3,319,467</u>	<u>587,100</u>	<u>1,168,415</u>
-	(122,475)	(411,721)	(2,427)	(1,143)	(1,089,597)	4,822	68,982
-	183,152	602,149	-	-	-	-	-
-	3,124	6,459	-	-	-	-	-
-	5,200	3,450	172	67	23,614	-	1,280
-	-	-	-	-	-	-	-
-	969	288	-	-	22,059	-	3,895
-	-	-	-	-	-	-	-
-	<u>192,445</u>	<u>612,346</u>	<u>172</u>	<u>67</u>	<u>45,673</u>	<u>-</u>	<u>5,175</u>
-	69,970	200,625	(2,255)	(1,076)	(1,043,924)	4,822	74,157
<u>25,500</u>	<u>750,963</u>	<u>4,354,132</u>	<u>91,371</u>	<u>6,853</u>	<u>6,628,184</u>	<u>4,164,521</u>	<u>109,735</u>
<u>\$ 25,500</u>	<u>\$ 820,933</u>	<u>\$ 4,554,757</u>	<u>\$ 89,116</u>	<u>\$ 5,777</u>	<u>\$ 5,584,260</u>	<u>\$ 4,169,343</u>	<u>\$ 183,892</u>

continued

**CALCASIEU PARISH POLICE JURY
COMBINING STATEMENT OF ACTIVITIES
NONMAJOR COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2016**

	<u>14th Judicial District</u>		<u>Waterworks District</u>		
	<u>Criminal Court Fund</u>	<u>District Attorney</u>	<u>No. 1 of Ward 1</u>	<u>No. 8 of Wards 3 & 8</u>	<u>No. 12 of Ward 3</u>
EXPENSES	\$ 6,554,012	\$ 10,961,174	\$ 2,396,126	\$ 1,109,731	\$ 439,572
PROGRAM REVENUES					
Charges for services	1,548,712	7,278,622	2,709,008	862,795	204,645
Operating grants and contributions	2,876,568	1,812,474	-	-	-
Capital grants and contributions	-	-	7,612	-	1,221,282
Total program revenues	<u>4,425,280</u>	<u>9,091,096</u>	<u>2,716,620</u>	<u>862,795</u>	<u>1,425,927</u>
Net program (expenses) revenues	<u>(2,128,732)</u>	<u>(1,870,078)</u>	<u>320,494</u>	<u>(246,936)</u>	<u>986,355</u>
GENERAL REVENUES AND SPECIAL ITEMS					
Property taxes	2,716,506	3,243,876	-	199,628	735,593
Grants and contributions not restricted to specific program	70,843	-	-	-	-
Investment earnings	37,455	11,433	2,779	2,096	5,007
Gain on sale of capital assets	-	-	-	4,123	1,859
Miscellaneous revenue	23,178	160,550	-	26,538	4,841
Special item - lawsuit settlement	-	7,833	-	-	-
Total general revenues and special items	<u>2,847,982</u>	<u>3,423,692</u>	<u>2,779</u>	<u>232,385</u>	<u>747,300</u>
Change in net position	719,250	1,553,614	323,273	(14,551)	1,733,655
Net position beginning of year as restated	<u>4,865,571</u>	<u>4,992,268</u>	<u>12,665,864</u>	<u>2,409,831</u>	<u>3,554,074</u>
Net position end of year	<u>\$ 5,584,821</u>	<u>\$ 6,545,882</u>	<u>\$ 12,989,137</u>	<u>\$ 2,395,280</u>	<u>\$ 5,287,729</u>

Waterworks District						Total Nonmajor Component Units
No. 4 of Ward 4	No. 9 of Ward 4	No. 11 of Wards 4 & 7	No. 7 of Wards 6 & 4	No. 14 of Ward 5	No. 10 of Ward 7	
\$ 679,587	\$ 1,672,934	\$ 939,636	\$ 706,144	\$ 846,390	\$ 6,603	\$ 52,435,226
739,896	2,162,266	877,439	505,827	236,862	-	21,837,035
-	-	-	-	-	67,715	5,831,177
-	-	-	50,000	31,718	-	1,650,506
<u>739,896</u>	<u>2,162,266</u>	<u>877,439</u>	<u>555,827</u>	<u>268,580</u>	<u>67,715</u>	<u>29,318,718</u>
<u>60,309</u>	<u>489,332</u>	<u>(62,197)</u>	<u>(150,317)</u>	<u>(577,810)</u>	<u>61,112</u>	<u>(23,116,508)</u>
-	349,423	293,737	297,903	576,884	-	29,188,048
-	4,468	-	2,919	-	-	662,966
283	14,529	518	-	7,243	78	342,969
-	-	-	-	-	-	25,786
14,358	32,278	-	12,642	6,923	-	528,559
-	-	-	-	-	-	7,833
<u>14,641</u>	<u>400,698</u>	<u>294,255</u>	<u>313,464</u>	<u>591,050</u>	<u>78</u>	<u>30,756,161</u>
74,950	890,030	232,058	163,147	13,240	61,190	7,639,653
<u>1,880,899</u>	<u>10,604,963</u>	<u>1,650,301</u>	<u>3,016,521</u>	<u>7,629,780</u>	<u>-</u>	<u>122,489,683</u>
<u>\$ 1,955,849</u>	<u>\$ 11,494,993</u>	<u>\$ 1,882,359</u>	<u>\$ 3,179,668</u>	<u>\$ 7,643,020</u>	<u>\$ 61,190</u>	<u>\$ 130,129,336</u>



CALCASIEU PARISH POLICE JURY
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY SOURCE (1)
DECEMBER 31, 2016

	<u>2016</u>
Governmental funds capital assets:	
Land and right-of-way	\$ 24,458,627
Buildings	98,481,251
Improvements other than buildings	57,437,760
Roads	396,964,875
Bridges	15,973,804
Equipment	37,454,796
Construction in progress	<u>18,191,672</u>
 Total governmental funds capital assets	 <u><u>\$ 648,962,785</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 \$537,199 (\$170,297 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 \$93,610,090 (inclusive of \$170,297 for internal service 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, 2016

<u>Function and Activity</u>	<u>Land and Right of Way</u>	<u>Buildings</u>	<u>Improvements (Other than Buildings)</u>	<u>Roads</u>
General government:				
Administrative	2,459,807	13,962,105	843,978	-
Finance	-	-	-	-
Facility Management	1,581,273	15,790,106	19,714,686	-
Human Resources	-	-	-	-
Elections	-	-	-	-
Cable Access Channel	-	-	-	-
Other	<u>500,000</u>	<u>671,684</u>	<u>174,568</u>	-
Total general government	4,541,080	30,423,895	20,733,232	-
Public safety:				
Office of Emergency Preparedness	-	-	-	-
Office of Juvenile Justice Services	137,725	2,939,096	860,115	-
Animal Control	-	996,389	118,368	-
Fire protection	18,000	219,940	561,328	-
Correctional	306,777	16,570,704	3,025,020	-
Other	<u>100,000</u>	<u>629,954</u>	<u>84,939</u>	-
Total public safety	562,502	21,356,083	4,649,770	-
Public works	10,834,045	5,656,690	2,772,511	396,964,875
Sanitation	-	-	2,739,292	-
Health and welfare	401,084	11,346,335	1,541,791	-
Culture and recreation	8,119,916	29,137,990	24,976,123	-
Economic development	<u>-</u>	<u>560,258</u>	<u>25,041</u>	-
Total governmental funds capital assets allocated to functions	<u>\$ 24,458,627</u>	<u>\$ 98,481,251</u>	<u>\$ 57,437,760</u>	<u>\$ 396,964,875</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 \$537,199 (\$170,297 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 \$93,610,090 (inclusive of \$170,297 for internal service funds) which is included in the statement of net position.

<u>Bridges</u>	<u>Equipment</u>	<u>Total</u>
-	120,598	17,386,488
-	114,988	114,988
-	1,085,188	38,171,253
-	47,917	47,917
-	38,171	38,171
-	393,297	393,297
-	<u>1,065,276</u>	<u>2,411,528</u>
-	2,865,435	58,563,642
-	1,686,425	1,686,425
-	609,326	4,546,262
-	1,123,545	2,238,302
-	1,412,338	2,211,606
-	1,393,816	21,296,317
-	<u>304,397</u>	<u>1,119,290</u>
-	6,529,847	33,098,202
15,973,804	17,518,471	449,720,396
-	802,323	3,541,615
-	2,634,865	15,924,075
-	6,482,796	68,716,825
-	<u>621,059</u>	<u>1,206,358</u>
<u>\$ 15,973,804</u>	<u>\$ 37,454,796</u>	\$ 630,771,113
		<u>18,191,672</u>
		<u>\$ 648,962,785</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, 2016

<u>Function and Activity</u>	<u>Governmental Funds Capital Assets January 1, 2016</u>	<u>Additions</u>	<u>Deletions</u>	<u>Governmental Funds Capital Assets December 31, 2016</u>
General government:				
Administrative	\$ 17,386,486	\$ -	\$ -	\$ 17,386,486
Finance	114,988	-	-	114,988
Facility Management	35,284,427	3,135,262	27,821	38,391,868
Human Resources	47,918	-	-	47,918
Elections	38,171	-	-	38,171
Cable Access Channel	266,108	127,189	-	393,297
Other	<u>2,321,515</u>	<u>135,986</u>	<u>-</u>	<u>2,457,501</u>
Total general government	<u>55,459,613</u>	<u>3,398,437</u>	<u>27,821</u>	<u>58,830,229</u>
Public safety:				
Office of Emergency Preparedness	1,544,306	148,113	5,994	1,686,425
Office of Juvenile Justice Services	4,772,999	653,496	23,350	5,403,145
Animal Control	2,377,617	129,978	196,778	2,310,817
Fire protection	2,211,607	-	-	2,211,607
Correctional institution	20,413,274	901,775	-	21,315,049
Other	<u>1,236,668</u>	<u>78,881</u>	<u>-</u>	<u>1,315,549</u>
Total public safety	<u>32,556,471</u>	<u>1,912,243</u>	<u>226,122</u>	<u>34,242,592</u>
Public works				
Sanitation	446,911,963	20,663,840	3,181,219	464,394,584
Health and welfare	1,525,247	2,030,886	14,518	3,541,615
Culture and recreation	14,837,142	1,649,887	433,139	16,053,890
Economic development	66,586,807	4,985,678	878,967	70,693,518
Economic development	<u>1,174,481</u>	<u>141,778</u>	<u>109,902</u>	<u>1,206,357</u>
Total other functions	<u>531,035,640</u>	<u>29,472,069</u>	<u>4,617,745</u>	<u>555,889,964</u>
Total governmental funds capital assets allocated to functions	<u>\$ 619,051,724</u>	<u>\$ 34,782,749</u>	<u>\$ 4,871,688</u>	<u>\$ 648,962,785</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 \$537,199 (\$170,297 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 \$93,610,090 (inclusive of \$170,297 for internal services funds) which is included in the statement of net position.

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

SUPPLEMENTARY INFORMATION

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

<u>Contents</u>	<u>Page</u>
Selected Component Unit Governmental Fund Statements	186
Chief Executive Officer Disclosure - Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer	228



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

Component Units Included in the Primary Government Audit

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

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

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, 2016

	Fire Protection District				
	No. 1 of Ward 1	No. 1 of Ward 2	No. 2 of Ward 4	No. 3 of Ward 4	No. 4 of Ward 4
ASSETS					
Cash and cash equivalents	\$ 18,088	\$ 10,557	\$ 51,752	\$ 22,894	\$ 11,027
Investments	832,129	485,465	2,414,194	1,067,973	514,400
Receivables (net of allowances for uncollectibles):					
Taxes	1,547,645	274,470	2,141,858	1,120,234	312,616
Interest receivable	1,784	870	4,624	1,942	930
Other receivables	-	-	-	-	-
Intergovernmental receivable	-	-	-	-	-
Due from primary government	-	-	-	-	-
Prepaid items	63,434	8,026	39,078	719	2,467
Other receivables	-	-	-	-	-
Total assets	<u>\$ 2,463,080</u>	<u>\$ 779,388</u>	<u>\$ 4,651,506</u>	<u>\$ 2,213,762</u>	<u>\$ 841,440</u>
LIABILITIES					
Accounts payable	\$ 23,007	\$ 2,055	\$ 9,684	\$ 70,624	\$ 983
Accrued liabilities	36,348	2,460	62,517	-	-
Due to primary government	-	-	-	-	-
Intergovernmental payable	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Retainage payable	-	-	-	-	-
Contracts payable	-	-	-	-	-
Tax anticipation note payable	-	-	-	-	-
Other liabilities	-	-	-	-	-
Total liabilities	<u>59,355</u>	<u>4,515</u>	<u>72,201</u>	<u>70,624</u>	<u>983</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for the next fiscal year	<u>1,576,055</u>	<u>276,203</u>	<u>2,158,704</u>	<u>1,123,722</u>	<u>315,444</u>
FUND BALANCES					
Nonspendable	63,434	8,026	39,078	719	2,467
Restricted for:					
Debt Service	58,432	59,197	-	-	-
Capital Improvement	-	-	-	-	-
Unassigned	<u>705,804</u>	<u>431,447</u>	<u>2,381,523</u>	<u>1,018,697</u>	<u>522,546</u>
Total fund balances	<u>827,670</u>	<u>498,670</u>	<u>2,420,601</u>	<u>1,019,416</u>	<u>525,013</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 2,463,080</u>	<u>\$ 779,388</u>	<u>\$ 4,651,506</u>	<u>\$ 2,213,762</u>	<u>\$ 841,440</u>

Fire Protection District			Gravity Drainage District		
No. 1 of Ward 5	No. 1 of Ward 6	No. 2 of Ward 8	No. 8 of Ward 1	No. 9 of Ward 2	No. 6 of Ward 5 & 6
\$ 6,268	\$ 10,602	\$ 14,570	\$ 25,407	\$ 9,152	\$ 31,961
292,394	480,558	679,659	1,183,343	426,923	1,490,946
185,023	339,978	456,149	930,233	333,916	649,986
605	889	1,303	2,178	781	2,671
-	-	-	-	-	-
-	-	-	-	-	-
15,272	-	-	74,099	-	-
25,319	6,271	20,555	4,054	11,688	5,241
-	-	-	-	-	-
<u>\$ 524,881</u>	<u>\$ 838,298</u>	<u>\$ 1,172,236</u>	<u>\$ 2,219,314</u>	<u>\$ 782,460</u>	<u>\$ 2,180,805</u>
\$ 24,243	\$ 801	\$ 8,310	\$ 36,852	\$ 4,098	\$ 55,570
-	3,176	3,876	10,533	2,976	6,102
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>24,243</u>	<u>3,977</u>	<u>12,186</u>	<u>47,385</u>	<u>7,074</u>	<u>61,672</u>
<u>185,097</u>	<u>343,453</u>	<u>459,103</u>	<u>947,178</u>	<u>336,024</u>	<u>652,912</u>
25,319	6,271	20,555	4,054	11,688	5,241
-	-	30,480	-	-	-
-	496,835	-	-	-	-
<u>290,222</u>	<u>(12,238)</u>	<u>649,912</u>	<u>1,220,697</u>	<u>427,674</u>	<u>1,460,980</u>
<u>315,541</u>	<u>490,868</u>	<u>700,947</u>	<u>1,224,751</u>	<u>439,362</u>	<u>1,466,221</u>
<u>\$ 524,881</u>	<u>\$ 838,298</u>	<u>\$ 1,172,236</u>	<u>\$ 2,219,314</u>	<u>\$ 782,460</u>	<u>\$ 2,180,805</u>

continued

CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
BALANCE SHEET
DECEMBER 31, 2016

	Recreation District			Community Center and Playground District	
	No. 1 of Ward 3	No. 1 of Ward 4	No. 1 of Ward 8	No. 4 of Ward 1	No. 7 of Ward 2
ASSETS					
Cash and cash equivalents	\$ 206,272	\$ 119,684	\$ 431	\$ 41,635	\$ -
Investments	9,619,651	5,555,170	20,111	1,942,207	-
Receivables (net of allowances for uncollectibles):					
Taxes	5,975,892	3,100,882	-	1,432,422	-
Interest receivable	18,290	10,274	35	3,472	-
Other receivables	-	-	-	-	-
Intergovernmental receivable	-	-	-	-	-
Due from primary government	-	-	-	-	192
Prepaid items	21,507	48,487	-	21,198	-
Other receivables	40	-	-	-	-
Total assets	<u>\$ 15,841,652</u>	<u>\$ 8,834,497</u>	<u>\$ 20,577</u>	<u>\$ 3,440,934</u>	<u>\$ 192</u>
LIABILITIES					
Accounts payable	\$ 591,049	\$ 19,494	\$ -	\$ 62,231	\$ 192
Accrued liabilities	54,999	48,753	-	4,383	-
Due to primary government	-	-	-	-	-
Intergovernmental payable	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Retainage payable	112,375	-	-	-	-
Contracts payable	-	-	-	-	-
Tax anticipation note payable	680,000	-	-	-	-
Other liabilities	-	400	-	-	-
Total liabilities	<u>1,438,423</u>	<u>68,647</u>	<u>-</u>	<u>66,614</u>	<u>192</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes levied for the next fiscal year	<u>6,034,114</u>	<u>3,106,241</u>	<u>-</u>	<u>1,458,515</u>	<u>-</u>
FUND BALANCES					
Nonspendable	40	48,487	-	21,198	-
Restricted for:					
Debt Service	83,302	-	-	-	-
Capital Improvement	7,935,951	-	-	-	-
Unassigned	<u>349,822</u>	<u>5,611,122</u>	<u>20,577</u>	<u>1,894,607</u>	<u>-</u>
Total fund balances	<u>8,369,115</u>	<u>5,659,609</u>	<u>20,577</u>	<u>1,915,805</u>	<u>-</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 15,841,652</u>	<u>\$ 8,834,497</u>	<u>\$ 20,577</u>	<u>\$ 3,440,934</u>	<u>\$ 192</u>

Community Center and Plygrd. Dist.		Sewer District	Calcasieu Parish Communications District	Calcasieu Parish Coroner
No. 5 of Ward 5	No. 1 of Ward 6	No. 12 of Ward 4		
\$ -	\$ 16,347	\$ 558	\$ 75,164	\$ 584
-	762,555	26,010	3,506,340	27,249
-	172,383	-	-	-
-	1,368	46	6,127	109
-	-	-	-	-
-	-	-	67,104	18,710
308	-	-	-	-
-	3,520	-	3,815	5,331
-	-	-	463,935	-
<u>\$ 308</u>	<u>\$ 956,173</u>	<u>\$ 26,614</u>	<u>\$ 4,122,485</u>	<u>\$ 51,983</u>
\$ 308	\$ 1,915	\$ -	\$ 540,104	\$ 18,609
-	-	-	78,050	25,156
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	1,939	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>308</u>	<u>1,915</u>	<u>-</u>	<u>620,093</u>	<u>43,765</u>
-	173,742	-	-	-
-	3,520	-	3,815	5,331
-	-	-	-	-
-	-	-	-	-
-	776,996	26,614	3,498,577	2,887
-	780,516	26,614	3,502,392	8,218
<u>\$ 308</u>	<u>\$ 956,173</u>	<u>\$ 26,614</u>	<u>\$ 4,122,485</u>	<u>\$ 51,983</u>

continued



**CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
BALANCE SHEET
DECEMBER 31, 2016**

	<u>14th Judicial District</u>		
	<u>Criminal Court Fund</u>	<u>District Attorney</u>	<u>Calcasieu Parish Gaming Revenue District</u>
ASSETS			
Cash and cash equivalents	\$ 1,777,411	\$ 6,513,923	\$ -
Investments	4,158,997	1,785,512	-
Receivables (net of allowances for uncollectibles):			
Taxes	2,667,192	3,185,418	-
Interest receivable	7,682	2,069	-
Other receivables	3,384	300,000	10,980,783
Intergovernmental receivable	130,868	183,215	1,698
Due from other funds	-	-	-
Prepaid items	4,146	9,104	-
Other assets	-	8,750	-
Total assets	<u>\$ 8,749,680</u>	<u>\$ 11,987,991</u>	<u>\$ 10,982,481</u>
LIABILITIES			
Accounts payable	\$ 28,352	\$ 330,259	\$ 5,815
Accrued liabilities	91,760	158,210	-
Due to other funds	-	-	-
Intergovernmental payable	5,024	288,278	8,309,666
Unearned revenue	-	-	-
Retainage payable	-	-	-
Contracts payable	-	-	2,667,000
Tax anticipation note payable	-	-	-
Other liabilities	-	-	-
Total liabilities	<u>125,136</u>	<u>776,747</u>	<u>10,982,481</u>
DEFERRED INFLOWS OF RESOURCES			
Property taxes levied for the next fiscal year	<u>2,684,744</u>	<u>3,206,381</u>	<u>-</u>
FUND BALANCES			
Nonspendable	4,146	9,104	-
Restricted for:			
Debt Service	-	-	-
Capital Improvement	-	-	-
Unassigned	<u>5,935,654</u>	<u>7,995,759</u>	<u>-</u>
Total fund balances	<u>5,939,800</u>	<u>8,004,863</u>	<u>-</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 8,749,680</u>	<u>\$ 11,987,991</u>	<u>\$ 10,982,481</u>

**CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
RECONCILIATION OF THE BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2016**

	<u>Fire Protection District</u>		
	<u>No. 1 of Ward 1</u>	<u>No. 1 of Ward 2</u>	<u>No. 2 of Ward 4</u>
Fund balances - total governmental funds	\$ 827,670	\$ 498,670	\$ 2,420,601
Amounts reported for governmental activities in the statement of net position because:			
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in governmental funds.			
Governmental capital assets	3,182,194	2,208,165	3,518,761
Less accumulated depreciation	(2,024,466)	(1,111,761)	(1,902,675)
Some revenues were collected more than sixty days after year end and therefore, are not available soon enough to pay for current-period expenditures.			
	-	-	-
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	(305,000)	(1,200,000)	-
Deferred premium and discount	-	7,249	-
Deferred amount on refunding	-	47,736	-
Capital lease obligations	-	-	-
Compensated absences	-	-	(24,976)
Accrued interest payable	(4,974)	(19,559)	-
Other liabilities	-	-	-
OPEB liability	(330,197)	-	(265,942)
Pension liability	(1,806,590)	-	(2,696,662)
Some payables do not meet the criteria for reporting under the modified accrual basis of accounting and are not reported in the fund level statements.			
	(3,863)	-	(1,688)
Deferred outflows and inflows of resources are not available to pay current period expenditures and therefore are not reported in the fund level statements.			
	<u>423,412</u>	<u>-</u>	<u>632,018</u>
Net position of governmental activities	<u>\$ (41,814)</u>	<u>\$ 430,500</u>	<u>\$ 1,679,437</u>

Fire Protection District					Gravity Drainage District		
No. 3 of Ward 4	No. 4 of Ward 4	No. 1 of Ward 5	No. 1 of Ward 6	No. 2 of Ward 8	No. 8 of Ward 1	No. 9 of Ward 2	No. 6 of Ward 5 & 6
\$ 1,019,416	\$ 525,013	\$ 315,541	\$ 490,868	\$ 700,947	\$ 1,224,751	\$ 439,362	\$ 1,466,221
2,001,518 (1,366,763)	1,525,830 (665,717)	1,520,361 (574,343)	3,198,645 (1,333,834)	2,682,321 (1,467,790)	2,849,409 (788,116)	577,820 (328,006)	3,842,185 (769,772)
-	-	-	-	-	-	-	-
-	-	-	-	(90,000)	-	-	-
-	-	-	-	-	-	-	-
-	(308,681)	-	-	-	-	-	-
-	-	-	(674)	-	(10,197)	(61)	(2,631)
-	(3,460)	-	-	(2,745)	-	-	-
-	-	-	-	-	(1,499)	-	(336)
-	-	-	(29,188)	(727)	(88,173)	(15,299)	(52,861)
-	-	-	(146,662)	(158,684)	(132,205)	(34,157)	(31,886)
(115,075)	(254)	(864)	(3,012)	(460)	(801)	(9)	-
-	-	-	34,374	37,191	167,358	43,239	40,365
<u>\$ 1,539,096</u>	<u>\$ 1,072,731</u>	<u>\$ 1,260,695</u>	<u>\$ 2,210,517</u>	<u>\$ 1,700,053</u>	<u>\$ 3,220,527</u>	<u>\$ 682,889</u>	<u>\$ 4,491,285</u>

continued

**CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
RECONCILIATION OF THE BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2016**

	<u>Recreation District</u>			Community Center & Playground District No. 4 of Ward 1
	<u>No. 1 of Ward 3</u>	<u>No. 1 of Ward 4</u>	<u>No. 1 of Ward 8</u>	
Fund balances - total governmental funds	\$ 8,369,115	\$ 5,659,609	\$ 20,577	\$ 1,915,805
Amounts reported for governmental activities in the statement of net position because:				
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in governmental funds.				
Governmental capital assets	26,934,408	9,112,547	205,573	7,367,077
Less accumulated depreciation	(6,051,481)	(3,466,057)	(116,536)	(2,182,298)
Some revenues were collected more than sixty days after year end and therefore, are not available soon enough to pay for current-period expenditures.				
	-	-	-	-
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	(15,230,000)	-	-	(940,000)
Deferred premium and discount	(1,412,751)	-	-	-
Deferred amount on refunding	-	-	-	-
Compensated absences	(30,741)	(18,930)	-	(1,323)
Accrued interest payable	(312,035)	-	-	(7,698)
Other liabilities	(10,539)	(5,896)	-	(716)
OPEB liability	(351,986)	(570,003)	-	(11,722)
Pension liability	(350,990)	(375,651)	-	(44,162)
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.				
	(61,256)	(1,166)	-	(1,744)
Deferred outflows and inflows of resources are not available to pay current period expenditures and therefore are not reported in the fund level statements.				
	<u>444,319</u>	<u>475,538</u>	<u>-</u>	<u>55,905</u>
Net position of governmental activities	<u>\$ 11,936,063</u>	<u>\$ 10,809,991</u>	<u>\$ 109,614</u>	<u>\$ 6,149,124</u>

Community Center and Playground District			Sewer District	Calcasieu Parish Communications District	Calcasieu Parish Coroner
No. 7 of Ward 2	No. 5 of Ward 5	No. 1 of Ward 6	No. 12 of Ward 4		
\$ -	\$ -	\$ 780,516	\$ 26,614	\$ 3,502,392	\$ 8,218
142,621 (55,630)	38,390 (12,890)	128,926 (88,509)	121,364 (58,862)	5,226,077 (2,901,427)	195,745 (141,604)
-	-	-	-	7,472	206,917
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	(37,852)	(13,563)
-	-	-	-	-	-
-	-	-	-	(7,897)	(213)
-	-	-	-	(361,748)	(106,019)
-	-	-	-	(664,243)	(131,865)
-	-	-	-	(19,381)	(652)
-	-	-	-	840,867	166,928
<u>\$ 86,991</u>	<u>\$ 25,500</u>	<u>\$ 820,933</u>	<u>\$ 89,116</u>	<u>\$ 5,584,260</u>	<u>\$ 183,892</u>

continued



**CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
RECONCILIATION OF THE BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2016**

	<u>14th Judicial District</u>		<u>Calcasieu Parish</u>
	<u>Criminal</u>	<u>District</u>	<u>Gaming Revenue</u>
	<u>Court Fund</u>	<u>Attorney</u>	<u>District</u>
Fund balances - total governmental funds	\$ 5,939,800	\$ 8,004,863	\$ -
Amounts reported for governmental activities in the statement of net position because:			
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in governmental funds.			
Governmental capital assets	327,668	2,117,482	-
Less accumulated depreciation	(274,941)	(1,796,967)	-
Some revenues were collected more than sixty days after year end and therefore, are not available soon enough to pay for current-period expenditures.			
	-	-	8,001,000
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	-	-	-
Compensated absences	(40,198)	(266,931)	-
Accrued interest payable	-	-	-
Other liabilities	(7,172)	(16,011)	(8,001,000)
OPEB liability	(561,541)	(1,654,027)	-
Pension liability	(838,495)	(1,442,838)	-
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.			
	(21,753)	-	-
Deferred outflows and inflows of resources are not available to pay current period expenditures and therefore are not reported in the fund level statements.			
	<u>1,061,453</u>	<u>1,600,311</u>	<u>-</u>
Net position of governmental activities	<u>\$ 5,584,821</u>	<u>\$ 6,545,882</u>	<u>\$ -</u>

**CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2016**

	Fire Protection District				
	No. 1 of Ward 1	No. 1 of Ward 2	No. 2 of Ward 4	No. 3 of Ward 4	No. 4 of Ward 4
REVENUES					
Taxes:					
Ad valorem	\$ 1,573,450	\$ 308,158	\$ 2,137,381	\$ 1,139,085	\$ 317,730
Intergovernmental revenues	202,610	48,680	160,828	34,226	125,766
Charges for services	-	-	22,500	-	-
Fines and forfeitures	-	-	-	-	-
Gaming revenue	-	-	-	-	-
Investment income	10,032	3,681	22,629	9,351	4,297
Sale of assets	-	-	-	-	3,113
Donations	-	-	-	-	-
Miscellaneous revenues	59,379	3,715	495	-	5,462
Total revenues	<u>1,845,471</u>	<u>364,234</u>	<u>2,343,833</u>	<u>1,182,662</u>	<u>456,368</u>
EXPENDITURES					
General government	-	-	-	-	-
Public safety	1,493,241	216,477	2,088,339	945,644	256,020
Public works	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Economic development	-	-	-	-	-
Capital outlay	-	-	58,915	5,391	189,283
Intergovernmental	-	-	-	-	-
Debt service:					
Principal retirement	145,000	85,000	-	-	-
Interest and fiscal charges	22,013	43,740	-	-	-
Bond issuance cost	-	-	-	-	-
Total expenditures	<u>1,660,254</u>	<u>345,217</u>	<u>2,147,254</u>	<u>951,035</u>	<u>445,303</u>
Excess (deficiency) of revenues over (under) expenditures	<u>185,217</u>	<u>19,017</u>	<u>196,579</u>	<u>231,627</u>	<u>11,065</u>
OTHER FINANCING SOURCES (USES)					
Bond proceeds	-	-	-	-	-
Original issue premium	-	-	-	-	-
Bond issuance cost	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
SPECIAL ITEMS					
Special items - transfer of operations	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	185,217	19,017	196,579	231,627	11,065
Fund balance at beginning of year	<u>642,453</u>	<u>479,653</u>	<u>2,224,022</u>	<u>787,789</u>	<u>513,948</u>
Fund balance at end of year	<u>\$ 827,670</u>	<u>\$ 498,670</u>	<u>\$ 2,420,601</u>	<u>\$ 1,019,416</u>	<u>\$ 525,013</u>

Fire Protection District			Gravity Drainage District		
No. 1 of Ward 5	No. 1 of Ward 6	No. 2 of Ward 8	No 8 of Ward 1	No. 9 of Ward 2	No. 6 of Wards 5 & 6
\$ 181,360	\$ 337,533	\$ 518,608	\$ 837,964	\$ 322,515	\$ 646,742
75,610	95,509	39,347	147,093	14,889	22,362
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
4,220	3,740	7,924	9,061	3,038	9,555
-	-	-	11,802	-	2,821
-	500	-	-	-	-
-	15	7,329	-	20,000	-
<u>261,190</u>	<u>437,297</u>	<u>573,208</u>	<u>1,005,920</u>	<u>360,442</u>	<u>681,480</u>
-	-	-	-	-	-
94,703	291,444	635,782	-	-	-
-	-	-	602,746	229,447	370,235
-	-	-	-	-	-
-	-	-	-	-	-
287,723	81,139	-	142,974	2,868	5,096
-	-	-	-	-	-
-	-	90,000	-	-	-
-	-	11,491	-	-	-
-	-	-	-	-	-
<u>382,426</u>	<u>372,583</u>	<u>737,273</u>	<u>745,720</u>	<u>232,315</u>	<u>375,331</u>
(121,236)	64,714	(164,065)	260,200	128,127	306,149
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
(121,236)	64,714	(164,065)	260,200	128,127	306,149
<u>436,777</u>	<u>426,154</u>	<u>865,012</u>	<u>964,551</u>	<u>311,235</u>	<u>1,160,072</u>
<u>\$ 315,541</u>	<u>\$ 490,868</u>	<u>\$ 700,947</u>	<u>\$ 1,224,751</u>	<u>\$ 439,362</u>	<u>\$ 1,466,221</u>

continued

CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2016

	Recreation District			Community Center and Playground District	
	No. 1 of Ward 3	No. 1 of Ward 4	No. 1 of Ward 8	No. 4 of Ward 1	No. 7 of Ward 2
REVENUES					
Taxes:					
Ad valorem	\$ 5,467,048	\$ 3,387,512	\$ -	\$ 1,290,298	\$ -
Intergovernmental revenues	1,700	-	-	19,744	5,271
Charges for services	303,798	71,016	-	9,515	-
Fines and forfeitures	-	-	-	-	-
Investment income	70,008	43,707	133	15,089	1
Gaming revenue	-	-	-	-	-
Sale of assets	388	4,682	-	-	-
Donations	2,763	4,100	-	-	-
Miscellaneous revenues	5,056	21,441	-	12	-
Total revenues	<u>5,850,761</u>	<u>3,532,458</u>	<u>133</u>	<u>1,334,658</u>	<u>5,272</u>
EXPENDITURES					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Culture and recreation	4,339,384	2,537,147	-	485,427	5,368
Economic development	-	-	-	-	-
Capital outlay	5,435,890	150,681	-	246,538	-
Intergovernmental	-	-	-	-	-
Debt service:					
Principal retirement	770,000	-	-	145,300	-
Interest and fiscal charges	566,238	-	-	26,883	-
Bond issuance cost	-	-	-	-	-
Total expenditures	<u>11,111,512</u>	<u>2,687,828</u>	<u>-</u>	<u>904,148</u>	<u>5,368</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(5,260,751)</u>	<u>844,630</u>	<u>133</u>	<u>430,510</u>	<u>(96)</u>
OTHER FINANCING SOURCES (USES)					
Bond proceeds	8,000,000	-	-	-	-
Original issue premium	1,030,310	-	-	-	-
Bond issuance cost	(98,013)	-	-	-	-
Total other financing sources (uses)	<u>8,932,297</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
SPECIAL ITEMS					
Special items - transfer of operations	-	-	-	-	-
Net change in fund balances	3,671,546	844,630	133	430,510	(96)
Fund balance at beginning of year	4,697,569	4,814,979	20,444	1,485,295	96
Fund balance at end of year	<u>\$ 8,369,115</u>	<u>\$ 5,659,609</u>	<u>\$ 20,577</u>	<u>\$ 1,915,805</u>	<u>\$ -</u>

Community Center and Playground District		Sewer District	Calcasieu Parish Communications District	Calcasieu Parish Coroner
No. 5 of Ward 5	No. 1 of Ward 6	No. 12 of Ward 4		
\$ -	\$ 183,152	\$ -	\$ -	\$ -
15,976	3,124	-	223,418	597,025
-	7,645	-	3,088,577	668,472
-	-	-	-	-
-	5,200	172	23,614	1,280
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	969	-	3,698	250
<u>15,976</u>	<u>200,090</u>	<u>172</u>	<u>3,339,307</u>	<u>1,267,027</u>
-	-	-	-	1,319,215
-	-	-	3,359,585	-
-	-	-	-	-
15,976	126,115	-	-	-
-	-	-	-	-
-	-	-	583,372	35,322
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>15,976</u>	<u>126,115</u>	<u>-</u>	<u>3,942,957</u>	<u>1,354,537</u>
-	73,975	172	(603,650)	(87,510)
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	73,975	172	(603,650)	(87,510)
-	706,541	26,442	4,106,042	95,728
<u>\$ -</u>	<u>\$ 780,516</u>	<u>\$ 26,614</u>	<u>\$ 3,502,392</u>	<u>\$ 8,218</u>

continued



**CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2016**

	<u>14th Judicial District</u>		<u>Calcasieu Parish Gaming Revenue District</u>
	<u>Criminal Court Fund</u>	<u>District Attorney</u>	
REVENUES			
Taxes:			
Ad valorem	\$ 2,716,506	\$ 3,243,876	\$ -
Intergovernmental revenues	2,947,411	1,812,474	1,698
Charges for services	715,986	1,456,733	-
Fines and forfeitures	862,726	5,821,889	-
Investment income	37,455	11,433	-
Gaming revenue	-	-	26,176,443
Sale of assets	-	-	-
Donations	-	-	-
Miscellaneous revenues	-	80	-
Total revenues	<u>7,280,084</u>	<u>12,346,485</u>	<u>26,178,141</u>
EXPENDITURES			
General government	6,329,359	10,410,152	-
Public safety	-	-	-
Public works	-	-	-
Culture and recreation	-	-	-
Economic development	-	-	106,656
Capital outlay	-	-	-
Intergovernmental	-	-	26,071,485
Debt service:			
Principal retirement	-	-	-
Interest and fiscal charges	-	-	-
Bond issuance cost	-	-	-
Total expenditures	<u>6,329,359</u>	<u>10,410,152</u>	<u>26,178,141</u>
Excess (deficiency) of revenues over (under) expenditures	<u>950,725</u>	<u>1,936,333</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Bond proceeds	-	-	-
Original issue premium	-	-	-
Bond issuance cost	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
SPECIAL ITEMS			
Special items - transfer of operations	-	7,833	-
Net change in fund balances	950,725	1,944,166	-
Fund balance at beginning of year	4,989,075	6,060,697	-
Fund balance at end of year	<u>\$ 5,939,800</u>	<u>\$ 8,004,863</u>	<u>\$ -</u>

**CALCASIEU PARISH POLICE JURY
SELECTED COMPONENT UNITS
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2016**

	Fire Protection District	
	No. 1 of Ward 1	No. 1 of Ward 2
Net change in fund balances - total governmental funds	\$ 185,217	\$ 19,017
<p>Amounts reported for governmental activities in the statement of activities are different because:</p> <p>Governmental funds report capital outlays as expenditures. However in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.</p> <p>Capital outlay</p> <p>Depreciation expense</p>		
	-	-
	(97,831)	(91,285)
<p>The net effect of various miscellaneous transactions involving capital assets such as sales, trade-ins, and donations, is to decrease net position</p>		
	-	-
<p>Because some revenues will not be collected for several months after year-end, they are not considered "available" revenues in the governmental funds.</p>		
	-	-
<p>The issuance of long-term debt (e.g.; bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.</p>		
	145,000	80,021
<p>Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.</p> <p>Accounts payable</p> <p>Accrued interest payable</p> <p>Capital lease payable</p> <p>Compensated absences</p> <p>Other liabilities</p> <p>OPEB payable</p> <p>Pension liability</p>		
	(288)	376
	2,264	781
	-	-
	-	-
	-	-
	(55,507)	-
	(289,524)	-
<p>Deferred outflows and inflows of resources are not available to pay current period expenditures and therefore are not reported in the fund level statements.</p>		
	200,067	-
Change in net position of governmental activities	\$ 89,398	\$ 8,910

Fire Protection District						Gravity Drainage District		
No. 2 of Ward 4	No. 3 of Ward 4	No. 4 of Ward 4	No. 1 of Ward 5	No. 1 of Ward 6	No. 2 of Ward 8	No 8 of Ward 1	No. 9 of Ward 2	No. 6 of Wards 5 & 6
\$ 196,579	\$ 231,627	\$ 11,065	\$ (121,236)	\$ 64,714	\$ (164,065)	\$ 260,200	\$ 128,127	\$ 306,149
53,786	-	140,866	269,866	128,036	516,512	78,667	-	58,985
(162,746)	(103,308)	(93,862)	(39,562)	(106,720)	(98,722)	(51,622)	(50,837)	(158,615)
-	-	-	-	-	-	-	-	(22,075)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	90,000	-	-	-
443	(115,075)	80	(796)	(2,408)	865	(565)	(9)	-
-	-	582	-	-	(37)	-	-	-
-	-	62,866	-	-	-	-	-	-
1,336	-	-	-	717	-	(4,058)	2,339	(137)
-	-	-	-	-	-	(659)	-	(242)
(61,877)	-	-	-	(4,151)	(727)	(9,963)	(5,015)	(3,350)
(234,655)	-	-	-	(24,331)	(99,183)	(115,398)	(30,618)	(28,592)
269,557	-	-	-	16,364	28,431	89,185	26,780	25,042
<u>\$ 62,423</u>	<u>\$ 13,244</u>	<u>\$ 121,597</u>	<u>\$ 108,272</u>	<u>\$ 72,221</u>	<u>\$ 273,074</u>	<u>\$ 245,787</u>	<u>\$ 70,767</u>	<u>\$ 177,165</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, 2016**

	Recreation District			
	No. 1 of Ward 3	No. 1 of Ward 4	No. 1 of Ward 8	No. 4 of Ward 1
Net change in fund balances - total governmental funds	\$ 3,671,546	\$ 844,630	\$ 133	\$ 430,510
Amounts reported for governmental activities in the statement of activities are different because:				
Governmental funds report capital outlays as expenditures. However in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.				
Capital outlay	5,480,165	110,587	-	62,899
Depreciation expense	(705,407)	(299,966)	(9,214)	(266,943)
The net effect of various miscellaneous transactions involving capital assets such as sales, trade-ins, and donations, is to decrease net position	(181)	-	-	-
Because some revenues will not be collected for several months after year-end, they are not considered "available" revenues in the governmental funds.	-	-	-	-
The issuance of long-term debt (e.g.; bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.	(8,148,480)	-	-	145,000
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.				
Accounts payable	(17,214)	14,022	-	(1,506)
Accrued interest payable	(14,887)	-	-	1,138
Capital lease payable	-	-	-	-
Compensated absences	(8,569)	(222)	-	(1,213)
Other liabilities	(1,655)	(1,860)	-	(370)
OPEB payable	(61,707)	(77,151)	-	(3,738)
Pension liability	(318,831)	(334,554)	-	(40,622)
Deferred outflows and inflows of resources are not available to pay current period expenditures and therefore are not reported in the fund level statements.	<u>294,736</u>	<u>284,380</u>	<u>-</u>	<u>39,441</u>
Change in net position of governmental activities	<u>\$ 169,516</u>	<u>\$ 539,866</u>	<u>\$ (9,081)</u>	<u>\$ 364,596</u>

<u>Community and Playground District</u>			<u>Sewer District</u>	<u>Calcasieu Parish</u>	<u>Calcasieu Parish</u>
<u>No. 7 of</u>	<u>No. 5 of</u>	<u>No. 1 of</u>	<u>No. 12 of</u>	<u>Communications</u>	<u>Coroner</u>
<u>Ward 2</u>	<u>Ward 5</u>	<u>Ward 6</u>	<u>Ward 4</u>	<u>District</u>	
\$ (96)	\$ -	\$ 73,975	\$ 172	\$ (603,650)	\$ (87,510)
-	-	-	-	49,800	30,995
(3,173)	-	(4,005)	(2,427)	(310,494)	(12,894)
-	-	-	-	-	-
-	-	-	-	7,472	(84,188)
-	-	-	-	-	-
280	-	-	-	(19,236)	265,921
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	(9,584)	(1,827)
-	-	-	-	(2,955)	(102)
-	-	-	-	(83,649)	(20,635)
-	-	-	-	(596,254)	(117,989)
-	-	-	-	524,626	102,386
<u>\$ (2,989)</u>	<u>\$ -</u>	<u>\$ 69,970</u>	<u>\$ (2,255)</u>	<u>\$ (1,043,924)</u>	<u>\$ 74,157</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, 2016**

	<u>14th Judicial District</u>		
	<u>Criminal Court Fund</u>	<u>District Attorney</u>	<u>Calcasieu Parish Gaming Revenue District</u>
Net change in fund balances - total governmental funds	\$ 950,725	\$ 1,944,166	\$ -
Amounts reported for governmental activities in the statement of activities are different because:			
Governmental funds report capital outlays as expenditures. However in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.			
Capital outlay	5,650	70,419	-
Depreciation expense	(18,912)	(96,418)	-
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.			
	(30,000)	-	10,668,000
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	(14,994)	38,933	-
Accrued interest payable	-	-	-
Capital lease payable	-	-	-
Compensated absences	2,056	21,571	-
Other liabilities	(2,790)	(3,998)	(10,668,000)
OPEB payable	(88,252)	(301,778)	-
Pension liability	(754,364)	(1,248,844)	-
Deferred outflows and inflows of resources are not available to pay current period expenditures and therefore are not reported in the fund level statements.			
	<u>670,131</u>	<u>1,129,563</u>	<u>-</u>
Change in net position of governmental activities	<u>\$ 719,250</u>	<u>\$ 1,553,614</u>	<u>\$ -</u>

**CALCASIEU PARISH POLICE JURY
 FIRE PROTECTION DISTRICT NO. 1 OF WARD 1
 DISCRETELY PRESENTED COMPONENT UNIT
 COMBINING BALANCE SHEET
 DECEMBER 31, 2016**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
ASSETS			
Cash and cash equivalents	\$ 16,811	\$ -	\$ 16,811
Investments	772,540	-	772,540
Taxes receivable - net	1,411,201	-	1,411,201
Interest receivable	1,675	-	1,675
Prepaid items	63,434	-	63,434
Restricted assets:			
Cash and cash equivalents	-	1,277	1,277
Investments	-	59,589	59,589
Taxes receivables - net	-	136,444	136,444
Interest receivable	-	109	109
Total assets	<u>\$ 2,265,661</u>	<u>\$ 197,419</u>	<u>\$ 2,463,080</u>
LIABILITIES			
Accounts payable	\$ 23,007	\$ -	\$ 23,007
Accrued liabilities	<u>36,348</u>	<u>-</u>	<u>36,348</u>
Total liabilities	<u>59,355</u>	<u>-</u>	<u>59,355</u>
DEFERRED INFLOWS OF RESOURCES			
Property taxes levied for the next fiscal year	<u>1,437,067</u>	<u>138,988</u>	<u>1,576,055</u>
FUND BALANCES			
Nonspendable	63,434	-	63,434
Restricted for debt service	-	58,431	58,431
Unassigned	<u>705,805</u>	<u>-</u>	<u>705,805</u>
Total fund balances	<u>769,239</u>	<u>58,431</u>	<u>827,670</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 2,265,661</u>	<u>\$ 197,419</u>	<u>\$ 2,463,080</u>

**CALCASIEU PARISH POLICE JURY
 FIRE PROTECTION DISTRICT NO. 1 OF WARD 1
 DISCRETELY PRESENTED COMPONENT UNIT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED DECEMBER 31, 2016**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
REVENUES			
Taxes:			
Ad valorem	\$ 1,402,664	\$ 170,786	\$ 1,573,450
Intergovernmental revenues	202,610	-	202,610
Investment income	9,054	978	10,032
Miscellaneous revenue	<u>59,379</u>	<u>-</u>	<u>59,379</u>
Total revenues	<u>1,673,707</u>	<u>171,764</u>	<u>1,845,471</u>
EXPENDITURES			
Current:			
Public safety	1,493,241	-	1,493,241
Debt service:			
Principal retirement	-	145,000	145,000
Interest and fiscal charges	<u>-</u>	<u>22,013</u>	<u>22,013</u>
Total expenditures	<u>1,493,241</u>	<u>167,013</u>	<u>1,660,254</u>
Net change in fund balances	180,466	4,751	185,217
Fund balance at beginning of year	<u>588,772</u>	<u>53,681</u>	<u>642,453</u>
Fund balance at end of year	<u>\$ 769,238</u>	<u>\$ 58,432</u>	<u>\$ 827,670</u>

**CALCASIEU PARISH POLICE JURY
FIRE PROTECTION DISTRICT NO. 1 OF WARD 2
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2016**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
ASSETS			
Cash and cash equivalents	\$ 9,304	\$ -	\$ 9,304
Investments	427,017	-	427,017
Taxes receivable - net	178,336	-	178,336
Interest receivable	767	-	767
Prepaid items	8,026	-	8,026
Restricted assets:			
Cash and cash equivalents	-	1,253	1,253
Investments	-	58,448	58,448
Taxes receivables - net	-	96,134	96,134
Interest receivable	-	103	103
Total assets	<u>\$ 623,450</u>	<u>\$ 155,938</u>	<u>\$ 779,388</u>
LIABILITIES			
Accounts payable	\$ 2,055	\$ -	\$ 2,055
Accrued liabilities	<u>2,460</u>	<u>-</u>	<u>2,460</u>
Total liabilities	<u>4,515</u>	<u>-</u>	<u>4,515</u>
DEFERRED INFLOWS OF RESOURCES			
Property taxes levied for the next fiscal year	<u>179,462</u>	<u>96,741</u>	<u>276,203</u>
FUND BALANCES			
Nonspendable	8,026	-	8,026
Restricted	-	59,197	59,197
Unassigned	<u>431,447</u>	<u>-</u>	<u>431,447</u>
Total fund balances	<u>439,473</u>	<u>59,197</u>	<u>498,670</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 623,450</u>	<u>\$ 155,938</u>	<u>\$ 779,388</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, 2016**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
REVENUES			
Taxes:			
Ad valorem	\$ 172,365	\$ 135,793	\$ 308,158
Intergovernmental revenues	48,680	-	48,680
Investment income	3,265	416	3,681
Miscellaneous revenue	<u>3,715</u>	<u>-</u>	<u>3,715</u>
Total revenues	<u>228,025</u>	<u>136,209</u>	<u>364,234</u>
EXPENDITURES			
Current:			
Public safety	216,477	-	216,477
Debt service:			
Principal retirement	-	85,000	85,000
Interest and fiscal charges	<u>-</u>	<u>43,740</u>	<u>43,740</u>
Total expenditures	<u>216,477</u>	<u>128,740</u>	<u>345,217</u>
Net change in fund balances	11,548	7,469	19,017
Fund balance at beginning of year	<u>427,925</u>	<u>51,728</u>	<u>479,653</u>
Fund balance at end of year	<u>\$ 439,473</u>	<u>\$ 59,197</u>	<u>\$ 498,670</u>

**CALCASIEU PARISH POLICE JURY
 FIRE PROTECTION DISTRICT NO. 2 OF WARD 8
 DISCRETELY PRESENTED COMPONENT UNIT
 COMBINING BALANCE SHEET
 DECEMBER 31, 2016**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
ASSETS			
Cash and cash equivalents	\$ 13,923	\$ 647	\$ 14,570
Investments	649,488	30,171	679,659
Taxes receivable - net	384,599	71,550	456,149
Interest receivable	1,236	67	1,303
Prepaid items	20,555	-	20,555
Total assets	<u>\$ 1,069,801</u>	<u>\$ 102,435</u>	<u>\$ 1,172,236</u>
LIABILITIES			
Accounts payable	\$ 8,310	\$ -	\$ 8,310
Accrued liabilities	3,876	-	3,876
Total liabilities	<u>12,186</u>	<u>-</u>	<u>12,186</u>
DEFERRED INFLOWS OF RESOURCES			
Property taxes levied for the next fiscal year	<u>387,148</u>	<u>71,955</u>	<u>459,103</u>
FUND BALANCES			
Nonspendable	20,555	-	20,555
Restricted	-	30,480	30,480
Unassigned	649,912	-	649,912
Total fund balances	<u>670,467</u>	<u>30,480</u>	<u>700,947</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,069,801</u>	<u>\$ 102,435</u>	<u>\$ 1,172,236</u>

**CALCASIEU PARISH POLICE JURY
 FIRE PROTECTION DISTRICT NO. 2 OF WARD 8
 DISCRETELY PRESENTED COMPONENT UNIT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED DECEMBER 31, 2016**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
REVENUES			
Taxes:			
Ad valorem	\$ 416,759	\$ 101,849	\$ 518,608
Intergovernmental revenues	39,347	-	39,347
Investment income	7,174	750	7,924
Miscellaneous revenue	<u>7,329</u>	<u>-</u>	<u>7,329</u>
Total revenues	<u>470,609</u>	<u>102,599</u>	<u>573,208</u>
EXPENDITURES			
Current:			
Public safety	635,782	-	635,782
Debt service:			
Principal retirement	-	90,000	90,000
Interest and fiscal charges	<u>-</u>	<u>11,491</u>	<u>11,491</u>
Total expenditures	<u>635,782</u>	<u>101,491</u>	<u>737,273</u>
Net change in fund balances	(165,173)	1,108	(164,065)
Fund balance at beginning of year	<u>835,640</u>	<u>29,372</u>	<u>865,012</u>
Fund balance at end of year	<u>\$ 670,467</u>	<u>\$ 30,480</u>	<u>\$ 700,947</u>

**CALCASIEU PARISH POLICE JURY
GRAVITY DRAINAGE DISTRICT NO. 8 OF WARD 1
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2016**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
ASSETS			
Cash and cash equivalents	\$ 23,489	\$ 1,918	\$ 25,407
Investments	1,093,886	89,457	1,183,343
Taxes receivable - net	930,233	-	930,233
Interest receivable	2,006	172	2,178
Due from primary government	-	74,099	74,099
Prepaid expense	4,054	-	4,054
Total assets	<u>\$ 2,053,668</u>	<u>\$ 165,646</u>	<u>\$ 2,219,314</u>
LIABILITIES			
Accounts payable	\$ 1,920	\$ 34,932	\$ 36,852
Accrued liabilities	<u>10,533</u>	<u>-</u>	<u>10,533</u>
Total liabilities	<u>12,453</u>	<u>34,932</u>	<u>47,385</u>
DEFERRED INFLOWS OF RESOURCES			
Property taxes levied for the next fiscal year	<u>947,178</u>	<u>-</u>	<u>947,178</u>
FUND BALANCES			
Nonspendable	4,054	-	4,054
Unassigned	<u>1,089,983</u>	<u>130,714</u>	<u>1,220,697</u>
Total fund balances	<u>1,094,037</u>	<u>130,714</u>	<u>1,224,751</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 2,053,668</u>	<u>\$ 165,646</u>	<u>\$ 2,219,314</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, 2016**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
REVENUES			
Taxes:			
Ad valorem	\$ 837,964	\$ -	\$ 837,964
Intergovernmental revenues	50,269	96,824	147,093
Investment income	9,061	-	9,061
Sale of assets	<u>11,802</u>	<u>-</u>	<u>11,802</u>
Total revenues	<u>909,096</u>	<u>96,824</u>	<u>1,005,920</u>
EXPENDITURES			
Current:			
Public works	602,746	-	602,746
Capital outlay	<u>-</u>	<u>142,974</u>	<u>142,974</u>
Total expenditures	<u>602,746</u>	<u>142,974</u>	<u>745,720</u>
Excess (deficiency) of revenues over (under) expenditures	<u>306,350</u>	<u>(46,150)</u>	<u>260,200</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	-	142,175	142,175
Transfers Out	<u>(142,175)</u>	<u>-</u>	<u>(142,175)</u>
Total other financing sources (uses)	<u>(142,175)</u>	<u>142,175</u>	<u>-</u>
Net change in fund balances	164,175	96,025	260,200
Fund balance at beginning of year	<u>929,862</u>	<u>34,689</u>	<u>964,551</u>
Fund balance at end of year	<u>\$ 1,094,037</u>	<u>\$ 130,714</u>	<u>\$ 1,224,751</u>

**CALCASIEU PARISH POLICE JURY
GRAVITY DRAINAGE DISTRICT NO. 6 OF WARDS 5 & 6
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2016**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
ASSETS			
Cash and cash equivalents	\$ 31,955	\$ 6	\$ 31,961
Investments	1,490,688	258	1,490,946
Taxes receivable - net	649,986	-	649,986
Interest receivable	2,671	-	2,671
Prepaid expense	5,241	-	5,241
Total assets	<u>\$ 2,180,541</u>	<u>\$ 264</u>	<u>\$ 2,180,805</u>
LIABILITIES			
Accounts payable	\$ 55,495	\$ 75	\$ 55,570
Accrued liabilities	6,102	-	6,102
Total liabilities	<u>61,597</u>	<u>75</u>	<u>61,672</u>
DEFERRED INFLOWS OF RESOURCES			
Property taxes levied for the next fiscal year	<u>652,912</u>	<u>-</u>	<u>652,912</u>
FUND BALANCES			
Nonspendable	5,241	-	5,241
Unassigned	1,460,791	189	1,460,980
Total fund balances	<u>1,466,032</u>	<u>189</u>	<u>1,466,221</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 2,180,541</u>	<u>\$ 264</u>	<u>\$ 2,180,805</u>

**CALCASIEU PARISH POLICE JURY
GRAVITY DRAINAGE DISTRICT NO. 6 OF WARDS 5 & 6
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2016**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
REVENUES			
Taxes:			
Ad valorem	\$ 646,742	\$ -	\$ 646,742
Intergovernmental revenues	17,341	5,021	22,362
Investment income	9,554	1	9,555
Sale of assets	2,821	-	2,821
Total revenues	<u>676,458</u>	<u>5,022</u>	<u>681,480</u>
EXPENDITURES			
Current:			
Public works	370,235	-	370,235
Capital outlay	-	5,096	5,096
Total expenditures	<u>370,235</u>	<u>5,096</u>	<u>375,331</u>
Net change in fund balances	306,223	(74)	306,149
Fund balance at beginning of year	<u>1,159,809</u>	<u>263</u>	<u>1,160,072</u>
Fund balance at end of year	<u>\$ 1,466,032</u>	<u>\$ 189</u>	<u>\$ 1,466,221</u>

**CALCASIEU PARISH POLICE JURY
RECREATION DISTRICT NO. 1 OF WARD 3
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2016**

	General Fund	Capital Projects Fund	Debt Service Fund	Totals
ASSETS				
Cash and cash equivalents	\$ 26,208	\$ 177,920	\$ 2,144	\$ 206,272
Investments	1,219,798	8,299,827	100,026	9,619,651
Taxes receivable - net	4,024,578	-	1,951,314	5,975,892
Interest receivable	2,747	15,382	161	18,290
Due from other funds	-	-	133,685	133,685
Prepaid items	21,507	-	-	21,507
Other receivable	40	-	-	40
Total assets	<u>\$ 5,294,878</u>	<u>\$ 8,493,129</u>	<u>\$ 2,187,330</u>	<u>\$ 15,975,337</u>
LIABILITIES				
Accounts payable	\$ 114,938	\$ 476,111	\$ -	\$ 591,049
Accrued liabilities	54,999	-	-	54,999
Retainage payable	-	112,375	-	112,375
Due to other funds	-	133,685	-	133,685
Tax anticipation note payable	680,000	-	-	680,000
Total liabilities	<u>849,937</u>	<u>722,171</u>	<u>-</u>	<u>1,572,108</u>
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for the next fiscal year	<u>4,063,771</u>	<u>-</u>	<u>1,970,343</u>	<u>6,034,114</u>
FUND BALANCES				
Nonspendable	40	-	-	40
Restricted	-	-	216,987	216,987
Assigned for capital improvement	-	7,770,958	-	7,770,958
Unassigned	381,130	-	-	381,130
Total fund balances	<u>381,170</u>	<u>7,770,958</u>	<u>216,987</u>	<u>8,369,115</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 5,294,878</u>	<u>\$ 8,493,129</u>	<u>\$ 2,187,330</u>	<u>\$ 15,975,337</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, 2016**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
REVENUES				
Taxes:				
Ad valorem	\$ 4,063,009	\$ -	\$ 1,404,039	\$ 5,467,048
Intergovernmental revenues	1,700	-	-	1,700
Charges for services	303,798	-	-	303,798
Investment income	22,739	46,316	953	70,008
Donations	2,763	-	-	2,763
Sale of assets	388	-	-	388
Miscellaneous revenues	<u>5,056</u>	<u>-</u>	<u>-</u>	<u>5,056</u>
Total revenues	<u>4,399,453</u>	<u>46,316</u>	<u>1,404,992</u>	<u>5,850,761</u>
EXPENDITURES				
Current:				
Recreation	4,339,384	-	-	4,339,384
Capital Outlay	-	5,435,890	-	5,435,890
Debt service:				
Principal retirement	-	-	770,000	770,000
Interest and fiscal charges	<u>14,434</u>	<u>-</u>	<u>551,804</u>	<u>566,238</u>
Total expenditures	<u>4,353,818</u>	<u>5,435,890</u>	<u>1,321,804</u>	<u>11,111,512</u>
Excess (deficiency) of revenues over (under) expenditures	<u>45,635</u>	<u>(5,389,574)</u>	<u>83,188</u>	<u>(5,260,751)</u>
OTHER FINANCING SOURCES (USES)				
Bond proceeds	-	8,000,000	-	8,000,000
Original issue premium	-	1,075,225	-	1,075,225
Bond issue costs	-	(142,928)	-	(142,928)
Transfer to other funds	-	(133,685)	-	(133,685)
Transfer from other fund	<u>-</u>	<u>-</u>	<u>133,685</u>	<u>133,685</u>
Total other financing sources (uses)	<u>-</u>	<u>8,798,612</u>	<u>133,685</u>	<u>8,932,297</u>
Net change in fund balances	45,635	3,409,038	216,873	3,671,546
Fund balance at beginning of year	<u>335,535</u>	<u>4,361,920</u>	<u>114</u>	<u>4,697,569</u>
Fund balance at end of year	<u>\$ 381,170</u>	<u>\$ 7,770,958</u>	<u>\$ 216,987</u>	<u>\$ 8,369,115</u>

**CALCASIEU PARISH POLICE JURY
COMMUNITY CENTER AND PLAYGROUND DISTRICT NO. 4 OF WARD 1
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2016**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Senior Center</u>	<u>Totals</u>
ASSETS				
Cash and cash equivalents	\$ 9,667	\$ 25,295	\$ 6,673	\$ 41,635
Investments	450,972	1,179,970	311,265	1,942,207
Taxes receivable - net	421,301	842,601	168,520	1,432,422
Interest receivable	794	2,117	561	3,472
Due from other funds	33,374	-	-	33,374
Prepaid items	1,424	17,699	2,075	21,198
Total assets	<u>\$ 917,532</u>	<u>\$ 2,067,682</u>	<u>\$ 489,094</u>	<u>\$ 3,474,308</u>
LIABILITIES				
Accounts payable	\$ 7,851	\$ 51,525	\$ 2,855	\$ 62,231
Accrued liabilities	4,041	-	342	4,383
Due to other funds	-	33,374	-	33,374
Total liabilities	<u>11,892</u>	<u>84,899</u>	<u>3,197</u>	<u>99,988</u>
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for the next fiscal year	<u>428,975</u>	<u>857,950</u>	<u>171,590</u>	<u>1,458,515</u>
FUND BALANCES				
Nonspendable	1,424	17,699	2,075	21,198
Unassigned	<u>475,241</u>	<u>1,107,134</u>	<u>312,232</u>	<u>1,894,607</u>
Total fund balances	<u>476,665</u>	<u>1,124,833</u>	<u>314,307</u>	<u>1,915,805</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 917,532</u>	<u>\$ 2,067,682</u>	<u>\$ 489,094</u>	<u>\$ 3,474,308</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, 2016**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Senior Center Fund</u>	<u>Totals</u>
REVENUES				
Taxes:				
Ad valorem	\$ 379,517	\$ 758,984	\$ 151,797	\$ 1,290,298
Intergovernmental revenues	19,756	-	-	19,756
Charges for services	8,740	-	775	9,515
Investment income	3,448	9,699	1,942	15,089
Total revenues	<u>411,461</u>	<u>768,683</u>	<u>154,514</u>	<u>1,334,658</u>
EXPENDITURES				
Current:				
Recreation	338,767	83,416	63,244	485,427
Debt service:				
Principal retirement	-	145,300	-	145,300
Interest and fiscal charges	-	26,883	-	26,883
Capital outlay	-	246,538	-	246,538
Total expenditures	<u>338,767</u>	<u>502,137</u>	<u>63,244</u>	<u>904,148</u>
Net change in fund balances	<u>72,694</u>	<u>266,546</u>	<u>91,270</u>	<u>430,510</u>
Fund balance at beginning of year	<u>403,971</u>	<u>858,287</u>	<u>223,037</u>	<u>1,485,295</u>
Fund balance at end of year	<u>\$ 476,665</u>	<u>\$ 1,124,833</u>	<u>\$ 314,307</u>	<u>\$ 1,915,805</u>

CALCASIEU PARISH POLICE JURY
14TH JUDICIAL DISTRICT CRIMINAL COURT FUND
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2016

	Criminal Court Fund	Adult Drug Court Fund	Indigent Transcript Fund	Judicial Expense Fund	Child Support Fund	Totals
ASSETS						
Cash and cash equivalents	\$ 117,278	\$ 1	\$ 134,815	\$ 3,475	\$ 1,521,842	\$ 1,777,411
Investments	3,996,893	-	-	162,104	-	4,158,997
Taxes receivable - net	2,667,192	-	-	-	-	2,667,192
Interest receivable	7,359	-	-	275	48	7,682
Other receivable	-	-	2,308	-	1,076	3,384
Intergovernmental receivable	33,376	17,203	-	4,409	75,880	130,868
Prepaid items	4,146	-	-	-	-	4,146
Total assets	<u>\$ 6,826,244</u>	<u>\$ 17,204</u>	<u>\$ 137,123</u>	<u>\$ 170,263</u>	<u>\$ 1,598,846</u>	<u>\$ 8,749,680</u>
LIABILITIES						
Accounts payable	\$ 15,210	\$ 10,043	\$ 1,082	\$ 857	\$ 1,160	\$ 28,352
Accrued liabilities	89,551	2,209	-	-	-	91,760
Intergovernmental payable	-	5,024	-	-	-	5,024
Total liabilities	<u>104,761</u>	<u>17,276</u>	<u>1,082</u>	<u>857</u>	<u>1,160</u>	<u>125,136</u>
DEFERRED INFLOWS OF RESOURCES						
Property taxes levied for the next fiscal year	<u>2,684,744</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,684,744</u>
FUND BALANCES						
Nonspendable	4,146	-	-	-	-	4,146
Unassigned	<u>4,032,593</u>	<u>(72)</u>	<u>136,041</u>	<u>169,406</u>	<u>1,597,686</u>	<u>5,935,654</u>
Total fund balances	<u>4,036,739</u>	<u>(72)</u>	<u>136,041</u>	<u>169,406</u>	<u>1,597,686</u>	<u>5,939,800</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 6,826,244</u>	<u>\$ 17,204</u>	<u>\$ 137,123</u>	<u>\$ 170,263</u>	<u>\$ 1,598,846</u>	<u>\$ 8,749,680</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, 2016**

	<u>Criminal Court Fund</u>	<u>Adult Drug Court Fund</u>	<u>Indigent Transcript Fund</u>	<u>Judicial Expense Fund</u>	<u>Child Support Fund</u>	<u>Totals</u>
REVENUES						
Taxes:						
Ad valorem	\$ 2,716,506	\$ -	\$ -	\$ -	\$ -	\$ 2,716,506
Intergovernmental revenues	2,714,188	120,452	-	-	112,771	2,947,411
Charges for services	96,685	-	-	-	619,301	715,986
Fines and forfeitures	665,333	36,232	48,718	112,443	-	862,726
Investment income	<u>36,279</u>	<u>49</u>	<u>71</u>	<u>777</u>	<u>279</u>	<u>37,455</u>
Total revenues	<u>6,228,991</u>	<u>156,733</u>	<u>48,789</u>	<u>113,220</u>	<u>732,351</u>	<u>7,280,084</u>
EXPENDITURES						
Current:						
General government	<u>5,376,957</u>	<u>160,310</u>	<u>49,885</u>	<u>75,129</u>	<u>667,078</u>	<u>6,329,359</u>
Net change in fund balances	<u>852,034</u>	<u>(3,577)</u>	<u>(1,096)</u>	<u>38,091</u>	<u>65,273</u>	<u>950,725</u>
Fund balance at beginning of year	<u>3,184,705</u>	<u>3,505</u>	<u>137,137</u>	<u>131,315</u>	<u>1,532,413</u>	<u>4,989,075</u>
Fund balance at end of year	<u>\$ 4,036,739</u>	<u>\$ (72)</u>	<u>\$ 136,041</u>	<u>\$ 169,406</u>	<u>\$ 1,597,686</u>	<u>\$ 5,939,800</u>

**CALCASIEU PARISH POLICE JURY
14TH JUDICIAL DISTRICT ATTORNEY
DISCRETELY PRESENTED COMPONENT UNIT
COMBINING BALANCE SHEET
DECEMBER 31, 2016**

	District Attorney Criminal Court Fund	Separately Audited District Attorney Financials	Totals
	<u> </u>	<u> </u>	<u> </u>
ASSETS			
Cash and cash equivalents	\$ 30,005	\$ 6,483,918	\$ 6,513,923
Investments	1,243,267	542,245	1,785,512
Taxes receivable - net	3,185,418	-	3,185,418
Interest receivable	2,069	-	2,069
Other receivable	-	300,000	300,000
Intergovernmental receivable	165,977	17,238	183,215
Prepaid items	-	9,104	9,104
Other assets	-	8,750	8,750
Total assets	<u>\$ 4,626,736</u>	<u>\$ 7,361,255</u>	<u>\$ 11,987,991</u>
LIABILITIES			
Accounts payable	\$ 57,300	\$ 272,959	\$ 330,259
Accrued liabilities	158,210	-	158,210
Intergovernmental payable	-	288,278	288,278
Total liabilities	<u>215,510</u>	<u>561,237</u>	<u>776,747</u>
DEFERRED INFLOWS OF RESOURCES			
Property taxes levied for the next fiscal year	<u>3,206,381</u>	<u>-</u>	<u>3,206,381</u>
FUND BALANCES			
Unassigned	<u>1,204,845</u>	<u>6,790,914</u>	<u>7,995,759</u>
Total fund balances	<u>1,204,845</u>	<u>6,800,018</u>	<u>8,004,863</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 4,626,736</u>	<u>\$ 7,361,255</u>	<u>\$ 11,987,991</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, 2016**

	District Attorney Criminal Court Fund	Separately Audited District Attorney Financials	Totals
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Taxes:			
Ad valorem	\$ 3,243,876	\$ -	\$ 3,243,876
Intergovernmental revenues	1,812,474	-	1,812,474
Charges for services	318,443	1,138,290	1,456,733
Fines and forfeitures	1,006,729	4,815,160	5,821,889
Investment income	3,881	7,552	11,433
Miscellaneous revenues	<u>80</u>	<u>-</u>	<u>80</u>
Total revenues	<u>6,385,483</u>	<u>5,961,002</u>	<u>12,346,485</u>
EXPENDITURES			
Current:			
General government	<u>7,583,941</u>	<u>2,826,211</u>	<u>10,410,152</u>
Excess (deficiency) of revenues over expenditures	<u>(1,198,458)</u>	<u>3,134,791</u>	<u>1,936,333</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	1,957,000	-	1,957,000
Transfers Out	<u>-</u>	<u>(1,957,000)</u>	<u>(1,957,000)</u>
Total other financing sources (uses)	<u>1,957,000</u>	<u>(1,957,000)</u>	<u>-</u>
SPECIAL ITEMS			
Lawsuit settlement revenues	<u>-</u>	<u>7,833</u>	<u>7,833</u>
Net change in fund balance	<u>758,542</u>	<u>1,185,624</u>	<u>1,944,166</u>
Fund balance at beginning of year	<u>446,303</u>	<u>5,614,394</u>	<u>6,060,697</u>
Fund balance at end of year	<u>\$ 1,204,845</u>	<u>\$ 6,800,018</u>	<u>\$ 8,004,863</u>

**SUPPLEMENTARY INFORMATION
SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS TO AGENCY HEAD OR CHIEF
EXECUTIVE OFFICER
FOR THE YEAR ENDED DECEMBER 31, 2016**

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	\$180,677
Benefits – insurance	\$16,359
Benefits – retirement	\$23,488
Benefits – fitness	\$600
Cell phone	\$601
Per diem	\$278
Car allowance	\$2,192
Registration fees	\$520
Conference travel	\$1,062

STATISTICAL SECTION

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

<u>Contents</u>	<u>Page</u>
Financial Trends	230
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	244
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	254
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	261
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	264
These schedules contain information about the Parish's operations and resources to help the reader understand how the Parish's financial information relates to the services the Parish provides and the activities it performs.	

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

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

	2016	2015	2014	2013	2012
Governmental activities:					
Net investment in capital assets	\$ 555,889,894	\$ 531,389,182	\$ 519,137,533	\$ 511,062,749	\$ 511,859,248
Restricted	234,546,029	208,997,863	178,229,841	163,778,365	158,655,208
Unrestricted	<u>87,870,603</u>	<u>86,982,269</u>	<u>78,053,642</u>	<u>79,513,550</u>	<u>75,568,122</u>
Total governmental activities net position	<u>\$ 878,306,526</u>	<u>\$ 827,369,314</u>	<u>\$ 775,421,016</u>	<u>\$ 754,354,664</u>	<u>\$ 746,082,578</u>
Business-type activities:					
Net investment in capital assets	\$ 9,382,244	\$ 9,633,555	\$ 8,756,434	\$ 8,890,338	\$ 8,629,383
Restricted	167,910	287,228	305,212	103,710	102,415
Unrestricted	<u>3,625,508</u>	<u>2,272,623</u>	<u>1,709,260</u>	<u>1,518,935</u>	<u>2,028,629</u>
Total business-type activities net position	<u>\$ 13,175,662</u>	<u>\$ 12,193,406</u>	<u>\$ 10,770,906</u>	<u>\$ 10,512,983</u>	<u>\$ 10,760,427</u>
Primary government:					
Net investment in capital assets	\$ 565,272,138	\$ 541,022,737	\$ 527,893,967	\$ 519,953,087	\$ 520,488,631
Restricted	234,713,939	209,285,091	178,535,053	163,882,075	158,757,623
Unrestricted	<u>91,496,111</u>	<u>89,254,892</u>	<u>79,762,902</u>	<u>81,032,485</u>	<u>77,596,751</u>
Total primary government net position	<u>\$ 891,482,188</u>	<u>\$ 839,562,720</u>	<u>\$ 786,191,922</u>	<u>\$ 764,867,647</u>	<u>\$ 756,843,005</u>

Notes:

- (1) Prior year amounts have been restated for any subsequent year's prior period adjustments that are not related to blended component unit presentations.
- (2) From 2007 until 2008, the above amounts were inclusive of Waterworks District No. 5 of Wards 3 & 8, a blended component unit. From 2009 until 2011, the presentation of this component unit was transferred back to a discrete presentation after a separate governing board was reappointed. In 2012, the Parish dissolved the separate governing board and began serving as the governing board; therefore, the financial presentation was changed to a blended component unit presentation.
- (3) In 2011, the reporting of the activities of the Calcasieu Parish Library was changed from a discretely presented component unit to a Parish department when it was determined that the Library was technically not a separate legal entity. As such, the above current and prior years' presentations were restated to reflect this change.
- (4) In 2014, the presentation for the Criminal Court Fund for the 14th Judicial District Court, which encompasses both the Judges' activities as well as the District Attorney's Office activities, was reclassified to report two separate discretely presented component units. As such, the prior year primary government amounts have been restated to exclude the previous Criminal Court Fund reporting.
- (5) In 2015, the reporting of Waterworks District No. 2 of Ward 4 was changed from a discretely present 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. Net position was increased by \$628,323.
- (6) 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.

Table 1

2011	2010	2009	2008	2007
\$ 495,506,709	\$ 481,721,301	\$ 480,550,698	\$ 468,058,289	\$ 450,707,164
155,448,190	153,364,483	151,069,174	162,851,187	154,460,095
<u>69,608,638</u>	<u>64,170,198</u>	<u>59,844,575</u>	<u>58,102,358</u>	<u>64,795,541</u>
<u>\$ 720,563,537</u>	<u>\$ 699,255,982</u>	<u>\$ 691,464,447</u>	<u>\$ 689,011,834</u>	<u>\$ 669,962,800</u>
\$ 6,629,466	\$ 6,738,430	\$ 4,141,663	\$ 6,484,879	\$ 6,498,364
-	80,921	131,022	191,416	236,309
<u>443,491</u>	<u>348,796</u>	<u>286,691</u>	<u>1,325,783</u>	<u>946,679</u>
<u>\$ 7,072,957</u>	<u>\$ 7,168,147</u>	<u>\$ 4,559,376</u>	<u>\$ 8,002,078</u>	<u>\$ 7,681,352</u>
\$ 502,136,175	\$ 488,459,731	\$ 484,692,361	\$ 474,543,168	\$ 457,205,528
155,448,190	153,445,404	151,200,196	163,042,603	154,696,404
<u>70,052,129</u>	<u>64,518,994</u>	<u>60,131,266</u>	<u>59,428,141</u>	<u>65,742,220</u>
<u>\$ 727,636,494</u>	<u>\$ 706,424,129</u>	<u>\$ 696,023,823</u>	<u>\$ 697,013,912</u>	<u>\$ 677,644,152</u>

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

	2016	2015	2014	2013
Expenses				
Governmental activities:				
General government	\$ 26,808,330	\$ 23,538,722	\$ 23,810,131	\$ 19,547,886
Public safety	21,341,229	18,285,514	15,334,942	14,498,355
Public works	35,179,418	28,711,980	39,033,337	35,544,654
Sanitation	6,887,778	5,948,848	6,993,188	6,166,860
Health and welfare	14,390,797	14,714,757	14,834,996	14,842,859
Culture and recreation	16,004,854	16,050,105	15,996,312	13,726,013
Economic development	3,802,051	3,482,258	3,883,483	16,911,643
Interest and fiscal charges	-	-	-	-
Total governmental activities	<u>124,414,457</u>	<u>110,732,184</u>	<u>119,886,389</u>	<u>121,238,270</u>
Business-type activities:				
Water (Notes 2 & 5)	1,158,238	962,001	703,323	1,173,252
Sewer	<u>763,322</u>	<u>767,326</u>	<u>873,402</u>	<u>984,594</u>
Total business-type activities	<u>1,921,560</u>	<u>1,729,327</u>	<u>1,576,725</u>	<u>2,157,846</u>
Total primary government expenses	<u>\$ 126,336,017</u>	<u>\$ 112,461,511</u>	<u>\$ 121,463,114</u>	<u>\$ 123,396,116</u>
Program revenues				
Governmental activities:				
Charges for services:				
General government	\$ 13,368,634	\$ 11,874,891	\$ 11,462,762	\$ 9,743,468
Public safety	1,207,450	1,103,891	974,246	1,164,201
Public works	679,802	695,584	755,722	218,293
Sanitation	80	40	183	240
Health and welfare	108,134	123,004	140,126	135,432
Culture and recreation	1,708,756	1,692,246	1,478,785	511,155
Economic development	2,320,286	2,675,785	1,425,178	794,458
Operating grants and contributions	11,416,153	9,899,941	14,516,307	14,744,290
Capital grants and contributions	<u>15,050,589</u>	<u>6,862,569</u>	<u>3,970,800</u>	<u>6,404,488</u>
Total governmental activities program revenues	45,859,884	34,927,951	34,724,109	33,716,025
Business-type activities:				
Charges for services:				
Water (Notes 2 & 5)	1,284,036	1,124,565	711,779	972,811
Sewer	451,808	408,480	293,890	303,496
Capital grants and contributions	-	<u>20,000</u>	-	-
Total business-type activities program revenues	<u>1,735,844</u>	<u>1,553,045</u>	<u>1,005,669</u>	<u>1,276,307</u>
Total primary government program revenues	<u>\$ 47,595,728</u>	<u>\$ 36,480,996</u>	<u>\$ 35,729,778</u>	<u>\$ 34,992,332</u>
Net (expense)/revenue				
Governmental activities	\$ (78,554,573)	\$ (75,804,233)	\$ (85,162,280)	\$ (87,522,245)
Business-type activities	<u>(185,716)</u>	<u>(176,282)</u>	<u>(571,056)</u>	<u>(881,539)</u>
Total primary government net expense	<u>\$ (78,740,289)</u>	<u>\$ (75,980,515)</u>	<u>\$ (85,733,336)</u>	<u>\$ (88,403,784)</u>

Table 2

	2012	2011	2010	2009	2008	2007
\$	18,204,093	\$ 16,719,082	\$ 18,650,896	\$ 18,040,908	\$ 16,404,635	\$ 15,739,467
	17,462,141	17,305,711	19,938,132	15,445,682	14,503,368	13,803,961
	37,245,093	34,442,456	38,602,063	41,805,456	40,437,117	37,295,577
	5,964,802	6,297,991	5,619,652	5,028,492	5,117,363	4,955,223
	13,912,288	14,554,017	15,810,322	18,310,101	15,176,320	11,737,345
	10,589,188	11,704,725	11,100,546	10,641,480	10,985,500	8,814,655
	3,083,787	3,115,429	3,962,184	3,369,560	2,873,097	1,943,964
	2,928	6,074	10,023	18,822	35,613	104,732
	106,464,320	104,145,485	113,693,818	112,660,501	105,533,013	94,394,924
	972,626	-	-	-	689,352	666,944
	679,978	568,761	453,040	379,532	392,655	380,505
	1,652,604	568,761	453,040	379,532	1,082,007	1,047,449
\$	108,116,924	\$ 104,714,246	\$ 114,146,858	\$ 113,040,033	\$ 106,615,020	\$ 95,442,373
\$	9,130,919	\$ 8,676,374	\$ 10,262,018	\$ 8,901,319	\$ 8,012,234	\$ 7,449,518
	935,107	972,273	962,684	754,398	792,663	684,024
	133,999	105,398	24,897	197,900	159,959	217,811
	555	720	1,538	3,415	1,150	1,650
	144,895	188,609	123,540	275,298	250,627	232,749
	364,603	391,492	256,120	347,594	400,980	264,619
	698,598	634,598	683,782	778,181	782,778	734,128
	13,422,063	12,828,633	18,318,171	16,416,215	13,974,852	10,630,761
	11,466,956	9,101,759	8,287,375	6,593,061	7,668,186	4,175,716
	36,297,695	32,899,856	38,920,125	34,267,381	32,043,429	24,390,976
	811,667	-	-	-	643,273	629,456
	314,996	298,376	242,303	220,869	270,574	156,018
	-	-	-	731	10,344	178,282
	1,126,663	298,376	242,303	221,600	924,191	963,756
\$	37,424,358	\$ 33,198,232	\$ 39,162,428	\$ 34,488,981	\$ 32,967,620	\$ 25,354,732
\$	(70,166,625)	\$ (71,245,629)	\$ (74,773,693)	\$ (78,393,120)	\$ (73,489,584)	\$ (70,003,948)
	(525,941)	(270,385)	(210,737)	(157,932)	(157,816)	(83,693)
\$	(70,692,566)	\$ (71,516,014)	\$ (74,984,430)	\$ (78,551,052)	\$ (73,647,400)	\$ (70,087,641)

continued

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

	2016	2015	2014	2013
General revenues and other changes in net position				
Governmental activities:				
Taxes				
Property taxes	\$ 51,577,461	\$ 49,344,920	\$ 44,934,024	\$ 42,281,923
Sales taxes	59,516,161	54,860,252	42,716,206	38,649,679
Franchise taxes	870,316	968,324	963,051	957,265
Gaming revenues	12,153,400	12,532,524	11,894,569	11,424,986
Grants and contributions not restricted	2,645,008	4,895,740	3,123,894	2,384,511
Investment earnings	2,169,246	1,860,454	2,715,152	47,814
Miscellaneous	802,990	780,015	292,812	312,100
Special items and transfers	(242,797)	(562,000)	(411,076)	(263,947)
Total governmental activities	129,491,785	124,680,229	106,228,632	95,794,331
Business-type activities:				
Property taxes	889,963	379,957	366,670	339,531
Investment earnings	24,152	28,502	21,576	8,615
Miscellaneous	11,060	-	600	22,002
Transfers	242,797	562,000	440,133	263,947
Total business-type activities	1,167,972	970,459	828,979	634,095
Total primary government	\$ 130,659,757	\$ 125,650,688	\$ 107,057,611	\$ 96,428,426
Changes in net position				
Governmental activities	\$ 50,937,212	\$ 48,875,996	\$ 21,066,352	\$ 8,272,086
Business-type activities	982,256	794,177	257,923	(247,444)
Total primary government	\$ 51,919,468	\$ 49,670,173	\$ 21,324,275	\$ 8,024,642

Notes:

- (1) Prior year amounts have been restated for any subsequent year's prior period adjustments that are not related to blended component unit presentations.
- (2) From 2007 until 2008, the above amounts were inclusive of Waterworks District No. 5 of Wards 3 & 8, a blended component unit. From 2009 until 2011, the presentation of this component unit was transferred back to a discrete presentation after a separate governing board was reappointed. In 2012, the Parish dissolved the separate governing board and began serving as the governing board; therefore, the financial presentation was changed to a blended component unit presentation.
- (3) In 2011, the reporting of the activities of the Calcasieu Parish Library was changed from a discretely presented component unit to a Parish department when it was determined that the Library was technically not a separate legal entity. As such the above current and prior years' presentations were restated to reflect this change.
- (4) In 2014, the presentation for the Criminal Court Fund for the 14th Judicial District Court, which encompasses both the Judges' activities as well as the District Attorney's Office activities, was reclassified to report two separate discretely presented component units. As such, the prior year primary government amounts have been restated to exclude the previous Criminal Court Fund reporting.
- (5) In 2015, the reporting of Waterworks District No. 2 of Ward 4 was changed from a discretely present 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.
- (6) 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.

Table 2

	2012	2011	2010	2009	2008	2007
\$	39,151,183	\$ 39,214,026	\$ 36,123,815	\$ 33,538,318	\$ 31,422,283	\$ 29,352,385
	39,758,081	36,535,322	31,934,930	29,973,251	38,521,137	35,000,952
	968,536	901,864	845,875	776,419	652,372	534,227
	11,339,252	11,040,904	10,412,247	10,719,744	10,549,589	11,963,106
	2,510,015	2,538,154	2,464,619	2,478,447	2,679,246	2,498,488
	1,562,983	2,180,244	3,349,129	3,134,882	8,734,645	12,901,481
	430,116	183,806	110,202	378,683	144,309	312,163
	(34,500)	(41,136)	(2,675,589)	(154,014)	(164,963)	(827,897)
	<u>95,685,666</u>	<u>92,553,184</u>	<u>82,565,228</u>	<u>80,845,730</u>	<u>92,538,618</u>	<u>91,734,905</u>
	294,673	130,693	137,342	185,207	259,365	206,842
	14,307	3,366	5,087	3,389	46,823	56,110
	23,000	-	1,490	8,683	7,391	450
	<u>34,500</u>	<u>41,136</u>	<u>2,675,589</u>	<u>154,014</u>	<u>164,963</u>	<u>827,897</u>
	<u>366,480</u>	<u>175,195</u>	<u>2,819,508</u>	<u>351,293</u>	<u>478,542</u>	<u>1,091,299</u>
\$	<u>96,052,146</u>	<u>92,728,379</u>	<u>85,384,736</u>	<u>81,197,023</u>	<u>93,017,160</u>	<u>92,826,204</u>
\$	25,519,041	\$ 21,307,555	\$ 7,791,535	\$ 2,452,610	\$ 19,049,034	\$ 21,730,957
	(159,461)	(95,190)	2,608,771	193,361	320,726	1,007,606
\$	<u>25,359,580</u>	<u>21,212,365</u>	<u>10,400,306</u>	<u>2,645,971</u>	<u>19,369,760</u>	<u>22,738,563</u>



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

Year	Property Taxes	Sales Taxes	Franchise Taxes	Total
2016	\$ 51,577,461	\$ 59,516,161	\$ 870,316	\$ 111,963,938
2015	49,344,920	54,860,252	968,324	105,173,496
2014	44,934,024	42,716,206	963,051	88,613,281
2013	42,281,923	38,649,679	957,265	81,888,867
2012	39,151,183	39,758,081	968,536	79,877,800
2011	39,214,026	36,535,322	901,864	76,651,212
2010	36,123,815	31,934,930	845,875	68,904,620
2009	33,538,318	29,973,251	776,419	64,287,988
2008	31,422,283	38,521,137	652,372	70,595,792
2007	29,352,385	35,000,952	534,227	64,887,564

Notes:

- (1) Prior year amounts have been restated for any subsequent year's prior period adjustments that are not related to blended component unit presentations.
- (2) In 2011, the reporting of the activities of the Calcasieu Parish Library was changed from a discretely presented component unit to a Parish department when it was determined that the Library was technically not a separate legal entity. As such, the above current and prior years' presentations were restated to reflect this change.
- (3) In 2014, the presentation for the Criminal Court Fund for the 14th Judicial District Court, which encompasses both the Judges' activities as well as the District Attorney's Office activities, was reclassified to report two separate discretely presented component units. As such, the prior year primary government amounts have been restated to exclude the previous Criminal Court Fund reporting.

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

	2016	2015	2014	2013
General fund (Note 3):				
Reserved	\$ -	\$ -	\$ -	\$ -
Unreserved	-	-	-	-
Total general fund	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Nonspendable	\$ 16,415	\$ 26,990	\$ 25,764	\$ 59,585
Restricted	-	-	250,780	569,470
Assigned	31,278,371	37,421,522	34,754,212	32,223,821
Unassigned	36,611,699	32,470,310	29,425,729	27,969,685
Total general fund	<u>\$ 67,906,485</u>	<u>\$ 69,918,822</u>	<u>\$ 64,456,485</u>	<u>\$ 60,822,561</u>
All other governmental funds (Note 3):				
Reserved	\$ -	\$ -	\$ -	\$ -
Unreserved, reported in:				
Special revenue funds	-	-	-	-
Capital projects funds	-	-	-	-
Debt service funds	-	-	-	-
Total all other governmental funds	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Nonspendable	\$ 7,135,249	\$ 1,309,324	\$ 1,241,317	\$ 1,151,584
Restricted	231,697,800	214,051,726	182,438,873	171,839,614
Assigned	17,790,079	12,918,446	14,062,780	13,060,237
Unassigned	-	(2,599)	-	(25,511)
Total all other governmental funds	<u>\$ 256,623,128</u>	<u>\$ 228,276,897</u>	<u>\$ 197,742,970</u>	<u>\$ 186,025,924</u>

Notes:

- (1) Prior year amounts have been restated for any subsequent year's prior period adjustments that are not related to blended component unit presentations.
- (2) In 2011, the reporting of the activities of the Calcasieu Parish Library was changed from a discretely presented component unit to a Parish department when it was determined that the Library was technically not a separate legal entity. As such, the above current and prior years' presentations were restated to reflect this change.
- (3) Upon implementation of Governmental Accounting Standards Board Statement No. 54 - *Fund Balance Reporting and Governmental Fund Type Definitions*, the classification of fund balances into specifically defined categories was necessary thereby changing the presentation of the above information. In addition, there were certain funds that no longer met the definition of a special revenue or capital projects fund that had to be combined with the General Fund or another governmental fund. The Parish elected to present the effects of these changes prospectively in the statistical section beginning in 2011 as opposed to retroactive application.
- (4) In 2014, the presentation for the Criminal Court Fund for the 14th Judicial District Court, which encompasses both the Judges' activities as well as the District Attorney's Office activities, was reclassified to report two separate discretely presented component units. As such, the prior year primary government amounts have been restated to exclude the previous Criminal Court Fund reporting.

Table 4

2012	2011	2010	2009	2008	2007
\$ -	\$ -	\$ 863,002	\$ 772,630	\$ 903,179	\$ 392,961
-	-	9,493,726	9,206,886	8,964,054	9,885,367
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,356,728</u>	<u>\$ 9,979,516</u>	<u>\$ 9,867,233</u>	<u>\$ 10,278,328</u>
\$ 131,332	\$ 64,428	\$ -	\$ -	\$ -	\$ -
914,240	796,575	-	-	-	-
27,652,090	33,245,462	-	-	-	-
<u>28,456,209</u>	<u>25,362,767</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 57,153,871</u>	<u>\$ 59,469,232</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ 8,778,161	\$ 8,316,334	\$ 25,777,052	\$ 27,876,515
-	-	99,195,241	93,105,716	94,027,614	99,543,440
-	-	99,873,186	98,277,984	85,493,479	76,459,969
-	-	(58,949)	(57,731)	(48,737)	(39,871)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 207,787,639</u>	<u>\$ 199,642,303</u>	<u>\$ 205,249,408</u>	<u>\$ 203,840,053</u>
\$ 1,047,331	\$ 1,196,456	\$ -	\$ -	\$ -	\$ -
163,619,729	158,933,430	-	-	-	-
14,486,201	6,245,307	-	-	-	-
<u>(23,371)</u>	<u>(106,694)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 179,129,890</u>	<u>\$ 166,268,499</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Table 5

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

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Revenues				
Taxes	111,984,004	105,198,531	88,638,726	81,919,126
Licenses and permits	3,566,039	3,177,572	3,071,053	2,636,723
Intergovernmental	22,186,278	19,819,698	21,082,122	23,546,009
Charges for services	7,505,553	7,040,050	6,689,969	5,543,709
Fines and forfeitures	316,766	392,070	344,589	390,742
Investment earnings	2,128,563	1,830,372	2,655,353	38,902
Gaming	12,153,400	12,532,524	11,896,391	11,278,145
Miscellaneous	2,443,189	2,562,460	584,129	436,965
Total revenues	<u>162,283,792</u>	<u>152,553,277</u>	<u>134,962,332</u>	<u>125,790,321</u>
Expenditures				
General government	14,620,563	13,305,132	13,126,958	12,284,941
Public safety	18,134,608	16,839,562	14,029,588	13,665,856
Public works	17,952,388	17,844,068	15,782,198	14,489,520
Sanitation	6,753,216	5,943,044	7,106,097	6,236,109
Health and welfare	15,417,581	14,238,722	14,295,611	14,132,428
Culture and recreation	13,371,856	13,865,040	13,195,724	11,877,720
Economic development	3,198,859	3,253,909	2,953,453	2,717,148
Debt service:				
Principal	-	-	-	15,957
Interest and fiscal charges	-	-	-	250
Intergovernmental	9,250,121	5,018,309	10,542,651	8,980,535
Capital outlay	37,482,996	25,540,445	28,823,452	30,703,246
Total expenditures	<u>136,182,188</u>	<u>115,848,231</u>	<u>119,855,732</u>	<u>115,103,710</u>
Excess of revenues over (under) expenditures	26,101,604	36,705,046	15,106,600	10,686,611
Other financing sources (uses)				
Transfers in	26,089,312	16,329,678	13,177,465	10,801,277
Transfers out	(26,332,109)	(16,889,758)	(13,371,385)	(11,065,224)
Special assessments / insurance / lease proceeds	137,906	28,652	451,039	40,836
Total other financing sources (uses)	<u>(104,891)</u>	<u>(531,428)</u>	<u>257,119</u>	<u>(223,111)</u>
Special Items				
Transfer of operations	-	-	29,057	-
Net change in fund balance before reserve change	25,996,713	36,173,618	15,392,776	10,463,500
Change in reserves for inventory	337,181	(177,354)	(41,806)	101,224
Net change in fund balance	<u>\$ 26,333,894</u>	<u>\$ 35,996,264</u>	<u>\$ 15,350,970</u>	<u>\$ 10,564,724</u>
Debt service as a percentage of noncapital expenditures	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.01%</u>

Notes:

- (1) Prior year amounts have been restated for any subsequent year's prior period adjustments that are not related to blended component unit presentations.
- (2) In 2011, the reporting of the activities of the Calcasieu Parish Library was changed from a discretely presented component unit to a Parish department when it was determined that the Library was technically not a separate legal entity. As such the above current and prior years' presentations were restated to reflect this change.
- (3) In 2014, the presentation for the Criminal Court Fund for the 14th Judicial District Court, which encompasses both the Judges' activities as well as the District Attorney's Office activities, was reclassified to report two separate discretely presented component units. As such, the prior year primary government amounts have been restated to exclude the previous Criminal Court Fund reporting.

Table 5

2012	2011	2010	2009	2008	2007
80,242,397	76,354,002	68,943,640	65,987,655	68,979,804	64,964,067
2,540,323	2,425,081	2,410,240	2,590,315	2,354,151	2,169,256
26,452,530	24,294,048	28,676,287	25,329,426	24,290,496	17,142,583
4,748,317	4,446,556	5,432,112	4,386,411	4,155,247	3,540,971
413,450	393,394	401,814	387,036	391,248	396,178
1,521,294	2,120,571	3,238,742	3,027,063	8,428,148	12,388,253
11,507,150	10,873,006	10,426,041	10,705,950	10,549,589	11,963,105
<u>555,373</u>	<u>379,563</u>	<u>481,198</u>	<u>603,433</u>	<u>288,436</u>	<u>606,075</u>
127,980,834	121,286,221	120,010,074	113,017,289	119,437,119	113,170,488
11,918,148	11,385,777	12,371,607	12,383,739	16,444,624	10,142,349
15,708,867	14,975,430	17,542,831	14,370,646	13,492,035	12,030,109
15,767,658	15,579,512	15,112,844	16,019,770	15,758,867	13,820,843
5,938,780	6,768,111	5,609,450	5,036,855	5,108,483	4,945,907
13,436,053	13,982,446	15,459,317	17,625,432	14,553,257	11,313,136
10,472,565	10,208,474	9,487,374	11,057,881	8,787,523	8,242,139
2,666,965	2,891,096	3,069,636	3,263,360	2,672,659	2,200,952
45,557	42,282	39,243	588,954	193,954	971,925
3,062	6,337	9,376	29,615	39,274	121,912
7,571,461	5,870,497	5,102,847	1,420,879	1,503,803	2,638,885
<u>34,255,480</u>	<u>32,153,495</u>	<u>27,973,819</u>	<u>38,069,913</u>	<u>39,790,184</u>	<u>34,582,108</u>
<u>117,784,596</u>	<u>113,863,457</u>	<u>111,778,344</u>	<u>119,867,044</u>	<u>118,344,663</u>	<u>101,010,265</u>
10,196,238	7,422,764	8,231,730	(6,849,755)	1,092,456	12,160,223
16,855,991	7,994,966	14,195,347	13,876,091	15,925,235	14,514,347
(16,874,898)	(8,036,102)	(13,967,364)	(13,412,644)	(16,180,005)	(16,445,420)
24,680	179,291	-	744,036	17,853	583,615
<u>5,773</u>	<u>138,155</u>	<u>227,983</u>	<u>1,207,483</u>	<u>(236,917)</u>	<u>(1,347,458)</u>
-	-	-	-	-	-
10,202,011	7,560,919	8,459,713	(5,642,272)	855,539	10,812,765
344,019	32,445	62,835	147,450	142,721	(212,696)
<u>\$ 10,546,030</u>	<u>\$ 7,593,364</u>	<u>\$ 8,522,548</u>	<u>\$ (5,494,822)</u>	<u>\$ 998,260</u>	<u>\$ 10,600,069</u>
<u>0.05%</u>	<u>0.05%</u>	<u>0.05%</u>	<u>0.60%</u>	<u>0.24%</u>	<u>1.28%</u>



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

Year	Property Taxes	Sales Taxes	Other Taxes	Total Taxes
2016	\$ 51,577,461	\$ 59,516,161	\$ 890,382	\$ 111,984,004
2015	49,344,921	54,860,252	993,358	105,198,531
2014	44,934,024	42,716,206	988,496	88,638,726
2013	42,281,923	38,649,679	987,524	81,919,126
2012	39,483,259	39,758,080	1,001,058	80,242,397
2011	38,881,948	36,535,322	936,732	76,354,002
2010	36,123,814	31,934,930	884,896	68,943,640
2009	33,538,318	31,621,907	827,430	65,987,655
2008	31,422,283	36,872,481	685,040	68,979,804
2007	29,352,385	35,000,952	610,730	64,964,067

Notes:

- (1) Prior year amounts have been restated for any subsequent year's prior period adjustments that are not related to blended component unit presentations.
- (2) In 2011, the reporting of the activities of the Calcasieu Parish Library was changed from a discretely presented component unit to a Parish department when it was determined that the Library was not a separate legal entity. As such, the above current and prior years' presentations were restated to reflect this change.
- (3) In 2014, the presentation for the Criminal Court Fund for the 14th Judicial District Court, which encompasses both the Judges' activities as well as the District Attorney's Office activities, was reclassified to report two separate discretely presented component units. As such, the prior year primary government amounts have been restated to exclude the previous Criminal Court Fund reporting.

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

Standard Industrial Classification Code	2016	2015	2014	2013
Food group classification	\$ 239,397,364	\$ 186,478,085	\$ 143,472,963	\$ 136,581,073
Apparel group classification	31,225,484	31,053,522	29,224,695	26,708,138
Gen. merchandise group classification	247,043,461	243,596,753	215,465,147	222,795,247
Automotive group classification	386,224,822	389,733,021	335,397,318	308,168,941
Home furnishings group classification	167,555,453	164,892,539	163,531,876	151,861,148
Building group classification	582,599,603	453,604,906	365,511,541	356,713,366
Service group classification	243,593,450	202,719,949	146,938,399	132,345,874
Manufacturer group classification	267,286,272	191,880,218	128,562,288	164,066,450
Utilities group classification	44,242,960	33,094,777	26,881,161	21,685,573
Miscellaneous group classification	74,118,511	86,827,478	32,715,509	37,487,036
Totals	<u>\$ 2,283,287,380</u>	<u>\$ 1,983,881,248</u>	<u>\$ 1,587,700,897</u>	<u>\$ 1,558,412,846</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) 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.
- (3) There is an exclusion from all sales tax for sales for resale or further processing; however, the Sales Tax Office has included all sales for those reporting manufacturers. A breakdown of total sales before exclusion and taxable sales is not available.

Table 7

	2012	2011	2010	2009	2008	2007
\$	133,919,107	\$ 122,589,031	\$ 130,487,449	\$ 130,387,849	\$ 137,604,626	\$ 128,062,409
	20,653,463	13,566,959	16,583,767	15,912,973	13,313,220	16,312,906
	229,576,711	182,663,067	176,998,009	213,214,388	193,209,724	180,258,445
	415,715,672	243,303,204	219,336,555	224,732,903	274,266,640	311,174,158
	143,762,781	170,060,190	124,891,355	126,242,476	142,645,479	158,964,283
	317,012,620	312,453,281	303,851,759	355,213,245	439,045,957	458,491,496
	126,203,699	127,969,529	118,567,504	142,673,076	173,213,302	163,552,858
	127,919,698	65,216,945	122,318,965	104,738,545	133,115,198	129,146,963
	14,100,604	12,803,579	16,249,998	16,468,180	14,253,510	19,717,084
	<u>41,403,606</u>	<u>42,445,008</u>	<u>38,707,166</u>	<u>39,649,428</u>	<u>56,677,494</u>	<u>53,578,068</u>
\$	<u>1,570,267,961</u>	<u>1,293,070,793</u>	<u>1,267,992,527</u>	<u>1,369,233,063</u>	<u>1,577,345,150</u>	<u>1,619,258,670</u>
	<u>2.50%</u>	<u>2.50%</u>	<u>2.25%</u>	<u>2.25%</u>	<u>2.25%</u>	<u>2.25%</u>

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

Year	-----Direct Rate-----				-----Total Rate-----	
	Calcasieu Parish Police Jury District 1A Operating Tax <u>(Unincorp. Area)</u>	Calcasieu Parish Police Jury District 1A Capital Tax <u>(Unincorp. Area)</u>	Calcasieu Parish Police Jury District 4A Capital Tax <u>(Unincorp. Area)</u>	Calcasieu Parish Police Jury Total Tax Rate <u>(Unincorp. Area)</u>	Total Sales Tax Rate in the Unincorporated Areas of <u>Calcasieu Parish</u>	Total Sales Tax Rate in the Incorporated Areas of <u>Calcasieu Parish</u>
2016	0.67%	0.33%	1.50%	2.50%	10.75%	10.75%
2015	0.67%	0.33%	1.50%	2.50%	9.75%	9.75%
2014	0.67%	0.33%	1.50%	2.50%	9.25%	9.25%
2013	0.67%	0.33%	1.50%	2.50%	9.25%	9.25%
2012	0.67%	0.33%	1.50%	2.50%	9.25%	9.25%
2011	0.67%	0.33%	1.50%	2.50%	9.25%	9.25%
2010	0.67%	0.33%	1.25%	2.25%	9.00%	9.25%
2009	0.67%	0.33%	1.25%	2.25%	9.00%	9.25%
2008	0.67%	0.33%	1.25%	2.25%	9.00%	9.25%
2007	0.67%	0.33%	1.25%	2.25%	9.00%	9.25%

Year	-----Overlapping Rates-----						
	Calcasieu Parish Sheriff Law Enf Tax <u>(Parishwide)</u>	Calcasieu Parish School Board Salary Tax <u>(Parishwide)</u>	City of Lake Charles Salary & Operations Tax <u>(City Only)</u>	City of Sulphur Operations Tax <u>(City Only)</u>	City of Westlake Operations Tax <u>(City Only)</u>	Towns of Iowa and Vinton Operations Tax <u>(City Only)</u>	City of Dequincy Operations Tax <u>(City Only)</u>
2016	0.75%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
2015	0.75%	2.50%	2.25%	2.50%	2.50%	2.50%	2.50%
2014	0.75%	2.00%	2.25%	2.50%	2.50%	2.50%	2.50%
2013	0.75%	2.00%	2.25%	2.50%	2.50%	2.50%	2.50%
2012	0.75%	2.00%	2.25%	2.50%	2.50%	2.50%	2.50%
2011	0.75%	2.00%	2.25%	2.50%	2.50%	2.50%	2.50%
2010	0.75%	2.00%	2.25%	2.50%	2.50%	2.50%	2.50%
2009	0.75%	2.00%	2.25%	2.50%	2.50%	2.50%	2.50%
2008	0.75%	2.00%	2.25%	2.50%	2.50%	2.50%	2.50%
2007	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 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.
- (3) The Calcasieu Parish Police Jury District 4A tax is applicable to all Wards in the Parish except for Ward 1. Sales in Ward 1 are not assessed the 1.25% tax rate. The District 4A tax increased to 1.50% in 2011 from 1.25% in years prior to 2011.
- (4) 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.

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

Tax Remitter Industry (Note 2)	-----2016-----			-----2010-----		
	Tax Liability	Rank	Percentage of Total	Tax Liability (Note 3)	Rank	Percentage of Total
Manufacturing	\$ 4,597,909	1	7.73%	\$ 2,898,387	2	9.08%
Manufacturing	4,573,756	2	7.68%	1,001,551	6	3.14%
Manufacturing	3,664,822	3	6.16%	4,114,401	1	12.88%
Manufacturing	2,594,870	4	4.36%	2,788,023	3	8.73%
Manufacturing	1,458,918	5	2.45%	1,231,216	5	3.86%
Construction	1,118,198	6	1.88%	-	-	-
Construction	1,019,828	7	1.71%	-	-	-
Manufacturing	993,814	8	1.67%	-	-	-
Construction	943,056	9	1.58%	-	-	-
Utility Provider	858,567	10	1.44%	763,863	7	2.39%
Industrial Manufacturer	-	-	-	420,057	9	1.32%
Industrial Manufacturer	-	-	-	521,344	8	1.63%
Gaming	-	-	-	1,535,885	4	4.81%
Petroleum Refinery	-	-	-	417,918	10	1.31%
Total tax liability	<u>\$21,823,738</u>		<u>36.66%</u>	<u>\$15,692,645</u>		<u>49.15%</u>
Total sales tax revenue	<u>\$59,516,161</u>			<u>\$31,934,930</u>		

Notes:

- (1) Source: Calcasieu Parish School Board Sales Tax Office
- (2) Due to confidentiality issues, the names of the ten largest tax remitters are not disclosed. The other information in this report is prepared on the accrual basis of accounting and as such the above amounts are based on the monthly return periods for each of the above calendar years.
- (3) Information related to activity before 2010 in the above format is unavailable.
- (4) The Louisiana Department of Public Safety remits sales tax collected on all new vehicle purchases and/or transfers. Since this entity collects for various businesses and individuals, we do 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	Total
							Assessed Value as a Percentage of Actual Taxable Value	Millage Rate (Notes 3, 4, & 5)
2016	\$ 1,017,785,237	\$ 272,800,460	\$ 892,679,550	\$ 282,892,029	\$ 1,900,373,218	\$14,391,330,920	13.20%	3.42
2015	950,877,980	274,647,080	873,736,250	280,498,393	1,818,762,917	13,627,292,523	13.35%	3.38
2014	918,835,160	279,392,890	806,815,440	280,334,659	1,724,708,831	12,881,346,170	13.39%	3.22
2013	900,427,500	276,717,820	753,295,780	278,763,765	1,651,677,335	12,345,480,497	13.38%	3.19
2012	803,940,070	254,808,760	721,568,830	273,152,136	1,507,165,524	11,137,573,247	13.53%	3.31
2011	789,628,640	249,088,110	712,435,310	272,527,278	1,478,624,782	10,916,934,793	13.54%	3.30
2010	772,742,850	225,884,730	700,200,960	270,598,841	1,428,229,699	10,592,985,410	13.48%	3.23
2009	746,710,602	181,223,950	654,688,350	264,589,106	1,318,033,796	9,910,699,760	13.30%	3.22
2008	642,331,340	174,124,490	619,520,730	253,266,522	1,182,710,038	8,717,284,340	13.57%	3.39
2007	617,898,690	170,154,790	523,587,780	249,227,118	1,062,414,142	7,857,920,080	13.52%	3.12

- 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. 2016 property tax activity is based upon the 2015 levy). The 2012 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) The above amounts were inclusive of Waterworks District No. 5 of Wards 3 & 8, a blended component unit for the periods 2007 through 2008. From 2009 until 2011, presentation of this component unit was transferred back to a discrete presentation after a separate governing board was reappointed; therefore, the above amounts excluded this District. In 2012, the Parish dissolved the separate governing board and began serving as the governing board; therefore, the financial presentation was changed to a blended component unit presentation and the above amounts included this District once again.
 - (5) In 2014, the presentation for the Criminal Court Fund for the 14th Judicial District Court, which encompasses both the Judges' activities as well as the District Attorney's Office activities, was reclassified to report two separate discretely presented component units. As such, the prior year primary government amounts have been restated to exclude the previous Criminal Court Fund reporting.

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

Fiscal Year	Calcasieu Parish Police Jury (Notes 4, 5, 6 & 7)	Calcasieu Parish School Board	Law Enforcement	Fire Protection	Gravity Drainage	Recreation and Community Centers
2016	3.42	10.12	4.93	11.54	5.71	8.96
2015	3.38	10.61	4.93	11.71	5.69	8.23
2014	3.22	10.41	4.93	12.05	5.68	8.42
2013	3.19	10.74	4.93	10.79	5.69	8.90
2012	3.31	10.16	4.08	11.03	5.84	8.64
2011	3.30	10.30	4.08	11.41	5.83	9.00
2010	3.23	10.53	4.08	10.35	5.81	9.45
2009	3.22	10.99	7.49	10.50	5.61	10.37
2008	3.39	10.84	7.92	10.96	5.80	10.91
2007	3.12	11.76	7.92	11.26	5.84	11.11

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. 2016 property tax activity is based upon the 2015 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 Sewer District No. 11 of Ward 3 which is reported as a blended component unit for financial reporting purposes since the governing boards for this legally separate entity is the same as the Parish. This rate is the total direct rate for the Parish.
- (5) From 2007 until 2008, the above amounts were inclusive of Waterworks District No. 5 of Wards 3 & 8, a blended component unit. From 2009 until 2011, the presentation of this component unit was transferred back to a discrete presentation after a separate governing board was reappointed. In 2012, the Parish dissolved the separate governing board and began serving as the governing board; therefore, the financial presentation was changed to a blended component unit presentation.
- (6) In 2011, the reporting of the activities of the Calcasieu Parish Library was changed from a discretely presented component unit to a Parish department when it was determined that the Library was technically not a separate legal entity. As such, the Calcasieu Parish Police Jury column includes the property tax rate for the Library for the current and prior years.
- (7) In 2014, the presentation for the Criminal Court Fund for the 14th Judicial District Court, which encompasses both the Judges' activities as well as the District Attorney's Office activities, was reclassified to report two separate discretely presented component units. As such, the prior year primary government amounts have been restated to exclude the previous Criminal Court Fund reporting.

Table 11

Airport and Harbor & Terminals	Water and Sewerage (Notes 4 & 5)	Criminal Court Activities (Note 7)	Cities (Note 2)	Other	Total
3.06	6.23	3.16	14.70	3.73	75.56
3.07	6.40	2.88	14.40	3.93	75.23
3.06	6.14	2.88	14.38	3.97	75.14
3.07	6.52	2.88	14.36	4.05	75.12
3.14	6.93	2.99	14.61	4.11	74.84
3.14	7.29	2.99	14.18	4.16	75.68
3.14	6.23	2.99	14.15	2.16	72.12
3.12	7.20	2.99	14.17	2.22	77.88
3.29	7.30	3.16	14.90	1.60	80.07
3.30	6.01	3.16	14.85	1.58	79.91

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

Entity (Note 3)	2016 (2015 Assessed Valuation)			2007 (2006 Assessed Valuation)		
	Taxable Assessed Value	Rank	Percentage of Total Parish Taxable Assessed Value	Taxable Value	Rank	Percentage of Total Parish Taxable Assessed Value
Citgo Petroleum / Citgo Lubricants	\$ 97,063,480	1	5.11%	\$ 30,379,420	5	2.86%
Entergy Gulf States Louisiana, Inc.	89,637,560	2	4.72%	75,413,890	1	7.10%
Phillips 66 Co. / Conoco-Philips Co.	72,378,090	3	3.81%	64,031,940	2	6.03%
Golden Nugget Lake Charles	56,599,230	4	2.98%	-	-	-
Sasol Chemicals (USA) LLC / Sasol North America, Inc.	44,233,310	5	2.33%	29,273,560	7	2.76%
Eagle US 2 LLC (Axiall) / PPG Industries	39,491,500	6	2.08%	44,259,170	3	4.17%
PNK (Lake Charles) LLC	32,512,570	7	1.71%	33,163,960	4	3.12%
Excel Paralubes	28,051,510	8	1.48%	29,999,160	6	2.82%
Cameron Interstate Pipe	26,690,030	9	1.40%	-	-	-
Westlake Chemical	26,238,060	10	1.38%	-	-	-
Bellsouth Telecommunication	-	-	-	15,489,540	9	1.46%
Basell USA Inc	-	-	-	17,882,790	8	1.68%
Grace, WR and Co	-	-	-	14,473,740	10	1.36%
Total for principal taxpayers	<u>\$ 512,895,340</u>		<u>27.00%</u>	<u>\$ 354,367,170</u>		<u>33.36%</u>
Total for all taxpayers	<u>\$ 1,900,373,218</u>			<u>\$ 1,062,414,142</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. 2016 property tax activity is based upon the 2015 levy).
- (3) Combined related entities for comparability between 2007 and 2016.

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

Fiscal Year (2)	Taxes Levied for the Fiscal Year (3)	Collected within the Budgeted Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2016	\$ 52,343,636	\$ 52,174,631	99.68%	\$ -	\$ 52,174,631	99.68%
2015	49,562,638	49,438,514	99.75%	30,558	49,469,072	99.81%
2014	44,723,699	44,590,201	99.70%	31,243	44,621,444	99.77%
2013	42,645,320	42,490,966	99.64%	61,368	42,552,334	99.78%
2012	40,053,416	39,904,277	99.63%	56,067	39,960,344	99.77%
2011	39,053,551	38,875,223	99.54%	80,781	38,956,004	99.75%
2010	36,688,383	36,479,157	99.43%	108,334	36,587,491	99.73%
2009	33,557,675	33,256,765	99.10%	73,248	33,330,013	99.32%
2008	31,749,387	31,351,843	98.75%	195,510	31,547,353	99.36%
2007	29,640,830	29,417,057	99.25%	211,965	29,629,022	99.96%

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. 2016 property tax collections are based upon the 2015 levy).
- (3) The Tax Collector utilizes the original levy as provided by the Assessor's Office. However, there are minor supplemental adjustments that are made by the Tax Assessor and Tax Collector and are included in the above amounts.
- (4) The above amounts were inclusive of Waterworks District No. 5 of Wards 3 & 8, a blended component unit for the periods 2007 through 2008. From 2009 until 2011, presentation of this component unit was transferred back to a discrete presentation after a separate governing board was reappointed; therefore, the above amounts excluded this District. In 2012, the Parish dissolved the separate governing board and began serving as the governing board; therefore, the financial presentation was changed to a blended component unit presentation and the above amounts included this District once again.
- (5) In 2011, the reporting of the activities of the Calcasieu Parish Library was changed from a discretely presented component unit to a Parish department when it was determined that the Library was technically not a separate legal entity. As such, the above current and prior years' presentations were restated to reflect this change.
- (6) The above amounts were inclusive of Sewer District No. 11 of Ward 3 which is reported as a blended component unit for financial reporting purposes since the governing boards for this legally separate entity is the same as the Parish.
- (7) In 2014, the presentation for the Criminal Court Fund for the 14th Judicial District Court, which encompasses both the Judges' activities as well as the District Attorney's Office activities, was reclassified to report two separate discretely presented component units. As such, the prior year primary government amounts have been restated to exclude the previous Criminal Court Fund reporting.

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

Year	Governmental Activities			Business-Type Activities		
	General Obligation Bonds	Special Assessment Bonds	Capital Leases	General Obligation Bonds	Special Assessment Bonds	Water Revenue Bonds
2016	\$ -	\$ -	\$ -	\$ 15,857	\$ 175,111	\$ -
2015	-	-	-	21,259	200,126	53,075
2014	-	-	-	26,404	225,141	64,541
2013	-	-	-	31,304	250,156	75,461
2012	-	-	15,957	35,970	-	85,861
2011	-	-	61,514	-	-	-
2010	-	-	103,796	50,000	-	-
2009	-	-	143,038	95,000	-	-
2008	580,000	8,954	-	187,522	-	122,751
2007	765,000	17,908	-	226,142	-	130,818

Year	Total Primary Government	Percentage of Personal Income	Net Outstanding Debt Per Capita
2016	\$ 190,968	0.00%	\$ 0.96
2015	274,460	0.01%	\$ 1.40
2014	316,086	0.01%	\$ 1.62
2013	356,921	0.01%	\$ 1.82
2012	137,788	0.00%	\$ 0.72
2011	61,514	0.00%	\$ 0.32
2010	153,796	0.00%	\$ 0.83
2009	238,038	0.01%	\$ 1.28
2008	899,227	0.02%	\$ 4.87
2007	1,139,868	0.03%	\$ 6.18

Notes:

- (1) Details regarding the Parish's outstanding debt can be found in the notes to the financial statements.
- (2) See Table 19 - Demographic and Economic Statistics for personal income and population data.
- (3) From 2007 until 2008, the above amounts were inclusive of Waterworks District No. 5 of Wards 3 & 8, a blended component unit. From 2009 until 2011, the presentation of this component unit was transferred back to a discrete presentation after a separate governing board was reappointed. In 2012, the Parish dissolved the separate governing board and began serving as the governing board; therefore, the financial presentation was changed to a blended component unit presentation.
- (4) In 2011, the reporting of the activities of the Calcasieu Parish Library was changed from a discretely presented component unit to a Parish department when it was determined that the Library was technically not a separate legal entity. The debt for the Library is presented above.
- (5) The above amounts were inclusive of Sewer District No. 11 of Ward 3 which is reported as a blended component unit for financial reporting purposes since the governing boards for this legally separate entity is the same as the Parish.

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

Year	General Obligation Bonds (Notes 1 & 4)	Assessed Value (Note 3)	Percentage of Estimated Actual Taxable Value of Property	Population	Net Bonded Debt Per Capita
2016	\$ 15,857	\$ 2,335,164,816	0.001%	199,025	\$ 0.08
2015	21,259	2,183,265,247	0.001%	196,529	\$ 0.11
2014	26,404	2,099,261,310	0.001%	195,486	\$ 0.14
2013	31,304	2,005,043,490	0.002%	195,616	\$ 0.16
2012	35,970	1,930,441,100	0.002%	192,316	\$ 0.19
2011	-	1,780,317,660	0.000%	192,768	\$ -
2010	50,000	1,751,152,060	0.003%	186,231	\$ 0.27
2009	95,000	1,698,828,540	0.006%	185,697	\$ 0.51
2008	767,522	1,582,622,902	0.048%	184,512	\$ 4.16
2007	991,142	1,435,976,560	0.069%	184,524	\$ 5.37

Notes:

- (1) From 2007 until 2008, the above amounts included two blended component units that were both previously reflected as discretely presented component units. In 2009, one of the blended component units was transferred back to a discrete presentation when a governing board was reappointed. In 2012, the Parish dissolved the separate governing board and began serving as the governing board again; therefore, the financial presentation was changed to a blended component unit presentation again.
- (2) These amounts include only general obligation bonds that are being repaid by an Enterprise Fund. See also Note 1 about the blended component units.
- (3) The 2016 assessed value (before homestead exemptions) was utilized for this schedule since the Parish's December 31, 2016 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.
- (4) In 2011, the reporting of the activities of the Calcasieu Parish Library was changed from a discretely presented component unit to a Parish department when it was determined that the Library was technically not a separate legal entity. The general obligation debt for the Library is presented above.



**CALCASIEU PARISH POLICE JURY
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF DECEMBER 31, 2016**

<u>Jurisdiction</u>	<u>Debt Outstanding</u>	<u>Percentage Debt Applicable to the Parish</u>	<u>Estimated Share of Overlapping Debt</u>
Direct:			
Calcasieu Parish Police Jury	\$ -	100%	\$ -
Total direct debt			-
Overlapping:			
Calcasieu Parish Police Jury Discrete Component Units:			
Fire Protection District No. 1 of Ward 1	305,000	100%	305,000
Fire Protection District No. 1 of Ward 2	1,192,751	100%	1,192,751
Fire Protection District No. 4 of Ward 4	308,681	100%	308,681
Fire Protection District No. 2 of Ward 8	90,000	100%	90,000
Recreation District No. 1 of Ward 3	16,642,751	100%	16,642,751
Community Center District No. 4 of Ward 1	940,000	100%	940,000
Total overlapping debt for component units			<u>19,479,183</u>
Cities and towns:			
Calcasieu Parish School Board	192,616,491	100%	192,616,491
City of Lake Charles	74,938,633	100%	74,938,633
City of Sulphur	160,416	100%	160,416
City of Dequincy	449,529	100%	449,529
Town of Iowa	33,902	100%	33,902
Town of Vinton	534,510	100%	534,510
Total overlapping debt for cities and towns			<u>268,733,481</u>
Total overlapping debt			<u>288,212,664</u>
Total direct and overlapping debt			<u>\$ 288,212,664</u>

Notes:

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

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

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Debt limit	\$ 233,516,482	\$ 218,326,525	\$ 209,926,131	\$ 200,504,349
Total net debt applicable to limit	<u>15,857</u>	<u>21,259</u>	<u>26,404</u>	<u>31,304</u>
Legal debt margin	<u>\$ 233,500,625</u>	<u>\$ 218,305,266</u>	<u>\$ 209,899,727</u>	<u>\$ 200,473,045</u>
Total net debt applicable to the limit as a percentage of debt limit	<u>0.01%</u>	<u>0.01%</u>	<u>0.01%</u>	<u>0.02%</u>

Legal Debt Margin Calculation For Fiscal Year 2016:

Assessed value (2016 Assessed Valuation)	\$ 2,048,915,100
Add back: exempt real property	<u>286,249,716</u>
Total assessed value	<u>\$ 2,335,164,816</u>
Debt limitation - 10 percent of total assessed value	\$ 233,516,482
Debt applicable to limitation:	
Total bonded debt	190,968
Less: Special assessment bonds	<u>(175,111)</u>
Total debt applicable to limit	<u>15,857</u>
Legal debt margin	<u>\$ 233,500,625</u>

Notes:

- (1) The 2016 assessed value was utilized for this schedule since the Parish's December 31, 2016 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 2007 until 2008, the above amounts were inclusive of Waterworks District No. 5 of Wards 3 & 8, a blended component unit. From 2009 until 2011, the presentation of this component unit was transferred back to a discrete presentation after a separate governing board was reappointed. In 2012, the Parish dissolved the separate governing board and began serving as the governing board; therefore, the financial presentation was changed to a blended component unit presentation.
- (4) In 2011, the reporting of the activities of the Calcasieu Parish Library was changed from a discretely presented component unit to a Parish department when it was determined that the Library was technically not a separate legal entity. The general obligation debt for the Library is presented above.

Table 17

2012	2011	2010	2009	2008	2007
\$ 193,044,110	\$ 178,031,766	\$ 175,115,206	\$ 169,882,854	\$ 158,262,290	\$ 143,597,656
<u>35,970</u>	<u>-</u>	<u>50,000</u>	<u>95,000</u>	<u>767,522</u>	<u>991,142</u>
<u>\$ 193,008,140</u>	<u>\$ 178,031,766</u>	<u>\$ 175,065,206</u>	<u>\$ 169,787,854</u>	<u>\$ 157,494,768</u>	<u>\$ 142,606,514</u>
<u>0.02%</u>	<u>0.00%</u>	<u>0.03%</u>	<u>0.06%</u>	<u>0.48%</u>	<u>0.69%</u>

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

-----Special Assessment Bonds-----

Year	Special Assessment Collections	Debt Service Requirements			Coverage
		Principal	Interest	Total	
2016	\$ 14,300	\$ 25,015	\$ 7,317	\$ 32,332	0.44
2015	36,300	25,015	7,630	32,645	1.11
2014	28,304	25,015	7,410	32,425	0.87
2013	108,060	-	-	-	(Note 4)
2012	-	-	-	-	-
2011	-	-	-	-	-
2010	-	-	-	-	-
2009	4,959	8,954	448	9,402	0.53
2008	17,933	8,954	895	9,849	1.82
2007	24,658	16,925	1,762	18,687	1.32

-----Revenue Bonds-----

Year	Gross Revenue	Operating Expenses (6)	Net Revenue Available for Debt Service	Debt Service Requirements			Coverage
				Principal (7)	Interest	Total	
2016	\$ 978,711	\$ 681,685	\$ 297,026	\$ 53,075	\$ 2,952	\$ 56,027	5.30
2015	914,672	471,493	443,179	11,466	3,227	14,693	30.16
2014	706,322	496,747	209,575	10,920	3,773	14,693	14.26
2013	646,779	966,112	(319,333)	10,407	4,286	14,693	(21.73)
2012	804,200	759,103	45,097	9,911	4,782	14,693	3.07
2011	-	-	-	-	-	-	-
2010	-	-	-	-	-	-	-
2009	-	-	-	-	-	-	-
2008	666,448	478,675	187,773	8,067	6,626	14,693	12.78
2007	633,708	501,869	131,839	15,478	7,305	22,783	5.79

Notes:

- (1) Details regarding the government's outstanding debt can be found in the notes to the financial statements.
- (2) Gross revenue includes total operating revenues (including investment earnings) exclusive of tap in fees. A rate increase was implemented in 2015 and 2016.
- (3) Operating expenses includes total operating expenses exclusive of depreciation.
- (4) Debt service requirements include principal and interest of water revenue and special assessment bonds only. It does not include the general obligation bonds reported in Waterworks District 5 of Wards 3 & 8 or Sewer District 11 of Ward 3. The special assessment bonds were issued in 2013 with the first principal payment due in 2014. The assessments are billed in August of each year to service the debt payments due in October of each year.
- (5) From 2007 until 2008, the above amounts were inclusive of Waterworks District No. 5 of Wards 3 & 8, a blended component unit. From 2009 until 2011, the presentation of this component unit was transferred back to a discrete presentation after a separate governing board was reappointed. In 2012, the Parish dissolved the separate governing board and began serving as the governing board; therefore, the financial presentation was changed to a blended component unit presentation.
- (6) 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.
- (7) The revenue bonds were paid off in 2016 which was before their maturity date of 2020.

**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
2016	199,025	\$ 5,078,149,570	\$ 25,515	37	32,748	4.20%
2015	196,529	4,717,183,064	24,002	36	32,565	4.30%
2014	195,486	4,541,769,309	23,233	36	32,694	5.80%
2013	195,616	4,391,436,390	22,449	36	32,563	4.20%
2012	192,316	4,192,164,162	21,798	35	33,003	5.10%
2011	192,768	4,109,259,789	21,317	36	33,116	6.30%
2010	186,231	4,270,218,040	22,930	36	32,939	6.80%
2009	185,697	4,094,590,752	22,050	36	32,975	7.00%
2008	184,512	3,889,720,725	21,081	36	32,777	4.90%
2007	184,524	3,959,911,725	21,460	36	32,247	3.70%

Notes:

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

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

Employer	-----2016-----			-----2007-----			Type of Business
	Number of Employees	Rank	Percentage of Total Parish Employment	Number of Employees	Rank	Percentage of Total Parish Employment	
Calcasieu Parish School System	4,899	1	4.95%	4,500	1	5.19%	Education
Lake Charles Memorial Health Systems	2,148	2	2.17%	1,343	4	1.55%	Health Care
Westlake Group	1,693	3	1.71%	-	-	-	Chemicals
Turner Industries, LLC	1,650	4	1.67%	2,800	2	3.23%	Fabrication
Golden Nugget	1,413	5	1.43%	-	-	-	Gaming
L'auberge du Lac Casino & Hotel	1,300	6	1.31%	2,200	3	2.54%	Gaming
Citgo Petroleum Corporation	1,113	7	1.12%	1,300	6	1.50%	Oil Products
Christus St. Patrick Hospital	915	8	0.92%	1,200	7	1.38%	Health Care
Calcasieu Parish Sheriff's Office	869	9	0.88%	-	-	-	Education
City of Lake Charles	810	10	0.82%	-	-	-	Local Municipality
Isle of Capri Casino & Hotel	-	-	-	1,197	8	1.38%	Gaming
Axiall Corporation (formerly PPG Industries)	-	-	-	1,304	5	1.50%	Chemicals
Calcasieu Parish Police Jury	-	-	-	1,075	9	1.24%	Parish Government
Global Industries, LTD	-	-	-	950	10	1.10%	Offshore Marine Construction
Parish Employment (2)	<u>99,031</u>			<u>86,668</u>			

Note:

- (1) Source: Southwest Louisiana Economic Development Alliance
- (2) Source: Louisiana Workforce Commission December Louisiana Civilian Labor Force Reporting

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

Function	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Governmental activities:										
General government (11)	129	123	118	121	121	125	130	127	126	124
Public safety (12)	125	119	117	115	115	119	122	110	107	105
Public works (8)	219	207	201	185	186	187	185	180	184	179
Sanitation (4)	9	8	4	6	6	1	-	-	-	-
Health and welfare (6)	86	77	82	81	73	87	95	95	92	96
Culture and recreation (5/7/11)	114	120	117	111	102	103	101	97	88	83
Economic development (10)	43	42	40	38	36	36	36	37	34	28
Business-type activities:										
Water (3)	-	-	-	-	-	-	-	-	5	4
Sewer (3)	-	-	-	-	-	-	-	-	2	2
Total full-time employees	<u>725</u>	<u>696</u>	<u>679</u>	<u>657</u>	<u>639</u>	<u>658</u>	<u>669</u>	<u>646</u>	<u>638</u>	<u>621</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) From 2007 until 2008, the above amounts were inclusive of Waterworks District No. 5 of Wards 3 & 8 and Sewer District No. 11 of Ward 3, blended component units. From 2009 until 2011, the presentation of Waterworks District No. 5 of Wards 3 and 8 was transferred back to a discrete presentation after a separate governing board was reappointed. At this time, Sewer District No. 11 of Ward 3 had an agreement with the Water District to manage the sewer operations. In 2012, the Parish dissolved the separate governing board for Waterworks District No. 5 of Wards 3 & 8 began serving as the governing board; therefore, the financial presentation was changed to a blended component unit presentation. Currently, both referenced Districts have agreements with the Parish to manage the Districts' operations.
- (4) The sanitation function is primarily 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.
- (5) In 2011, the reporting of the activities of the Calcasieu Parish Library was changed from a discretely presented component unit to a Parish department when it was determined that the Library was technically not a separate legal entity. As such, the above current and prior years' presentations were restated to reflect this change.
- (6) The Parish Health Clinic was opened in 2013; therefore, seven new full time employees were hired. The numbers decreased in 2015 primarily due to retirements. In 2016, the Human Services Department began managing employees in other parish community services offices under a multi parish grant.
- (7) The Parish began operating the Burton Coliseum in 2013; therefore, there were seven new full time employees hired in 2013 with another three new full time positions added in 2014.
- (8) The Parish Public Works (Wastewater) and Engineering Divisions have experienced increased service levels and have reported ten new full time positions in 2014. In 2016, the Parish began implementing a new drainage initiative and has budgeted for ten additional employees for the Stormwater & Watershed Management Fund..
- (9) In 2014, the presentation for the Criminal Court Fund for the 14th Judicial District Court, which encompasses both the Judges' activities as well as the District Attorney's Office activities, was reclassified to report two separate discretely presented component units. As such, the prior year primary government amounts have been restated to exclude the previous Criminal Court Fund reporting.
- (10) The Parish added a new department in 2015 - The Southwest Louisiana Task Force for Growth and Opportunity.
- (11) In 2016, the Parks Department (Culture & Recreation) was moved under the Facility Management Department (General Government) and as such the number of employees (7) in the general government category has increased.
- (12) The Public Safety line item includes an increase of three employees 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 due to increased service levels.

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

Function	2016	2015	2014	2013
Governmental activities:				
Public safety				
Number of animals handled through animal shelter (2)	9,443	10,042	10,740	11,062
Public works				
Road miles constructed / overlaid (3)	61	34	35	49
Sanitation				
Refuse collected (tons/day)	124	124	118	116
Number of residents served	25,452	25,392	25,313	25,299
Solid Waste Centers refuse collected (yards/month) (11)	4,499	4,403	4,725	3,179
Solid Waste Centers recyclables collected (yards/month) (11)	681	647	466	393
Health and welfare				
Number of aerial mosquito control assignments (4)	51	57	54	52
Number of ground mosquito control assignments (4)	1,724	2,256	2,015	1,491
Number of workforce center clients assisted through grants (8)	92	139	216	134
Number of clients assisted with energy payments (5)	4,048	3,429	3,194	3,632
Number of housing assistance clients	448	466	498	500
Culture and recreation				
Number of park pavilion rentals (6)	515	475	453	486
Total circulation for library materials (9)	1,237,589	1,250,000	1,225,612	1,124,945
Number of library visits by patrons (9)	780,850	777,443	762,159	753,160
Economic development				
Number of occupational licenses issued	2,429	2,462	2,455	2,494
Number of zoning variances and zoning exceptions	39 / 33	38 / 40	41 / 42	31 / 32
Business-type activities:				
Active water customers at year end	1,611	1,581	1,611	1,439
New water connections	373	376	506	340
Average daily consumption of water (gallons/day) (10)	480,282	467,407	436,422	537,498
Active sewer customers at year end	787	794	885	860
Average daily sewerage treatment (12)	290,333	181,408	168,138	187,108

Notes:

- (1) Prior year amounts have been restated for any subsequent year's prior period adjustments that are not related to blended component unit presentations.
- (2) Beginning in 2012, the Animal Services Department instituted a resolution driven model for animal related complaints which focuses on solving the issue at hand without always simply picking up the animal and bringing it back to the shelter. This model has been successful in reducing the number of complaints and thus the number of animals transported to the shelter. However, it is noted that the depth or difficulty of the complaints are now increasing through this type of problem resolution model.
- (3) In 2016, the Parish had an increase of in maintenance overlay costs of approximately thirty percent due to the increased road miles contracted/overlaid from 2015 to 2016. Since the majority of roads were initially overlaid within a few years of the passage of sales tax in 1992, the future overlays will be cyclical nature and completed approximately every thirteen years.
- (4) The increase from 2008 to 2009 is due primarily to disaster related activities. The increase from 2011 to 2012 primarily relates to higher incidents of mosquito populations and West Nile virus cases. In 2014 and 2015, the increase is to combat an increase in west nile virus cases and human cases of mosquito borne diseases.
- (5) Disaster related activities impacted 2008 increase. In 2009, the Parish received a second allocation of funding which allowed more clients to be assisted with their energy payment needs. In 2012 and 2014, grant funds were reduced; therefore, fewer number of households were able to be served. Grant funding in 2015 and 2016 continued to increase slightly enabling more households to be served.
- (6) In 2008, Prien Lake Park opened with three new venues for rent. In 2016, overall park rentals increased primarily due to the increased usage by the public of the Prien Lake Park facilities. Of the forty additional rentals in 2016, thirty five of the rentals were for the three venues at Prien Lake Park.
- (7) From 2007 until 2008, the above amounts were inclusive of Waterworks District No. 5 of Wards 3 & 8, a blended component unit. From 2009 until 2011, the presentation of this component unit was transferred back to a discrete presentation after a separate governing board was reappointed. In 2012, the Parish dissolved the separate governing board and began serving as the governing board; therefore, the financial presentation was changed to a blended component unit presentation.

2012	2011	2010	2009	2008	2007
11,420	11,016	10,339	11,811	11,803	9,970
58	93	123	121	79	96
117	116	127	125	152	157
24,247	25,073	25,016	24,840	24,767	25,215
1,826	-	-	-	-	-
311	-	-	-	-	-
63	80	59	107	73	76
1,823	1,204	1,085	1,899	1,377	1,449
151	281	321	535	568	622
3,664	5,982	4,425	4,680	2,947	2,470
489	543	551	679	661	459
405	372	381	429	419	281
1,112,770	1,126,479	1,061,485	1,008,544	857,585	884,343
736,447	761,736	705,416	632,787	681,044	624,728
2,411	2,488	2,547	2,579	2,609	2,160
10 / 20	19 / 36	14 / 34	16 / 46	42 / 34	30 / 61
1,422	(Note 7)	(Note 7)	(Note 7)	1,576	1,475
193	(Note 7)	(Note 7)	(Note 7)	340	341
508,126	(Note 7)	(Note 7)	(Note 7)	472,108	598,198
873	854	865	760	683	642
263,073	213,000	206,000	203,787	189,899	187,000

- (8) Grant funding for workforce center activity has been reduced along with the depletion of disaster related program funding both of which impacted the 2010, 2011, 2012 and 2013 decreases in the service level provided as compared to prior years. The increase of clients served in 2014 is due to the increased recruiting efforts of the program youth providers as well as the increased number of youth that enter the Center on their own initiative. The decrease in 2015 was the result of the enactment of a workforce initiative law that raised the eligibility requirements which excluded more people. This 2015 result continued into 2016 for the three of the four main grant programs. The fourth grant program for Job Driven National Emergency Grant increased its participation both in numbers and dollar amounts. Unfortunately, the overall service level is still decreased due to the main three grants even after entering in a multi-jurisdictional agreement to administer adjoining Parishes' grants.
- (9) In 2011, the reporting of the activities of the Calcasieu Parish Library was changed from a discretely presented component unit to a Parish department when it was determined that the Library was technically not a separate legal entity. As such, the above current and prior years' presentations were restated to reflect this change.
- (10) In May 2014, a large industrial customer for the Water District closed its operations in the District and as such the average daily consumption was heavily affected.
- (11) In December 2011, the Parish opened two Solid Waste Convenience Centers for residents to dispose of waste and recyclable materials at no cost. The Centers are funded by a sales tax approved by the residents of Calcasieu Parish. Both of these indicators continue to surpass expectations.
- (12) The average gallons per day for sewage treatment reflects amounts reported to the Department of Environmental Quality with respect to the sewer discharge permit. This average is affected by rain volumes which were much higher throughout 2016 than in previous years.

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

Function	2016	2015	2014	2013
General government				
Number of general government buildings (5/7)	11	11	9	9
Public safety				
Number of correctional facilities (adult and juvenile)	4	4	4	4
Public works				
Paved road miles (6)	1,189	1,191	1,188	1,170
Unpaved road miles (6)	70	70	76	71
Sanitation				
Number of collection trucks	11	11	11	11
Health and welfare				
Number of health and welfare buildings (5/8)	7	8	8	8
Number mosquito control airplanes/spray trucks	16	16	16	15
Culture and recreation				
Number of parks	11	11	11	11
Number of boat launches	18	18	18	18
Number of central and branch libraries (4/9)	12	13	13	13
Economic development				
Number of planning inspection vehicles	16	16	18	16
Business-type activities:				
Water				
Water mains (miles) (10)	52	47	47	43
Maximum daily capacity (thousands of gallons)	1,150	1,150	1,150	1,150
Sewer				
Maximum daily capacity (thousands of gallons)	300	300	300	300

Notes:

- (1) Sources: Various Parish Departments and Parish Fixed Asset Records
- (2) Indicators are not available for the interest/fiscal charges or intergovernmental functions.
- (3) From 2007 until 2008, the above amounts were inclusive of Waterworks District No. 5 of Wards 3 & 8, a blended component unit. From 2009 until 2011, the presentation of this component unit was transferred back to a discrete presentation after a separate governing board was reappointed. In 2012, the Parish dissolved the separate governing board and began serving as the governing board; therefore, the financial presentation was changed to a blended component unit presentation.
- (4) In 2011, the reporting of the activities of the Calcasieu Parish Library was changed from a discretely presented component unit to a Parish department when it was determined that the Library was technically not a separate legal entity. As such, the above current and prior years' presentations were restated to reflect this change.
- (5) One general government building's use was transferred in 2012 to the operations of the Parish's internal service funds to be used as a medical clinic. The medical clinic opened in December 2012 and is reflected as a health and welfare building from that point forward.
- (6) 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.
- (7) In 2015, the building previously used as the District Attorney's office was transferred from a component unit building to a general government building because the District Attorney no longer uses this building. Also in 2015, the Parish acquired the Industrial Avenue warehouse to use for the Facility Maintenance department.
- (8) The Garrick Memorial Community Center was sold in 2016. The Parish did not consider this sale to be a material item for governmental fund financial statement reporting purposes.
- (9) The Maplewood Library closed to the public in 2016 and is used as an Outreach Facility.
- (10) The Water District continues to expand its water system which is reflected in the additional water main statistic.

Table 23

2012	2011	2010	2009	2008	2007
9	10	10	10	10	9
4	4	4	4	4	4
1,168	1,167	1,164	1,157	1,147	1,136
71	72	77	81	81	85
11	11	11	11	11	11
8	7	7	6	6	6
15	16	13	14	14	14
11	11	11	11	11	12
18	18	18	18	18	19
13	13	13	14	14	14
14	14	14	13	11	10
43	Note (3)	Note (3)	Note (3)	43	43
1,150	Note (3)	Note (3)	Note (3)	1,150	950
300	300	300	300	300	300



CALCASIEU PARISH POLICE JURY
UNIFORM GUIDANCE
SUPPLEMENTARY COMPLIANCE REPORT
DECEMBER 31, 2016

CALCASIEU PARISH POLICE JURY
December 31, 2016

TABLE OF CONTENTS

	<u>Page Numbers</u>
<u>GOVERNMENTAL ACCOUNTING REPORTS:</u>	
Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	3 - 5
Independent Auditors' Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance	6 - 9
Schedule 1 - Schedule of Expenditures of Federal Awards	10 - 19
Schedule 2a - Schedule of Findings and Questioned Costs - Summary of Auditor Results	20 - 21
Schedule 2b - Schedule of Findings and Questioned Costs - Internal Control Over Financial Reporting and Compliance and Other Matters	22 - 24
Schedule 2c - Schedule of Findings and Questioned Costs - Compliance and Internal Control in Accordance With the Uniform Guidance	25
Schedule 3 - Summary Schedule of Prior Year Findings	26 - 27
Schedule 4 - Management's Corrective Action Plan for Current Year Findings (Unaudited)	28 - 29
<u>SUPPLEMENTARY INFORMATION:</u>	
Schedule 5 - Schedule of Component Units	30 - 31
Schedule 6 - Schedule of Insurance in Effect	32 - 34
Schedule 7 - Miscellaneous Supplementary Information Related to Component Unit Waterworks District 14 of Ward 5 Revenue Bond Issuance	35 - 37
Schedule 8 - Miscellaneous Supplementary Information Related to Component Unit Waterworks District 12 of Ward 3 Drinking Water Revolving Loan Fund	38 - 40

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Calcasieu Parish Police Jury as of and for the year ended December 31, 2016, 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 28, 2017. Our report includes a reference to other auditors who audited the financial statements of certain discretely presented component units of the Policy Jury, as described in Schedule 5. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

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

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and questioned costs to be material weaknesses as items 2016-001 to 2016-003. Item 2016-004 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 2016-004 is required for discussion of these deficiencies.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Calcasieu Parish Police Jury's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*. Item 2016-005 refers to compliance findings in the separately audited component units' audit reports. Reference to the separately issued audit reports of the component units listed in item 2016-005 is required for the discussion of the compliance finding.

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

Calcasieu Parish Police Jury's Responses to Findings

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

Purpose of this Report

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

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

ME From Quirk + Burch

Lake Charles, Louisiana
June 28, 2017

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

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

Report on Compliance for Each Major Federal Program

We have audited the Calcasieu Parish Police Jury's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Police Jury's major federal programs for the year ended December 31, 2016. The Calcasieu Parish Police Jury's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs (Schedule 2a, Item 6).

The Calcasieu Parish Police Jury's financial statements include the operations of two discretely presented component units disclosed in Schedule 5 which received \$82,719 in federal awards, which is not included in the Police Jury's Schedule of Expenditures of Federal Awards, during the year ended December 31, 2016. Our audit, described below, did not include the operations of these component units because these entities engaged separate audits of their financial statements in accordance with the Uniform Guidance, where applicable.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, the Calcasieu Parish Police Jury complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2016.

Report on Internal Control Over Compliance

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

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal

program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Calcasieu Parish Police Jury as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the Calcasieu Parish Police Jury's basic financial statements. We issued our report thereon dated June 28, 2017, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for the purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

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

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

M^s Elroy, Quirk + Busch

Lake Charles, Louisiana
June 28, 2017

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 DECEMBER 31, 2016

Federal Grantor/ Pass-Through Grantor/ Program File	Federal CFDA Number	Disbursements In the Twelve Months Ended (Note B)
<u>U.S. Department of Agriculture</u>		
Family Day Care Home Program - 10/1/15-9/30/16 (LA Dept. of Education)	10.558	\$ 215,879
Family Day Care Home Program - 10/1/16-9/30/17 (LA Dept. of Education)	10.558	67,103
Summer Food Services Program (LA Dept. of Education)	10.559	62,962
National School Lunch Program and Commodities	10.555	30,583
National School Breakfast Program and Commodities	10.553	19,253
SNAP	10.561	10,764
<u>U.S. Department of Housing and Urban Development</u>		
Housing Counseling Program (LA Housing Corp.)	14.169	43,961
Emergency Solutions Grant	14.231	28,657
Shelter-Plus Care Rental Assistance Program	14.238	65,180
Shelter-Plus Care Permanent Supportive Housing Program - DRU	14.235	31,132
CDBG Ike - Gustav CBG1 901 Lakeshore Hard. (LA Office of Community Development)	14.228	14,980
CDBG Ike - Gustav CBG18 Generator - Public Fac. II (LA Office of Community Development)	14.228	1,683
CDBG Ike - Gustav CBG20 Continuum of Care (LA Office of Community Development)	14.228	7,549
CDBG Ike - Gustav CBG21 Sulphur Elevate Lighting Bridge(Note C) (LA Office of Community Development)	14.228	495,751
CDBG Ike - Gustav Adv. And Miss. Reimbursables	14.228	504
Continuum of Care Planning Grant	14.267	165,011
PIH Family Self-Sufficiency Program	14.896	46,020
Section 8 Rental Voucher Program	14.871	2,969,459
<u>U.S. Department of Labor</u>		
Workforce Incentive Act:		
Adult	17.258	666,100
Dislocated Workers	17.260	307,051
Youth	17.259	412,162
NEG	17.277	351,620

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 DECEMBER 31, 2016

Federal Grantor/ Pass-Through Grantor/ Program File	Federal CFDA Number	Disbursements In the Twelve Months Ended (Note B)
<u>U.S. Department of Health and Human Services</u>		
National Association of County and City Health Officials	93.008	1,780
Community Services Block Grant (CSBG) - 10/1/15 - 9/30/16 (LA Dept. of Labor)	93.569	475,799
Community Services Block Grant (CSBG) - 10/1/16 - 9/30/17 (LA Dept. of Labor)	93.569	142,514
Low Income Home Energy Assistance Payment Program (LA Housing Finance Agency)	93.568	1,454,334
Drug Court Grant - SCDC (Note C) (LA Supreme Court)	93.558	125,644
Strategies to Empower People (LA Workforce Comm.)	93.558	91,265
Adult Drug Court Program - 7/1/15-6/30/16 (LA Dept. of Social Services)	93.558	28,588
Adult Drug Court Program - 7/1/16-6/30/17 (LA Dept. of Social Services)	93.558	23,333
Assets for Independence Project	93.602	29,550
Title IV-E - Federal Foster Care Program - 7/1/15-6/30/16 (LA Dept. of Public Safety)	93.658	98,052
Title IV-E - Federal Foster Care Program - 7/1/16-6/30/17 (LA Dept. of Public Safety)	93.658	115,326
<u>U.S. Department of Justice</u>		
Juvenile Justice (LA Commission on Law Enforcement)		
Child Abuse Counseling - 2014-VA-03/042484	16.575	78,158
Juvenile Assessment Center	16.523	2,962

CALCASIEU PARISH POLICE JURY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2016

Federal Grantor/ Pass-Through Grantor/ Program File	Federal CFDA Number	Disbursements In the Twelve Months Ended (Note B)
<u>U.S. Department of Homeland Security</u>		
State Homeland Security Grant Program FY 2015 2015-SS-00043-S01 - Sulphur Police Dept Night Vision Goggles (Note C) (LA Office of Homeland Security & Emergency Preparedness)	97.067	2,500
State Homeland Security Grant Program FY 2015 2015-SS-00043-S01 - Iowa Police Dept. Body Cameras (2) (Note C) (LA Office of Homeland Security & Emergency Preparedness)	97.067	2,421
State Homeland Security Grant Program FY 2015 2015-SS-00043-S01 - All Parish Law Enforcement Agencies Trauma Kits (3) (LA Office of Homeland Security & Emergency Preparedness)	97.067	29,927
State Homeland Security Grant Program FY 2015 2015-SS-0043-S01-Lake Charles Fire Dept. Off Road Vehicles (LA Office of Homeland Security & Emergency Preparedness)	97.067	12,525
State Homeland Security Grant Program FY 2015 2015-SS-00043-S01 - Iowa Public Works Security Baricades (Note 3) (LA Office of Homeland Security & Emergency Preparedness)	97.067	2,700
State Homeland Security Grant Program FY 2015 2015-SS-00043-S01 - Calcasieu Parish Police Jury Void/Reverse 911 for Government Campus (7) (LA Office of Homeland Security & Emergency Preparedness)	97.067	18,000
State Homeland Security Grant Program FY 2015 2015-SS-00043-S01 - Calcasieu Parish Emergency Mgmt. Communications Planning and Training (8) (LA Office of Homeland Security & Emergency Preparedness)	97.067	8,892
FEMA - Sabine River flooding	97.036	549,385

CALCASIEU PARISH POLICE JURY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2016

Federal Grantor/ Pass-Through Grantor/ Program File	Federal CFDA Number	Disbursements In the Twelve Months Ended (Note B)
Emergency Management Performance Grant FY 2015 EMW-2015-EP-00009-S01 (LA Office of Homeland Security & Emergency Preparedness)	97.042	10,656
Emergency Management Performance Grant FY 2016 EMW-2016-EP-00003-S01 (LA Office of Homeland Security & Emergency Preparedness)	97.042	31,968
Hazard Mitigation Grant Program 1603-019-0001 (LA Office of Homeland Security & Emergency Preparedness)	97.039	2,912
Hazard Mitigation Grant Program 1603-019-0002 (LA Office of Homeland Security & Emergency Preparedness)	97.039	2,553
Hazard Mitigation Grant Program 1603-019-0003 (LA Office of Homeland Security & Emergency Preparedness)	97.039	5,446
Hazard Mitigation Grant Program 1603-019-0010(Note C) (LA Office of Homeland Security & Emergency Preparedness)	97.039	4,665
Hazard Mitigation Grant Program 1603-019-0011(Note C) (LA Office of Homeland Security & Emergency Preparedness)	97.039	1,319
Hazard Mitigation Grant Program 1603-019-0016(Note C) (LA Office of Homeland Security & Emergency Preparedness)	97.039	1,718
Hazard Mitigation Grant Program 1603-019-0017 (LA Office of Homeland Security & Emergency Preparedness)	97.039	193,985
Hazard Mitigation Grant Program 1603-019-0022 (LA Office of Homeland Security & Emergency Preparedness)	97.039	5

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 DECEMBER 31, 2016

Federal Grantor/ Pass-Through Grantor/ Program File	Federal CFDA Number	Disbursements In the Twelve Months Ended (Note B)
Hazard Mitigation Grant Program 1603-019-0026 (LA Office of Homeland Security & Emergency Preparedness)	97.039	992,568
Hazard Mitigation Grant Program 1607-019-0002 (LA Office of Homeland Security & Emergency Preparedness)	97.039	30,793
Hazard Mitigation Grant Program 1607-019-0006 (LA Office of Homeland Security & Emergency Preparedness)	97.039	11,954
Hazard Mitigation Grant Program 1786-019-0001 (Note C) (LA Office of Homeland Security & Emergency Preparedness)	97.039	158
Hazard Mitigation Grant Program 1786-019-0001 (LA Office of Homeland Security & Emergency Preparedness)	97.039	1,545
Hazard Mitigation Grant Program 1786-019-0001 (LA Office of Homeland Security & Emergency Preparedness)	97.039	545,568
Hazard Mitigation Grant Program 1786-019-0003 (LA Office of Homeland Security & Emergency Preparedness)	97.039	107,471
Hazard Mitigation Grant Program 1786-019-0004 (Note C) (LA Office of Homeland Security & Emergency Preparedness)	97.039	3,041
Hazard Mitigation Grant Program 1786-019-0005 (Note C) (LA Office of Homeland Security & Emergency Preparedness)	97.039	324,922
Hazard Mitigation Grant Program 1786-019-0006 (Note C) (LA Office of Homeland Security & Emergency Preparedness)	97.039	7,224

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 DECEMBER 31, 2016

Federal Grantor/ Pass-Through Grantor/ Program File	Federal CFDA Number	Disbursements In the Twelve Months Ended (Note B)
Hazard Mitigation Grant Program 1786-019-0006 (LA Office of Homeland Security & Emergency Preparedness)	97.039	29,420
Hazard Mitigation Grant Program 1786-019-0010 (LA Office of Homeland Security & Emergency Preparedness)	97.039	100,822
Hazard Mitigation Grant Program 1786-019-0001 (LA Office of Homeland Security & Emergency Preparedness)	97.039	9,115
Hazard Mitigation Grant Program 1792-019-0001 (LA Office of Homeland Security & Emergency Preparedness)	97.039	5,665
Disaster Housing Assistance Program	97.109	91,743
<u>U.S. Bureau of Land Management, Department of Interior</u>		
Payment in Lieu of Taxes Program (LA Department of Commerce, Community and Economic Development)	15.226	372
CIAP - Admin Expense (LA Office of Coastal Protection and Restoration)	15.668	31,948
CIAP - South GIWW (LA Office of Coastal Protection and Restoration)	15.668	1,591,829
<u>U.S. Department of Transportation</u>		
Job Access Reverse Commute (JARC) (LA Dept. of Transportation)	20.507	185,129
Rural Transportation (LA Dept. of Transportation)	20.509	107,266
Job Access Rural CCOA	20.516	65,508
Highway Planning & Construction (LA Dept. of Transportation)	20.205	81,904

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 DECEMBER 31, 2016

Federal Grantor/ Pass-Through Grantor/ Program File	Federal CFDA Number	Disbursements In the Twelve Months Ended (Note B)
		<hr/>
<u>U.S. Department of Commerce</u>		
Coastal Zone Management (LA Department of Natural Resources)	11.419	19,707
		<hr/>
Primary Government Totals		<u>\$ 13,907,918</u>

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 DECEMBER 31, 2016

Federal Grantor/ Pass-Through Grantor/ Program File	Federal CFDA Number	Disbursements In the Twelve Months Ended (Note B)
The following are amounts of federal funds received by component units of the Calcasieu Parish Police Jury:		
<u>U.S. Department of Agriculture</u>		
Waterworks District No. 14 of Ward 5		
Water and Waste Disposal Systems for Rural Communities Loan Program	10.760	\$ 2,990,511
<u>U.S. Department of Homeland Security</u>		
Fire District 1 of Ward 5 - FEMA - Disaster 4263	97.036	29,088
Gravity Drainage District 8 of Ward 1 - FEMA - Disaster 1607	97.036	56
<u>U.S. Department of Justice</u>		
Fourteenth Judicial District Attorney		
Severe Child Abuse (LA Commission on Law Enforcement)	16.575	215,561
Domestic Violence Program (Note C) (LA Commission on Law Enforcement)	16.575	28,391
Crime Victims' Counseling Grant (Note C) (LA Commission on Law Enforcement)	16.575	54,328
Veteran's Treatment Court Grant	16.585	12,190
Domestic Violence Prosecution (LA Commission on Law Enforcement)	16.588	49,642
<u>U.S. Department of Transportation</u>		
Fourteenth Judicial District Attorney		
DWI Prosecution Grant (LA Hwy Safety Commission)	20.600	51,071
Total Component Unit Assistance		\$ 3,430,838

CALCASIEU PARISH POLICE JURY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2016

Note A: Scope of Audit - The audit was performed pursuant to the *Single Audit Act of 1996* and the Uniform Guidance.

Summary of Significant Accounting Policies - The above Schedule of Expenditures of Federal Awards has been prepared on the full accrual basis of accounting used by the Police Jury in preparation of the government wide financial statements that report these awards.

Schedule of Insurance in Effect - See Schedule 6.

Note B: Disbursements reported in the Schedule of Expenditures of Federal Awards cannot be traced, in every case, directly to the disbursements reported in the Police Jury's Comprehensive Annual Financial Report (CAFR), which is bound separately, due to the combining of various programs in the Police Jury's CAFR that are reported individually on the Schedule of Expenditures of Federal Awards. However, the detailed information regarding the disbursements reflected in both issued reports can be traced to the Police Jury's detailed general ledger with adjustments for any year-end financial statement accruals and reversals.

Note C: Subrecipient Payments:

1. The Police Jury's CDBG Ike - Gustav grant had subrecipient payments in the amount of \$495,751 to the City of Sulphur.
2. The Police Jury's Drug Court Grant had subrecipient payments in the amount of \$125,644 to the Education and Treatment Council, Inc.
3. The Police Jury's State Homeland Security Grant Program had subrecipient payments in the amount of \$50,073 to the City of Lake Charles Fire Department; Calcasieu Parish Sherriff Office; City of Sulphur Police Department; Town of Iowa Police Department; and the Town of Iowa Public Works.
4. The Police Jury's following Hazard Mitigation Grant Programs had subrecipient payments in the amount of \$344,282 for 2016 to entities noted.

(Continuation of Schedule of Expenditures of Federal Awards)

- a. Project #1603-019-0002 Kayouchee Coulee
 - b. Project #1603-019-0010 Gravity Drainage District No. 8
 - c. Project #1603-019-0016 Calcasieu Parish Sheriff Office
 - d. Project #1786-019-0004 City of Westlake
 - e. Project #1786-019-0005 Lifeshare Blood Center
 - f. Project #1786-019-0006 Gravity Drainage District No. 8 of Ward
1
 - g. Project #1786-019-0001 City of Westlake; Calcasieu Parish
Sheriff's Office
5. The Police Jury's Domestic Violence Program grant had subrecipient payments to The Fourteenth District Court Child Support Fund in the amount of \$28,391 in 2016.
6. The Police Jury's Crime Victims' Counseling Grant program had subrecipient payments to The Fourteenth District Court Child Support Fund in the amount of \$54,328 in 2016.

CALCASIEU PARISH POLICE JURY
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 SUMMARY OF AUDITOR RESULTS
 FOR THE YEAR ENDED DECEMBER 31, 2016

1. Type of Auditors' Report on Financial Statements

Unmodified opinion

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

Schedule 2b, items 2016-001 to 2016-004 list deficiencies noted. Items 2016-001 through 2016-003 were considered to be material weaknesses. Reference to the separately issued audit reports of the component units listed in item 2016-004 is required to identify which internal control findings the auditors' considered to be material weaknesses.

3. Noncompliance Material to the Financial Statements

Schedule 2b, item 2016-005 lists component units with noncompliance material to the financial statements. Reference to the separately issued audit reports of the component units listed in item 2016-005 is required for the discussion of the compliance finding.

4. Significant Deficiencies and Material Weaknesses Over Major Programs

None noted.

5. Type of Auditors' Report on Compliance for Major Programs

Unmodified opinion

6. Identification of Major Programs

Department of the Interior

CIAP - Administrative Expense	15.668
CIAP - South GIWW	15.668

(Continuation of Summary of Auditor Results)

Department of Homeland Security

Hazard Mitigation Grant Program 1603-019-0001	97.039
Hazard Mitigation Grant Program 1603-019-0002	97.039
Hazard Mitigation Grant Program 1603-019-0003	97.039
Hazard Mitigation Grant Program 1603-019-0004	97.039
Hazard Mitigation Grant Program 1603-019-0010	97.039
Hazard Mitigation Grant Program 1603-019-0011	97.039
Hazard Mitigation Grant Program 1603-019-0016	97.039
Hazard Mitigation Grant Program 1603-019-0017	97.039
Hazard Mitigation Grant Program 1603-019-0022	97.039
Hazard Mitigation Grant Program 1603-019-0026	97.039
Hazard Mitigation Grant Program 1607-019-0002	97.039
Hazard Mitigation Grant Program 1607-019-0006	97.039
Hazard Mitigation Grant Program 1786-019-0001	97.039
Hazard Mitigation Grant Program 1786-019-0003	97.039
Hazard Mitigation Grant Program 1786-019-0004	97.039
Hazard Mitigation Grant Program 1786-019-0005	97.039
Hazard Mitigation Grant Program 1786-019-0006	97.039
Hazard Mitigation Grant Program 1786-019-0010	97.039
Hazard Mitigation Grant Program 1786-019-0024	97.039
Hazard Mitigation Grant Program 1792-019-0001	97.039
FEMA - Sabine River flooding	97.036

Department of Agriculture

Water and Waste Disposal Systems for Rural Communities Loan Program	10.760
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7. Dollar Threshold Used to Distinguish Type A Programs

Type A programs are the programs with total program expended funds of \$750,000 or more.

8. Compliance Findings and Questioned Costs for Federal Awards

No compliance findings to report.

9. Low Risk Auditee

The entity was not considered a low risk auditee.

CALCASIEU PARISH POLICE JURY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
INTERNAL CONTROL OVER FINANCIAL REPORTING AND
COMPLIANCE AND OTHER MATTERS
FOR THE YEAR ENDED DECEMBER 31, 2016

I. INTERNAL CONTROL - FINANCIAL STATEMENT AUDIT

COMPONENT UNITS

Component Units Audited by Principal Auditors

2016-001 The Fourteenth District Court Indigent Transcript Fund

Finding: Because of the entity's size and the limited number of accounting personnel, it is not feasible to maintain a complete segregation of duties to achieve effective internal control.

Criteria: Effective internal control requires adequate segregation of duties among client personnel.

Effect: Without proper segregation of duties, errors within the financial records or fraud could go undetected.

Cause: Because of the entity'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: Management concurs with the findings and recommendations. See Schedule 4 for management's corrective action plan (unaudited).

2016-002 Civil Indigent Transcript Fund

Finding: Because of the entity's size and the limited number of accounting personnel, it is not feasible to maintain a complete segregation of duties to achieve effective internal control.

Criteria: Effective internal control requires adequate segregation of duties among client personnel.

(Continuation of Internal Control-Financial Statement)

Effect: Without proper segregation of duties, errors within the financial records or fraud could go undetected.

Cause: Because of the entity'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: Management concurs with the findings and recommendations. See Schedule 4 for management's corrective action plan (unaudited).

2016-003 The Fourteenth District Court Judicial Expense Fund

Finding: Because of the entity's size and the limited number of accounting personnel, it is not feasible to maintain a complete segregation of duties to achieve effective internal control.

Criteria: Effective internal control requires adequate segregation of duties among client personnel.

Effect: Without proper segregation of duties, errors within the financial records or fraud could go undetected.

Cause: Because of the entity'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: Management concurs with the findings and recommendations. See Schedule 4 for management's corrective action plan (unaudited).

2016-004 Component Units with Separately Issued Audit Reports

Listed below are component units that had finding(s) in their audit reports regarding the presence of internal control weaknesses and/or comments. Also listed are the name of the auditor and the date of their report.

(Continuation of Internal Control-Financial Statement)

<u>Component Unit</u>	<u>Auditor</u>	<u>Date of Report</u>
14 th Judicial District		
Court Child Support Enforcement Fund	McElroy, Quirk & Burch, CPAs	6-21-17
Community Center District 3 of 7	Langley, Williams & Company, LLC	5-28-17
District Attorney of the 14 th Judicial District	Langley, Williams & Company, LLC	6-26-17
Fire Protection 1 of 7	Langley, Williams & Company, LLC	5-29-17
Gravity Drainage 2 of 7	Langley, Williams & Company, LLC	5-23-17
Gravity Drainage 4 of 3	Langley, Williams & Company, LLC	6-7-17
Gravity Drainage 5 of 4	Steven M. DeRouen, CPA	6-5-17
Gravity Drainage 7 of 8	Gragson, Casiday & Guillory, LLP	6-12-17
Waterworks 8 of 3 & 8	Steven M. DeRouen, CPA	10-4-16
Waterworks 11 of 4 & 7	Steven M. DeRouen, CPA	11-21-16
Waterworks 4 of 4	Steven M. DeRouen, CPA	10-11-16
Waterworks 7 of 6 & 4	Steven M. DeRouen, CPA	2-17-17
Waterworks 9 of 4	Steven M. DeRouen, CPA	4-10-17
Vinton Harbor and Terminal District	Langley, Williams & Company, LLC	5-26-17

II. COMPLIANCE WITH LAWS AND REGULATIONS - FINANCIAL STATEMENT AUDITCOMPONENT UNITS2016-005 Component Units with Separately Issued Audit Reports

Listed below are component units that had finding(s) in their audit reports regarding the presence of compliance with laws and regulations and/or comments. Also listed are the name of the auditor and the date of their report.

<u>Component Unit</u>	<u>Auditor</u>	<u>Date of Report</u>
Community Center District 3 of 7	Langley, Williams & Company, LLC	5-28-17
Gravity Drainage 4 of 3	Langley, Williams & Company, LLC	6-7-17
Waterworks 9 of 4	Steven M DeRouen, CPA	4-10-17

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, 2016

I. INTERNAL CONTROL - FEDERAL AWARDS (Uniform Guidance)

None.

II. COMPLIANCE - FEDERAL AWARDS (Uniform Guidance)

COMPONENT UNITS

Component Units Audited by Principal Auditors

No compliance findings to report.

CALCASIEU PARISH POLICE JURY
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
DECEMBER 31, 2016

SECTION I - INTERNAL CONTROL - FINANCIAL STATEMENT AUDIT

<u>No.</u>	<u>Finding</u>	<u>Status</u>
	<u>COMPONENT UNIT</u>	
2015-1	<u>The Fourteenth District Court Indigent Transcript Fund - Lack of Segregation of Duties</u>	Due to the entity's size and number of employees in the administrative office, there continues to be a lack of segregation of duties.
2015-2	<u>Civil Indigent Transcript Fund - Lack of Segregation of Duties</u>	Due to the entity's size and number of employees in the administrative office, there continues to be a lack of segregation of duties.
2015-3	<u>The Fourteenth District Court Judicial Expense Fund - Lack of Segregation of Duties</u>	Due to the entity's size and number of employees in the administrative office, there continues to be a lack of segregation of duties.
2015-4	<u>Component Units with Separately Issued Audit Reports</u>	See separately issued reports of these component units for the status of the 2015 findings.

<u>Component Unit</u>	<u>Current Auditor</u>
14 th Judicial District	
Court Child Support Enforcement Fund	McElroy, Quirk & Burch, CPAs
District Attorney of the 14 th Judicial District	Langley, Williams & Company, LLC
Gravity Drainage 2 of 7	Langley, Williams & Company, LLC
Gravity Drainage 4 of 3	Langley, Williams & Company, LLC
Gravity Drainage 5 of 4	Gates & Company, LLC
Gravity Drainage 7 of 8	Gragson, Casiday & Guillory, LLP

(Continuation of Prior Year's Findings)

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
Waterworks 9 of 4	Steven M. DeRouen, CPA

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

<u>No.</u>	<u>Finding</u>	<u>Status</u>
	<u>COMPONENT UNITS</u>	
2015-5	<u>Component Units with Separately Issued Audit Reports</u>	See separately issued reports of these component units for the status of the 2015 findings.

<u>Component Unit</u>	<u>Current Auditor</u>
Community Center District 3 of 7	Langley, Williams & Company, LLC
Fire Protection 1 of 7	Langley, Williams & Company, LLC

SECTION III - INTERNAL CONTROL - FEDERAL AWARDS (A-133)

None.

SECTION IV - COMPLIANCE - FEDERAL AWARDS (A-133)

<u>No.</u>	<u>Finding</u>	<u>Status</u>
	<u>COMPONENT UNITS</u>	
	Note to report	

CALCASIEU PARISH POLICE JURY
MANAGEMENT'S CORRECTIVE ACTION PLAN FOR CURRENT YEAR FINDINGS (UNAUDITED)
DECEMBER 31, 2016

SECTION I - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS

<u>No.</u>	<u>Finding</u>	<u>Corrective Action</u>
	<u>COMPONENT UNIT</u>	
2016-001	<u>The Fourteenth District Court Indigent Transcript Fund - Lack Segregation of Duties</u>	Management has responded that it does not believe it is cost effective to employ adequate personnel to achieve an adequate level of segregation of responsibilities. Management has implemented supervision and review procedures such as review and approval of supporting documents related to expenditures and periodic review of bank reconciliations.
2016-002	<u>Civil Transcript Fund - Lack of Segregation of Duties</u>	Management has responded that it does not believe it is cost effective to employ adequate personnel to achieve an adequate level of segregation of responsibilities. Management has implemented supervision and review procedures such as review and approval of supporting documents related to expenditures and periodic review of bank reconciliations.
2016-003	<u>The Fourteenth District Court Judicial Expense Fund - Lack of Segregation of Duties</u>	Management has responded that it does not believe it is cost effective to employ adequate personnel to achieve an adequate level of segregation of responsibilities. Management has implemented supervision and review procedures such as review and approval of supporting documents related to expenditures and periodic review of bank reconciliations.
2016-004 & 2016-005	<u>Component Units with Separately Issued Audit Reports</u>	Reference to the separately issued audit reports of these component units is required to identify individual component unit's corrective action plan.

(Continuation of Management's Corrective Action Plan)

SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

No compliance findings to report.

CALCASIEU PARISH POLICE JURY
SCHEDULE OF COMPONENT UNITS
DECEMBER 31, 2016

As required by generally accepted accounting principles, the basic financial statements (bound separately from these reports) present the Calcasieu Parish Police Jury (the primary government) and its component units. The component units listed below are included in the Police Jury's reporting entity because of the significance of their operations or financial relationship with the Police Jury. These supplemental compliance reports have also been drafted on a "reporting entity" basis. However, reference to the outside auditors' reports is necessary to obtain detail compliance or internal control comments. The "reporting entity" reports have simply made reference to the "outside auditors'" reports when compliance or internal control comments were made.

The component units audited by McElroy, Quirk & Burch (APC) (the principal auditor) are denoted with an asterisk (*). Any comments with respect to the entities with an asterisk have been included in detail in these reports, except where separately issued financial statements were issued, where indicated.

- * Calcasieu Parish Communications District
- * Calcasieu Parish Gaming Revenue District
- Calcasieu Parish Public Trust Authority
- Fourteenth Judicial District Attorney
- * Fourteenth Judicial District Criminal Court Fund
(Includes activity for The Fourteenth District Court Child Support Fund, which separately audited financial statements have been issued)
- * Calcasieu Parish Coroner
- * Fire Protection District No. 1 of Ward 1
- * Fire Protection District No. 1 of Ward 2
- * Fire Protection District No. 2 of Ward 3
- * Fire Protection District No. 2 of Ward 4
- * Fire Protection District No. 3 of Ward 4
- * Fire Protection District No. 4 of Ward 4
- * Fire Protection District No. 1 of Ward 5
- * Fire Protection District No. 1 of Ward 6
- Fire Protection District No. 1 of Ward 7
- * Fire Protection District No. 2 of Ward 8
- * Gravity Drainage District No. 8 of Ward 1
- * Gravity Drainage District No. 9 of Ward 2
- Gravity Drainage District No. 4 of Ward 3
- Gravity Drainage District No. 5 of Ward 4
- * Gravity Drainage District No. 6 of Wards 5 & 6
- Gravity Drainage District No. 2 of Ward 7
- Gravity Drainage District No. 7 of Ward 8
- * Recreation District No. 1 of Ward 3
- * Recreation District No. 1 of Ward 4
- * Recreation District No. 1 of Ward 8
- * Community Center and Playground District No. 4 of Ward 1
- * Community Center and Playground District No. 7 of Ward 2

(Continuation of Schedule of Component Units)

- Community Center and Playground District No. 2 of Ward 4
(Sulphur Parks and Recreation)
- * Community Center and Playground District No. 5 of Ward 5
- * Community Center and Playground District No. 1 of Ward 6
- Community Center and Playground District No. 3 of Ward 7
- Airport Authority for Airport District No.1 of Calcasieu Parish
- West Calcasieu Cameron Hospital
- Waterworks District No. 1 of Ward 1
- * Waterworks District No. 5 of Wards 3 & 8
- Waterworks District No. 8 of Wards 3 & 8
- * Waterworks District No. 2 of Ward 4
- Waterworks District No. 4 of Ward 4
- Waterworks District No. 9 of Ward 4
- * Waterworks District No. 10 of Ward 7
- Waterworks District No. 11 of Ward 4 & 7
- Waterworks District No. 7 of Wards 6 & 4
- * Waterworks District No. 14 of Ward 5
- * Waterworks District No. 12 of Ward 3
- * Sewer District No. 11 of Ward 3
- * Sewer District No. 8 of Ward 4
- * Sewer District No. 12 of Ward 4
- * Sewer District No. 13 of Ward 4

The following component unit had federal funds during 2016. The funds received were below the threshold required for an audit conducted in accordance with the Uniform Guidance. However, their financial statements were audited separate from the Police Jury's and, therefore, any information respective to their federal awards (federal funds, findings, etc.) are not required to be presented in these reports:

The Fourteenth District Court Child Support Fund

CALCASIEU PARISH POLICE JURY
SCHEDULE OF INSURANCE IN EFFECT
DECEMBER 31, 2016

The following is a summary of the major insurance policies in effect for the oversight entity and its component units that are included in its self insurance fund:

Name of Insurer Type of Coverage Policy Number	Period Covered	Coverage Amount
Berkley Insurance Co. PEM000002302	1/31/16- 1/31/17	<u>Automobile:</u> \$3,000,000 Each Accident SIR \$100,000 per occurrence except \$10,000 for employee benefits <u>General Liability:</u> <u>Law Enforcement Activities and Burton Coliseum Only:</u> \$3,000,000 Each Occurrence \$3,000,000 Aggregate <u>Wellness Facility & Ravenswood and Courtyard Subdivision:</u> \$1,000,000 Each Occurrence \$2,000,000 Aggregate SIR \$50,000 per occurrence <u>Automobile Physical Damage:</u> \$1,000,000 Total Limit SIR \$10,000 per occurrence
Travelers Casualty & Surety of America 105557155	1/31/16- 1/31/17	<u>Crime:</u> \$1,000,000 limit \$5,000 deductible
Midlands WC2015EPP00251	1/31/16- 1/31/17	<u>Excess Workers Compensation:</u> Statutory/\$1,000,000 limit SIR \$500,000 except \$1,500,000 for all presumptive losses

(Continuation of Schedule of Insurance in Effect)

Westchester Fire AACN05623376006	1/31/16- 1/31/17	<u>Aviation:</u> \$5,000,000 Single Limits \$ 669,511 hull \$1,000 deductible not in motion; \$1,000 deductible in motion
AmRisc/AWAC AMR42109	1/31/16- 1/31/17	<u>Property:</u> \$100,000,000 limit, \$50,000 deductibles all other perils; except per occurrence, per building with a \$100,000 minimum Named Hurricane; \$50,000 all other wind/hail.
Travelers Casualty & Surety of America QT660329R002TIL15	1/31/16- 1/31/17	<u>Inland Marine:</u> \$13,461,260 limit - All equipment except cameras and camera equipment- Named Windstorm is 3% of TIV subject to \$50,000; all other wind \$25,000 EDP-\$2,500 basic; \$5,000 breakdown Camera and equipment-\$1,000 all other perils; Named Storm \$25,000; other windstorm \$10,000 Contractors equipment & leased rental equipment-\$2,500 basic, \$50,000 unlisted items Broadcasting equipment-\$2,500 basic, \$10,000 wind/hail.
Lloyds PSR082646	1/31/16- 1/31/17	<u>Maritime Employers Liability:</u> \$1,000,000 combined single limit \$3,500 deductible
Lloyds FP0031015	1/31/16- 1/31/17	<u>Terrorism Policy:</u> \$10,000,000 each occurrence and in the aggregate \$10,000 deductible
Lloyds RPSP0022526	1/31/16 1/31/17	<u>Cyber Liability:</u> \$1,000,000 limit \$ 50,000 each and every loss
Travelers Casualty & Surety of America BM926434205	1/31/16 1/31/17	<u>Boiler and Machinery:</u> \$100,000,000 limit \$2,500; 4 hr. utility interruption deductible

(Continuation of Schedule of Insurance in Effect)

The Police Jury has also obtained stop loss insurance coverage for its workers compensation and health insurance claims. Any individual claim or annual claims in excess of established amounts are covered by this stop loss insurance. These items are discussed in further detail in Note 11(A) to the financial statements. In addition, the Police Jury has various bonds on its employees.

CALCASIEU PARISH POLICE JURY
MISCELLANEOUS SUPPLEMENTARY INFORMATION RELATED TO
COMPONENT UNIT WATERWORKS DISTRICT 14 OF WARD 5
REVENUE BOND ISSUANCE
DECEMBER 31, 2016

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:

George Miller, President
4897 Alligator Park Road
Starks, LA 70661
(337) 743-6278
Term Expires: February 2022

Greg Gillis, Vice President
5152 Greg Gillis Road
Starks, LA 70661
(337) 743-5451
Term Expires: February 2020

Ruth Sparks, Commissioner
151 Scales Road
Starks, LA 70661
(337) 743-5449
Term Expires: February 2019

Brian Corbello, Commissioner
1433 Hwy 109 South
Vinton, LA 70668
(337) 589-5852
Term Expires: February 2021

Jeremy Istre, Commissioner
2313 Garrie Cutoff
Vinton, LA 70668
(337) 764-2323
Term Expires: February 2018

Section II:

There were 20 commercial customers, 10 governmental customers, 16 civic/non-profit customers, 943 residential customers for Ward 5, and 41 residential customers for Ward 7 on the system at December 31, 2016.

Section III:

Present Rates:

Water Rate Classification and Schedule:

Residential - Ward 5

- \$ 12.12 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

\$ 15.62 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

\$35.00 up to 10,000 gallons
 \$ 2.50 per 1,000 gallons or part thereof all over 10,000 gallons

Churches, Fire Department & Lions Club

\$12.12 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. 5105-1516-02	\$11,338 12/10/16- 12/10/17	<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
		<u>Automobile Liability:</u> \$1,000,000 Combined Single Limit (Each accident) \$ 5,000 Medical Payments
		<u>Crime:</u> \$ 250,000 Employee Dishonesty \$ 250,000 Forgery or Alterations \$ 100,000 Computer Fraud \$ 10,000 Funds Transfer \$ 250,000 Money Orders and Counterfeit

(Continuation of Miscellaneous Supplementary Information related to Component Unit Waterworks District 14 of Ward 5)

Property:

\$1,710,952 Building & Equipment
(Old River Rd)
\$ 382,456 Equipment for 2nd Well
(Old River Rd)
\$ 863,941 Tower & Equipment
(Hwy 109 South)
\$ 10,000 Personal Property

Excess/Umbrella Liability:

\$1,000,000 Each Occurrence

Public Officials and Management Liability:

\$3,000,000 Aggregate Limit
\$1,000,000 Wrongful Acts per Act
\$1,000,000 Employment Practices per
Offense
\$1,000,000 Employee Benefit Plans
per Act
\$ 5,000 Injunctive Relief per Act

LA Workers Comp Corp \$1,873
144958-A 7/29/16-
7/29/17

Workers Compensation:

\$1,000,000 Each Accident
\$1,000,000 Disease - Each Employee
\$1,000,000 Disease - Policy Limit

Section V:

The following is a schedule of aged accounts receivable as of December 31, 2016:

<u>1-30</u> <u>Days</u>	<u>31-60</u> <u>Days</u>	<u>61-90</u> <u>Days</u>	<u>Over 90</u> <u>Days</u>	<u>Unbilled</u>	<u>Total</u>
<u>\$ 9,861</u>	<u>\$ 2,912</u>	<u>\$ 130</u>	<u>\$ -</u>	<u>\$ 10,254</u>	<u>\$ 23,157</u>

Section VI:

The following are the calculated balances of reserves per bond indenture at December 31, 2016:

Reserve Fund Requirement	\$ 46,539
Contingency Fund Requirement	46,539
Sinking Fund Requirement	<u>13,345</u>
Total Reserves	<u>\$106,423</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, 2016

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

Section I:

A Schedule of Insurance with expiration dates:

American Alternative Insurance Corporation GPPA-PF-6055393-04/000	\$14,469 10/17/16- 10/17/17	<u>General Liability:</u> \$1,000,000 Each Occurrence \$1,000,000 Each Occurrence for Damage to Rented Premises \$ 10,000 Medical expense (Any one person) \$1,000,000 Personal & Advertising Injury \$3,000,000 General Aggregate \$3,000,000 Products-Completed Operations Aggregate
		<u>Automobile Liability:</u> \$1,000,000 Combined Single Limit (Each accident) \$ 5,000 Auto Medical Payments Each Person
		<u>Property:</u> Replacement Value
		<u>Excess/Umbrella Liability:</u> \$1,000,000 Each Occurrence
		<u>Public Official:</u> \$3,000,000 Aggregate \$1,000,000 Each Wrongful Act of Offense \$ 5,000 Each Action for Injunctive Relief
Bridgefield Casualty Insurance Company 196-37675	\$3,016 10/17/16- 10/17/17	<u>Workers' Compensation:</u> \$1,000,000 Bodily Injury by Accident - Each Accident \$1,000,000 Bodily Injury by Disease - Each Employee \$1,000,000 Bodily Injury by Disease - Policy Limit

(Continuation of Miscellaneous Supplementary Information related to Component Unit Waterworks District 12 of Ward 3)

Section II:

There were 362 residential users and 10 commercial users on the system at December 31, 2016.

Section III:

Analysis of additions, deletion and replacements to the physical properties of the system:

Asset	12/31/15 Balance	Additions (Deletions)	12/31/16 Balance
Land and Right of Ways	\$ 105,000	\$ -0-	\$ 105,000
Construction in Progress	597,812	-0-	597,812
Building and Improvements	9,648	-0-	9,648
Improvements Other than Buildings	5,089,012	600,269	5,689,281
Machinery and Equipment	-	23,995	23,995
Net Value	<u>\$5,801,472</u>	<u>\$ 624,264</u>	6,425,736
Accumulated Depreciation			<u>(1,496,337)</u>
Net Cost			<u>\$4,929,399</u>

Section IV:

The following are the calculated balances of reserves per bond covenant at December 31, 2016:

Debt Service Requirement	\$ 32,605
Reserve Fund Requirement	32,037
Contingency Fund Requirement	12,926
Total Reserves	<u>\$ 77,568</u>

Section V:

Schedules of User Fees; Aggregate Dollar Billed for Services; Average Monthly Billing per User:

Water Rate Schedule:

Residential

\$ 18.30 up to 2,000 gallons
\$ 3.20 every 1,000 gallons after

(Continuation of Miscellaneous Supplementary Information related to Component Unit Waterworks District 12 of Ward 3)

Commercial and Light Industrial

\$68.25 up to 10,000 gallons
\$ 3.85 every 1,000 gallons after

Industrial

\$ 83.00 up to 10,000 gallons up to 2"
\$123.82 up to 10,000 gallons up to 3"
\$207.27 up to 10,000 gallons up to 4"
\$414.54 up to 10,000 gallons up to 6"
\$668.53 up to 10,000 gallons up to 8"
\$893.40 up to 10,000 gallons up to 10" or larger
\$ 3.85 every 1,000 gallons after

The aggregate dollar billed for services for the year ended December 31, 2016 is \$116,301 for residential customers and \$51,478 for industrial customers.

The average billed per residential user for the year ended December 31, 2016 is \$38.61.

The average billed per commercial user for the year ended December 31, 2016 is \$653.50.